

The American Revenuer

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The German State Printing Office experimented with fugative inks starting with this 1916 issue. These inks fade or change color. More, inside, page 134.



♦ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

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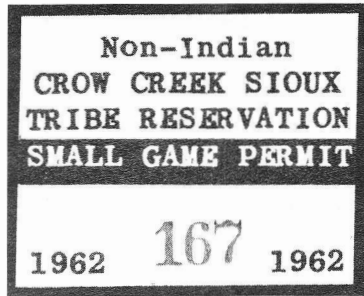
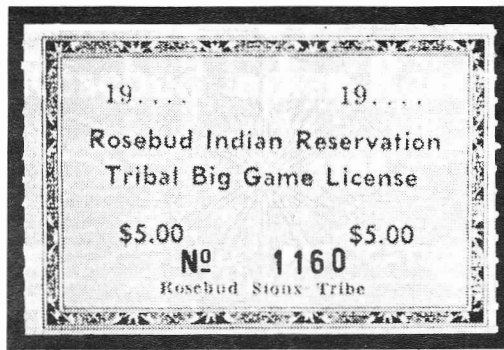
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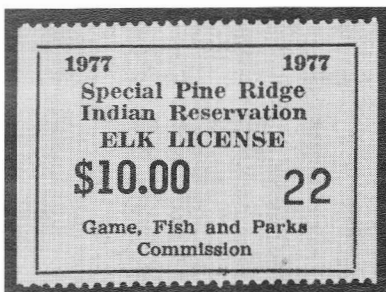
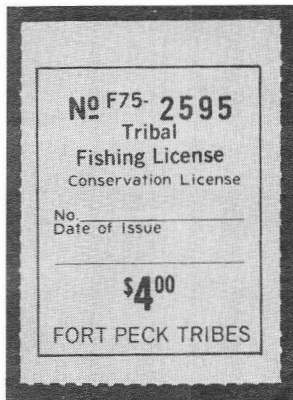
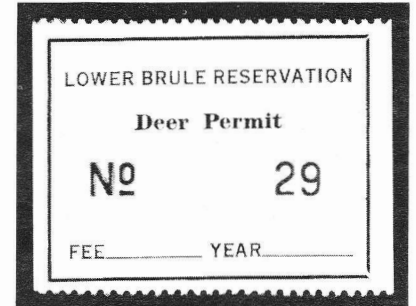
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President's Letter

Ronald E. Leshner, ARA President

I have heard from a few more members via e-mail. Because of the early deadline for this letter, the response regarding what one does about misidentified stamps in dealers' stocks has been somewhat limited. So I will probably continue to let you know what members are saying next issue as well. One of our members suggested a cautious inquiry with follow-up questions regarding sources of information. We are not all experts and we can learn from the knowledge that many of the dealers have acquired over the years. It is a well reasoned approach when the dealer's table is not crowded. However, even with that approach, another of our members was thoroughly rebuffed and frustrated by the reaction of a dealer. After telling the dealer that a stamp marked 50¢ was worth \$50, the dealer refused to sell him the stamp at any price! More than twenty years ago I, too, had a similar reaction from a dealer at a national level show. With that kind of reaction who would want to look through the stock of that dealer ever again. Even more, it discourages a normal sharing of information from which I, and I assume many others, have learned much in this wonderful hobby of philately.

My e-mail also brought a note from one of our member dealers, William T. McDonald, whose ad can usually be found in the pages of

this journal. We have had a very nice exchange and the postal service has brought some stamps on approval; his e-mail address is mcdonald@whidbey.net

Still another member has suggested an ARA web site. One can dream about what might be included. Most of the ideas suggested are enormous undertakings for a volunteer nonprofit organization such as ours. The web sites that support research and give

There are areas of U.S. revenues that remain relatively unexplored.

access to large bodies of information, for example, have substantial resources supporting them, something that organizations such as ours do not have. But a web site that would advertise our existence to the public might be a good idea. Anyone out there with the knowledge, expertise and time to undertake such a venture?

We are living in an information age. The electronic medium surely has sped things up, but it does nothing about the age old problems of disinformation and misinformation. It does not eliminate the need to examine the

Letter/ page 138

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The Journal of International Fiscal Philately

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The National Bank Note Company printed the Swift & Courtney match stamp (R0173b) on silk paper

by Andrew P. Ferry, ARA

The Swift & Courtney match stamp is one of the most commonly encountered private die match stamps. According to the Boston Revenue Book, it was first issued in August 1864 and was last issued in August 1875. The total number issued on old paper was 86,528,370; the number issued on silk paper totaled 164,421,340 (Toppan, Deats and Holland, 1899, p. 208).

Writing under the pseudonym "Christopher West," Elliott Perry (West, 1923) remarked that, "The total number issued, viz., over two hundred and fifty million, indicates that between 20 and 30 plates were used. These were all made by the Carpenter firm in Philadelphia, and all of the stamps were printed by them" (Figure 1).

I recently found in the stock of a leading dealer in revenue stamps a Swift & Courtney stamp printed on silk paper (R0173b) that bore an imprint. It was not the Philadelphia

(Carpenter) imprint but, rather, the imprint of the National Bank Note Company of New York (Figure 2). The colored panel is surrounded by two fine, continuous, colored lines. Perry refers to this arrangement as "The first National imprint" (West, 1980, pp. 37-39).

The contract of the Joseph R. Carpenter firm of Philadelphia with the federal government for engraving and printing the private die revenue stamps terminated on August 31, 1875, whereupon the National Bank Note Company of New York assumed this responsibility. The Boston Revenue Book gives the date on which the Swift & Courtney stamps were last issued simply as "August, 1875." But the existence of the stamp illustrated in Figure 2, bearing the imprint of the National Bank Note Company, indicates that the Swift & Courtney stamp on silk paper was still being printed in September of 1875 (or later). Having received the heavily worn

plate from the Carpenter firm, the workmen at the National Bank Note Company may have erased the Carpenter imprint, added the imprint of the National Bank Note Company and printed the stamps in New York.

This demonstration of the imprint of the National Bank Note Company of New York on the Swift & Courtney match stamp shows that Perry was wrong in his assertion that all of these stamps were printed in Philadelphia. It is easy to see what led Perry astray. Knowing that the Carpenter firm's contract to engrave and print private die revenue

Figure 1.
Part of the
article in the
December 24,
1923, issue of
Mekeel's
Weekly Stamp
News in which
Perry asserts
that all of the
Swift &
Courtney
stamps were
printed in
Philadelphia
by the Carpen-
ter firm.

THE HEART OF THE DIAMOND.

By CHRISTOPHER WEST.

Swift & Courtney. 1c Blue.

The Wilmington, Delaware, Directories for 1857 and 1859-60 list Henry Courtney as a match maker, and in the Directory for 1862-63 the name is given as Henry B. Courtney. In the same directory the name of William H. Swift appears. From 1865-66 to 1871-72 the firm of Swift & Courtney, match manufacturers, is listed, and the names mentioned in connection with the firm are Henry B. Courtney, Mary A. Courtney, Frederick Courtney and William H. Swift.

This factory started in a small way but grew rapidly, and in a few years became one of the largest and most important factories in the country. On June 1, 1870, the business was merged with the Beecher factory at Westville, Connecticut, and the new firm took the

much color and the ornamentation is poor in design and indifferent in execution. As a whole the stamp lacks interest, lacks charm, lacks balance, lacks proportion and it lacks nearly everything which so many of the match stamps possess. It is hard to believe that it was engraved by the same firm which a few months later produced the Greenleaf, Howard, Park City, Powell and "Franklin" stamps.

The total number issued, viz., over two hundred and fifty million, indicates that between 20 and 30 plates were used. These were all made by the Carpenter firm in Philadelphia, and all the stamps were printed by them. Many of the stamps on old paper were used by Swift & Courtney, but the later printings on old paper and all the printings on silk paper were used by the Swift & Courtney & Beecher Co.



Figure 2. A Swift & Courtney match stamp (RO173b) with a partial National Bank Note Company of New York imprint. The plate is severely worn, as evidenced by the virtual absence of the very fine lines that are seen in prints from unworn plates in the triangular ornaments located just beneath ONE and CENT at the top, and just above the abbreviations for Wilmington and Delaware at the bottom.

stamps terminated on August 31, 1875, and knowing that the Boston Revenue Book advises that the Swift & Courtney stamps were last issued in August 1875, Perry concluded that all of the stamps had been printed by the Carpenter firm in Philadelphia. The error obviously lies with the authors of the Boston Revenue Book. The Swift & Courtney stamps continued to be issued for some time after August of 1875.

The foregoing again underscores the importance of examining stamps for the presence of imprints that provide evidence of their origin (Ferry, 1989, 1993 and 1994). Almost always, the margins containing the imprints were cut or torn from the sheets (and discarded) before the stamps were used. Usually the outside row of perforations came between the imprints and the outside row of stamps, and unless the alignment of the perforations was poor enough to produce badly centered stamps, no trace of an imprint will be found. Because most imprints are found on poorly centered specimens, and because no collector likes to retain off-center stamps, a great deal of evidence that would be of immense assistance in the study of the private die stamps today was discarded years ago and is gone forever (Ferry, 1994).

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German Bill of Lading tax stamps

a study of the experimental color printings of the German State Printing Office

by Martin Erler, ARA

Many collectors may be puzzled by the large variety of colors found on the German bill of lading tax stamps. While the issues of 1900 and 1906 have colors that are highly stable, the issues from 1916 onward are partially different. This is in part due the war emergency but also due to the beginning of experiments with reagent or fugitive printing inks. The system is partly based on the technique of using colors that are either partially water soluble, whereby washing the stamps causes fading, or of using colors that are composites of other colors with some parts water soluble and others not. A color

changing will result when the water soluble part dissolves leaving the other color behind. Since not all printings were produced this way, there are some stamps of one denomination which one might boil and not change the color while other stamps of the same denomination change considerably.

In my catalog of adhesive revenue stamps of German, volume I, I have tried to list some of these colors. After some additional experimenting and research I have to make some corrections and additions.

Printings with reagent colors are marked with an X.

1916 and following issues:



L15	5 Pf.		a. lilac brown
			b. light terra di siena
		X	c. dark orange brown (changelings to yellow brown)
L16	10 Pf.		a. light carmine
		X	b. pink (fades)
		X	c. red carmine (fades to light carmine)
		X	d. brownish carmine (fades)
L17	15 Pf.		a. gray blue (does not fade)
		X	b. gray blue (fades)
		X	c. light gray blue (fades to a light turquoise)
L18	20 Pf.	X	ultramarine gray (creates changelings to light blue gray and light lilac)
L19	25 Pf.	X	a. chrome yellow (changelings to light yellow)
		X	b. light orange (fades, but remains orange)
L20	30 Pf.		a. pale brown
		X	b. light lilac brown (changelings to orange brown and to rose lilac)
L21	40 Pf.		a. dull gray (does not change)
		X	b. dull gray (changelings to red lilac and to light lilac rose)
L22	50 Pf.	X	a. pale violet (fades)
		X	b. rose lilac (fades)
		X	c. rose lilac (changelings to pink)
			d. brown lilac
L23	75 Pf.		a. olive green
			b. gray olive
L24	1 M.		a. green/rose
			b. gray olive/rose
		X	c. olive green/ rose (fades slightly)
L25	1 1/2 M.		a. red brown/lilac
		X	b. orange brown/lilac (changes to brown orange/light lilac)

The United States International Exhibition of 1876 revisited

by W. H. Waggoner, ARA

The question of the true nature of a stamp (later, two different stamps) associated somehow with an International Exhibition was first raised by Herman Herst, Jr. He suggested (Herst, 1978) that his Mineral Water Tax stamp might be a unique "Commemorative Revenue" issued for the 1876 Centennial Exposition in Philadelphia. No details of the stamp's size, color, etc. were given; readers' comments were invited.

Nine months later, Ogden Scoville demonstrated that Herst's stamp was not the only such item prepared for that exhibition when he illustrated (Scoville, 1979) a similar "Commemorative Taxpaid" stamp for a Malt Liquor Tax. Described as a "strikingly beautiful stamp" lithographed by the Philadelphia Bank Note Company in deep orange

(face) and shades of green (background), this beer stamp was denominated for eight dozen pints. Printed on white cardboard, the 129 x 74 mm stamp was separated from a 40 x 74 mm stub by 12-gauge perforations; both pieces carried the same serial number (1531) added in light maroon color.

In November 1980 Louis Alfano expressed his opinion (Alfano, 1980) that the two "so-called Commemorative U.S. revenues" were not true U.S. Internal Revenue stamps, but "admission tickets" for cases of mineral water and beer brought into the United States Centennial Exhibition of 1876 for later sale. He also invited comments.

Three months later, apparent confirmation of Alfano's speculations came (Sheaff, 1981) in the form of illustrations and brief accompanying text from the final report of

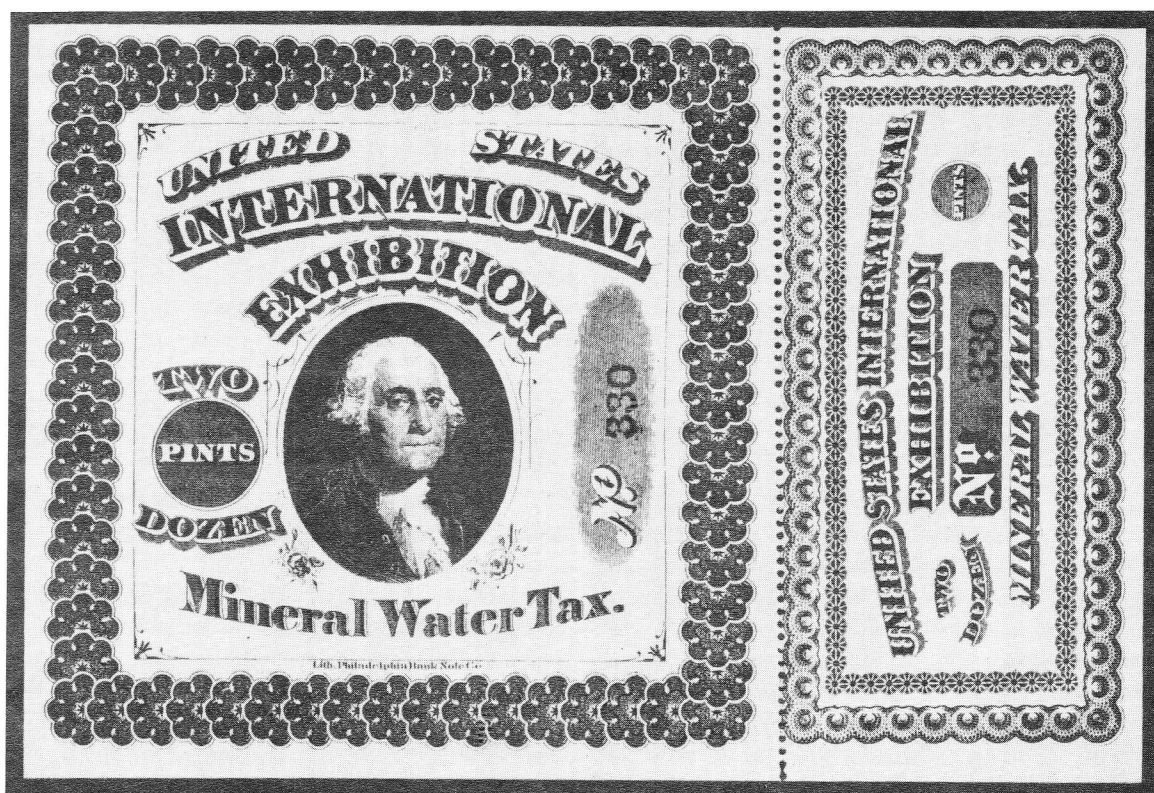


Table I

Mineral Water Stamps

	Ten Gallons	Two Dozen Pints	One Dozen Pints
Received	#1-8500	#1-1000 1101-200	#1-2500
Sold	#1-8470	—	#1-1312
Not Issued	30	1900	1188

the Director-General of the Centennial Exhibition. the placement of these materials in the section of that report headed "Department of Admissions" was assumed to confirm that they indeed were admission tickets. this apparently resolved all doubts about the Mineral Water Tax and Malt Liquor Tax stamps, as no additional mention of either has been seen in the philatelic literature. However, their exceptional—possibly unique—nature does merit further consideration, which is the reason for this note.

The large international exhibition designed to showcase an assortment of products and activities dates only from the Great Exhibition held in London in 1851. This was followed by the Paris International Exposition four years later, and a second London Great International Exhibition held in 1862. The French countered with the Paris World's Fair of 1867. In this country, private sponsors held a Crystal Palace Exposition in New York in 1853 that admittedly was modeled after London's 1851 exhibition. Lacking the federal government's endorsement and support, it proved to be a financial disaster.

With the end of Civil War hostilities and the approach of the first centennial of American independence, popular sentiment favored a gigantic celebration. Open rivalry developed among the cities of Baltimore, Boston, New York, Philadelphia and Washington to become the site of a great exposition to commemorate the 100th anniversary of the signing of the Declaration of Independence. On March 3, 1871, Congress approved (16 Stat., 470) an act authorizing an "International Exhibition of Arts, Manufactures, and Products of the Soil and Mine" in Philadelphia in 1876 to celebrate the nation's birthday. The law provided that this exhibition

"shall be held under the auspices of the U.S. government," and required the President to appoint a commission to organize and supervise the project.

The following year, a second Congressional act (17 Stat., 203) created "a body corporate, to be known by the name of the Centennial Board of Finance" to carry out the provisions of the earlier legislation. The board was authorized to issue both stock and first mortgage bonds, and to use the proceeds from the sales, "together with the receipts from all other sources," to construct and furnish suitable buildings for the exhibition. A twenty-five man board of directors, to be elected by the stockholders from a slate of 100 stockholder-candidates selected and nominated by the Centennial Commission, would oversee the operation. The same commission was to fix and establish the "governing rates for entrance and admission fees...affecting...the exhibitors... (and) the public," and approve a design for the stock certificates which "the Secretary of the Treasury of the United States (shall) cause to be prepared" in sufficient numbers. (These certificates were produced at the Bureau of Engraving and Printing. A "proof-copy" was included among the examples of engraved documents prepared at the BEP that were exhibited at the Centennial Exhibition.)

The United States Centennial Commission thus was a *quasi-governmental* corporation created by federal law and responsible to the President. The Centennial Board of Finance, also created by congressional action, held the same status.

Administratively, the Board was divided into eleven standing committees, each in charge of a department. One of these, the Department of Admissions, was created December 1, 1875, and placed under the general management of David G. Yates. Yates served in that position until the exhibition was closed, and he authored the departmental report that was included in the summary document submitted to President Hayes in January 1879. Excerpts from that final report are pertinent to our present discussion.

The exhibition grounds consisted of 285 acres of Fairmount Park encircled by a fence more than three miles in length. One-hundred and sixty-four gates permitted controlled entry and exit through this fence; 17 of these were designated "wagon gates."

Table II

Malt Liquor Stamps

	Barrels	1/2 Barrels	1/4 Barrels	1/6 Barrels	1/8 Barrels	Eleven Dozen Pints	Eight Dozen Pints
Received	#1-3500	#1-9500	#1-3000	#1-1500	#1-1500	#1-500	#1-2500
Sold	#1-3476	#1-9176	#1-2991	—	#1-355 + #500	—	—
Not issued	24	324	9	1500	1144	500	2500

"Through (only) these gates, all supplies and materials needed within the inclosure entered and all waste passed out.... (Also) at these gates *the tax on mineral waters and malt liquors* was collected by the gate-keepers." Thus Alfano was partially correct in assuming that the alleged revenue stamps were connected to admission to the exhibition grounds. But that is not the whole story.

As noted in the Final Report, the Committee on Concessions of the Board of Finance had established the rate of the tax to be levied on all malt liquors and aerated waters sold on the grounds. Subsequently, the Department of Admissions (responsible for collecting that tax) published Rule #2 (Report, 1880, p. 521) that summarized the tax question as follows:

Malt Liquors and Aerated Water Tax
Tax will be levied on Domestic Malt Liquors, in bottles or Bulk, of 10 Cents per gallon.
Foreign Malt Liquors, in Bulk, 10 Cents per gallon.
Foreign Malt Liquors, in Bottles, Free.
Aerated Waters, *Artificial*, including Seltzer, Kissengen, Congress, etc., 20 Cents per gallon.
Tonic, Spruce, Weiss, and Root Beer, Ginger Beer, etc., 20 Cents per gallon.
Aerated Waters, *Natural*, Free.
20 Dozen Pints — equal to One Barrel.
10 Dozen Quarts — equal to One Barrel.

Yates also described the plan of tax collection adopted by his department as the following: (Report, 1880, p. 440):

"A series of consecutively-numbered tickets, with coupons attached and numbered to correspond, in color designating the size of package, was kept on hand and for sale by this Department to those who had conces-

sions or to those who supplied material to such as enjoyed these privileges. As the material entered the grounds the coupon was detached by the gate-keeper at the wagon gates, and when the empty barrel or vessel passed out of the grounds the stub or ticket was taken up by the gate-keeper,...."

Presumably, the pieces of tax stamps collected by the gate-keepers were discarded after the reconciliation of their numbers with the stamp accounts because none have been reported. It was reported elsewhere in the document that "the tax on malt liquors and aerated waters collected at the wagon gates (during the six-months the exhibition was open) amounted to \$45,014.76."

Yates included illustrations and specifications of these "tax stamps with coupons" in his final report. It was these illustrations that Sheaff cited and they need not be repeated here. Tabulated data on the production and sale of these stamps do warrant examination, however. This information can be seen in Tables I and II. Those stamps reported to be in collectors' hands are remainders. Herst has stamp number 385 from the "Two Dozen Pints" series; I have number 330 from the same series, but mine is printed on the front side only. Scoville's stamp is number 1531 from the "Eight Dozen Pints" series, another remainder.

Were these, in fact, tax stamps? Officials of the Centennial Commission certainly considered them to be stamps associated with the collection of the tax imposed upon the malt liquors and aerated waters sold on the exhibition grounds. The method of collection would seem to me to characterize that tax as a use tax and the stamps as true taxpays. So far as Alfano's contention that "these items

are not true *U.S. Internal Revenue* stamps" is concerned, I would agree in as much as they do not indicate that name in their designs, and that agency had nothing to do with their printing or distribution.

Tut they are not the only stamps for which these same omissions can be cited but are still commonly classed among the revenue issues. What of the Consular Service Fee stamps (Scott RK series) or the Customs Fee stamps (Scott RL series)? The United States Congress created the Centennial Commission and charged that body to prepare a plan for and superintend the holding of the exhibition, "under the auspices of the government of the United States." As part of that plan, these stamps certainly had a fiscal connection with the U.S. government as direct as many others we do recognize. It would be interesting to learn whether additional copies of these 19th century stamps—perhaps in

other face values— are known. I would be happy to receive any information any reader cares to offer.

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Letter: the hobby depends on sharing of information/ from page 131

historical record and for careful study and comparison. There are areas of U.S. revenues that remain relatively unexplored. Without a body of collectors who freely share information about new discoveries and a group of researchers who are willing to explore both the philatelic record and, in our case, the government records, these fields remain in their infancy.

One of the fields that I collect with enthusiasm, revenue stamped paper (the Scott-listed RNs), provides a good example of the time and effort required to bring the field beyond infancy. The ground breaking writings of Samuel Smith, published in both *The American Revenuer* and *The Bureau Specialist* during the 1970s brought this field out of darkness. The late Joe Einstein provided a forum for new discoveries in this field for many years in this journal. In 1983 Kimber Wald summarized the field in that year's *Philatelic Congress Book*.

All three of these efforts contributed enormously to what was known about the field. Material began to be seen more frequently in

dealer stocks. It was only then that I began seriously collecting stamped paper. One would think that over the years that this field has reached a point of maturity. There were items in the last two issues of this journal that suggest that the field of stamped paper needs much more exploration and study.

The first was the article on the order of printing the face of the instruments and the stamps. The second was the discovery of the batch of RN-O2s. It is true that the news of the discovery of the O2s spread rapidly through the collector community via e-mail. I would even agree that the electronic medium is changing the way we relate to each other. Granted these two facts, it remains that the electronic medium has done little to date to hasten this field of collecting into full maturity.

...

Congratulations are extended to Donn Lueck whose exhibit *Switzerland Revenues—the cantonal issues* received a Vermeil and best exhibit by an Arizona exhibitor at ARIPEX '96.

Collector's and Exhibitor's Forum

U.S. Sales Circuit Notes

The new oversized circuit books in the 8 1/2 x 11 inch format have just been printed and are now available. This size is ideal for much of the larger revenue material, such as special tax stamps, documents such as deeds and large multiples. Although the books cost over a dollar each to print, the price is only fifty cents each, the same as the regular size circuit books.

The newly-formed revenues on documents circuit has plenty of room for more members. If your collecting interests include this fascinating and historical speciality, do not fail to get your name on this circuit. Simply complete the request form often found in the mailer wrapper and send it to me.

I have plenty of state revenues to circulate, so let me know if your interests lie in this direction, too.

Quite a few blank books have been sent to members which have not yet been returned

brimming with material for the circuits. Now is an excellent time to send them in. I have numerous standing orders for practically all categories, which I am unable to fill due to a dearth of material. Why not make it a point to mount those duplicates and send them in? I will do the rest.

It is with regret that I have learned that one of our members has stooped to the lowly form of theft known as substitution. Some intact dated documentaries were removed from a salesbook and replaced with stamps with cut cancellations. Of course, the owner will be reimbursed for the loss. Since only a small handful of circuit participants handled the book in question, it is a simple process of elimination to discover the thief should he persist in this behavior. You have been warned, bad apple.

Paul Weidhaas
U.S. Sales Circuit Manager

The International Revenuer—April 1996

The International Revenuer for April 1996 features a mail bid auction of 360 lots of world-wide revenue stamps. The lots range from single stamps to collections, from Afghanistan to Yugoslavia. Several shorter articles round out the issue; these being: "Portugal: newly discovered consular stamps," "Colombia (Spanish period): revenue stamped paper," "The first revenue stamped paper of Portugal (II)" and "Spain: 1860s bills of exchange" all by Paulo Barata. This issue also contains an cumulative index

to the first 18 issues of *The International Revenuer* (this issue is number 18).

The International Revenuer is published and edited by Paulo Barata. It is published in English and the auction as well as ads for numerous revenue collections are all priced in U.S. dollars. An annual subscription costs U.S. \$12 per year (you may subscribe for two years to guard against any price increases). Contact Paulo Barata at Rua Ricardo Jorge, 9/2/E, 1700 Lisboa, Portugal.

Events at NAEPEX 96

The American Revenue Association will sponsor a number of lecture events at the society's annual convention being held at NAEPEX 96 in Washington, D.C. On Saturday, June 1, ARA President Ronald Leshner will speak on "What are revenues?" at 9:30 a.m. At 11:00 a.m. Cecilia Hatfield Wertheimer of the Bureau of Engraving and Printing will speak about "BEP resources for

philatelic research." Later that afternoon, at 2:30 p.m. Mike Morrissey will offer "First Issue cancellation project: an update."

On Sunday morning at 9 a.m. the ARA will hold its annual convention membership meeting. At this informal gathering those officers and board members present will discuss the activities of the society with the membership.

To the Editor...

Do you know of anyone who deals in Japanese Offices in China revenues? I advertised once and got two responses from collectors.

I have also wondered whether anyone besides Japan (and U.S. and U.K.) used revenues in China. The French *must* have, but alas, I have never seen anything about it. I have seen one Russian revenue sued in

Shanghai, but my bid never made it to auction.

I guess that is part of the fun of revenues. There is still lots of discoveries to be made.

Fred Hoyt
fhoyt@titan.iwu.edu
1317 N. Fell Avenue
Bloomington, IL 61701-1828

I received the March 1996 issue of *The American Revenuer* with a review of Gene Kelly's journal, and my name mentioned.

How can the reviewer advertise a journal used by its author to constantly lessen as much as he can the work of others, and with very impolite words? Is this kind of behavior considered normal and acceptable by your association?

Denis Gainon

[Unlike Mr. Kelly's very biased and one sided review of Mr Gainon's book (which we reviewed impartially and favorably in February 1994) we attempted to at least present a review of what might be considered typical contents of an issue of Gene Kelly's Revenue

Philatelist. The review did not completely reflect the poor quality of the publication. Anyone who has seen Mr. Ganon's catalog of Swiss revenue stamps will realize that it is a superb catalog, well written and produced. On the other hand, it is this Editor's opinion, that Gene Kelly's Revenue Philatelist is a terrible publication—badly written, poorly edited and devoid of any lasting contribution to philately; the covers franked with Swiss postage are the best part. However, it is the purpose of our reviews to inform the readers of this journal what is being published; such information is definately not necessarily an endorsement of that publication's contents. KT]

I am researching the Civil War Era "Licenses" and "Receipts For Special Tax," also known as occupational tax stamps. These preceded the introduction of the introduction of the "Special Tax Stamps" which were first issued in 1873. This is an interesting area of fiscal usage. There were many occupations that were taxed to gain revenue to support the expenses of the Civil War. I would like to study examples of these usages in the various states and territories.

If any readers have examples of these documents, I would be interested in hearing from them. I would also appreciate having photocopies of these documents. Unless otherwise instructed, I will assume all examples to be typographed in black on white, wove, unwatermarked paper.

Alan Hicks
131 Greenwood Avenue
Madison, NJ 07940

The Penny Post—April 1996

The cover story for the April 1996 issue of *The Penny Post* is "The official carrier stamp dies" by Robert Meyersburg. The original die used to produce the Franklin head carriers stamp was also used for the 1875 special printings and the 1881 Atlanta trial color proofs. In 1903 a new die was made to produce the Roosevelt die proofs since the original die could not be found. A third die was

acquired by Clarence Brazer after it turned up in the possessions of Ernest Schernikow. This third die had been made from an original transfer roll. There was only one eagle die.

The major article in the issue is "Dr. Mitchell and his stamp journals" by Calvet Hahn. Dr. William Mitchell was a Bayonne, New Jersey, dentist and the creator of the

Blizzard Mail local post stamp. In the 1880s and 1890s he owned, edited and published a number of philatelic periodicals. Dr. Mitchell was one of the most important students of local post stamps of the period. This article reviews the local post related articles authored by or appearing in Mitchell's publications.

Meyersburg also contributed "More about the New York Penny Post." Other short articles are "Attempt to prepay carrier delivery" by Donald Johnstone and "Marooned in Philly" and "Bouton's comes green" both by Gordon Stimmell.

A most important part to this issue of *The Penny Post* is a 28 page cumulative index by

Charles Peterson covering volumes one through five of *The Penny Post*. The index is by author-title-location and by subject-location. There is extensive cross-referencing in the subject index so that the same article can be found by looking several places. However, this arrangement makes it necessary to find the original article to discover its title and author. A cumulative table of contents by issue may have also been useful.

The Penny Post is published quarterly by Carriers and Locals Society. Information and membership application forms are available from Martin Richardson, Box 1574, Dayton, OH 45401.

The Revenue Journal of Great Britain—March 1996

In the March 1996 issue of *The Revenue Journal of Great Britain* Ian Gibson reviews "Cancellations on revenue stamps of Zanzibar (1893-1910)," Regis Hoffman looks at "A 'White Nile' revenue document," Ed Hitchings's "Great Britain" examines a 16/- General Duty Die "One that got away" and discusses the "Imperfect Stamp" imprint, Gunnar Joos writes about "Revenues and the taxation of opium in China" and John Fosbery presents a study of "Panama—the triangular customs parcels stamps." Additionally, this issue reproduces "An Act to amend the Laws relating to the Inland Revenue [5th July 1865]" which made changes in

the tax rates and usage of many stamps of that period.

As usual in each issue Editor Clive Akerman presents the reader with a well written editorial and reviews of many current revenue-philatelic publications. *The Revenue Journal of Great Britain* is the quarterly publication of the Revenue Society of Great Britain. Annual dues are £15 for residents of the U.K. and £20 for overseas residents. Information about membership can be obtained from the Secretary, Tony Hall, 53a High Street, Whitwell, Hitchin, Herts SG4 3AJ, United Kingdom.

State Revenue News—first quarter 1996

Well, the First Quarter 1996 issue of *State Revenue News* did not lay an egg—but it is full of them. Egg inspection stamps from 22 states from Washington to Florida and Maine to Hawaii are discussed, illustrated and listed. The earliest issues date from the 1930s while stamps still currently in use from Oklahoma are described (after work on this issue had started, Scott Troutman discovered them still in use in a supermarket (a phone call to SRN Editor Peter Martin resulted in his purchase of six dozen to get one

of each kind of stamp). The work of eight different authors is represented in this theme issue.

The remaining three issues of *State Revenue News* for this year will also be theme issues. The areas to be covered will be Utah, bedding stamps and Nevada. Subscription to *State Revenue News* is by membership in the State Revenue Society. Annual dues are \$12. For more information contact society Secretary Scott Troutman, Box 270184, Oklahoma City, OK 73137.

ARA Auction No. 55—Closing Date: August 12, 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. Send e-mail to: martyr@cerfnet.com

Future auctions are: Auction 56—September 1996 issue, close November 29; Auction 57—January 1997 issue.

Submit material or inquiries to the ARA
Auction Manager

ARAAuctionNo55
ClosingDate:August12,1996

ARA Auctions, Martin Richardson, Mgr.
7130 Claybeck Drive, Dayton OH 45424

Use this Bid Sheet or a photocopy for the ARA auction found in this issue. Placing a bid indicates your acceptance of the rules as given with this auction.

Name _____

Address _____

City, State, Zip _____

ARA # _____ Phone _____

(Phone # is for use by the Auction Manager and will be kept confidential)

Lot #	Bid	Lot #	Bid
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[illegible]

A 10% Buyer's Premium will be added to all bills.
MINIMUM BID IS \$5.00

ARA Auction No. 55—Closing Date: August 12, 1996

1996 Scott Catalog Values used unless noted.

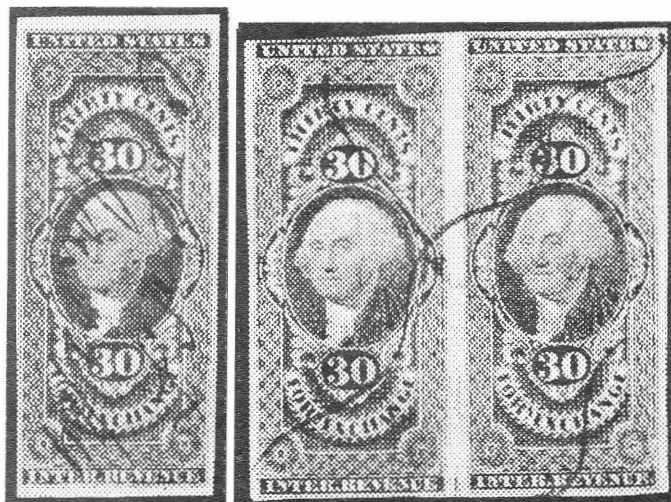
Copies of any lot are available on request; B&W 25¢ ea, Color 50¢ ea, plus SASE

First Issue Revenues

(Manuscript cancels unless noted.)

- | | | | |
|---|-----------|--|----------------|
| 1 | R1c/15d16 | all diff., 1¢ & 2¢. CV \$97.25 | Est. \$95-100 |
| 2 | R1c/89c | 282 stamps, 1st Issue singles incl. silk papers, HS's, VG/VF, plus a few 2nd/3rd Issues included in total. Duplication but a good cross-section, some w/ usual small faults. CV \$565.80 | Est. \$140-150 |
| 3 | R5c/82c | Accumulation of 57 mostly diff, mint & used, faulty to sound, NOT RETURNABLE. | CV \$44.80 |
| 4 | R8c/109 | 14 1st Issue & 1 2nd Issue. CV \$82.10 | Est. \$75.00 |
| 5 | R16c/30c | 17 all diff., 3¢-6¢. CV \$45.95 | Est. \$45-50 |
| 6 | R32c/42c | 15 all diff., 10¢-20¢. CV \$76.10 | Est. \$75-80 |
| 7 | R43c/53c | 21 all diff., 25¢-40¢ CV \$144.00 | Est. \$140-145 |
| 8 | R44c, 45c | 2 of each with portion of printer's imprint in margin. | Est. \$5-7 |
| 9 | R49a | 25¢ Protest, in at top, F. | CV \$25.00 |

- | | | | |
|----|----------|---|----------------|
| 16 | R62a | 50¢ Probate of Will, 4 clear margins, F-VF. | CV \$35.00 |
| 17 | R66c/78c | 14 all diff., \$1.00-\$1.50. CV \$108.55 | Est. \$105-110 |
| 18 | R68c | \$1.00 Foreign Exchange, listed variety, double frame at left, F. | CV \$17.50 |
| 19 | R69d | \$1.00 Inland Exchange, silk paper, late re-entered state DT of top shields, unlisted on silk paper, almost F. | OPEN |
| 20 | R70c | \$1.00 Lease, listed cracked plate (see 6-82 TAR article), VG-F. | CV \$25.00 |
| 21 | R71c | \$1.00 Life Insurance, listed variety double frame line at RT, repaired horiz. tear, VF centering. | CV \$17.50 |
| 22 | R81c/89c | 8 all diff, \$2.00-\$5.00. CV \$78.85 | Est. \$75 |
| 23 | R88c | \$5.00 Charter Party, listed double frame line at Top, F centering, couple of tiny pinholes & margin repair at Lt. CV \$50.00 | Est. \$17.00 |
| 24 | R88c | \$5.00 Charter Party, listed double frame line at Top, in on Rt., blue oval HS. CV \$50.00 | Est. \$17.00 |
| 25 | R93c | \$10.00 Charter Party, centered to top so that a small portion imprint shows at bottom. | CV \$22.50 |



Lot 10

Lot 12

- | | | | |
|----|----------|--|---------------|
| 10 | R51a | 30¢ Foreign Exchange, red mss cancel, 4 clear margins, VF. | CV \$72.50 |
| 11 | R51a | 30¢ Foreign Exchange, used, 4 wide clear margins, bottom 1/3 of stamp has lt toning, 3mm age spot on back can be seen on front. Except for these faults this is a superb copy with a lt black CDS. | CV \$72.50 |
| 12 | R51a | 30¢ Foreign Exchange, used horiz pair, dark shade, repaired internal tear effects both stamps. Some dummy wrote in purple ink on back of rt stamp. Writing has bled thru and shows on front. A scarce pair in any condition. | CV \$425.00 |
| 13 | R54c/58c | R54c(x5), R55c(x2), R58c, each with portion of printer's imprint in margin. | Est. \$15.00 |
| 14 | R54c/65c | 25 all diff, 50¢-70¢. CV \$178.30 | Est. \$175.00 |
| 15 | R58a | 50¢ Life Insurance, 4 clear margins, F-VF. | CV \$30.00 |



Lot 26



Lot 27

- | | | | |
|----------------------------|------|--|------------|
| 26 | R94a | \$10 Conveyance, pen holes, defect in bottom margin, F. | CV \$85.00 |
| 27 | R98 | \$20 Conveyance, HR, thin in UL corner, F. | CV \$95.00 |
| Proofs/Trial Colors | | | |
| 28 | R9P | 2¢ Express card proof, extremely minor toning at edges in a few spots, VF. | CV \$25.00 |
| 29 | R81P | \$2.00 Conveyance card proof, fault free, VF. | CV \$30.00 |
| Multiples | | | |
| 30 | R52c | 30¢ Inld Exchange, horiz pair, F-VF. | CV \$27.50 |
| 31 | R62c | 50¢ Probate of Will, horiz. pair, VF. | CV \$45.00 |

- 32 R72c \$1.00 Manifest, horiz. pair with SON CDS "Fisher & Co./ Boston", small cut from cancel device. CV \$60.00 Est. \$20-25



Lot 33



Lot 37

Cancellations

- 33 R2c 1¢ Playing Cards, A.D./DEC/1862 cancellation (a bit weak), centered to bottom perfs in, neat repairs, presentable copy. CV \$110.00
- 34 R3c/70c 44 stamps, all HS's partials to SON, includes, insurance, RR, etc. A nice selected lot of cancels. CV \$111.65 Est. \$80-85
- 35 R68c \$1.00 Foreign Exchange, portion of PMS Steamship Co. cancel, (CH)INA. OPEN
- 36 R76c \$1.00 Probate of Will, sharp & clear SON cancel "August Belmont & Co., June 23, 1864", perf thin at Rt o/w VF. CV \$30.00

Third Issue Revenues

- 37 R152e Imperf., wide margin at Lt, in at bottom, small thin, AVG. CV \$125.00
- 38 R154a Inverted I.R., part OG, hinged, F. CV \$17.50



Lot 39



Lot 59

- 39 R159 \$5.00 red ovpt., centered to LR, heavy hinge, thin, F. CV \$225.00
- 40 R160 \$5.00 w/red ovpt., centered to Rt, all margins clear, small thin, F. CV \$70.00

Essays/Proofs

- 41 R148P 30¢ orange & black on India, hinge stain at top, 2

small pin holes UR, F. CV \$65.00

Documentaries

- 42 R195 ½¢ Documentary, mint, OG, NH, VF. CV \$7.00
- 43 R221 \$10, mint dist OG, HR, centered to LL, perfs clear, F+. CV \$100.00
- 44 R250 \$1,000 Documentary, used, green mss cancel, VF. CV \$12.50

Battleships

- 45 R162/171 Accumulation of several hundred, includes some H/S but most are mss, mixed condition, NOT RETURNABLE. OPEN
- 46 R163x6,169 Railroad cancels, 7 diff complete or partial strikes. Est. \$5.00
- 47 R163/172 Lot of 126 with legible mostly SON HS cancels. Est. \$15.00
- 48 R163p Attempted use as postage on Third Class mail, New York 1902 undated machine cancel, purple "Held For Postage" H/S, Glass Co. CC. Est. \$25-30
- 49 R164 Check; San Antonio National Bank, 1899, mss cancel. OPEN
- 50 RB20/30 Lot of 20 with printed cancels, 10 diff co's represented. OPEN

Dated Documentaries

- 51 R303 \$4.00 Series 1940, mint, no gum, F. CV \$30.00
- 52 R306 \$30.00, Series 1940, punch cancel, staple holes, F. CV \$11.00
- 53 R307 \$60.00, Series 1940, cut cancel, F. CV \$30.00
- 54 R310 \$100.00, Series 1940, perf init cancel, F. CV \$125.00
- 55 R328 \$10.00, Series 1941, in a botton, MNH. CV \$45.00
- 56 R335 \$1,000, Series 1941, cut cancel, F. CV \$30.00
- 57 R355 \$30 Series 1942, creased, not cut, wide margins. CV \$20.00
- 58 R358 \$100 Series 1942, perf initial, F. CV \$30.00
- 59 R359 \$500 Series 1942, not cut, F. CV \$200.00
- 60 R360 \$1,000 Series 1942, perf initials, F. CV \$40.00

Proprietaries

- 61 RB1a/38 Accumulation of 15, includes RB6B, 18B plus several with CV \$4+. Interesting lot. NOT RETURNABLE CV \$70.00+ OPEN
- 62 RB12b 2¢, block of 6 (3x2), unused, OG, VF. CV \$11.40
- 63 RB13b 3¢ orange, block of 6 (3x2), mint OG, 3 stamps NH, coarse perfs, in at bottom, F. CV \$18.75
- 64 RB17b 6¢, used, mss cancel, F. CV \$17.50
- 65 RB18b 6¢, used, lt brush stroke cancel, F. CV \$30.00
- 66 RB40 3 ¼¢, MNH, F. CV \$30.00
- 67 RB65,66 Accumulation of RB65 (35 ea) singles and multiples up to blk of 12, RB66 (29 ea) pairs up to blk of 12, all mint. OPEN
- 68 RB70 8¢ block of 4, mint, hinged, crease thru lower 2 stamps, VF centering. CV \$55.00
- 69 RB23 Lot of 10 with "P.D. & C.C." (Potter Drug & Chemical Co.) printed cancels, 9 diff dates plus one w/diff perforation. OPEN
- 70 RB1a 1¢ with "J.T. Howland / Proprietor / 1872", centered to top but clear, F. Est. \$15.00
- 71 RB3a 3¢ with portion of "H.R. Stevens" printed cancel, stamp in at left. CV \$15.00
- 72 RB3b 3¢ with left portion of "H.R. Stevens" printed cancel, stamp centered to UR, F. CV \$45.00
- 73 RB4b 4¢ with "R.C.W. July 19, '75", Rumford Chemical

- Works printed cancel in black reading down. Stamp has margin thin at top O/W F. Est. \$20.00
- 74 RB11a 1¢ with "C.W. & CO / 1876" printed black cancel, C. Wakefield & Co., stamp centered low, blunt perfs at LR. Est. \$10.00
- 75 RB11b 1¢ with "P.S.M. CO./Oct, 27, 1880." black printed cancel reading down, back faults, O/W F. Est. \$30.00
- 76 RB12b 2¢ with "E.F. & CO. / N.Y. / Jan. 1, 1880." printed black cancel reading up, centered to left, gum stain on face, G. OPEN
- 77 RB20 ½¢, lot of 20, 14 diff dates, red "R.C. CO.", Ripans Chemical Co., NYC. OPEN
- 78 RB30p 4¢ with black printed cancel, "7-1-1900 / TBD CO", T. B. Dunn, VF. OPEN

Future Delivery

- 79 RC Provisional, R229 with purple "F.D." HS's, block of 8, used w/Feb. 11, 1919 cancels, F. OPEN
- 80 RC19 \$100 green, cut cancel, F-VF. CV \$7.00
- 81 RC20 \$500 blue, HR, F. CV \$11.00

Stock Transfer

- 82 RD2/9 Accumulation of 233, RD2x17, RD3x14, RD5x56, RD6x100, RD9x46, all used, some punched, includes multiples. CV \$34.95 OPEN
- 83 RD34 Accumulation of 300 ea in singles to blks of 15, all mint. CV \$300.00 OPEN
- 84 RD153 \$4.00 Series 1943, mint, no gum, F. CV \$15.00
- 85 RD160 \$100 Series 1943, perf initials, in at bottom. CV \$12.50
- 86 RD183 \$100 Series 1944, perf initials, F. CV \$11.00
- 87 RD366 10¢ Series 1952, MNH, VF. CV \$25.00

Wines

- 88 RE19 1 ½¢, MNH, VF. CV \$40.00
- 89 RE42/58 Accumulation of 20+, mixed condition, most cat. \$2 & up. NOT RETURNABLE CV \$40.00 OPEN
- 90 RE83 \$9.60 Series 1946, used, F-VF. CV \$80.00

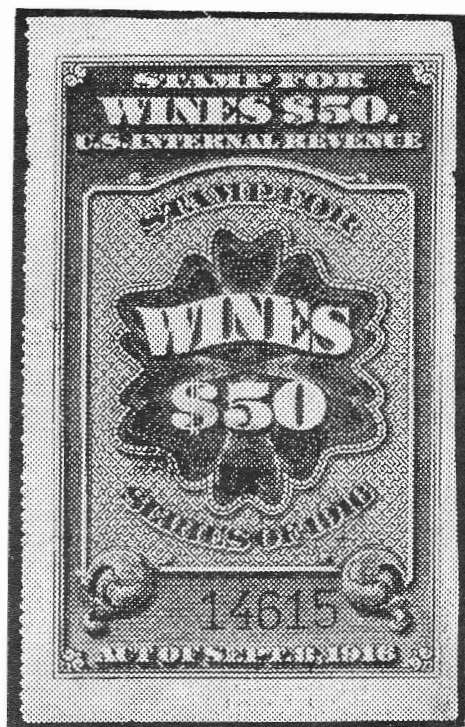


Lot 91

- 91 RE96A 14-2/4¢, unused, no gum, extremely minor toning at one edge O/W VF. CV \$125.00
- 92 RE105 \$1.50 Series of 1934, CDS, F-VF. CV \$15.00
- 93 RE107C \$50.00, NO TABLET at rgt, thin numerals, #14615, position 5, few small staple holes, F. ... CV \$1600.00

Beer Stamps

- 94 REA41e Series of 1878, Half barrel 50¢, close at top, not cut, F-VF. CV \$7.50
- 95 REA156,183 Series 1933 ½ barrel, Series 1934 ¼ barrel, AVG. OPEN



Lot 93

- 96 REA157 Fermented Liquor, Series of 1933, 1 barrel, punched, AVG. CV \$15.00

Playing Cards

- 97 RF1/23 Collection of 62 mounted on notebook sheets, 55 are BEP precancels including RF20 line pair with W.P.L. CO. (PC10). Scott CV \$12.75 OPEN
- 98 RF26 "1 Pack", S.P.C. Bureau precancel, PC234, dry printing, dist OG, F. CV \$20.00
- 99 RFV2 Virgin Islands, Class A, close at top, trace of usual horiz. crease. CV \$40.00

Cigarette Tubes

- 100 RH2 1¢, uncanceled w/o gum, as used, F. CV \$9.00

Potato Tax Stamps

- 101 RL1-13 Full set, mint OG, mostly VF. CV \$49.83

Tobacco Tax

- 102 RJ9,11 \$5,\$20, used, F-VF. CV \$16.00

Narcotic Tax

- 103 Duplicate Order Form For Opium, Etc., Act of Dec. 17, 1914, dated 3/2/18, defect in UR, horiz. crease. OPEN
- 104 RJA21 \$1 documentary w/black HS reading up, in at top, used, F. CV \$37.50
- 105 RJA50b Strip of 15, used, neat pen cancels, minor soiling. CV \$48.75

Consular Service Fee

- 106 RK4 \$2.00, mint OG, NH, centered to LR but not touching. Est. \$15-20
- 107 RK5 \$2.50, mint OG, NH, centered to UR but not touching. Est. \$15-20

108	RK6	\$5.00, used w/embossed cancel, centered to Rt but not touching.	CV \$15.00
109	RK24	\$2.50, used, F.	CV \$9.00
110	RK27	\$1.00, used, F.	CV \$17.50
111	RK27	\$1.00, used, crease, SE at top, F.	CV \$17.50
112	RK38	\$9.00, used, VF.	CV \$12.50

Customs Fees

113		U.S. Customs Inspection labels, not listed, includes a metal tag and two provisional hand stamped labels plus one tag on a partial baggage sticker.	OPEN
114	10,57-60,75	U.S. Customs Baggage labels Type #10, 5 diff.	OPEN
115	89-92,94-96	U.S. Customs Baggage labels, Type 11A.	OPEN
116	RL6	70¢, used, F.	CV \$25.00

Embossed Revenue Stamped Paper

117	RM84	First Federal Issue, 4¢ Kentucky, on a 208 x 108mm note dated July 30, 1798, creases do not effect stamp.	CV \$20.00
118	RM85	First Federal Issue, 10¢ Kentucky, sharp impression on a 205 x 100mm note dated Feb. 10, 1800, edge faults and crease.	CV \$20.00
119	RM155	First Federal Issue, 75¢ New York, on a 190 x 120 mm note dated July 24, 1800, 2 light creases through stamp but do not break paper.	CV \$35.00
120	RM180	First Federal Issue, 50¢ Pennsylvania, sharp strike on blue paper, multi-page, folded inventory record.	CV \$25.00
121	RM240	First Federal Issue, 4¢ Virginia, on a 230 x 120mm printed Bill of Lading for 350 barrels of flour from Jones River (Va.) to NYC, dated June 24, 1799.	CV \$10.00
122	RM263a	25¢ Second Federal Issue on 195 x 110mm note, April 16, 1801, some script on stamp impression.	CV \$15.00
123	RM276a	10¢ Third Federal Issue on a blank 200 x 110mm paper w/centered watermark, few age spots and wrinkles far from the sharp impression. Combs values an unused copy at 5.1 times a used one.	OPEN
124	RM558	New York Supervisors Office, on printed Customs Document for one chest of Hyson tea from Canton via the ship Huntress, March 18, 1826, two creases do not touch stamp.	CV \$20.00

Revenue Stamped Paper

(Unless indicated, assume checks have cut or punch cancels. Castenholz values unless noted.)

125	RN	Lot of 29 diff checks amd 4 drafts, 8 not listed in Field Guide. Types B, C, D, F, G & X represented. Includes one D Type in It brown and 2 Stamp Redeemed items.	OPEN
126	RN-B1	Check; John Sime & Co. Bankers, San Francisco, not used, Liberty vignette at It, fresh, VF. ...	CV \$9.00
127	RN-B1	Check; Western Financial Corporation, Louisville, Ky., Joseph T. Tompkins & Cp., Sep. 16, 1865, slit. toning.	CV \$10.00
128	RN-B17	Draft; State of Illinois, Mechanics National Bank, Peoria has been overprinted and another bank and town hand written in its place, used, cut. .	CV \$15.00
129	RN-C2	Check; Ward & Baker, Bankers, Chester, Pa., blue printing, Aug. 2, 1872, not listed.	Est. \$14.00
130	RN-D1	Draft; Warren County Bank, Lebanon, Ohio, April	

		1873, farmer in field vignette at left, cotton plant at top rt., Wm Mann printer. Not listed in Field Guide.	OPEN
131	RN-D1	Check; Greer Turner Sugar Refining Co., New York National Exchange Bank, lilac printing, unused, VF.	CV \$10.00
132	RN-D1	Draft; Pennsylvania Company Operating the Cleveland & Pittsburgh Rail Road, red printing, dated Jan 8, 1875, large locomotive vignette at left, stamp not cut, fresh, VF.	CV \$20.00
133	RN-D1	Check; Well, Fargo & Company, Carson, Nev., Feb. 4, 1875, used, stamp cut, VF appearance.	CV \$15.00
134	RN-D1	Check; Birmingham National Bank, Birmingham, Conn., Birmingham Iron Foundry, June 12, 1873, green printing, small blacksmith vignette at bottom center.	CV \$7.00
135	RN-G1	Check; The Bank of North America, Philadelphia, 1885. Red horizontal "Stamp Redeemed", check is dk blue.	OPEN
136	RN-G1	Check; Robbins, Burrall & Co., Bankers, Geo. H. Clark, Salisbury, Conn., May 1, 1882, brown printing, vignette with 3 deer at It, not listed.	Est. \$8.00
137	RN-G1	Check; Girard National Bank, Philadelphia, Volcanic Oil & Coal Co., unused, register intact at left, VF.	CV \$10.00
138	RN-G1	Draft; First National Bank of Helena, Montana, Sept. 7, 1884, vertical "Stamp Redeemed", not listed.	Est. \$12.00
139	RN-G1	Draft; Rochester Bank, Successors to First National Bank, Rochester, Ind., black on pink paper, woman & child vignette at It.	CV \$10.00
140	RN-G1	Check; Harvey County Bank, Successor to Harvey County Savings Bank, Newton, Kas., Oct. 1, 1884, vert. "Stamp Redeemed", bldg. vignette at left, not listed.	Est. \$10.00
141	RN-G1	Check; First National Bank of Springfield, Wason Mfg. Co., Springfield, Mass., blue printing, town scene vignette at It., unused, fresh and VF.	CV \$12.00
142	RN-G3	Check; First National Bank, Bridgeport, Ct., April 20, 1877, not listed, cut cancel. Scott.	CV \$100.00
143	RN-J11	Check; F.D. Bunnell & Co. Bankers, Daniel Hankinson, Tunkhannock, Pa., June 26, 1876, bronze printing.	CV \$20.00
144	RN-L5	Draft, City National Bank, Philadelphia to Chemical National Bank of New York, 1875. Cut cancel effects stamp. Not listed by Field.	Est. \$15.00
145	RN-M2	Dividend Check; National Webster Bank, Lawrence Mfg. Co., Boston, Dec. 1st, 1875.	CV \$12.50
146	RN-X7	Check; First National Bank, North Yakuma, Wash., 1899, cut cancel.	OPEN
147	RN-X7	Draft; Bank of Ipswich, Ipswich, SD, 1899, to Metropolitan National Bank, Chicago, punch cancel.	OPEN
148	RN-X7	Check; Mariposa Commercial and Mining Company, Mariposa County, Cal., Dec 10, 1900, R164 on back, punched.	Est. \$20.00
149	RN-X7	Check; Bank of Abbeville, J.H.Y. Putnam, Abbeville, La., on pink paper, unused, slight toning at edges.	Est. \$7.00
150	RN-X7	Check; Northern Pacific Railway Co., Yellowstone Park Line, blk/red logo at It., refund of fare, Oct. 26, 1899, perfin "PAID" cancel, small stain LR.	CV \$20.00

- 151 RN-X7 Check; Lumberman's National Bank, Stillwater, Minn., Dec 31, 1900, perfin "PAID" cancel. Est. \$7.00
- 152 RN-X7 Check; First National Bank of Bangor, W.B. Gould & Co., Bangor, Me., Nov. 9, 1900, perfin "PAID" cancel. CV \$7.00
- 153 RN-X7 Check; Winchester National Bank, D.A. & H.D. Gee, Winchester, N.H., June 3, 1901, on pink paper, stamp not cut, but has crease. CV \$8.00
- 154 RN-X7 Check; Merchants National Bank, Clarksburg, W.Va., dark brown printing, not used, VF. Est. \$12.00

Private Die Proprietary

- 155 RO28a 1¢ H&M Bentz, sound, perf touch at Rt. .. CV \$25.00

Lot 156



Lot 170



- 156 RO39d 1¢ Bowers & Dunham, lt horiz. bend, UR corner thin, blunt perfs at Rt, a nice example of this stamp, F+. CV \$175.00
- 157 RO49a 1¢ Byam Carlton, centered to Lt, minute tear in top margin, F. CV \$20.00
- 158 RO62c 1¢ Jas. L. Clark, centered to bottom, all margins clear, VF. CV \$18.00
- 159 RO74d 1¢ Jas. Eaton, roul., huge margins, minor margin thins at Lt., VF example. CV \$45.00
- 160 RO85b 1¢ L. Frank, perfs just clear at Rt, sound, fresh & clean, VF. CV \$80.00
- 161 RO122a1¢ W.S. Kyle, centered to LL, perfs in on two sides, sound, AVG. CV \$11.00
- 162 RO123a1¢ LaCour's, centered to Rt, perfs in, G.W.G. & CO./APRIL/1870 printed cancel, AVG. CV \$11.00
- 163 RO138a4¢ N.Y. Match, small faults, centering VF. CV \$30.00
- 164 RO163e1¢ E.T. Russell, exp. silk, fresh & clean, in at LL, F. CV \$40.00
- 165 RO171a1¢ H. Stanton, centered to Rt, F-VF. CV \$9.00
- 166 RO172e1¢ Star Match, exp. silk, clean, small repaired tear, perfs in at Rt, F. CV \$20.00

- 167 Barclay & Co., salmon color facsimile label (x3) printed by ABN Co. showing alchemist, F-VF. Est. \$10-20
- 168 RS315 3¢ Dr. Kilmer, ovpt. "c", 7-12-'98, diag bend not visible from front ending in tiny margin tear, CV \$50.00

Distilled Spirits

- 169 RX22 \$20,000, used, 2 staple holes, F. CV \$30.00
- 170 RX23 \$30,000, used, mss and H/S cancels, few staple holes, F+. CV \$50.00

USIR Tax Pairs

(Springer catalog numbers and values unless noted.)

Cigar

- 171 Lot of 39 mostly diff, Class A,B,C, small cigars, few NRA's. Est. \$5.00

- 172 TC99c Series of 1878, 25 Cigars, repaired. CV \$8.50

Cigarette

- 173 TA9/88 Cigarettes, 34 stamps, mostly diff. Est. \$5.00

- 174 TA90b,103 Series of 1910, 100 cigarettes, same with red Class A ovpt, not torn. CV \$10.25

- 175 TA333b 100 Class A, Series 123, F. OPEN

- 176 TAC1b,2a,6b Customs Cigarettes, TAC1b used, 2a unused small piece out at UL, 6b unused horiz strip of 4 w/1 stamp having age spot. CV \$30.75

- 177 TAC27 Customs Cigarettes, Series of 1945, unused blocks of 4 and 6, F. CV \$60.00

- 178 TCB32b, TCC49x2, TCC58 Customs Cigars, F. . Est. \$5.00

Distilled Spirits

- 179 Case Stamp, Series of 1933, 3 proof gals in 24 bottles, Kentucky 7th district, VF. OPEN

- 180 Case Stamp, Series of 1933, 3 proof gals in 12 bottles, Maryland 5th district, overall black smudge cancel, few staple holes. OPEN

- 181 Case Stamp, Series of 1933, 2 1/10 proof gals in 12 bottles, Kentucky 7th district, VF. OPEN

- 182 Case Stamps, Series of 1933, 3 proof gals in 12 bottles, Pennsylvania 3rd and Maryland 7th districts. OPEN

- 183 Distilled Spirits for Exportation, Series 1878, full sheet of four. OPEN

- 184 Distilled Spirits, 20 gals, Series 1878, full sheet of three, UR & LL corner clipped barely affecting design. OPEN

- 185 Case Stamp, Series of 1933, 2 1/10 gals in 12 bottles, Kentucky 7th district, wrinkles and normal wavy line cancel. OPEN

- 186 Case Stamp, Series of 1897, distillary copy, 3 gals in 12 bottles, Kentucky 5th district, Fall of 1911. OPEN

- 187 Case Stamp, Series of 1933, 3 proof gals, 7 diff, one with small hole. OPEN

- 188 Case Stamp, Series of 1922, 3 proof gals, case of 24 bottles, Kentucky, holes in corners & center, wrinkles, scarce. OPEN

- 189 Case Stamp, Series of 1897, 2 1/10 proof gals in 12 bottles, Kentucky 7th district, nail holes in corners and center. OPEN

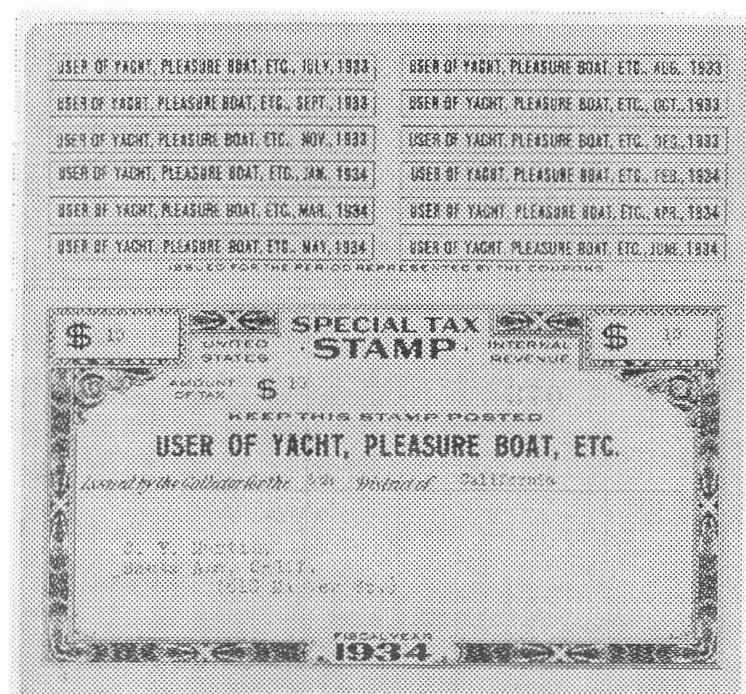
- 190 Case Stamp, Series of 1911, 3 gals in 12 bottles, Kentucky 5th district, 4 nail holes. OPEN

- 191 Case Stamp, Series of 1926, 3 gals in 24 bottles, Kentucky, staple holes, stains. OPEN

- 192 Distilled Spirits for Exportation, Series 1940, ten cents, blue on white, in at bottom, UL corner clipped. OPEN

193	Distilled Spirits, Brandy, Series of 1872, 10 gals, used w/coupons, not a remainder.	OPEN
Distillery Warehouse		
194	Series of 1878, one w/stub, a pair w/o stubs and a strip of three from bottom of page of four, punched remainders.	OPEN
195	Series of 1875, w/o stub, punched remainder.	OPEN
196	Series 1875, signed, full sheet of 4, minor edge faults at left.	OPEN
197	Series 1878, full sheet of four.	OPEN
198	Series 1878, full sheet of four.	OPEN
199	Series 1878, blue wmk'd paper. Two sheets of 4. One is plate 11 w/o star after date, the other is plate 14 with star after date.	OPEN
Rectified Spirits		
200	Rectified Spirits, First Series, 1872, full sheet of four.	OPEN
Snuff		
201	TE50 Series of 1875, 2 oz., soiled.	CV \$6.00
202	TE79 Series of 1878, 2 lbs, minor faults, still F-VF.	CV \$12.50
Tobacco		
203	Exportation Stamp for Tobacco or Snuff, Series of 1878, punched remainder w/stub.	OPEN
204	Tobacco wrappers, Pioneer and Prince Albert, each with printed tax stamp, 4 oz blue, 2 oz black, ovp'd in red, "Issued Under Act of March 1st, 1879".	OPEN
205	Tobacco or Snuff for Immediate Exportation, Series 1878, full sheet of four.	OPEN
206	TC100B50 Cigars, Series of 1878, violet cluster silk paper variety, usual faults.	CV \$20.00
207	TC101D100 Cigars, Series of 1878, tom.	CV \$10.00
208	TF94 Tobacco Stamp, 10lbs, Act of March 3, 1875, rebaked, stained.	CV \$30.00
209	TF158 Series of 1879, 5 pounds, punch cancels, minor faults but will clean up well.	CV \$18.00
210	TF209C Series of 1891, 5 pounds w/2 coupons, punch cancels, corner missing.	OPEN
211	TF324/875 34 mostly diff, includes TF638, 762, 766, 875. AVG-VF, nice lot.	Est. \$20.00
212	TG's Tobacco strips, Series 102/125, 47 mostly diff.	Est. \$15.00
213	TG1 1868 Issue, Class 16 cents, 4 oz., toned, faults.	CV \$7.00
214	TG2 1868 Issue, Class 16 cents, 8 oz, intact, stains.	CV \$15.00
215	TG45A,48A,62F,75A Tobacco strips, usual faults.	CV \$24.00
216	TG67c Series of 1875, 4 oz., not tom, F.	CV \$6.00
217	TG68 Series of 1875, 8 oz green, not tom.	CV \$12.50
218	TG70B Series of 1875, 16 oz. green, defective but intact.	CV \$12.50
219	TG353a Series 106, 2 oz., sheet of 16.	Est. \$5.00
Wholesale Liquor Dealer		
220	Series of 1878, 20 gals, D&S remainder, complete.	OPEN
221	Series of 1875, D&S remainder, usual punches, clean.	OPEN
222	Series 1910, 20 gal, black on blue wmk'd paper, unpunched remainder with coupons.	Est. \$5.00
223	Series 1910, 30 gal, black on blue wmk'd paper, unpunched remainder w/coupons & tabs.	Est. \$5.00
224	Series 1910, 40 gal, black on blue wmk'd paper, unpunched remainder w/coupons.	Est. \$5.00
225	40 wine gals, Series 1910, black on blue wmk'd paper, unused, not punched, all coupons	

226	intact.	OPEN
	30 wine gals, Series 1910, black on blue wmk'd paper, unused, not punched, all copoupons intact.	OPEN
USIR Special Tax Pairs		
227	Peddler 3rd Class, set of 12, missing only 1877, 1879.	CV \$26.25
228	Retail Liquor Dealer, 1952 \$27.50, no coupons, tape remnts.	OPEN
229	Retail Liquor Dealer, 1926 \$25.00, 6 coupons, not damaged, clean.	OPEN
230	Pleasure Boat or Yacht, Class 16 ft to 28 ft, 1943, all coupons intact, clean.	OPEN
231	Dealer In Untaxed Opium, Coca Leaves, Etc., 1933, staple holes.	OPEN
232	Wagering Tax, \$50.00, 1965, creases.	OPEN
233	Bowling Alley Premises, \$30.00, 1944, fresh & clean.	OPEN
234	Coin-Operated Amusement Devices, \$30.00, 1944, clean.	OPEN
235	Coin-Operated Amusement Devices, amount block blank, 1950, 1 device coupon.	OPEN
236	Retail Dealer in Fermented Malt Liquor, \$20.00, 1940, minor soiling.	OPEN
237	Coin-Operated Gaming Devices, 1944, \$500, 5 coupons.	OPEN
238	User Of Yacht, Pleasure Boat, Etc., 1934, \$10.00, w/all coupons.	OPEN
239	Wholesale Liquor Dealer, 1925, \$100, w/all coupons.	OPEN
240	Retail Dealer In Fermented Liquors, \$20.00, 1933 w/ 3 coupons.	OPEN
255	Retail Dealer in Fermented Malt Liquor, 1942, \$22.00, some soiling and creases and a 10mm tear.	OPEN
<i>(The following 24 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.)</i>		
241	Retail Liquor Dealer, 1873, \$25, red "Severe Penalties..." at bottom, full page of two.	OPEN
242	Retail Liquor Dealer, 1874, \$25, "This STAMP..." ovp'd with red block at bottom, full page of two.	OPEN
243	Retail Dealer in Leaf Tobacco, 1874, \$500, "Severe Penalties..." at bottom.	CV \$45.00
244	Retail Dealer in Leaf Tobacco, 1875, \$500, "Severe Penalties..." at bottom.	CV \$45.00
245	Retail Dealer in Leaf Tobacco, 1876, \$500, "Severe Penalties..." at bottom.	CV \$35.00
246	Retail Dealer in Leaf Tobacco, 1877, \$500, "Severe Penalties..." at bottom.	CV \$35.00
247	Peddler First Class, 1873 - 1884, 12 diff, needs only 1885 to be complete.	CV \$95.50
248	One Still, 1873-1885, complete set of 13.	CV \$90.50
249	Peddlers of Tobacco, Third Class, 1875, 8 in original book holding 10. The stubs from the 2 used are in the book. Marbled card cover with label indicating issuance to E. B. Bagley, Actg. Collector for Washington Territory.	OPEN
250	Retail Dealer in Malt Liquors, 1874, "Severe Penalties..." at bottom.	OPEN
251	Brewer of less than 500 barrels annually, 1873, "Severe Penalty..." at bottom.	OPEN
252	Wholesale Liquor Dealer, 1873, "Severe Penalty..." at bottom.	OPEN



Lot 268



Lot 238

Lot 269

- 253 Dealer in Leaf Tobacco, 1873, "Severe Penalty..." at bottom. OPEN
- 254 Dealer in Leaf Tobacco, 1874, "This STAMP.." ovp'd in red at bottom. OPEN
- 256 Brewer of Less Than 500 Bbls., \$50.00, complete set of 14. CV \$36.50
- 257 Manufacturer of Stills, 1880, \$50, issued 46, remainders 264. CV \$6.00
- 258 One Still, 1879, \$20, issued 55, remainders 345. CV \$6.00
- 259 Manufacturer of Cigars, 1883, \$6 surcharge in red (7 lines) on \$10, 1200 printed. OPEN
- 260 Retail Liquor Dealer, 1875, \$25, sheet of two with stubs, punched, vert fold. OPEN
- 261 Manufacturer of Cigars, 1883, \$6 purple H/S surcharge on \$10 (2 lines). OPEN
- 262 Brewer, \$100, 1873-1883 missing 1884,85 to be complete. CV \$28.10
- 263 Peddler 1st Class, 1879, \$50, issued 8, remainders 192. CV \$8.00
- 264 One Worm, 1877, \$20, issued 55, remainders 255. CV \$6.00
- 265 Peddler 4th Class, 1873-1885, \$3.60, complete set. CV \$37.10

War Savings Stamps

- 266 WS2 \$5.00, ten uncanceled examples in a 1918 Series A certificate booklet, AVG-F. CV \$250.00
- 267 WS2 \$5.00, touching at Lt, thins not apparent from face, AVG. CV \$20.00
- 268 WS4 \$5.00, Mint OG, creased, small tear, overall appearance VF. CV \$325.00
- 269 WS5 \$5.00, Mint, HR, centered to Rt, defect in LR corner, AVG. CV \$250.00
- 270 WS11 \$5.00, Mint OG, NH, VF. CV \$55.00

Postal Savings Stamps

- 271 PS4,5 Used card with 9 copies of PS4 10¢ stamp. F-VF. CV \$29.00

- 272 PS10 \$1.00 black, unused, no gum, centered to Rt but clear. CV \$150.00
- 273 PS11x6, S1x21 Postal Savings Plan books, 2 ea Form PS333-10A, one with stamps, one w/o. Est. \$15.00
- 274 PS15 \$5.00, Mint OG, VF. CV \$42.50

United States Telegraph Stamps

- 275 11T1,2,4 Northern Mutual Telegraphs, REPRINTS, 11T1 & 4 are perf 12, 11T2 is perf 14. Est \$5.00
- 276 15T25 Booklet pane of 4, mint, lt crease, F. CV \$22.50

U.S. Post Office Seals

- 277 OX-1 Mint, OG has some faults, F. CV \$25.00
- 278 OX-1 Used, blue Chicago, ILL CDS, V-VF. EST. \$10.00
- 279 OX-3 Light brown, no gum, not creased or cancelled, as used. CV \$20.00
- 280 OX-6 Chocolate, OG, thin paper from 1st printing, VF. CV \$6.00

Revenues on documents

- 281 R6c/18c Photographs, 4 diff, all w/mss cancels. OPEN
- 282 R15c Denver, Colorado (Territorial use), April 1, 1867, hotel receipt to Oregon Stage Co., stamp not tied. OPEN
- 283 R44c 25¢ Certificate of stock transfer document from Panama Rail Road Co., hs cancel. OPEN
- 284 R48c Stock Certificate, First National Bank of the City of Brooklyn, NY, 1865, mss cancel, creases and minor faults. OPEN
- 285 R152 Check, Tombstone, A.T., July 3, 1882, stamp tied "Tombstone Branch, Hudson & Co., Bankers", usual

creases. Est. \$15-20

Canal Zone Post Office Seals

286 OX5 Canal Zone Post Office seal, used, scarce, not priced used in Scott. OPEN

USIR Tax Paid

Oleomargarine

287 1 Oleomargarine Stamp, Series 1886, 10 lbs, 5 tack holes plus 9mm hole in bottom frame. CV \$30.00

288 15 Oleomargarine Stamp, 60 lbs, Series 1886, die B, 5 tack holes, VF appearance. CV \$20.00

289 FE65,66a,85,86,91,92,94x2 AVG-F, FE65 damaged. OPEN

Alcohol Related

290 Tax Paid Alcohol Coupon for 1.9 Gallons, Coupon H, no staple holes, line bar cancel. See TAR Feb, 1995, pg 39. OPEN

291 Alcohol Warehousing Stamp for packages containing bottles only, black on white wmk'd paper, 1940 use, some thins and edge wear. OPEN

292 Distilled Spirits Bottle strips, red, USIR, no series, used block of 11, black s/n's on alternate sides of stamps. OPEN

Process Butter

293 FB-14 Process Butter Stamp, Series 1907, 30 lbs, with 2 1 lb coupons, May 1910 cancel, 8 nail holes all 5 mm and smaller. CV \$15.00

Mixed Flour

294 FD-2a Mixed Flour, Series 1898, 1904 cancel, black on dark blue, 3 coupons, hole in UR corner. CV \$20.00

Foreign Revenues

295 Burma; 1924 Indian P & T, telegram used in Rangoon, scarce. Est. \$20.00

296 Canada, 5 diff, Montreal 1/20#, 1/4#, Quebec 1#, Inland 1/20#, Series 1897 1/4#, all unused, VF. Est. \$5.00

297 Puerto Rico; Liquor strips, 6 diff. Est. \$5.00

298 Ceylon; 3 diff docs, 1926-47, w/added revenues. OPEN

India

299 108 1 Anna on a Fireman's Fund insurance claim for rust damage to a shipment of toy air rifles from New York harbor to Calcutta, Nov. 1928. OPEN

300 Foreign Travel Tax, Rs100, 1979 black on green, Passenger Air-India. Est. \$10.00

301 Contract Notes, 20 diff with total of 95 Broker's Note revenues, 1930's-40's. OPEN

302 Share Transfers, Brokers Notes, Special Adhesive, accumulation of 100 or so, off paper, ovpt varieties, etc. Nice lot. Est \$75.00

303 Telegraph Receipt with Q.V. 8as + 2R 8as, tied by Calcutta Seal dated 30-7-86. Stamps cut in a bottom, receipt not complete. Est. \$25.00

304 India Syndicate Bank travellers checks, booklet of 4 SPECIMEN checks, Rs. 100, 500, 1000 and Rs. 5000 values, fresh and VF. Est. \$25.00

305 Barclays Bank \$100 travellers SPECIMEN check on "Encashment Guide" instruction page. ... Est. \$15.00

306 Benaras State; Court Fee, 9 diff, values to 10 Rupees, 5 punched, 4 not, nice lot. Est. \$10.00

307 Charkhari State; Court fee, "TOW" error instead of "TEN" annas, used, AVG. OPEN

308 Dhurangadra State; Court Fees, 4 diff, 2, 4 and 8 annas, 1 rupee, K&M Type 9. OPEN

309 K&M 44,73,200 Kawardha State; 4 anna, type 5, K&M 73;

12 anna, type 20, K&M 200; 3 rupee KGV, K&M 44. CV \$300.00 OPEN

310 Malerkotla State; 1 anna brown on buff, scarce. OPEN

311 Benares State; Court Fee stamps, 15 mostly diff, usual punch cancels. OPEN

312 Jammi Kasormir State; 1 Anna blue on document. OPEN

313 Tehri Garhwal State; Court Fees, types 7 & 8, 13 mostly diff. OPEN

314 Bharatpur State; Court Fee stamps, lot of 475 mostly diff, a nice accumulation for the specialist. OPEN

315 Indian States accumulation 300+, many diff states, court fees and others. A great lot for the specialist! OPEN

316 Rajastman State; Court Fees, 1R 8a stamps with various 50 Paisa overprints, 40 off paper. A good lot for the specialist. OPEN

317 Khetri State; 4 Anna stamp, yellow, 139x90 mm, on piece. OPEN

318 Dungarpur State; 10 used checks with printed revenues. OPEN

319 Rajpipla State; 1932 document with 4(2) & 8(2) Anna stamps. OPEN

320 Raasthar State; ovpt'd court fees, accumulation of several hundred off paper. Good lot for specialist. OPEN

321 Jaipur State; Court Fee stamps, 45 diff off paper mounted collection, 3 not listed, nice. K&M CV \$244.00 Est. \$25-35

322 Rajasthan State; Court Fee stamps, mounted collection of 17 diff, 5 unlisted. K&M CV \$194.00 Est. \$20-30

323 Bundi State; 10R doc with additional added, K&M 80, CF type 12, K&M 122a, 125, 128x4, VF, SG listed State. CV \$77.00 Est. \$30-40

324 Sathamba State; Court Fee stamps, 5 diff, vals to 10R, not cut or punched. K&M CV \$205.00 Est. \$20-30

325 KM 101 Jaso State; 6 copies on document, not cut, scarce. CV \$300.00 Est. \$30.00

326 Sarangarh State; Court Fee and revenue paper, 11 diff with 2 unlisted, nice clean lot. CV \$270.00 Est. \$25.00

327 Hindol State; Court Fees, 10 diff, punched. CV \$320.00 Est. \$30.00

328 Bamra State; Court Fee, 6 diff, punched. CV \$250.00 Est. \$25.00

329 K&M 16A/147 Akalkot State; Court Fee, 6 diff, 16a, 41, 43, 44, 45A, 147, 3 punched. CV \$625.00 Est. \$50-60

330 K&M 151/169 Ichakaranji State; Court Fee, 9 diff, 6 punched, nice lot. CV \$665.00 Est. \$50-60

331 K&M 151/301 Kagal (Kolhapur) State; Court Fee, 6 diff, not punched. CV \$335.00 Est. \$30.00

332 K&M 14 Jaisalmer State; Court Fee, 8 anna, type 1. CV \$125.00 OPEN

333 K&M 60 Daphlapur State; Court Fee, 5 rupees, type 5, punched, v-scarce. OPEN

334 K&M 73 Khandara State; Court Fee, 4a, type 7, punched. OPEN

335 K&M 75 Dhenkanal State; Court fee, 1 rupee, K&M type 6, 2 punches. OPEN

336 K&M 191a Bharatpur State; 1950, 1 Anna stamp paper with value inverted, faults with stamp intact.

	CV \$125.00	OPEN
337	K&M 201,251 Loharu State; 1 anna revenues, mss cancels.	OPEN
338	K&M 1510 Bhor State; Receipt stamp, 14 anna, Inverted frame error, normal state also.	OPEN
339	Italy; Bill of Lading, Missouri Pacific Lines, Genoa to New Orleans, 3 lire stamp, April 12, 1929.	OPEN
340	Latvia; Railway stamps, 3 diff, 10 Sant brown olive perf 10, 15 Sant red violet perf 10 and 50 Sant green perf 1-1/2, design is 22x40mm, used, F.	Est. \$20-25
341	New Zealand; Probate of Will dated 6/25/06 with NZ QV 2£-10s, 9s and NZ 9p revenues tied by H/S, VF.	Est. \$25.00
342	Philippines; Lot of 24 diff Documentaries, large & small format, 1c to 50 pesos, used.	OPEN
343	Saudi Arabia; Airport Tax, 6 Riyals carmine, 5 MHN copies.	OPEN
344	Sweden; Documentary, 1895, "Belaggnings-stempel", 22 diff; 50 Ore brown, 1.50, 2.50 red, 1 thru 25 Kr red (14 stamps), 50 thru 500 KR blue (5 stamps), all used, VF.	Est. \$15.00
345	Sweden; Documentary/Adjustments 1909, "Belaggningsstempel", 39 diff, 20, 40, 60, 80 Ore green, 1 thru 40 KR yellow, 17 values in 2 shades except 7, 9 and 12.50, 50, 75, 100, 200 KR purple, used, VF.	Est. \$20.00
346	Sweden; Belaggningsstempel, 1968, 16 diff, 5, 8 KR brown, 10 thru 75 KR red (9 values), 100, 115, 200, 500 KR blue, 1000 KR yellow, used, VF.	Est. \$18.00
347	Sweden; Mortgage Control, 1929, 25 Ore blue, "Inteckningskontrollstempel", 2 diff perfs, used, VF.	Est. \$5.00
348	Brazil; Lot of 148 mint stamps in 72 pairs and 4 singles. Includes: SEDA of 1930's, FARMA-CEUTICAL of 1920's, CONSUMO of 1920's, Cigarette of 1930's. Desirable and scarce lot, VF.	Est. \$50.00
349	Brazil; Cigarette tax, from old Cruzeiro issue to Mar 94. Lot of 109, at least 64 diff. Difficult to duplicate.	Est. \$25.00
350	Brazil; Lot of 111 different from First Issue (1869) to Republic and States. Some scarce high values.	Est. \$25.00
351	Brazil; Early deposito stamps, accumulation of 115, values to 200\$000.	Est \$10.00
Federation of Malaya		
352	Telegram from Klang, dated 3/6/52.	OPEN
353	Singapore Municipality; portion of bill with 25¢ KG VI Malaya, Straits Settlements revenue, dated 16/8/37.	Est. \$10.00
354	Penang; Municipality of George Town, License for hand cart to be propelled by one man for the year ending 6/1/32, Registrar of Vehicles H/S.	Est. \$10.00
355	Federation of Malaya; Insurance Certificate dated 7/1/63, with Malaya and Australia revenues.	OPEN
356	Penang Station; 1925 used telegram with envelope.	OPEN
357	Singapore Station; Eastern Extension Australasia & China Telegraph Co., Ltd., 1916 telegram w/ envelope, used to India, scarce.	Est. \$25.00
Straits Settlement		
358	Straits Settlement; 1913 M.O. Intimation and 1936 Registered Postal Article receipt (2), VF.	OPEN
359	Q.V. 3¢ e.g. on part Hundi receipt, scarce.	OPEN

360	Telegram, first issue, used to India, with envelope, very scarce.	Est. \$25.00
361	Singapore; Q.V. \$1.00 green on Indenture (2/18/96), with Registrar of Deeds seal in black, VF.	Est. \$75.00
362	Bank Receipt, 3/14/1953, 4 KG VI Malaya/Penang revenues w/add strip of 3 Hong Kong 50¢ revenues ovpt'd "B. of E.", attractive, VF.	OPEN
363	Straits Settlement; Malacca, KG VI 3¢ on receipt.	OPEN
364	Singapore; Syonam, Japanese Occupation, 2 diff Municipality Bills.	OPEN
365	Malaya; Japanese Occupation, 2 diff receipts w/ stamps.	Est. \$30.00
366	Sri Lanka; Jaffna, KG VI India/Ceylon combination usage on receipt with Standard Oil Co. H/S dated 2/5/23.	Est. \$20.00
367	R20 Ryukyu; 10¢ green, MNH, VF.	CV \$9.00

Foreign Telegraph Stamps

368	8-10 Guatemala; 1897, lower rt blocks of 6 with full selvage. Each block has 3 copies of the major no., 2 copies of the "a" variety and 1 copy of the "b" variety. 1982 Hiscocks CV £8.70	OPEN
369	18/89 Cuba; 18 diff, Hiscock's 1982 CV £40.50	OPEN

Seals & Labels

United States Christmas Seals

370	WX-3 1908, perf 14 and #300 tied on Tuck New Years postcard by Washington, DC, Dec 30, 1908 postmark.	OPEN
371	WX-5 Vert pair and #331 tied by Cleveland, OH 1909 CDS to a Tuck's Tantalum Castle Christmas card.	OPEN
372	WX-7 Single and #331 tied by Dec 23, 1911 N.Y. CDS on embossed Christmas card.	OPEN
373	WX-10 Single and #331 tied by Rochester, NY Dec. 23, 1912 CDS on embossed multi-colored Christmas card.	OPEN
374	WX-19b Single and #499 (War Rate) tied by Plymouth, Ohio Dec. 24, 1917 CDS, on a New Year's card.	OPEN
375	WX-26 Single and #525, on Christmas card. Dec. 25, 1920 N.Y. CDS ties seal but not the stamp.	OPEN
376	WX-31 Single and #462 tied by Meadville, Pa, Dec. 20, 1923 CDS on a Christmas card.	OPEN
377	WX-32 Single and #498 tied by Wheeling, W.Va. Dec 27, 1924 CDS on a Christmas card.	OPEN

378	Newspaper stamp, Pacific Express, 1 lb. type III, soiled, ink stain at rt.	OPEN
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State Revenues

(Hubbard catalog numbers and values unless noted)

Arizona

379	Arizona; Mechanical Game privilege license, 1935 for one month, w/state seal in upper center, signed Thad M. Moore, H/S "AUG 1935", two pin holes not affecting design. Printing raised, in red on off-white paper, 50 x 88 mm, F. and Scarce.	Est. \$35-40
380	B13,14,16 Arizona; Malt Liquor stamps, signed O'Neil, each with "SPECIMEN" in red and security hole punched in LR corner, scarce, only one ever seen.	Est. \$100-125
381	Arizona; Honey Bottlers permit, 1943-45, H/S "448", creased, appears VF, a scarce stamp not priced in Hubbard.	Est. \$25.00

- 382 Florida; Documentary stamps, 30¢, \$1, \$5, \$10 signed Gay, on a 1952 deed, also has R590, 592, 605, 608 & R609. OPEN
- 383 New York; Stock delivery receipts, 10 diff with mix of US and NY stock transfer stamps. Est. \$5.00

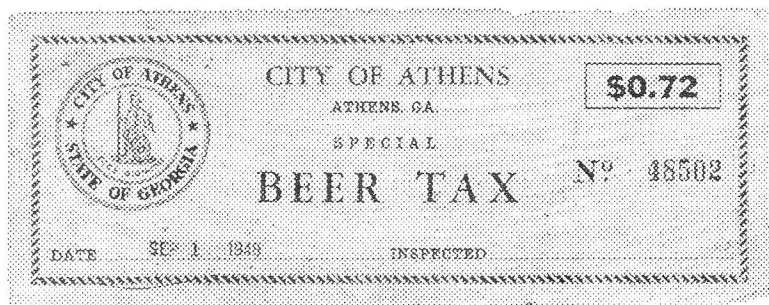
New Mexico

- 384 Big Game License, resident, 1977-78, type 1, general hunt & fish, with deer, bear & turkey tags still attachd, bearing colorful \$3.00 trout stamp, unlisted. Est. \$40-50
- 385 Big Game License, resident, 1976-77, with deer, bear and turkey tags attached, bearing multicolored \$3.00 trout stamp, not listed. Est. \$40-50
- 386 Fishing License, resident, 1975-76, with \$3.00 brown on white trout stamp. Not listed. Est. \$40-50
- 387 Egg Inspection fee stamps (2), Grade AA, 1/3¢ inspection fee, 48x70mm, black on pale blue paper, medium & extra large, Egg inspection Dept., University Park, N.M., not listed in Hubbard, VF. Est. \$30-40
- 388 Egg Inspection fee stamp, grade AA, "size printed on carton", inspection fee 1/3¢, black on medium blue paper, "Egg inspection/University Park/New Mexico", V-VF. Est. \$20.00
- 389 Egg Inspection fee stamps (2), grade AA, no fee shown, 48x70mm, black on pale blue paper, medium & large eggs, Egg inspection dept, University Park, N.M., VF, not listed in Hubbard. Est. \$30-40
- 390 Egg Inspection fee stamp, grade AA, 1/3¢ inspection fee, 48x70mm, black on pale blue paper, size "LARGE" written in with blue crayon, only one seen, "Egg Inspection Department/State College/New Mexico" in large print at bottom of stamp. Est. \$25-30
- 391 Egg Inspection fee stamp, grade AA extra large, 1/3¢ inspection fee, 48x70mm, black on dark blue paper, egg inspection dept State College, N.M. Not listed in Hubbard. Est. \$20.00
- 392 Cigarette Tax, City of Santa Fe, 1¢ black on yellow paper, rouletted, design 19x19mm, unused pair, NH. Not listed in Hubbard. Est. \$10-12
- 393 Beer Tax, unlisted decals, "malt tax" 6¢ blue on yellow card, 32x25mm and "24-12 oz or 12-24 oz./ MALT", red & yellow decal, 2 diff designs, only ones seen. Est. \$20-25
- 394 Liquor Tax (1940?) 7-1/2¢ gree on yellow card and wine tax (1940?) 5¢ carmine on yellow card, unused. Est. \$5.00
- 395 Cigarette tax decals, 7 diff "NEW MEXICO" in arc above "20 cigarettes", 4 diff colors, also 3 diff city of Sante Fe decals, none listed in Hubbard. Est. \$20.00

- 396 Tobacco tax decals (2), 20 cigarettes, black & blue on white, black & yellow on white with underprint in red for New Mexico Bureau of Revenue. Some flaking damage. Est. \$5.00
- 397 F1,2,5(3), FE1,3 Feed Inspection, Fertilizer Inspection, MNH, F-VF. Est. \$5.00

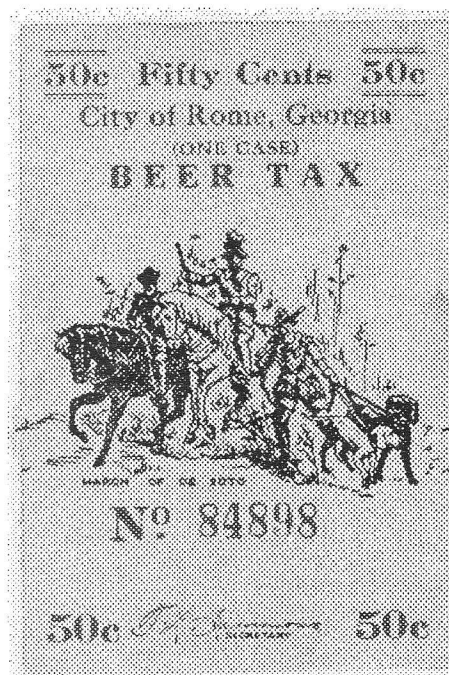
Kansas

- 398 Cereal Malt Beverage Tax, 47/100 cent dark pink, sheet of 50. Est. \$10.00
- 399 Cigarette vending machine permits, 5 diff 1969-73, not listed. Est. \$40-50
- 400 B7 Beer stamp, 1941, 47/100¢ lilac rose, strip of 21 unused. Est. \$5.00
- 401 C1/99 Cigarette tax decals, lot of 59 mostly diff, includes 3 blocks. 1972 Bellinghausen CV \$40.55 .. Est. \$60.00
- 402 C12/C23c Cigarette stamps, 1933-35, 7 diff. strips. Est. \$6.00
- 403 Q1,2 Quail stamps (2), 1937-38, F. CV \$16.00 Est. \$25.00
- 404 Q3,4 Quail stamps, 1939-40, F. CV \$13.00 Est. \$20.00
- 405 W48,54 Wine tax, 1956, F. Est. \$10.00
- 406 New Hampshire and Vermont cigarette tax decals, 12 2¢ & 2 1/2¢ stamps, some duplication, faulty to sound, on piece. OPEN
- 407 Massachusetts; Lot of 15 diff., mint & used, includes Mass. stock transfer, deed excise, California 1862 general issue, 10¢, \$1.50. OPEN
- 408 Massachusetts; 10¢ stock transfer stamps, accumulation of 100+, includes multiples to blk 15, all mint. OPEN
- 409 Georgia; Beer tax stamp (56 x 160mm), black on white paper, City of Athens/Athens, GA. Special beer tax with city of Athens seal at left, dated "SEP 1 1948" with black h/s, tax "\$0.72" in UR corner. Not listed. Est. \$25-30
- 410 Georgia; Beer Tax, one case, "City of Rome, Georgia", "50¢ Fifty Cents 50¢", (57x85 mm), vignette "March of De Soto", red lettering with black vignette, very colorful and not listed. Est. \$30-40



Lot 410

Lot 409



411		Washington; State Liquor Control Board, Beer in Transit, 102 x 68mm, white on blue. OPEN
412		Illinois; Chicago Vehicle Tax decal, 1962, not used, w/receipt. OPEN
413		North Carolina; Beer Tax Paid, stamp is 26x72 1/2 mm, dark green on grey paper underprinted "State of North Carolina", 3 1/2¢ - 32 oz., design as IB3 in Hubbard, ABNC imprint, not a listed value, F-VF. Est. \$5-10
South Carolina		
414	OY11/64	Canned or Raw Oyster stamps, 8 diff. (1923-39) incl OY-11, 14, 29, 29B, 31, 60, 61 & 64, all unused except OY61 h/s "PLANT NO 2" in violet, VF. CV \$5.30 Est. \$25-30
415		Lot of 7 stamps incl Cooked Shrimp (SH3, 6, 8), Crab Meat (CM4, 10), Canned Clams (CA1-2), all unused, VF. CV \$2.15 Est. \$10-15
416		Alcoholic Liquors case stamp (\$1) Retailers, black & lt. blue, American Decal Co., Chicago imprint (unlisted) & Beer Tax case stamp (48¢) BW24, used Barton Grocery Company h/s, F. Est. \$5-7
417	BL4/68	Business License stamps, 16 diff (1923-35), generally Fine, few small faults, nice lot. CV \$3.07 Est. \$8-10
418	SD11	Soft Drink license tax stamp, 1928, 10 gal., light blue, defective, pieces missing, space filler. CV \$8.00 OPEN
419	LS-5	Rhode Island; Liquor seals, black & blue shield shaped decals on cream safety card, 20 1/2 x 24 mm, block of 10. CV \$4.50 Est. \$20.00
420		Utah; Lake Powell Special Fishing stamp for Arizona resident, 2 diff, 1974 & 1975, used, VF. . Est. \$25.00
North Dakota		
421	757	Oleomargarine tax stamp, 5¢ blue, thin stain on front does not cover any inscriptions. Carter Litchfield CV \$10.00
422	B50	Beer stamp, 1940, 24¢, 4mm tear at top, otherwise F-VF. CV \$5.00 Est. \$20-25
423	B54	Beer stamp, 1941, 18¢ pale rose, F-VF.

424	CV \$3.50 Est. \$15-20
	Ale tax, 1942?, 3/4¢ black, "over 4% alcohol by weight", block of 24, few creases, otherwise F. CV \$8.40 Est. \$20-30
425	Louisiana State Lottery Co., \$1.00 class D ticket for monthly \$20 drawing, April 12, 1892. OPEN

Miscellaneous

426	U.S. Postal Money Orders, 3 issued in 1945 with postal note stamps, one issued in 1961 for 1¢! OPEN
427	Piercys Express Co. Limited, parcel stamps, 10¢ green, 15¢ brown (defective). OPEN
428	Wells Fargo & Company, Express Frank, 1908, 50 pounds, brown, mint, OG. OPEN
429	Ration Check, US OPA 1946 check for transfer to the sugar ration bank account of a company, handled through the Citizens Bank, Westerville, OH. OPEN
430	WW II Fuel Ration coupons, 15 diff sheets, four complete, all but 3 largely complete. OPEN
431	Scott Specialty album and slip case. Owner made M&M album using old Yvert & Tellier cut-outs affixed to new quadrilled Scott pages. Spaces for all M&M's, descriptions and Scott no's. hand lettered. Usable, if not for the pages, at least the binder & slip case. Used binders retail for \$20, as an M&M album it should be worth \$50.
432	Consignment leftovers; includes OX's (19 OX10/18), RE145, 164 & 199, US WWII ration stamps, NY Bedding stamp on tag, RW14 (defective), 1T4/16T89, etc. Should be worth \$20.00
433	2G5,6 F.S.C.C. Food Order stamps, blue, orange, both rotary press, OG. CV \$9.00
434	2G6S F.S.C.C. Food Order stamp, blue, specimen with purple HS "VOID", F. OPEN
435	QI-1 U.S. Postal Insurance, complete booklet w/10¢ stamp. CV \$135.00

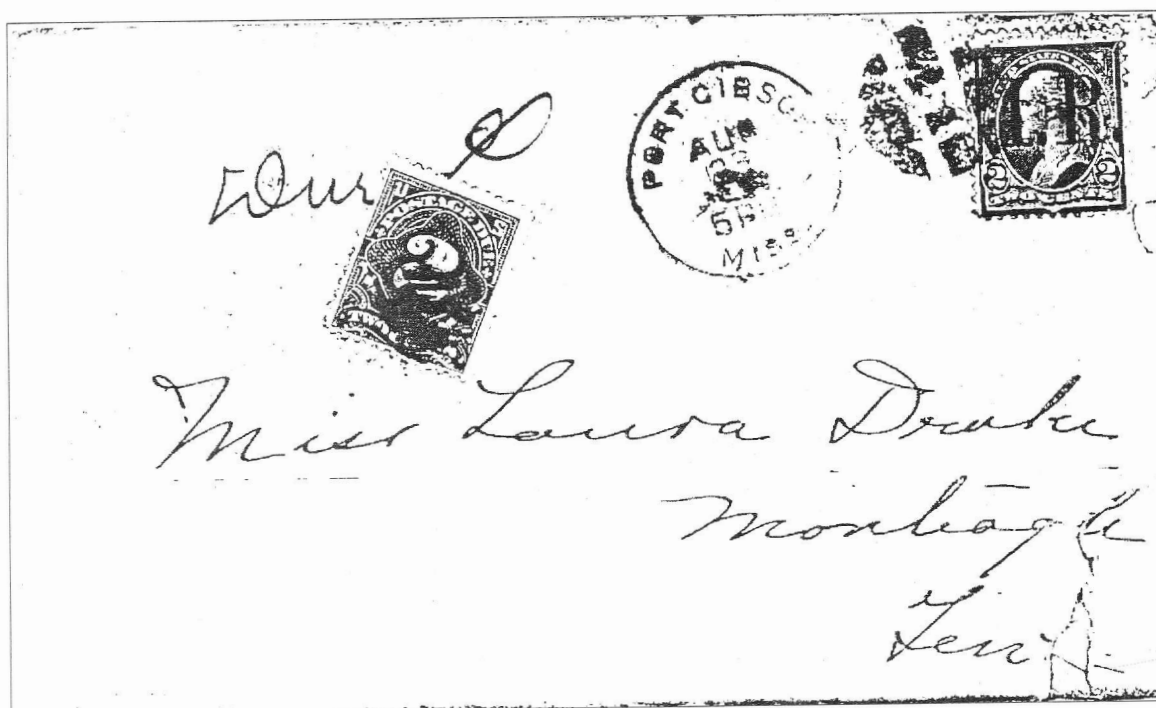
[END OF SALE]

Prices realized for ARA Auction No. 54—sale date April 1, 1996

1 105.00	24 5.00	47 17.00	70 17.00	93 25.00	116 U	139 ... 15.00	162 U	185 10.00	209 11.00
2 U	25 U	48 44.00	71 11.00	94 30.00	117 U	140 6.00	163 10.00	186 15.00	210 75.00
3 28.00	26 15.00	49 U	72 U	95 20.00	118 U	141 U	164 24.00	187 11.00	211 34.00
4 16.00	27 10.00	50 12.00	73 U	96 35.00	119 U	142 15.00	165 10.00	188 16.00	212 12.00
5 U	28 18.00	51 20.00	74 12.00	97 50.00	120 ... 40.00	143 16.00	166 U	189 6.00	213 U
6 U	29 18.00	52 35.00	75 7.00	98 W	121 5.00	144 40.00	167 U	190 12.00	214 12.00
7 10.00	30 30.00	53 9.00	76 12.00	99 16.00	122 U	145 U	168 15.00	191 28.00	215 15.00
8 U	31 50.00	54 75.00	77 U	100 5.00	123 5.00	146 10.00	169 5.00	192 U	216 16.00
9 13.00	32 U	55 U	78 12.00	101 5.00	124 10.00	147 20.00	170 9.00	193 8.00	217 8.00
10 U	33 25.00	56 52.00	79 U	102 5.00	125 10.00	148 15.00	171 U	194 18.00	218 25.00
11 6.00	34 15.00	57 95.00	80 U	103 6.00	126 U	149 20.00	172 17.00	195 13.00	219 6.00
12 5.00	35 30.00	58 85.00	81 U	104 5.00	127 10.00	150 15.00	173 13.00	196 7.00	220 15.00
13 10.00	36 U	59 22.00	82 6.00	105 18.00	128 U	151 U	174 21.00	197 13.00	221 13.00
14 6.00	37 U	60 11.00	83 105.00	106 6.00	129 U	152 7.00	175 44.00	198 14.00	222 5.00
15 37.00	38 45.00	61 U	84 85.00	107 8.00	130 ... 34.00	153 U	176 40.00	199 7.00	223 21.00
16 5.00	39 48.00	62 U	85 U	108 ... 18.00	131 ... 16.00	154 25.00	177 .. 110.00	200 22.00	224 U
17 20.00	40 15.00	63 80.00	86 19.00	109 10.00	132 12.00	155 30.00	178 90.00	201 12.00	225 U
18 U	41 30.00	64 22.00	87 30.00	110 7.00	133 U	156 6.00	179 11.00	202 U	226 .. 120.00
19 50.00	42 30.00	65 21.00	88 U	111 15.00	134 11.00	157 6.00	180 ... 54.00	203 19.00	227 80.00
20 U	43 90.00	66 12.00	89 18.00	112 38.00	135 U	158 5.00	181 .. 105.00	204 12.00	228 75.00
21 U	44 85.00	67 12.00	90 29.00	113 10.00	136 9.00	159 U	182 15.00	205 21.00	229 U
22 5.00	45 20.00	68 16.00	91 48.00	114 20.00	137 U	160 U	183 U	206 U	230 12.00
23 U	46 13.00	69 U	92 10.00	115 U	138 22.00	161 7.00	184 U	207 10.00	231 U

232 11.00	254 12.00	276 12.00	299 22.00	321 7.00	343 6.00	364 11.00	385 15.00	406 6.00	427 21.00
233 16.00	255 48.00	277 15.00	300 11.00	322 13.00	344 12.00	365 5.00	386 6.00	407 40.00	428 U
234 10.00	256 15.00	278 50.00	301 12.00	323 8.00	345 5.00	366 5.00	387 5.00	408 19.00	429 U
235 6.00	257 20.00	280 56.00	302 22.00	324 16.00	346 .. 155.00	367 6.00	388 15.00	409 30.00	430 U
236 10.00	258 20.00	281 58.00	303 21.00	325 19.00	347 20.00	368 32.00	389 10.00	410 30.00	431 U
237 6.00	259 6.00	282 26.00	304 21.00	326 13.00	348 5.00	369 U	390 15.00	411 5.00	432 21.00
238 10.00	260 57.00	283 44.00	305 21.00	327 15.00	349 90.00	370 U	391 12.00	412 U	433 6.00
239 6.00	261 11.00	284 11.00	306 21.00	328 U	350 30.00	371 12.00	392 8.00	413 U	434 6.00
240 6.00	262 11.00	285 8.00	307 6.00	329 15.00	351 11.00	372 6.00	393 15.00	414 5.00	435 8.00
241 6.00	263 U	286 7.00	308 10.00	330 U	352 11.00	373 13.00	394 12.00	415 6.00	436 10.00
242 5.00	264 11.00	287 8.00	309 13.00	331 5.00	353 11.00	374 15.00	395 10.00	416 21.00	437 10.00
243 3.00	265 67.00	288 21.00	310 20.00	332 U	354 11.00	375 U	396 8.00	417 8.00	438 10.00
244 11.00	266 48.00	289 9.00	311 50.00	333 12.00	355 20.00	376 U	397 7.00	418 15.00	439 11.00
245 10.00	267 11.00	290 16.00	312 16.00	334 40.00	356 10.00	377 10.00	398 15.00	419 21.00	440 10.00
246 10.00	268 11.00	291 .. 325.00	313 10.00	335 U	357 5.00	378 U	399 22.00	420 U	441 11.00
247 14.00	269 13.00	292 47.00	314 7.00	336 36.00	358 7.00	379 U	400 6.00	421 11.00	442 8.00
248 15.00	270 12.00	293 5.00	315 21.00	337 15.00	359 7.00	380 U	401 U	422 10.00	443 9.00
249 16.00	271 12.00	294 15.00	316 11.00	338 8.00	360 52.00	381 14.00	402 7.00	423 8.00	444 23.00
250 10.00	272 11.00	295 16.00	317 10.00	339 U	361 .. 160.00	382 13.00	403 9.00	424 9.00	445 62.00
251 11.00	273 17.00	296 5.00	318 7.00	340 U	362 U	383 6.00	404 6.00	425 10.00	446 32.00
252 8.00	274 12.00	297 6.00	319 21.00	341 6.00	363 U	384 11.00	405 U	426 10.00	447 34.00
253 13.00	275 12.00	298 35.00	320 18.00	342 5.00					

R155 misused as postage but not accepted



by Frederick Bimbler, ARA

This apparent misuse of an R155 by the family or friend of Miss Laura Drake, in Port Cibson, Mississippi, may be of interest to the readers of *The American Revenuer*. Mailed on

August 23, 1898, at 5 p.m., the letter arrived in Mont Eagle, Tennessee, August 23, 1898, at 10 a.m. Unfortunately for Miss Drake, someone spotted the revenue overprint and rated the letter 2¢ due.

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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.

Deng Xi-Gao 5344, 27 Jiaotong Road, Chuandu, Sichuan 610016, Peoples Republic of China, by William T. McDonald. China.

Jon Denney 5339, 13610 N Scottsdale Rd, #10-343, Scottsdale, AZ 85254, by Eric Jackson. Dealer, Overland Mail Sales.

Robert G Hystad 5345, 2217 YHellowstone Trail, Brooklyn Park, MN55444, by Richard Friedberg. Topicals-World Communications, Canada-Telephone & Telegraph, US-Telegraphs.

L Jansen 5346, Brasem 321, Ridderkirk 2986 HC, Netherlands, by H W M Hopman. Canada-Federal, United States, Netherlands.

H J Kokkelkoren 5347, Tulpstraat 14, Litgeest 1911 EX, Netherlands, by H W M Hopman. United States.

Donald L Lemon 5350, Box 261, Van Meter, IA 50261, by Kenneth Trettin. Canada-Wildlife Habitat, US-Hunting Permit, US-State: Fish & Game.

Guillermo Llosa 5340, 10500 SW 112th St, Miami, FL 33176, by Eric Jackson. Peru.

Iver M Nelson 5341, 416 Talcott Place, Parkridge, IL 60068, by Eric Jackson. US-Scott Listed, US-Documentary, US-Stock Transfer, US-Wines, US-Silver Tax.

George F Parrott, III 5342, 34 King St, Agawam, MA 01001, by H J W Daugherty. US-Scott Listed, US-Non-Scott Listed.

Alan Powers 5343, Box 539, New Windsor, MD 21776, by Secretary. Collector/dealer, Powers Services, P.S., Ltd.

Edward M Schmidt 5348, 2900 Smithson Dr, Forest Hill, MD 21050, by Dwight Dwornik. US-Scott Listed, US-Documentary, US-Documentary on Document, US-Proprietary, US-Future Delivery, US-Stock Transfer.

Edmund A Weisberger 5349, 135 Bridle Trail Court, Roswell, GA 30076, by Eric Jackson. US-Scott Listed.

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Vice President: Eric Jackson, Box 728, Leesport, PA 19533-0728. Phone 215-926-6200; e-mail: ejackson@epix.net

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Central Representatives: Kenneth Trettin and Martin Richardson

Western Representatives: Scott Troutman and Richard Riley

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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. Leshar, Sr., Box

1663 Easton, MD 21601

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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

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Mexico: Marcus Winter, Apartado Postal 696, Oaxaca, Oax. 68000, Mexico

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

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

Highest membership number assigned on this report is 5350.

New Members

Numbers 5324-5338

Application for Reinstatement

Robert E Olds 1272, Box 411431, Creve Coeur, MO 63141, by Eric Jackson. US-Occupied Territories, US-Possessions, US-Taxpays, US-Telegraphs, US-State.

Reinstated from Non-Payment of Dues List

1144 Larry D Adams
4253 Bruce Baryla
2195 Brian H Clague
2342 Harry Hagendorf
5207 James A Hall
5147 Suzanne L Haney
4087 Bernard A Hennig
5026 Lamont Johnson
5387 Paul W Johnson
3320 Victor Kreloff
3747 Ron Kwiatkowski
5091 Ed D Lovegren
5098 Carsten Mintert
3572 Fabrice Nathan

2566 Alvin J Ohlson
4732 Juhani V Olamo
525 Robert G Ramsey
4867 Frank Reischerl
3909 Kenneth X Robbins
2879 Cedric Roche
4663 Sam Segal
4718 Robert A Spira
4421 Russell White

Corrections to Non-Payment of Dues List

4844 George E Baumann (deceased)
5103 Paul Hempel, Jr (resigned)
519 William H Ittel (resigned)
5088 Lynn Malson (resigned)
5179 C Martin Raymer (resigned)
4425 David K Wallace (resigned)
1278 Richard C Witt (resigned)

Membership summary

Previous membership total 1249
Applications for membership 12
Application for reinstatement 1
Reinstated fro NPD list 23
Resigned (6)
Deceased (1)
Current membership total (5/7/96) 1285

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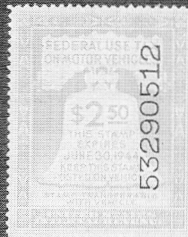
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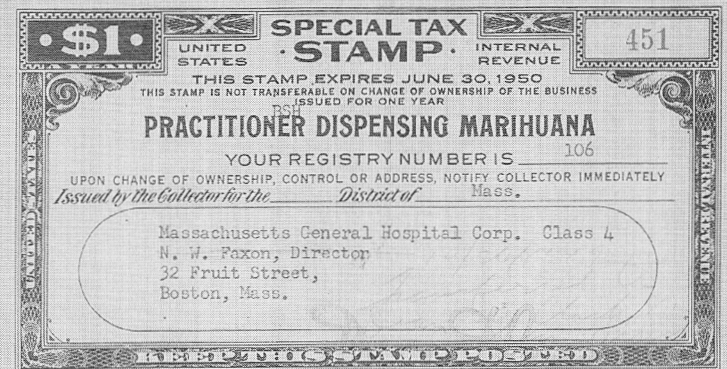
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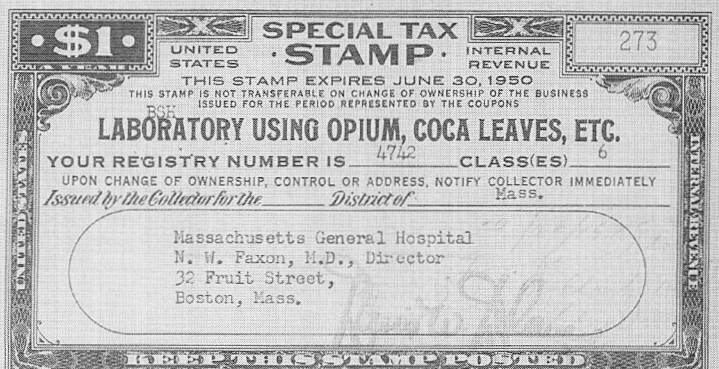


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Laboratory Using Opium, Coca Leaves, etc., JULY, 1949	Laboratory Using Opium, Coca Leaves, etc., AUG., 1949
Laboratory Using Opium, Coca Leaves, etc., SEPT., 1949	Laboratory Using Opium, Coca Leaves, etc., OCT., 1949
Laboratory Using Opium, Coca Leaves, etc., NOV., 1949	Laboratory Using Opium, Coca Leaves, etc., DEC., 1949
Laboratory Using Opium, Coca Leaves, etc., JAN., 1950	Laboratory Using Opium, Coca Leaves, etc., FEB., 1950
Laboratory Using Opium, Coca Leaves, etc., MAR., 1950	Laboratory Using Opium, Coca Leaves, etc., APR., 1950
Laboratory Using Opium, Coca Leaves, etc., MAY, 1950	Laboratory Using Opium, Coca Leaves, etc., JUNE, 1950



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

UNITED STATES - Scott Catalogue Numbers

1	O1-2, 4-9P4, F-VF couple with small stains	32.00
2	O29-34P4 VF	27.00
3	OFFICIAL PROOFS O39, 41-45P4, F-VF 24c with small stain	31.00
4	R1b F-VF PHOTO	35.00
5	R7a VF	12.50
6	R7c F	22.50
7	R9a VF	12.50
8	R13c photo, Auburn, NY, magenta h/s cancel, F	----
9	R40a F-VF	30.00
10	R41a F-VF PHOTO	45.00
11	R42a F-VF	15.00
12	R43a F PHOTO	140.00
13	R45a VF	17.50
14	R46a VF	10.00
15	R48a embossed cancel, VF	6.00
16	R52a F-VF PHOTO	47.50
17	R54a VF	12.00
18	R57a VF	24.00
19	R59a VF	12.00
20	R61a VF PHOTO	72.50
21	R62a VF	35.00
22	R67a VF	30.00
23	R69a F-VF	12.50
24	R75a F-VF light crease PHOTO	72.50
25	R78a VF	22.50
26	R86a VF PHOTO	100.00
27	R94a F PHOTO	85.00
28	R100c F-VF PHOTO	100.00
29	R101a VF light crease PHOTO	180.00
30	R102c F-VF crease PHOTO	575.00
31	DOCUMENTARY METER treasury building, VF staple holes PHOTO	----

BEER STAMPS - Scott Numbers followed by Priester Numbers in parentheses

32	REA5 (5D) F-VF PHOTO	50.00
33	REA22 (23A) F small thin	15.00
34	REA25a (27B) VF small faults PHOTO	50.00
35	REA25c* (27D) BSM, XF crease PHOTO	50.00
36	REA26 (26A) F small thins	35.00
37	REA79b (87B) F small tear	20.00
38	REA98 (110A) VF tack hole, internal tear	5.00
39	REA101 (113A) LLCM plate printers initials, F	25.00
40	RJA9 unused, no gum, full sheet of 100, F-VF	190.00
41	RJA15* F-VF PHOTO	50.00
42	RJA36* F-VF	5.00
43	RJA38* F-VF	20.00
44	RJA40* F	20.00
45	RJA42b, 43b, 46b, 51b pair, 52b, and 73b, F-VF	10.70
46	RJA50b VF	3.25
47	RJA62b VF	25.00
48	RJA64b VF PHOTO	45.00
49	RJA66b VF	15.00
50	RJA67b VF	10.00
51	RJA71c VF	4.00
52	RJA72c VF PHOTO	65.00
53	RJA74b F-VF	10.00
54	RK19a on document from Stavanger, Norway, faulty	50.00
55	RK23 used on document from Paris, France, stamp with straight edge, F-VF	65.00
56	RM2 sharp strike on 1756 land conveyance, F-VF few small document faults	450.00
57	RM9 mostly clear impression on the May 30, 1757 issue of The New-York Mercury, F-VF	2,000.00
58	RM12 sharp strike on a 1758 renunciation by the executors of a will, F document faults include tear affecting stamp	450.00
59	RM84 sharp strike on a 1799 promissory note, VF20.00	
60	RM85 sharp strike on a 1799 debt bond, VF	20.00
61	RM87 sharp strike on a 1798 penal bond, VF	20.00
62	RM110 sharp strike on 1799 promissory note, VF 10.00	
63	RM162 sharp strike on a part printed 1862 promissory note, F-VF	25.00
64	RM181 superb strike on 1800 promissory note VF17.50	
65	RM188 superb strike on a 1798 promissory note payable in limestone, VF	35.00

66	RM189 sharp strike on 1798 promissory note, VF 30.00	
67	RM266b sharp strike on an 1801 bill of exchange, fold through counter-stamp, VF	50.00
68	RM275a sharp strike on 1817 promissory note VF10.00	
69	RM275b sharp strike on an 1815 promissory note, fold affects stamp, VF	15.00
70	RM276b sharp strike on an 1816 promissory note executed in Brooklyn, fold affects stamps, VF	10.00
71	RM277a sharp strike on an 1816 Philadelphia promissory note, fold affects stamp, VF	10.00
72	RM277b sharp strike on an 1815 promissory note, fold affects stamp, VF	10.00
73	RM278b sharp strike on 1814 promissory note VF10.00	
74	RM279a sharp strike on an 1815 Philadelphia promissory note, VF	13.00
75	RM280a sharp strike on an 1817 Baltimore promissory note, VF	13.00
76	RM281a Sharp strike on an 1816 New York promissory note, fold affects stamp, VF	13.00
77	RM282a sharp strike on an 1815 Philadelphia promissory note, fold affects stamp, VF	27.50
78	RM282a sharp strike on an 1816 Philadelphia promissory note, fold affects stamp, VF	27.50
79	RM374 superb strike on a printed 1847 performance bond, VF	10.00
80	RM378 sharp strike on and 1849 performance bond for the Marine Hospital Physician for Baltimore, VF	17.50
81	RM558 sharp strike on an 1832 import certificate for tea, VF	20.00
82	RN-E7* St. Louis, MO. West St. Louis Savings Bank, Martin Kohrs check, green with gray safety, vignette of liberty, VF small sealed tear at far right	75.00
83	RN-G1 Helena, MT. Banking House of L. H. Hershfield & Brother first of exchange, ABNC engraved, vignette of justice, VF Castenholz CV	35.00
84	RN-G1 Middletown, DE. Citizens National Bank, Isaac Jones, Jr. check, black on light blue, F-VF Castenholz CV	12.00
85	RO26d block of four, VF stains	4.00
86	RO99c F PHOTO	17.50
87	RS202a F-VF small tear	12.50
88	RS220e F thin PHOTO	60.00
89	RU3a F thin spot PHOTO	40.00
90	RV2 unused, no gum, F	15.00
91	RV3 unused, no gum, F-VF	11.00
92	RV4 unused, no gum, VF	12.50
93	RV5 unused, no gum, F	12.50
94	RV7 unused, no gum, F-VF small faults	25.00
95	RV9 F-VF small faults	10.00
96	RV10 unused, no gum, F-VF	25.00
97	RV11 unused, no gum, F-VF	25.00
98	RV12 unused, no gum, F-VF	30.00
99	RV13 unused, no gum, VF	17.50
100	RV14 unused, no gum, VF	17.50
101	RV15 unused, no gum, F-VF	17.50
102	RV16 unused, no gum, F	17.50
103	RV17 unused, no gum, F	15.00
104	RV17 F-VF	17.50
105	RV22 unused, no gum, VF	45.00
106	RV24 unused, no gum, VF PHOTO	60.00
107	RV26 unused, no gum, F-VF	30.00
108	RV27 unused, no gum, F-VF	30.00
109	RV33 unused, no gum, F-VF	35.00
110	RV34 unused, no gum, VF thin spots	30.00
111	RV35 unused, no gum, VF	30.00
112	RV36 unused, no gum, F-VF	25.00
113	RV37 unused, no gum, F-VF	22.50
114	RV38 unused, no gum, F-VF	22.50
115	RV39 unused, no gum, F-VF	22.50
116	RV40 unused, no gum, VF	17.50
117	RV41 unused, no gum, F-VF	15.00
118	RV43 unused, no gum, F-VF	35.00
119	RV44 F-VF small faults	15.00
120	RV45 unused, no gum, F-VF	30.00
121	RV46 unused, no gum, VF	25.00
122	RV47 unused, no gum, VF	20.00
123	RV48 unused, no gum, F-VF	22.50
124	RV49 unused, no gum, F-VF	22.50

125	RV50 VF	7.50
126	RV51 unused, no gum, VF	14.00
127	RV52 unused, no gum, VF	14.00
128	RV53 unused, no gum, VF	10.00
129	RW7 VF	30.00
130	RW15 F-VF	12.50
131	RW40* plate # block of four, VF	95.00
132	RW41* VF	20.00
133	RW41* plate # block of four, VF	85.00
134	RW42* F-VF	15.00
135	RW42* plate # block of four, VF	65.00
136	RW43* VF	13.50
137	RW43* plate # block of four, VF couple short perfs on one stamp	57.50
138	RW44* VF	15.00
139	RW44* plate # block of four, VF	65.00
140	RW45* VF	12.50
141	RW45* plate # block of four, VF	55.00
142	RW46* VF	12.50
143	RW46* plate # block of four, VF	55.00
144	RW47* VF	12.50
145	RW47* plate # block of four, VF	55.00
146	RW48* VF	12.50
147	RW48* plate # block of four, VF	55.00
148	RW49* F-VF	12.50
149	RW49* plate # block of four, VF	55.00
150	SPECIAL TAX STAMPS Retail Liquor Dealer, 1895 \$25, F faults	----
151	-1905 \$25, VF small faults	----
152	-1907 \$25, VF	----
153	-1908 \$25, VF	----
154	-1914 \$25, F-VF small faults	----
155	Retail Dealer in Oleomargarine, 1905 \$6, F-VF small faults (Litchfield #204)	45.00
156	Practitioner Dispensing Opium, Etc., 1922 \$3, VF	----
157	-1932 \$1, VF tack hole	----
158	Practitioner Dispensing Opium, Coca Leaves, Etc., 1937 \$1, VF small tear	----
159	-1950 \$1, VF staple holes	----
160	Laboratory Using Opium, Coca Leaves, Etc., 1950 \$1, used with twelve coupons, VF staple holes PHOTO	----
161	Practitioner Dispensing Marihuana, 1950 \$1, VF staple holes PHOTO	----
162	Dealer in Manufactured Tobacco, 1876 \$5, F small faults	----
163	-1877 \$5, F small faults	----
164	-1878 \$5, F small faults	----
165	Dealer in Tobacco, 1914 \$4.80, VF small stain	----
166	NEW YORK Stock Transfer Meter, yellow safety paper, VF staple holes PHOTO	----
167	as above, pink safety paper, VF staple holes	----
168	OHIO Sales Tax Stamps collection starting with 18 blocks of twelve of the Reserve Litho. proofs/printers waste with double impressions, missing values, offsets, printed on both sides, on magazine pages, etc., also about 300 mint pairs and used singles with various errors, missing numbers, etc.; includes representation from all printers, generally F-VF with some faults	----

SOUVENIR CARDS - Scott Catalogue Numbers

169	4, 1971 ANA Convention, VF	3.50
170	29, Compex 1973, VF	3.00
171	41, Napex '75, VF	5.00
172	43, International Women's Year, 1975, VF	20.00
173	67, NapeX 80, VF	10.00
174	68, ASDA Stamp Festival 1980, VF	12.00
175	70, Stamp Expo '81 South, VF	14.50
176	79, Espamer '82, \$4 Columbian, VF	27.50
177	Numismatic Cards 1, 1969 ANA Convention, VF	55.00
178	3, 1970 ANA Convention, VF	75.00
179	5, 1972 ANA Convention, VF	3.25
180	6, 1973 ANA Convention, VF	6.50
181	7, 1974 ANA Convention, VF	9.00
182	8, 1975 ANA Convention, VF	9.00
183	9, 1976 ANA Convention, VF	7.00
184	10, 1977 ANA Convention, VF	3.00
185	11, 1978 Paper Money Show, VF	4.25
186	12, 1980 ANA Convention, VF	17.00
187	13, 1980 Paper Money Show, VF	12.00
188	14, 1981 Paper Money Show, VF	15.00
189	15, 1981 ANA Convention, VF	10.00
190	16, 1982 Paper Money Show, VF	11.00
191	17, 1982 ANA Convention, VF	12.00
192	18, 1983 FUN Show, VF	19.00
193	BRAZIL accumulation of 181 federal issues starting with the 1869 issue, F	40.00
194	-Cigarette stamps, accumulation of 113, about 90 different, from old cruzeiro issues to Feb. 1996, F-VF	30.00
195	-Early Deposito stamps, value to 200\$000, accumulation of 115 stamps, F-VF	----
196	-as above, accumulation of 110 stamps, F-VF	10.00
197	-State issues, lot of 125 mostly different, from Bahia to Sergipe, includes some high values, F-VF45.00	
198	GERMANY Deutcher Reichstelegraph seal on 1927 telegram to New York expressing concern about increase in duty on auto parts, F edge faults	----

Member's Ads

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Cuban Revenue Stamps wanted. Still need more than 1,500 including variations. Can supply want list or will select from your list. Interested in buying large or small collections, or single stamps. Leonard Chusmir, 3 Grove Isle Dr. Apt. 1710, Miami, FL 33133. *1344*

Barber Match Company, 3¢ black, #RO19b. Much nicer than average copy, no creases, thins or scrapes. Small perf fault UL and 1/8 inch closed tear LR. Very fine appearance, no gum. \$40 postpaid, returnable any reason. Mint NH Ohio revenues of the 1930s, 20 different for \$5 postpaid. Phone (904) 448-6214. Dough Swisher, Box 52701, Jacksonville, FL 32201. *1345*

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For Sale. RB20-RB31 Proprietary Battleship Revenue Exhibit. Competitive at the WSP level. Wonderful basis for expansion to Grand Award level. Serious inquiries only. \$4500. Dr. Al Turner,

box 9125, Walled Lake, MI 48390-9125. 810-363-7364. *1347*

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. *1348*

1862-65 dated first issue perforated (c) revenues wanted, stamped or pen clear dates to buy or exchange, duplicates welcomed. Jim Sobery, 6617 Sienna Ct., Norcross, GA 30092. *1349*

For Sale: Chappell's listing of precanceled proprietary battleships. This is a photocopy of every one of his articles printed in *Weekly Philatelic Gossip* from 1936-1940, privately bound. Few pencil notations, otherwise excellent condition. \$35 postpaid. Paul Weidhaas, 7705 Lakeside Ave, Manhattan, KS 66502. *1350*

Wanted: Printed precancellations on first issue or RB1-RB19. Single stamp or entire collection. M. J. Morrissey, Box 441, Worthington, OH 43085. *1351*

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Estate of Elmore L. Vanderford **1913-1994**

The heirs of E.L. Vanderford have commissioned Sam Houston Duck Company to sell Van's massive collection of state revenue fish and game stamps at Public Auction, *without reserve*. The first auction will be held Saturday, September 21, 1996 in Houston, Texas, in conjunction with HOUPEX 96 Stamp Show and Exhibition. The second auction will be held approximately 2-4 months later.

Van collected stamps for over 70 years and his collection is regarded as one of the most complete in existence. The first sale will include the federal and state hunting and fishing stamps through the middle of the alphabet. The sale of this collection is certainly a rare opportunity for all collectors.

Catalog Gratis **1-800-231-5926**

(Please ask for the Vanderford Auction Catalog)

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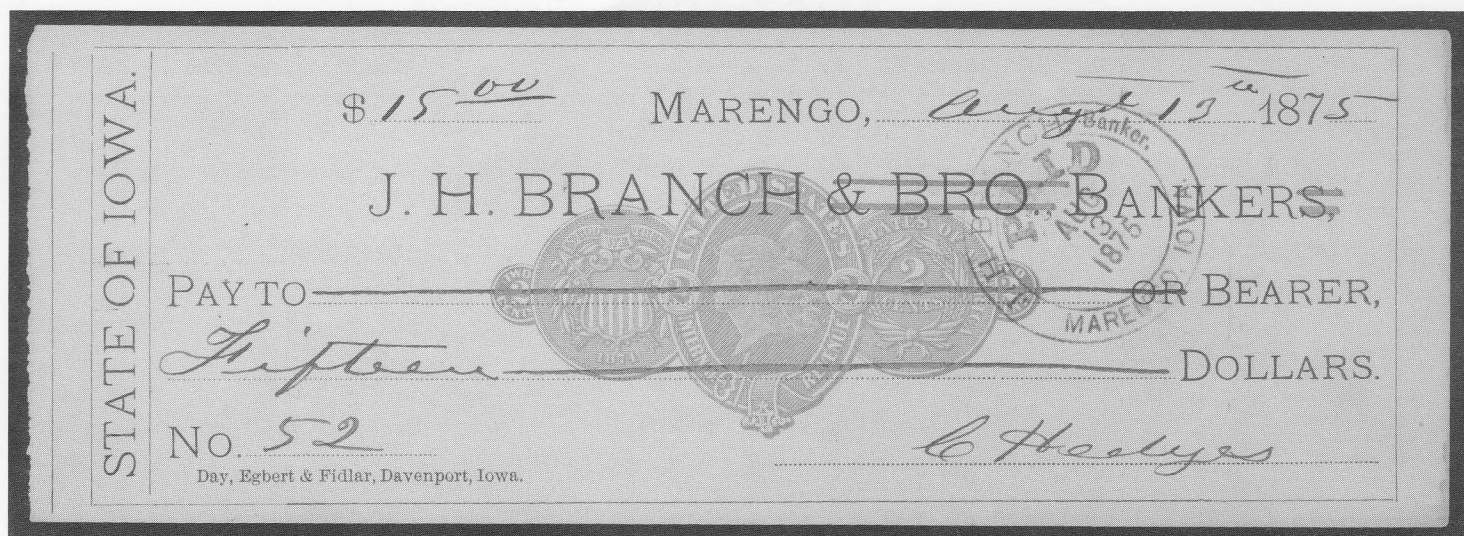
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