

The American Revenuer

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Extensive doubling in the central part of this stamp is evident, the result of a major double transfer. More, inside, page 84.



◆ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

MARCH 1996

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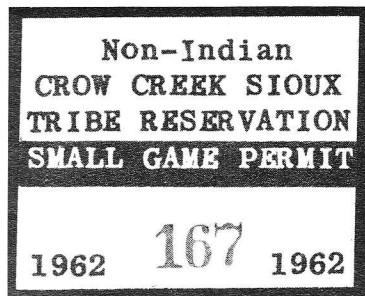
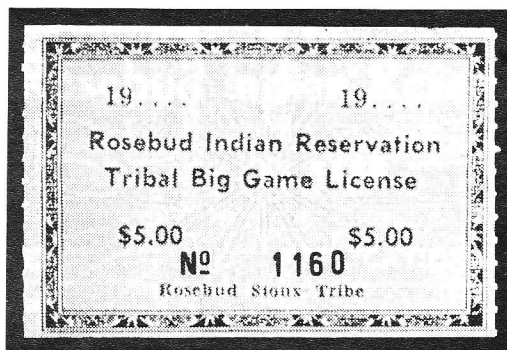
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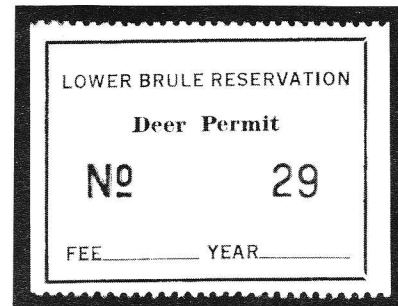
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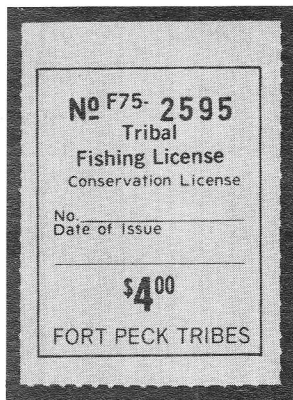


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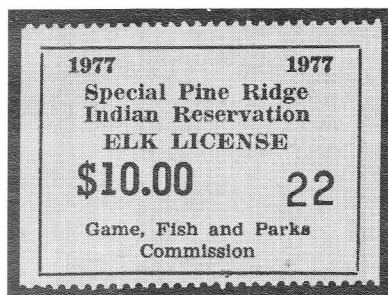
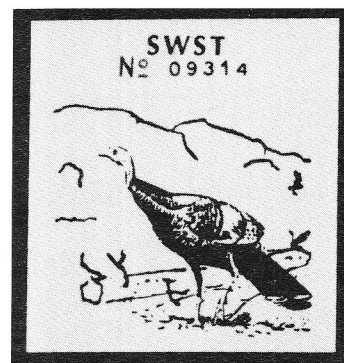
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President's Letter

Ronald E. Leshar, ARA President

"I am come not to teach but to learn."

The words above were spoken by the Marquis de Lafayette when he first met George Washington. In spite of his young age and his eagerness to learn, Lafayette is best remembered for his teaching of many Americans in those years when we fought for our independence from the British crown. Wise words spoken by a young lad of nineteen. Regardless of our chronological age, we are all of an age to learn.

That and a lot more are a legacy of my undergraduate years at Lafayette College in Easton, Pennsylvania. I started my professional career as a teacher before I became a government bureaucrat. I have enjoyed teaching and even in my retirement I continue to serve as an occasional substitute in one of the secondary schools here in Easton, Maryland.

One does not have to teach very long before one realizes that students are a great source of information and insight. Neither does one work as a philatelic judge very long, before you realize that exhibits and exhibitors are often great teachers; I think I realized that in the middle of the first exhibit in my first apprenticeship.

Lafayette's words engender the attitude that I will bring to State College, Pennsylvania,

this summer when I embark on a new venture. The APS Summer Seminar on Philately has a new course, Introduction to U.S. Revenues and Fiscal History, for which I am listed as the instructor. I am quite confident that in the process of conducting the learning experiences, the students will succeed in teaching me something.

One does not have to teach very long before one realizes that students are a great source of information and insight. Neither does one work as a philatelic judge very long, before you realize that exhibits and exhibitors are often great teachers...

My first math professor at Lafayette College liked to say, "If you want to find out if you know something, try teaching it to someone." I eagerly await meeting in State College with others who wish to learn more about U.S. revenues. The receptivity of the APS to offer this course is yet another sign of the coming of age of revenues in the main-

Letter/ page 94

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Guatemala 1933 issue two centavos plate varieties

by William G. Kremper, ARA

This article is a continuation of the plate mark study on the 1933 Guatemala revenue issue which began with the Un Centavo in the March 1994 *The American Revenuer*. The

format for numbering stamps in that article will continue to be used, i.e. the stamp at the top through ten, stamp 11 being the first stamp in the second row. All denominations of the issue were printed by the Columbian Bank Note Company in sheets of 100 (10 x 10).

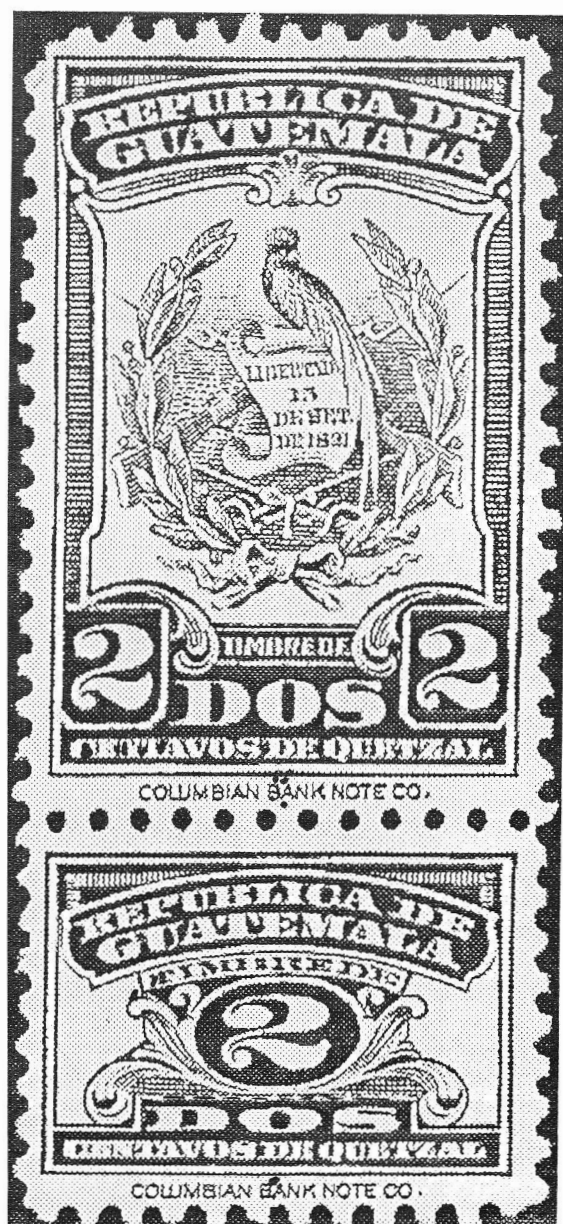
Consistent with the un centavo revenue, the plate marks on the two centavos are numerous and varied. All major plate marks identified in the current study are observed on at least one other stamp. The availability* of several large strips, blocks and straight edge stamps (almost all "SPECIMEN" punch canceled stamps) allowed thirty plate positions to be precisely identified (positions 1-20 and 91-100).

Thirty additional positions were able to be identified by blocks of four or larger which overlapped other block/strips. However, the location of these sixty positions on the plate was not determined. These positions were designated A1-30.

An additional three strips of ten stamps with different plate marks were identified (making a sheet of 100 stamps) and were arbitrarily assigned letter designations of B, C and D. One strip of eight was designated E. Each of the strips available for study had several stamps containing significantly different plate marks to determine that there were ten different rows of stamps. Since no more than 10 strips of ten stamps were identified and no single stamps showed plate marks not already noted, only one plate appeared to have been used for this stamp.

There are several consistent plate marks (Figure 2) on all two centavos stamps. At the top of the stamp in the title "REPUBLICA

Figure 2.
Constant plate
marks found
on the 2c 1933
stamp.



*Again, thanks to Mr. Jim Andrews, whose stock of this issue and more importantly, encouragement, resulted in this article.



DE GUATEMALA," a small vertical line can be seen at the far right of the serif of the letter "L" and at the inner left portion of the downward line of the letter "M" of "GUATEMALA." At the bottom of the stamp a dark line in the cord "centavos" can be seen in the bottom center curve of the letter "c," to the right of the first line of the letter "n" and to the far right serif of the letter "t." The inscription "COLUMBIAN BANKNOTE COMPANY" below the stamp has two dots above the "B" in "BANKNOTE." A dot is often able to be seen above the "B" in the white space above the outer frame line. The talon also has a small dash below the lower left projection of the "T" of "TIMBRE DE." In the same area is a projection upwards and to the left from the top of the scroll. A faint broken line can be found in the white space above the word "DOS."

Of the one hundred stamps in the sheet at least 24 have discernible plate marks other than shifts in the letters and date in the center of the Guatemalan coat of arms. When shifts in the letters and date are included, at least 59 of the one hundred stamps have discernible plate marks. Five stamps have major double transfers (positions 11, 20, A8, A10 and B1).

Position 11 (Figure 3) has doubling of the outer frame lines on the stamps and talon. The lines are faint and broken. There is also a slight doubling of the top right outer frame line. Doubling of the inner left and top right frame lines can be found in the area of the horizontal lines bordering the coat of arms. At the outside of the right frame line are many horizontal dashes. A thick vertical line can be found in the large numeral "2" at the bottom of the stamp. The right numeral "2" also has a vertical line. There are projections at the bottom portions of the letters and date in the coat of arms. Faint parts of the design

are also found to the right of the leaf above the right rifle stock and in several areas of the scroll work in the talon. There is very

Figure 1.
Perforated specimen markings from the Columbian Bank Note Co. of Chicago.



Figure 3.
Position 11.

Figure 4.
Position 20.



faint doubling of the first three letters of the word "COLUMBIAN" at the bottom of the talon.

Position 20 (Figure 4) has prominent doubling of the scroll work in the white space above the coat of arms, the coat of arms inscription, and along the right frame lines. Doubling of the frame line can be seen below the lower and right left "2" and also in "TIMBRE DE" of the talon. The far right frame line of the talon is also doubled as are portions of the lower frame line of the talon's inscription. "REPUBLICA DE GUATEMALA" and the scroll work in the right side of the "2."



Figure 5. Position A8. Thicking of all elements in the lower half of the coat of arms is evident.



Figure 6. Position A10. Enlargement of the actual stamp above and generic stamp with the extra plate markings drawn in below.

Position A8 (Figure 5) contains a prominent shift to the left of central portions of the stamp on the left side. There is a dark extra line to the left of the outer frame line and a similar extra line to the left of the inner most



frame line at the left of the coat of arms. The letters in the coat of arms also show a shift to the left and downward. Almost all elements of the lower half of the coat of arms are thickened and show traces of the shift to the left.

Position A10 (Figure 6) has an even more dramatic shift to the left than position A8. There is a split in the outer left frame line and additional lines in the white space to the right and left on both sides of the left frame line. There is a vertical line running through the horizontal lines between these frame lines. Major portions of the coat of arms show a shift to the left, especially on the rifle butt, lettering, leaves and quetzal. Most lines



Figure 8a.
(Left, top)
Position A1.
8b. (Left
center)
Position A4.
8c. (Left
bottom)
Position A23.

Figure 7.
(Far left)
Position B1.

within the central and lower portions of the coat of arms show at least faint doubling.

Position B1 (Figure 7) has many plate marks throughout the stamp and talon. An extra line is found to the left of the left frame line and to the right of the talon's inner left frame line. Numerous marks are found in the large numeral 2s of both the stamp and talon and also in the scrolls above the numerals in the stamp and in the scroll work of the talon, especially to the right of the numeral. Many extra marks are also found in the letters of "REPUBLICA DE GUATEMALA," "DOS CENTAVOS DE QUETZAL" and the inscription "COLUMBIAN BANKNOTE CO." of both the stamp and talon. The lettering of "TIMBRE DE" in the talon is also doubled.

In addition to the stamps with major double transfers previously described, significant plate marks are also found in positions 10, 13, A1, A4, A11, A23, A24, A25, A26, A27, A30, B2, C1, D1, 98 and 99. Portions of the outer frame lines are doubled in positions 10, A1 (Figure 8A), A11, C1, D1, 98 and 99. Most doubling of frame lines are found on stamps located to the far right or left of the sheet. Portions of the ribbon and leaves of the wreath below the coat of arms are doubled in positions 13, A4 (Figure 8B), A23 (Figure 8C), A24-27, A30 and B2.

Doubling of the lettering and date in the coat of arms is relatively common. At least 55

Guatemala/ page 94

Which came first, the check or the stamp?

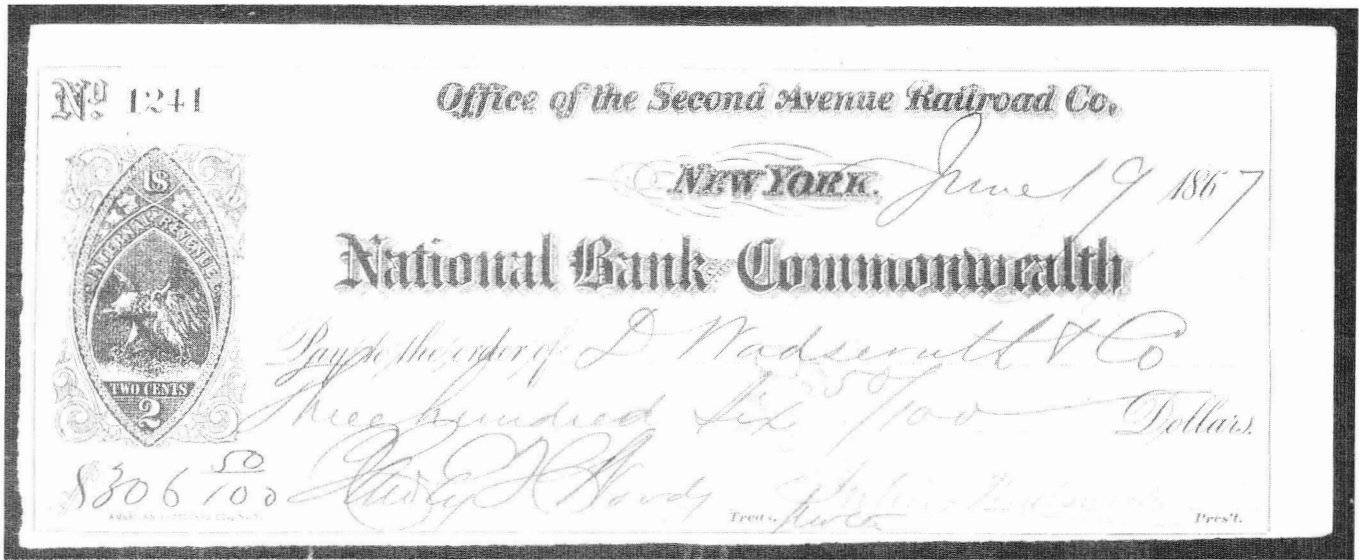


Figure 1. RN-B11. Stamp and check face printed in one press run by the American Phototype Co.

by Ben Czech

The title of this column is somewhat akin to “which came first, the chicken or the egg.” Although the question posed in this column may be of less profundity, it is no less provocative. The question is posed because there exist a number of otherwise blank sheets of paper with multiple impressions of stamps imprinted at regular intervals. The importance of such pieces revolves around whether we call them *mere* printer’s waste or blank imprinted paper intended to be supplied to stationers or printers of checks. In the former case the items are not very important philatelically. In the latter case they are an example of what was supplied to check printers by the government contractors and are important examples in telling the complete story of imprinted stamps. Alas, we are about to find that there is no simple answer, applicable to all extant pieces.

The early years, 1865-1872

Let us begin our exploration of the question by examining a number of checks and receipts produced wholly by the American Phototype Company during the time period from July 1865 until January 1866. Let us restrict this list to checks and receipts that are printed in a single color, the same color

Table I

A group of American Phototype checks and receipts printed in the same color as the stamp

Checks

- B6 American Exchange National Bank, Marsh & Co.
- B10 American Exchange National Bank, generic check
- B10 Bank of New York, R.O. Edwards
- B10 National Citizens Bank, Beattys & Boak
- B11 Nat’l Bank of the Commonwealth, Office of the Second Avenue Railroad Co.
- B13 American Exchange National Bank, W.A. Ransom & Co.
- B13 Manhattan Company, National Spring Co.

Receipts

- A1 Arnold, Constable & Co.
- A1 Field, Palmer & Leiter (Chicago)
- A1 Garbut & Black
- A1 John W. Hait & Co.
- A1 Hall, Southwick & Co.
- A1 Hunt, Tillinghast & Co.
- A1 Phelps, Dodge & Co., on board Hudson River R.R.

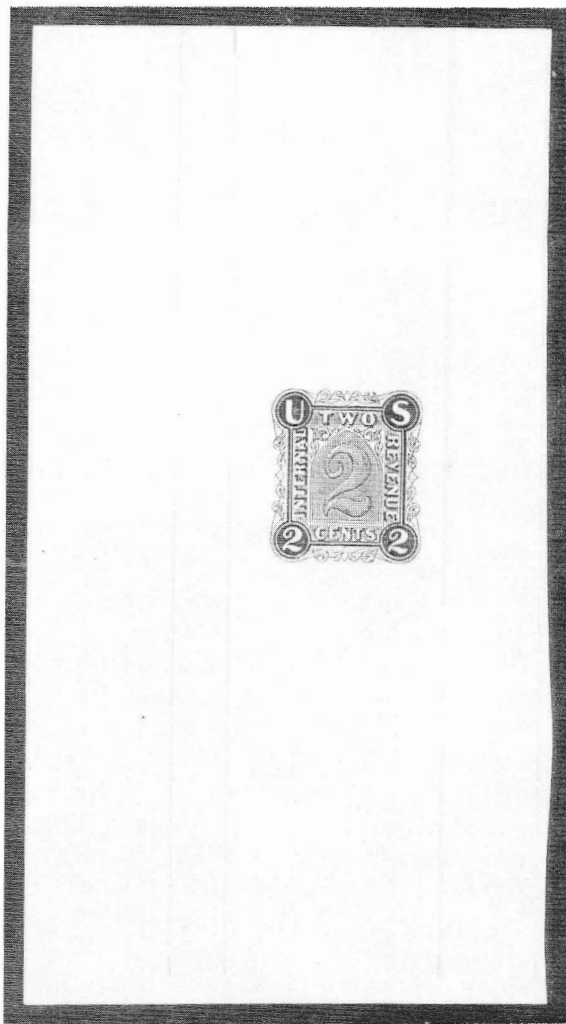


Figure 2. RN-A1 cut square.

as the imprinted stamp. This group includes the items listed in Table I.

These 14 items appear to have had their stamps imprinted simultaneously with the printing of the instrument face (Figure 1). In other words, the American Phototype Company set up the stamps and instrument faces and inked them simultaneously in the same color. All of these instruments have the American Phototype identification in small print, so we know they printed the instrument faces. As discussed in previous columns it was this practice that caused a group of New York stationers and printers to protest to the Commissioner of Internal Revenue, who in turn agreed with the complainers, and announced his intent to revoke the contract with the American Phototype Company in January 1866. Because there was a thirty

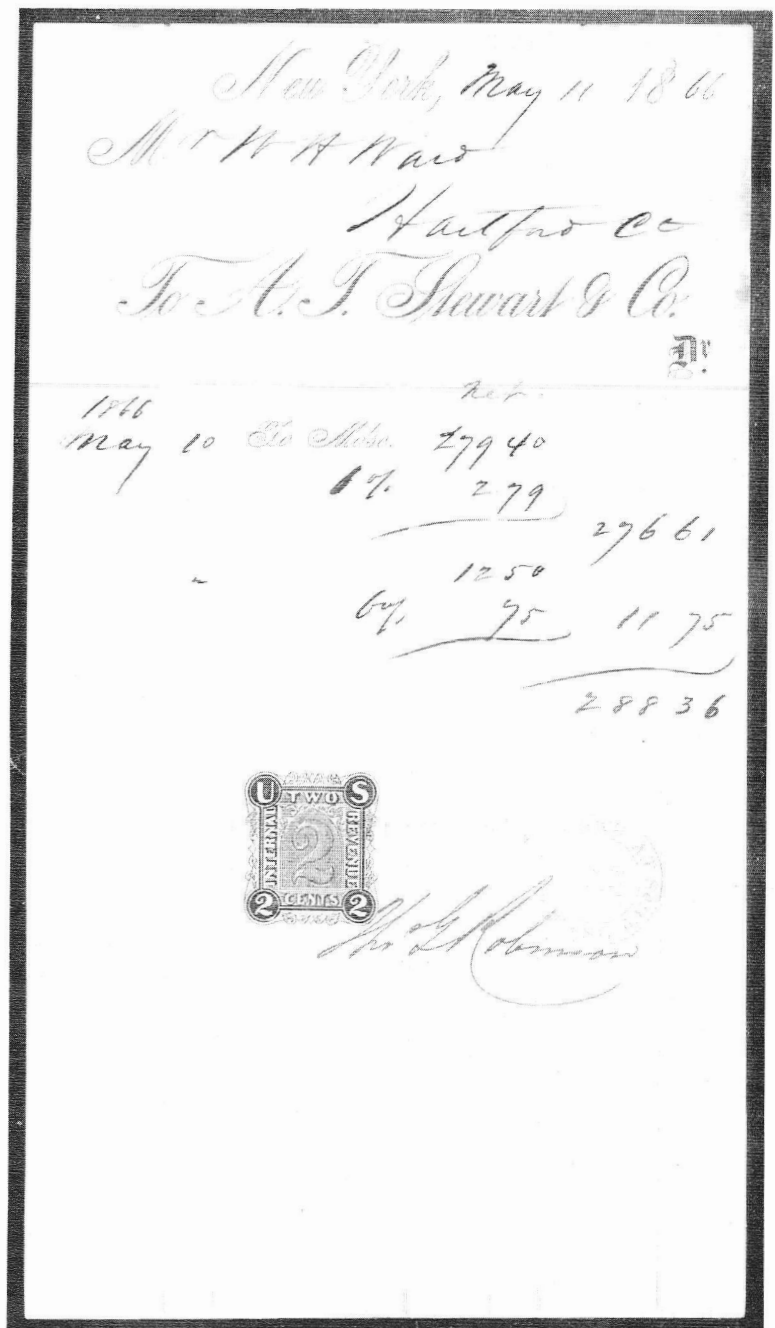
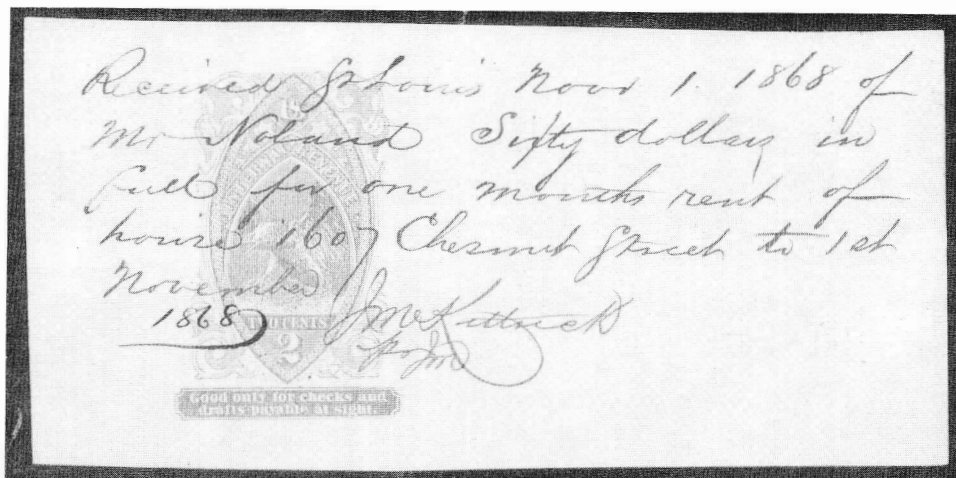


Figure 3. The likely source of the cut square in Figure 2.

day notice provision regarding the revocation of the contract, it would appear that the American Phototype Company was able to negotiate with the Commissioner of Internal Revenue to keep the contract. Because the above listed instruments (and some multiple color ones, too) are from this early period and the American Phototype Company's identification does not appear on later instruments imprinted by them, it would appear that the company agreed to confine its business to im-

Figure 4. RN-C17 imprinted on blank paper and used as a receipt for rent payment.



printing the stamps on the various instruments.

Let us postpone a discussion of all the other instruments from this early period until we have examined a second period of time, April 15, 1867, through October 1, 1872. Because of the concern that some instruments had been improperly imprinted with an insufficient amount, during this period all instruments had to be sent to the Commissioner of Internal Revenue for approval before they could be stamped (Mahler, 1988, p. 178). It is clear from the Butler & Carpenter correspondence that those who submitted instruments to them for imprinting had to pay a stamp agent for the stamps before the instruments could be stamped.

Thus it would appear that from April 15, 1867, until at least October 1, 1872, the stamps came after the instrument. The importance of the latter date is that beginning October 1, 1872, only the two cent tax on sight drafts and bank checks remained. The need for the special clauses and the review of the Commissioner of Internal Revenue would appear to have been superfluous. There were no higher rates with which to be concerned.

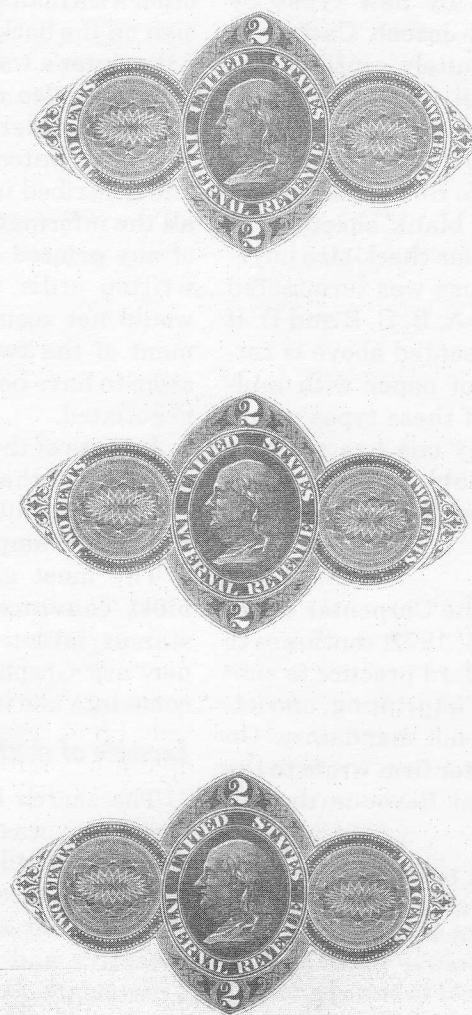
What about the period before April 15, 1867? The Butler & Carpenter correspondence makes it quite clear that from the outset they were in the business of (emphasis added) printed instruments. One is tempted to infer from this that it was not possible to order blank imprinted paper from them. Most of Butler & Carpenter's business during this period was the imprinting of type I (to which the next two columns will be de-

voted). To the best of my knowledge no blank paper with multiple imprints at regular intervals with type I has been recorded. There are cut squares of type I, but these were presumably taken from checks or receipts.

What about the products of the American Phototype Company? Only two different dies were used during this period by the American Phototype Company, types A and B. Again no blank paper with multiple impressions of either type A or B imprinted at regular intervals have been recorded. Once again it seems reasonable to infer that American Phototype Company did not provide blank imprinted paper to check printers or stationers.

There is one item (Figure 2) that some might have argued comes close to meeting the definition of imprinted blank paper. It is a black type A (Scott's RN-A1) printed on white paper with several vertical blue lines and a series of gray horizontal parallel lines. There is no other identification as to its use or the intended user. Einstein et al. (1979, p. 63) reported six of these items and described them as cut squares and proofs. My copy appears to be the lower left corner of a larger document, so the cut square description seems appropriate. However, to all appearances, it has the format of a receipt and therefore I doubt that the item is a proof. One could speculate that generic lined forms could have been supplied to other printers for printing the intended user's identity at the top. However, the likely source of these cut squares is the A.T. Stewart receipt illustrated in figure three, which has vertical blue lines and horizontal gray lines in the same

Figure 5. Type D imprint three up on blank paper.



spacing.

The curious item in Figure 4 is a receipt for rent written on a small, otherwise blank sheet of paper with an imprint of RN-B17 with the instructive clause "Good only for checks and drafts payable at sight." Castenholz (1989) illustrates an identical receipt except it is dated April 3, 1868. With this instructive clause, the receipt is an improper usage, although it is not obvious who is in error, American Phototype Company or the user, J. M. Kittrick. It is possible that Kittrick ordered these for customers to write checks to him (akin to counter checks in banks). In this scenario, the use of the blank

imprinted paper is nominally improper. It is equally plausible that someone at the American Phototype Company simply grabbed the wrong tablets when imprinting this paper. At this point it is impossible to tell. However, it would appear that these curious receipts are not examples of blank imprinted paper intended to be supplied to stationers for the printing of checks (or receipts).

What conclusions can we draw from the period up to October 1, 1872? The two cent imprinted stamps used during this early period would include the American Phototype Company's type A, B, C, E and D (introduced in that order) and Joseph Carpenter's type I,

H and J. Types D and J remained in use for a time after October 1872. Unlike types D and J, which were replaced by new types by American Phototype and Joseph Carpenter respectively, type H definitely continued to be available for use until Carpenter's contract with the government was terminated in 1875. In light of the record just presented, I would be very surprised to find intentionally produced and otherwise blank sheets with stamps imprinted at regular check-size intervals of the types whose use was terminated by October 1, 1872 (types A, B, C, E and I). If the line of reasoning presented above is correct, then blank sheets of paper with multiple imprinted stamps of these types would be printer's waste. If any one has such an example, this writer would be most interested in examining such an item.

After October 1, 1872

Although the bulk of the Carpenter correspondence after October 1, 1872, continues to indicate that it was standard practice to submit checks to the firm for imprinting, one letter indicates that it was not mandatory. On June 5, 1875, the Carpenter firm wrote to the Commissioner of Internal Revenue the following letter:

"May revenue stamps be printed on the backs of checks? Several correspondents having requested me to so stamp their checks, I desire authoritative information on the subject. There would to be no restriction in this respect, from the fact that blank paper may be stamped, upon which checks could afterwards be printed on the reverse side."

It is not known exactly when the imprinting of blank paper was first permitted or when the Commissioner ended the requirement that instruments had to be submitted for approval. It would have been some time after October 1, 1872.

Examples of blank imprinted paper

From the American Phototype Company examples of the last two types, D and F, are known. Type D is known printed four-up. The example pictured here qualifies as being printed at evenly-spaced intervals. The interstamp distance between the stamps is 23 mm.

Lipson (1994) has also shown examples of both types F and N on blank paper. The un-

used Type F shown by Lipson is a single check-sized example with the imprint on an otherwise blank side and a printed safety design on the back. Lipson argued that this was not printer's waste.

Lipson also reported a type N, imprinted by A. Trochsler & Co. of Boston, on a check with no printed text. The example pictured and described is on a holographic check with all the information handwritten (no evidence of any printed elements). However, a handwritten order to pay a company dividend would not seem to require evidence of payment of the two cent tax, since it does not seem to have been the piece of paper that was negotiated.

In spite of the indication in the letter cited above that the Carpenter firm was authorized to imprint blank paper, I have found no recorded examples from that firm.

The most abundant, and arguably the most convincing examples of imprinted stamps, intentionally imprinted on blank paper, are Graphic Company's type G, which came into use in November 1875.

Example of checks printed on imprinted paper?

The search for an example on which the check face was printed after the stamp is a difficult one. Ideally there should be some external evidence that supports such a conclusion, beyond appearance (appearances are deceptive and there is much room for disagreement). An examination of the dividend number 65 checks of the Lawrence Manufacturing Company dated, December 1, 1873, reveals some interesting facts. The vast majority of the checks I have seen have been imprinted with RN-D1. There are also a number with the stamp inverted (RN-D1c). Very recently I have acquired one of these same dividend number 65 checks imprinted with RN-N3. Now it just seems very unlikely that the printer of the dividend checks would have sent some of the batch to New York for American Phototype Company to imprint with RN-D1 and the rest of the checks to Boston to be imprinted by A. Trochsler with RN-N3. How is one to explain how this

Figure 6a-c. (Facing page) Three Dividend 65 checks of the Lawrence Manufacturing Company. Likely candidates for checks being printed on blank imprinted paper.

DIVIDEND No. 65.

NATIONAL WEBSTER BANK.

LAWRENCE MANUFACTURING COMPANY.

\$60.00

BOSTON, December 1st, 1873.

Pay to . . . **DIVIDEND No. 65** . . . or Bearer,



No. 166

M. Hastings for the Treasurer.

DIVIDEND No. 65.

NATIONAL WEBSTER BANK.

LAWRENCE MANUFACTURING COMPANY.

\$150.00

BOSTON, December 1st, 1873.

Pay to . . . **DIVIDEND No. 65** . . . or Bearer,



ONE HUNDRED AND FIFTY DOLLARS.

No. 4

M. Hastings for the Treasurer.

DIVIDEND No. 65.

NATIONAL WEBSTER BANK.

LAWRENCE MANUFACTURING COMPANY.

\$750.00

BOSTON, December 1st, 1873.

Pay to . . . **DIVIDEND No. 65** . . . or Bearer,



SEVEN HUNDRED AND FIFTY DOLLARS.

No. 53

M. Hastings for the Treasurer.

happened? To the best of my knowledge, all of the other Lawrence Manufacturing Company dividend checks of a given number are imprinted with the same stamp. For example, all of the dividend number 60 checks are imprinted with RN-C21 (yellow orange), all of the dividend number 61 are imprinted with RN-C21 (salmon), all of the dividend number 62 are imprinted with RN-E7, all of the dividend number 63 are imprinted with RN-D7, etc. These fall into the period when the bank check clause had been stipulated after review by Internal Revenue (reorders merely followed the approved precedent). The easiest explanation for both RN-D1 and RN-N3 appearing on the dividend 65 checks is that the printer of the checks for dividend

number 65 ran out of RN-D1 imprinted paper in the midst of printing the dividend checks and then switched to what was readily at hand, RN-N3!

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- Mahler, M. *United States Civil War Revenue Stamp Taxes*. Pacific Palisades, CA: Castenholz and Sons, 1988, p. 178.

Guatemala: 1933 issue two centavos plate varieties/ from page 87

stamps show some doubling in this area. Interestingly, the shift is almost always downwards and only on occasion to the right or left. Position C7 appears to be unique due to the prominent upward shift in the letter and date.

The author would appreciate hearing from anyone having horizontal pairs or larger multiples of this stamp. With such pairs or multiples it might be possible to more precisely identify the positions of the strips designated A-E in this article.

Letter: learning not teaching/ from page 83

stream of philately both in this country and throughout the world.

I have a few revenue exhibits to report on. The first came in a note from B. J. Campbell, who received a gold at SANDICAL 96 for his exhibit of Match and Medicine. Another revenue exhibit, that of Richard A. Ehrmin won a silver at the 72nd Annual Expo of the Stamp Collectors Club of Toledo held on February 24 and 25. A final winning revenue exhibit was Mory N. Sherwood's exhibit entitled *The Two Cent Revenue Stamped Paper of the United States, 1865-1883*, which received a gold and the Bureau Issues Association award at the recent Postage Stamp Mega-Event in New York City. A search through the ARA membership directory does not turn up a Mr. Sherwood.

I am curious how many of our membership are using e-mail and are surfing the Internet. I have recently gotten an e-mail address: r10005@epfl2.epflbalto.org [those are no number ones, they are letter L; it is zero zero zero five] and would appreciate receiving a note

from all ARA members who are using e-mail. We began listing e-mail addresses in our 1995 Membership Directory published last October. If you get an e-mail address or if your e-mail address changes, please let the Editor know so that we may publish them in the Secretary's Report.

I hope many of you are planning to attend the up-coming ARA convention at NAPEX, May 31-June 2. A hotel reservation form was included in the last issue and information on the ARA banquet, which will be held on Friday night, is included elsewhere in this issue [on page XX].

Several individuals have agreed to make presentations: Mike Morrissey will be updating us on the First Issue Precancel Project; I will be presenting "What are Revenues?" an entertaining look at our favorite subject aimed at both the beginner and the advanced collector; Cecilia Hatfield Wertheimer of the Bureau of Engraving and Printing will talk to us about their resources for philatelic research.

Collector's and Exhibitor's Forum

Cal-Rev at Stamp Fair

Eleven members of Cal-Rev met on February 17 at the San Francisco Holiday Inn. A trading and gab session ended the meeting. You should have been there to breath in the vibes and great philatelic feelings. ARAers from all over are always welcome to drop in on any of our meetings.

Joe Ross began the meeting talking about his 22 page (1200 listings) treatise of California Feeding Stuffs revenues (actually indicia not stamps according to Bert Hubbard). His listing organizes them by company name and type of livestock feed ingredient. They were taxed at a very low rate, usually two or three mils per 100 poounds. These stamps (indicia) come in 10 different sizes, all colors and usually sell for 50¢ to \$5.

Jay Lewis showed another of his unusual finds, a dividend check from the California State Cable Railroad Co. dated 1898. The check had a 1898 battleship stamp affixed with a socked on the nose cancel.

Anson Stout showed a document from the Indian state of Saranger in manuscript in English.

Jerry Lurie led a discussion of how to improve their club. Additionally he spoke of the future of the ARA suggesting a different tact of increasing membership. His suggestion was to form local and regional clubs. These could become the springboard to enlist more local, non-affiliated back-of-the-bookcollectors. This way we might be able to not only increase membership, but increase the enjoyment and love or revenue philately. What better way to make new friends and enjoy our hobby than on a one to one basis. At least it works in the bay area. It is possible for a single ARA member to start it off in their area by calling for a get together of revenueers at a local bourse or show. Give Jerry Lurie a phone call at 510-682-3020 or write to him at Box 5593, Concord, CA 94524-0593. He will be happy to pass on a few suggestions.

Cal-Rev's next meeting is in San Jose at Filatelic Fiesta being held March 16-17.

Bud Sellers, former APS president, will present a program about Haitian revenues at the April 28 meeting at Westpex.

Catalogue of the Adhesive Revenue Stamps of Germany, Volume V: Danzig, Memel, Oberschlesien; 1995 edition and Volume V, Supplementary Volume: Danzig Ergänzungsband by Martin Erler and John Norton (no ISBN given). 110 + ii pages and 50 + ii pages, A5, card cover, perfect bound, priced, illustrated. Published by ORA-Verlag, Postfach 6, D82057, Icking, Germany. Price DM 24 from the publisher or US \$ 17.50 from Eric Jackson or from many other literature dealers.

Martin Erler's invaluable catalogs and handbooks published over the last twenty years now cover the revenue stamped papers, adhesive stamps and social insurance stamps of Germany, from the old states up to the present day, as well as revenues of Austria, Poland, Slovakia, Serbia, Russia and Liechtenstein, in over 30 volumes. During that period new finds and information have

necessitated revisions to some volumes. One such revision completed recently is to Volume V of the series on the adhesive revenue stamps of Germany, which covers mainly Danzig, as well as Memel and Upper Silesia. Indeed the new catalog was just printed and ready for distribution when a considerable find of previously unknown documentary stamps of Danzig was made, making it necessary to revise certain sections further. The amended listings have been made the subject of a supplementary volume which should be read in conjunction with the main Volume V.

Despite the recent finds of new material, the revenue stamps of Danzig particularly are either very scarce indeed or simply unobtainable. Auction and dealers' prices have risen sharply since the first edition of the catalog was published in 1980. This is reflected in the new, much expanded edition. Over 1300 different adhesive revenue stamps

Literature in Review

of the Free State of Danzig (many being overprinted German stamps) are now listed. This does not count the many perforation, color and watermark variations, of which there are hundreds. This all contrasts with the relatively straightforward acquisition of the postage stamps of Danzig and Port Gdansk which number less than 500 basic stamps. The specialist collector can, of course, extend a postal or revenue collection of Danzig to include stamps and pre-adhesive material used in Danzig before and after the 1920-1939 Free State period.

Typically of all Erler's catalogs, this latest

Trumf på hand: en historia om svenska spelkort by Ali Jerremalm, Inga Lundström and Ian Wiséhn (ISBN 91-7192-891-X). 64 pages, A4, card cover, saddle stapled, illustrated in color, in Swedish. Availability unknown, a copy will be in the ARA library.

The monograph *Trumf på hand: en historia om svenska spelkort* is a history of Swedish playing cards. It is an exhibition catalog for a 1993 exhibition at the Kungl. Myntkabinettet, the Royal Swedish Coin Museum in Stockholm. The exhibition was co-sponsored by the Chartophilia Sueciæ, the Swedish Playing Card Collecting Society. The volume contains many photographs, most of which are reproduced in color.

The chapter entitled "Beskattning och stämplar" discusses the laws and methods of taxation on playing cards in Sweden. The tax stamping of domestic and imported playing cards in Sweden began in the 18th century, and was done with a handstamp on one card

volume is laid out clearly and logically, with details in German and English, and with many full-sized black and white illustrations. The catalog values of stamps, which may be occasionally become available, are shown in US dollars, as minimum prices; others are left unpriced as they are not to be found on the market at present.

Martin's catalogs are truly an indefatigable labor of love and are indispensable for the revenue collector of the central and eastern European areas.

P. G. H. du Boulay, ARA

in each deck. Beginning in 1813, this was done of the Ace of Hearts, but other cards have been used over time, as laws changed. Often, since 1855, deck packages had an opening in them through which the deck could be stamped and seen to have been stamped. Stamped decks have not been used since the 1960s.

Page 58 in the monograph illustrates some of the hallmarks and other tax stamps used through the years. The last row illustrates marks used on Utländsk (foreign) decks; the rest are for domestic cards. Pages 62 and 63 list the manufacturers in Sweden by city and year, together with the number of decks which were stamped. The name of the city (*staden* in the illustration page text) often appears in the stamp.

All the text is in Swedish, however, the captions to the numerous illustrations are in English as well as Swedish.

Paul A. Nelson, ARA

State Revenue Newsletter—September-October 1994

Just recently completed and mailed to the membership, the September-October 1994 issue of *The State Revenue Newsletter* was mailed with the Fourth Quarter 1995 issue of *State Revenue News*. The entire 32 page issue features the "State Turkey Stamps" by Dr. John Crook. This is an illustrated listing of state turkey hunting stamps. The listing consists of an introduction to the stamps of each state then illustrations of all the stamps captioned with a coded numbering system that indicates the state issuing the stamp, they

type of hunting permitted by the stamp and a sequence number. There is no traditional catalog listing which would give dates of issue, colors or values of the stamps.

The *State Revenue Newsletter* (now titled *State Revenue News*) is published quarterly by the State Revenue Society. Subscription is by membership in the society which costs \$10 per year. Information about the society is available from the secretary Scott Troutman, Box 270184, Oklahoma City, OK 73137.

The Fourth Quarter 1995 issue of *State Revenue News* takes an indepth look at the revenue stamps of North Carolina. Articles about the featured subject are “North Carolina Revenues: an overview,” “Abuses by Manufacturers Spurred North Carolina Linseed Oil Inspection Stamps,” “North Carolina Lime and Land Plaster Stamps Support State Agricultural Goals” and “Tax Rates Listed for North Carolina Wine Stamps” all by Scott Troutman; “13 North Carolina Dept. of Agriculture Commissioners Have Served Since 1877” and “North Carolina Stamps Go to the Dogs” by Tony Crumbley; and, “N.C. Seed Stamp Background Clarified” by Tim McRee.

Other subjects covered in this issue are

The January 1996 issue of *The Penny Post* features part II of Calvet M. Hahn’s “The beginning of adhesive postage in the U.S.” This study Hahn begins by examining the political situation existing at the time that the first postage stamps were introduced to the U.S. He examines several of the private express companies that carried mail and how they were regarded by the Post Office. The article goes on to look at the origin of the City Despatch Post, its takeover by the Post Office and its stamps. Part III will appear in the next issue.

Other articles in this issue include “Langton’s Pioneer Express” by James

An evening of fine dining and good times are planned for the annual ARA convention dinner. All ARA members and their guests are invited. This year we will dine at the Evans Farm Inn, an award winning three star restaurant located on Chain Bridge Road (Route 123) in McLean, Virginia (about three miles from the McLean Hilton Hotel). the restaurant is in an 18th century style building of unique charm and decorated in the old manner. Date is Friday, May 31, Cocktails will start at 6:45 p.m. and dinner will be served at 7:45 p.m.

“Colorado Issues One-Day Fishing Stamps” by Gary Brammer, “Oklahoma Vending Stamps Issued in Six Denominations” by Peter Martin, “Color Variety of Texas Sweet Potato Inspection Stamp Identified by Collector” and “Index to: *The State Revenoor 1955, The State Revenuer 1956*” by Scott Troutman, along with several short notes and society items.

The *State Revenue News* is published quarterly by the State Revenue Society. Subscription is by membership in the society which costs \$10 per year. Information about the society is available from the society’s secretary Scott Troutman, Box 270184, Oklahoma City, OK 73137.

The Penny Post—January 1996

Gmett, “Blood’s Valentine with five adhesives” and “A ‘From the Mail’ Westtown school local” by Stephen Gronowski, and “Portland, Maine, carrier covers” by Donald Johnstone.

The Penny Post is the quarterly journal of the Carriers and Locals Society. The collecting interests of the society embraces U.S. carriers, local posts, independent mails, package expresses of the 19th century and the study of their fakes, forgeries and fantasies. Subscription is by membership; information may be obtained from Martin Richardson, Box 1574, Dayton, OH 45401.

1996 ARA Convention Dinner

We will be served soup of the day, salad, fresh baked bread, choice of entree and Home Baked Apple Crisp for dessert, the house specialty. Entrees are Poached Norwegian Salmon with Dill Butter or Filet Mignon with Sauce Bernaise. Cost is \$38 per person.

The restaurant requires a count and entree order three days prior, so advance reservations are necessary. Reservations may be made by contacting Eric Jackson, Box 728, Leesport, PA 19533, phone 610-926-6200, fax 610-926-0120, e-mail ejackson@epix.net; please include choice of entree with your reservation.

Gene Kelly's Revenue Philatelist

Published ten times per year with four to six pages per issue, *Gene Kelly's Revenue Philatelist* is more of an ongoing working paper devoted to the revenue stamps of Switzerland than it is a traditional newsletter or journal. Kelly, an American now living in Switzerland, devotes much of his time to uncovering new Swiss revenues and the background behind them. Although write up is very sparse, Kelly always manages to illustrate new or seldom seen revenue items. The author is very opinionated and will often give the impression that if a handstamped or printed vignette or an adhesive is not a true fiscal stamp it is not worth collecting or cataloging.

The February 1996 issue illustrates a

Kanton St. Gallen passport with an 80 Rp handstamp reading "Kanton St. Gallen Stempel." According to Kelly this is not a tax stamp but represents a charge for postage and mailer to send the passport back to the owner after its validity had been extended in 1957. Other items shown are tax stamps on photographs from Kanton Glarus and a document= on stamped paper from Kanton Aargau in 1825. This issue also contains an unfavorable review of Denis Gainon's fourth edition Swiss revenue catalog.

Gene Kelly's Revenue Philatelist is published ten times per year and is mailed by air with attractive Swiss postage. Cost is Swiss Fr 15 from the author at Zelgstrasse 7, 8254 Diessenhofen, Switzerland.

The Editor notes...

...that H. J. W. Daugherty will hold his public auction 109 on March 10, 1996, in Eastham, MA, on Cape Cod. The revenues includes both Scott listed and non-Scott; first issues, dated documentaries, match and medicines, state revenues, taxpays, special tax stamps and a selection of embossed revenues and revenue stamped paper. Catalogs are available by writing to Box 1146, Eastham, MA 02642.

...that Michael E. Aldrich Auctions will be holding their 43rd auction of U.S. stamps in St. Paul, Minnesota, on March 16. Revenues are well represented with highlights including several multiple \$200 first issues, three small Persian rugs and three Persian rugs. Other areas are also well represented. For a copy of the color illustrated catalog send \$5 to Bel-Aire, 2575 N. Fairview Ave., Suite 200, St. Paul, MN 55113.

...that E. S. J. van Dam has released his "February 1996 Canadian Duck & Wildlife Conservation stamp pricelist." This is their second such pricelist. This one is the most comprehensive offering of Canadian duck and wildlife stamps ever. At the same time he released his "ReveNews #99" pricelist featuring a variety of Canada and Provinces revenues. A copy of each is free to ARA members who mention *The American Revenuer* when writing to him at Box 300, Bridgenorth, Ontario, Canada K0L 1H0.

...that the deadlines for the next two issues of *The American Revenuer* are: April issue—all copy due April 6, the issue mailed to the printer on April 15; May issue—all copy due May 11, the issue mailed to the printer on May 20. Remember the copy due date does not allow time for authors to review galley; additional time must be allowed for longer items which must be scheduled several issues in advance. It takes 7-14 days for the issue to be mailed to subscribers depending on work load at the printer and the size of the issue.

...that the ARA Auction Manager has released his schedule for upcoming ARA auctions. Sale number 55 will appear in the May issue of *The American Revenuer*; it will have a closing date of August 12. Sale number 56 will appear in the September issue with a closing date of November 29. Sale number 57 will appear in the January 1997 issue. Anyone wishing to consign material to any of these sales should contact the Auction Manager, Martin Richardson, directly at 7130 Claybeck Drive, Dayton, OH 45424.

...that a new edition of the style guide used by the Editor is available. It answers most of the common questions asked by authors and potential authors—you, too, can write for the *Revenuer*. It's fun, it's easy, it's free. Write, phone, fax or e-mail for a copy.

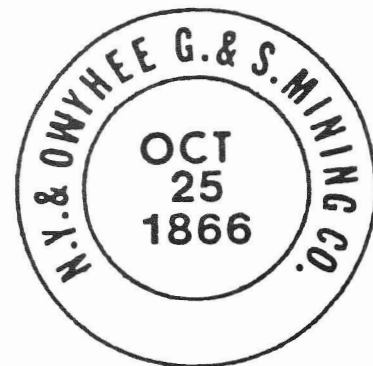
The New York & Owyhee Gold and Silver Mining Co.

by Richard A. Ehrmin, ARA

The Owyhee River of southern Idaho and northern Nevada was named for two Polynesian natives, trappers employed by the Hudson Bay Co., who had drowned in the river. Owyhee (the word from which Hawaii was derived), was a native word for Homeland, and is also the name of an Idaho county and the nearby Nevada town of Owyhee.

In my collection I have a loose 25¢ Certificate first issue stamp with the cancel illustrated here. A report which appeared in an issue of the *New York Times* in January

1866, lists Thomas F. Mason as president of the New York and Owyhee Gold and Silver Mining Co. It seems probable he is the same Thomas F. Mason who also was president of the Quincy Mining Co. that was the subject of the finely done article by Michael Mahler in the February 1996 issue of *The American Revenuer*.



Claremont, NH, "Tiny Bond" cinderella

by Terence Hines, ARA

Illustrated herewith is a most interesting cinderella from Claremont, New Hampshire. It measures 23 x 21 mm and is printed in green on white paper. It is perforated 11 1/2 by 12 with a straight edge at the left. Thus, it may have been issued in booklet format. It appears as if the inscription "STEVENS' DRUG STORES / CLAREMONT, N.H." was added to a generic stamp design, probably one offered to stores around the country as some sort of promotion.

Can any reader provide more information

on this stamp? Specifically, when was it issued (the Depression period come to mind), are similar stamps from other towns and stores known, as I suspect, and are other values and colors known? Finally, how were these stamps used? Were they affixed to some type of form and redeemed by the store that issued them?



State high court declares IL "Grass tax" unconstitutional

In an article in the February 16 issue of the *Chicago Tribune* legal affairs writer Ken Armstrong relayed the opinion of the Illinois Supreme Court that the state's tax stamp on drugs was unconstitutional. On February 15 the Court ruled that the law levying heavy penalties on convicted pushers for not paying taxes on their drugs punished dealers twice and therefore constitutes double jeopardy. The so-called "grass tax" became law in 1987. It required the use of tax stamps on drugs at the rate of \$5 per gram of marijuana and either \$250 per gram or \$2,000 per dosage unit for other controlled substances.

Proponents of the law were not after the revenue but hoped the threatened penalties would be one more deterrent for would-be drug dealers. In the eight years after the law took effect, the state recovered slightly more

than \$1 million from dealers found in violation of the law. Usually the people arrested did not have much. In the same eight years the state sold 1,003 of the \$5 stamps—mostly to collectors. Only four of the higher priced stamps were sold.

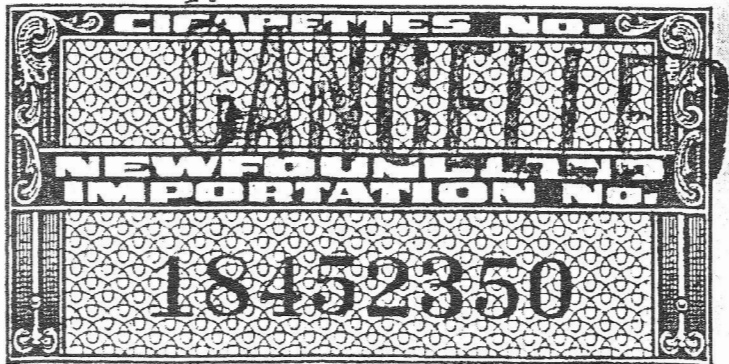
Sen. David Barkhausen, the bill's sponsor, said that he would like to modify the bill to get around the court's objections. The law was based on a similar measure in Minnesota. At least 12 other states also have similar laws patterned after the Minnesota law which was upheld by that state's Supreme Court in 1988. The Minnesota law is still in effect.

The Illinois court case came from Champaign County where a drug dealer was busted with 277 grams of marijuana and a small amount of other drugs. It was held that

he owed the Revenue Department nearly \$274,000 in fines, taxes and interest. The court held that although the collection of the debt is a civil proceeding, it still constituted

double jeopardy. The taxes and fines are designed to punish, and the debt can be collected only if a person has already been convicted of dealing in drugs.

Newfoundland cigarette label



by Scott Troutman, ARA

Shown here is an interesting Newfoundland piece I came upon recently which is not

in the Van Dam catalog or any other source I can find. This elaborately engraved piece is printed in brown ink and has "CIGARETTE NO." at the top. In the middle is the wording "NEWFOUNDLAND / IMPORTATION NO." In the lower panel is an eight digit serial number in red ink. A "CANCELLED" handstamp has been applied to the top panel. The design is 42 x 21 mm and the stamp appears to be imperforate.

My guess is that this stamp may have been used by customs or a bonded warehouse dealing with cigarette importation. If anyone knows more about this stamp please let us know through *The American Revenuer* Editor.

Secretary's Report

The Secretary's Report has not been received as this issue was completed. A consolidated report will appear in the next issue.

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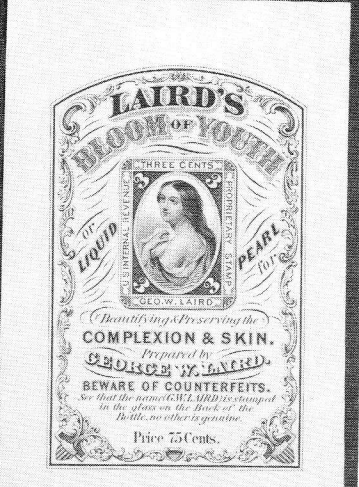
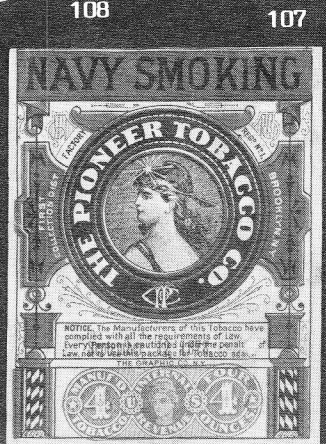
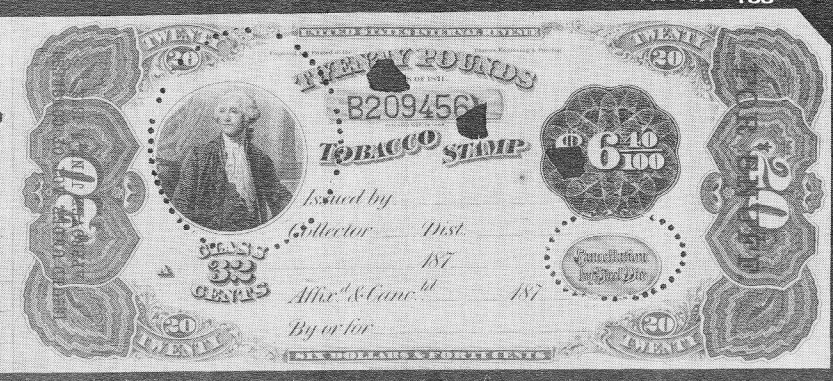
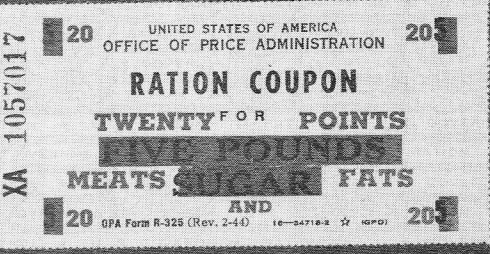
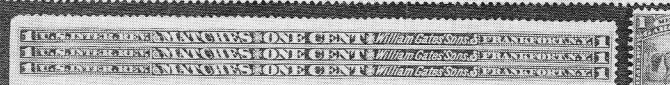
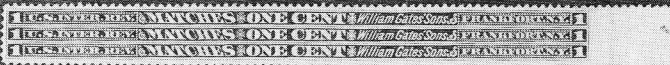
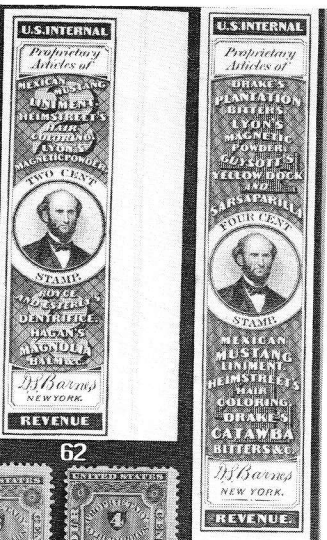
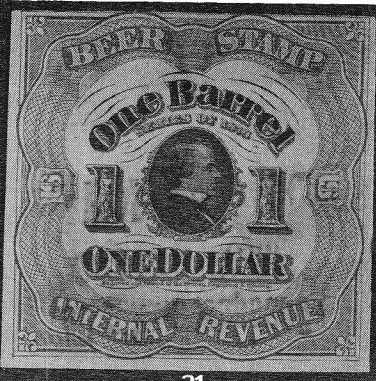
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1	SOCIAL SECURITY Pitney Bowes Essay, 90c red, VF PHOTO	77	RS90P4 right sheet margin, VF PHOTO	125.00	144	Series of 1872, red and black on violet silk paper, punched remainder, VF	----
2	-\$5 dark blue, F perfs clipped at left PHOTO	78	RS96P3 VF	50.00	145	Series of 1872, green and black on violet silk paper, punched remainder, VF	----
3	R168 tied by cut cancel on 1901 Arkansas Marriage License and Certificate, nice vignette of wedding ceremony, F-VF	79	RS110b F small thin PHOTO	100.00	146	WHOLESALE LIQUOR DEALER Series of 1872, red and black on white silk paper, punched remainder, VF light stain	----
4	R600 straight edge at right, F	80	RS110c F PHOTO	125.00	147	as above, on gray silk paper, VF	----
5	DOCUMENTARY METER VF staple holes PHOTO	81	RS111c F thin spot PHOTO	125.00	148	Series of 1875, punched remainder, VF	----
6	RB73* VF PHOTO	82	RS121P3 VF	75.00	149	Series of 1878, 5 gallons, green silk paper, punched remainder, VF	----
7	RC3A* VF PHOTO	83	RS122P3 bottom sheet margin, VF PHOTO	100.00	150	-10 gallons, blue wmk paper, punched remainder, VF	----
8	RE160* F	84	RS124P4 VF	65.00	151	Series of 1910, 20 Gallons, unused, VF partly filled in	----
BEER STAMPS - Scott and Priester Numbers		85	RS127P3 VF	65.00	152	-30 gallons, unused, VF partly filled in	----
9	REA2 (2A) F small faults	86	RS131P3 VF	75.00	153	-40 gallons, unused, VF	----
10	REA30 (31) F	87	RS144P4 VF PHOTO	100.00	154	SPECIAL BONDED WAREHOUSE STAMP FOR GRAPE BRANDY Series of 1877, punched remainder, VF	----
11	REA31 (32) F PHOTO	88	RS145P4 VF PHOTO	100.00	155	Series of 1878, punched remainder, VF	----
12	REA32 (33) F creases, tiny hole	89	RS146d VF two vertical creases, one breaking thru to the face and repaired PHOTO	500.00	156	SPECIAL BONDED WAREHOUSE STAMP FOR RE-WAREHOUSING GRAPE BRANDY Series of 1877, punched remainder, VF	----
13	REA35 (36) VG small faults	90	RS154d block of four, F	100.00	157	BREWER'S PERMIT Series of 1872, punched remainder, VF	----
14	REA38* (39B) VF	91	RS159b F thin spot, light crease PHOTO	250.00	158	Series of 1875, punched remainder, VF	----
15	REA39 (40B) F small faults	92	RS178a F-VF small thin PHOTO	200.00	159	FOOD ORDER 2G7* F	1.50
16	REA39c (40E) F small faults	93	RS180P3 VF light crease PHOTO	125.00	160	2G8* F	1.75
17	REA39f (40E) VF light crease	94	RS183P3 VF PHOTO	85.00	161	RATION COUPON 20 point Meats and Fats red provisional surcharge on 5 pound Sugar Coupon, VF creased PHOTO	----
18	REA41d (42D) VF small thin, corner crease	95	RS203b* F PHOTO	1,000.00	162	-5 points Meat, Fats, Fish and Cheeses, VF	----
19	REA41e (42E) VF light crease	96	RS208P4 VF	95.00	163	NEW YORK Stock Transfer Meter, yellow safety paper, VF staple holes	----
20	REA41f (42F) F small faults	97	RS215d F-VF PHOTO	100.00	164	as above, pink safety paper, VF staple holes	----
21	REA42e (43E) small thin, wrinkles PHOTO	98	RS216P3 VF	75.00	165	SOUTH CAROLINA D18 and 19, each used on a promissory note, F-VF	----
22	REA55 (55B) F	99	RS235a F few small wrinkles PHOTO	650.00	166	HAWAII R11 VF straight edge at top	4.50
23	REA62 (68) F-VF small faults	100	RS240b F-VF short perf	75.00	167	PHILIPPINE ISLANDS - Warren Catalogue Numbers	----
24	REA69 (75) VF small faults	101	RS240P3 VF	125.00	167	Paper Sellado 5c 1896y97 cut square with red h/s, "U.S. Military Government, 1902, Internal Revenue, Supreme Court," F-VF	----
25	REA79d (87D) F small faults	102	RS250P3 VF	100.00	168	W541 VF small stain on back, pulled perf	40.00
26	REA93 (98) F light crease	103	RS261c F-VF	25.00	169	W544 F small stain on back	35.00
27	REA124c (152C) VF	104	RS263P3 VF PHOTO	90.00	170	W546 F-VF PHOTO	100.00
28	REA174 (204A) VF	105	RS274P4 VF	60.00	171	W553 F straight edge at right, crease	25.00
29	RG21 F	106	Wright's Indian Vegetable Pills Indian Purgative bottle label, red ABNC Specimen overprint and security punch, F-VF	----	172	W580 F small faults	30.00
30	RJA55a VF small faults PHOTO	107	RT3P3 VF PHOTO	95.00	173	W593b F	8.00
31	RJA64b F	108	RT6P3 VF PHOTO	150.00	174	W594 VF	5.00
32	RK21 VF small thin	109	RT11d F-VF small thin, wrinkles	60.00	175	W595 F	7.50
33	RK24 VF crease	110	RT13TC3 black, VF	75.00	176	W596 F	20.00
34	RO5a* F PHOTO	111	RT14E die essay, woman with flowing hair, VF light crease PHOTO	----	177	W597 VF straight edge	20.00
35	RO30b F PHOTO	112	RT15d VF light staining	80.00	178	W622* F	10.00
36	RO37b F-VF PHOTO	113	RT25a F	80.00	179	R626 F-VF	7.50
37	RO40d F-VF couple nibbed perfs PHOTO	114	RU10a F	70.00	180	W627a F	15.00
38	RO41b F-VF	115	RU2a F	65.00	181	W639b VF straight edge	10.00
39	RO47P3 VF	116	RU7P3 VF	100.00	182	W640b* F-VF straight edge	10.00
40	RO58P3 VF	117	CIGARS FOR EXPORTATION Series of 1878, vignette of A. Jackson, punched remainder, VF	----	183	W642* VF straight edge	15.00
41	RO61b F-VF small thin, pinhole PHOTO	118	SNUFF TE24 punched remainder, VF	20.00	184	W657 F-VF straight edge	10.00
42	RO65a F short perf	119	TE26 punched remainder, VF UR corner beveled PH	35.00	185	W707 VF small thin	25.00
43	RO68a VG	120	TE72 F-VF thin	3.50	186	W719 F corner crease	30.00
44	RO74d F	121	TOBACCO TF72E punched remainder, VF	25.00	187	W727 perfin, F	15.00
45	RO77a F-VF thin	122	TF78E punched remainder, VF	32.50	188	W730* F PHOTO	50.00
46	RO80b F-VF small crease	123	TF84A punched remainder, VF	6.50	189	W736 tied with violet h/s on Meerkamp & Co., Ltd. stock certificate, F-VF usual folds	----
47	RO85b F PHOTO	124	TF91A punched remainder, VF crease	27.50	190	W738* VF straight edge at left	70.00
48	RO89a F light crease PHOTO	125	TF123B punched remainder, VF	12.50	191	W753* VF straight edge	15.00
49	RO91P3 VF light crease	126	TF124B punched remainder, VF	12.50	192	W755* VF	50.00
50	RO94c right sheet margin, VF crease, small thin in sheet margin PHOTO	127	TF147B punched remainder, VF	12.00	193	W756 F-VF	5.00
51	RO94d huge margins, VF small thin PHOTO	128	TF162 VF punched remainder	10.50	194	W770 punch cancel, F-VF straight edge	15.00
52	RO126c F-VF	129	TF174A punched remainder, VF	25.00	195	W771 punch cancel, F-VF straight edge	30.00
53	RO134d VF pinhole, short perf	130	TOBACCO OR SNUFF FOR IMMEDIATE EXPORTATION Series of 1878, vign of A. Jackson, punched remainder, VF	----	196	W775 cut square, VF	2.50
54	RO134P3 VF PHOTO	131	PAPER TOBACCO WRAPPERS Hicks PW8-9, F large thin, small hole and tears PHOTO	40.00	197	REPUBLIC OF THE PHILIPPINES, CITY OF ANGELES Gasoline Rationing Coupon, appears to be 1970-80's, F folds	----
55	RO137a F short perf	132	DISTILLED SPIRITS Series of 1868, black on thick white paper, remainder with ink smudge cancel, VF	----	198	AUSTRIA collection of about 1500 stamps, 1870's-1930's, wide range of issues collected for paper and perforation varieties, includes some state and municipal issues, Lombardy-Venetia, etc., condition is nicer than usually found	----
56	RO152P3 VF	133	DISTILLED SPIRITS FOR EXPORTATION Series of 1872, violet silk paper, punched remainder, VF	----	199	BRAZIL lot of 111 different revenues, 1869 thru Republic and state issues, some scarce high values	----
57	RO164d F	134	Series of 1878, green paper, punched remainder, VF	----	200	-148 mint revenues in 72 pairs and 4 singles, all different; includes Seda, Pharmaceutical, Consumo and Cigarettes of the 1920-30's, VF	----
58	RO170d F-VF few nibbed perfs	135	DISTILLERY WAREHOUSE Series of 1868, thick white paper, punched remainder, VF	----	201	-Cigarette stamps, 111 stamps, over 65 different from old cruzeiro issues to Jan. 1995, VF small faults	----
59	RO179d VF	136	Series of 1871, red and black on white silk paper, punched remainder, VF creases	----	202	-Deposito stamps, accumulation of 115 stamps, values to 200\$000, F	----
60	RO179P3 VF	137	Series of 1872, red and black on violet silk paper, punched remainder, VF	----	203	LATVIA Court fee stamps, 17 different, F-VF	----
61	RO182a VG	138	Series of 1872, green and black on green silk paper, punched remainder, F	----	204	MOSQUITO RESERVATION 10c black on blue used on Bluefields Supreme Court document, F small faults	----
62	RS19P4 right sheet margin, VF PHOTO	139	Series of 1875, punched remainder, VF	----	205	PERU group of 8 checks with revenues affixed, total of 57 stamps in all, F	----
63	RS20P4 bottom sheet margin, VF PHOTO	140	as above, Y before serial number, VF	----	206	SPAIN and COLONIES Papel Sellado cut squares, 1832-1903, stockbook containing 1300 in quantities of 1 to 5 of each, good lot for study	----
64	RS33P4 VF	141	as above, Z before serial number, VF	----	207	Group of about 25 documents with revenues, noted are Hungary, Austria, Uruguay, Mexico, Greece, Romania, and others, mixed condition	----
65	RS39P4 VF	142	RECTIFIED SPIRITS Series of 1878, thick white paper, punched remainder, VF	----			
66	RS40P4 VF						
67	RS41P4 VF						
68	RS47b right sheet margin with partial imprint, F-VF PHOTO						
69	RS47d XF PHOTO						
70	RS55b F PHOTO						
71	RS56P3 VF PHOTO						
72	RS57d F thin						
73	RS60P3 VF						
74	RS66a F						
75	RS73d F-VF small stain, perf faults at bottom PHOTO						

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