




The American Revenuer

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It was predicted that
this new offset printed variety of Firearms Transfer Tax
stamp would appear. More, inside, page 10.

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er your trade	<div data-bbox="1039 787 1071 829" style="border: 1px solid black; padding: 2px; display: inline-block;"> <input checked="" type="checkbox"/> </div> <div data-bbox="1071 787 1299 1050" style="display: inline-block; text-align: center;">  </div> <div data-bbox="1015 861 1063 1018" style="display: inline-block; vertical-align: top;"> Sub- mor. mad Tree this requ. you. </div> <div data-bbox="1299 861 1445 997" style="display: inline-block; vertical-align: top;"> n a check or riate amount tment of the is application, and cancel the ct" stamp for </div>
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JANUARY 1996

Volume 50, Number 1
Whole Number 481

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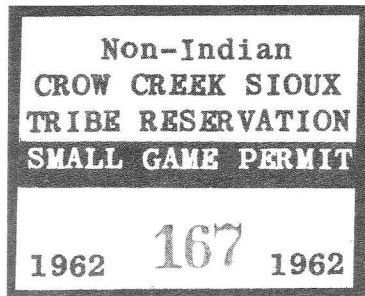
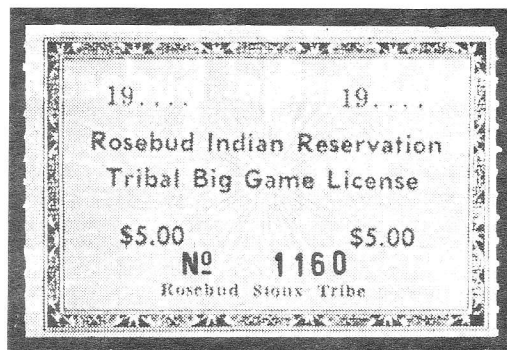
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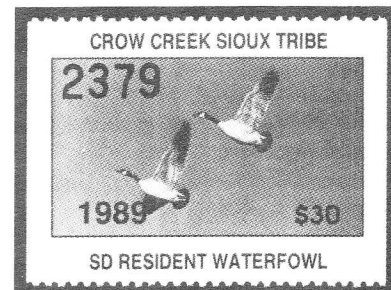
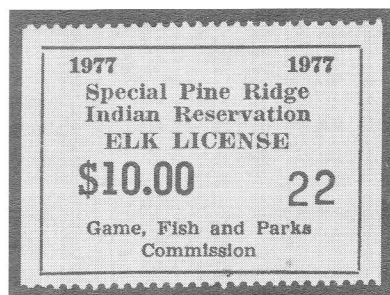
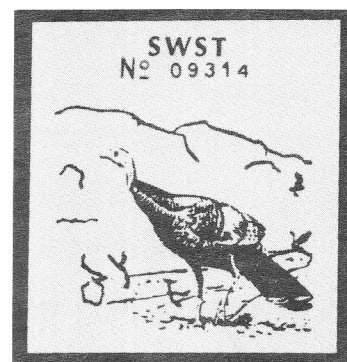
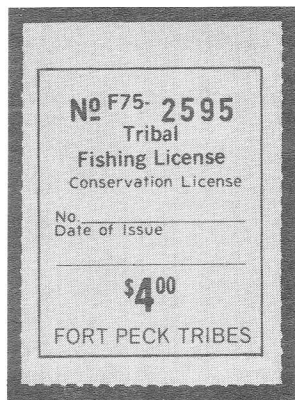
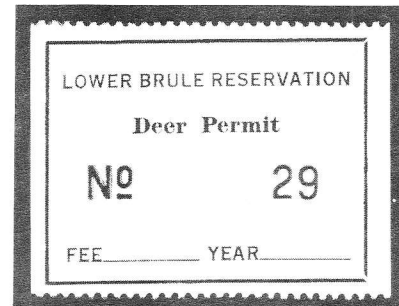
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1037	Σ U457var, Albino with type IV surcharge with '92PFC states "It is a genuine usage of addressed & lightly sealed entire, decline opinion as to whether used or unused- albino with color offset inside", unusual piece, (ENV 450-750)	---
1038	* U481b, "Purple Error", unused, 41x39, XF, quite scarce, (ENV 100-125)	90.00
1039	* UC9, Airmail entire with boxed 6 cent surcharge on U525, XF mint (NP)	100.00
1040	* UC9, unused, big cut, Superb Gem (NP)	75.00
1041	* UO6, unused, Superb Gem (NP)	50.00
1042	* UO20, unused, fresh and XF+ (NP)	50.00
1043	* UO57, unused, fresh and VF+ (NP)	65.00
1044	* UO61, unused, fresh and Superb Gem, big cut (NP)	40.00
1045	* UO63, unused, VF, close cut	600.00
1046	* UX24, ERROR!!, unlisted, 1c on 1c red, cream, fresh and VF	---
1047	* UZ1, near mint condition, bright and fresh, manuscript on back of card, VF, tough card to find this nice!	325.00
1048	* COUNTERFEIT WS4, full gum, deep dark color, nice margins all around, this stamp was part of a lawsuit in 1927 as a result of the apprehension of the counterfeiter, less than 15 examples exist and hence are extremely rare, includes the Treasury Dept. correspondence from 1927, a great specialist piece, (ENV 750-1,000)	---
1051	WASHINGTON HEAD ESSAY, BLACK ON INDIA, unlisted in Turner, this facing left vignette is the one used on the Second and Third Issue composite proof listed in Turner, 22mm vignette on white India of 43x47, interesting and quite rare, 1972 PFC, (ENV 250-300)---	
1052	E 37b(Turner), large margins, 49x75mm, bright and fresh, XF and choice example of a very scarce essay, (ENV 400-500)	50.00
1053	E 75(Turner), Georgia Coat of Arms Essay, 3c, listed in Turner but not priced, noted as existing only as photographs in the Eagle Collection, quite rare and VF and interesting Essay, (ENV 200-250)	---
1054	P R2P4, L. margin blk of 6 on card, quite fresh and XF	370.00
1055	TC R3TC, partial gum, VF	125.00
1056	P R10P3, Vert. strip of 4 mounted on card, cut close, F (NP)	450.00
1057	P R17P4, Blk of 4 on card, fresh and VF+ and choice	375.00
1058	P R18P3, India, Double Transfer, blk of 4, nice double transfer along right side of both R. stamps, fresh and VF+, nice piece	225.00
1059	TC R51TC, Deep Red Violet, India, blk of 4, quite fresh and VF+, scarce multiple	620.00
1060	TC R73TC, Carmine, India, blk of 4, fresh and VF, cataloged as four singles (NP)	340.00
1061	P R75P4, Pair on card, fresh and XF and choice	180.00
1062	P R99P4, on card, fresh and XF and choice, tough proof	200.00
1063	P R131P3, India, fresh and XF and choice	150.00
1064	P R141P4, blk. of 4 on Card, fresh and VF+ (NP)	80.00
1065	P R143P4, blk. of 4 on Card, fresh and VF+	170.00
1066	P R144P3, blk. of 4 on Card, VF+	170.00
1067	P R144P4, B. margin blk. of 4 on Card, fresh and VF+	170.00
1068	P R145P4, B.R. corner margin blk. of 6, VF+, nice multiple, scarce (NP)	660.00
1069	P R145P4, Card, blk of 4, fresh and XF and choice	450.00
1070	P R146P4, blk. of 4 on Card, VF+	170.00
1071	TC R152TC, 2c Green, Liberty, Die on India, reduced to 62x74mm, fresh and VF, quite rare with only a few known, nice National Bank Note proof	600.00
1149	o R83c, MC, very sharp color, nice large margins all around, Superb Gem and quite scarce this nice, (ENV 100-125)	45.00
1150	o R85a, MC, very deep color, large margins, fresh and XF, nice stamp! (ENV 100-125)	90.00
1151	o R87c, neat MC, milky blue shade, fresh and VF+, choice stamp, (ENV 60-70)	40.00
1152	o R89a, MC, nice large margins all around, VF+, (ENV 40-50)	35.00
1153	o R90a, blue HC, very sharp color, quite fresh and VF+, (ENV 125-150)	110.00
1154	o R90c, MC, nice margins all around, fresh and VF+, (ENV 80-90)	77.50
1155	o R91a, MC, HC, fresh and VF	100.00
1156	o R91a, MC, sharp color, VF+	100.00
1157	o R94a, MC, deep color with nice margins, VF	85.00
1158	o R95a, MC, dark color, bend, F+ (NP)	300.00
1159	o R97a, MC, deep dark color and impression, in at R., VG	1,025.00
1160	o R98a, nice SON HC, "C & H 1863", crease, sharp color, VF+	95.00
1161	o R99a, MC, good color, faults and sm. margin repair, VF+ appearance	1,200.00
1162	o R100c, MC, very large jumbo margins all around, XF+, a big stamp, (ENV 125-150)	80.00
1163	o R101a, H. Pair, MC, light bend between stamps, strong color, VF appearing pair	325.00
1164	o R101a, MC, most interesting Yellow Green shade which is quite scarce for the imperf., large margins all around, fresh and XF and choice, (ENV 200-250)	150.00
1165	o R101a, neat MC, incredible deep dark color and impression, large Jumbo margins all around, tiny margin tear at R., XF+, choice stamp	150.00
1166	o R101a, MC, deep color, crease, XF+ appearance (NP)	150.00
1167	o R102a, R.R. MC, sharp colors, crease and sm. thin, fresh and F+, scarce stamp	1,300.00
1168	o R102c, blue HC, vivid colors, sm. flaws, F	575.00
1175	o R128, Horizontal strip of four, light MC, very sharp proof like impression, quite well centered for this issue, fresh and VF and attractive multiple, (ENV 500-600)	550.00
1176	o R128, H. st. of 4, MC, slightly faded vignettes, some toning, F and scarce multiple (NP)	500.00

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President's Letter

Ronald E. Leshner, ARA President

State of the ARA

The past few years have seen a decline in subscriptions to the major philatelic newspapers and in many specialty organizations within the hobby. The ARA has followed this trend. However, there seems to be a new enthusiasm and a return to the hobby. One of the announcers of this trend is APS President Randy Neil. I know of no more upbeat spokesperson for our hobby than Randy.

But cheers from a cheerleader like Randy may be necessary, but they are not sufficient, if there is no matching enthusiasm and accompanying action by the people at whom the cheers are directed. But APS membership is increasing and for the first time I believe we can say that our own membership is on the rise. Check out the Secretary's Report for last month and this month! Attendance at the New York Mega-Events has also been on the rise. Even in our local stamp club, I see glimmers of a new found enthusiasm.

Each of these positive signs is the result of an individual or a group of individuals that are brimming with enthusiasm and have begun conveying that enthusiasm to fellow collectors. In our own corner of the hobby we could point to the efforts of Martin Erler and Gary Ryan who have done much to promote

the collecting and exhibiting of revenues at the international level.

Our past president, Richard Friedberg, with his monthly column in *Linn's* has kept the subject of revenues before the collecting public. Three introductory volumes have been published in the past eighteen months: Friedberg's collected columns by *Linn's*, Bill Castenholtz's introduction to revenue stamps and Clive Akerman's book on collecting and displaying revenues all speak well to the growing popularity of revenues. In a country and a world that is so cynical, these bright lights need to be applauded. They point the way to a positive future.

Various shows around the country eagerly seek the ARA's decision to hold its convention in conjunction with their event. Over the past two years I have received numerous invitations. If the ARA were to respond positively to every invitation, we could be scheduled through 2010! Readers of the recently published membership directory know that the ARA is only scheduled for the next four years, a longer period of time than most specialty organizations like ours.

One of the key ingredients for a successful


Letter! page 10

THE AMERICAN REVENUER

The Journal of International Fiscal Philately

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The Original Process part perforate (R60b)



Figure 1. The 50¢ Original Process part perforate stamp from the Joyce collection sold by Kelleher in 1991 with a "genuine" PF certificate.



Figure 2. A 50¢ Original Process part perforate from the Judge Fay collection sold by Siegel in 1983 also with a "genuine" PF certificate.



Figure 3. Another 50¢ Original Process part perforate described in the March 1984 issue of *The American Revenuer*.

by Bill Castenholz, ARA

Until 1991 Scott did not list a part perforate version of the Original Process 50 cent First Issue revenue. Thus far, no vertical multiples have been found showing the absence of horizontal perforations. But the piece offered at the Morton Dean Joyce Sale in 1991 passed the critical eyes of the Phila-

telic Foundation and received a "genuine" certificate (Figure 1).

The color of the Joyce piece is consistent with the early printings of this stamp. The margins are giant, including a small portion of the stamp below. The piece is from position 64, the thirteenth stamp in the fourth row. (All of the 50 cent plates have five horizontal

rows.) No date appears in the cancel, just the crisscross lines of a tic-tac-toe frame.

If a genuine Original Process part perforate stamp exists, this has to be it.

Actually, another example of the part perforate Original Process appeared in Robert A. Siegel's offering of the Judge Fay (et al) material (October 12-13, 1983, lot 229) (Figure 2). While it did not have margins as large as the Joyce piece, it too was submitted to the Philatelic Foundation where it received a "genuine" certificate. It has an 1863 manuscript cancellation and is from position 41, the seventh stamp in row three.

And, yet another example of the part perforate Original Process was illustrated in the March 1984 issue of *The American Revenuer*. It was described and pictured by David H. Atwater, Jr., on page 56. (The plate position of this very wide-margined stamp (Figure 3), is not known.

So, now what? Do we create a space in our albums for the R60b?

Let us digress for a moment and consider a factor which is very helpful in studying part perforate stamps. It is plating — establishing the exact location on the printing plate from which a stamp originated. For the 50 cent values of the First Issue, we are speaking of 85 positions from which stamps were printed.

The significance of plating a suspected part perforate stamp lies in the manner in which Butler & Carpenter perforated sheets of stamps. Often the line of perforation holes between the outer rows of stamps and the sheet margin ran at quite a distance from the stamps, sometimes wildly! The results are fully perforated stamps with exceptionally large margins top and bottom or side to side.

An example of how stamps are produced with very wide margins on *both* top and bot-



Figure 4. Positions 84 and 85 (the lower right corner pair of the sheet) exhibiting such wide margins at the bottom that it begs to be trimmed into a pair of R60b (at a profit of about \$900).

Figure 5. A horizontal part perforate pair of the \$1 Inland Exchange in the late printing scarlet color.





Figure 6 (Above). A rejoined pair of 50¢ Original Process part perforate stamps in the greenish-blue shade which first appeared in mid-1865. **Figure 7 (Above, right).** This stamp is the same shade of color and comes from the row of stamps below the pair in Figure 6.

tom is a sheet with horizontal perforations shifted upward with respect to the printing, but with the bottom row of horizontal perforations running very low. (Figure 7)

Thus, a perforated stamp with these very large margins can be fraudulently made into a very impressive part perforate simply by trimming the top and bottom of the stamp.

It should be stated here, simply for the record, that part perforates can be faked in two ways: either by trimming fully perforated stamps or by fraudulently adding perforations in one direction to an imperforate piece.

Logically, a true part perforate stamp can come from anywhere on the plate. But, also logically, a stamp emanating from the inner rows of the sheet has less of a question surrounding its origins because stamps from the

inner rows of the sheet are far less likely to have unusually large margins.

Let's take a big step backward and try to see the whole scene of perforation variations with some perspective.

Butler and Carpenter took on a formidable task when they bid on and received the contract to print the First Issue Civil War revenues. Ultimately there were 31 different values and 28 different titles resulting in a total of 97 face-different stamps. That's a lot of dies and plates, not to mention that the most commonly used stamps required several plates each.

Surprisingly, it was not the preparation of the dies and plates nor the printing which stifled production. It was the perforating which showed the deliveries of stamps to such a degree that the Acting Commissioner

of Internal Revenue ordered that stamps were to be delivered even if perforating could not be accomplished. A letter from Butler and Carpenter, dated November 7, 1862, states:

"Your telegraphic communication: 'Fill all orders for stamps with utmost despatch without perforation,' is duly received and we will act at once thereon. Within two or three weeks we expect to have an adequate number of perforators in working order, and we will, in the meantime, perforate as many as possible, while we also obey your directions as above indicated — The delay is in the requisite changes of the Machinery."

The result was the production of "unfinished" stamps which were not perforated in either or both directions. And the wonderful result for us as revenue philatelists is the First Issue with imperforates, stamps perforated horizontally only, perforated vertically only and fully perforated.

Incidentally, we do not have a definite date at which time Butler & Carpenter had "an adequate number of perforators in working order...."

But when Butler and Carpenter managed to catch up with the initial demand, fully perforated stamps became the rule and no further imperforates or part perforates were again issued. Or were they?

There are at least three examples which pose a problem to the above. 1. The \$200 bi-color was issued imperforate, yet its first printing was made in July 1964 long after the time when demand exceeded Butler & Carpenter's production capacity. 2. A horizontal pair of the \$1.00 Inland Exchange exists perforated only horizontally but in the scarlet color of the late printings which proves it was not made from an imperforate pair (Figure 5). It was known to Elliot Perry as early as 1917 when, under the pen name Christopher West, he wrote what later became the standard reference work *The Revenue Stamps of the United States*. This piece last appeared in the Joyce Sale (Kelleher, June 4-6, 1991, lot 2036) where it brought \$2,420. 3. A group of three Original Process 50 centers which appear to be part perforate but which are in the greenish-blue shade (Figures 6 and 7). This shade was not used by Butler and Carpenter until about the middle of 1865 and it did not appear on the Original Process stamps until about a year later.

Normally we would reject these last three

stamps out-of-hand. The margins are adequate but not extremely large, the color is wrong for the early printing, and while the stamps show the date "Nov 22," no year date appears.

Based on the likelihood that these stamps are from the same sheet, an interesting situation occurs when they are plated. The stamps occupy positions 62-63 and 71. Positions 62-63 are a rejoined pair with perforations between. They are the eleventh and twelfth stamps in the fourth row and position 71 is the third stamp in the fifth row. There appears to be no room for horizontal perforations between the fourth and fifth rows, as illustrated by this group of three stamps.

I believe this to be the most convincing evidence yet for the existence of at least one sheet of R60s having escaped the perforator (horizontally). And they are clearly not from the *unfinished* period.

So now we have a dilemma. We have three stamps from the earliest printing, all with very good margins. At least two of these occupy positions in the middle of the plate and have Philatelic Foundation certificates. But there are no known vertical pairs to substantiate the existence of a true part perforate from the unfinished period.

What does all of this add up to? If you are going to buy, and pay good money for an R60b (Scott's catalog value is now \$450.00) you had better be very careful!

An example of what I refer to was recently offered in a major East Coast sale (Figure 8). The stamp has jumbo margins. The color is very close to the earliest printing, although a later printing also appeared in the deep shade quite similar to the earliest printing.



Figure 8. This stamp with a large top margin was recently offered in a major sale. It comes from the top row of stamps on the sheet.

R60b/page 33

New \$5 Firearms Transfer Tax stamp variety noted


by Gregg Greenwald, ARA

A new variety of the \$5 Firearms Transfer Tax stamp has been found used on an ATF Form 4 dated August 18, 1995. The stamp is printed by offset rather than engraved and is perforated 12 1/2. It has a much deeper red shade and does not show as much detail as its predecessor, Scott RY4.

As for the usage of the stamp, it has been manuscript canceled with the serial number of the weapon (371732517HG), the date (8-18-95) and the initials of the person at the Bureau of Alcohol, Tobacco and Firearms who processed the form (DB). The stamp has been affixed to the document with tape on both the left and the right side of the stamp.

For additional information regarding the stamps, see Peter Martin's earlier report in *The American Revenuer* (1992 July-August; 46:141-2).

A portion of ATF Form 4 bearing a new variety of the \$5 Firearm Transfer tax stamp. The weapon is a short barreled (14 inches) 12 gauge shotgun with a short stock.

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tion 5812 of the National Firearms Act to transfer and register	
c. CALIBER, GAUGE OR SIZE (Specify)	d. MODEL Stakeout
	LENGTH e. OF BARREL: 14" (Inches) f. OVERALL: 24 1/2"
12ga,	g. SERIAL NUMBER 371732517HG

Letter: state of the ARA/ page 5

ARA convention is a group of hard working ARA members in the vicinity of the show. It is impossible for me living in Maryland to make a show in, say North Dakota, a success without a group of enthusiastic and hard working ARA members in North Dakota spearheading the ARA show booth, securing the details for a banquet, etc. So a letter of invitation often falls on deaf ears unless there is a core of hard working ARA members also lobbying for our attendance. In some cases we have tested the waters to see if local ARA members are willing to make the effort. When the commitment is lacking we forego the show.

I am looking forward to this year's convention at NAPEX and hope that many of you are working on an exhibit and are planning to be at the show. I am aware that there are several new exhibits that have completed preliminary applications. Now is the time to get that application mailed.

Other details are rapidly falling into place. Three speakers have agreed to make presentations and there are several other invitations awaiting response. This should be the most diverse set of speakers we have ever had. Now is the time for each of you to set your plans to attend NAPEX, May 31 through June 2, 1996.

Time to catch up on a few awards to exhibitors: *Match and Medicine* by B. J. Campbell received a gold at SESCAL in October 1995; *Federal Migratory Bird Hunting Stamps* by Charles J. Ekstrom III received a gold and the BIA President's Award for the Best U.S. stamp exhibit at THAMESPEX in October 1995.

Finally, I must announce that for personal reasons our treasurer, Larry Cohn, is resigning. Larry has given the ARA many years of dedicated and faithful service. Taking his place will be long-time ARA member Gerald Krupnikoff. Gerry brings an excellent background to the position, having been a Certified Public Accountant.

Collector's and Exhibitor's Forum

U.S. Sales Circuit Notes

The new year is a time for reflection on the previous year's events, and so it is with the newly prosperous U.S. Circuit program. All indicators point to a solidly successful past year in the U.S. sales circuits. Nearly 200 books were submitted, and of these, almost fifty have been retired, netting their owners \$3,500 and the ARA \$525.

But the demand for circuits still outpaces the supply. I formed sixty separate circuits in 1995, and likely could have handled dozens more had the material been available. Winter is traditionally the season many philatelists find most conducive to working on their collections. Why not schedule an evening or two this month to mount those duplicates in some ARA salesbooks, available from me for fifty cents, and turn those unwanted revenues into cash. You will be helping your fellow revenueurs fill some voids in their collections. Plus your association enjoys a small commission to further the cause. Truly a win-win-win situation!

I could readily place into circulation nearly everything, but particularly needed

are RBs, Bs, RNs, liquor strips, taxpaid and special tax stamps. Dozens of members eagerly await your material.

I will close with a lesson learned. I recently requested a tracer placed on a circuit sent but never delivered to the intended recipient. The postal clerk was presented with the blue numbered insured mail receipt, who glanced at it and said, "It's not postmarked." My reply that it wasn't my fault that the receipt wasn't postmarked was met with indifference. Apparently, we are expected to do the Postal Service's job. So, be certain that your insured receipt is date stamped and initialed when you submit a circuit for forwarding.

As always, do not hesitate to contact me if you have any questions about the circuit program. Best wishes for a healthy and prosperous new year, one blessed with plenty of revenue stamps!

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

1996 Specialized Catalog of U.S. Non-pictorial Waterfowl Stamps

In mid-January the American Revenue Association will be shipping *The 1996 Specialized Catalog of U.S. Non-pictorial Waterfowl Stamps* by David R. Torre. This is a 52 page, 8.5 x 11, card covered catalog based on the author's 1994 catalog which appeared as part of *The American Revenuer*.

This catalog lists the non-pictorial waterfowl stamps issued by various state, local and tribal governments. Values are given for the vast majority of the stamps mint, un-

signed and signed as well as unsigned and signed on license. All varieties are illustrated; a paragraph to almost a page of text introduces each section providing background information for the issues.

Publication is planned for early January. There will be no additional printings. This publication will be available through leading revenue stamp and philatelic literature dealers. A limited number of copies will be available direct from the ARA at the cover price of

\$15 postpaid (write to Editor, *The American Revenuer*, Rockford, Iowa 50468-0056. Make

checks payable to The American Revenue Association.)

Atalaya—Winter 1995-1996

Issue 42 of the semi-annual publication *Atalaya* has been mailed. Bernhard Lürssen begins with an article "Principato di Seborga" a 5 square kms. area in Italy with about 500 inhabitants that recently declared its independence from Italy. Of course, it has begun to issue its own stamps.

Kirill Protopopov, a Moscow, Russia, collector, catalogs the issues of Buchara and Choresm, two small Soviet people's republics that existed for a short time in the 1920s. Their stamps are quite elusive. Another ar-

ticle tells of the recent discovery of some Swedish steamship stamps issued by the Jämtlands Kommunikations Bolag in the mid 1800s.

As always, *Atalaya* contains several pages of cinderella and revenue book reviews, news of new discoveries and new cinderella issues. A sample copy is available for \$3.00 in dollar bills or twenty back issues for \$20.00 from Christer Brunström, Kungsgatan 23, S-302 45 Halmstad, Sweden.

To the Editor...

1995 Directory

Having been a member of the American Revenue Association since 1974, I must say this is by far the best Membership Directory you have ever published.

As I perused the first ten pages or so, I thought to myself "better get out the highlighter and see who resides in my area"! Low and behold, as I read on, you had already accomplished this task. Ah, the modern age of computers!

Now that I have this information, I may contact other members in my area, deter-

mine what their collecting interests are and maybe get together to discuss our hobby.

I just thought I would drop you a line and tell you how much I enjoy your publication and directory. Please continue to publish your fine publication. I have every issue of "TAR" from 1974 to date, even those in the smaller size. It is becoming a storage problem. If you know of anyone who would be interested in 15-18 years of issues please have them get in touch with me.

Earl T. Spicer, ARA

The Revenue Journal of Great Britain—September 1995

The September 1995 issue of *The Revenue Journal of Great Britain* features articles about Monaco, Great Britain, Tasmania, Russia and Chile. Jerold Massler discusses the identity card stamps issued by the Principality of Monaco after the end of World War II. These stamps were used until 1970. Ed Hitchings writes about Great Britain's "Copyright Royalty Receipt Stamps" which exist in a wide variety having been used on early mechanical recordings and player piano rolls. Ronald Butler looks at "Tasmania—Forgery of the St. George and Dragon stamp" which was believed to have been done sometime before 1892. Jack G. Moyes writes about "Russia—Usage of the Court Fee and

Document Tax Stamps, 1887" and includes illustrations of documents. An unsigned item illustrates an identity card from Chile with a copy of the 1928 \$8 Servicio de Indentificacion stamp. Editor Clive Akerman also devotes a considerable amount of space to commentary, short news items and various types of reviews.

The Revenue Journal of Great Britain is published quarterly by the Revenue Society of Great Britain. Annual dues are £15 in the U.K. and £20 overseas. More information about membership and the journal can be obtained from secretary Tony Hall, 53a High Street, Whitwell, Hitchin, Herts SG4 8AJ; phone 01438-871676.

The third 1995 issue of *Arbeitsgemeinschaft Fiskalmarken* leads with a report of the revenue section winners from the international philatelic exhibition Singapore 1995 and a report about the international revenue judges seminar held in London in October. Ralph Ebner commented about a constant concern of revenue exhibitors—page size. There is talk that the FIP plans to limit exhibition pages to A4 size only (possibly U.S. letter size as well); citing he problems of mounting revenue material because of its large size, he would encourage the FIP to abandon an official page size and allow individual exhibitors to consider their own spe-

cial needs especially in light of the fact that the FIP has no standard exhibit frame size.

This issue also contains comments about Austro-Hungarian Military Border newspaper stamps, German colonies new finds and additions to the catalog listing of Motor Vehicle Tax stamps from the DDR found in Erler's *Catalogue of the Adhesive Revenues of Germany* Volume XII.

For information about subscriptions to *Arbeitsgemeinschaft Fiskalmarken* please write to Martin Erler, Irschenhauserstr. 5, D 82057, Icking, Germany. The publication is in English as well as German.

Literature in Review

The Alnis Series of Standard Guides & Catalogues, Volume IV, The Adhesive Revenue Stamps of All Ireland, by Roger Booth and Andrew Hall (ISBN 1 85829 0422). 30 + viii pages, A5, card cover, saddle stapled, illustrated, priced. Published by Alnis Press, c/o The Post Office, Bishop Wilton, York, England YO4 1SR. Price £9.50 including postage in U.K., £11 overseas.

This book is noted as the first of a new series to be issued by Alnis Press. The listing distinguishes between different perforation, paper and watermark varieties but ignores shades and minor varieties. Valuations are given for mint and used copies and for specimen overprints. Under each heading of a tax

category are given, where appropriate, data for pre-1922 issues, issues for Northern Ireland, issues inscribed Southern Ireland, issues overprinted for the Irish Free State and issues for Eire. Illustrations are approximately 70% of actual size, and while many leave much to be desired in clarity, the authors have attempted to illustrate all of the material listed, and most will probably prove adequate for the collector. With the exception of the general duty stamps, the numbering system used is that used in *A Catalogue of the Revenue Stamps of the UK, Isle of Man and Erie* by R. G. Booth, third edition.

R. F. Riley

Transvaal: Revenue and Telegraph Stamps including customs and pass stamps and telegraph stationery, by Alan R. Drysdall (ISBN 9963 579 71 X). 182 + xx pages, 6 1/2 x 9 1/2 inches, hard cover Smyth sewn, unpriced and unnumbered checklists, illustrated. Published by James Bendon Ltd. (P.O. Box 6484, 3307 Limassol, Cyprus) in association with The Transvaal Study Circle. Available from the publisher for UK £30.00 or US \$52.50 or in North America from Eric Jackson for \$52.50.

This is the second volume of a handbook series by the Transvaal Study Circle and covers both the revenue and telegraph stamps of the area. It is not a catalog but there is a very

comprehensive unnumbered and unpriced checklist at the end of each chapter covering one specific issue.

Virtually every stamp issued is illustrated with very few illustrations being less than the very best quality—the first eight pages of the book are absolutely superb color photos of trial colors, proofs, specimens and issued stamps including items from the Royal Collection. Most issues are also illustrated on documents.

The text details the stamps on an issue by issue basis. Specifics are given about printing orders, deliveries, dates of use and various philatelically important varieties. While these stamps are documented with numer-

ous citations to contemporary and subsequent philatelic literature, it is all strictly philatelic. Herein lies the biggest fault with the book—the lack of information about the laws and regulations which created these stamps and determined how they were to be used. It seems that the study of such enabling legislation and the knowledge of correct tax rates has become as important to fiscal philately as postage rates and routes are to postal philately. Despite this flaw, his handbook does an excellent job of defining and describing what there is to collect.

A short chapter is also devoted to the turn of the century usage of postage stamps as fiscals. Two other chapters cover the Swazieland Government Committee revenue stamps and Transvaal revenues overprinted

for use in Swaziland and Transvaal stamps overprinted for fiscal use in the Bechuanaland Protectorate.

The section on telegraph stamps begins with its own introduction. Several chapters cover the identification of cancellations that indicate telegraphic usage of fiscal and postage stamps, overprinted stamps, telegraph stationery and army telegraphs.

There are over two pages of references cited in the text of the book and a bibliography listing over 80 works on various related subjects. The index primarily references proper names. It would be safe to say that this will be the standard reference for revenue stamps for this area.

Kenneth Trettin

State Revenue News—second quarter 1995

The second quarter issue of *State Revenue News*, the official journal of the State Revenue Society, features duck stamps in this 32 page theme issue. Editor Peter Martin reports "Who's Who in duck stamp dealers" reporting about eight hunting stamp and art print dealers. (He was unable to get telephone replies from two others but interestingly does not list *The American Revenuer* advertiser David Torry.) Other duck stamp articles include an editorial about "Scott's state ducks get mixed reaction," an illustration of all the 1994 state duck stamps, a list of the 1995 state duck stamps compiled by Michael Jaffe and a listing of the state duck agencies by Bob Dumaine.

Among the non theme articles are "Michigan's cisco netting stamps rare" by

Dick Bilek, "Vermont hunting and fishing license validation stamp use began in 1988" by Terence Hines, "Virginia county bear-deer damage stamps updated" by Peter Martin, a report on the May SRS auction, "New Washington apple stamp discovered; use extended to 1979" by Michael Florer, "Ohio sales tax stamps turn 60" by David Stivison (this article appeared in the July-August issue of *The American Revenuer*), and a variety of short items covering stamps from South Dakota, Texas, North Carolina and New York.

For information about membership and a subscription to the quarterly *State Revenue News* write to secretary Scott Troutman, Box 270184, Oklahoma City OK 73137. Membership costs \$10 per year.

The Penny Post—October 1995

The October 1995 issue of *The Penny Post* contains a major article of wide philatelic interest and importance. Written by the widely known postal historian and author Calvet M. Hahn, "The beginning of Adhesive Postage in the U.S." actually begins in Britain, tells of the rise of north Atlantic steam transportation and the arrival of British adhesives in America. Several of the early local posts and their stamps that predate government adhesive stamps are discussed. Hahn examines

who made the dies and printed these early stamps as well as examines the gum and paper used to make these early stamps. (He even tells how Perkins Bacon wrote of making gum from "Potatoe Starch well burnt" and gum arabic.)

Other articles, though shorter, include "Into the Frey: the Carnes connection" by Richard Schwartz; "Philadelphia Despatch Post" and "A Blood 25 cent rate?" both by Steven Roth; "A Penny Post updater" by

Calvet Hahn; and several informative letters to the editor.

The Penny Post is published quarterly by Carriers and Locals Society. Information

about the society and its publication can be obtained from the Carriers and Local Society, Box 1574, Dayton, OH 45401.

Cal-Rev met in Redwood City

Fifteen members of Cal-Rev, the northern California chapter of the ARA, met December 29 during Penpex in Redwood City, California. Peter Bonsen and John Inglis were welcomed as new associates.

The programs was a fascinating talk by George Condes about Greek revenues. Some of the major interesting points of his presentation include the fact that the earliest fiscals were Turkish with Greek overprints. In Greece there is a huge government bureaucracy with many government departments producing their own revenue stamps. The most common stamps are documentary while the scarcest are "specific taxation," fixed fees, welfare tax, surtax and tobacco.

Generally, up to 1912, regular postage stamps were used as fiscals. After that, unique design stamps (such as the second victory design) took their place. The most interesting stamps, rare and underpriced in the U.S., are the second (1906) Olympic games surcharged revenues.

Greece is not issue Christmas seals but tuberculosis and welfare tax revenue stamps are used. Before 1940, as an alternative to documentary revenue stamps, embossed stamps were widely used. There are three main revenue cancellations: a signature over the stamp, "AKYPON" meaning invalid, and after 1960 removing partial perforations on documentary stamps.

The exact number of different or even presently used revenues is not commonly known—or perhaps the government does not want it known. George ended his presentation by showing a newly acquired cinderella commemorating the Greek congress.

Cal-Rev's next three meetings will be held February 17 at the Holiday Inn, San Francisco, March 16 at Filatelic Fiesta in San Jose and April 28 at WESTPEX in San Francisco. All ARA members are invited to attend. Requests for information are welcomed; contact Jerry Lurie at Box 5593, Concord, CA 94524-0593 or telephone 510-682-3020.

State Revenue News—second and third quarters 1995

The second quarter issue of *State Revenue News*, the official journal of the State Revenue Society, features duck stamps in this 32 page theme issue. Editor Peter Martin reports "Who's Who in duck stamp dealers" reporting about eight hunting stamp and art print dealers. (He was unable to get telephone replies from two others but interestingly does not list *The American Revenuer* advertiser David Torry.) Other duck stamp articles include an editorial about "Scott's state ducks get mixed reaction," an illustrations of all the 1994 state duck stamps, a list of the 1995 state duck stamps compiled by Michael Jaffe and a listing of the state duck agencies by Bob Dumaine.

Among the non theme articles are "Michigan's cisco netting stamps rare" by Dick Bilek, "Vermont hunting and fishing license validation stamp use began in 1988" by

Terence Hines, "Virginia county bear-deer damage stamps updated" by Peter Martin, a report on the May SRS auction, "New Washington apple stamp discovered; use extended to 1979" by Michael Florer, "Ohio sales tax stamps turn 60" by David Stivison (this article appeared in the July-August issue of *The American Revenuer*), and a variety of short items covering stamps from South Dakota, Texas, North Carolina and New York.

The third quarter issue was another theme issue—this time featuring Drug stamps. This 40 page issue also has a fifteen page society auction with over 400 lots of state revenues. You must be a SRS member to bid—if you are interested in state revenues (including waterfowl, fish and game stamps) these auctions are reason enough to join the SRS.

Theme articles constitute the majority of

Australian Departure Tax stamp



by Paul A. Nelson, ARA

All travelers from Australia, except those making a quick transfer, are apparently required to procure a Departure Tax stamp. This tax, in March, 1995, when my wife and I were in Australia for a business/vacation trip, is \$27 Australian, and the tax is not payable to the airline as part of the ticket procurement cost. Departure tax stamps are available at Post Offices, from hotels, as well as at certain offices at the airport. I found it interesting that, at the Sydney main post office, where I got my copies, even though I purchased a significant number of other philatelic items using my VISA card, the departure tax stamps required cash payment.

This stamp has a simple design, but it is probably difficult to counterfeit. The black printing shown here is on a light blue green background printing, which color defied photocopying by me. There is a vertical solid

area in back of each of the two "COMMONWEALTH OF AUSTRALIA" texts. Horizontally, unprinted (white) text, in serified, back slanting capital letters, is repeated "DEPARTURE TAX" in eleven lines, with an additional half line at the top and the bottom. Diagonally, going up to the right, is a pattern of solid and dashed lines and very light solid bands, which forms the background against which this unprinted, "white" text appears.

The stamps are rouletted in sheets, and have a self-adhesive gum. The peelable backing over the gum has occasional occurrences, at a 45 degree angle, of the Australian coat of arms, with a kangaroo and an emu on either side of a shield, in a light gray color. This also would not photocopy for me. Each stamp does not have an instance of this coat of arms on its back. I was not able to learn how many stamps occur on a sheet, or how many instances of the arms occurs on the backing. The sheets have selvage, and the roulettes did not go through the left selvage of the sheet (one of the two stamps I needed was a left-margin copy).

The official who cleared us for departure by reviewing our passport, visa, and canceling the departure tax stamps, told us that these are soon to vanish. Apparently the airlines have lately agreed to include this tax in the ticketing procedure. The sign above the immigration gate illustrated a departure tax stamp with an A\$20 denomination.

the balance of this issue. Peter Martin updates an earlier list of stamps by Terence Hines in "State Drug Stamps." This list is an unpriced illustrated catalog listing. Rick Loomis writes about "Arizona first state to issue drug stamps." Peter Martin writes that in a recent drug raid stamps were found used in "Oklahoma Marijuana stamps found 'on tag.'" This 1992 raid was the first time Oklahoma Bureau of Narcotics agents found the stamps used; normally they file tax evasion charges when unstamped drugs are found.

The use of these drug stamps to be able to file tax evasion charges is controversial. Terence Hines in a short items that the U.S. Supreme Court in *Montana v. Kurth Ranch*

ruled that such taxes over and above the standard criminal penalties for possession and sale of drugs constituted illegal double jeopardy. Yet in another note taken from the *State Tax Review* reports that the Kansas Supreme Court ruled recently that Kansas's law which is differs from Montana's was legal.

Another article by Karen Murray profiles stamp dealer Rich Loomis of Scottsdale AZ who handles many state drug stamps. Other drug stamp articles refer to the stamps of North Dakota, Alabama, Massachusetts and Kentucky.

Articles on other subjects include "1953 Philadelphia documentary stamps reviewed"

U.S. Customs baggage labels

by David Wenzelman,
ARA

Several articles about U.S. Customs baggage labels were printed in the February 1980 issue of *The American Revenuer*. "U.S. Customs passengers' baggage stamps" by Louis Alfano described what the stamps were, how they were used and in what form they were issued. "U.S. Customs: baggage labels" by Ogden Scoville is a listing of these labels that were known to him. Since that time there have not been any updates in this journal.

I have several items that are not included in the 1980 Scoville listing. The first two items shown in Figure 1 are a cross between Scoville's types 12 and 14. They both have the seal of type 12, but lack the frame around the letter and serial number as does type 14. The B is for black; the G for green. Figure 2 is a type 13 label but is printed in an unlisted blue color.

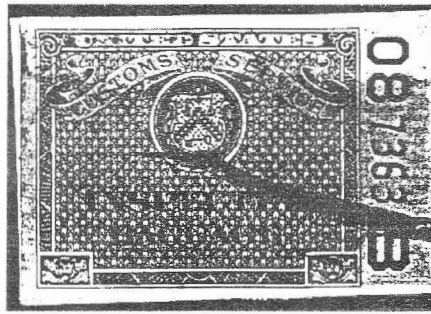


Figure 1. Two baggage labels that seem to be a cross between Scoville's types 12 and 14.

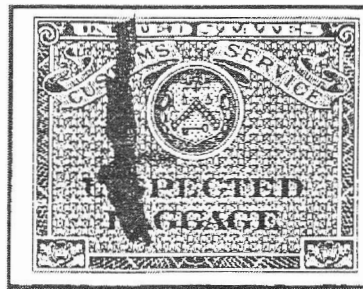


Figure 2. A Scoville type 13 in an unlisted color blue.

The use of Aland revenue stamps is ending

The decision to discontinue the use of Aland's own revenue stamps is being prepared according to information received. The use of these stamps on f. ex. local driver's licenses has already ended, but stamps are still on sale, since they are being used on certain provincial licenses involving livelihoods etc. If one wants the stamps for their collection, the order should be placed as soon as possible to the address of Alands Landskapsstyrelse, Registratorskontoret, PB 60, FIN 22101 MARIEHAMN. The complete set (13 stamps) is priced at about FIM 800. If

you leave out the top value FIM 500, the price drops accordingly. Stamps will also be delivered COD. Even by telephone one can handle the matter at 928 25 000/ Registratorskontoret. In making an investment decision it is good to remember that the price development of the top values is generally the best. In Finland the revenue stamps were removed from sale on January 1, 1994, and from use March 1, 1994.

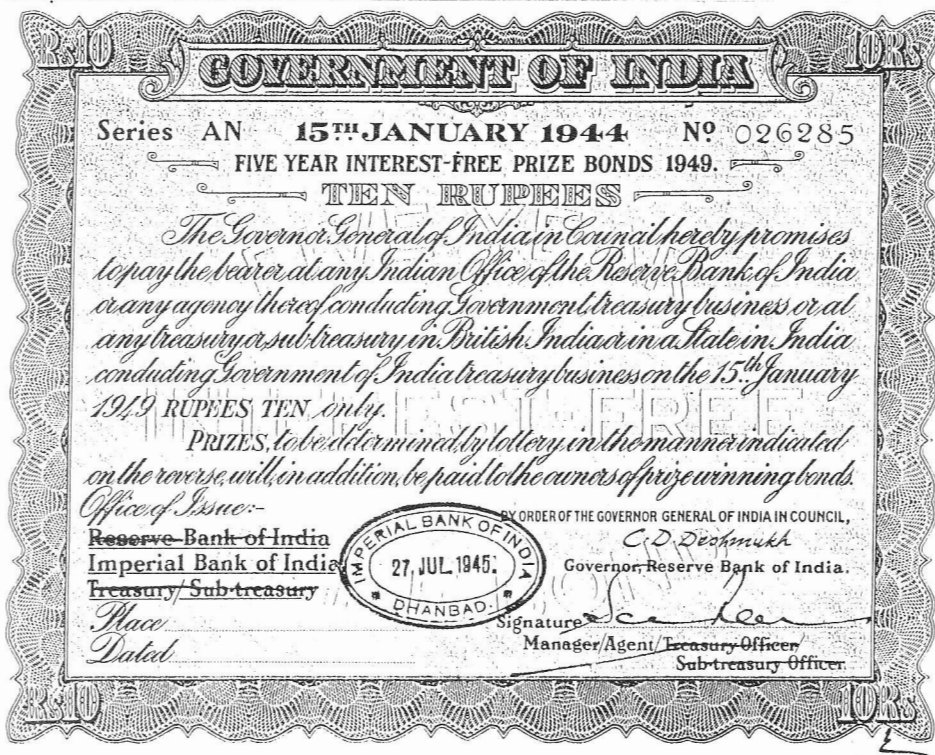
[Translated from a recent issue of ABOPHIL by Kauko Aro and supplied by Paul Nelson.]

and "Wisconsin liquor issue dates questioned" both by Scott Troutman, "Baltimore taxi license and badges" by Edward Miles, "Nebraska 'white spot' anti-tax labels are rare collectible with brief history" by M. K. Malehorn and several short items featuring stamps from West Virginia, Maine, Kansas,

Washington and Mississippi.

For information about membership and a subscription to the quarterly *State Revenue News* write to secretary Scott Troutman, Box 270184, Oklahoma City OK 73137. Membership costs \$10 per year.

Government of India World War II five year interest-free prize bonds



Thereafter the legislatures kept away from the legislators stayed away from the meeting of the house. However, they attended the assembly for one day only out of each session to fulfill the letter of the law and to prevent their seats from being declared vacant.

When Japan entered the war there was a sharp break in government securities prices forcing the government to fix minimum prices under the authority of Defense of India Rules. The Secretary of State also advised the government to issue new securities to finance the war efforts.

Among the schemes considered the question of organizing state lotteries for encouraging subscriptions to war loans and other war pur-

poses funds was under consideration by the government as early as 1940. At that time the government was not in favor of lotteries. However, in 1943 the suggestion was renewed by various agencies including several Provisional States Governments. The Finance Member, at last gave his assent and the government invited the Reserve Bank of India's comments. The then Governor of the Reserve Bank of India, Sir C. D. I. Deshmukh, opposed the proposal giving the following reasons:

"In the first place there is the ethical aspect of it that certain principles should not be abandoned by the State, no matter how severe the crises calling for such abandonment, e.g., that the State should not appeal to the baser passions of the populace.... But apart from this, if the State countenanced even a mild form of gambling, would it not

The obverse of a Rs. 10 Five Year Interest-Free Prize bond which paid interest in the form of lottery prizes equal to 2 per cent of the bond issue.

by Narendra S. Sengar, ARA

[While these five year interest-free prize bonds are not fiscal stamps nor do they bear fiscals, they are collected by Indian fiscal philatelists and sold by stamp dealers specializing in Indian revenues. They are government securities and present an interesting way to minimize the necessity of paying interest on borrowed money.]

During World War II, the Indian affairs were run by a provisional government. In September 1939, when war broke out between Great Britain and Germany, the Governor General declared India a belligerent without taking into consideration the Indian legislature. The legislature, though, condemned the German aggression, refused to support the war efforts unless India was declared independent. Ultimately the opposition legislatures resigned in November 1939.

be weakening its hands for dealing severely with the various forms of speculation it is endeavouring to check?

"There is, in my opinion, a real danger of lottery loans merely attracting money which would either be already invested in a Government security or would be intended for such investment....

"From the practical point of view, expenses will be considerable on account of printing, advertising, distribution, commission on sales, remittance of funds etc. On bearer instruments, there will be legal claims to face as well as claims for lost and stolen bonds, and these claims will not be easy to settle."

The government, however, decided against this recommendation and approached the Secretary of State for his approval. He cabled back as follows:

"My predecessors and I have also in the past been opposed to any arrangements of this character but in present circumstances welcome your proposals.

"You might also consider whether path of scheme might be smoothed by using some such title as prize loan or premium bond issue rather than word 'Lottery.'"

The outcome of all this was the issue of Five Year Interest-Free Prize Bonds 1944-49, issued on January 15, 1944. The prize bonds were in denominations of rupees 10 and 100. This scheme brought in a meager amount of 5.30 crores with the prize money costing 2 per cent per annum.

The prize bonds were issued by the Reserve Bank of India, under the order of the Governor General of India in Council, with the signatures of Deshmukh. They were released by the Reserve Bank of India, Imperial Bank of India, Treasuries and sub-Treasuries all over India. The draws of prizes was to be held twice a year, on January 15 and July 15. The number and amount of the prizes were listed on the reverse side of the bond as follows: one first prize of Rs. 2,500; two second prizes of Rs.

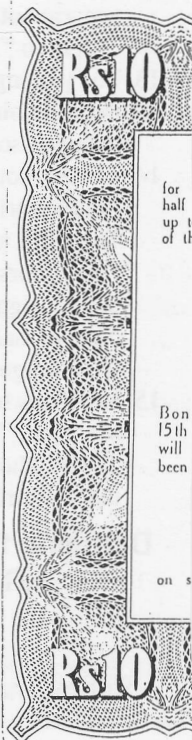
1,250 each; five third prizes of Rs. 500 each; and, ten fourth prizes of Rs. 250 each.

The bonds were printed in purple and green with an underprint reading "FIVE YEAR INTEREST FREE PRIZE BOND" on paper watermarked with multiple stars and "GOVT. OF INDIA." They measure 16.5 x 20.5 cm.

The bonds matured on January 15, 1949. The amount refunded up to March 31, 1949, was Rs. 3.69 crores (3.59 crores in India and 10 lacs in Pakistan). It is not known how much was eventually paid back due to the lack of information.

In the last thirty plus years we have handled only 12 bond certificates, all being the Rs. 10 denomination. Normally government securities at the time of repayment were canceled with "PAID" or "CANCELLED" rubber stamps or some sort of writing on them. But the bonds we came across were without any such marks. There-

The reverse side of the bond with an



ARA Auction No. 54—Closing Date: April 1, 1996

ARA Auction Rules

These rules apply to the ARA auction in this issue.

1. Only ARA members in good standing are eligible to participate in the auction.
2. The Auction Manager reserves the right to reject any bids which in his judgement are unrealistic.
3. Bids should be in even dollar amounts only. All lots sold to the highest bidder at a slight advance over the next higher bid. A 10% buyers premium will be added to all successful bids. Bidding increments are as follows:

\$5	to	\$29	by	\$1
\$30	to	\$68	by	\$2
\$70	to	\$195	by	\$5
\$200	and over by 5% over next higher bid			
4. If only one bid is received for a lot it shall be sold at the amount bid or the catalog or estimated value, whichever is lower.

5. Buy bids or bids under \$5 will not be accepted.
6. Bids must be submitted on the bid sheet accompanying these rules or a reproduction or facsimile thereof. No bids will be entered after the closing date. In the case of tie bids, the earliest postmark will be considered the winner.
7. In the descriptions a hyphen between two numbers (e.g.: R214-222) indicates that these numbers (inclusive) are included. A slash (e.g.: R214/R222) means that all numbers are not included.
8. Lots not properly described must be returned within 10 days. Lots described as defective or as having faults cannot be returned because of such defects or faults.
9. Lots sold "AS IS" have not been counted or appraised by the Auction Manager and are not returnable. Bid accordingly.
10. If similar lots are listed and you are interested in only one of them enter "OR" between the lot numbers.
11. An invoice will be sent each winning bidder and lots will be forwarded upon receipt of full payment. Payment is due within 10 days of the receipt of the lots. Postage, handling and insurance will be billed to the buyer, \$1.50 minimum.
12. Payment in full should be made by check, cash or money order. Foreign payments by check must be in US dollars drawn on a US bank, or in cash. Credit card payments are NOT acceptable. Postage cannot be accepted in payment. Make all checks 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.

**Deadline for submitting material for
ARA Auction No. 55 is**

March 4, 1996

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Auction Manager

A.R.A. Auction No. 54

Closing Date: 1 April 1996

1996 Scott Catalog Values used unless noted.

Copies of any lot are available on request; B&W 25¢ ea, Color 50¢ ea, plus SASE

First Issue Revenues

(manuscript cancels unless noted)

- | | | | | | |
|----|-----------|--|----|----------------|--|
| 1 | R1/89 | Old time mounted collection; 368 stamps, unchecked for varieties, includes few better such as R7c, R10c, R11c, R43b. Mixed condition, some space fillers other VF. NOT RETURNABLE CV \$466.65 OPEN | 15 | R65b | 70¢ Exchange, unused, OG?, close at lt., minor perf faults, horz. crease. CV \$95.00 |
| 2 | R1c/96c | Lot of 32 singles, all selected for better condition and centering. CV \$111.75 Est. \$90-100 | 16 | R69d | \$1.00 Inland Exchange, DT in top shields, close at top, few blunt perfs. CV \$20.00 |
| 3 | R1c/RB14a | Collection of 25, majority First Issue, incl 2 prs, 1 on piece, all with legitimate double perfs. Normal CV \$15.50 Est. \$25.00 | 17 | R73c | \$1 Mortgage, just in at lt., few blunt perfs, F. CV \$150.00 |
| 4 | R32a | 10¢ Bill of Lading, VF appearance, black HS, horz crease not evident from the front. CV \$40.00 | 18 | R73c | \$1 Mortgage, well in at lt. and bottom, AVG. CV \$150.00 |
| 5 | R39c | 15¢ Foreign Exchange, smudge cancel, well centered, F. CV \$22.50 | 19 | R74c | \$1 Passage Ticket, 2 filled in punches, centered to lt., AVG. CV \$175.00 |
| 6 | R39c | 15¢ Foreign Exchange, 4 copies, 2 w/mss, 2 w/HS, small faults, AVG. CV \$52.00 | 20 | R76c | \$1 Probate of Will, in at rt., few blunt & toned perfs. AVG. CV \$30.00 |
| 7 | R42a | 20¢ Inland Exchange, 4 margins, small mss cancel, XF. CV \$15.00 | 21 | R76c | \$1 Probate of Will, blunt perfs on rt., AVG. CV \$30.00 |
| 8 | R42a | 20¢ Inland Exchange, centered to lt but clear, F. CV \$15.00 | 22 | R77c | \$1.30 Foreign Exchange, used, HS cancels, pin-hole, close on 2 sides. CV \$50.00 |
| 9 | R45a | 25¢ Entry of Goods, 4 clear margins, VF. CV \$17.50 | 23 | R77c | \$1.30 Foreign Exchange, HS cancel, centered to rt., 2mm tear LR, F. CV \$50.00 |
| 10 | R46a | 25¢ Insurance, 4 margins, nick in LR margin, F. CV \$10.00 | 24 | R77c | \$1.30 Inland Exchange, HS cancel, poorly centered to UR. CV \$50.00 |
| 11 | R51c | 30¢ Foreign Exchange, 3 copies (diff shades) all with additional perfs. Est. \$5.00 | 25 | R78a | \$1.50 Inland Exchange, 1863 mss cancel, margins all 4 sides, F-VF. CV \$22.50 |
| 12 | R59c | 50¢ Mortgage, 2 copies with left and middle portions of listed diagonal plate scratch, F. CV \$25.00 | 26 | R78a | \$1.50 Inland Exchange, 1863 mss cancel, margins all 4 sides, fresh, VF. CV \$22.50 |
| 13 | R59c | 50¢ Mortgage, strong example of C59 plate crack, F centering, small faults. CV \$12.50 OPEN | 27 | R81c(x4), R85c | 5 singles, each with small portion of imprint at lt., VG-VF. Est. \$10-15 |
| 14 | R60a | 50¢ Original Process, nice margins, VF. Est. \$5.00+ | 28 | R83c | \$2.00 Probate of Will, VF centering, several blunt perfs. CV \$45.00 |
| | | | 29 | R93c | \$10 Charter Party, centered to lt., few tom perfs, F-VF. CV \$22.50 |
| | | | 30 | R94c | \$10.00 Conveyance, listed DT at top, stamp with faults but shows the variety clearly. CV \$80.00 OPEN |
| | | | 31 | R97c | \$15.00 Mortgage, just touches at lt., some perf toning from OG?, not canceled, F. CV \$110.00 |

Essays/Proofs/Trial Colors

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| 32 | R2P4 | 1¢ Playing Cards, proof on card, VF. CV \$60.00 |
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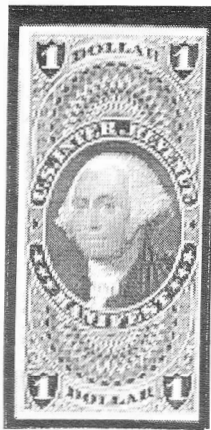
Lot 15

Lots 17, 18 and 19



Lot 38

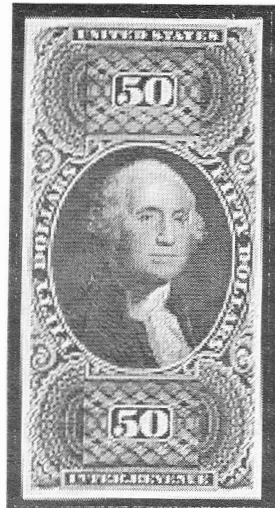




Lot 39



Lot 43



Lot 44



Lot 85

- 33 R7TC 2¢ Certificate, Ultramarine trial color plate proof on card, minor toning LR, VF. CV \$65.00
- 34 R19P4 3¢ Telegraph, proof on card, VF. CV \$25.00
- 35 R22P4 4¢ Proprietary, 4 wide margins, doubling in UL and LR corners, slight color variation. CV \$55.00
- 36 R40P4 15¢ Inland Exchange, proof on card, VF. CV \$30.00
- 37 R52P4 30¢ Inland Exchange, some thinning and color variation. CV \$50.00
- 38 R59P4 50¢ Mortgage, VF margins, bend and toning in LR corner. CV \$100.00
- 39 R72P4 \$1.00 Manifest, F, close along rt side. ... CV \$100.00
- 40 R85P4 \$3.00 Charter Party, proof on card, F. CV \$60.00
- 41 R91P4 \$5.00 Mortgage, proof on card, VF. CV \$50.00
- 42 R95P4 \$10.00 Mortgage, proof on card, VF. CV \$50.00
- 43 R99P4 \$20.00 Probate of Will, proof on card, F-VF. CV \$200.00
- 44 R101P4 \$50.00 USIR, proof on card, F-VF. CV \$210.00

Multiples

- 45 R1b 1¢ Express, vertical pair, close at rt., repaired 7mm tear in top stamp, F. CV \$95.00
- 46 R3c 1¢ Proprietary, multiples as follows: horiz pairs (x8), strip of 3, strip of 5, block of 4 (x4), F lot. . CV \$16.95
- 47 R5a, R5b 2¢ Bank Check, R5a vert pair, R5b imperf vert. strip of 3, both VF-XF. CV \$20.90
- 48 R6c/R82c Lot of 23 pairs, strips & blocks, some with usual faults. CV \$121.35 Est. \$40.00
- 49 R29c 5¢ Proprietary, horiz. pair, almost VF, vert crease left stamp. CV \$40.00
- 50 R36b Vert. strip of 3, centered to lt, mss cancels, F. Est. \$10.00
- 51 R38c Block of 4, two horiz pen strokes cancel, nice centering. VF. CV \$80.00
- 52 R81d \$2.00 Conveyance, silk paper, vert. pair, bright fresh color, horiz. crease in bottom stamp, VG-F. Est. CV \$66.50
- 53 R82c \$2.00 Mortgage, horiz. pair, VF+. CV \$6.00

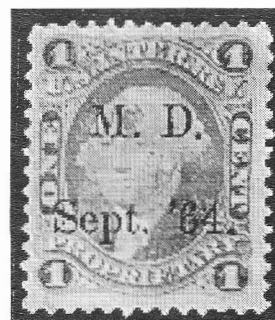
Cancellations

- 54 R3c JOB MOSES, patent medicine NYC, SON black HS cancel. Est. \$50.00
- 55 R3c H.H. & CO. / Sept. 8,'69, SL HS cancel, stamp centered to UL, cancel VF. Est. \$50.00

- 56 R3c J.R.D. / Nov 1866, Durling SL HS cancel, stamp centered to UL, cancel VF. Est. \$75.00
- 57 R3c M.D. / Sept.'64., Michael Daily Matches, Phil.(see RO132), SL HS cancel, stamp VF, rare, seldom offered. Est. \$200.00
- 58 R3c N. & E.R.T. / New Haven, Tyler, stamp torn & repaired, cancel VF and rare, seldom offered. Est. \$200.00
- 59 R3c C.R.G./Jan, 1867, SL HS, stamp centered to top. Est. \$15.00
- 60 R5a Wells, Fargo & Co., small oval HS. Est. \$10.00
- 61 R5a James Tinker, 1-27-63, SON HS. Est. \$5.00
- 62 R5a New York & New Haven RR cancel, type N-9c, on small piece. Est. \$25.00
- 63 R5a/77c Lot of 50 singles, all with partial or SON HS cancels, includes RR, Insurance, etc. CV \$124.55 Est. \$75.00
- 64 R5c, R6c 4 printed checks and 2 off doc., each with Tolman listed Tioga RR mss cancels (4 diff), 1863-65. Est. \$20-25
- 65 R6c B. & E. R.R.Co. / Feb-1-66, Buffalo & Erie RR, black boxed cancel, not listed. Est. \$20.00
- 66 R6c Cin. Ham. & Day. & Day. & Mich R.R., black CDS type C-18G. Est. \$10.00
- 67 R6c Philadelphia & Reading R.R., black oval type

Lot 57

Lot 58



		P-6A.	Est. \$10.00
68	R8c	Boxed HS, "Sep 10 63".	Est. \$20.00
69	R8c	S.B. script HS, unusual.	Est. \$20.00
70	R10c	Imperial Silver Mining Co. (Comstock lode mine), HS CDS.	Est. \$15.00
71	R13c	Wells, Fargo & Co., small oval HS.	OPEN
72	R15c	L.M. & C. & X. R.R., blue oval CDS type L-7D, not complete.	Est. \$5.00
73	R15c	Little Miami, Columbus & Xenia R.R., black SON CDS type L-7F.	Est. \$10.00
74	R15c	Lake Shore Railway, blue oval type L-14-1.	Est. \$10.00
75	R15c	Central Ohio R.R., mss cancel type C5A.	Est. \$5.00
76	R15c	Pit F.W. & C. Ry., blue CDS, not listed.	OPEN
77	R18c	F.W. Weill, NYC photographer, black CDS.	Est. \$15.00
78	R19c	H. TEL. OFF / JAN 5 1864, HS CDS.	Est. \$10.00
79	R22c	L.Q.C., Wishart, bold black HS, stamp centered to lt.	Est. \$20.00
80	R24c	J.R. S(NOWDEN), Phil. Ct. Clerk, script style CDS HS.	Est. \$7.50
81	R24c	J.N.S. 1863, black CDS SON HS.	Est. \$10.00
82	R44c	Western R.R. Corp., blue CDS type W-1H.	Est. \$5.00
83	R68c	P.M.S.S. "COSTA RICA" HS cancel in blue, stamp has faults.	Est. \$35.00

Second Issue Revenues

84	R119	\$1.50, heavy mss cancel, centered to rt, few blunt perfs, VG.	CV \$250.00
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Essays/Proofs/Trial Colors

85	R104TC2c	Documentary, block of 4, rt margin, lt blue and black on bond, minor flts at left, barely noticable purple ink stain on top edge, overall fine appear- ance. CV \$240.00+	Est. \$100.00
86	R122P4	\$1.90 proof on card, VF.	CV \$34.00
87	R126P3	\$3.50 proof on India, F-VF.	CV \$50.00

Third Issue Revenues

88	R145	\$2.00 claret & black, centered to LL, shows portion of printer's imprint at top, mss cancels, stains, AVG.	CV \$20.00
89	R145	\$2.00 claret & black, sound, not cut, centered to lt.	CV \$20.00
90	R147	\$3.00 green, in at rt, herringbone cut cancel, F.	CV \$32.50
91	R150	\$20 orange & black, defect at rt from pulled perf, in at bottom, mss cancel, AVG.	CV \$475.00
92	R155	2c carmine, two plt no. strips of 3, no. 510, top and lt, some perf sep.	CV \$20.00

Essays/Proofs/Trial Colors

93	R146P4	\$2.50 proof on card, VF.	CV \$38.00
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Multiples

94	R153	1c green, plate no. block of 6, no. 495, MNH, VF.	CV \$60.00
95	R154	2c green, left plate no. block of 6, no. 534, mint OG, HR, Fine.	CV \$45.00

Documentaries

96	R236	Horiz block of 10 with "U.S. WAR TAX COL- LECTED" purple S/L HS's.	OPEN
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Battleships

97	R162/172	Accumulation of 423, mix of mss and HS cancels, some multiples, usual mixed condition but overall F- VF. NOT RETURNABLE.	CV \$63.00
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99	R163	Great Northern). Tied by handstamp cancel to 1889 bill of lading issued at Galveston, Texas. Est. \$15.00 Cancel lot of 16 with SON HS RR or Express co. cancels.	OPEN
100	R163	C., B. & Q.R.R.Co., black printed cancel, mss date cancel.	OPEN
101	R163	St. L., K. & N.W. R.R., black printed cancel, HS date cancel.	OPEN
102	R163	C.M. & St. P. Ry., black printed cancel plus mss cancel.	OPEN
103	R163	F.E. & M.V.R.R., black printed cancel plus mss cancel.	OPEN
104	R163	THE MO.PAC.RY.CO., printed black arc cancel.	OPEN
105	R163	"Memphis Route", black printed cancel plus mss cancel.	OPEN
106	R163	ST. L. & M. & S. RY., red printed cancel in arc plus additional blue CDS.	OPEN
107	R164	Tied by handstamp to Lake Superior & Ishpeming RR Co. 1898 draft to the Marquette County Savings Bank, Marquette, MI.	OPEN
108	R164	LR corner strip of 4 with imprint, screw head and other markings in margins, dist. OG.	OPEN
109	R164	Accumulation of 200+, mint, used, mss and HS cancels.	Est. \$5.00
110	R164	2c carmine, 8 singles, each with selvege showing plt no., imprint or other marking, mint.	Est. \$5.00
111	R165/171	Accumulation of about 200, 100+ are 10c, 25c and 50c, mint, used, mss and HS cancels.	Est. \$10.00
112	R170	40c Purple, block of 4, purple HS, used, VF.	CV \$50.00

Dated Documentaries

113	R486/540	Dated Docs, 28 on stock page, mint, includes few better, R498 (x5).	CV \$38.45
		OPEN	
114	R669	\$1.65 1954, F centering, neat purple HS, not punched.	CV \$55.00

Lot 84



Lot 91



- 115 R669 \$1.65 1954, AVG centering, SE at bottom, neat purple HS, not cut. CV \$55.00

Proprietaries

- 116 RB1P4-RB7P4 1¢ thru 10¢ Proprietaries, card proofs, all have HR, minor soiling on few, overall a VF set. CV \$84.00
- 117 RB1TCq 1¢ Blue and lt orange trial color, block of 4 on granite paper, VF. CV \$260.00
- 118 RB3P3 3¢ plate proof on India, HR, VF. CV \$22.00
- 119 RB4P3 4¢ plate proof on India, HR, margins close but clear. CV \$22.00
- 120 RB5P4 5¢ green & black, block of 4, proof on card, VF. CV \$52.00
- 121 RB11b Used horiz strip of 3 with Nat Bank Note at top, mss cancel, toned. Est. \$5.00
- 122 RB11b 1¢ green, vert. pair, only faintest indications of perforator contact between stamps, black HS cancels, VF except for pulled perf at bottom. CV imperf between is \$250.00
- 123 RB11b Horiz. block of 10, dist OG, centered to top, F. OPEN
- 124 RB32 33 Small group of multiples (4), all but 1 have margin markings, used. OPEN
- 125 RB34 3/8¢ black, top right imprint block of 10, OG, HR, F. Est. \$15.00
- 126 RB45 1/4¢ black, left plt. no. block of 6, no. 260, few perf seps. in margin, MNH, F. Est. \$25.00
- 127 RB48 5/8¢ black, UL imprint block of 10 with 5/8 entered by hand, OG, HR, F. Est. \$15.00
- 128 RB54 2 1/2¢ black, left plt. no. block of 4, no. 270-, OG, HR, F. Est. \$25.00
- 129 RB65 1¢ blue, bottom plt. no. block of 8, no. 9724, OG, HR, VF. Est. \$25.00

Battleships

- 130 RB20/28 Mounted accumulation of 206, mix of mss and HS cancels, includes a few multiples, perfins, etc., mixed condition. NOT RETURN-ABLE CV \$31.00 OPEN
- 131 RB27a 2¢ brown, imperf. vert. horiz. pair, OG, HR, close at bottom. CV \$25.00

Cancels

- 132 RB3a 2 stamps showing reconstructed "H.R.S./FEB. 9, 1875" H.R. Stevens printed cancel. CV \$24.00 Est. \$20-25

- 133 RB3a H.R.(S.)/FEB. 9, left half of H.R. Stevens black HS, stamp faulty. Est. \$10.00
- 134 RB11b M.M. Fenner, patent medicine co., Fredonia, NY, black HS cancel, stamp defective. Est. \$15.00
- 135 RB12b Red "4711" cologne cancel, stamp is VF. Est. \$20.00
- 136 RB13b 3¢ orange, "H.R./ FEB. 9" left half of H.R. Stevens, Boston, Mass printed cancel, stamp if F. ... Est. \$7.50
- 137 RB13b 3¢ orange, "E.F. & CO. / N.Y. / Jan. 5, 1118.", E. Fougere & Co., NY black prtd cancel reading down, stamp is AVG. Est. \$7.50
- 138 RB17b 6¢ violet, "E.F. & CO. / N.Y. / April 1, 1880", black prtd cancel reading down, stamp is F. Est. \$25.00
- 139 RB20/28 Medicine Co. printed cancels, 7 diff, selected for centering, VF. Est. \$20.00
- 140 RB33/67 Printed cancel lot of 10 diff, RB33, RB35 (x4), RB36 (x2), RB67 (x3). OPEN

Stock Transfer

- 141 RD1 1¢ UR plate no. block of 18, plt. no. 1978, MNH, VF. Est. \$25.00
- 142 RD11a \$1 green, red ovpt. down, red cancel, not cut, VF. CV \$17.50
- 143 RD18 \$20 olive bistre, neat dated cancel, F. CV \$20.00
- 144 RD23a \$500 blue w/orange s/n 1232, cut cancel just breaks paper in 2 places, VF. CV \$140.00

Beer Stamps

- 145 REA31 Series 1875 16-2/3¢, defect in LL margin, small thin O/W F. CV \$30.00
- 146 REA34 Series 1875 50¢, 2 small repaired tears, HS cancel, F. CV \$30.00
- 147 REA39b Silk paper, repaired at top with 4mm strip, HS cancel, Fine. CV \$75.00
- 148 REA41c Series of 1878, silk paper (color not obvious), small repair at rt., internal faults, Fine. CV \$50.00
- 149 REA41e, 42e 50¢ and \$1 Series of 1878; 41e in at rt., crease, not cut; 42e in at lt., close at top, creases. Both appear F-VF. CV \$42.50
- 150 REA42f \$1 red on dark blue, sheet margin at left, in at rt and close at bottom. Repaired. CV \$50.00
- 151 REA58 25¢ 1/8 bbl Series of 1898, in at rt and bottom, repaired, F. CV \$45.00
- 152 REA94 \$1 carmine, 1909, repaired, fine appearance. CV \$17.50
- 153 REA97 1914 Provisional on 16-2/3¢, torn in half and repaired, centered to UR, perf cancel, Fine appearance. CV \$50.00
- 154 REA99 1914 Provisional on 33-1/3¢, torn in half and repaired, centered to LL, Fine appearance. CV \$75.00
- 155 REA99 Emergency Tax in yellow on 33-1/3, close or in on three sides, repaired, still a nice example of this scarce stamp. CV \$75.00
- 156 REA110, REA161 \$1.50 Issue of 1914, center cut-out, Priester Type 129a; 25 bbl Issue of 1933, center cut-out, Priester Type 199a, Priester CV \$1.00. Est. \$10.00
- 157 REA11675¢ 1/2 barrel fermented liquor, wide margins on 3 sides, in at left. CV \$20.00
- 158 REA124c ... 1917 Provisional, Type C surcharge on REA116, Priester 152C, F. Est. \$5.00
- 159 REA159a-161a Issue of 1933, 5, 10 & 25 bbl, VF set. CV \$18.50
- 160 REA166 Act of March 22, 1933 on 1/2 bbl orange, perfin cancel, F. CV \$10.00
- 161 REA1791/4 Barrel, green, Act of MARCH 22, 1933,

Lot 117



Lot 122



- VF. CV \$15.00
162 REA190 Issue of 1947, 1/8 bbl carmine, center cut-out,
Priester Type 216b. Est. \$7.50

Playing Cards

- 163 RF1 M.W. & Co., 9/10/94, boxed purple HS. OPEN
164 RF18a 8c blue, inverted surcharge, F. CV \$30.00
165 RF26, 27 3 diff Bureau precancels, RF26-21, -24,
RF27-19, usual faults. OPEN

Silver Tax

- 166 RG5 4c carmine rose, bottom plt. no. block of 8, no.
28151, MNH, F. Est. \$40.00

Narcotic Tax

- 167 RJA33 1c carmin, printed E.L.(illy). CO. 3-10-19
cancel, F. Est. \$5.00
168 RJA34 2c carmine rose, bottom plt. block of 6, plt. no.
2001, OG, HR, F. Est. \$30.00
169 RJA38 8c carmine, No. 4/6th District/E.L.Co./10-20-19,
printed cancel, F. Est. \$5.00
170 RJA59b 1c rouletted, block of 3, MNH, VF. CV \$10.00
171 RJA69b 19c violet, rouletted 7, used, few small thins, VF
appearance. CV \$175.00

Customs Fees

- 172 RL6 70c brown violet, used, VF. CV \$30.00

Embossed Revenue Stamped Paper

- 173 RM98 10c Maryland on 195x110mm Nov. 1798 handwrit-
ten note 53E-15s-10p, 2 horiz creases, one thru
stamp. CV \$20.00
174 RM188 4c Rhode Island on 195x105mm Aug. 1799
handwritten note, creases repaired on back, one
effecting stamp, F. CV \$35.00
175 RM191 25c Rhode Island on 190x100mm Oct. 1800
handwritten note for payment of \$137.75 for 114
gals of rum. Creases not effecting stamp, VF
appearance. CV \$65.00
176 RM202 10c South Carolina on 190x100mm Jan. 1801
handwritten administrators receipt, usual creases,
one effecting stamp. VF appearance. CV \$50.00
177 RM206 50c South Carolina on 200x95mm Feb. 1800
handwritten administrators receipt. Usual creases,
age stain effects small portion of stamp. CV \$125.00
178 RM215 10c Tennessee on 200x85mm December 1796
handwritten note. Crease effects stamp. CV \$150.00
179 RM228 10c Vermont on 200x80mm Jan. 1799 handwritten
note on reverse of stamped paper. Heavt crease
through stamp. CV \$35.00

Revenue Stamped Paper

(Castenholtz Values unless noted.)

- 180 RN Lot of 16 diff pieces unlisted in the Field Guide.
The 13 checks, 2 drafts and a receipt include types
B-D, F, G, L and X. Est. \$50.00
181 RN Lot of 44 diff pieces listed in the Field Guide.
The 37 checks, six drafts and a receipt list in Field
up to \$15 and total \$224.00. Included are types B-G,
J, L and X. Est. \$100.00
182 RN-B1 Draft; First National Bank of Green Bay, Wis. to the
Third National Bank of New York. Orange pink in
color with paddle wheel lake steamer illus in UR.
Cut cancel does not effect stamp. Some toning at
top edge. Field CV \$15.00
183 RN-B1, C1, F1 Checks; 3 Downer & Remis Brewing Co. F1

has usual toning, B1 has some lt toning on the
rt edge, C1 is VF. Toning is usual with these.
Field Guide CV \$42.00
Est. \$40.00

- 184 RN-B10 Check; Central National Bank, NY, Apr. 1866,
Porter & Higby in red tablet at rt., stamp at UR,
cut cancel. CV \$25.00
185 RN-B16 Check; San Francisco, CA; Bank of California, North
Pacific Transportation Co, ship vignette. Stamp
dealers ad printed on reverse. CV \$12.50
186 RN-C1 Draft; Cleveland, OH; Cleveland, Columbus,
Cincinnati & Indianapolis Ry. CV \$15.00
187 RN-C2 Check; Hazelton, PA; Hazelton Savings Bank, cut
cancel. CV \$14.00
188 RN-C5 Check; Louisville, KY; Louisville City NB,
cut cancel. CV \$22.50
189 RN-C21 Check; The Bank of California, Oct. 1871, North
Pacific Transportation Co. sailing ship vignette
at rt., toned UR, punch cancels. CV \$12.50
190 RN-D1 Check; Warren County Bank, Lebanon, Ohio,
payable by Commercial Bank, Cincinnati, Ohio,
Wm Mann printer. Small stain and pin hole in
stamp. Not listed in Field Guide. Est. \$15.00
191 RN-D1 Draft; Meadville, PA; Atlantic & Great Western RR,
not cut, minor toning. CV \$15.00
192 RN-D1 Draft; Pittsburgh, PA; Pennsylvania Co.
(Pittsburgh, Ft. Wayne & Chicago RR), some
edge wear. CV \$15.00
193 RN-D1 Check; Nelsonville, OH; Merchants & Miners Bank,
unused. Est. \$5.00
194 RN-D1/X7 .. Checks; 5 diff RN-D1 (2), RN-F1, RN-X7 (2), few
with vignettes. Est. \$15.00
195 RN-D3, L10 Checks; New York, NY; Merchants NB, Lanman
& Kemp, each with large GOLD overprinted in gold
colored ink. CV \$18.00
196 RN-D7 Check; San Francisco, CA; Bank of California,
North Pacific Transportation Co. ship vignette
at lt. CV \$7.50
197 RN-E7 Check; San Francisco, CA; Belloc Freres, light
soiling. CV \$20.00
198 RN-E7 Check; Auburn, NY; National Exchange Bank, cut
cancel. CV \$20.00
199 RN-F1 Check; First National Bank of Green Bay, Wis. to
Central National Bank of New York. Purple color
with paddle wheel lake steamer illus in rt. corner.
Stamp has punch cancel. Field CV \$15.00
200 RN-G1 Check; 3-up on unused pane of Continental National
Bank, New York. Black on blue with bldg vignette at
left. Not listed in Field Guide. Est. \$20.00
201 RN-G1 Draft; Central City, CO; Rocky Mountain NB, printed
by A. Gast, not listed, cut cancel. Est. \$12.00
202 RN-G1 Check; Odessa, DE; New Castle County NB, heavy
cross-roads cut cancel. CV \$12.00
203 RN-G1 Check; San Antonio, TX; San Antonio NB, San
Antonio Railway Co., vignette of horse drawn
car at left. Est. \$5.00
204 RN-J11 Check; Tunkhannock, PA; F. C. Bunnell & Co.,
Daniel Hankinson. CV \$20.00
205 RN-K4 Check; Philadelphia, PA; NB of the Northern
Liberties, unused. CV \$45.00
206 RN-K5 Check; 2c brown on Bank of Lexington check. Small
piece missing at top and UR corner, cut cancel,
small creses, VF appearance. CV \$125.00
207 RN-K6 Check; Winchester, VA; Union Bank of Winchester,
two vignettes, cut cancel. CV \$25.00

- National Bank of New York, 1875. Cut cancel effects stamp. Not listed by Field. Est. \$15.00
- 209 RN-N3 Draft; Townsend, MA; Townsend NB, vignette, cut cancel. CV \$20.00
- 210 RN-W2 \$1 on Plymouth, Kankakee and Pacific RR \$1000 gold bond, beautiful engraving. CV \$65.00 Est. \$100.00
- 211 RN-X7 Check; San Antonio (Texas) National Bank, black on white with blue overall lathework safety print. Cut cancel. Not listed in Field Guide. Est. \$20.00
- 212 RN-X7 Draft; St. Louis, MO; Missouri Pacific Ry, debit/credit block, fresh, not cut. CV \$20.00
- 213 RN-X7 Checks; 21 different, 13 not listed, no vignettes. Est. \$100.00
- 214 RN-X5a Pere Marquette parlor car ticket, VF. CV \$15.00

Private Die Proprietary

- 215 RO88a 1¢ Wm. Gates, die 2, perfs trimmed at top, nice margins, F. CV \$35.00
- 216 RO159b3¢ Richardson Match Co., blue, in at rt and bottom, thin UR corner, AVG. CV \$65.00
- 217 RS94a Hall & Co., 4¢ black, repaired tear at far rt, VG. CV \$17.50
- 218 RS132d Hostetter & Smith, 4¢ black, significant DT thru left half of stamp, repaired tear at rt, F. CV \$35.00

Distilled Spirits

- 219 RX1 \$.01 yellow green & black, punched, VF. CV \$20.00
- 220 RX3 \$.05 yellow green & black, not punched, VF. CV \$20.00
- 221 RX8 \$3.00 yellow green & black, not punched, VF. CV \$20.00
- 222 RX19 \$3000.00 yellow green & black, punched, VF. CV \$15.00
- 223 RX21 \$10000.00 yellow green & black, not punched, VF. CV \$27.00
- 224 RX28 \$.05 inscription omitted, punched, VF. CV \$40.00
- 225 RX46 \$10000.00, inscription omitted, punched, VF. CV \$80.00

Firearms Transfer Tax

- 226 RY6 s/n 030049, on ATF Form 4 issued in Speedway, IN and dated 11/26/85, for Auto-Ordance Corp .45 cal submachine gun. Color pictures of gun and owner (Indy race car driver Bob Harkey) attached. CV \$90.00 Est. \$75-100
- 227 RY6 s/n 032181, on ATF Form 1 issued in Speedway, IN and dated 5/6/86, for German MP 40 9mm submachine gun. Color pictures of gun and owner (Indy race car driver Bob Harkey) attached. CV \$90.00 Est. \$75-100
- 228 RY6 s/n 032183, on ATF Form 1 issued in Speedway, IN and dated 5-6-86, for a Colt AR-15 machine gun. Color photos of gun and owner (Indy race car driver Bob Harkey) attached. CV \$90.00 Est. \$75-100
- 229 RY6 s/n 032184, on ATF Form 1 issued in Speedway, IN and dated 5/6/86, for an M-3 Grease Gun. Color photos of gun and owner (Indy race car driver Bob Harkey) attached. CV \$90.00 Est. \$75-100

USIR Tax Paid

(Springer Catalog values unless noted.)

Brewer's Permit

- 230 Brewer's Permit, Series of 1875, black on green silk paper. Punched remainder. OPEN

- 231 Brewer's Permit, First Series (1872), black on gray silk paper. Punched remainder with stub. OPEN

Cigar

- 232 TC5/10 5 Cigars, Class C & E, lot of 10 diff. CV \$13.80 Est. \$8.00
- 233 TC10, 15, 16, 18 Cigar Stamp strips, unused remainders, all fresh and XF. CV \$11.55
- 234 TC316 50 Cigars, Class E, Series of 1917, repaired, AVG. CV \$12.50

Distilled Spirits

- 235 Distilled Spirits, 1 gallon Series of 1940 with 2 coupons, brown on blue. OPEN
- 236 Distilled Spirits for Exportation, 10¢ Series of 1940, blue on white, portion of UL corner missing, nice appearance. OPEN
- 237 Distilled Spirits for Exportation, Series of 1878, black on green silk paper. Punched remainder with stub. OPEN
- 238 Distilled Spirits, 30 gallon series of 1878, with eight coupons. Shellac stains and tack holes. OPEN
- 239 Distilled Spirits, 1 gallon black on blue with 4 one gallon & six 1/10 gallon coupons. Surcharged in red "Act of 1938/Tax \$2.25 per gallon". Tear and tape stain at top. OPEN
- 240 Distilled Spirits Non Beverage, 3 gallons, black on blue, 1937 usage, heavy crease, black wavy line cancels, fine appearance. OPEN
- 241 Distilled Spirits Non Beverage, 8 gallons with one 1 gal and five 1/10 gal coupons, black on blue, 1924 usage. Usual faults, shellac, few holes. OPEN
- 242 Distilled Spirits, 1 gallon with one 1 gal coupon, black on blue, 1937 usage. Usual faults, shellac, etc. .. OPEN
- 243 Distilled Spirits case stamp, Series 1933, 3 gallons, stencil cancel. Est. \$5.00

Distillery Warehouse

- 244 General Bonded Warehouse Stamp, Series of 1894, black on blue, unpunched remainder with stub. OPEN
- 245 Distillery Warehouse Stamp, Series of 1875, black & green on green silk paper. Punched remainder with stub. OPEN
- 246 Distillery Warehouse, Series of 1878, black and green on green USIR wkmd paper. Punched remainder. OPEN
- 247 Distillery Warehouse, Series of 1878, black & green on blue wkmd paper. Punched remainder. OPEN
- 248 Distillery Warehouse, Series of 1878, black & green on blue wkmd paper. Remainder, pane of 4. OPEN

Rectified Spirits

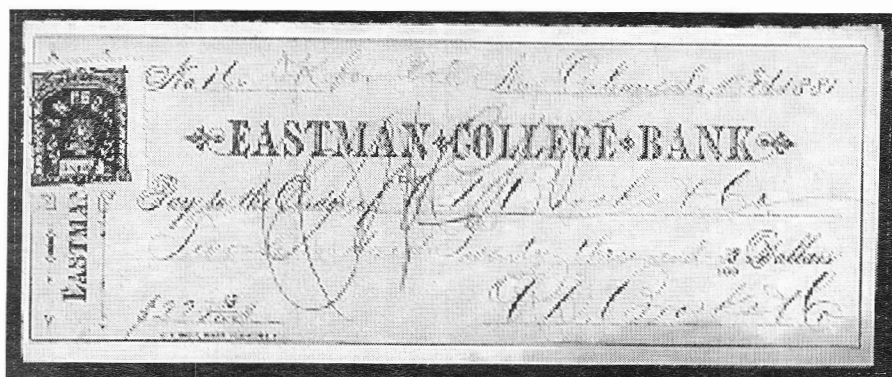
- 249 Rectified Spirits, Series of 1878, 10 gals with 9 coupons attached. Usual nail holes, black cancel. OPEN
- 250 Rectified Spirits, Series of 1875, 40 gal with 4 coupons attached, black on green silk paper. Five nail holes and glue stains. OPEN

Tobacco

- 251 Manufactured Tobacco for Exportation, First Series (Act of 1872), black on gray silk, punched remainder with stub. OPEN
- 252 Tobacco or Snuff for Immediate Exportation, Series of 1883, black on blue, punched remainder. OPEN
- 253 TF117B Manufactured tobacco, 1/2 lb Series of 1878, few faults, fine appearance. CV \$9.00
- 254 TF122B Tobacco Stamp, 10 lbs Series of 1875, small faults and some staining, fine appearance. CV \$8.50
- 255 TF491 3/4 ounce green, Series 109 (1939), F. ... CV \$20.00

Wholesale Liquor Dealer

- 256 Wholesale Liquor Dealers Stamp for 30 Wine



- Gallons Distilled Spirits, Series of 1910, vermilion S/N, black on dark blue wmkd paper, remainder. OPEN
- 257 Wholesale Liquor Dealers Stamp for 40 Wine Gallons Distilled Spirits, Series of 1910, red S/N, black on blue wmkd paper, remainder. OPEN
- 258 Wholesale Liquor Dealers Stamp for 20 Wine Gallons Distilled Spirits, Series of 1910, red S/N, black on blue wmkd paper, remainder. OPEN
- USIR Special Tax Stamps**
- 259 Retail Liquor Dealer, \$27.50 1941-42, black on green. Wrinkles, edges trimmed to design, clean appearance. OPEN
- 260 Temporary Retail Dealer in Fermented Liquors, (Malt or Vinous), \$2.20 brown on white, Issued for one day party at Hercules Mens Club, Aug. 17, 1947. Est. \$50.00
- The following 22 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 issued and remainders are from Hines Special Tax Stamp listing, 1976.*
- 261 1879 \$50 Manufacturer of Stills, Issued 26, Remainers 324. CV \$6.00
- 262 1878 \$20 One Still, Issued 49, Remainers 281. CV \$6.00
- 263 1879 \$20 One Worm, Issued 55, Remainers 195. CV \$9.00
- 264 1878 \$50 Peddler 1st Class, Issued 9, Remainers 331. CV \$7.50
- 265 Peddler 3rd Class. Complete set of 13 for D & S remainders. CV \$32.50
- 266 Wholesale Liquor Dealer. Set of 14, includes 1873 with and without penalty overprint. Complete for D&S remainders. CV \$22.20
- 268 Manufacturer of Worms, One Worm, 1874. CV \$10.00
- 269 Manufacturer of Worms, One Worm, 1875. CV \$9.00
- 270 Manufacturer of Worms, One Worm, 1877. CV \$9.00
- 271 Manufacturer of Worms, One Worm, 1878. CV \$9.00
- 272 Manufacturer of Worms, One Worm, 1879. CV \$12.00
- 273 Manufacturer of Worms, One Worm, 1880. CV \$9.00
- 274 Manufacturer of Worms, One Worm, 1881. CV \$9.00
- 275 Manufacturer of Worms, One Worm, 1882. CV \$9.00
- 276 Manufacturer of Worms, One Worm, 1883. CV \$9.00
- 277 Manufacturer of Worms, One Worm, 1884. CV \$12.00
- 278 Peddler 2nd Class, Complete Set of 13 issues. CV \$27.00
- 280 1877, 1879. Cv \$26.25
- 281 Peddler 4th Class, Complete Set of 13 issues. CV \$37.10
- 282 Dealer in Leaf Tobacco of Twenty Five Thousand Pounds or less per year, Complete Set of 6 issues. CV \$24.00
- 283 Dealer in Leaf Tobacco, Set of 11 issues, missing 1884, '85. CV \$22.75
- 267 Dealer in Manufactured Tobacco, Complete Set of 14 issues plus 9 duplicates. CV \$16.40
- 284 Retail Liquor Dealer, \$25.00 1940, handstamped "Value increased under/Revenue Act of 1940" in purple. With 11 monthly coupons. Additional HS Transferred 4-29-41 by Collector of Iowa. VF. OPEN
- 285 Retail Liquor Dealer, 1943, '44 and '47, some toning, one with coupons. Est. \$15.00
- 286 Retail Malt Liquor Dealer, 1953, '54, one stained. Est. \$10.00
- 287 Coin-Operated Amusement Devices, \$10.00 1950, two edges worn. Est. \$5.00
- 288 Retail Dealer in Fermented Malt Liquor, 1953, some edge tears and toning. Est. \$5.00
- War Savings Stamps**
- 288 WS1 U.S. Government Thrift Card (1918) with 4 copies affixed. Est. \$10.00
- 289 WS1 U.S. Government Thrift Card (1918) with 1 copy affixed. OPEN
- Postal Savings Stamps**
- 290 PS13 50¢ MNH stamp, includes a fresh never used \$50 bond savings book to get you started. Also included is a fresh, never used 25¢ book for a \$25 bond. OPEN
- United States Telegraph Stamps**
- 291 Lot, Telegraph advertising labels and seals about 175 diff. Also 10 blank holiday telegrm forms with multicolored scenes, 16 small printed advertising brochures, etc. 350 pieces all told. No Scott listed stamps. Very nice lot! Est. \$70.00
- Revenues on documents**
- 292 Eastman College Bank check with 2¢ Eastman College "revenue stamp", New Orleans, 4 Feb 1881, used to train bank personnel, water stained at bottom. Est. \$25.00
- 293 Lot of 10 checks, receipts & misc docs, includes R15c (x3), R164 (x2), R197, R229, 2 with vignettes, few good HS cancels. Est. \$15.00

294		Lot of 35+ misc documents, receipts, stock transfers, checks, etc., 1860's-1940's. Should be worth looking! Est. \$25.00
295		Lot of 35+ from the same consignor as previous lot. Again, should be worthwhile. Est. \$25.00
296	R1c, 3c	Photograph; R3c is defective, mss cancels. Est. \$5.00
297	R3c	Photograph; mss cancel. Est. \$5.00
298	R5/R152	20 Checks; CA (9), NV (4), CO (6), UT (1); 3 with RN's. Est. \$60.00
299	R5/R152	47 Checks; CT (15), ME (7), MA (21), NH (1), RI (2), VT (1); 4 with RN's. Est. \$100.00
300	R5/R152	21 Checks; AL (1), GA (3), KY (9), L (1), TN (1), VA (1), WV (5); 4 with RN's. Est. \$45.00
301	R5/R152	30 Checks; DE (1), DC (5), MD (7), NJ (17); no RN's. Est. \$60.00
302	R5/R152	56 Checks; IL (15), IN (8), IA (6), KS (1), MI (5), MN (1), MO (4), NE (3), OH (8), WI (5); 10 with RN's. Est. \$110.00
303	R5/R152	57 Checks; all New York State (no NYC); 2 with RN's. Est. \$100.00
304	R5/R152	65 Checks; all New York City; 7 with RN's. Est. \$100.00
305	R5/R152	63 Checks; all Pennsylvania (no Philadelphia); 12 with RN's. Est. \$125.00
306	R5/R152	39 Checks; all Philadelphia; 19 with RN's including RN-J11. Est. \$90.00
307	R5c	Photograph; Geo. K. Knapp & Co., Syracuse, NY, mss cancel. Est. \$5.00
308	R6c	Photographs; 4 diff, all w/mss cancels. Est. \$5.00
309	R11c	Photographs; 3 diff, all w/mss cancels. Est. \$10.00
310	R13c	Photographs; 5 diff, 2 w/HS cancels, 3 w/mss. Est. \$20.00
311	R15c	2¢ USIR, mss WF&Co cancel on Wells Fargo & Co., San Francisco, May 7, 1870, First Bill of Exchange, "In U.S. Gold Coin" boxed red HS, VF. Est. \$50.00
312	R15c	2¢ USIR plus Nevada imperf revenue stamp on Sept 8, 1866, Virginia, Nev. green & white check, Gould & Curry Silver Mining Co. Est. \$15.00
313	R15c	Check; Dutch Flat, CA; W. & P. Nichols, miner vignette, edge faults. Est. \$8.00
314	R15c	Receipt; 2¢ Nevada rev added, Virginia, NV; Savage Mine, receipt for 28 days work @ \$4.50 per day. Est. \$10.00
315	R15c	Photographs; 8 diff, all w/mss cancels. Est. \$25.00
316	R15c	Receipt; Express Steamboat Co. for the conveyance of merchandise via Delaware and Raritan canal, Nov. 3, 1865, no vignette. Est. \$5.00
317	R15c/45c	Misc docs (3), teaching license (R24c), promissory note and check. Est. \$5.00
318	R15c/R155	17 Checks; some with vignettes. Est. \$15.00
319	R18c	Photographs; 7 diff, all w/mss cancels. Est. \$20.00
320	R18c	Photographs; 4 diff, 3 w/ "A.J.F." HS, other "Pittman & Wolfrom". Est. \$20.00
321	R18c	Photograph; 4-1/2" x 6 1/2", portion of 2nd stamps remains, mss cancel. Est. \$5.00
322	R18c	Photograph; 6" x 8" oval shape, 2 stamps used, not cancelled, J. Simmond, Photographer, Quincy, Ill label. Est. \$10.00
323	R19c	Photograph; mss cancel, G.C. Gilbert, Ann Arbor, Mich. Est. \$5.00
324	R27c, 42c, 44c	Receipts; Aetna Insurance Co.; 1 in black (1867) w/R42c, R27c, other in red (1872) w/ R44c; both have vignettes showing steam powered fire pumps. Est. \$20.00
325	R28c	Photograph; 4-1/2" x 6 1/2", mss cancel. CV \$15.00

326	R28c	Patent Deed; Fostoria, OH, Sept. 19, 1865, for an "Extension Lever Jack". Est. \$10.00
327	R44c	Stock Certificate; Burlington & Missouri River RR, small certificate with Iowa state seal vignette, HS cancel (B-15A). Est. \$15.00
328	R48c	Deed; 25¢ Power of Attorney, pair on large folded deed, dated Jan 3, 1868, San Francisco, Henry F. Williams & Co., Real Estate Agents. Est \$10.00
329	R48c	Stock Certificate; Cape Cod RR, small certificate with red seal, mss cancel (C-34A). Est. \$15.00
330	R54a	Deed; holographic, 1863, stamp with mss cancel, VF. Est. \$35.00
331	R54c	Deed; dated March, 1869. Est. \$5.00
332	R68c	Power of Attorney; Park County, Colorado Territory, Aug. 29, 1868. Est. \$50.00
333	R152	Checks; (2), Pima County Bank, Tombstone, AZ and McComick & Co., Salt Lake City, UT, both territorial usage. Est. \$10.00
334	R154/R164	Checks; 47 Spanish American War-era, 20 with vignettes. Est. \$100.00
335	R164	Certif. of Deposit; Carlisle Deposit Bank, Carlisle, PA, R164 (x2), vignettes. Est. \$15.00

Hawaii Revenues

336	R1,4	5¢ & 25¢ Duty revenues, R1 mint w/HR, R4 dist OG w/HHR, CV \$107.50
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Foreign Revenues

337		Austria-Hungary; 35 diff plus 8 Bosnia, 1880's to 1920's. OPEN
338		Austria; Certificate of Analysis for a pharmaceutical, Jan. 1957, has 6 & 10 sch Austrian Justice revenues, also a pair of Egyptian 1956 200 mill and a 50 mill Consular revenues, various Austrian and Egyptian consular markings, A4 size, fresh appearance. Est. \$10.00
339		Austria; Certificate of Analysis, pharmaceutical, photocopy of 1975 document with another page added in 1976. Second page has Austria 1953 3.8 sch Consular fee stamp plus Egyptian 25 mill (x5), 900 mill and 500 mill Consular fee stamps, A4 size, fresh and clean. Est. \$10.00
340		Austria; another similar to previous, dated Dec., 1976 and renewed in Mar., 1977. Austria 10 & 70 sch doc stamps plus 70 sch Justice revenue. Egyptian Consular stamps 50 mills (x2) and 1£ (x4). Est. \$10.00
341		Belgium; Chemical Analysis doc, March 1958, with Belgium 1951 50F Affaires Etrangeres and Egypt 1956 200 mills (x2) Consular revenues. Est. \$5.00
342		Belgium; Certificate with 1951 Affaires Etrangeres 100F (B&H #51) CV £7.50
343		Belgium; Documents, 7 diff 1922-1964 with revenue stamps. Est. \$5.00
344		Bulgaria; Documents, 10 diff 1924/27 with 28 revenues, 16 diff. Est. \$18.00
345	FSC22	Canada; 10¢ with 20¢ blue ovpt, used, single punch hole as usual, VF. CV \$25.00
346		Canada; Lot, Tax Paid Tobacco stamps, about 350, 70 different. Includes 25 19th Century, 13 diff, 2 used. Most of duplication is in cigarette stamps. Not checked for cancels. Est. \$150.00
347	FU39/79	Canada; Unemployment Insurance stamps, 19 diff (no fisherman), used. CV \$40.50
348		Dominican Republic; Document, 1969, with \$1.00

	Internal Revenue stamp. Est. \$5.00		stamp. Est. \$5.00
349	China; Collection of Postal Savings Stamps, 58 diff. Among the group are several scarce items, one inverted overprint, a few forgeries. All stamps identified on included list. Ex-Fuerst. Est. \$100.00	373	Norway; Certificate of Origin, 1979, 1954 3Kr rev and Egyptian consular (Oslo) revs, £4, £1 (x4), 150 mill stamps. Est. \$12.00
350	Egypt; 1943 Receipt with 1916 de LaRue & Co. 5 & 50 mill revenues, Feltus #11, 15, CV \$80.00 Est. \$35.00	374	W488 Philippines, 1P. 80C. Giro blue, used, VF. CV \$25.00
351	Egypt; Revenue stamped paper, Feltus #151 3pt black. CV \$15.00 Est. \$10.00	375	W491 Philippines, 3 Pesos Giro blue, used, lt crease, VF. CV \$7.00
352	Egypt; Revenue stamped paper, Feltus #152, 3 pt blue. CV \$15.00 Est. \$10.00	376	W499 Philippines, 10 Pesos Giro blue, used, VF. CV \$7.00
353	Egypt; Revenue stamped paper, 5pt black, Feltus #153. CV \$15.00 Est. \$10.00	377	W627 Philippines, 200 Pesos brown, perf on 4 sides, only 5 copies of each sheet of 21 are so perforated. Used, VF. CV \$15.00+
354	Egypt; Revenue stamped paper, 7 pt carmine, Feltus #154. CV \$15.00 Est. \$10.00	378	W782Z Philippines, 1 Peso Sweepstakes coupon, lower rt quarter, VF. CV \$100.00
355	Egypt; Revenue stamped paper, 1925-31, 3 diff 3 pt, 2 are not listed other Feltus #161. Est. \$15.00	379	W70-99 Philippines, 10 Pesos green documentary, SE at rt, used, VF. CV \$15.00
356	Egypt; Revenue stamped paper, 1960's 50 mills, Festus #172 with additional 100 mills Legal Witnessing Fee revenue, Feltus #507 added. CV \$15.50 Est. \$10.00	380	W771 Philippines, 20 Pesos yellow documentary, SE at top & lt, used, VF. CV \$30.00
357	France; Hospital Certificate, 1955 with 1940 Gratis Affaires Etrangers, French Consul in Suez HS. Est. \$5.00	381	Poland; Document dated 1825 with Dziesiec Groszy revenue imprint. OPEN
358	France; Certificate of pharmaceutical analysis, 1959, 100 fr (x2) Affaires Etrangeres, additional India consulers 4Rs (x2), 75p, also Egyptian consuler 50 mills. Est. \$15.00	382	Poland; Document dated 1851 with 7 1/2 K revenue imprint. Est. \$10.00
359	France; Certificate of analysis, May 1956, 1940 100Fr stamp plus additional Egyptian consuler 200 mills (x2) and 50 mill doc revenue. Est. \$5.00	383	Romania; Document, 1919, poor condition, pair of 1L petite revs with "MF" security ovpt. Est. \$5.00
360	Gt. Britain; Embossed revenues, perforated gray-blue, 95 mostly different. 1989 Booth CV £138 .. Est. \$125.00	384	Russia; Documnet dated 1872, revenue stamped paper 15K imprint, very scarce, some soiling. Est. \$15.00
361	Gt. Britain; Lot Embossed revenues on blue, 108 mostly 1st generation composite dies. Includes 5 pairs, variety of types and dies. All catalogue between £1 and £8 each in 1989 Booth, total is £337. Est. \$150.00	385	Serbia; Documents, 3 diff, 1909/1922, with 2, 5 & 50p rev stamps. Est. \$10.00
362	Gt. Britain; Printed Company "Recieved" cancels, lot of 13 diff on various stamps. Est. \$25.00	386	Spain; Inspection Certificate for pharmaceuticals, 1956, 7.50, 5 & 3 pts revs plus Egyptian 200 mill (x2) doc revs. Est. \$5.00
363	Gt. Britain; Ministry of Health doc with 1959 Foreign Service £1 stamp, B&H #29, also Egyptian £1 and 200 mills Consuler revs. Est. \$10.00	387	Spain; Certificate, 1966, with 3 and 10 pts (x2) revs, also Egyptian 50, 100, 400 and 900 mills doc revs. Est. \$5.00
364	Indonesia; Receipts (2), Japan occupation, 1940's, with 2 diff rev's, B&H #1, #94. Est. \$10.00	388	Switzerland; Certificate for pharmaceuticals, 1967, Canton De Bale-Ville, 10Fr Chancellerie rev and the usual Egyptian consular revs. Est. \$10.00
365	Italy; Certificate, 1955, 200L revenue stamped paper with 100L Atti Admin and Egypt 200 mills (x2) consular and 50 mill doc revs. Est. \$5.00	389	Switzerland; Document, Legalization (signature guarantee), 1977, Canton Basel, with 30cts rev. The Egyptian consular seal is present but no stamps were used. Est \$5.00
366	Italy; Certificate, 1956, 200L revenue stamped paper with 200L (x2) Atti Admin rev's plus Egypt 200 mills (x2) consular and 50 mills doc rev's. Est. \$5.00	390	Switzerland; Certificate for pharmaceutical, 1961, Canton Berne, with 1957 2FR and 1966 5Fr revs, 400 mill Egyptian Consular on reverse. .. Est. \$10.00
367	Italy; Certificate of analysis, 1974, 500L revenue stamped paper, additional Egyptian £1 1965 and 500 mill 1966 revs and 3 other doc revs. .. Est. \$5.00	391	Switzerland; Certificate for pharmaceutical analysis, 1957, Canton Vaud, with 50c (x2) Timbre Cantonal revs. (No Egyptian!) Est. \$5.00
368	IC51/IC102 Italian issues ovpt'd for AMG use, used lot of 16 includes Bush-Cass cat #'s IC51 (2), IC52 (2), IC53, IC55, IC55b (2), IC56b (2), IC57b (3), IC69 and IC102. OPEN	392	Turkey; Document for approval to import pharmaceuticals, 1919/1960 50K (x2) revs, also Egypt consulars (x4) and 100 mill doc rev. Est. \$5.00
369	Japan; 3 diff telegraph stamps, AVG. Est. \$5.00	393	Finland; Forbin no's. 25-28, 30, 32, 58, 73, AVG-F. OPEN
370	Japan; pre 1867 paper currency w/chop, soiled and wrinkled, G. OPEN	394	Hungary; Certificate for pharmaceutical export, 1979, with 1966 30F (B&H #99) and Egypt 1965 £1 consulars (x8) and 150 mills doc rev. Est. \$10.00
371	Korea; pre-1905 1 wn and 10 wn bi-colored revenues. OPEN	395	Netherlands; Certificate of Origin, 1971, 2 1/2G rev plus additional Egyptian £4 1959 consular, also 500 and 100 mills doc revs. Est. \$10.00
372	Latvia; Documents, 1939-56, 4 diff each with rev	396	Netherlands; Certificate of origin for pharmaceuticals, 1958, 50¢ (x2) B&H #1, also Egypt 1956 200 mills (x2) consular revs also 50 mill doc rev. Est. \$10.00
		397	Sweden; Board of Health & Welfare Certificate, 1976, 30K & 50K 1968 issue revs plus Egyptian £1 and 125 mill consular revs. Est. \$5.00
		398	Albania; Document, 1948, with unlisted 5Fr Takse

- 399 Pulle and 1/2L Red Cross revenue. Est. \$10.00
Czechoslovakia; Document, 1893 from Nachode
with 1893 5Kr and 1898 Austrian 8lt (x2) and 1Kr
revs. Est. \$10.00
- 400 Greece; Certificate of Analysis for pharmaceutical?
(my Greek is poor), 1982, with 5 & 10 Dr
stamps also Yugoslavia 15 (x2) & 75d consular
revs. Est. \$5.00
- 401 Greece; Document, 1984, photocopy which has
been certified, 10 Dr rev stamp. Est. \$5.00
- 402 Iraq; Document portion from consulate in Bombay,
India, 1970's, with 20 & 100D revs. Est. \$5.00
- 403 Ireland; Certificate of Analysis for pharmaceutical,
1974, with 37p and £1 Consular Service revs, also
500 and 900 mills Egyptian Consular Service revs,
also 100 mill (x2) and 10 mill (x2) Health Syndicate
revs. Est. \$10.00
- 404 Jordan; Diploma (photo removed), general
mechanic machinist, 1973, from U.N.R.W.A.P.
training center, Wadi Seer, 500 fils rev, also
Yugoslavia 25D consular rev dated 1980. Est.
\$10.00
- 405 Portugal; Revenue stamped paper, 1957, 5\$00
imprint rev plus the ubiquitous Egyptian Consular
revs. Est. \$7.00
- 406 United Arab Emirates; Document, 1991, Arab Unity
School, with 15DH and 50DB rev stamps. Est. \$5.00

United States Seals & Labels

- 407 WX19/88 Christmas Seals, accumulation of 180 includes
pairs and blocks, duplication. NOT RETURN-
ABLE CV \$27.00+
- 408 Wilkinsburg Pa. Stamp Club souvenir sheets, 1961 -
1983, 23 years of complete nonsense! ... Est. \$20.00

State Revenues

(Hubbard Catalog No's and values unless noted.)

- 409 New York State Stock Transfer stamps; accumula-
tion of over 1,000; 2¢ (125+), 4¢ (80+), 10¢ (180+),
20¢ (500+), 50¢ (175+), \$2 (300+), some multiples,
some unpunched copies, not checked for varieties.
NOT RETURNABLE OPEN
- 410 New York State Stock Transfer stamps; 42 stock
transfer docs stamped with various combinations of
NY and US stock transfer revs, most dated 1933, a
few not punched. NOT RETURNABLE OPEN
- 411 Alaska; Liquor Revenue Stamp, 1 pint, 19x32mm
blue decal, unused. OPEN
- 412 Alaska; Liquor Revenue Stamp, 4/5 qt, 19x32mm
brown decal, unused. OPEN
- 413 Alaska; Liquor Revenue Stamp, 1 qt, 19x32mm
orange decal, A0 s/n, unused. OPEN
- 414 Alaska; Liquor Revenue Stamp, 1/2 gal, 19x32mm
yellow decal, A3 s/n, unused. OPEN
- 415 D1 Kansas; Secured Debt, 10¢ green, mint
OG. Cabot CV \$2.50
- 416 D3 Kansas; Secured Debt, 30¢ green, mint
OG. Cabot CV RRR
- 417 D4 Kansas; Secured Debt, 40¢ green, mint
OG. Cabot CV \$3.00
- 418 D5 Kansas; Secured Debt, 50¢ green, used HS
cancel. Cabot CV RR
- 419 D6 Kansas; Secured Debt, 60¢ green, mss cancel.
Cabot CV RRR
- 420 D10 Kansas; Secured Debt, \$1 brown, mss cancel.
Cabot CV \$3.00

- 421 D11 Kansas; Secured Debt, \$2 brown, mss cancel.
Cabot CV RR
- 422 D13 Kansas; Secured Debt, \$4 brown, mss cancel.
Cabot CV RR
- 423 D14 Kansas; Secured Debt, \$5 orange, mss cancel.
Cabot CV RRR
- 424 D15 Kansas; Secured Debt, \$8 orange, mss cancel.
Cabot CV \$6.00
- 425 D16 Kansas; Secured Debt, \$7 orange, HS & mss
cancels. Cabot CV RRR
- 426 D19 Kansas; Secured Debt, \$10 blue, mss cancel. Cabot
CV RRR



Lot 427

- 427 D27 Kansas; Secured Debt, \$18 red, HS & mss cancels.
Cabot CV RRR
- 428 West Virginia; National Forest Hunting License stamp, 1955,
\$1.15 green, used. OPEN
- 429 Michigan; Trout Stamps, 8 diff, 1948-57, missing '51 & '52,
used. Est. \$15.00
- 430 Delaware; Non-resident Trout Stamp, 1975, \$5.25, black on
white, MNH. OPEN
- 431 A1 Minnesota; 1957, \$1.00 blue & black on white, perf.
12 1/2, no gum. CV \$15.00

Accumulations and Misc

- 432 International Postal Money Order issued at
Plymouth, Ind. on Dec. 9, 1896, to Germany for
\$5.00. Never redeemed. Est. \$25.00
- 433 Trade Cards; Arm & Hammer Baking Soda,
Beautiful Birds Series, 48x76mm, 4 diff. OPEN
- 434 Trade Card; Lazell, Dalley & Co. Perfumes, multi-
color soldier & lady, crease UL corner. OPEN
- 435 Trade Card; R.P. Hall & Co., Hair Renewer, multi-
color, little girl holding bottle, trivial edge wear no
creases, VF. OPEN
- 436 Trade Card; Emmert Proprietary Co., Chicago, Ill,
Eilert's Daylight Family Liver Pills, multi-color, two
little girls under umbrella, trivial toning, two spots on
back from mounting, VF. OPEN
- 437 Trade Card; Dr. J. C. Ayer & Co., Lowell, Mass,
Ayers Ague Cure, multi-color, South America jungle
theme, small portion of design chipped off in rt
margin, no creases or blunt corners, back is
perfect. OPEN
- 438 Trade Card; Burdock Blood Bitters, multi-color, little
girl "Call Her May" with kitten, trivial back stains, no
blunt corners or creases, VF. OPEN

[END OF SALE]

Lot#	Realized	Lot#	Realized	Lot#	Realized	Lot#	Realized	Lot#	Realized	Lot#	Realized	Lot#	Realized	Lot#	Realized	Lot#	Realized	Lot#	Realized
1 23.00	28 20.00	54 5.00	80 10.00	106	.. 14.00	132 U	158	.. 50.00	184	.. 27.00	210 U	236 U
2 18.00	29 25.00	55 U	81 13.00	107	.. 14.00	133	.. 12.00	159	.. 10.00	185	.. 14.00	211 U	237 U
3 U	30 16.00	56 32.00	82 18.00	108	.. 15.00	134	.. 10.00	160 9.00	186	.. 16.00	212	.. 20.00	238	.. 65.00
4 U	31 U	57 U	83 48.00	109 5.00	135 U	161	.. 14.00	187	.. 14.00	213 U	239 U
5 U	32 40.00	58 U	84 40.00	110	.. 15.00	136	.. 15.00	162	.. 15.00	188	.. 10.00	214 U	240	.. 15.00
6 U	33 40.00	59 U	85 11.00	111	.. 40.00	137 U	163	.. 12.00	189	.. 8.00	215 U	241	.. 35.00
7 30.00	34 16.00	60 U	86 20.00	112 7.00	138 7.00	164	.. 10.00	190	.. 19.00	216 U	242 5.00
8 25.00	35 7.00	61 11.00	87 20.00	113 8.00	139 6.00	165 5.00	191	... W	217	.. 15.00	243 5.00
9 38.00	36 U	62 U	88 13.00	114 7.00	140 5.00	166	.. 11.00	192	.. 15.00	218	.. 15.00	244	.. 14.00
10 44.00	37 7.00	63 U	89 13.00	115	.. 28.00	141	.. 10.00	167	.. 15.00	193	.. 15.00	219 U	245 6.00
11 15.00	38 U	64 35.00	90 U	116	.. 12.00	142	.. 15.00	168 7.00	194	.. 15.00	220	.. 16.00	246 U
12 U	39 10.00	65 10.00	91 48.00	117	.. 23.00	143 5.00	169	.. 65.00	195	.. 20.00	221	.. 21.00	247 7.00
13 42.00	40 80.00	66 U	92 20.00	118	.. 26.00	144 5.00	170	.. 50.00	196	.. 11.00	222 8.00	248	.. 10.00
14 13.00	41 10.00	67 28.00	93 18.00	119	.. 23.00	145 2.00	171 6.00	197	.. 37.00	223	.. 25.00	249 7.00
15 9.00	42 46.00	68 6.00	94 8.00	120	.. 11.00	146	.. 10.00	172	.. 25.00	198	.. 14.00	224	.. 25.00	250	.. 10.00
16 26.00	43 U	69 21.00	95 12.00	121 7.00	147 U	173	.. 35.00	199	.. 14.00	225 U	251	.. 58.00
17 10.00	44 75.00	70 18.00	96 29.00	122 6.00	148	.. 10.00	174 6.00	200	.. 17.00	226 5.00	252	.. 36.00
18 25.00	45 10.00	71 12.00	97 11.00	123 9.00	149 5.00	175	.. 14.00	201 6.00	227	.. 24.00	253 6.00
19 21.00	46 31.00	72 U	98 9.00	124	.. 17.00	150 2.00	176	.. 11.00	202 8.00	228 U	254 6.00
20 11.00	47 60.00	73 10.00	99 22.00	125	.. 35.00	151 5.00	177	.. 20.00	203	.. 26.00	229 7.00	255	.. 11.00
21 9.00	48 50.00	74 6.00	100 9.00	126	.. 11.00	152	.. 22.00	178	.. 16.00	204	.. 13.00	230	.. 11.00	256	

[Translated from a recent issue of ABOPHIL by Kauko Aro and supplied by Paul Nelson.]

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.

Carl W Albrecht 5285, 49 E California Ave, Columbus, OH 43202, by Eric Jackson. US-First Issue, US-State: Ohio.

Henry A Alker 5281, 2814 Union St, San Francisco, CA 94123, by Jerome Lurie. Worldwide, Cinderellas, US-Scott Listed, US-Non-Scott Listed, US-Cinderellas.

James Berryhill 5291, 1700 Plum Circle, Waco, TX 76706, by Ronald Leshner. US-Stock Transfer, US-Savings, US-Stamps on Documents, US-Telegraphs.

Frederick A Cline, Jr 5280, 409 Cheltona Ave, Jenkintown, PA 19046, by Eric Jackson. US-Scott Listed, US-Playing Cards, US-Hunting Permit.

Daniel B Curtin 5287, 3333 W Kennedy Blvd,

Suite 206, Tampa, FL 3369, by Ronald Leshner. US-Documentary, US-Documentary on Document.

Reynaldo B De Jesus 5289, PO Box 564, Greenhills 1502, Metro Manila, Philippines, by Eric Jackson. Dealer, RJAY's Variety Store. Philippines.

John W Doble 5279, Box 118, Rexford, MT 59930, by Eric Jackson. Canada-Embossed Check, US-Embossed Revenue Stamped Paper, US-Express Labels, US-Stamps on Documents.

Jack Harwood 5276, Box 32015, Midtown Station, Sarasota, FL 34239, by Eric Jackson. Postal Notes. Postal Money Orders.

Ralph G Hill, Jr 5277, 1232 Van Steffy Ave, Wyomissing, PA 19610, by Eric Jackson.

Dwayne S Hindiyeh 5292, 5531 Ridgewood Dr, Fremont, CA 94555, by Richard Friedberg. US-1,2,3 Issues, US-1,2,3 Issues Cancels, US-Telegraphs, US-State: Nevada.

Arne Kristoffersson 5293, Parkgatan 8, 3TR, Stockholm 11230, Sweden, by Steve Leavitt.

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 Tretin 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.)

Worldwide, Cinderellas, Local Posts, Portugal, Sweden.

Carroll L Lloyd 5278, 2117 Oak Lodge Rd, Baltimore, MD 21228, by Ronald Leshner. Haiti.

Richard T Miller 5286, 41 New London Turnpike, Uncasville, CT 06382, by Greg Davis and Eric Jackson. Collector/dealer, Miller's Stamp Shop. US-Documentary, US-Stock Transfer, US-Non-Scott Listed, US-Express Labels, US-State, US-Post Office Seals.

Thomas L Nichols 5282, 2578 Hammond-Highland, Tranverse City, MI 49686, by Herbert Portnoy. United States, US-Wines, US-Narcotic, US-Private Die Match, US-Private Die Medicine.

Beverley B Pikul 5288, 37 Winton Rd, East Windsor, CT 06088, by Bob Carter. Worldwide, Cinderellas, Medicine Tax, Railroad Stamps, Canada-Federal, Canada-Telephone & Telegraph, Canada-Cinderellas, Canada-Literature. United States, US-Wines, US-Hydrometer Labels, US-Documentary Cancels, US-Documentary on Document.

J L Richardson 5284, Box 37, Clarksville, AR 72830, by Eric Jackson. US-Stock Transfer, US-Narcotic, US-Embossed Revenue Stamped paper, US-Revenue Stamped Paper, US-Hunting Permit.

Warren L Stahmer 5283, 5139 W Waveland Ave, Chicago, IL 60641, by Bob Wehle, United States, US-First Issue on Documents, US-Financial Documents, US-Stamps on Documents.

Timothy J Zantor 5290, 4108 Quincy St NE, Columbia Heights, MN 55421, by Eric Jackson. Collector/dealer, The Phrantic Philatelist. North America, Canada, United States, Caribbean, Europe, Asia.

Highest membership number assigned on this report is 5293.

New Members

Numbers 5233-5244

Applications for Reinstatement

Peter Bylen 2907, Box 7193, Westchester, IL 60154, by Secretary. Caribbean-British, Latin

America, Falkland Islands, Guianas, Russia, Ukraine, India.

Arnold Feldman 2127, 72 Ketcham Ave, Patchogue, NY NY 11772, by Eric Jackson. United States.

Alexander Schauss 1831, Box 1174, Tacoma, WA 98401, by Eric Jackson. United States.

Roy J Tillotson 2021, 207 East Ave, Batavia, NY 14020, by Ronald Leshner. US-Revenue Stamped Paper, US-Private Die Match, US-1,2,3 Issues, US-1,2,3 Issues Cancels, US-1,2,3 Issues on Document, US-1,2,3 Issues Varieties.

Resigned

4310 John W Bove
3868 Robert P Britch
4100 Dr Nathan Canter
5122 Wallace A Craig
5129 L Evans
5105 Robert L Frailey
824 Roy e Hansen
3558 Raymond L Hulsman
5193 Timothy E Kapshandy
5139 Robert E Lewis
3803 John R Luton
1610 Dr Nathan Rosenbloom
4459 Leo Scarlet
4818 Mark W Swetland
5010 William A Tench
1473 Michael Zinman

Deceased

491 Edwin H Meyer

Dropped (No Forwarding Address)

4018 Chris Steenerson

Membership Summary

Previous membership total	1284
Applications for membership	18
Applications for reinstatement	4
Resigned	-16
Deceased	-1
Dropped	-1
Current membership total (12/19/95)	1288

R60b: the Original Process part perforate/ from page 9

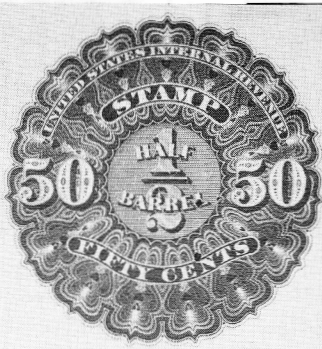
The date, Jan (?) 21, 1867, is a problem (but not impossible) for the use of an unfinished stamp. But, ironically, it is the larger top margin which raises a question. You see, the stamp comes from the top row (position 2) which would be expected to occasionally pro-

duce very tall stamps, especially with large top margins.

There is no proof that this piece is not a true part perforate R60b but the circumstantial evidence raises serious questions about it. — *Caveat emptor!*



6



8



9



10



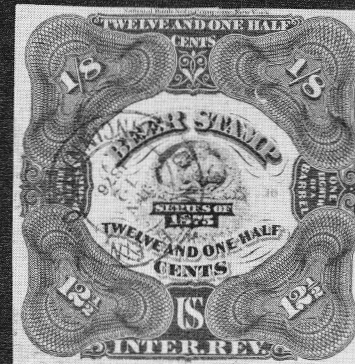
12



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16



17



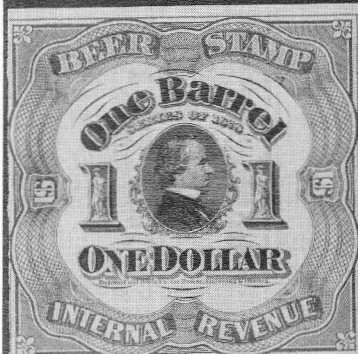
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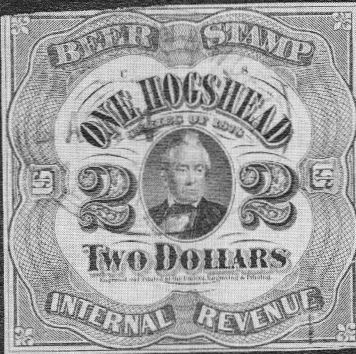
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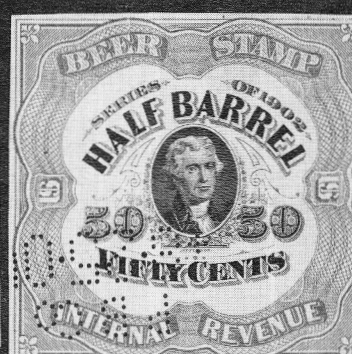
29



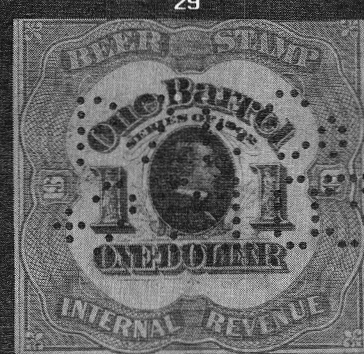
32



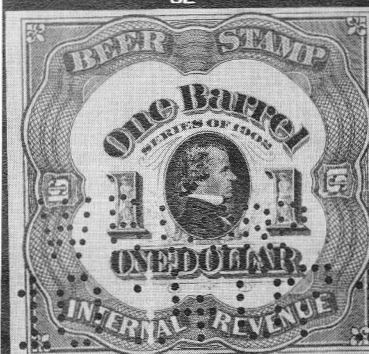
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42



43



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62



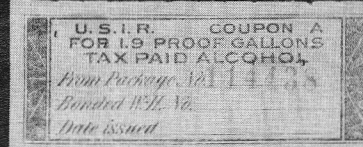
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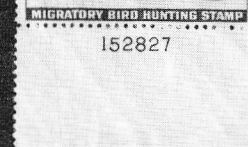
154



145



133



91

ERIC JACKSON

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

Post Office Box 728 • Leesport, PA 19533-0728

MAIL AUCTION #109

CLOSING DATE: February 28, 1996

TERMS OF SALE: Lots will be sold to the highest bidder at a slight advance over the second high bid. Tie bids go to the earliest received. Bid on any sheet of paper. Minimum bid is \$2.00. Successful bidders who are ARA members will have their lots sent with an invoice. Postage and handling will be added to the invoice, minimum \$1.50. All payments are due upon receipt of invoice. I accept American Express, Discover, Mastercard, and Visa. Send all of the raised information on the card. Pennsylvania residents will have 6% sales tax added to their purchases.

All stamps are in used condition unless noted as mint(*).

UNITED STATES - Scott Catalogue Numbers

1	R178, R179 pair, cut cancels, used on Schuylkill and Juniata Railroad Co. stock certificate, orange & black, ABNC engraved, VF	----
2	RE158* F-VF	125.00
3	RE160* F-VF	20.00
4	RE179 perfin, F, light varnish, large thin	85.00
5	RE196a F	15.00

BEER STAMPS - Scott numbers followed by Priester numbers in parentheses.

6	REA2 (2A) VF light creases, small stain at bottom PH	75.00
7	REA3 (3D) cut to shape, VF light crease	13.00
8	REA4 (4A) VF light creases PHOTO	18.00
9	REA5 (5D) cut to shape, F large sealed tear PHOTO	50.00
10	REA9 (9D) cut to shape, F-VF PHOTO	40.00
11	REA16 (16B) F small thin PHOTO	20.00
12	REA21 (22A) F light stain PHOTO	125.00
13	REA21b (22C) F large sealed internal tear, thins PH	175.00
14	REA22 (23A) VF light crease, minor soiling	15.00
15	REA25 (27C) VF crease	15.00
16	REA30 (31) F small faults PHOTO	17.50
17	REA31 (32) F PHOTO	30.00
18	REA32 (33) F-VF light creases	7.50
19	REA34 (35) VF creases, two tiny holes PHOTO	50.00
20	REA35 (36) VG small faults	75.00
21	REA37e (38E) right sheet margin, F	20.00
22	REA37f (38F) corner margins, creases, small tear PH	30.00
23	REA38 (39B) VF	5.00
24	REA39 (40B) F small thins	2.50
25	REA39d (40D) F small thins	2.50
26	REA39e (40E) right sheet margin, F crease	7.50
27	REA39f (40F) VG light crease, pinhole	15.00
28	REA41 (42B) VF two small thins	7.50
29	REA41b (42A) F crease, small faults & light soiling PHOTO	125.00
30	REA41e (42E) unused, F-VF	7.50
31	REA41f (42F) VF light crease, pinhole	7.50
32	REA42e (43E) F PHOTO	35.00
33	REA43 (44B) F PHOTO	50.00
34	REA55 (55B) bottom sheet mgn, plate #6634, F sm flts	7.50
35	REA60 (66) VF light crease	10.00
36	REA62 (68) VF crease, pinhole	5.00
37	REA67 (73) unused, F-VF light crease	10.00
38	REA69 (75) F-VF small crease and thin	10.00
39	REA79b (87B) F creases, small thin PHOTO	20.00
40	REA79c (87C) VF	12.50
41	REA79d (87D) F small faults	10.00
42	REA80a (88A) F sm separation in perfin cancel PH	75.00
43	REA80c (88C) F creases, sealed tear PHOTO	45.00
44	REA86 (94) F small faults	2.50
45	REA93 (98) F	5.00
46	REA98 (110A) VF light crease	5.00
47	REA108 (127) top sheet mgn, F-VF lt stain & crease	10.00
48	REA109 (128) VF light stain	2.50
49	REA122 (151A type 81) VF	20.00
50	REA122* (151A type 86) bottom sheet margin, F PH	20.00
51	REA122 (151A type 99) F small faults	20.00
52	REA124 (152A type 88) VF small thin	12.50
53	REA124 (152A type 92) VF	12.50
54	REA124 (152A type 100) F creases	12.50
55	REA124c (152C) VF creases	3.50
56	REA143 (184A type 154) right sheet margin, F	15.00
57	REA143 (184A type 156) F left margin rejoined	15.00
58	REA143 (184A type 157) F	15.00
59	REA145 (178A type 152) F-VF	20.00
60	REA164 (192B) VF staple holes	10.00
61	REA171 (200A) unused, F-VF	20.00
62	REA175 (205A) VF staple holes PHOTO	50.00
63	REA177a (197) VF	7.50
64	REA178a (198) VF	7.50
65	REA178Ab (199) VF	3.50
66	REA181a (207) F	1.00
67	REA182 (208a) VG thin	75.00
68	REA186a (212) VF crease	4.50
69	REA188a (214) VF	5.00
70	RF29* F PHOTO	175.00
71	RJA41 F	17.50
72	RIA59c* VF	4.00
73	RM3 clear strike on a 1756 summons, VF	140.00
74	RM45 sharp strike on an 1800 promissory note, mss. & fold affect stamp, VF	45.00

75	RM46 sharp strike on an 1800 promissory note, folds affect stamp, F-VF	27.50
76	RM111 sharp strike on an 1800 promissory note, fold affects stamp, VF	20.00
77	RM177 sharp strike on a 1799 foreign bill of exchange payable in Hamburg, F heavily foxed, nick in left margin	27.50
78	RM179 sharp strike on a 1798 promissory note, fold affects stamp, VF	15.00
79	RM181 sharp strike on an 1800 promissory note, fold affects stamp, VF	17.50
80	RM189 sharp strike on a 1799 promissory note, fold affects stamp, VF	30.00
81	RM261a sharp strike on an 1801 promissory note, mss. & fold affect stamp, VF	15.00
82	RM261b sharp strike on an 1801 promissory note, fold affects stamp, VF	20.00
83	RM263b sharp strike on an 1801 promissory note, mss. on stamp, VF	15.00
84	RM264a sharp strike on an 1801 promissory note, fold affects stamp, VF	55.00
85	RM266b sharp strike on an 1801 promissory note, mss. and fold affect stamp, VF	50.00
86	RM370 sharp strike on an 1846 promissory note, VF	12.50
87	RM558 sharp strike on an 1832 import certificate for tea, VF	20.00
88	RN-G1* stamp redeemed. Cooperstown, NY, First National Bank check, black & violet safety. Vignette of Leatherstocking, VF	----
89	RVB2* VF disturbed gum	45.00
90	RW4* F PHOTO	260.00
91	RW10* plate # single, F-VF PHOTO	67.50
92	RW27 F-VF	8.00
93	RW28 F-VF	8.00
94	RW29 F-VF	8.50
95	RW33 F-VF	8.50
96	RW34* F-VF	100.00
97	RW41 F-VF	5.50
98	RW46 used on Arizona license, F-VF	5.50
99	RW47* VF	12.50
100	RW48 used on Arizona license, F-VF	5.50
101	RX1 punch cancel, F-VF	20.00
102	RX2 VF	100.00
103	RX3 punch cancel, F-VF	17.50
104	RX4 VF	17.50
105	RX5 punch cancel, VF corner crease	7.00
106	RX6 VF	9.00
107	RX7 VF	2.00
108	RX8 punch cancel, VF	15.00
109	RX9 VF	5.00
110	RX10 F-VF	2.50
111	RX11 VF	12.50
112	RX12 VF	6.00
113	RX14 punch cancel, VF	21.00
114	RX15 punch cancel, VF	10.00
115	RX16 punch cancel, VF	7.50
116	RX17 punch cancel, F-VF	40.00
117	RX18 punch cancel, F-VF	3.25
118	RX19 punch cancel, VF	15.00
119	RX20 punch cancel, VF	15.00
120	RX21 punch cancel, VF	22.50
121	RX22 punch cancel, VF	30.00
122	RX28 punch cancel, VF	40.00
123	RX30 punch cancel, VF	15.00
124	RX31 punch cancel, VF	12.00
125	RX33 punch cancel, VF	22.50
126	RX34 punch cancel, F-VF	25.00
127	RX37 punch cancel, VF	25.00
128	RX40 punch cancel, VF	30.00
129	RX41 punch cancel, VF	6.00
130	RX43 punch cancel, VF	70.00
131	RX45 punch cancel, VF	50.00
132	RX46 punch cancel, VF	80.00
133	RY3* F-VF PHOTO	85.00
134	RY5* (formerly RY4), VF	25.00
135	RY6 (formerly RY2), used on 1981 document for .45 caliber Suppressor, F	90.00
136	RZ2 VF	8.00
137	RZ18 F-VF	80.00
138	CIGARETTES TA219a* pair with violet h/s "U.S. Customs Imported in Passengers Baggage," VF	----
139	TOBACCO FOR EXPORTATION, Series of 1872, F-VF punched remainder	----
140	TOBACCO OR SNUFF FOR IMMEDIATE	----

EXPORTATION, Series of 1878, VF punched remainder	----
141 CUSTOMS CIGARS TCC38 VF full repaired tear	10.00
142 U.S. CUSTOMS SERVICE Stamp for Imported Wine and Malt Liquors, Series of 1935, VF lt stains on back	----
143 DISTILLED SPIRITS FOR EXPORTATION, Series of 1878, blue paper, VF punched remainder	----
144 DISTILLED SPIRITS FOR EXPORTATION WITHOUT PAYMENT OF TAX, Series of 1955, blue on white, VF	----
145 190 PROOF ALCOHOL, Series of 1921, coupon A, roulette 3 1/2, F-VF staple holes PHOTO	----
146 DISTILLERY WAREHOUSE Series of 1868, black on white silk, VF punched remainder	----
147 WHOLESALER LIQUOR DEALER Series of 1876, 20 gallons, F-VF punched remainder	----
148 -Series of 1878, 10 gallons, F punched remainder	----
149 -Series of 1910, 20 gallons, F-VF partially filled in	----
150 -30 gallons, VF partially filled in	----
151 -40 gallons, unused, VF	----
152 -Series 1955, black on white, VF staple holes	----
153 GENERAL BONDED WAREHOUSE STAMP Series of 1892, unused, F-VF	----
154 HYDROMETER LABEL Series of 1889, F-VF PHOTO	----
155 CERTIFICATE OF TAGGING LINT COTTON, 1935-36, black on green safety paper, VF crease	----
156 PROCESS BUTTER FB36a VF usual tack hole, tiny margin nick	8.50
157 MIXED FLOUR FD5B, 6B, 7B, first with thin, last with small hole, o/w VF	5.75
158 OLEOMARGARINE FE19 usual tack holes, thins, small faults, appears F-VF	17.50
159 FE83 VF wrinkles	7.00
160 USIR ORDER FORM FOR OPIUM, ETC., Series of 1915, 1c Original & Duplicate, black h/s CLASS 4 at top, unused, VF	----
161 SPECIAL TAX STAMPS Bowling Alley Premises, 1944 \$40, F tape stains, small faults	----
162 Retail Liquor Dealer, 1963, F tape stain, small tear	----
163 -1966, F tape stain	----
164 Peddler Second Class, 1877, 1882-4, 4 diff. punched remainders, VF	----
165 Peddler Third Class, 1875-77, 3 diff. punched remainders, VF	----
166 Peddler Fourth Class, 1873-85, 13 diff. punched remainders, VF few minor edge faults	----
167 Manufacturer of Cigars, 1873-85, 13 diff. punched remainders, VF few minor edge faults	----
168 Retail Dealer in Malt Liquors, 1873-85, 13 diff. punched remainders, VF few small edge faults	----
169 Brewer of Less Than 500 Bbls. Per Year, 1873-85, 13 diff. punched remainders, VF	----
170 Wholesale Liquor Dealer, 1878-1885 complete 13 diff., VF punched remainders	20.20
171 Rectifier of Less Than 500 Bbls. Per Year, 1879-85, 7 diff. punched remainders, VF	----
172 Practitioner Dispensing Opium, Coca Leaves, Etc., 1938, with h/s transferring address in San Francisco, F-VF small faults	----
173 Opium, Coca Leaves, Marihuana, Etc., 1964, VF	----
174 -1969, VF	----
175 -1970, VF	----
176 Dealer in Manufactured Tobacco, 1878, VF few small faults	----
177 -1883, F margins trimmed	----
178 -1884, F small faults, margins trimmed	----
179 -1885, VF crease, edge flaws	----
180 Wagering, 1952 used w/8 coupons, F heavily creased	----
181 -1953, used with 3 coupons, F heavily creased	----
182 CONTROLLED SUBSTANCES REGISTRATION CERTIFICATE, issued by DEA, 1980, VF	----
183 FOOD ORDER 2G6* VF	4.50
184 BINGO STAMPS, Uniform Identification Cab Cards for 1980 & 81 with 41 stamps from various states	----
185 ARIZONA Boat Registration decal, 1965 red & white, unused, VF	----
186 -1968 orange & black, unused, VF	----
187 AUSTRIA collection of 69 diff., F-VF few small faults	----
188 CANADA & PROVINCES collection of over 150 revenue and telephone stamps, generally F-VF, most all different	351.25
189 Canada taxpays, collection of 31 diff. cigarette, cigar, tobacco and liquor stamps, most are VF, few faulty	----
190 CHINA collection of 32 various revenues, F-VF	----
191 DENMARK collection of railway and revenue stamps, collection of 65 different, VF	----
192 ECUADOR collection of over 100 revenues, telegraphs & miscelaneous, F-VF	----
193 FRANCE & COLONIES collection of 85 revenue and parcel stamps, about 1/2 from 9 colonies, F-VF	----
194 GERMANY collection of revenues, locals, nazi party stamps, etc., over 100 diff., F-VF	----
195 HUNGARY collection of 70 diff. revenues, F-VF few small faults	----
196 MEXICO over 500 revenues on stock sheets, about 1/2 different, F-VF	----
197 -thousands of revenues sorted into glassines and stored in 6 cigar boxes and 1 glassine box, shipping weight is 10 pounds	----
198 GREAT BRITAIN & COMMONWEALTH collection of revenues from GB and 25 colonies, over 140 stamps, F-VF revenues	----
199 WORLDWIDE revenues, telegraphs & miscellaneous, mounted collection of about 600 most all different from about 50 countries, generally F-VF	----
200 -two stock sheets containing about 200 revenues & miscellaneous, F some faults	----

Member's Ads

ARA members:
send your request for free ad to Editor, The American Revenuer, Rockford, Iowa 50468-0056 USA. Send on a postal card, one ad at a time, limit 20 words plus address, must be about revenues or conderellas. First come, first served, space available.

For Sale Indian States Court Fee and revenue stamps. Send your wants. Ask for free copy of India-Malian States stamp, covers, literature postal bid sale catalogue. Satish Misra, 112 Punjabpura, Bareilly 243 003 India. *1303*

Wanted: Runs of The American Revenuer prior to 1966. Send me a list of what you have and asking price. All offers answered. Thank you. Paul Weidhaas, 7705 Lakeside Ave, Manhattan, KS 66502. *1304*

Wanted: St. Vincent revenues on or off documents or receipts. Also wanted: British Empire "War Tax" issues on cover. Peter C. Elias, Box 5405066, Grand Prairie, TX 75054-0566. *1305*

Wanted: Plate Blocks, plate number pieces and plate number singles of R159-R194, Battleships, Newspapers (PRs), and Puerto Rico revenues for my collection. I have duplicates for trade. Stephen Wittig, Box 2742, Springfield, MO 65801-2742. *1306*

I have a strong stock of RN material. How may I be of assistance? Want lists are solicited, or just let me know your areas of interests...and I'll take it from there. I do my best to provide personalized service. Material sent on approval too with adequate references. Gene R. Gauthier, Box 2548, Oshkosh, WI 54903-2548. *1307*

Wanted: Cotton Order 1G5A, Food Order 2G8A. Bill Sieck, 177 Sedgfield Circle, Winter Park, FL 32792-1916; phone (407) 671-2052. *1308*

U.S. R54 used to collect U.S. tax on C.S.A. period Virginia document (deed). Tax collected post-war by IRS tax collector for 8th District of Virginia. Includes tax collector's embossed seal, \$12.00. Gary Saum, Box 261111, Columbus, OH 43226. *1309*

Wanted: Printed precancellations on First Issue or RB1-RB19. Single stamp or entire collection. M.J. Morrissey, Box 441, Worthington, OH 43085. *1310*

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- Ad copy and all payments shall be sent to the Editor. Payment shall be made in U.S. funds unless arranged previously with the Editor. All checks shall be made payable to "The American Revenue Association."

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