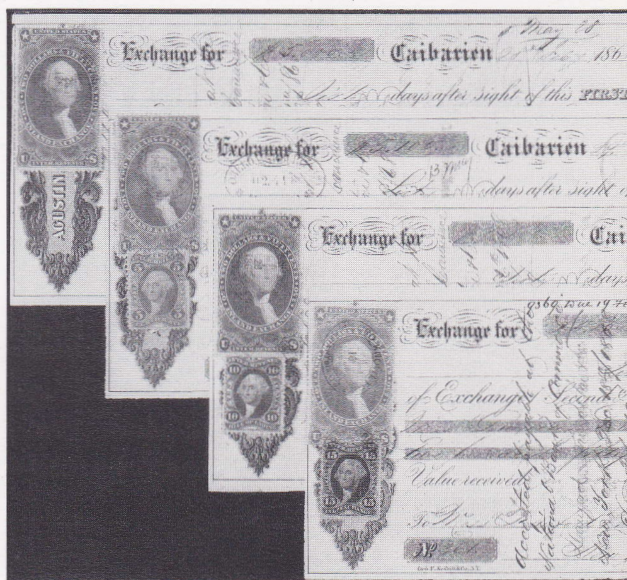


The American Revenuer

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fabulous finds 210
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Collector's and Exhibitor's Forum 237

Philatelists dream of making a Great Find. In recent years four such finds of U.S. revenue material have been made. More, inside, page 210.



◆ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

SEPTEMBER 1995

Volume 49, Number 8
Whole Number 478

U. S. Revenues

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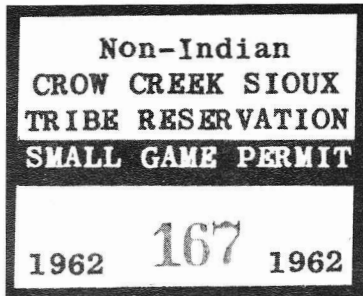
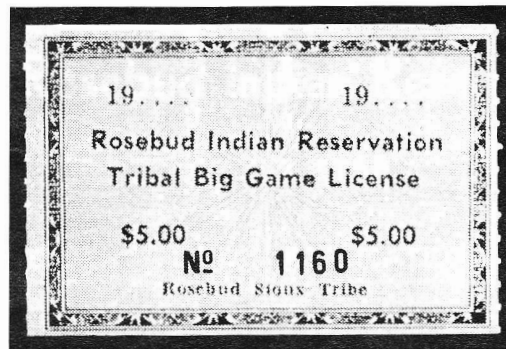
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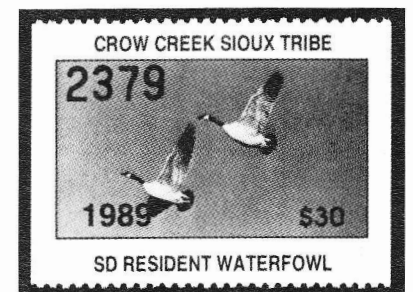
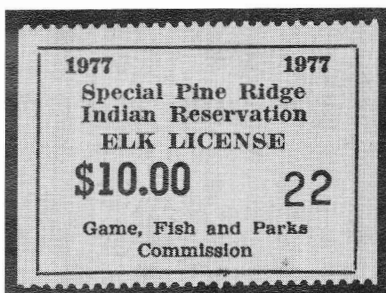
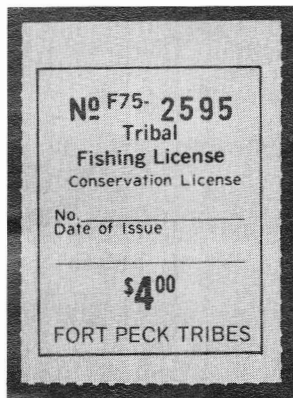
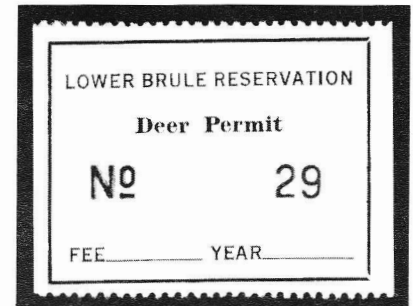
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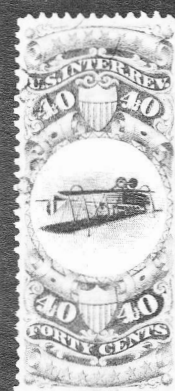
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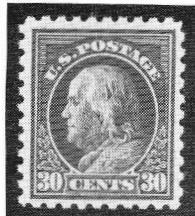
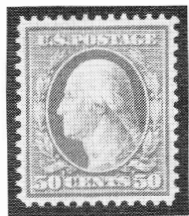
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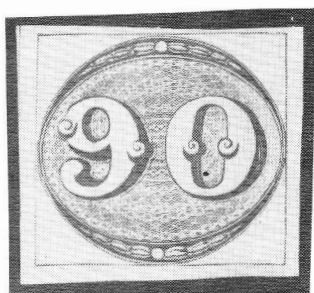
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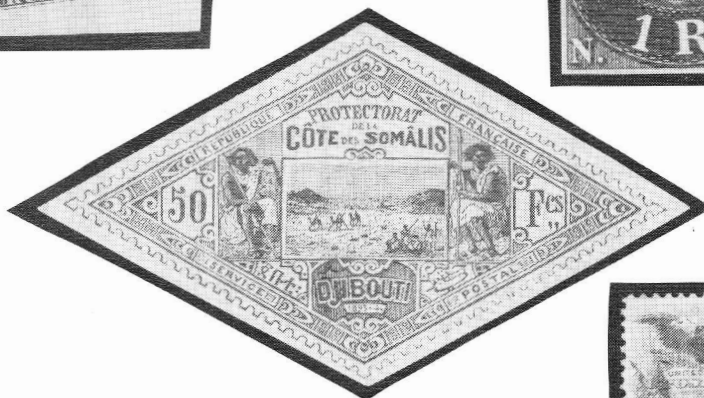
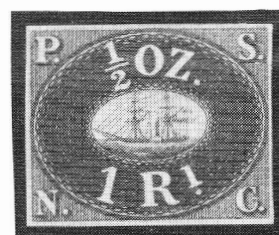


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President's Letter

Ronald E. Leshar, ARA President

Last month my busy schedule interfered with writing this column for the second time since I've become president of the ARA. Some of that busy schedule was of a family nature, but our editor's deadline passed while I was in England. While spending some time "across the pond," I took the occasion to meet with Gary Ryan, the U.K.'s representative to the FIP Revenue Section and one of the five members of the Revenue Bureau. One of our topics of discussion was the effort to elevate the status of revenues in FIP to a commission. As I've written before, Finland has proposed and Hungary has seconded the establishment of a separate Commission for Revenues. The effort is now to get the various national philatelic federations to commit themselves to vote for the proposal. Last spring vice-president Eric Jackson, and I met with APS president Randy Neil and Dan Walker, the U.S. representative to the FIP Postal History Commission to discuss their support for the Revenue Commission proposal. I can assure you that the U.S. will vote in favor of the proposal. While there is some opposition, it would appear that the effort is progressing very well.

I mentioned in my last letter that I would report on board discussions from our meeting at TEXPEX. The ARA library is housed by

George McNamara, Jr. in Nora Springs, Iowa. Our library holdings are not insignificant and the board has approved \$300 annually to keep the library up-to-date. Over the last 2 1/2 years I have had three complaints about the library, each about the promptness of our librarian in responding to your requests. Most of my personal experience with the library has been that the requests come quite promptly. But it sometimes happens that member requests descend on the library in batches, often for the same item. The reasons for this phenomenon are easy to understand. An article in the press or in our own publication often stimulates our members to investigate more fully. And so, several of us write to get all the articles and books on the subject. Our librarian handles the requests in the order of receipt, but if you are third or fourth in the queue for a single copy, it does take some time. The delay is exacerbated when a member does not make a prompt return (I have been known to be guilty of such infractions). To date, our librarian has not made a practice of acknowledging requests and so, a wait of one to three months leaves members upset with the lack of response from the library. I have asked Mr. McNamara to acknowledge requests when a

(President's Letter—continued on page 237)

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Reconstructing four fabulous finds

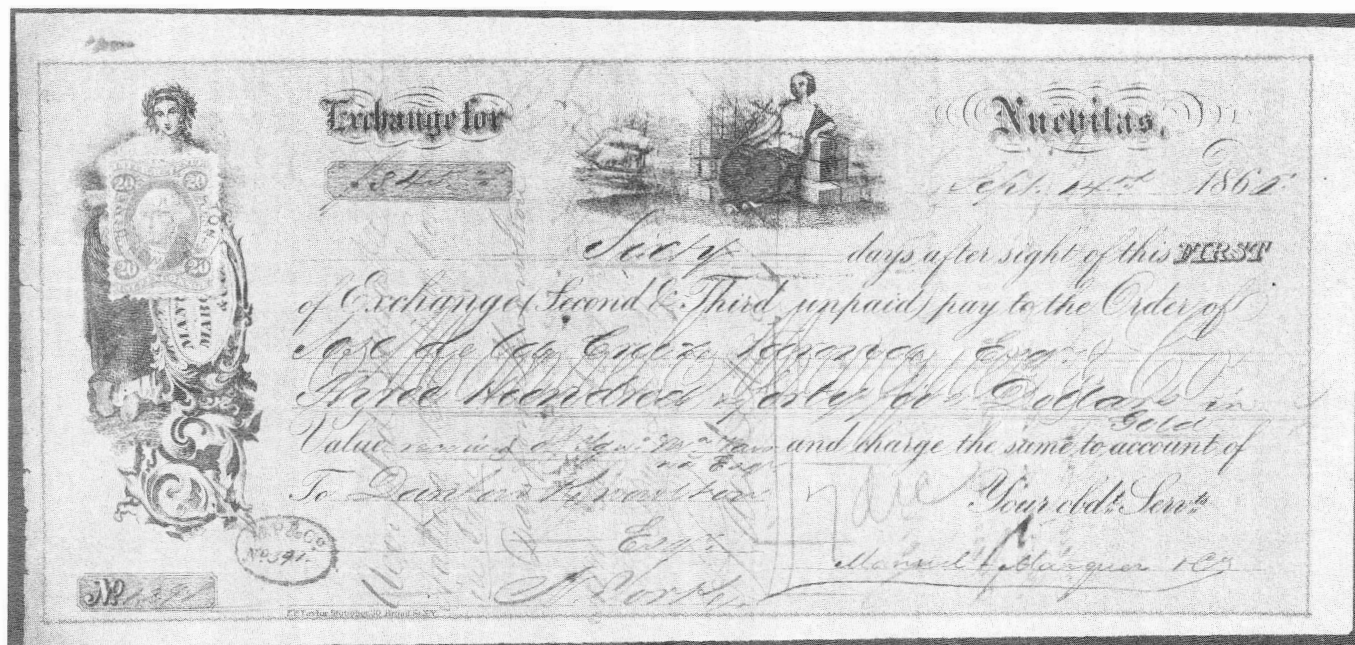


Figure 1. Typical piece from the Danford Knowlton find, a first of exchange drawn by Manuel Marquez & Co. of Nuevitas, Cuba, on Knowlton & Co. in New York, stamped by them upon acceptance for payment. Such bills served as a form of commercial currency (see text for details).

by Michael Mahler, ARA

Summary

1. The field of United States Civil War documentary fiscal history has seen exciting finds, bursting with spectacular runs of stamped documents. The goal of this series is to illustrate the richness of what are arguably the four most significant such finds, the archives of Danford Knowlton & Co., the Iron Cliffs Co., the Quincy Mining Co., and the Pennsylvania Mining Co. of Michigan. My hope is that this exposition will convey some sense of the excitement that must have accompanied these finds, in a reconstructed "peek over the shoulder" of the collectors who first looked through them.

2. The Danford Knowlton find consists of some two hundred incoming bills of exchange from Cuba dated 1865-1872, drawn by seven different firms in four Cuban cities, all on Danford Knowlton & Co. in New York and stamped by them upon acceptance for payment. Incoming foreign exchange is a scarce usage, with fewer than 20 users recorded, and apart from this find, a total of fewer than

50 pieces known (Mahler, 1995). Knowlton & Co. used a wonderful array of stamps, including the \$1.30 and \$1.60 Foreign Exchange, 70¢ Second Issue, and the only convincing recorded example of the 70¢ Third Issue on document. The bills were stamped with elegance and precision, with nearly every possible tax from 50¢ to \$4 represented in a stately progression, notable for its usages of \$2, \$2.50 and \$3 First Issues. The bills of Manuel Marquez & Co. of Nuevitas, with two vignettes, include some of the most attractive and significant incoming foreign bills extant.

3. The Iron Cliffs Co., headquartered on Wall Street, New York, mined iron on Michigan's Upper Peninsula. Its archive is notable primarily for several hundred drafts with a colorful range of stamps, company drafts drawn at the mine office in remote Negaunee, on the Treasurer in New York. In contrast to the elegant, regular pattern with which the Danford Knowlton drafts were stamped, the Iron Cliffs pieces are decidedly inelegant, a delightful jumble of stamps and colors, many with extraneous 2¢ imprints in addition to adhesives, loaded with three-,

four-, and even five-color combinations, utilizing First, Second, and Third Issues, a few combining all three. Many show multiple usage of a given stamp, culminating in an 1872 piece with no fewer than 35 of the Second Issue 10¢! The drafts themselves are ornate and colorful, with two fine lithographed vignettes.

4. The Quincy Mining Co. was a major producer of copper for more than three quarters of a century, its mine site also in Upper Michigan, near Portage Lake on the Keweenaw Peninsula, its head office in New York. The Quincy archive was a veritable treasure trove of 1862-3 Early Matching Usages ("EMUs") of First Issue stamps, gems typically found singly, or in small handfuls usually showing the same usage, but present here by the hundreds, bearing no fewer than 13 stamps: the 2¢ Bank Check, 25¢ Certificate, 10¢ Contract, 3¢ Foreign Exchange, 5¢, 10¢, 15¢, 20¢, 30¢, 40¢, and 60¢ Inland Ex-

change, and 10¢ and 25¢ Power of Attorney. For seven of these stamps (all but the Inland Exchange 5¢ through 30¢, and 60¢), the Quincy hoard has provided the earliest recorded usage, highlighted by the unique "first day check" dated October 1, 1862, the day the stamp taxes took effect, stamped with 2¢ Bank Check orange with cancel dated the same day. For five of these usages, fewer than 20 EMUs have been recorded, and for three of them, the 10¢ Contract, 3¢ Foreign Exchange, and 10¢ Power of Attorney, Quincy items account for about half or more of the known examples. Individual highlights include three combination EMUs: stock certificates with appended stock power, stamped respectively with 25¢ Certificate imperforate and 25¢ Power of Attorney imperforate or part perforate; two sets of unsevered Second and Third foreign bills each stamped with 3¢ Foreign Exchange; and the wonderful run of all seven Inland Ex-

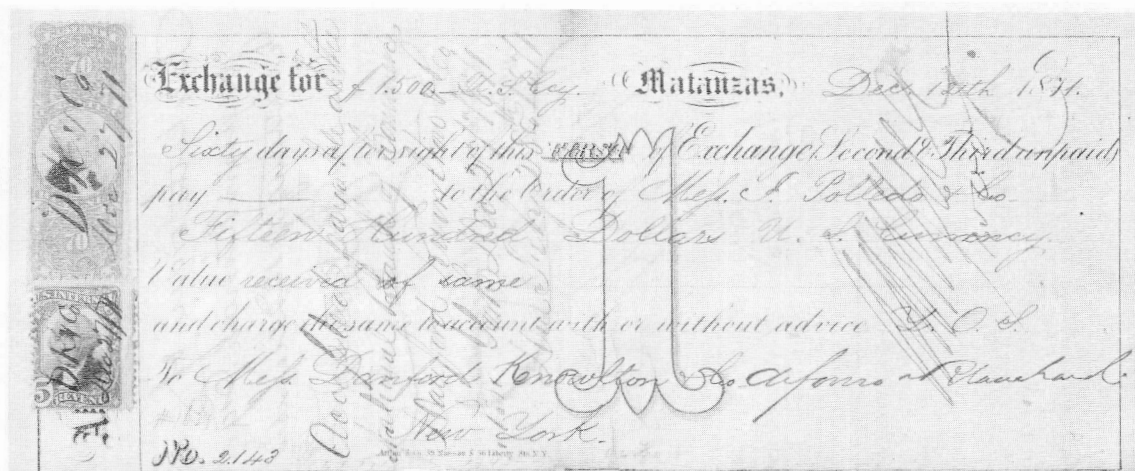
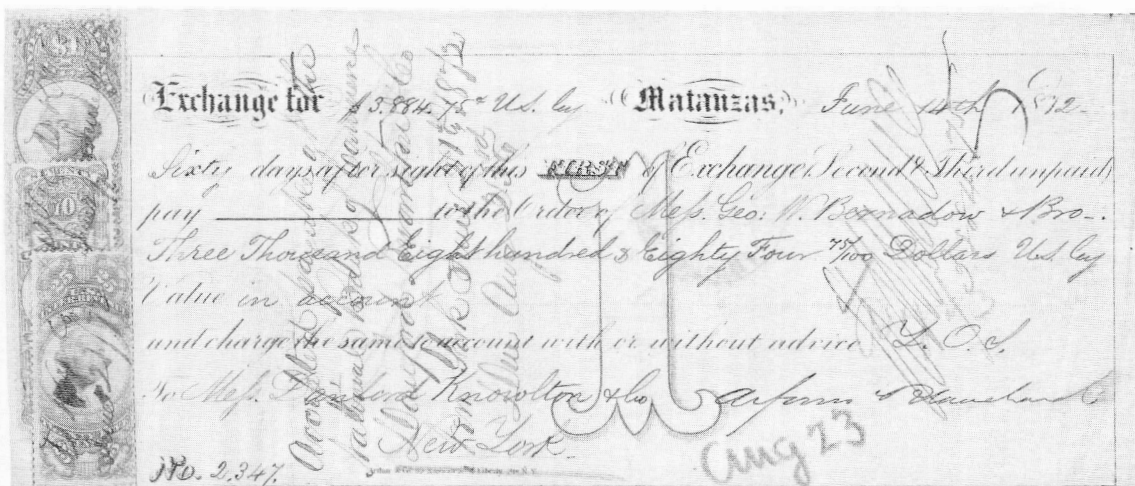


Figure 2A.
1871 bill of
Alfonso &
Blanchard,
Matanzas,
bearing Sec-
ond Issue 70¢
& 5¢, one of
just three
recorded ex-
amples of the
Second Issue
70¢ on docu-
ment. **2B.**
1872 bill bear-
ing Second
Issue 25¢ plus
Third Issue
70¢ & \$1, the
only convinc-
ing example of
the Third
Issue 70¢ on
document.



change rates from 5¢ through 60¢. Apart from its EMUs, the Quincy find is notable for its extensive record of company operations in Michigan and New York, including a fine run of drafts stamped at the Inland Exchange 1863 rates, and Copper Country local color items including company scrip that circulated in lieu of currency.

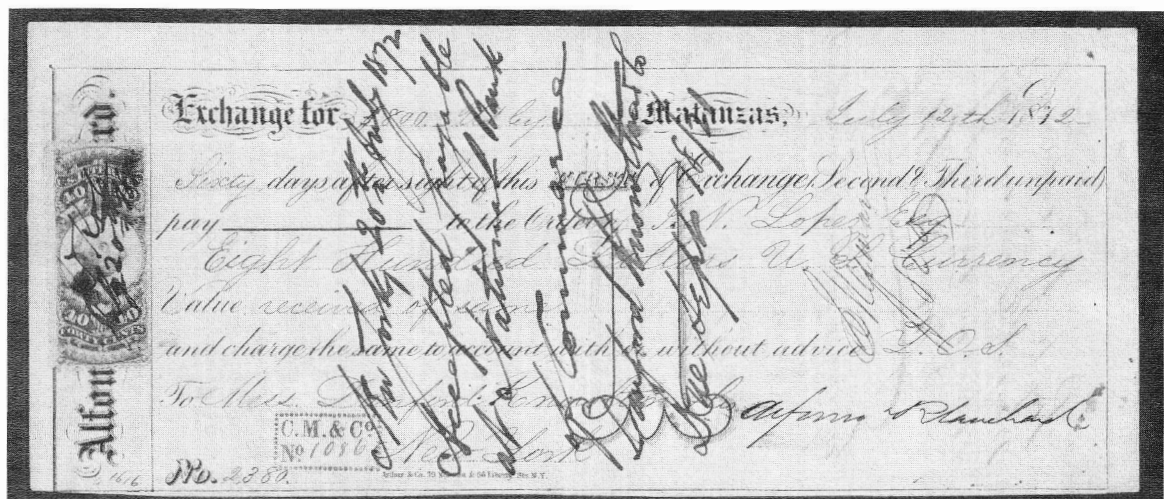
5. The Pennsylvania Mining Co. of Michigan, with head office in Philadelphia, was yet another Upper Michigan mining company, its works near the tip of the Keweenaw Peninsula on Lake Superior. It never showed a profit, and was in existence only from 1861 until 1866. Not surprisingly, its archive was somewhat similar to the Quincy find, with EMUs for nine rates: 2¢ Bank Check, 25¢ Certificate, 5¢, 10¢, 15¢, 20¢, 30¢, and 60¢ Inland Exchange, and 10¢ Power of Attorney; the Penn Mine EMUs, however, were much less numerous. Except for these two finds, no other archive I am aware of has yielded EMUs for more than four different rates. This find is notable chiefly for a marvelous run of time drafts drawn at the Pennsylvania Mine office on the company Secretary in Philadelphia, including a "double EMU" stamped at both the 2¢ Bank Check and 10¢ Inland Exchange rates; a fine range of 1863 rates, highlighted by the only recorded example of the 1¢ Telegraph imperforate on document, two drafts bearing the 1¢ Playing Cards part perforate; and a variety of company scrip. Perhaps the most interesting aspect of the run is that it illustrates in detail

the many difficulties encountered at the Pennsylvania Mine office in adapting, first to the imposition of stamp taxes, then to the changes in Inland Exchange rates in 1863 and 1864; in each case it took months for the adaptation to be complete. This fascinating story is best exemplified by a handful of drafts stamped at both the 1863 and the 1864 rates! In early August 1864, the mine clerk, unaware that a new rate had taken effect August 1, continued to stamp drafts by the 1863 schedule; when they were accepted for payment in Philadelphia some weeks later, sufficient stamps were added to pay the new rate. The Penn Mine find is also notable for extremely early usage of the 2¢ Bank Check orange on company checks, as early as October 8, 1862; and for documents from the Delaware Mining Co., Chippewa Mining Co., Wyoming Mining Co., and La Belle Smelting Works, all subsidiary Upper Peninsula mining concerns.

Introduction

This study can perhaps best be introduced by analogy to a field more familiar to most philatelists, United States postal history of the classic period 1847-1869, which has been enriched by a number of celebrated "finds" of commercial or personal correspondence, for example those to Augustine Heard & Co. in Shanghai; to Smith, Archer & Co. in Hong Kong; or to Dr. H.C. Angell in Europe, all including tremendous high-value frankings of 1861-3 postal issues; the Crittenden corre-

Figure 3.
1872 bill of
Alfonso &
Blanchard
bearing Third
Issue 40¢, a
scarce stamp
on document.



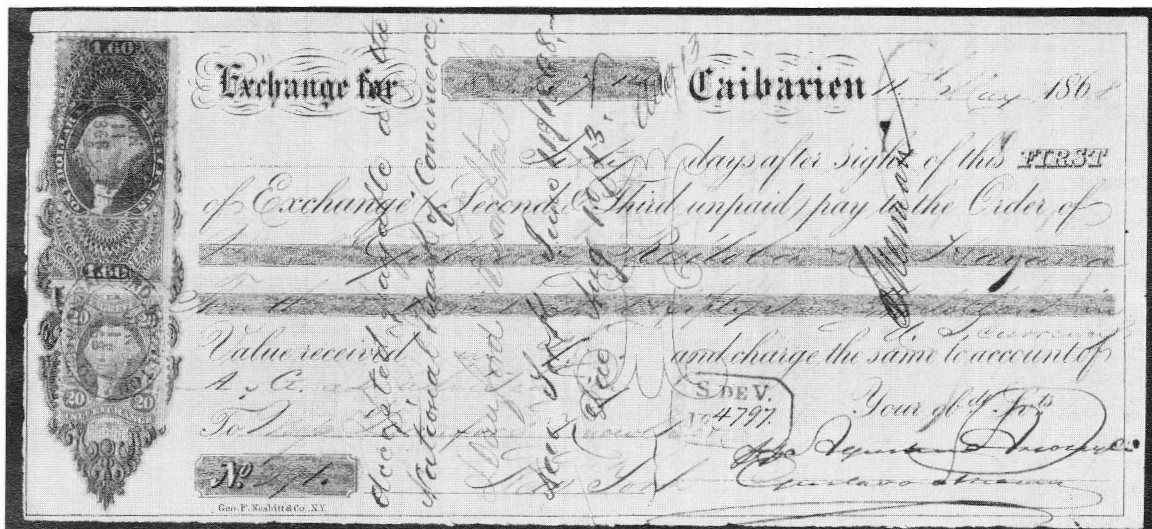


Figure 4.
1868 bill of
Agustin
Ariosa & Co.,
Caibarien,
bearing \$1.60
Foreign Ex-
change, one of
fewer than ten
recorded ex-
amples of this
stamp on
document.

spondence from Virginia City, Nevada, loaded with Wells Fargo locals; or the "Port Chester find" of the Davis correspondence to Peru with spectacular 1869 issue frankings.

United States documentary fiscal history, the study of documents bearing revenue stamps, is a fiscal analog of postal history. Its classic period, at least as regards as adhesive and imprinted stamps, is the era of broad Civil War stamp taxes, 1862-1872. Like classic postal history, this field has its own lore of exciting finds. The goal of this series is to

illustrate the richness of what are arguably the four most significant such finds, the archives of:

- Danford Knowlton & Co., New York
- The Iron Cliffs Co., Negaunee, Michigan
- The Quincy Mining Co., Lake Superior, Michigan, head office New York
- The Pennsylvania Mining Co. of Michigan, Keweenaw County, Michigan, head office Philadelphia

1. The Danford Knowlton find

The "Knowlton Find" consists almost entirely of incoming foreign bills of exchange drawn on Danford Knowlton & Co. of New York by firms in various cities in Cuba. Such bills were required by U.S. law to be stamped when they were accepted for payment in the U.S., at the same rate(s) as domestic bills of exchange. This was a rather obscure tax, never mentioned in government Schedules of Stamp Duties, either those in the Statutes (i.e., Schedule B of the Acts of July 1, 1862, or June 30, 1864), or the more detailed Schedules circulated by the Office of the Commissioner of Internal Revenue (Mahler, 1988). Instead, the tax was stated rather obliquely, in Section 101 of the Act of July 1, 1862:

"And be it further enacted, That the acceptor or acceptors of any bill of exchange or order for the payment of any sum of money drawn, or purporting to be drawn, in any

foreign country, but payable in the United States, shall, before paying or accepting the same, place thereupon a stamp indicating the duty upon the same, as the law requires for inland bills of exchange, or promissory notes; and no bill of exchange shall be paid or negotiated without such stamp; and if any person shall pay or negotiate, or offer in payment, or receive or take in payment, any such draft or order, the person or persons so offending shall forfeit the sum of one hundred dollars."

Section 159 of the Act of July 30, 1864, had essentially identical wording, but raised the penalty for failure to stamp such bills to \$200. During the period of these Knowlton bills, 1865-1872, the Inland Exchange rate at which they were taxed was 5¢ per \$100 or fraction.

Incoming foreign exchange is an inherently scarce usage, with fewer than 20 users

recorded, and apart from this find, a total of fewer than 50 pieces known (Mahler, 1995). In addition, paid bills of exchange are one of the few types of stamped documents that share with postal covers the romance of travel; they crossed borders, and usually oceans, often changing hands through successive endorsements, acquiring in the process a variety of manuscript and handstamped markings. The inherent scarcity and interest of the Knowlton material, coupled with the great range of stamps used, lifts it into the upper echelon of fiscal history finds.

A commercial currency

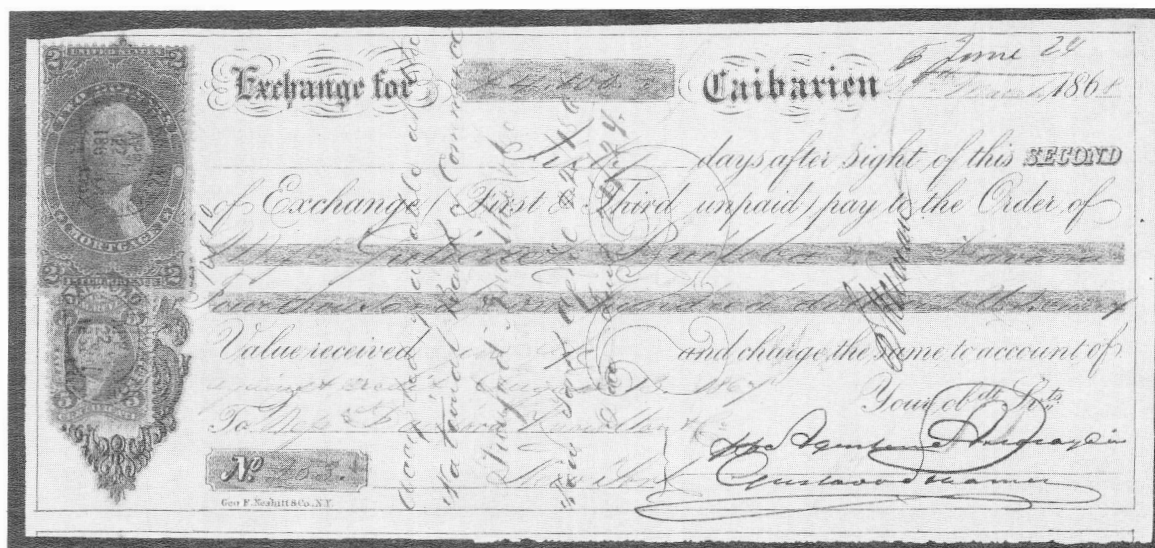
These bills can be thought of as a type of commercial currency, with Knowlton & Co. functioning as a bank. Consider the bill shown in Figure 1. Manuel Marquez & Co., in Nuevitas, paid a debt of \$345 in gold to Jose Cruz Varona on September 14, 1866, with this bill drawn on Knowlton & Co., the amount to be debited to their account with Knowlton in New York. Varona, in New York, took the bill to Knowlton & Co., who confirmed, in purple manuscript vertically across the face, "Accepted payable at the National Bank of Commerce in Coin, Danford Knowlton, New York, Oct 5th 1866, Due Dec 4/7" (the bill being payable 60 days after sight, allowing three days grace), and paid the requisite stamp duty with a 20¢ Inland Exchange. Varona then used the bill to make a \$345 payment to T. Hernandez, endorsing it over to him on Oct. 10. Hernandez then

signed the bill without endorsement, turning it into a bearer note, the equivalent of \$345 cash. It subsequently found its way into the hands of Maitland Phelps & Co. (see their red handstamp at lower left), who deposited it in the Bank of New York. Finally it was "Paid Dec 7th 1866" (vertically in center). The viability of the bill during its circulation of nearly three months depended on the integrity and reputation of Danford Knowlton & Co.

Discovery of the Archive

Details of the discovery and dispersal of the Knowlton archive are obscure. A total of about 200 pieces reached the revenue marketplace in two large batches during 1992-3, one sold privately, the other at a Michael Aldrich auction. Inquiries led to a common source, a stamp shop in Florida, which furnished another few dozen pieces, the last of a holding brought in some years earlier by a man who had not been seen before or since. It seems safe to assume, though, that the original find was made in New York, not Florida. It must have been made much earlier, too, as some stamps had pencilled catalog numbers alongside in a four-digit style last used by Scott in the early 1940s (#3800 for 1¢ Express, #3801 for 1¢ Playing Cards, etc.). While the recently-surfaced material may constitute the bulk of the original find, there are a few hints that substantially more may exist. As shown and discussed below, conspicuous gaps exist in the dates of the pieces recorded so far. Moreover, a few Knowlton pieces appear to have reached collectors long

Figure 5.
Paid Second of
exchange of
Ariosa & Co.
About 95% of
incoming bills
of exchange
are Firsts.



before the 1992-3 "flood," in 1980 I acquired a single Knowlton bill, drawn by Agustin Ariosa & Co. of Caibarien, stamped with the \$3.50 Inland Exchange. This was the sole Knowlton item I had encountered before 1992, but it is enough to sustain the hope that many more are "out there" waiting to be found.

Tables I-X list all Knowlton bills I am aware of.

Bills of Alfonso & Blanchard, Matanzas

These are listed in Table I.

Use of the 70¢ Second and Third Issues

It may not be immediately apparent that this group contains two extraordinary rarities (Figure 2). The last item listed, bearing the 70¢ Third Issue, is the only convincing example of this stamp on document known to me,¹ while that with the 70¢ Second Issue is one of just three recorded documents bearing that stamp (Mahler, 1995). The bill bearing the 40¢ Third Issue is also a significant piece (Figure 3). In general, the Second and Third Issues of unusual denominations, i.e. 1¢, 3¢, 4¢, 6¢, 30¢, 40¢, 60¢, 70¢, \$1.30, \$1.60, \$1.90, and \$3.50, are extremely rare on document, and the presence here of two of the rarest, on documents which are themselves exotic, is arguably the highlight of the entire Knowlton find.

¹I have recorded just one other example of this stamp on document, on a protested New York promissory note for \$1417 dated August 20, 1872, underpaying the correct tax of 75¢. There are pinholes through the note beneath the stamp, but not through the stamp itself. Most unfortunately, the stamp is not canceled. The usage is undoubtedly genuine, as the note was found affixed to a protest form, in court files, and it was not unusual for previously unstamped notes, when protested, to be retroactively stamped to ensure the legality of the process. Nevertheless, judging purely on appearance it is not clear that the stamp is original to the note, which makes the usage somewhat unsatisfying.

Table I

Bills of Alfonso & Blanchard, Matanzas

Amount	Stamp(s)	No.	Date
\$60	Third Issue 5¢	2273	5/2/1872
\$306	Second Issue 10¢ pair	2281	5/10/1872
\$335	Second Issue 10¢ pair	2319	5/29/1872
\$400	Second Issue 20¢	2402	8/23/1872
\$800	Third Issue 40¢	2380	7/12/1872
\$913	Second Issue 50¢	2406	9/11/1872
\$1000	Second Issue 50¢	2019	3/20/1872
\$1000	Second Issue 50¢	2151	12/29/1871
\$1500	Second Issue 70¢, 5¢	2143	12/12/1871
\$2000	Second Issue \$1	2397	8/2/1872
\$2500	Second Issue \$1, 25¢	2145	12/15/1871
\$3000	Second Issue \$1, 50¢	2233	3/30/1872
\$3000	Second Issue \$1.50	2383	7/19/1872
\$3884	Second Issue \$1 & 25¢, Third Issue 70¢	2347	6/14/1872

The Alfonso and Blanchard bills are the only ones among the Knowlton find with stamps canceled by hand, typically "D K & Co" and the date, rather than by handstamp. They are also the only ones dated after 1868, which is probably not coincidental.

Table II

Bills of Agustin Ariosa & Co., Caibarien

Amount	Stamp(s)	No.	Date
\$1736	70¢ Foreign Exchange, 20¢ Inland Exchange	241	3/27/1868
\$1914	\$1 Foreign Exchange	283	4/27/1868
\$2000	\$1 Foreign Exchange	267	5/14/1868
\$2500	\$1 Foreign Exchange, 25¢ Certificate	377	12/28/1868
\$2500	\$1 Foreign Exchange, 25¢ Certificate	357	11/28/1868
\$2500	\$1 Inland Exchange, 25¢ Certificate	228	2/29/1868
\$2966	\$1.50 Inland Exchange	266	4/11/1868
\$3000	\$1.50 Inland Exchange	323	6/27/1868
\$3000	\$1.50 Inland Exchange	356	11/28/1868
\$3000	\$1.50 Inland Exchange	376	12/28/1868
\$3100	\$1.50 Inland Exchange, 5¢ Inland Exchange	255	3/28/1868
\$3557	\$1.60 Foreign Exchange, 20¢ Inland Exchange	291	5/11/1868
\$4000	\$2 Mortgage	232	2/29/1868
\$4000	\$2 Mortgage	321	6/27/1868
\$4000	\$2 Mortgage	365	12/7/1868

(Table II—continued on next page)

Table II—continued

\$4100	\$2 Mortgage, 5¢ Certificate	253	3/28/1868
\$4200	\$2 Mortgage, 10¢ Contract	201	1/27/1868
\$4250	\$2 Mortgage, 15¢ Inland Exchange	233	2/29/1868
\$4250	\$2 Mortgage, 15¢ Inland Exchange	234	2/29/1868
\$4250	\$2 Mortgage, 15¢ Inland Exchange	289	5/1/1868
\$4250	\$2 Mortgage, 15¢ Inland Exchange	359	11/28/1868
\$4250	\$2 Mortgage, 15¢ Inland Exchange	364	12/7/1868
\$4250	\$2 Mortgage, 15¢ Inland Exchange	372	12/28/1868
\$4300	\$2 Conveyance, 15¢ Inland Exchange	211	1/27/1868
\$4400	\$2 Mortgage, 20¢ Inland Exchange	200	1/27/1868
\$4500	\$2 Mortgage, 25¢ Certificate	337	8/29/1868
\$4500	\$2 Mortgage, 25¢ Certificate	344	10/2/1868
\$4500	\$2 Mortgage, 25¢ Certificate	353	11/28/1868
\$4500	\$2 Mortgage, 25¢ Certificate	363	12/7/1868
\$4500	\$2 Mortgage, 25¢ Certificate	373	12/28/1868
\$4600	\$2 Mortgage, 30¢ Inland Exchange	251	3/28/1868
\$4600	\$2 Mortgage, 30¢ Inland Exchange	302	5/30/1868
\$4606	\$2 Mortgage, 30¢ Inland Exchange, 5¢ Certificate	319	6/27/1868
\$4900	\$2 Mortgage, 40¢ Inland Exchange, 5¢ Certificate	301	5/30/1868
\$5000	\$2.50 Inland Exchange	225	2/28/1868
\$5000	\$2.50 Inland Exchange	262	4/14/1868
\$5000	\$2.50 Inland Exchange	352	11/28/1868
\$5000	\$2.50 Inland Exchange	362	12/7/1868
\$5100	\$2.50 Inland Exchange, 5¢ Certificate	235	2/29/1868
\$5200	\$2.50 Inland Exchange, 10¢ Bill of Lading	224	2/28/1868
\$5250	\$2.50 Inland Exchange, 15¢ Inland Exchange	236	2/29/1868
\$5250	\$2.50 Inland Exchange, 15¢ Inland Exchange	345	10/3/1868
\$5250	\$2.50 Inland Exchange, 15¢ Inland Exchange	358	11/28/1868
\$5250	\$2.50 Inland Exchange, 15¢ Inland Exchange	361	12/7/1868
\$5250	\$2.50 Inland Exchange, 15¢ Inland Exchange	370	12/28/1868
\$5250	\$2.50 Inland Exchange, 15¢ Inland Exchange	371	12/28/1868
\$5300	\$2.50 Inland Exchange, 15¢ Inland Exchange	288	5/11/1868
\$5300	\$2.50 Inland Exchange, 15¢ Inland Exchange	300	5/30/1868
\$5500	\$2.50 Inland Exchange, 25¢ Certificate	317	6/27/1868
\$5500	\$2.50 Inland Exchange, 25¢ Certificate	336	8/29/1868
\$5500	\$2.50 Inland Exchange, 25¢ Certificate	351	11/28/1868
\$5500	\$2.50 Inland Exchange, 25¢ Certificate	360	12/7/1868
\$5600	\$2.50 Inland Exchange, 30¢ Inland Exchange	196	1/27/1868
\$6000	\$3 Manifest	261	4/18/1868
\$6000	\$3 Manifest	316	6/27/1868
\$6000	\$3 Manifest	350	11/28/1868
\$6100	\$3 Manifest, 5¢ Inland Exchange	247	3/28/1868
\$6200	\$3 Manifest, 10¢ Bill of Lading	194	1/27/1868
\$6300	\$3 Manifest, 15¢ Inland Exchange	286	5/11/1868
\$6500	\$3 Manifest, 25¢ Certificate	349	11/28/1868
\$6600	\$3 Manifest, 30¢ Inland Exchange	245	3/28/1868
\$6600	\$3 Manifest, 30¢ Inland Exchange	296	5/30/1868
\$6700	\$3 Manifest, 30¢ Inland Exchange, 5¢ Certificate	285	5/11/1868
\$7000	\$3.50 Inland Exchange	220	2/28/1868
\$8000	\$3 Manifest, \$1 Foreign Exchange	312	6/27/1868
\$8400	\$3 Manifest, \$1 Foreign Exchange, 20¢ Inland Exchange	268	4/27/1868

**Bills of Agustin Ariosa & Co.,
Caibarien**

These are listed in Table II.

**Use of the \$1.60 Foreign
Exchange**

The bill for \$3557 stamped with a \$1.60 Foreign Exchange (Figure 4) is one of fewer than ten recorded documents bearing this stamp (Mahler, 1995). The stamp is scuffed at upper left.

**Paid Seconds of Ex-
change**

These Ariosa bills include three Seconds of Exchange, all others being Firsts; they are for the amounts \$3100, \$4100, and \$4600, all dated March 28, 1868 (Figure 5). Foreign bills were typically made in sets of three, triplicates identical except for being designated "First," "Second," and "Third." Usually the First was sent to the destination, and the Second and Third held in reserve, in case the First was lost or delayed in transit. Occasionally the Second was sent at the same time as the First, but by a different route, the first to arrive being accepted and paid. Probably 95% of paid incoming foreign bills are Firsts. Only occasionally does one find a Second (and I have never seen a Third) that has been accepted, stamped, and paid.

**Extraordinary Concen-
tration of Rates and
High-value Stamps**

In general, stamps of denominations \$2 and higher are not often encountered on notes or drafts, yet more than 80% of these Ariosa bills bear such stamps. Equally atypical are the clustering of the amounts of



Figure 6. Bills of Ariosia & Co. for \$5000, \$5100, \$5200, and \$5250, taxed at \$2.50, \$2.55, \$2.60, and \$2.65, illustrating the regular, elegant fashion with which Knowlton & Co. stamped their incoming bills.

the bills between \$4000 and \$7000, with the associated taxes between \$2 and \$3.50, and the extreme variety within the cluster, with no fewer than 23 of the 31 possible tax rates between \$2 and \$3.50 recorded to date (Figures 6, 7). To my knowledge, nowhere in the entire spectrum of fiscal history is there another array even remotely approaching this one.

Bills of George P. Bell, Havana

These are listed in Table III. The \$7.10 tax on the final George P. Bell item is the highest recorded for the entire Knowlton archive (Figure 8).

Bills of Canet Garvalena & Co., Caibarien

These are listed in Table IV. The sole recorded bill printed specifically for Canet Garvalena & Co. is striking, with green secu-

rity underprinting and large red "1" in the center (Figure 9); the bold "GOLD" handstamp is also red; note the archaic spelling "Caybarien." The other surviving bills of

Table III

Bills of George P. Bell, Havana

Amount	Stamp(s)	No.	Date
\$1500	50¢ stamp, 25¢ Certificate	1485	8/7/1868
\$4000	\$2 Conveyance	1411	5/22/1868
\$4255	\$2 Mortgage, 15¢ Inland Exchange	1440	6/4/1868
\$4339	\$2 Mortgage, 20¢ Inland Exchange	1484	8/7/1868
\$6000	\$3 Manifest	1358	3/27/1868
\$14,160	\$5 Conveyance, \$2 Mortgage, 10¢ Power of Attorney	1483	8/8/1868

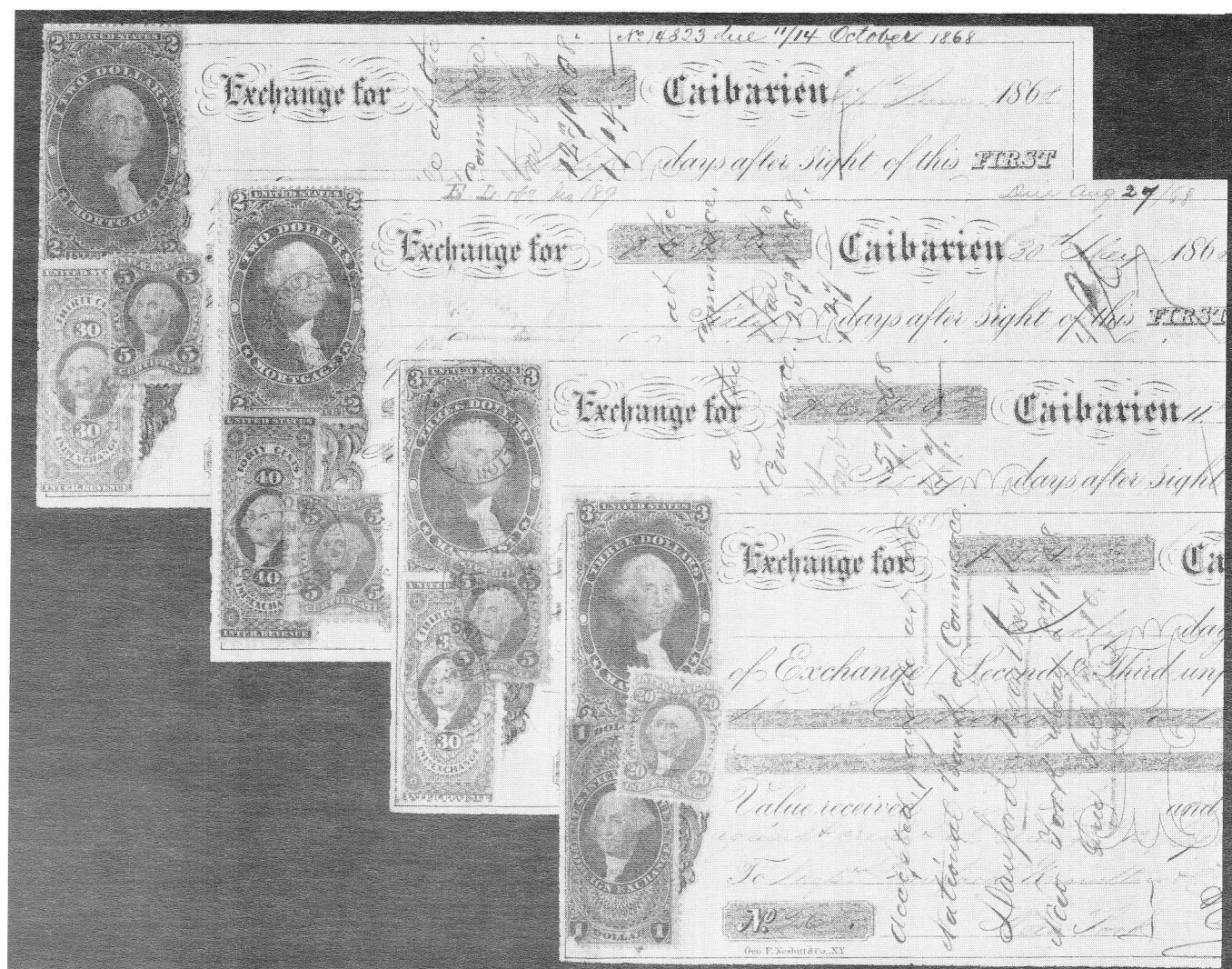


Figure 7. The four recorded three-color combinations on incoming Agustin Ariosa bills.

this company are completely generic, with even the town name left to be filled in by hand (Figure 10).

Bills of P.L. Fernandez, Havana

These are listed in Table V. The recorded

bills of P. L Fernandez are all generic Havana forms (Figure 11).

Bills of C.P. Madan & Cie., Matanzas

These are listed in Table VI. Both Madan bills for \$4200 deserve comment. Their bill #99, stamped on the reverse, bears a \$2 Mortgage with a partial row of extraneous vertical perforations at left, about 2mm from the edge of the stamp, angling slightly inward, and ending abruptly about 60% down the stamp. Their First numbered #94, executed a week earlier, bears the same stamps, but with no extra perfs. Nevertheless, to my mind it is considerably more interesting. It is attached by a red wax seal to the corresponding Second. They were made May 27, 1868, to M. Moll & Co., and identically endorsed by them in Havana the following day, to Berndes Murtfeldt & Co. The

Table IV

Bills of Canet Garvalena & Co., Caibarien

Amount	Stamp(s)	No.	Date
\$2000	\$1 Foreign Exchange	1313	3/27/1868
	(Generic form)		
\$1000	50¢ Mortgage	1340	4/25/1868
\$1400	70¢ Foreign Exchange	1339	4/25/1868
\$2400	\$1 Foreign Exnge, 20¢ Inland Exch.	1315	3/27/1868
\$2500	\$1 Inland Exchange, 25¢ Certificate	1375	5/18/1868

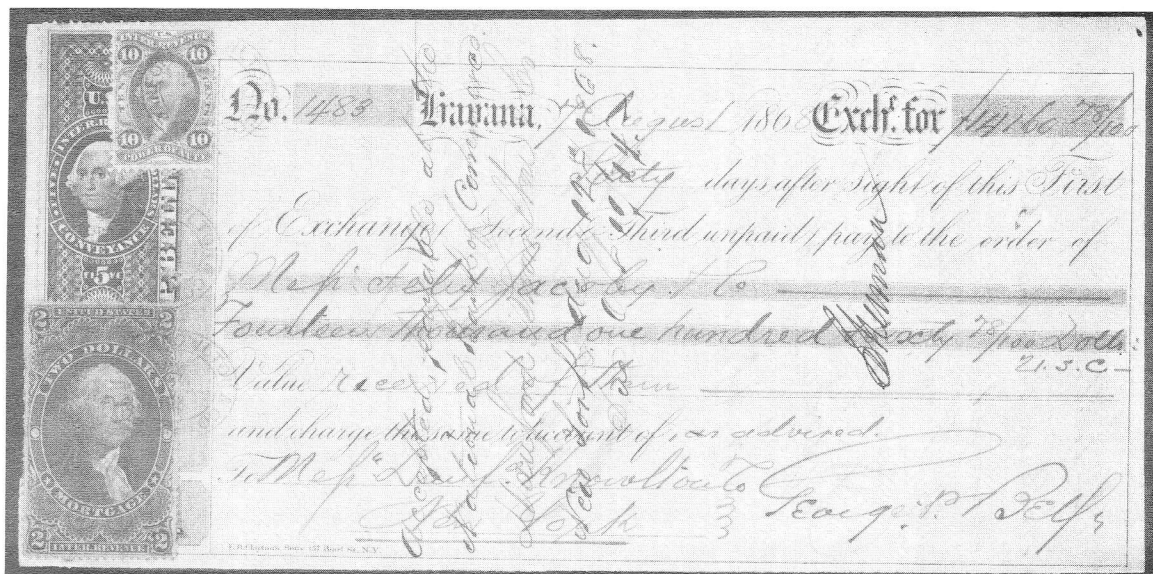


Figure 8.
1868 bill of
George P. Bell,
Havana, for
\$14,160, taxed
at \$7.10, the
highest re-
corded tax in
the Knowlton
find, and the
only piece
bearing a \$5
stamp.

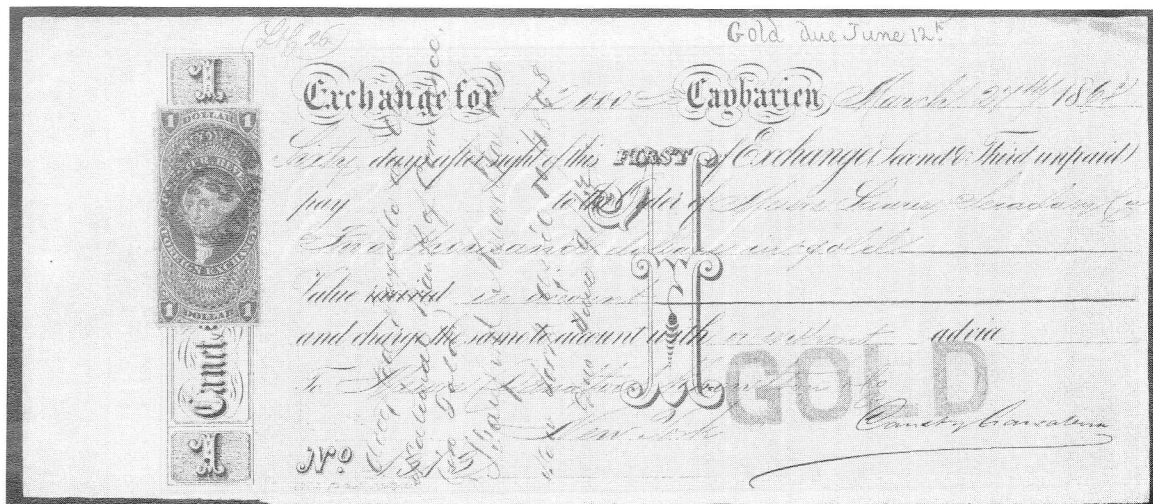


Figure 9.
1868 printed
bill of Canet,
Garvalena &
Co., Cai-
barien, the
only one found
in the archive.

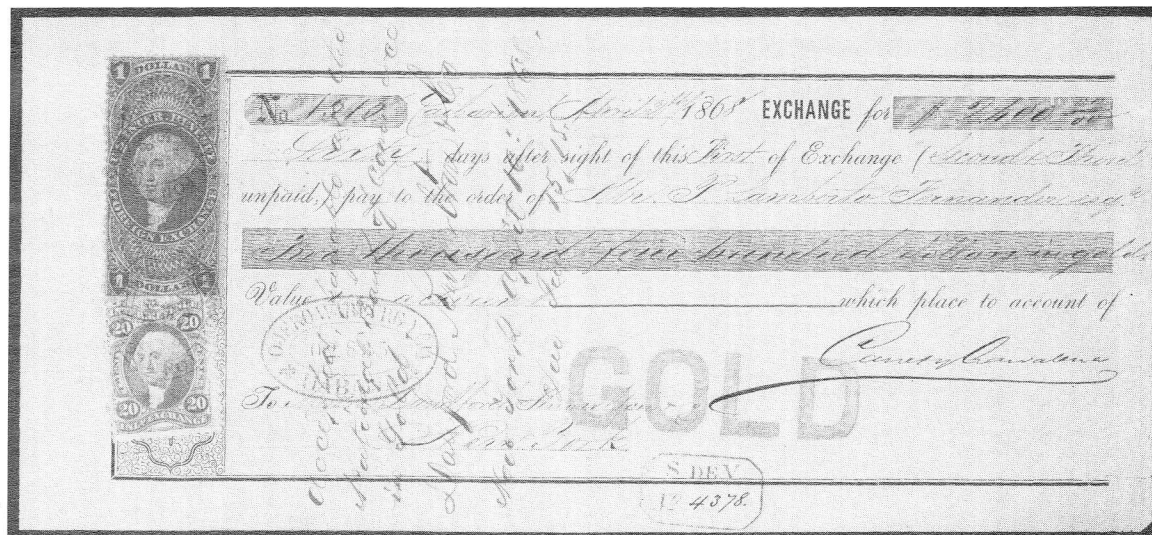


Figure 10.
1868 generic
bill used by
Canet, Garva-
lena & Co.

Figure 11.
1868 generic
Havana bill
used by P.L.
Fernandez.

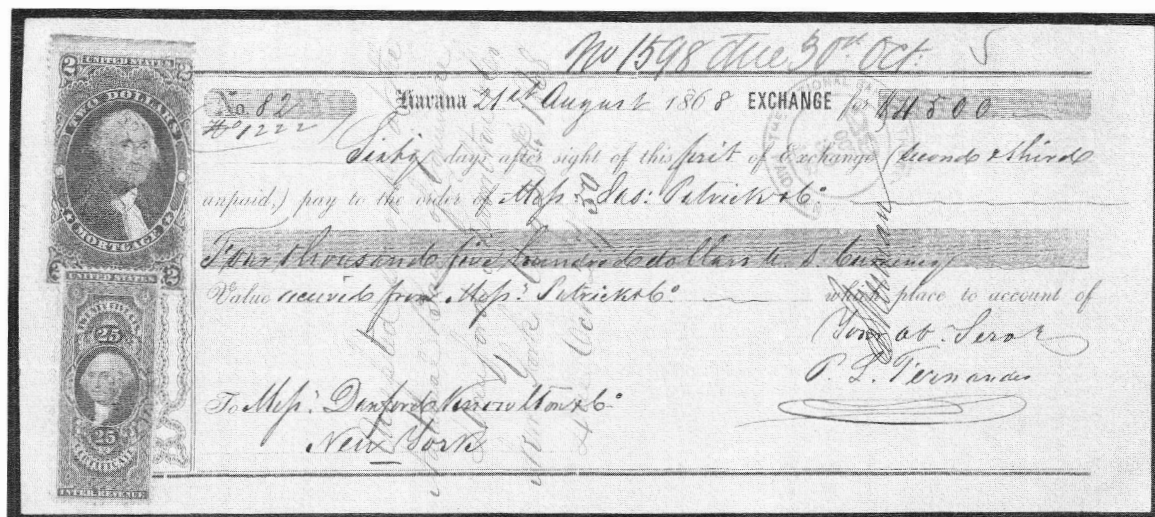


Figure 12.
1868 bill of
C.P. Madan &
Co., one of
three found.

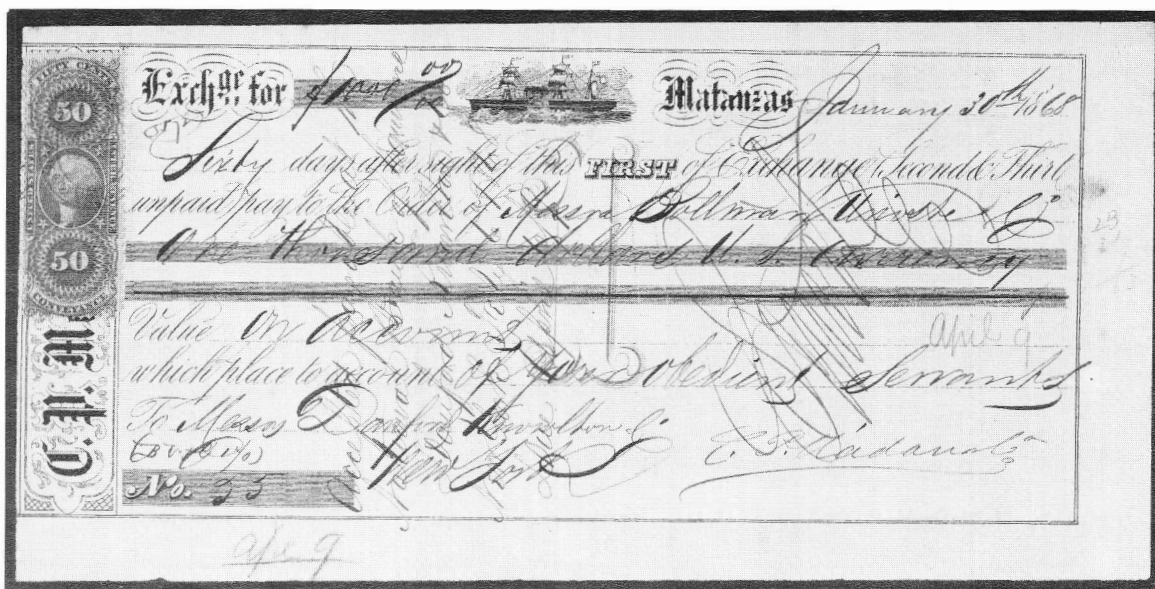
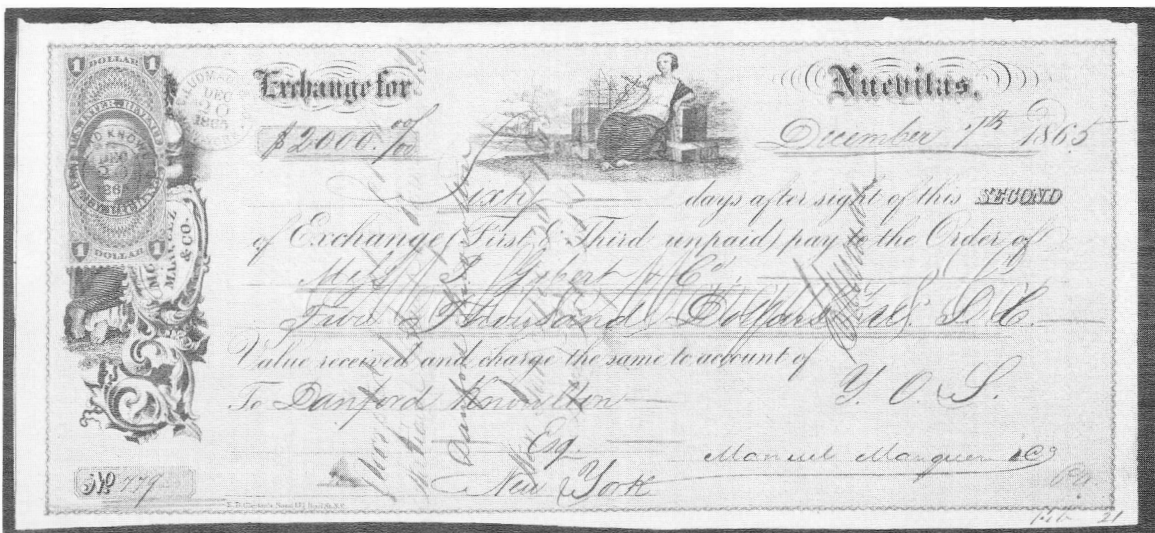


Figure 13.
1865 Type Ia
bill of Manuel
Marquez &
Co., Nuevitas.



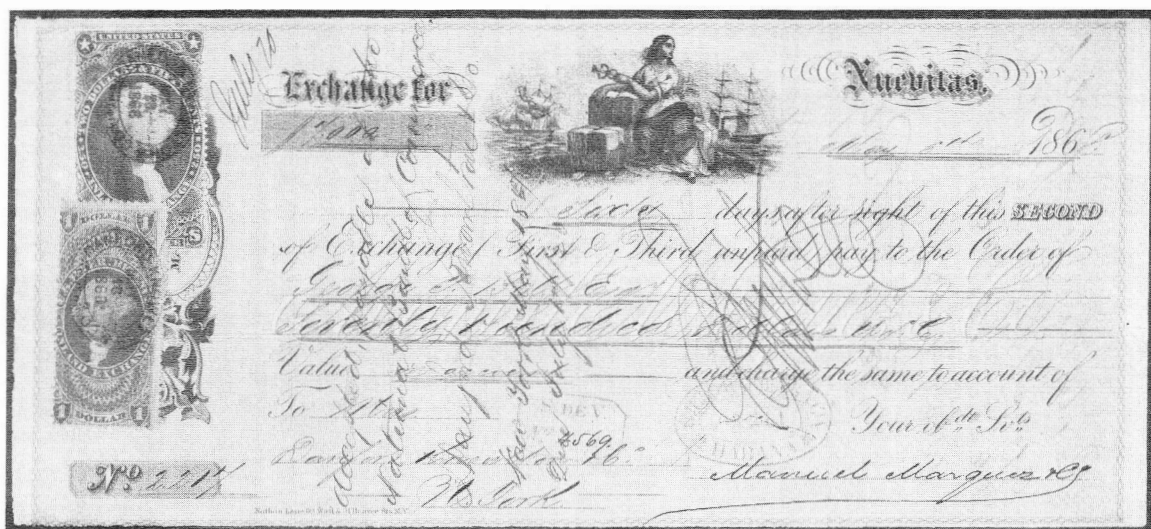


Figure 14.
Marquez Type
II bill. Note
this is a paid
Second.

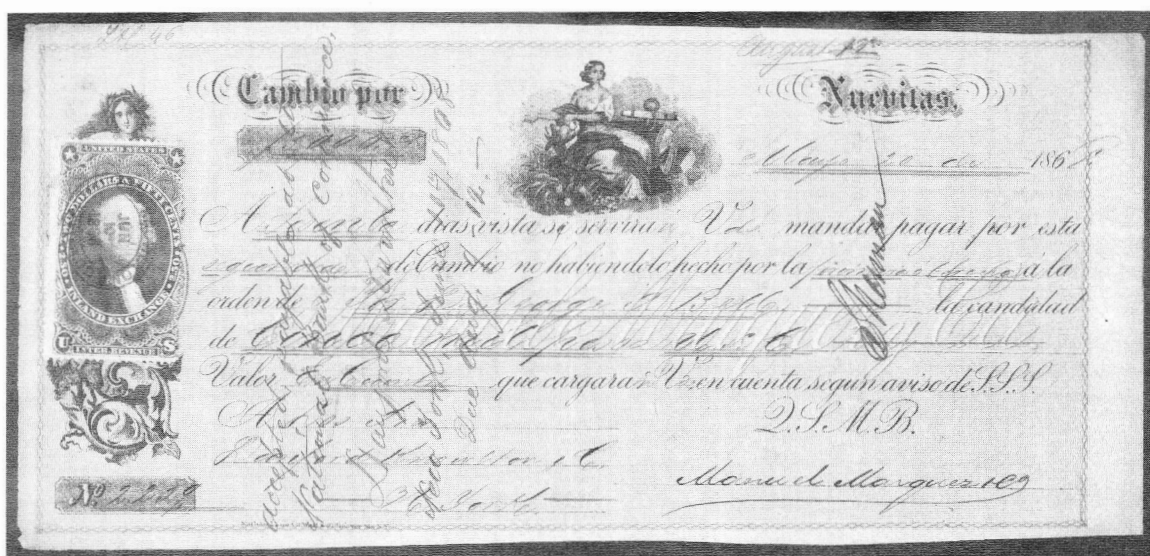


Figure 15.
Marquez Type
III bill, en-
tirely in Span-
ish, one of
three recorded.
This is also a
Second
("segunda").

First was accepted and stamped in New York on June 5, payable August 7. The Second was meanwhile endorsed by Berndes Murtfeldt & Co. on July 24 in Havana to Brown Bros. & Co., and deposited by them at the Bank of New York. On the front is written "First accepted with Mess. L.E. Amsinck & Co. N. York," subsequently lined through by penstrokes. On the front of the First is a partial blue datestamp reading "...AMSINC...NEW YORK AUG 3 1868," struck in the upper left corner where the wax seal was applied, no doubt to ensure a better seal. It would be most interesting to know why the Second was sent, and the paths the two bills travelled before being reunited.

Bills of Manuel Marquez, Nuevitas

These are listed in Table VII. They exist in

three basic types. What I have designated Type I has two lithographed vignettes, the central one featuring an allegorical maiden facing to the left; it has imprint of F.F. Tay-

Table V

Bills of P.L. Fernandez, Havana

Amount	Stamp(s)	No.	Date
\$3000	\$1.50 Inland Exchange	64	1/21/1868
\$4500	\$2 Conveyance, 25¢ Certificate	77	7/27/1868
\$4500	\$2 Conveyance, 25¢ Certificate	82	8/21/1868
\$5000	\$2.50 Inland Exchange	81	8/21/1868
\$5500	\$2.50 Inland Exchange, 25¢ Cert.	75	7/7/1868
\$5500	\$2.50 Inland Exchange, 25¢ Cert.	83	8/21/1868
\$6000	\$3 Manifest	76	7/7/1868

Table VI

Bills of C.P. Madan & Cie., Matanzas

Amount	Stamp(s)	No.	Date
\$1000	50¢ Conveyance	55	1/30/1868
\$4200	\$2 Mortgage, 10¢ Power of Attorney	94	5/27/1868
\$4200	\$2 Mortgage, 10¢ Power of Attorney	99	6/4/1868

Table VII

Bills of Manuel Marquez, Nuevitass

Amount	Stamp(s)	No.	Date
\$345	20¢ Inland Exchange	1298 I	9/14/1866
\$440	25¢ Power of Attorney	831 I	1/29/1866
\$455	25¢ Certificate	2095 II	3/17/1868
\$500	25¢ Certificate	1823 I	9/5/1867
\$657	25¢ Certificate, 10¢ Bill of Lading	1192 I	7/4/1866
\$690	30¢ Inland Exchange, 5¢ Certificate	1820 I	9/4/1867
\$930	30¢ Inland Exch., 20¢ Inland Exch.	2147 II	4/1/1868
(\$1000)	50¢ Conveyance	???? I	????/1867
\$1000	50¢ Conveyance	1921 II	12/27/1867
\$1000	50¢ Conveyance	1997 II	2/25/1868
\$1000	50¢ Original Process	1238 I	8/2/1866
\$1100	50¢ Surety Bond, 5¢ Certificate	1077 I	6/20/1866
\$1397	70¢ Foreign Exchange	2017 II	2/29/1868
\$1400	70¢ Foreign Exchange	1449 I	3/9/1867
\$1500	70¢ Foreign Exchange, 5¢ Certificate	1524 I	4/20/1867
\$1500	70¢ Foreign Exchange, 5¢ Certificate	1525 I	4/20/1867
\$1500	70¢ Foreign Exch., 5¢ Foreign Exch.	1052 I	4/30/1866
\$1500	70¢ Foreign Exch., 5¢ Foreign Exch.	1237 I	8/2/1866
\$1500	70¢ Foreign Exch., 5¢ Inland Exch.	2055 II	3/1/1868
\$1600	60¢ Inland Exchange, 20¢ Inland Exch.	1311 I	9/24/1866
\$1600	70¢ Foreign Exch., 10¢ Bill of Lading	1934 II	1/10/1868
\$1694	70¢ Foreign Exch., (stamp missing?)	2365 II	7/24/1868
\$1720	70¢ Foreign Exch., 20¢ Inland Exch.	948 I	3/24/1866
\$1800	70¢ Foreign Exch., 20¢ Inland Exch.	1627 I	5/30/1867
\$1800	70¢ Foreign Exch., 20¢ Inland Exch.	2384 II	8/8/1868
\$2000	\$1 Foreign Exchange	1822 I	9/5/1867
\$2000	\$1 Foreign Exchange	2137 II	3/31/1868
\$2000	\$1 Foreign Exchange	2138 II	3/31/1868
\$2000	\$1 Inland Exchange	779 I	12/7/1865
\$2000	\$1 Inland Exchange	1970 II	2/17/1868
\$2000	\$1 Inland Exchange	1995 II	2/25/1868
\$2000	\$1 Inland Exchange	1996 II	2/25/1868
\$2000	\$1 Inland Exchange	2027 II	3/3/1868
\$2000	\$1 Inland Exchange	2029 II	3/3/1868
\$2000	\$1 Inland Exchange	2052 II	3/10/1868
\$2000	\$1 Inland Exchange	2107 II	3/20/1868
\$2000	\$1 Inland Exchange	2114 II	3/24/1868
\$2000	\$1 Inland Exchange	2115 II	3/24/1868

Table VII—continued on next page

lor, Stationer, 30 Broad St., N.Y. (Figure 1). The earliest of the Type I bills (#779) shows some small differences from the others, most notably the imprint of E.B. Clayton's Sons, 157 Pearl St., N.Y., and thus constitutes a subtype, Ia (Figure 13).

Type II is generally similar to Type I, but with different central vignette, featuring a maiden facing to the right, and bears the imprint of Nathan Lane, 69 Wall & 91 Beaver Sts., N.Y. (Figure 14). All recorded Type I bills are dated between December 7, 1865 (bill #779) and September 5, 1867 (#1822); the Type II bills date from January 10, 1868 (#1934) to August 8, 1868 (#2384); evidently Type I was superseded by Type II.

Type III is similar in layout to I and II, with imprint of Nathan Lane, as on Type II, but is entirely in Spanish, with a different central vignette, and brown underprint. Type III is generic in that "First," "Second," or "Third" are not printed, but left to be filled in by hand (Figure 15). Only four examples have been recorded, all used in mid-1868.

Use of the \$1.30 Foreign Exchange

The \$1.30, \$1.60, and \$1.90 Foreign Exchange are among the rarest First Issues on document. They were created for use on foreign bills for amounts exceeding \$2500, of which relatively few were made (Mahler, 1995). Moreover, these rates were rescinded after less than two years, after which there was practically no call for these denominations. I have recorded only ten examples of the \$1.30 on document, and remarkably, four are incoming Marquez bills. The use of a single \$1.30 to precisely pay the tax on a bill for \$2600 (Figure 16) is especially extraordinary. On the other hand, it is perhaps not surprising once one assesses the context. Knowlton & Co. obviously stamped many bills in amounts between \$2000 and \$3000, requiring taxes between \$1 and \$1.50, and evidently ordered some \$1.30 stamps to facilitate the process; so it is that all three recorded Marquez bills for amounts between \$2500 and \$3000 bear \$1.30 stamps (Figure 17). The use of the \$1.30 together with the \$2.50 and 20¢ Inland Exchange to pay the \$4 tax on a bill for \$8000 (Figure 18) is less predictable, but the more striking for this beautiful three-color combination, enhanced by the unusual dark brown shade of the \$2.50. For me this piece is the highlight of the entire Knowlton find.

Paid Seconds

The Marquez bills recorded to date include four paid Seconds: they are in the amounts \$1800, \$2000, \$5000, and \$7000, numbered #1627, 779, 2259, and 2217, respectively (see Figures 13, 15, 18). Unlike the Ariosa & Co. Seconds discussed earlier, which were all made the same day, these bills have nothing obvious in common other than their scarcity and inherent interest.

Protested Bills Drawn on Chase Bros. & Co., Portland

The archive included at least three bills drawn not on Danford Knowlton & Co., but on Chase Bros. & Co. of Portland, Maine. They were accepted by Chase Bros., payable at the offices of Dana Bros. in New York, but were not paid. Each is affixed to a protest form of a New York notary public protesting the non-payment, these forms each bearing a 25¢ stamp paying the tax on a protest (Mahler, 1995; Figure 19). These bills are listed in Table VIII.

At first glance it is not evident how these documents found their way into the Knowlton archive, but a thorough reading reveals that the two bills of Alfonso & Co. were endorsed to Knowlton & Co. by the payee, F.Noy & Stocker, while the bill drawn by Stocker & Co. was payable to Knowlton & Co. Thus it was Knowlton & Co. who were refused payment by Dana Bros., and instituted the protests. Evidently the fortunes of Dana Bros. were in rapid decline during this time: the protests of the two bills of Alfonso & Co., executed May 15, 1865, simply state that payment was refused, but that for the Stocker bill, executed May 26, states that "the office of Dana Brothers ...[was]... closed and locked up and no person to pay the bill."

Bills of 1881-1884 Bearing Cuban Stamps

The archive also included at least three incoming bills drawn on Knowlton & Co. after the repeal of the U.S. tax on such bills, but bearing Cuban revenues affixed on execution (Table IX and Figure 20).

Domestic Usages

The archive included a few stamped documents other than incoming foreign bills, all executed in New York. By far the most significant is a Letter of Administration appointing Danford Knowlton and Mrs.

Table VII-continued

\$2000	\$1 Inland Exchange	2117 II	3/24/1868
\$2000	\$1 Inland Exchange	2157 II	4/9/1868
\$2000	\$1 Lease	1236 I	5/2/1866
\$2000	\$1 Lease	1429 I	2/25/1867
\$2000	\$1 Lease	1508 I	3/11/1867
\$2000	\$1 Lease	1528? I	4/20/1867
\$2000	\$1 Lease	1626 I	5/30/1867
\$2000	\$1 Lease	1647 I	6/6/1867
\$2000	\$1 Lease	1654 I	6/7/1867
\$2000	\$1 Lease	2153 II	4/9/1868
\$2055	\$1 Lease, 5¢ Certificate	1430 I	2/25/1867
\$2200	\$1 Lease, 10¢ Bill of Lading	1656 I	6/7/1867
\$2500	\$1 Foreign Exchange, 25¢ Certificate	2175 I	4/15/1867
\$2500	\$1 Inland Exchange, 25¢ Certificate	1205 I	7/10/1866
\$2500	\$1 Inland Exchange, 25¢ Certificate	1967 II	2/17/1868
\$2500	\$1 Inland Exchange, 25¢ Certificate	1968 II	2/17/1868
\$2500	\$1 Inland Exchange, 25¢ Certificate	1969 II	2/17/1868
\$2500	\$1 Inland Exchange, 25¢ Certificate	2019 II	2/29/1868
\$2500	\$1 Inland Exchange, 25¢ Certificate	2021 II	2/29/1868
\$2500	\$1 Inland Exchange, 25¢ Certificate	2074 II	3/16/1868
\$2500	\$1 Inland Exchange, 25¢ Certificate	2075 II	3/16/1868
\$2500	\$1 Inland Exchange, 25¢ Certificate	2076 II	3/16/1868
\$2500	\$1 Inland Exchange, 25¢ Certificate	2077 II	3/16/1868
\$2500	\$1 Inland Exchange, 25¢ Certificate	2078 II	3/16/1868
\$2500	\$1 Inland Exchange, 25¢ Certificate	2079 II	3/16/1868
\$2500	\$1 Inland Exchange, 25¢ Certificate	2098 II	3/18/1868
\$2500	\$1 Inland Exchange, 25¢ Certificate	2099 II	3/18/1868
\$2500	\$1 Inland Exchange, 25¢ Certificate	2155 II	4/9/1868
\$2500	\$1 Inland Exchange, 25¢ Certificate	2156 II	4/9/1868
\$2500	\$1 Lease, 25¢ Certificate	1471 I	3/28/1867
\$2500	\$1 Lease, 25¢ Certificate	1472 I	3/28/1867
\$2500	\$1 Lease, 25¢ Insurance	1423 I	2/25/1867
\$2600	\$1.30 Foreign Exchange	981 I	4/5/1866
\$2700	\$1.30 Foreign Exchange, 5¢ Certificate	1020 I	4/22/1866
\$2700	\$1.30 Foreign Exch., 5¢ Foreign Exch.	1210 I	7/10/1866
\$3000	\$1.50 Inland Exchange	1285 I	9/10/1866
\$3000	\$1.50 Inland Exchange	1538 I	4/26/1867
\$3000	\$1.50 Inland Exchange	1935 II	1/10/1868
\$3000	\$1.50 Inland Exchange	2100 II	3/18/1868
\$3000	\$1.50 Inland Exchange	2205 II	5/1/1868
\$5000	\$2.50 Inland Exchange	2324 II	7/2/1868
\$6000	\$3 Charter Party	996 I	4/11/1866
\$7000	\$2.50 Inland Exch., \$1 Inland Exch.	2217 II	5/6/1868
(\$8000)	\$3 Manifest, \$1 Foreign Exchange	???? II	????/1868
\$8000	\$2.50 Inland Exch., \$1.30 Foreign Exch., 20¢ Inland Exch.	2292 II	6/10/1868
Type III			
\$100	5¢ Certificate	2287 III	6/1/1868
\$5000	\$2.50 Inland Exchange	2259 III	5/20/1868
\$5000	\$2.50 Inland Exchange	2267 III	5/24/1868
\$5000	\$2.50 Inland Exchange	2268 III	5/24/1868

Figure 16.
1866 Marquez
bill for \$2600
stamped with
\$1.30 Foreign
Exchange, one
of ten recorded
documents
bearing this
stamp.

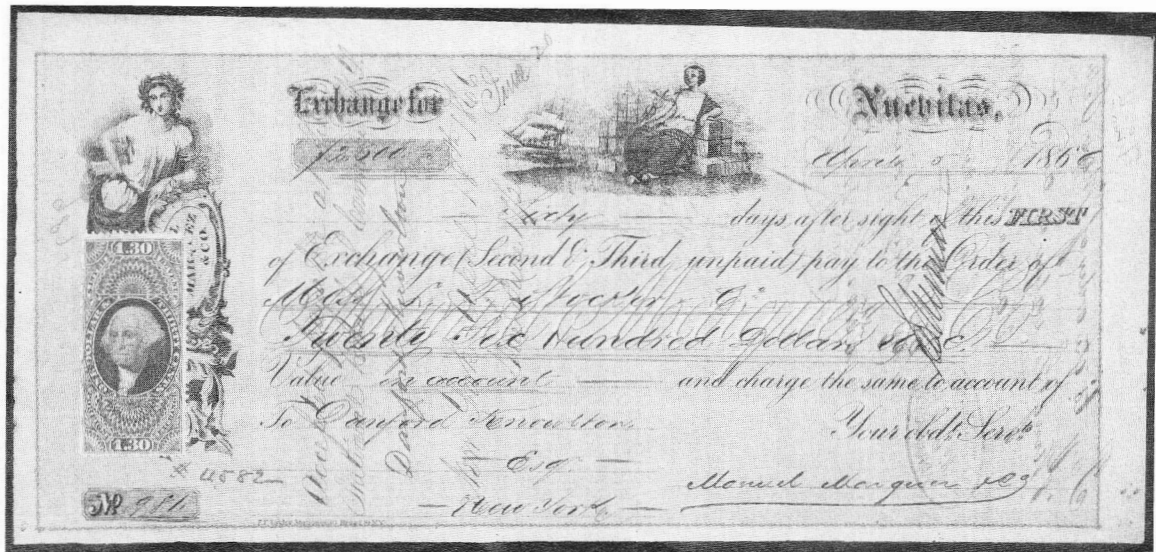


Figure 17.
1866 Marquez
bill for \$2700,
tax \$1.35,
stamped with
\$1.30 Foreign
Exchange and
5¢ Foreign
Exchange.

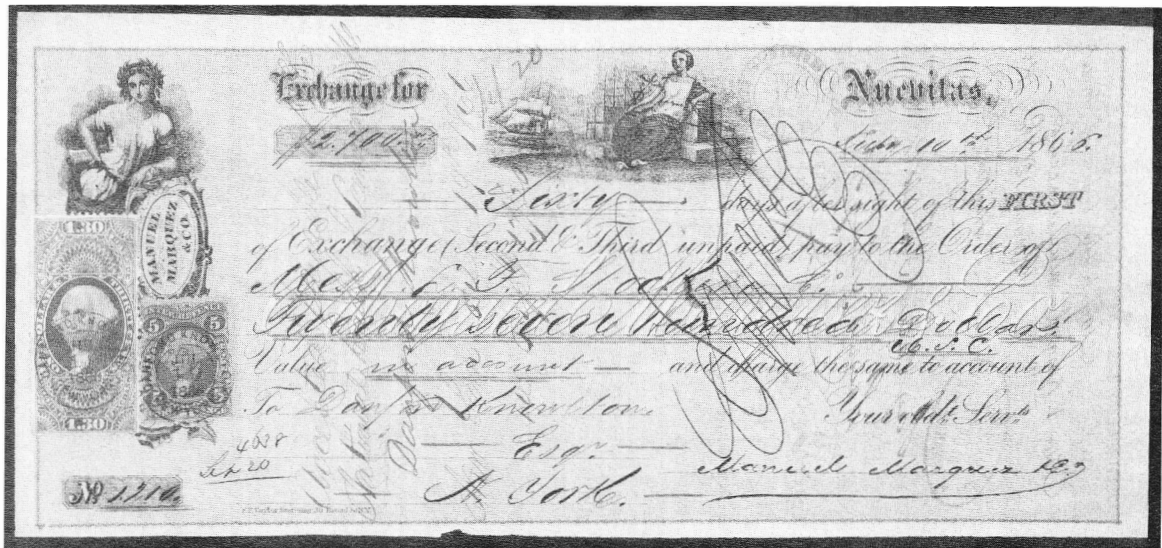
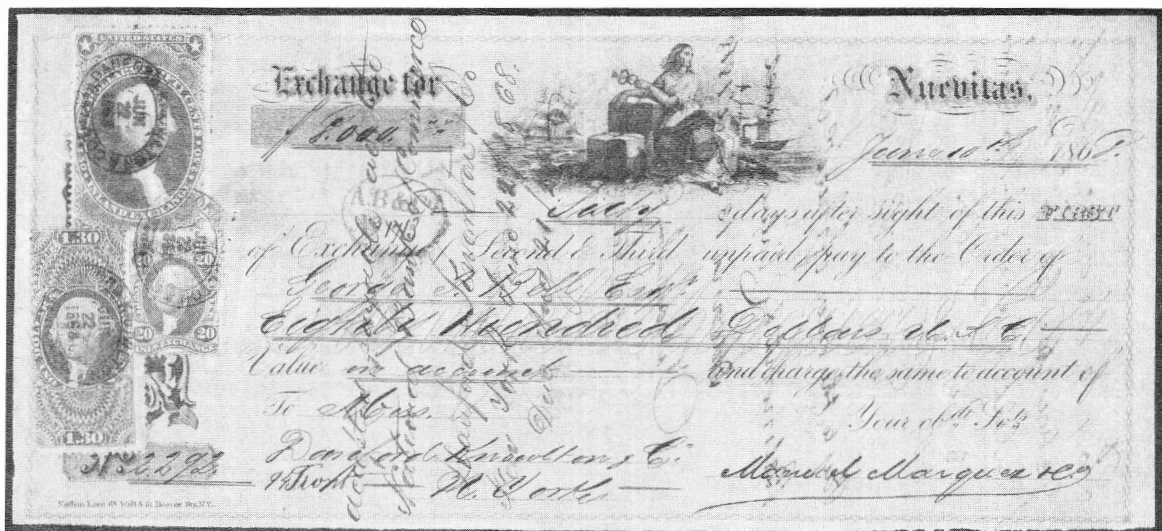


Figure 18.
Yet another
Marquez bill
bearing the
\$1.30 Foreign
Exchange, this
time part of a
wonderful
three-color
combination.



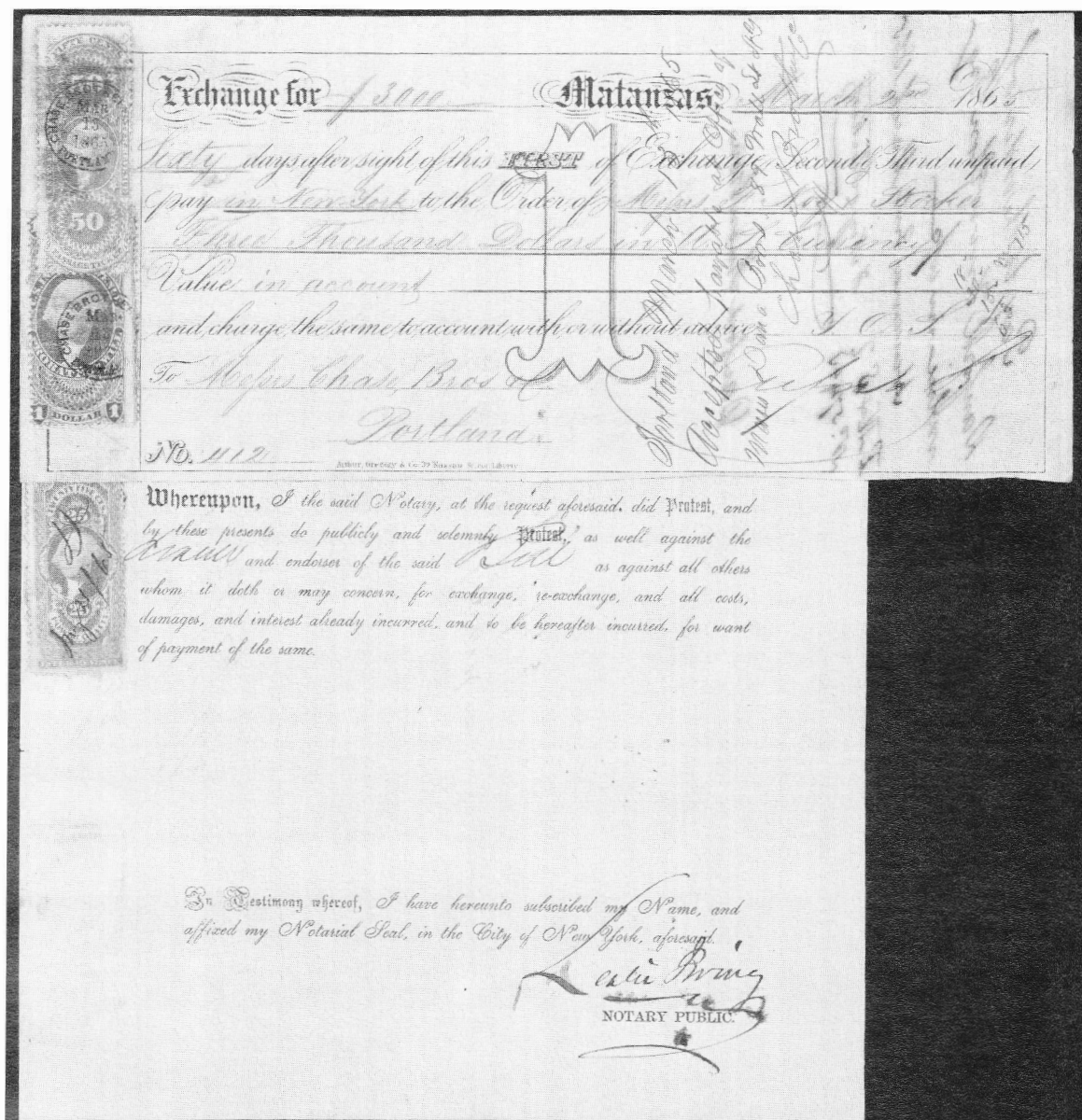


Figure 19.
1865 bill
drawn on
Chase Bros &
Co. of Port-
land, Maine,
stamped by
them, en-
dorsed to
Danford
Knowlton but
not paid, pro-
tested by New
York notary
public, and
affixed to
stamped pro-
test.

Henrietta Raymer administrators of the estate of one Henry Raymer, dated April 1, 1864, and stamped with a \$10 Conveyance. This is one of only two recorded examples of the Probate of Will 1862 \$10 rate, which was in effect less than two years (Mahler, 1995). The document is printed on blue paper, with red seal of Surrogate Gideon J. Tucker, and the stamp is tied by partial handstamps.

I have also recorded three domestic promissory notes, for \$15,000, \$8116, and \$5964, bearing a colorful array of

stamps in denominations from 10¢ to \$5.

More to Come?

All 64 bills of Agustin Ariosa & Co. listed above are dated 1868, spanning the year

Table VIII

Protested bills drawn on Chase Bros. & Co., Portland

Company	Amount	Stamp(s)	No.	Date
Alfonso & Co., Matanzas	\$3000	\$1 Probate of Will, 50¢ Passage Ticket	412	3/2/1865
Alfonso & Co., Matanzas	\$3000	\$1 Probate of Will, 50¢ Passage Ticket	413	3/2/1865
F.Noy & Stocker, Havana	\$746	Unstamped	5804	3/17/1865

Table IX

Bills of 1881-84 bearing Cuban stamps

Company	Amount	Stamp(s)	No.	Date
Augustin Ariosa, Havana	\$5000	Cuba 3p brown	1567	1/11/1883
Gutierrez Hidalgo & Co., Havana	\$6000	Cuba 1881 25c & 2p25c green	398	8/13/1881
Gutierrez y Viuda de Ariosa, Havana	\$3300	Cuba 1p, 50c, 10c & 5c lilac	312	3/19/1884

from January to December. Since they are so numerous, it is reasonable to hypothesize that Ariosa & Co. continued to draw bills on Knowlton & Co. in 1869 and later. If so, that portion of the archive either did not survive, or is still hidden. In fact, for five of the seven Cuban firms known to have drawn bills on Knowlton & Co., all recorded examples are dated 1868, the only exceptions being Manuel Marquez & Co., with bills drawn 1865-1868, and Alfonso & Blanchard, whose bills are dated 1871-1872; there are no recorded bills of any kind dated 1869 or 1870. This strengthens the perception that the material listed here may be only a portion of the Knowlton archive.

A cursory reading of Cuban history, however, suggests an alternative hypothesis for the absence of bills dated 1869-1870. In October 1868 a bloody civil war erupted, the Ten Years' War, which resulted in 200,000 deaths and much destruction. Fighting was confined almost entirely to the provinces, but even Havana was touched by violence. Did the war bring the dealings of Cuban firms with Danford Knowlton & Co. to a temporary halt? In this regard, it is fortunate that a number of incoming Cuban bills of exchange drawn on companies other than Knowlton & Co. have been recorded. I have listed in Table X all known to me.

The several usages from Havana or

Table X

Known Cuban bills of exchange other than on Knowlton & Co.

Drawee	Drawer	Date	Amount	Stamp(s)
Carmelo F. Caruana, New York	Manuel Calvo & Aquire, Havana	2/22/1870	\$2500	R44c (underpaid)
	G. Ramos & Co., Havana	2/14/1868	\$1400	R65c
	Savignes & Co., Matanzas	11/16/1866	\$1500	R65c, 24c
	M. Umirez & Co., Matanzas	11/18/1870	\$386	R33c, 24c pair
Grinnell Minburn & Co., New York	More Ajuria & Co., Havana	1/12/1871	\$1000	Cuba 1.50e, U.S. R46c(x2)
E.C. Knight & Co., Philadelphia	John Carricaburu, Havana	7/27/1866	\$2000	R60c pair
		7/27/1866	\$4000	R69c pair
		7/28/1866	\$4378	R82c, 36c pair
		3/3/1869	\$510	R44c, 24c
Chas. Luling & Co., New York	A.Kobbe, Matanzas	7/26/1867	\$1200	R64c
	A.Kobbe, Luling & Co., Matanzas			
	("Havana" obliterated)			
	Whitman & Co., Havana	2/16/1869	\$10,800	R84c(x2), 53c
		3/1/1869	\$13,000	R87c, 86c
		5/24/1869	\$25,000	Cuba 15e, U.S. R96c, 87c
		????	(\$10,000)	R84c(x2)
		????	(\$9000)	R87c, 68c
		????	(\$7000)	R87c
		????	(\$6000)	R86c



Figure 20.
1884 incoming
bill of ex-
change
stamped with
Cuba 1p, 50c,
10c, and 5¢
tied by Ha-
vana company
handstamps.

Matanzas in 1869, 1870, and 1871 show that commerce was not brought to a standstill by the war, and suggest that dealings between Danford Knowlton & Co. and its Cuban trading partners more than likely continued during this period as well. The most plausible explanation for the "missing years" of the Knowlton archive as recorded to date seems to be that bills bearing those dates were originally in the archive, but either somehow did not survive, or have not yet reached the more visible philatelic channels. If the latter,

my hope is that this treatise will help bring them to light.

(To be continued)

References

- Mahler, M. *United States Civil War Revenue Stamp Taxes*. Pacific Palisades, CA: Castenholz and Sons, 1988.
- Mahler, M. *A Catalog of Civil War Fiscal History. I. The Rates*. The American Revenue Association, (in press) 1995.

Introduction to United States Revenue Stamps, by Richard Friedberg (ISBN 0-94043-63-3) *Linn's Handbook Series #4*. 155 + VI pages, 8.5 x 11 inches, perfect bound, card cover or hard cover, illustrated. Published by Amos Press, Sidney, Ohio. Available from most literature dealers or *Linn's Stamp News*, hardcover \$30, card cover \$14.95.

This volume consists of an organized collection of columns by the author which appeared in *Linn's Stamp News* between 1980 and 1993. Text appears to be relatively unchanged in content from that in the referenced columns, though a few earlier typos have been corrected (and a few new ones introduced).

The volume consists of four chapters and an index. the chapter headings are: 19th Century US Revenues (35pp.), Beyond the

First Three Issues and Through the 20th Century (55 pp.), Private Die Proprietary Stamps (25 pp.) and Other Back-of-the-book Areas and non-Scott-listed Revenue Stamps (29 pp.).

The beginner, hoping at last to discover what distinguishes a revenue stamp from a postage stamp, will not find a neat definition here. The "old hands," beyond the need of a definition and looking for a way to avoid the rapacious appetite of the US Postal Service, will find areas aplenty illuminated for their consideration. "Old Revenuers" will find numerous delectable morsels here and there among the old bones.

Recommended for a section-at-a-time read on your bedside table/look-it-up introduction to a particular US revenue stamp topic, for your philatelic library.

Richard F. Riley

Literature in Review

ARA Auction Number 53—Closing Date: November 27, 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. 53

Closing Date: November 27, 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

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.

ARA Auction No. 53

Closing Date: November 27, 1995

First Issue Revenues

(Manuscript cancels unless noted.)

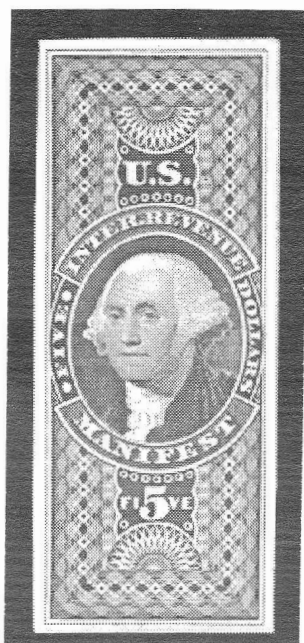
- | | | | |
|---|------|--|------------|
| 1 | R1b | 1¢ Express, used, VF. | CV \$30.00 |
| 2 | R1b | 1¢ Express, used, imperf horiz., 1/3 of adjacent stamp at top, minute tear in 1 perf, VF margins & appearance. | CV \$30.00 |
| 3 | R33a | 10¢ Certificate, used, 3 wide margins, just touches at LL, Fine. | CV \$90.00 |
| 4 | R55d | 50¢ Entry of Goods, used, VF centering, horiz. crease does not break paper, barely noticable. | CV \$22.50 |
| 5 | R59c | 50¢ Mortgage, left & middle pos's of Scott listed diagonal plate scratches, VG/F. | CV \$25.00 |
| 6 | R82d | \$2.00 Mortgage, used, centered to LL, sound, F. | CV \$45.00 |

Proofs/Trial Colors

- | | | | |
|----|-------|--|------------|
| 7 | R3P4 | 1¢ Proprietary card proof, VF-XF. | CV \$60.00 |
| 8 | R13P4 | 2¢ Proprietary card proof, XF. | CV \$25.00 |
| 9 | R13TC | 2¢ Proprietary Trial Color, black on India, VF. | CV \$75.00 |
| 10 | R43TC | 25¢ Bond Trial color, carmine on card, signs of soiling at bottom and Rt., several spots on back | |



Lot 3



Lot 13



Lot 10



Lot 18



Lot 25

- | | | | |
|------------------|----------|--|-------------------------|
| | | which do not show on front, Fine. | CV \$90.00 |
| 11 | R46P4 | 25¢ Insurance proof on card, VF. | CV \$30.00 |
| 12 | R69TC | \$1.00 Inland Exchange trial color, carmine on India. VF margins shallow hinge thin just shows at top. | CV \$60.00 |
| 13 | R90P4 | \$5.00 Manifest on card, VF. | CV \$50.00 |
| Multiples | | | |
| 14 | R4c | 1¢ Telegraph, used horiz. pair, VF. | CV \$20.00 |
| 15 | R10c | 2¢ Express, used horiz. pair, VF. | CV \$14.00 |
| 16 | R23d,24d | R23d blk of 4, R24d blk of 4 x 4 plus vert. pair, used, F. | CV \$37.40 Est. \$12.00 |
| 17 | R24a | 5¢ Certificate, used horiz. pair, trace of vert. crease in Lt. margin, VF appearance. | CV \$25.00 |
| 18 | R24b | 5¢ Certificate, used vert. pair, trace of creases visible only from reverse, VF appearance and margins. | CV \$60.00 |
| 19 | R25b | 5¢ Express, used vert. pair, large sheet margin at bottom, F. | CV \$40.00 |
| 20 | R26c | 5¢ For. Exchange, used, 2 blks of 6 (2x3, 3x2), F. | CV \$21.50 |
| 21 | R27a | 5¢ Inld. Exchange, used vert. pair, large margins all 4 sides, ironed out vert. crease visible only on reverse, VF appearance. | CV \$20.00 |
| 22 | R27b | 5¢ Inld. Exchange, used vert. pair, VF. | Est. \$15-18 |
| 23 | R29c | 5¢ Proprietary, used vert. strip of 3, F. | CV \$57.50 |
| 24 | R30c | 6¢ Inld. Exchange, used vert. pair, Michigan Central RR cancels, F. | CV \$15.00 |
| 25 | R51c | 30¢ Foreign Exchange, used horiz. pair, almost VF, sound and clean. | CV \$150.00 |
| 26 | R52c | 30¢ Inld. Exchange, used horiz. pair, not cancelled, sheet margin at top, clean, fresh, almost VF. | CV \$25.00 |

Cancellations

- | | | | |
|----|------|---|--------------|
| 27 | R25a | 5¢ Express, Adams Express Co, Type AD-23A HS in blue, stamp in at Lt. | Est. \$10.00 |
| 28 | R25a | 5¢ Express, vert. pair, ea w/blue Adams Express | |



Lots 29 & 31



Lots 32 & 33



Co. HS, Type AD-3E, internal faults, F.
CV \$12.00 Est. \$12-15
29 R25b 5¢ Express, vert. pair, usual scissors cut perfs, all
perfs intact, red 4-line "Adams Express Co./Jun 1/
1863" Type AD-1 cancel, exceptionally nice for this.
CV \$40.00 Est. \$45-50

Second Issue Revenues

- 30 R120 \$1.50 blue and black, not cancelled, VF. . CV \$10.00
Proofs/Trial Colors
31 R120P4 \$1.50 blue and black on card, block of four,
VF. CV \$90.00
32 R130P4 \$25.00 blue and black on card, small spot LR corner
o/w VF. CV \$105.00
33 R131P4 \$50.00 blue and black on card, slight hinge stain on
back does not show on front, VF. CV \$105.00

Documentaries

- 34 \$55.00 Documentary, Pitney Bowes Meter Stamp,
11-4-64, VF. Est. \$20.00
35 R175 \$5.00 orange red, used block of 8 (4x2), good color,
vert. line with start of arrow at bottom, purple Jan. 6,
1889 HS and mss on each stamp. CV \$12.00
36 R176 \$10.00 black, mint, dist. OG, F. CV \$50.00
37 R182 \$1.00 Carmine, fresh, MNH, VF. CV \$10.00
38 R183 \$3.00 Lake, block of 4, centered to bottom, fresh,

- mint OG, scarce, F. CV \$425.00
39 R188 \$10.00 Gray, not cut, mss cancels, F. CV \$15.00
Battleships
40 R163p 1¢ pale blue, FULL SHEET of 200 (10 x 20), Plate
No. 11447, Top & Bottom side imprint plate blocks
at Lt. and Rt. Crease through 10th row breaks four
stamps to Rt. Separations reinforced. . Est. \$150.00
41 R164 SON purple HS Eagle & Paid, on a 1901
small check, Bank of Commerce, Louisville,
Ky. Est. \$10.00
42 R164 On small cover to St. Louis, tied with San Antonio
flag 5-27-01. Also tied by SL "Held for Postage".
#279B added to pay postage and a second flag
cancel 5-31-01 ties both. Unusual. Est. \$40.00

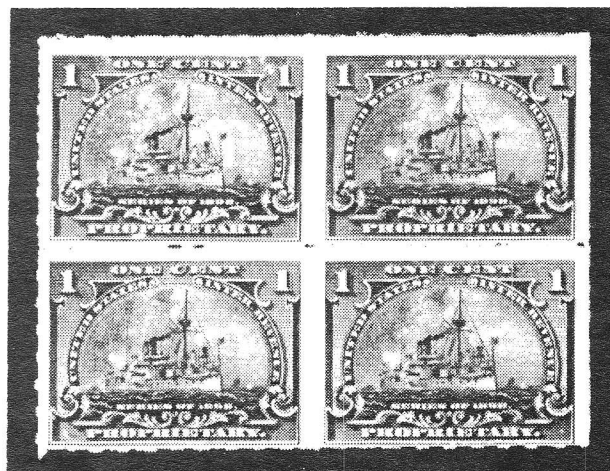
Proprietaries

- 43 RB1P-7P Plate proofs on card, black & green,
F-VF set. CV \$84.00
44 RB7a 10¢ green and black, unused, small hinge thin at
top, VF appearance. CV \$150.00
45 RB62 8¢ black, mint OG, VF centering & margins, tiny
thin, ink spot on one perf tip. CV \$15.00
Battleships
46 RB20 1/8¢ yellow green, Plate no. 7963 Top pane of 100,
missing three stamps in bottom row at Rt. No Rt.
selvage. Est. \$50.00
47 RB22 3/8¢ deep orange, Plate No. 7982 Full Top
pane of 100. Usual separations, some
reinforced. Est. \$130.00
48 RB23 5/8¢ deep ultramarine, Plate No. 7964 Top
pane of 100, missing LR 5x5 block. Screw
head top Rt. Est. \$115.00
49 RB24p 1¢ dark green, unused block of 4, MNH, in at
bottom, F. CV \$125.00



Lot 44

Lot 49



- 50 RB25 1+¢ violet, Plate No. 8053 Top pane of 108 (12x9) from sheet of 216. Selvage missing rows 11 & 12 at top, rows 1,2,7,8,9 at Rt. and rows 5 thru 12 at Lt. Glue stains in remaining selvage. Est. \$150.00

Cancels

- 51 RB4a 4¢ w/red printed "R.C.W., July 20, '74" cancel reading down, Rumford Chemical Works, F. CV \$30.00
- 52 RB6a 6¢ w/red printed "A.T.S. & CO., May '72" cancel, A.T. Shellenberger, stamp in at bottom & Rt., F. CV \$30.00
- 53 RB11a 1¢ green w/black printed "J.P. Mills, 1874" cancel reading up. Stamp faulty. CV \$10.00
- 54 RB13b 3¢ orange w/black printed "N.V.B. & CO, Sep. 5, '74" cancel, F. CV \$8.00
- 55 RB28b 6¢ "Fougera & Co./N.Y./July 1, 1861", Type 1a, reading down, minute nick in Rt. margin, F. CV \$22.50

Future Delivery

- 56 RC12a \$3.00 violet, imprint reading down, centered to UR, HS cancel. CV \$50.00
- 57 RC15 \$20 olive bister, horiz. strip of 5, HS cancels, F. CV \$18.75+

Stock Transfer

- 58 RD31 \$2.00 carmine, Left Plate No. block of 6, No. 100035, gum removed, probably to preserve block, F. Est. \$100.00
- 59 RD54 \$1.00 green, MNH, few toned perfs, F. CV \$15.00



Lot 60

Beer Stamps

- 60 REA3 Square cut, punch cancel, minor faults and toning, Fine. CV \$90.00
- 61 REA20b Series 1871, 12¢ blue, reinf at bottom, in at Lt., crease, HS cancel. Fine CV \$50.00 OPEN
- 62 REA37F Series of 1878, 12+¢, in at top, AVG. CV \$25.00
- 63 REA38b Series 1878, 16-2/3¢, in at top, creased, reinf & faulty. CV \$50.00 OPEN
- 64 REA40 Series 1878, 33-1/3¢, in at Lt., appears unused, F-VF. CV \$45.00
- 65 REA143 Issue of 1918, red "1917" (Type 165) surcharge on REA124c, perf and HS cancels. F-VF CV \$15.00

Playing Cards

- 66 RF2e 1894 Issue, single rouletted on Rt. & Lt., F. CV \$50.00

- 67 RF6a 1917 Issue, inverted surcharge, VF. CV \$40.00
- 68 RF9c Violet surcharge reading down, F. CV \$10.00
- 69 RF11 1918 Issue, wide margin at bottom, VF. .. CV \$37.50

Silver Tax

- 70 RG1 1¢ Top full imprint Plate No. block of 6, No. 31134, centered to LR, staple holes in selvage, F. Est. \$30.00
- 71 RG2 2¢ Top imprint block of 8, Plate No. 22964, centered to Rt., MNH, F. Est. \$45.00
- 72 RG18 \$10.00 orange, used, staple holes, F. CV \$15.00

Narcotic Tax

- 73 RJA9v 1¢ w/ double overprint, F. Est \$20.00
- 74 RJA12 1¢ w/perfin P.D. Co., Park Davis, F, SE at bottom. Est. \$7.00
- 75 RJA15 10¢, blue overprint, OG, VF. CV \$45.00
- 76 RJA19 50¢, block of 6, SE at Rt., perfs into frame at top. Printed McK. & R. Inc., May '19 cancel (McKesson & Robbins). Shows complete block of four subjects of overprint in Rt. block. Est. \$90.00
- 77 RJA33 1¢, Springer listed COUNTERFEIT, centered to Lt., MNH. CV \$7.00 Est. \$10.00
- 78 RJA34 2¢ Top imprint Plate No. block of 6, MNH, VF. Est. \$35.00
- 79 RJA37 5¢, COUNTERFEIT not listed by Springer, MNH, F. Est. \$20.00
- 80 RJA74a \$1.28 green in at bottom, wrinkles, F. CV \$25.00

Embossed Revenue Stamped Paper

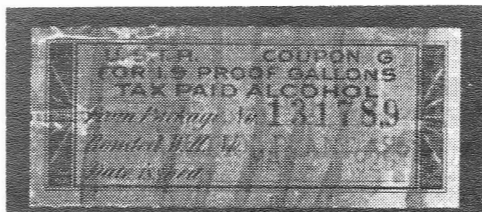
- 81 RM123 4¢ New Hampshire on 1801 note. Crease through stamp, F. CV \$20.00
- 82 RM179 30¢ Pennsylvania on 1800 note. Sharp strike, crease through stamp, F. CV \$15.00
- 83 RM204 25¢ South Carolina on 1800 note. Crease through stamp, F. CV \$90.00
- 84 RM264a 30¢ Second Issue on an 1807 note for \$20,000. Two short tears do not affect stamps, F. . CV \$55.00
- 85 RM280a \$1.00 Third Federal Issue on note. Stamp creased. CV \$13.00
- 86 RM282b \$2.00 Third Federal Issue on 1816 note. One crease through bottom of impression. CV \$27.50

Revenue Stamped Paper

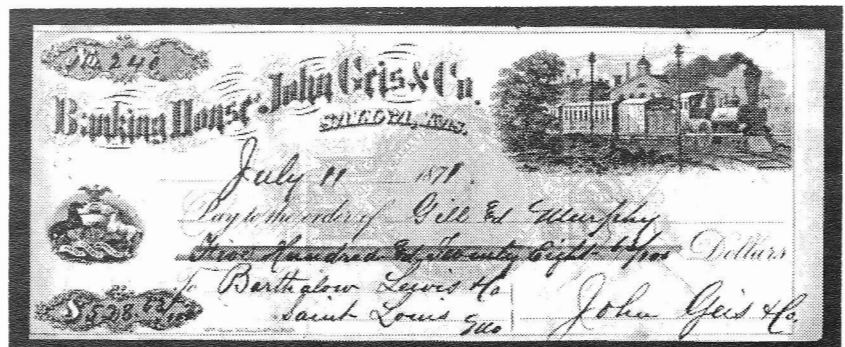
(Castenholtz catalog values unless noted.)

- 87 RN-A1 Receipt, 1866, William Topping & Co., VF. CV \$30.00
- 88 RN-B1 Draft, 1867, New York & New Haven Railroad Co., Nat. Bank of the Republic, New York, blue, vert train vignette at Lt. CV \$15.00
- 89 RN-B1 Draft, 1870, Boston National Bank, Mansfield and Farmington R. Co., red, train vignette at Lt., punch cancel just touches stamp. CV \$15.00
- 90 RN-B1,C1,F1 ... Checks, Downer & Bemis Brewing Co., First National Bank, Chicago, Ill. All three illustrated. Toned as usual with these. Field CV \$45.00
- 91 RN-B1a Deposit Receipt, 1869, Norwich Savings Society, printed on both sides. Two vert folds not affecting stamps. Est. \$50.00
- 92 RN-B3 Check, 1866, National Bank of North America, New York, C.C. Parks at Lt., blue on pink safety paper, cut cancel not affecting stamp, F. ... Field CV \$35.00
- 93 RN-B13a Draft, 1867, National Bank of North America, HS alters to Merchants' Bank, stamp is puce, cut cancel does not affect stamp which has a HS cancel. CV \$35.00

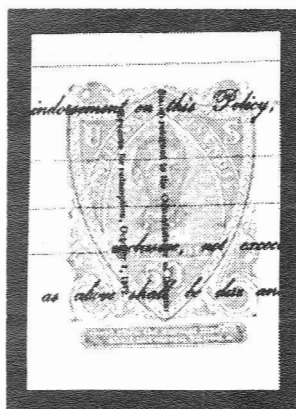
- 94 RN-B20 Receipt, 1868, Hull, Holmes, Ingersoll & Co., New York, not listed in Field, creases, F. Est. \$10.00
- 95 RN-C1 Draft, 1873, F. M. Giles & Co., Bankers, Topeka, Kansas. Purple on white, vignette of woman and child at left, not cut, HS cancel, VF. Not listed. Est. \$15.00
- 96 RN-C1 Draft, 1871, Banking House of John Gris & Co., Salina, Kas. In green with railroad locomotive vignette in UR. Slight toning at edges, VF appearance, not listed. Est. \$20-25
- 97 RN-C2 Draft, 1871, Merchants Bank, Watertown, NY. Vignette of bank at left, creases, overall fine appearance. Est. \$13.00
- 98 RN-C2 Draft, 1872, Farmers & Merchants National Bank, Baltimore (Md), F. CV \$12.00
- 99 RN-C19a Receipt, 1870, William Topping & Co. CV \$35.00
- 100 RN-D1 Draft, 187_, Josiah Morris & Co. Bankers, Montgomery, Ala. Woman w/scale in red at left. Unused, VF and fresh. Est. \$7.00
- 101 RN-D1 Draft, 1873, Fox, Lyster & Roe, Bankers, Helena, M.T. green on white, not listed. Est. \$12.00
- 102 RN-D1 Draft, 1873, Ohio & Mississippi Railroad Co., St. Louis. Made to Lake Shore and Southern R.R. for ticket sales. Woman allegory vignette at left. Embossed cancel, few staple holes, o/w fine. Est. \$25.00
- 103 RN-D1 Draft, 187_, Merchants' National Bank, New York, in purple. Woman w/flags at left. Unused, VF. Est. \$9.00
- 104 RN-D1 Draft, 187_, Merchants' National Bank, Cleveland, O. Blue on white, not listed. Unused and VF. Est. \$6.00
- 105 RN-D1 Draft, Farmers & Drovers Nat'l Bank, Somers, N.Y., Hoyt Brothers at left, Katonah, N.Y. Blue on fancy buff background. Fine. Est. \$8.00
- 106 RN-D1 Check, 1875, London & San Francisco Bank, red, not listed in Field. Est. \$20.00
- 107 RN-D1 Draft, 1874, First National Bank, Rushville, Ill. Continental BN engraved, vignette of bare breasted woman on ship at Lt., shield at Rt. .. Field CV \$20.00
- 108 RN-D1 Draft, 1873, Warren County Bank, Lebanon, Ohio. Farmer in field vignette at Lt., cotton balls at to Rt., Wm. Mann, printer. Not listed in Field. Est. \$15.00
- 109 RN-D3 Draft, 187_, First National Bank, Port Chester, NY, in green. Woman w/excelsior at left. Not cut, HS cancel. Fine appearance. Est. \$7.00
- 110 RN-D1 Draft, 187_, The People's National Bank, Charleston, S.C., in purple. Unused, VF. Est. \$14.00
- 111 RN-D7 Draft, 1874, gold coin, Caswell & Ellis, Los Angeles, Cal., signed by Bacon, not cut. Est. \$20.00
- 112 RN-E4 Draft, 187_, Bank of America, New York, E. L. Chapin & Co. at left. Unused, close at top, fresh & Fine. Est. \$8.00
- 113 RN-E4 Draft, 1872, Louisville City National Bank, Louisville (Ky). Lt. purple on green safety. Fine. Est. \$12.00
- 114 RN-E4 Draft, 1872, Atlantic Mutual Fire & Marine Insurance Company, Provincetown, Mass. Embossed cancel, 2 small punches not affecting stamp. Fine. Est. \$10.00
- 115 RN-E4 Draft, 1873, No Protest, Grand Rapids and Indiana Rail Road. Embossed cancel not affecting stamp. VF and fresh. Est. \$30.00
- 116 RN-F1 Draft, 1876, Clarmont Savings Bank, New York, in green, Fine. Est. \$8.00
- 117 RN-G1 Draft, 1881, Harkness & Co. Bankers, Ogden, Utah, Geo. L. Shoup & Co. Bank bldg. vignette at left. Stamp not cut, Fine appearance. Est. \$25.00
- 118 RN-G1 Draft, 1880, First National Bank, Las Vegas, New Mex. Not listed. Fine. Est. \$25.00



Lot 203

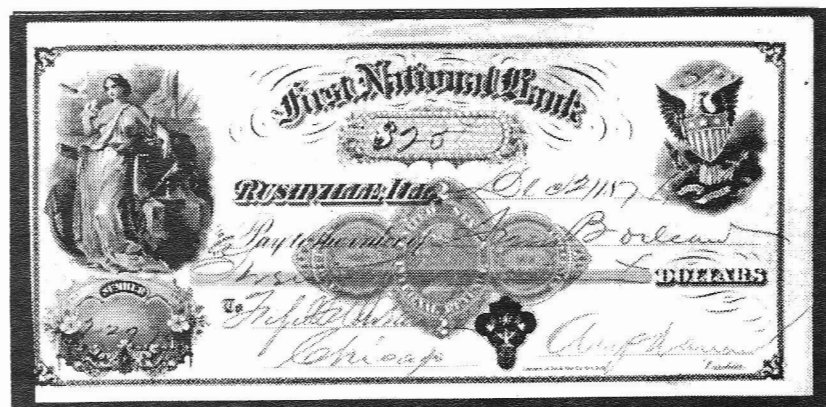


Lot 96



Lot 125

Lot 107



- 119 RN-G1 Draft, 1882, The Bismarck National Bank, Bismarck, D.T., in green on lt green paper. Fine. Est. \$20.00
- 120 RN-G1 Draft, 1882, D.P. Locher & Son, Bankers, Lancaster, Pa. In blue w/bank bldg vignette at left. Fine Est. \$8.00
- 121 RN-G1 Draft, 188_, Second National Bank, Erie, Pa., unused. Only listed used with redemption clause in Field. Est. \$10.00
- 122 RN-H3 Draft, 1870, Loyd & Co. Bankers, Elensburg, Pa. in brown, Tho's. Griffith at left. Fine Est. \$7.00
- 123 RN-L3 Draft, 1875, Ungas National Bank, Norwich, Conn., green, Champion Bissell, New York at Lt. in black, punch cancel does not affect stamp. CV \$15.00
- 124 RN-N3 Check, 1877, Maverick National Bank, Boston, Mass., Nath'l Stevens & Sons. Not listed in Field. Est. \$15.00
- 125 RN-V6 Square cut with printed redemption clause. VF CV \$75.00
- 126 RN-X5a Pere Marquette Parlor Car tick, VF for this. CV \$15.00
- 127 RN-X7 Draft (Dividend), The Denver Gas & Electric Co., Denver, Colo. Unused, VF. Not listed. Est. \$15.00
- 128 RN-X7 Draft, 1900, Van Wert National Bank (Ohio), fancy boarder & logo, not listed, minor corner creases (2). Est. \$5.00
- 129 RN-X7 Draft, 1901, The National Park Bank, New York. Est. \$12.00
- 130 RN-X7 Draft, 1900, Citizen's National Bank, Waxahachie, Tex. Perf PAID cancel. Not listed. Est. \$10.00
- 131 RN-X7 Draft, 1899, Citizens State Bank, Valley Falls, Kanas. 2 vert folds, not listed. Est. \$7.00
- 132 RN-X7 Draft, 1900, Trimountain Mining Company, Nat. Bank of Houghton, Mich. Two vert. creases, nice appearance. Est. \$7.00
- 133 RN-X7 Draft, 1900, S.S. Patterson, Dillon, Montana in red at left, First National Bank, Dillion, Mont. in brown on yellow paper. Est. \$12.00
- 134 RN-X7 Draft, 1901, The First National Bank, Cripple Creek, Colo., small check, Fine. Est. \$10.00
- 135 RN-X7 Draft, 1900, No Protest, Louisville & Nashville Railroad Company, Louisville, Ky. Not cut, small staple hole in stamp. Fine appearance. .. Est. \$20.00
- 136 RN-X7 Draft, 1901, Dividend, Pittsburgh, Wheeling & Kentucky Railroad Company, Pittsburg, Pa. Perf Paid cancel at Rt. just touches stamp. Not Listed. Fine Est. \$20.00

- 137 RN-X7 Draft, 190_, Fourth Street National Bank, Philadelphia, Pa., Clifton Mfg. Co. at Lt. perf Paid cancel. Fine Est. \$12.00
- 138 RN-X7 Check, 1900, Traverse County Bank, Browns Valley, Minnesota, blue on blue. Not listed in Field. F. Est. \$10.00
- 139 RN-X7 Check, 1901, dividend, Lincoln Trust Co., St. Louis, black on pink, Lincoln vignette at Lt. Punch PAID cancel. Field CV \$10.00

Private Die Proprietary

- 140 RO98a T. Gorman & Bro, 1¢ green, black printed Beaumont Ty 2 cancel, July 1865, centered to Rt., stamp faulty, piece missing top center. CV \$22.50 Est. \$10-12
- 141 RO98a T. Gorman & Bro., 1¢ green, inverted black printed cancel, July 1867, Beaumont Type 2(a), unlisted as such. VG CV \$22.50
- 142 RO101a3¢ Greenleaf & Co., washed out appearance, black smudge in center, blunt perf. LR. AVG CV \$85.00
- 143 RO125dH. Leigh, 1¢ blue, centered to top, UR corner thin, AVG. CV \$6.00
- 144 RO142bPark City, 1¢ green, thins and blunt/missing perms, AVG. CV \$35.00
- 145 J. C. Ayer & Co. trade card, multi-color, Ayers Hair Vigor w/mermaids. Rebacked, LL corner blunted. Fresh appearance. Est. \$10.00
- 146 RS4d 1¢ J.C. Ayer, repaired, F. CV \$40.00
- 147 RS160P6¢ Dr. Jas C. Kerr, large die proof on India, 146 x 37 mm, few small oil transparencies, light vertical crease at Lt. center, F. CV \$225.00
- 148 RS253b 4¢ black, Dr. J. Walker, centered to LL, F. CV \$15.00

Rectification Tax

- 149 RZ2 \$.03, usual staple holes. CV \$8.00
- 150 RZ11 \$.25.00, usual staple holes, F. CV \$10.00

Hunting Tax Stamps

- 151 Texas 1971,2,3 White-Winged Dove stamp. Horiz pair of each (3 pairs). MNH VF. OPEN

USIR Tax Paid

- Cigar
- 152 TC10,15,16,18 1864 Issue unused remainders, fresh and VF. Est. \$25.00



Lot 147



Lot 219

- 153 TC48 1866 Issue, 100 Cigars, orange brown, faults and stains at Lt., AVG. Est. \$16.00
- 154 TC48,69A,70A,96b,122A,122B Lot of 6 diff Cigar strips, usual faults and repairs. CV \$40.25 Est. \$30.00
- 155 TC57 1868 Issue, 500 orange, blue Salem, Mass. 1869 HS cancel, repaired tear and a few small internal holes. An attractive example of this scarce stamp. CV \$125.00
- 156 TC65B 1871 Issue, 100 black, violet silk, stain at repaired tear, small nick top margin, blue Philadelphia 1873 HS. CV \$17.50 Est. \$16.00
- 157 TC68a First Series (1872), 25 black on violet silk paper, couple of neat repairs, VF appearance. CV \$12.00 Est. \$17.00
- 158 TC70A/176A Group of 16 diff Cigar strips, selected for condition & appearance, many VF, minimal repairs & faults. CV \$33.35 Est. \$50-60
- 159 TC94b Series of 1875 (Second), 25 black rouletted, wide margins, few repaired tears, VF appearance. CV \$12.00
- 160 TC129 Series of 1891, 12 black, rouletted, portion of plt no. at Rt., few neat repairs, F. CV \$10.00
- 161 TC153 1898 Provisional, 12 black, plate no. in Rt. margin, repairs, Fine appearance. CV \$14.00 Est. \$20.00
- 162 TC166D Series of 1901, 50 black, red "PORTO RICO" overprint, small margin nick & repairs. OPEN
- 163 TC173a Series of 1910, 12 black, hh 7, UR corner pos w/ plate no. at top, crease in top margin, O/W VF. Est. \$18.00

Cigarette

- 164 TA89b,100b Cigarette Tax Paid, 1901, 50 & 100 strips, F/VF. Est. \$10.00

Distilled Spirits

- 165 Distilled Spirits Non-Beverage, 3 Gallon w/6.2 gals in coupons. Much of blue color bleached out. Large red stain LR, attached to part of original carton, defective. OPEN
- 166 Distilled Spirits, Series 1910 w/red Act of 1938/Tax \$2.25 per Gallon, surcharge. Coupons at top total 4.7 gals. Used, not torn. OPEN
- 167 Distilled Spirits, Act of March 1875, green silk paper, Lincoln. Shellac stained, 2 nail holes, 3 coupons, faulty but Fine for this. Est. \$20.00
- 168 Distilled Spirits, One Gallon w/"Act of 1938/Tax \$2.25 per Gallon" overprint. With 4.6 gals in coupons, Fine, used. OPEN
- 169 Distilled Spirits, Series of 1897, distillery copy of 3 gallon stamp, VF. OPEN
- 170 Distilled Spirits, Series of 1894, green and black on blue watermarked paper, remainder, no coupons. Open

Distillery Warehouse

- 171 Distillery Warehouse, Act of June 6, 1872, green and black on green silk paper. Three 5mm nail holes, soiled. Est. \$6.00

Rectified Spirits

- 172 Rectified Spirits, 40 Gal., Series of 1878, green wmk'd paper, 2 coupons, 3 of 4 corner nail holes torn out, two other internal 5mm holes, defective. OPEN
- 173 Rectified Spirits, 40 Gal., Class B, black on blue wmk'd paper, 4 copupons, repaired, good appearance for these. OPEN
- 174 Rectified Spirits, July 1872 use, black on white. Corner nail holes torn out, one 5mm hole in center, stained. Est. \$6.00

Snuff

- 175 TE53,732a Snuff, Series 1875 8 oz, Series 115 6 oz, F/VF. Est. \$13.00
- 176 TE56 Snuff, Series 1875, 1 pound, small thin, o/w VF. Est. \$12.00
- 177 TE524a Snuff, 6 oz, red S/N 107 overprint, few small neat repairs, VF appearance. Est. \$14.00

Tobacco

- 178 TF5 Manufactured Tobacco, Class 32¢ + pound, small faults Fine for this. CV \$16.00
- 179 TF9 Manufactured Tobacco, Class 32¢, 5 pounds, 2 corners clipped, Fine for this. CV \$30.00
- 180 TF10 Manufactured Tobacco, Class 32¢, 10 pounds, rebacked, thins, tears, still a nice example. CV \$17.50
- 181 TF47 Tobacco Stamp, Class 32¢, 60 pounds, rebacked and repaired. Difficult in any condition! CV \$32.50
- 182 TF181C Series of 1883, 4 lb black & green, cut in at bottom, F. CV \$25.00 Est. \$18.00
- 183 TF183C,222D Series 1883, 10 lb, VF, 1898 Provisional, 10 lb, punched cancels. CV \$11.50
- 184 TF205C Series of 1891, 2 lb black & green, circular cut cancels, VF appearance. CV \$17.50 Est. \$25.00
- 185 TF260A Series of 1902, + lb on blue paper, VF. CV \$14.00 Est. \$20.00
- 186 TF263A Series of 1902, 3 lbs on blue, neat back repairs, VF appearance. CV \$20.00
- 187 TG118 Series of 1891, 16 oz green, repaired, Fine appearance. CV \$9.00

Wholesale Liquor Dealer

- 188 Wholesale Liquor Dealer, Series of 1875, black and green on green silk. 5 small tack holes, shellac stained, roller cancel. OPEN
- 189 Wholesale Liquor Dealer, Series 1876, 10 Gallon, shellac, nail holes, faults. Est. \$10.00

USIR Special Tax Pairs

The following five lots are Deats and Sterling remainders, all are punched, VF and include all coupons and the stub. The catalog values are from Springer, Vol. 6, 1973. Quantities Issues and Remainders are from Hines Special Tax Stamp listing, 1976.

- 190 1873 \$20 One Worm, Issued 83, Remainders 135. CV \$10.00
- 191 1873-85 Rectifier of Less than 500 bbls. Includes 1873 both with and without Penalty overprint. Complete for D & S remainders (14). CV \$22.50
- 192 1877 \$20 One Still, Issued 55, Remainders 265. CV \$6.00
- 193 1877 \$50 Peddler 1st Class, Issued 12, Remainders 438. CV \$7.50
- 194 1878 \$50 Manufacturer of Stills, Issued 22, Remainders 318. CV \$6.00
- 195 1880 \$5.00 Dealer in Leaf Tobacco, of less than 25,000 pounds, overprint in red on \$25 Dealer in Leaf Tobacco stamp. Issued 411, Remainders 989. CV \$8.00

Savings Stamps

- 196 PS5 Deposit card, 1911, blue, w/8 copies of PS4 attached. Used, some creases, Fine. CV \$20.00+

U.S. Post Office Seals

- 197 OX15e Black on white, mint block of 4, imperforate vertically, VF. CV \$35.00+

USIR Tax Paid

Oleomargarine

- 198 165 Colored Oleomargarine, Series 1931, 32 lbs, thin in UL, "1 Indiana/7-1-48" perf-in cancel, F. Litchfield CV \$15.00
- 199 FE88 Uncolored Oleomargarine, Series 1931, 60¢ black, Unused, Fine. CV \$15.00
- 200 FE91-93 Colored Oleomargarine, 12¢, 30¢, 32¢, perf cancels, 32¢ HS cancel. F. CV \$19.25

Alcohol Related

- 201 Alcohol Warehousing Stamp, Case Stamp for 5.70 Proof Gallons, 1940 use, black on white, roller cancel, F. Est. \$10.00
- 202 Alcohol Warehousing Bottle Coupon. Black on white w/red number. Small tears, F. Est. \$7.00
- 203 Tax Paid Alcohol Coupon for 1.9 Gallons, Coupon G, staple holes. See TAR Feb. 1995, page 39. OPEN
- 204 Imported Wine & Malt Liquors (2), Series 1935, both HH-7, one red brown on mottled paper, one orange brown on paper with clear wove mesh, both VF w/ HS cancels. Est. \$10.00

Foreign Revenues

Canada

- 205 FWT15 War Tax stamp, 25¢ carmine, black printed playing card co. cancel, "Cancelled/U.S.P.C. CO.", centered to LR, Fine. Est. \$25.00

Puerto Rico

- 206 "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. All have been trimmed at top, 1/3 to 2/3 of form title is missing. Few water stains. Three small holes in each, not affecting stamps. OPEN

Indian States

- 207 Vithalgarh; revenues, used, not punched, F. K&M #'s 202, 221 CV \$90.00 OPEN
- 208 Bilaspur State; Court Fee stamp, 5 rupee blue, punched, not listed. OPEN
- 209 Dhami, 4 annas revenues, used, F. K&M #'s 103, 104 CV \$275.00 OPEN
- 210 Dhrangdhra; Court Fee, 10 Rupee, F, used. K&M #184 CV \$20.00 OPEN
- 211 Dhami; Court Fee, 1 Anna, Scarce, used, not punched, F. K&M #31, CV \$100.00 OPEN
- 212 Kumarsain State; Court Fee, 1 anna tete-beche pair on doc, type 6, unlisted value, scarce. OPEN
- 213 Bonai; K&M type 5, 7 diff, punched. OPEN
- 214 Chamba; K&M type 10, 4a, 8a (unlisted), K&M #110, 5 rupees. OPEN
- 215 Aundh; Court Fee, type 5, KM #'s 65, 66 & 67. CV \$525.00 OPEN
- 216 Bharatpur State; Court Fee stamp, 10 annas Error "TIN". OPEN
- 217 Khairagarh; Court Fee stamps, 17 KG V ovpt's, vals to 10 Rupees, Avg-F. OPEN
- 218 Nandgaon & Rajnandgaon; Court Fee stamps, 14 diff KG V ovpt's, used, F. OPEN

Germany

- 219 TR5,17,19,22 AMG Travel Permit stamps, VF MNH. Yvers Rev CV 3550 Fr (\$591.00)

United States Christmas Seals

- 220 WX3 Used, tied on 1908 card from New York. Est. \$20.00
- 221 WX13 Used, tied on a 1913 Tuck's Santa Claus Christmas Series No. 535 post card, VF. Est. \$25.00
- 222 WX14 Used, tied on 1914 post card, F. Est. \$10.00

State Revenues

(Hubbard catalog numbers and values unless noted.)

Arizona

- 223 Luxury Tax Act of 1935, 16 ppg booklet containing legislation, etc. Est. \$25.00
- 224 Vinous Liquor Tax, like 1944 tobacco tax stamps, signed Moore. 3¢ olive, 5¢ carmine, 6¢ blue, on yellow safety paper card, rouletted, all in blocks of 10. Not listed in Hubbard. Unused, VF. ... Est. \$40-50
- 225 B1-6 Malt Liquor Tax, 1935, used, F-VF. Est. \$40.00
- 226 B2-4 1935 Beer stamps. Similar to B2-4 except all have unlisted compound perms. 12 x 12+. Usual SE's, used w/cancels. Est. \$12.00
- 227 B11,13,14 Malt Liquor Tax, 1938, also an 80¢ value in green signed by Moore, no listed, 6¢, 80¢ are MNH, other used, 12¢ creased. F-VF Est. \$15-20
- 228 B17-19,21 Malt Liquor Tax, 1942-44, mint, NH, VF. Est. \$6-7
- 229 C1-3 Cosmetics Tax, 1935, used, F-VF. Est. \$10.00
- 230 C4-7 Cosmetics Tax, 1935, 4 used pairs, scarce, VF. Est. \$20.00
- 231 HO-1 Honey Bottlers Permit, 1943-45, black, handstamp No. 448, creased, appears VF. A scarce stamp, not priced in Hubbard. Est. \$25.00
- 232 L19-22 Spiritous Liquor Tax, 1942, signed Moore. Blocks of 10 on yellow safety card. Mint, VF. Est. \$75.00
- 233 LX1-3 Luxury Tax, 1933, imperforate (not listed), used, 1¢ soiled w/ close margins on 2 sides, others VF w/ good margins. Est. \$15-20
- 234 LX1-7 Luxury Tax, 1933, 9 diff, used. Includes all "a" variants except 5a F-VF Est. \$18.00
- 235 LX1-7 Luxury Tax, 1933, 8 diff, used except LX7. F-VF Est. \$20.00
- 236 LX8, 9 Luxury Tax, 1933, used copies, VF. OPEN
- 237 LX8-10 Luxury Tax, 1933, used, LX9 is mint w/ creases and tiny tear. Est. \$30.00
- 238 LX-10 Luxury Tax, 1933, 80¢ green, tete-beche horiz pair, crease thru Lt. edge of Lt. stamp. Mint NH, unlisted in Hubbard. Single listed "RR", a scarce stamp. VF Est. \$40-50
- 239 LX12/36 Luxury Tax, 1933, 23 diff, used, F-VF. ... Est. \$35-40
- 240 LX38 Luxury Tax, 1935, pane of 10 from UR corner. Plt. no. 4773 on sleeveage. Possible print errors in pos. 4 & 10. MNH VF. OPEN
- 241 SG1-4 Sporting Goods Tax, 1935, 4 used pairs, scarce, VF. Est. \$20.00
- 242 T1/8 Tobacco Tax, 1935-38, 9 stamps, 4 of T1, 5 other diff, 1 not listed, mint, F. Est. \$5.00
- 243 T12 Tobacco Tax, 1941-45, block of 10 w/plate number. Minor soiling, F. Est. \$5.00

New York

- 244 ST79 \$1000 Stock transfer stamp, olive w/red s/n 6696, punch cancel. Scarce! OPEN

Virginia

- 245 D1 Virginia, tax on seals, cancelled by Fairfax County Notary Seal (embossed), SE at bottom and Rt. CV \$4.00

Alaska

- 246 L3 1937 Liquor decalomania. Intact pane of 10. MNH

- VF and scarce! Est. \$50.00
 247 L11, L13 1940 Liquor decals. L13 has unlisted "A" control no.
 Both MNH VF. Est. \$15.00
 248 L14 1940 Liquor decal. MNH VF. Est. \$19.00
 249 L18 1943 Liquor decals, strip of 3. Stains affecting 2
 stamps. F MNH. Est. \$11.00
 250 L18, 19b 1943 Liquor decals, L18 single, L19b block of 4
 w/minor toning in LR corner. Both MNH
 otherwise VF. Est. \$25.00

Nebraska

- 251 Export Beer Tax Paid, 1936, red, Thos. Gass,
 chairman. Used, Vf. Est. \$35.00
 252 Lot of 66 stamps, Beer (15), Wine (11) and Liquor
 (40), duplication. 1977 Preuss CV \$24.65 OPEN

New Mexico

- 253 Cigarette Tax, City of Santa Fe, 1¢ black on yellow
 paper, rouletted, design 19 x 19 mm, unused pair,
 NH. Not listed in Hubbard. Est. \$10.00
 254 Malt Liquor Tax decal, 11¢ black on white, similar
 design to 1941 liquor, stuck on cardboard, portion
 across center missing from scrape, used (?), not
 seen before, scarce(?). Est. \$5.00
 255 Egg Inspection Fee stamp, Grade A, 1/3¢ black
 on pink paper, 51 x 71 mm. Egg Inspection

- Dept. State College, N.M. F-VF, not listed in
 Hubbard. Est. \$20.00
 256 B1-2 Alcoholic Liquor (beer) Tax stamps, 25¢ thinned in
 Lt. margin w/perfs missing, not affecting design, 50¢
 VF, mint. Est. \$50.00
 257 L6-8 Alcoholic Liquor Tax, 1934, 5¢ used, 7+ and 10¢
 mint, F-VF. Est. \$25.00

California

- 258 Marine Insurance Stamp, unissued 9 month, \$500,
 37+¢. Vert. strip of 4. Noted, but not listed by
 Hubbard. OPEN

Kentucky

- 259 C17 Kentucky Cigarette Tax decals, 1949, pane of 10,
 mint VF. Hubbard lists used only. OPEN
 260 W41 Kentucky Wine Tax stamp, 1 pint, black on yellow
 safety paper, unused pane of 10. Hubbard lists used
 only. OPEN

Literature

- 261 Springers Handbook of North American Cinderella
 Stamps", set of 9, first thru ninth editions, 6 are
 signed including first edition. Fresh and fine, as
 published. Est. \$150.00

[End of Sale]

Prices Realized for Sale 52

Lot Realized	Lot Realized	Lot Realized	Lot Realized	Lot Realized	Lot Realized	Lot Realized	Lot Realized	Lot Realized	Lot Realized
1 19.00	35 U	68 U	101 .. 11.00	134 U	167 U	200 U	233 .. 12.00	266 .. 30.00	299 U
2 7.00	36 U	69 65.00	102 .. 21.00	135 U	168 U	201 .. 16.00	234 6.00	267 8.00	300 .. 11.00
3 55.00	37 25.00	70 U	103 U	136 U	169 .. 42.00	202 .. 18.00	235 .. 12.00	268 7.00	301 U
4 30.00	38 U	71 U	104 U	137 7.00	170 U	203 .. 10.00	236 .. 12.00	269 .. 13.00	302 5.00
5 32.00	39 U	72 U	105 U	138 .. 56.00	171 U	204 .. 10.00	237 .. 12.00	270 5.00	303 5.00
6 52.00	40 U	73 11.00	106 U	139 .. 15.00	172 U	205 .. 70.00	238 .. 12.00	271 .. 14.00	304 5.00
7 U	41 U	74 U	107 .. 13.00	140 U	173 .. 16.00	206 .. 16.00	239 .. 16.00	272 8.00	305 5.00
8 11.00	42 U	75 U	108 .. 11.00	141 U	174 .. 21.00	207 .. 34.00	240 4.00	273 .. 12.00	306 U
9 11.00	43 26.00	76 U	109 W	142 U	175 W	208 U	241 W	274 .. 10.00	307 U
11 U	44 U	77 U	110 U	143 .. 15.00	176 .. 18.00	209 .. 24.00	242 .. 15.00	275 .. 31.00	308 U
12 U	45 18.00	78 38.00	111 115.00	144 .. 11.00	177 .. 17.00	210 .. 11.00	243 7.00	276 .. 11.00	309 U
13 U	46 15.00	79 8.00	112 U	145 .. 11.00	178 .. 11.00	211 6.00	244 .. 10.00	277 U	310 .. 26.00
14 U	47 25.00	80 12.00	113 5.00	146 U	179 U	212 U	245 .. 10.00	278 5.00	311 U
15 U	48 18.00	81 U	114 .. 50.00	147 U	180 .. 26.00	213 .. 16.00	246 .. 11.00	279 6.00	312 U
16 U	49 52.00	82 25.00	115 5.00	148 .. 18.00	181 5.00	214 U	247 .. 10.00	280 U	313 .. 22.00
17 75.00	50 70.00	83 36.00	116 .. 15.00	149 U	182 .. 11.00	215 .. 40.00	248 .. 10.00	281 .. 21.00	314 U
18 U	51 28.00	84 .. 250.00	117 .. 20.00	150 .. 66.00	183 U	216 U	249 9.00	282 U	315 8.00
19 32.00	52 95.00	85 U	118 .. 15.00	151 .. 11.00	184 U	217 .. 11.00	250 7.00	283 .. 18.00	316 U
20 52.00	53 U	86 U	119 .. 27.00	152 U	185 .. 16.00	218 U	251 8.00	284 U	317 U
21 .. 105.00	54 U	87 U	120 .. 15.00	153 U	186 U	219 U	252 9.00	285 U	318 U
22 U	55 U	88 U	121 U	154 .. 16.00	187 U	220 U	253 .. 56.00	286 U	319 U
23 48.00	56 23.00	89 U	122 U	155 U	188 U	221 U	254 W	287 .. 26.00	320 .. 26.00
24 20.00	57 26.00	90 80.00	123 U	156 .. 26.00	189 .. 65.00	222 .. 16.00	255 8.00	288 U	321 U
25 .. 175.00	58 15.00	91 U	124 .. 15.00	157 .. 17.00	190 .. 20.00	223 .. 25.00	256 .. 11.00	289 .. 12.00	322 U
26 19.00	59 U	92 11.00	125 .. 17.00	158 .. 17.00	191 .. 16.00	224 8.00	257 .. 11.00	290 .. 25.00	323 U
27 48.00	60 65.00	93 U	126 U	159 U	192 U	225 7.00	258 8.00	291 .. 28.00	324 U
28 27.00	61 17.00	94 U	127 U	160 .. 38.00	193 .. 15.00	226 .. 21.00	259 5.00	292 .. 12.00	325 U
29 32.00	62 U	95 U	128 7.00	161 .. 29.00	194 .. 47.00	227 .. 18.00	260 .. 16.00	293 .. 32.00	326 U
30 46.00	63 10.00	96 U	129 5.00	162 U	195 9.00	228 5.00	261 .. 46.00	294 5.00	327 U
31 U	64 36.00	97 30.00	130 7.00	163 U	196 .. 42.00	229 6.00	262 .. 22.00	295 .. 10.00	328 100.00
32 U	65 72.00	98 20.00	131 W	164 255.00	197 .. 40.00	230 5.00	263 .. 16.00	296 U	329 .. 21.00
33 U	66 50.00	99 11.00	132 U	165 U	198 .. 85.00	231 U	264 .. 11.00	297 U	330 U
34 U	67 12.00	100 .. 20.00	133 U	166 U	199 .. 11.00	232 .. 11.00	265 .. 10.00	298 6.00	331 .. 18.00

President's Letter

continued from page 209

delay is expected.

One of the costs associated with the library is repair and rebinding of our holdings. This damage occurs during photocopying by members. Please observe the copyright laws. If the book is in print, it is illegal to make copies of substantial portions of the book. I have had occasion to talk with one of our members recently who used the library to check out Michael Mahler's fine book, *U.S. Civil War Revenue Stamp Taxes*. Finding it such a valuable resource in writing up his exhibit, he decided to add a copy to his personal library.

Another letter I received recently asked about receiving *The American Revenuer* after the month listed on the cover of the journal. As you know, TAR is published ten times per year, with a July-August issue and a November-December issue. However, a schedule has evolved so that the ten issues arrived at about five to six week intervals throughout the calendar year. The particular complaint was about a particular ad in which a sale was advertised and the date of the sale had passed. Our editor is very careful in sending out his publishing schedule to advertisers (and to this dear writer, too!@) as a reminder of when we need to get copy to him and when it will go to the printer. I can only surmise that the advertiser in question ignored the editor's missive.

Finally, the summer is over and another season of shows is upon us. At STAMPSHOW 95, in St. Louis, I noted the following awards for revenue exhibits in the open competition:

- A silver to *Embossed Revenues of North America*, by ARA member Henry Fisher;
- A vermeil to *The Two Cent Revenue Stamped Paper of the U.S., 1865-1883*, by one Morey N. Sherwood. [Editor's note: I thought Morey and Sherwood printed stamped paper not exhibited it.]

In the literature competition:

- A silver to *Introduction to Untied States Revenue Stamps*, by Richard Friedberg;
- A silver-bronze to *Sam Houston Duck Co.—A Specialized Catalogue*, by Bob Dumaine;
- A bronze to *Gene Kelly's Catalogs of the Taxed Documents of Switzerland, Volume Three. With Post Cancel on Kanton Tax Stamps on Documents*, by Gene Kelly.
- A silver-bronze to *Duck Tracks*, edited by Peter Martin;
- A bronze to *The Duck Report*, edited by Rita Wahrer; and,
- A silver-bronze to "The Honey Lake Waterfowl Stamps" and "The Illinois Daily Usage Stamps" by David R. Torre.

Collector's and Exhibitor's Forum

U.S. Sales Circuit News

Some circuit participants have asked me if they can forward circuits by first class or priority mail rather than fourth class as the regulations state. I originally chose the cheaper fourth class, or parcel post, rate to minimize the cost of mailing circuits to members. But first class and priority mail are perfectly acceptable. The important thing is that each circuit is insured for \$100. The remainder of the circuit value is covered by in-

surance provided by a private insurer. Postal insurance serves to protect the circuit, since a receipt of delivery must be signed by the recipient and filed at the delivery post office. It is vital that members retain the proof of mailing—the upper portion of the numbered blue Receipt for Insured Mail form, complete with postmark—for four months. It is needed in the event of a loss. Without it, there can be no claim, and the unfortunate member will

be liable for the full value of the circuit, if there is a loss.

I have also been asked if members submitting books with several empty pages my cut out these pages to save on postage. Blank pages past the center staples may be carefully removed with scissors, provided that at least half an inch next to the fold is left so that the remaining pages stay intact.

I have had the pleasure of retiring the first sold-out circuit book along with a check to the owner. Circuit books are also retired when a substantial percentage of the material has sold. All other books are retired after they have been on four circuits. this is because 25 to 35 members have viewed the contents and the likelihood of further sales is considered slight.

Several participants have asked me about the pricing of non-Scott material. this is a bit tricky. too often the alternative catalogs are out-of-date, as in the earlier Springer handbooks. the prices of many items in Springer are now generally five to ten times higher than indicated in the catalog.

The prices realized by similar material offered at auction may also be used as a guideline. Eric Jackson's mail auctions which regularly run in this journal are excellent examples of this kind.

Members are welcome to add marginal no-

tations on the circuit book cover explaining the rationale for pricing of non-Scott revenues.

My local post office has recently re-assigned the ZIP codes in my neck of the prairie. the circuit's ZIP code is now 66505-1890. I will endeavor to note this change in all future circuits. Correspondence to me should henceforth use the new ZIP code.

I will close with two pleas for help. Firstly, kindly double check your purchases to make certain that you are adding the net values of everything selected, and verify the accuracy of your addition. The number of people I am having to contact asking for proper remittances is becoming burdensome.

Secondly, there is a real need for material. Nearly all categories are in demand. (See this column in the June 1995 issue of *The American Revenuer* page 170 for a listing of categories needed.) I have been forced to hold a few books submitted quite some time ago while I await enough similar books to build a circuit. These include proofs, battleship cancels and miscellaneous Scott and non-Scott listed. Blank books are only fifty cents. Do yourself and your society a favor; mount and send me your excess revenues. I will do my darndest to find them new homes.

Paul Weidhaas, U.S. Sales Circuit Manager, Box 1890, Manhattan, KS 66505-1890

The Revenue Journal of Great Britain—March 1995 and June 1995

Two issues of *The Revenue Journal of Great Britain* are on the editor's desk awaiting review, the March issue and the newly arrived (mid-July) June issue. The March issue concludes volume five of this quarterly. Of major importance is an index to these first 20 issues; and it is impressive—at least 115 different issuing authorities with articles by 58 authors. Almost everyone who collects revenues has to find something in this journal that is of interest.

While no one article in the March issue (or the June) is the length of a major monograph, a wide variety of subjects are again discussed including: "New discoveries in East African Revenues" (which appeared in the March 1993 issue of *The American Revenuer* and here as the apparent result of multiple submissions by the author), an illustrated look at one of the "Venetian 'AQ' Paper of 1608," from the Ming and Ching Dy-

nasties (1573 and 1653) "China—Early Revenue Documents," "Rambles at Home and Abroad" which looks at the tax on playing cards in Great Britain, comments on "Denmark—Tobacco Labels," a continuing look at "Indian States—Essays and Proofs" that were found in the de la Rue archives, a discussion on the rarity of and cancels on "Guatemala Fiscals—The First Issue," a continuation of the correspondence between "Peru and the American Banknote Company—1866" and an illustration of a Rosario (Argentina) prostitute's Health Inspection Card (with stamps) in "Argentina—Rosario Servicio Sanatorio."

The June issue features a major article on "The De La Rue 'Postage & Revenue' issue of South Australia stamps prepared for use as Specimens." This issue in use from 1886 to 1900 was comprised of thirteen values and have a wide variety of SPECIMEN over-

prints, manuscript endorsements or have been canceled to order. Another major article looks at "The G.V. Customs stamps of 1860 (provisional issue)" and a third at "New discoveries in East Africa Revenues" (this again having appeared in *The American Revenuer* but the author apparently made multiple submissions). Other articles examine "India—King George V Court Fee Provisional," "Switzerland—Kanton St. Gallen Fee Tax," "Spanish Morocco—additions to the catalogue" and at look at "Fiscal Philately in

1924." The latter was written by L. W. Fulcher and reprinted from the 1924 edition of *The Stamp Collectors' Annual*.

The Revenue Journal of Great Britain is published quarterly by The Revenue Society of Great Britain. Dues are £15 in the U.K. or £20 overseas for the year starting July 1 and should be sent to the Secretary Tony Hall, 53a High Street, Whitwell, Hitchin, Herts SG4 8AJ, United Kingdom. For those paying in U.S. dollars a check for U.S. \$36 should be made payable to the Glass Slipper.

State Revenue Newsletter—July-October and November-December 1994

Due in large part to demands of his job and a job necessitated move half way across the country, *State Revenue Newsletter* editor Peter Martin is forced to play the tough game of catch-up. One issue quickly followed the other; the *SRS Catalog of Turkey Stamps*, which was to be distributed with the July-October issue was not ready. But, both issues do contain a wide variety of interesting articles and short items.

Terence Hines illustrates a Massachusetts deed tax stamp error, Edward Miles shows early vehicle tax tags and chauffeur's badges, and Ivan Pfalser shows usage of an Oklahoma motor vehicle tax stamp on a certificate of title in the July-October issue. The November-December issue features an SRS

Mail Auction. Although this sale is closed, being able to participate in these sales makes membership in the State Revenue Society well worth the annual \$10 membership. Additionally, both issues contain a significant amount of society related news items.

Coming in the *SRS Newsletter* will be the *SRS Turkey Catalog* which was held up due to significant new and updated information. Future issues of the *SRN* will take on more of a journal appearance rather than the newsletter format of the past. And, as always, news for the state revenue stamp collector.

Information about membership in the State Revenue Society can be obtained from SRS Secretary Scott Troutmann, Box 270184, Oklahoma City, OK 73137.

The Indian Revenuer—June 1994

We have now had the opportunity to review the inaugural issue (June 1994) of *The Indian Revenuer*. While some space is devoted the news of the organization of the Fiscal Philatelic Society of India, there are still a number of articles of note in this issue. They all are about various Indian states. The lead is an "Introduction of Fiscal Stamps in Orissa States" and is a narrative account of the state's stamps. Additionally there are catalog updates for the following states:

Athmalik, Jashpur, Mudhol, Baria, Nabha, Miraj Senior and Barwani.

The Indian Revenuer is published quarterly by the Fiscal Philatelic Society of India (Arjan J. Vaswani, Secretary, 1/1A, Biplabi Ankul Chandra Street, Calcutta - 700 072, India). Write for an application form, the dues are not stated in the journal. For collectors of India and Indian states it appears that this will be a must, if for no other reason than the catalog updates.

The Penny Post—April 1995

The articles in the April 1995 issue of *The Penny Post* again are entirely concerned with what might be termed the classic era local post stamps of the United States. While normally written by the leading students of these issues, the lead article this time de-

parts from that path. "Recollections of Blood's Despatch Post" was written by W. Otis Blood, Sr., the son of Daniel Otis Blood, the founder of Blood's Despatch Post. This manuscript was discovered originally among
(*C & E Forum—continued on page 241*)

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.

Andrew R Basar 5228, 14 Roberts St, Johnson City, NY 13790, by SRS. Canada, Canada- Provincials, United States, US-Non-Scott Listed, US-State, Caribbean-US/Danish.

Renold J Capocasale 5231, 327 E Browning Rd, Bellmawr, NJ 08031, by Eric Jackson. Italy, US-First Issue, US-First Issue Cancels, US-First issue On Documents, US-1898, US-1898 Cancels.

Bill Dwyer 5232, 7933 Rainbow Dr, Cupertino, CA 95014, by Jerry Lurie. Spain, Spain-Colonies.

Andrew Fontaine 5225, 1017 Texas Landing, Livingston, TX 77351, by Eric Jackson. Worldwide, Local Posts, United States, US-M&M.

Larry C Frederick 5223, 1030 Holly Lane, Denver, PA 17517, By Richard Friedberg. US-Documetary, US-Proprietary, US-Proprietary Cancels, US-Future Delivery, US-Stock Transfer, US-Wines, US-Playing Cards.

Marshall Lipton 5226, 500 Washington Ave, Apt 9G, Kingston, NY 12401, by Secretary. Canada-Weights & Measures, Australia, Ecuador, Uruguay.

Blanchard E Miller 5227, Box 4433, El Paso, TX 79914, by Korea Philately. Korea.

Drazen Milobara 5229, 17 Sanderson Rd, Rexdale, ON M9V 1C6, Canada, by Roger and Bonnie Riga. Cinderellas, Austro-Hungarian Empire, Balkans, Croatia, Bosnia & Herzegovina, Yugoslavia, Fiume.

John Schreiner 5230, 165 Roxbury Ct, Valparaíso, IN 46383, By Richard Walla.

Biskovitz Yecheal 5224, Box 10305, Ramat-Gan 52002, Israel, by "Stamps from Overseas." Canada-Telegraph, US-M&M, China, Japan, Thailand.

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.)

Highest membership number assigned on this report is 5232.

New Members

Numbers 5209-10

Applications for Reinstatement

John M Dean 718, 22 S First St, Coal Township, PA 17866, by Secretary. United States.

David M Sohn 4891, 5247 Farwell, Skokie, IL 60077, by Kenneth Trettin. Collector/dealer. US-Scott Listed, US-Beer, US-Silver Tax, US-Telegraphs, US-Possessions.

Reinstated from 1995 Non-Payment of Dues List

4219 A. Slesantio

3998 Peter M Wilcox

Membership Summary

Previous membership total	1230
Applications for membership	10
Applications for reinstatement	2
Reinstated from 1995 NPD List	2
Current membership total	1244

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ephemera in a library drawer at the National Philatelic Collection in the Museum of Natural History by Dr. Richard R. John. The manuscript was made available by the National Postal Museum and its current Director James Bruns through Steven Roth. Dr John's book *Spreading the News: The American Postal System From Franklin to Morse* will be published this fall. Other works include his ongoing study of the historical conflicts between public and private postal systems.

Other articles include "Jay's Richwoods Dispatch" which is about a philatelically inspired local post belonging to an Iowa based philatelic publisher and part-time stamp dealer in the late 1880s and 1890s. Evidence shows that J. C. Jay may have eventually become a breeder of "Fancy Duroc-Jersey Swine" at Mt. Pleasant, Iowa (a most honorable occupation in the eyes of your editor).

John Dunn, the editor and publisher of *Mekeel's Stamp News and Market Report* has announced the impending publication of a new monthly stamp magazine aimed at beginning and intermediate U.S. stamp collectors to be called *U.S. Stamp News*. Shortly following this announcement was the news that he had purchased *U.S. Stamps and Postal History* which was started by Randy Neil and John Hotchner. The latter will be merged into the new publication with

"Boyd's First Mercury Design—the red stamps," part two of "The Boston Carrier Forgeries," "A Rare Independent Mail Con-junctive Use: Wyman to American Letter Mail to Pomeroy," and "The Forgery Clinic: Part II" round out the issue.

A most important addition to this issue is a cumulative index to volumes 1-4 (January 1991 to October 1994) by Charles J. Peterson. Both author and an extensive subject index are included.

The Penny Post is published quarterly by the Carriers and Locals Society. Subscription is by membership in the society. Membership enrollment forms are available from the society at Box 1574, Dayton, OH 45401. Back issue ordering information is available from John Halstead, Secretary, 757 Chestnut Hill Road, East Aurora, NY 14052.

New U.S. publication seeks revenue stamp writers

Hotchner staying on as editor.

Dunn has indicated to your editor that he is looking for authors willing to write for the new publication about U.S. revenue stamps at the beginning or intermediate level. He further indicated that promotional plugs for the ARA or the State Revenue Society would of course be possible. John Dunn can be contacted at *U.S. Stamp News*, Box 5050, White Plains NY 10602 or at 800-635-3351.

(C & E Forum—continued on page 244)



ERIC JACKSON

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

Post Office Box 728 • Leesport, PA 19533-0728

MAIL AUCTION #106

CLOSING DATE: October 25, 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 BATTLESHIP PRINTED CANCELS

- | | | |
|---|--|------|
| 1 | Antikamnia Chemical Co. collection of 58 different date cancels; there are 11 1/4c, 28 2 1/2c and 19 3 3/4c stamps, some with small faults but most are F-VF PHOTO EX | ---- |
| 2 | Carter Medicine Co. collection of 54 different dated red printed cancels on the 5/8c stamp, generally F-VF, some with small faults PHOTO | ---- |
| 3 | Chamberlain Medicine Co. collection of 134 stamps with red or black printed cancels, some dates are duplicated but on different stamps; there are 3 1/4c, 87 5/8c, 1 1c, 42 1/4c, and 1 2 1/2c, some have small faults but overall a F-VF lot PHOTO EX | ---- |

PRIVATE DIE PROPRIETARY

- | | | |
|----|--|----------|
| 4 | RO4d F | 5.00 |
| 5 | RO37b F thin, light stain, few short perfs PHOTO | 90.00 |
| 6 | RO57c F-VF light crease, pulled perfs | 25.00 |
| 7 | RO59b F-VF small thins PHOTO | 60.00 |
| 8 | RO68a VF thin, couple small tears PHOTO | 110.00 |
| 9 | RO85b F-VF thin PHOTO | 80.00 |
| 10 | RO105a F | 6.00 |
| 11 | RO109d VF | 10.00 |
| 12 | RO141a F-VF | 30.00 |
| 13 | RO151a faulty including piece out at bottom, Rare PHOTO | 1,500.00 |
| 14 | RO164d F PHOTO | 65.00 |
| 15 | RO165b F-VF small thin, crease ending in tear, light soiling PHOTO | 400.00 |
| 16 | RO170d F PHOTO | 25.00 |
| 17 | RS4d VF thins & creases, tiny margin nick PHOTO | 40.00 |
| 18 | RS16a thins, one resulting in a small hole, perf faults PHOTO | 70.00 |
| 19 | RS20a F thin spot PHOTO | 55.00 |
| 20 | RS21a VF small thins, light staining | 17.50 |
| 21 | RS58d F crease | 16.00 |
| 22 | RS83a F-VF faint stain PHOTO | 40.00 |
| 23 | RS88b F-VF light staining | 17.50 |
| 24 | RS101d F thin | 14.00 |
| 25 | RS118a F-VF | 2.50 |
| 26 | RS130d F light soiling, small thin, rounded corner PHOTO | 210.00 |
| 27 | RS142d F PHOTO | 60.00 |
| 28 | RS149c F PHOTO | 75.00 |
| 29 | RS157c F straight edge at right PHOTO | 90.00 |
| 30 | RS161d light staining, small faults | 30.00 |
| 31 | RS174c VF large thin PHOTO | 175.00 |
| 32 | RS183d VF thin spot | 5.00 |
| 33 | RS189c F thin PHOTO | 110.00 |
| 34 | RS259d VF | 3.00 |
| 35 | RS263d F-VF thin, small abrasion | 22.50 |
| 36 | RS264Ad F partially rebacked over thins and tears PHOTO | 325.00 |
| 37 | RS277c F PHOTO | 150.00 |
| 38 | RT6d F-VF light crease PHOTO | 125.00 |
| 39 | RT11b F PHOTO | 75.00 |
| 40 | RT23a F | 10.00 |
| 41 | RU12b F | 25.00 |
| 42 | RU15c VF | 15.00 |
| 43 | RU16d F-VF light crease | 8.00 |

CANADA REVENUE & TELEGRAPH STAMPS Van Dam Catalogue Numbers & Values, 1995 edition

- | | | |
|----|---|--------|
| 44 | FB1-14 F few tiny faults | 167.50 |
| 45 | FB4 SON BANK OF UPPER CANADA, TORONTO h/s cancel, F PHOTO | ---- |
| 46 | FB15 VF tiny pinhole PHOTO | 125.00 |
| 47 | FB17 unused, F | 30.00 |
| 48 | FB18-32 F few small faults | 148.50 |
| 49 | FB31 VF | 25.00 |
| 50 | FB32b F tiny thin PHOTO | 100.00 |
| 51 | FB37-54 F few small faults | 128.20 |

- | | | |
|-----|---|--------|
| 52 | FB39 pair used on mss promissory note dated April 7, 1877, F crease in one stamp | ---- |
| 53 | FE2 F-VF | 15.00 |
| 54 | FE5 F-VF | 12.00 |
| 55 | FE7 F-VF | 9.00 |
| 56 | FE8-17 F-VF few tiny faults | 25.50 |
| 57 | FE8-17 F-VF | 30.50 |
| 58 | FE16* VF | 8.50 |
| 59 | FE11-11* VF | 58.75 |
| 60 | FE11-3, 5-11, VF | 9.35 |
| 61 | FG1-5 F-VF | 28.50 |
| 62 | FG8 F-VF PHOTO | 250.00 |
| 63 | FG11 VF | 6.50 |
| 64 | FG16 unused, F | 25.00 |
| 65 | FG20 pair used on 1916 Gas Meter Certificate, VF | ---- |
| 66 | FG20 strip of three, FG30 pair, one stamp damaged, used on 1919 Gas Meter Certificate, F-VF | ---- |
| 67 | FG27 F-VF | 15.00 |
| 68 | FPC1b* VF PHOTO | 25.00 |
| 69 | FPS1-22* F-VF few tiny faults | 86.15 |
| 70 | FSC1 F-VF short perfs PHOTO | 95.00 |
| 71 | FSC2* specimen without control number, F PHOTO | ---- |
| 72 | FSC3 F PHOTO | 100.00 |
| 73 | FSC4 F PHOTO | 85.00 |
| 74 | FSC4* specimen without control number, F-VF PHOTO | ---- |
| 75 | FSC5 F PHOTO | 50.00 |
| 76 | FSC6 F-VF | 40.00 |
| 77 | FSC7a VF PHOTO | 90.00 |
| 78 | FSC8 VF PHOTO | 45.00 |
| 79 | FSC9 VF PHOTO | 37.50 |
| 80 | FSC18 VF | 6.00 |
| 81 | FSC21 F-VF | 8.00 |
| 82 | FSC24 VF | 12.50 |
| 83 | FSC25a VF PHOTO | 25.00 |
| 84 | FU1-9* F-VF | 90.50 |
| 85 | FU10* VF PHOTO | 55.00 |
| 86 | FU11* VF PHOTO | 50.00 |
| 87 | FU12* VF PHOTO | 50.00 |
| 88 | FU13* VF PHOTO | 55.00 |
| 89 | FWM1 F-VF PHOTO | 40.00 |
| 90 | FWM2 F-VF couple short perfs | 40.00 |
| 91 | FWM4 F-VF creases | 40.00 |
| 92 | FWM5 F-VF PHOTO | 125.00 |
| 93 | FWM6 VF couple short perfs PHOTO | 85.00 |
| 94 | FWM13 F-VF | 30.00 |
| 95 | FWM17 F-VF PHOTO | 110.00 |
| 96 | FWM18 F | 15.00 |
| 97 | FWM19 VF | 30.00 |
| 98 | FWM20 F-VF PHOTO | 55.00 |
| 99 | FWM23 VF | 25.00 |
| 100 | FWM33* F | 35.00 |
| 101 | FWM34 F | 20.00 |
| 102 | FWM37 F-VF couple short perfs | 15.00 |
| 103 | FWM39 used on Certificate of Weights, Measures, Balances, &c., Form 0.6., Oct. 6, 1911, VF | ---- |
| 104 | FWM40 VF | 20.00 |
| 105 | FWM42 F | 15.00 |
| 106 | FWM43 F | 12.50 |
| 107 | FWM45 F-VF PHOTO | 40.00 |
| 108 | FWM58 F-VF | 10.00 |
| 109 | FWM60-71* F-VF | 77.00 |
| 110 | FWM60-2, 65-70 F-VF | 30.95 |
| 111 | FWT15(5), FX61, 64(2), used on restaurant receipt, VF | ---- |
| 112 | FX8, 83 used on restaurant receipt, VF | ---- |
| 113 | FX17, 62, 66(2), and 78 used on 1946 ledger sheet for 25% luxury tax on a watch, VF | ---- |
| 114 | FX20 F | 30.00 |
| 115 | FX33 F | 25.00 |
| 116 | FX45 F-VF | 25.00 |
| 117 | FX48 VF corner crease PHOTO | 60.00 |
| 118 | FX64, 71(4), 80, and 83 used on restaurant receipt, VF | ---- |

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|-----|---|----------|
| 119 | FX88 F-VF | 12.50 |
| 120 | FX94 F | 17.50 |
| 121 | FX95* VF | 10.00 |
| 122 | FX96a* VF | 8.75 |
| 123 | FX118 VF light crease | 25.00 |
| 124 | FX137* VF | 6.00 |
| 125 | FX138* VF | 17.50 |
| 126 | AL2-4, 7, 12-15 F-VF few small faults | 84.00 |
| 127 | AL10 VF PHOTO | 90.00 |
| 128 | AL17-26 F-VF, 50c faulty & not counted | 44.10 |
| 129 | AL27-35, 37, 39, F-VF | 62.25 |
| 130 | BCL5 and 8, F-VF | 22.50 |
| 131 | BCL10 F-VF | 15.00 |
| 132 | BCL15 VF PHOTO | 35.00 |
| 133 | BCL22-7, F-VF | 27.50 |
| 134 | BCL32, 32a, 34, 34a, F-VF | 16.50 |
| 135 | BCL43 used on 1952 probate document, F-VF | ---- |
| 136 | BCL45 used on 1954 probate document, F-VF | ---- |
| 137 | BCL54-5 VF | 12.50 |
| 138 | BCL54 used on 1963 probate document, F-VF | 7.50 |
| 139 | BCL57 used on 1978 Conditional Sales Contract for a tractor, VF | 30.00 |
| 140 | BCL60 used on a 1974 probate document, VF | 5.00 |
| 141 | BCH1-5 F PHOTO | 59.00 |
| 142 | BCL3 unused, part OG, VF PHOTO | 110.00 |
| 143 | BCT43* F-VF | 15.00 |
| 144 | BCT44* VF | 15.00 |
| 145 | BCT46* VF | 20.00 |
| 146 | BCT52* VF | 25.00 |
| 147 | BCT55* F-VF | 15.00 |
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| 157 | NFR10 F-VF | 7.50 |
| 158 | NSB1, 3-13 F | 68.00 |
| 159 | OLI-9, 11 F few tiny faults | 64.60 |
| 160 | OL6, 36 used on 1869 Crown Office, Court of Common Pleas certificate to practice law, F-VF | ---- |
| 161 | OL17-22, 24, 26 F few tiny faults | 27.20 |
| 162 | OL33-7, 41-2 F-VF few tiny faults | 24.00 |
| 163 | OL47, 48 & 69, each used on a Land Titles Office parcel search document, F-VF | ---- |
| 164 | OL60 F | 17.50 |
| 165 | OLT1 F | 15.00 |
| 166 | QA1-4, 6 F-VF few tiny faults | 41.50 |
| 167 | QL1-14 F-VF | 102.00 |
| 168 | QP1 F-VF | 7.50 |
| 169 | QP2 F-VF corner crease | 5.00 |
| 170 | QP3* F couple short perfs | 6.00 |
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Collector's and Exhibitor's Forum

continued from page 239

Cal-Rev meets in Concord and San Jose, California

Eleven members of Cal-Rev met August 5 for the first time somewhere other than at a stamp show. Jerry Lurie arranged for the use of the club house at his mobile home park. Three wives joined the group for a meal that included lasagna, salad, "KFC" and cake. Many members brought revenue material. Discussions ranged from the usual friendly to the serious.

Cal-Rev met again September 2 at the Great American Stamp Expo in San Jose. Eleven members attended with Herb Epperson (British Commonwealth) and Bill

Dwyer (Spain and colonies) joining the group. This meeting marked the start of the organization's fourth year. The program consisted of members telling of their "best ever" philatelic buys.

Cal-Rev will hold two more meetings this year: at Sacapex in Sacramento and Penpex in Redwood City. Please feel free to call or write Jerry Lurie at 510-682-3020 or Box 5593, Concord, CA 94524-0593 for more information.

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