

The American Revenuer

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Butler & Carpenter began delivering stamped revenue paper June 30, 1866.

More about these stamps, inside, page 170.



◆ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

JUNE 1996

Volume 50, Number 6 Whole Number 486

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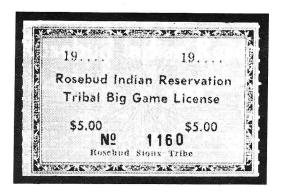
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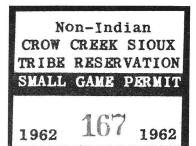
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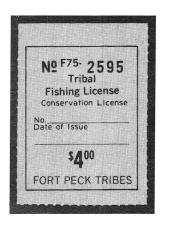
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NOTICE

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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Published in the early 1970's by E.L. Vanderford, this book is one of the greatest reference works on hunting and fishing stamps.

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President's Letter

Ronald E. Lesher, ARA President

The primary news this month is our recently concluded meeting at NAPEX. The revenue exhibits were as strong and diverse as we have ever seen at a national exhibition. The show medals earned were as follows: Gold

- California's Gold Rush Revenues, a Fiscal History, Michael Mahler
- 19th Century Playing Cards Revenues, Edward Tricomi
- Hawaiian Revenues, Richard Malmgren
- U.S. Taxed Photographs, 1864-66, Bruce Baryla

Vermeil

- Fiscal Stamps of the Philippine Islands, 1898-1946 (American Dominion), Warren D. Fiscality
- Classic Mexican Revenue Stamps, George Kramer
- Postal Use of Fiscals in Latin America, Suzanne L. Haney
- Swedish Charta Sigilata and Revenue Stamps, Gunnar Joos
- East African Revenue Stamps, Regis Hoffman
- The First Federal Issue and its Uses, 4¢ to \$1. Henry Fisher

Silver

Electrical Inspection and Telephone Franking Stamps of Saskatchewan, Canada, Gary McLean

Silver-Bronze

The Taxed what!, Arthur J. Mongan

Ten of the 12 revenue exhibits received a vermeil or gold, good enough to qualify them to exhibit at the international level. Those who were awarded the show gold or vermeil also received an ARA gold medal and those

...it would appear that foreign revenues are coming of age in our national shows.

who were awarded a show silver or silverbronze also received an ARA silver medal. These handsome medals, only awarded at the ARA annual convention, are the envy of all the specialty groups.

The ARA Grand Award winner was California's Gold Rush Revenues, a Fiscal History, the superb exhibit of Michael Mahler, which also received the APS Award for Research. Ed Tricomi's 19th Century Playing Cards Revenues garnered the APS Award of Excellence for pre-1900 and Bruce Baryla's U.S. Taxed Photographs, 1864-66 received the AAPE Creativity Award. An excellent showing for our members.

If NAPEX is any indication, it would ap-Letter/ page 174

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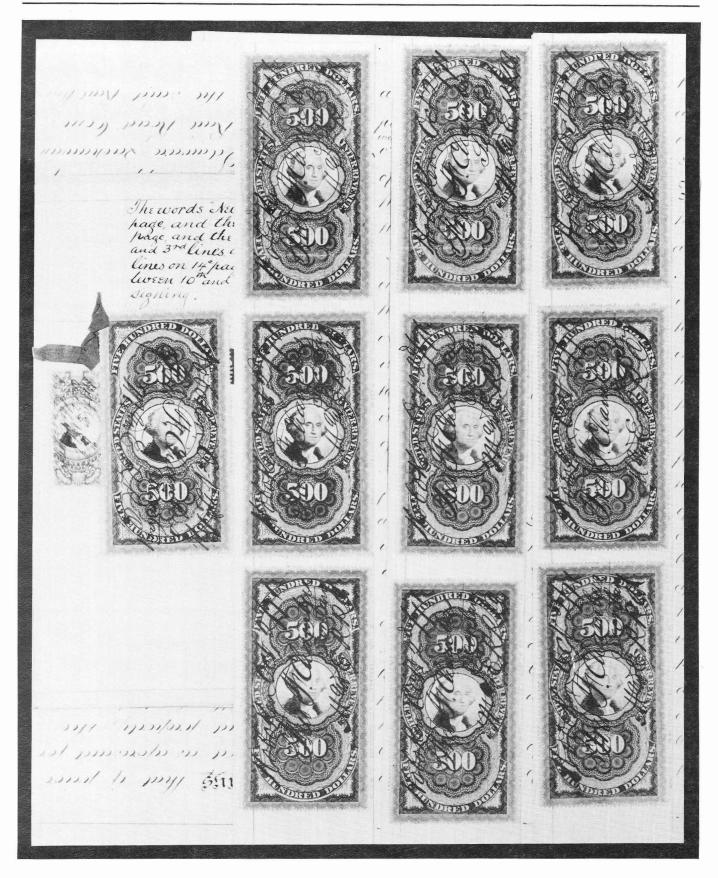
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 $\textbf{Figure 1.} \ \textit{Four overlapping pages of the $5,000,000 Morris \& Essex Rail Road's mortgage of 1871.}$

The legendary Persian Rug revisited

by Bill J. Castenholz, ARA

It has been about two and a half years now since Castenholz and Sons published Tom Kingsley's *The Legendary Persian Rug and the Other High-Value Civil War Revenue Stamps*. In that time two new "rugs" have surfaced which were not listed in the book's census. One appeared in a Robert A. Siegel Auction last year and one was offered in a Lowell S. Newman Sale recently. They are listed here as additions to Chapter 10, the "Persian Rug Census" identified as 27-5 and 30-1.

Thanks to the kindness of Eric Jackson, we can publish three more rugs which were known to exist but were unaccounted for in auction records or known collections. From photographs which Mr. Jackson supplied, we now can identify the three missing stamps from the Morris and Essex group of 10 from the \$5,000,000 mortgage of October 2, 1871. They are listed here as additions to the census as 14-8, 14-9 & 14-10.

We now know a bit more about that document. Previously, it was thought that each of 10 pages were stamped with one stamp per page. That was not the case. From Figure 1, a photograph showing four of the pages, it can be seen that on three of them three rugs were placed one above the other in a vertical column along the left hand edge. The fourth page bearing stamps has a rug placed sideways below the signatures along with a Second Issue 25 cent stamp. That page is identified with a 9 at the top center.

It can be seen in Figure 1 that the multipage document has been folded horizontally several times. That shows most clearly in the top row of stamps. Apparently the single "rug" on page 9 is not creased, as it was placed sideways below the lower fold.

Quoted below is a section of the Hugh C. Barr catalog for his 118th sale, dated March 17 to 19, 1949:

The following ten lots comprise what is undoubtedly the rarest and most spectacular

item in United States Revenue stamps ever discovered, consisting of no less than ten copies of the extremely rare and beautiful \$500 Black, Green and Red stamp of the Second Issue, of 1871, all used together on one document. Single copies of this stamp turn up only on rare occasions and have always been looked upon as the rarest and most desirable of all the normal Revenues. Yet here are ten copies used at one time, something undreamed of by the most enthusiastic collector until the recent discovery of this document. Only 204 of these stamps were ever issued and these ten were used on October 3, 1871, the First Day of Issue. The stamps were mounted in three vertical rows of three and one singly on four different pages of the document, but in order to check the condition of the stamps carefully we have removed all but one so that both front and back can be examined. They are numbered, however, so that they can be replaced on the original document should the buyer so desire. The document with all the stamps is such a remarkable showpiece that it would be the cynosure of all eyes in any philatelic Exhibition and it should really be preserved in its entirety if a buyer who appreciates the value of such an item can be found. To satisfy all prospective bidders, who might want either a single or any group of the lot, the ten stamps will first be offered singly and then as one lot to be knocked down to the highest bidder provided such bid is higher than the total of the top bids on the single lots.

285 O 1871, Second Issue, \$500 Black, Green & Red, #R133, well centered, light ms. canc. faintest trace of horizontal crease, invisible on face, brilliant fresh copy, fine and handsome 1250.00

286 O — \$500 #R133, centered to bottom, perfs. barely cutting the "zigzag" outer frame line, horizontal crease, almost unnoticeable on face, light ms. canc. brilliant fresh copy, quite fine and handsome 1250.00

287 O — \$500 #R133, centered to left and bottom, perfs. well clear at left and barely cutting the "zig-zag"



14-8: MS canceled Hoboken Oct 2/71, Fred F. Chambers, Secretary, M and ERR Co. Horizontal crease. (From a photograph of the original document.)



14-9: MS canceled as 14-8. (From a photograph of the original document.)

outer frame line at bottom, ms. canc. faint trace of horizontal crease, barely visible on face, brilliant fresh copy, quite fine

288 ○ — — \$500 #R133, well centered, light ms. canc. faint trace of horizontal crease, barely visible on face, brilliant fresh copy, fine and handsome 1250.00

289 ○ — — \$500 #R133, centered a trifle to left and top, perfs. well clear at left and barely touching the "zig-zag" outer frame line at top, light ms. canc. faint horizontal crease, barely visible on face, brilliant fresh copy, quite fine and handsome 1250.00

290 O - - \$500 #R133, centered slightly to bottom. perfs. just touching the "zig-zag" outer frame line, ms. canc. faint horizontal crease, barely visible on face, brilliant fresh copy, quite fine and handsome 1250.00

291 ○ — — \$500 #R133, well centered, ms. canc. faint horizontal crease, barely visible on face, brilliant fresh copy, fine and handsome 1250.00

292 ○ — \$500 #R133, almost perfectly

centered, ms. canc. faint trace of horizontal crease, barely visible on face, brilliant fresh copy, fine and handsome

293 ○ — — \$500 #R133, centered a trifle to bottom, perfs. just touching the "zig-zag" outer frame line, light ms. canc. brilliant fresh copy, fine and 1250.00 handsome

294 ○ — — \$500 #R133, well centered, light ms. canc. brilliant fresh copy, used on the last page of the original document, with seal and ribbons, very fine and handsome. A beautiful Showpiece 1250.00

Abid for the combined lots was not successful and the 10 stamps were sold individually.

On the front flyleaf of the "Rug Book" it was stated that 77 different specimens have been tracked down. That statement is not technically correct, as one of the rugs appears twice: before it was altered and after the recent alteration of a large X across the face and several perforation repairs. Adding the two new rugs and the three stamps from the Morris and Essex Rail Road



14-10: MS canceled as 14-8. (From a photograph of the original document.)



27-5: Herringbone and smudged handstamped cancels. Pinholes. (R.A. Siegel, 5/20/1994, lot 1619.)

we can now account for 81 of the original 210 stamps, a survival rate of over 38%.

Some provenances of several of the listed \$500 stamps can be added:

3-6: R.A. Siegel, 3/31/1976, lot 270.

4-2: R.A. Siegel, 3/25/1975, lot 223.

6-3: M. Aldrich, 4/7-8/1995, lot 1290.

6-4: M. Aldrich, 4/7-8/1995, lot 1289.

14-5: M. Aldrich, 3/16/1996, lot 1281.

15-4: Richard Wolffers, 9/4-6/1985, lot 1137.

26-2: M. Aldrich, 3/16/1996, lot 1280.

26-3: M. Aldrich, 11/12/1993, lot 557; M. Aldrich, 3/16/1996, lot 1279.

28-6: D.F. Kelleher, 3/15-16/1994, lot 1502.

Nothing further has been reported regarding the "Pennsylvania and/or West Virginia mining leases" supposed hoard.

Hopefully, we have not exhausted the remaining unreported pieces.

30-1: MS canceled USRRCo, July 1, 1871. Shallow thin in upper left corner, horizontal crease at upper right. (Lowell S. Newman, 7/6-7/1995, lot 654.)



Butler and Carpenter's five month trek to the delivery of imprinted stamps

by Ben Czech

Introduction

One of the most significance letters in the early history of stamped paper was written by Commissioner of Internal Revenue, E.A. Rollins, to B. Maverick and John Kennard, who represented a committee of printers and stationers in New York City who had complained about the competitive advantage of American Phototype Company. The letter of January 19, 1866, is quoted in its entirety by Mahler (1988, page 173). For our purposes it is sufficient to look at an excerpt:

"A contract was yesterday concluded between myself and Messrs. Butler & Carpenter of Philadelphia for printing not only the Adhesive Stamps, but for imprinting Revenue Stamps upon various instruments, such as are usually furnished by stationers.

"I have caused notice to be given today to the American Phototype Company rescinding the contract with them for stamping printed instruments..."

In "Pay to the Order of...9" (*The American Revenuer*, 1991 May; 45:102-103) this letter was mentioned as signaling the entry of Butler and Carpenter into the field of stamp imprinting.

The Butler & Carpenter correspondence

Now that the Butler & Carpenter correspondence has become available (copies of the transcriptions done by Morton Dean Joyce reside in the libraries of the Collector's

Club of New York and the National Philatelic Collection), the date of the first delivery of stamped paper can be determined and the slow and winding path to that delivery can be described. Two letters written on January 29, 1866, show us how Butler and Carpenter wished to proceed.

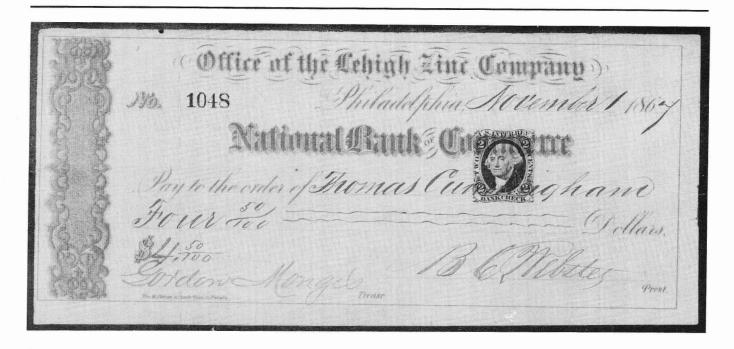
"Philada. Jany 29, 1866 "Hon. E.A. Rollins "Commissioner of Internal Revenue "Washington, D.C.

Sir.

"It is stipulated in the existing contract that designs for stamping instruments (Schedule B) shall be submitted for your approval; and in relation thereto we submit respectfully the following considerations:

"After mature reflection we propose to furnish stamps for documents etc. from engraved steel dies, and not from mere electrotype or surface printing as has been the case heretofore. Despite the much greater expense of such engraving and printing, we are induced to employ this method from the important fact that such stamps afford infinitely better security to the Government against counterfeiting, and possess a finish, beauty and delicacy unattainable by any other process.

"We submit also that the stamps already engraved and printed by us are very superior, and have every guarantee of excellence and protection which the art can impart. Therefore, we suggest respectfully that with such modification (as an engraved frame-



work) these beautiful designs should, with the greatest propriety, be adopted and used on stamped instruments; and for the following reasons, viz:

"1st Plates therefrom for imprinting instruments can be prepared at once and the system put in immediate operation, thus facilitating greatly the needs and wishes of the Bureau and public.

"2nd These stamps possess every advantage of surety and security which any new designs could possibly attain.

"3rd Simplicity and uniformity in the whole stamp system will be obtained by the extended use of designs already familiar to the public; and the confusion, likely to arise where different stamps are used for precisely the same purposes, can but tend to encourage the opportunities for issuing fraudulent dies.

"4th We can imprint on every paper its appropriate denominational and titular stamp: for we possess the original dies characterizing every istrument in Schedule B, with, perhaps, the sole exception of 'receipts' which could be readily prepared.

"On the other hand, if new designs for the various instruments are required, it will exhaust at least four months to get the dies ready, and six months before any important number of instruments can be properly stamped. Certainly no good purpose is subserved by this protracted and yet unavoidable delay.

"If, for a distinction, you deem it best they should be printed in different colors from the adhesive stamps, this can, of course, be readily done. "We submit herewith impressions of the two cent 'bank check' stamp, prepared for imprinting papers, checks & dfts, in various tints. If they meet with your approval be kind enough to designate the hue you prefer, or, perhaps, approving the design, you may permit parties to have it printed in any favorite color which they desire. We think the light, pale blue makes a very beautiful and yet sufficiently distinctive impression.

"Already have we had several communications from parties in relation to stamping check books, but we cannot intelligently reply thereto until duly apprised of your ultimate endorsement of our propositions.

"Will stamped paper, checks for instance, require the usual cancellation of date, initials etc.? Or, if the stamp be imprinted in the body of the dft or check, as per sample enclosed, necessitating the writing across thereof of the name of the Drawer or amount drawn, will it not be sufficiently canceled - especially as in this position the receiving teller of the bank, or payer of the check, will cut through the stamp also in filing it away?

"Very earnestly begging your kind consideration and action upon these important matters, we have the honor to remain

"Very Resptfly Yr Obt Servts "Butler & Carpenter"

The second letter was to B. Maverick, the secretary of the group of printers and stationers in New York, whose complaint precipitated the cancellation of the contract with the American Phototype Company and the

RN-I1. After five months
Butler and
Carpenter
were finally
given approval
to imprint
their first
issue bank
check design
on checks.

initiation of the contract for stamped paper with Butler & Carpenter.

"Philada. Jany 29, 1866

"B. Maverick, Esq.

"Secretary

"Sir:

"Your favor of the 26th inst. is duly at hand and commands our earnest attention.

"We have the honor to state that we will furnish stamps printed from steel engraved plates, and not from mere electrotype or surface printing as heretofore.

"We propose to charge two cents per sheet, or four cents for double sheet printing, say, twelve stamps (six to the single sheet). Thus one hundred single sheets, having thereon six hundred checks and stamps, will cost two dollars (\$2).

"We will make a reduction of five per centum for cash on orders calling for ten reams and upwards of double cap paper. As the check stamps will be printed from the steel plates you will understand that the difficulty of registering is important and, therefore, we do not well see how blank paper can well be stamped, so as to afford the proper facilities for after printing. In relation to this matter it is essential to the proper imprinting of stamps that checks be printed uniform in size and preserve the same proportionate distances, one from the other, on the sheet. Should the variation of width etc. be material you will at once see that a new steel plate becomes necessary to meet every such exigency. The cost would render printed instruments too expensive entirely for general adoption or use. We are glad to observe that the 'Lithographers, Stationers & Printers of New York' have associated themselves with regard to the proper consideration and adoption of printed stamp papers, as uniform action can thus be attained and system inaugurated, with respect to the size etc. of stamped instruments, which will not only facilitate their issue, but render it possible for us to furnish them at much more favorable rates than would otherwise be done. Therefore we invite your serious consideration of this point.

"We propose to stamp the check either as indicated on sample marked No 1, or, if allowable, on sample No 2. The great difficulties of registry are thus best overcome; and, if the Internal Revenue Bureau will consider the necessary writing across of the stamp on sample No 2 as sufficient cancellation, we presume the public will be better pleased thus to be spared the otherwise necessary inscription of initials, date etc., as

the adhesive stamps demand. Moreover, the receiving teller of the bank will also cut through the stamp in sample No 2 when putting the paid check on file. The stamp is to be printed in delicate light tint so as not to confuse the story written across it.

"The stamp design will be, as we understand, of the character and size of the present two cent adhesive stamp; and we have forwarded specimens in color to the Hon'e Commissioner E.A. Rollins. In a day or two you will be definitely informed on this point.

"You do not have to send the checks and other instruments to Washington to be forwarded to us. You send the money, in Greenbacks, Asst. Treasurer or Depository's (U.S.) Certificates for the amount needed to Washington, Revenue Bureau, asking for what stamps (on instruments) you desire, and the order will then and there be made on us for fulfilling. You forward to us the instruments for stamping, and they are returned to you direct from us: we filling the order and handing the packages to the Government Agent who sends them at once to their address.

"Within a few days, on approval of the Commissioner of our submitted propositions, we will be able to imprint upwards of (70,000) seventy thousand check stamps per diem. We can readily increase this production should it be necessary; but we believe the demand will not equal this for some time. You can, however, judge of this better than ourselves perhaps. The demand for 2 ct adhesive stamps is about one hundred and twenty millions per annum; but this embraces 'receipts' also and is, of course, greatly in excess of any consumption of imprinted paper which must necessarily command a greater outlay on the part of the purchaser.

"We would be pleased to hear from you further in relation to this subject. We are anxious to facilitate the wishes of your business fraternity in all matter relating to our province of stamp manufacturers; and have the honor to remain

"Very Resptfly Yrs "Butler & Carpenter"

Butler & Carpenter's proposed imprinting charge of two cents per impression is double that of what the American Phototype Company had been charging. In spite of Butler & Carpenter's expectation that they would be authorized to proceed almost at once, approval had not yet been received as of February 13. By that date the matter of the

cancellation of the American Phototype Company's contract for imprinting had changed. Butler & Carpenter wrote to B. Maverick again:

"Philada. Feby 13, 1866

"B Maverick Esq

"Secretary

"Dear Sir:

"We have the honor to acknowledge receipt of your recent favor.

"We must candidly confess that your letter somewhat surprised us, but subsequent information from Washington corroborates the intelligence of a suspension of the abrogation of the contract of the American Phototype Co. Our contract requires us, however, to furnish all the revenue stamps adhesive or imprinted on checks, instruments, etc., and to have on hand, with all convenient dispatch, three months' supply thereof. Yet we have not yet had a decision from the Commissioner with regard to the size or design of the stamp to be imprinted on documents; and learn, at the same time, that the contract with the Phototype Co for this species of printed stamp is being preserved!

"It is but truth to say that in this decidedly 'blind' condition of affairs we are unable to give you information on the points* except to state that by contract we are bound to furnish what somebody else is now forwarding with the approval of the Bureau. Whether at the extinction of thirty days of grace the contract with the Phototype Co. will be rescinded is* we cannot say. The Commissioner has informed us, however, that he will decide on the model of our stamp for imprinting checks etc. by the middle of this week: having settled this point, it will still remain to be* whether we are to get up papers at once. As we are under bonds to fulfill our obligations, and yet are not free thus far to commence discharging them, you will confess either horn of the dilemma to be certainly curious if not annoying.

"At any rate, when informed what and when we are to start anything in this matter, we will duly advise you. At present, we imagine, with due deference, that the Bureau, the Phototype Co, yourselves and ourselves are equally mystified and uncertain.

"Very Resptfly Yrs "Butler & Carpenter"

The two cent imprinting total reported for

the American Phototype Company for January, 1866, was 262,500. Indeed, there was a drop to 105,000 in February, perhaps because of this matter that the Commissioner of Internal Revenue had canceled their contract. However, whether there was a actual stoppage of imprinting at the American Phototype Company cannot be determined with the information at hand. The February two cent imprint total matches exactly the figures for December, 1865. The January figures may merely reflect a rush of orders for the new year.

Another two weeks passed. On February 27, Butler & Carpenter wrote to the cashier of the Thames National Bank of Norwich, Connecticut, stating that the Bureau of Internal Revenue had still not instructed them about either the design to be used or the character of the work that would govern their imprinting of instruments. Butler and Carpenter were not prepared to answer any of the bank's questions regarding imprinting of checks. It is apparent that the wheels of government were moving slowly. Given that the American Phototype Company was filling its orders for imprinted stamps, it would appear that the previous urgency had abated, at least from the perspective of the government.

On April 18, Butler & Carpenter wrote to Root, Anthony & Company, a known check printer. In the intervening six weeks, some progress has been made, but the words sound a bit tentative:

"We will print 2¢ revenue stamps from steel at three cents per sheet printing six stamps to the sheet or four cents for the double sheet of twelve stamps. Thus a check book of 100 subjects (six stamps to each sheet) would cost two dollars extra for printing the stamps thereon.

"The stamp as far as we learn is to be the regular 2 ct government stamp. We enclose a proof."

The proposed price for imprinting a single sheet (of up to 6 stamps) has now risen to three cents, three times the price charged by the American Phototype Company. How many customers would Butler & Carpenter get under these rates?

Another three weeks passed. By May 8, Butler & Carpenter wrote to W.S. Huntington, the cashier of an unidentified bank, with some definitive information and the wording

^{*&}quot; these words faded" — the transcriber

is no longer tentative:

"No special revenue stamps for general purposes have been authorized by the Revenue Bureau; but it is proposed that a general two cent stamp be imprinted on checks, etc., calling for that denomination.

"We enclose herewith an impression of the stamp intended to be imprinted on checks, etc. We are directed by the Commissioner to print in a light buff or yellow.

"Our charge for imprinting your dfts (2 to the sheet) will be two cents per sheet. It will be necessary to prepare a plate specially for the purpose as registering is required; and for the plate we must ask \$20."

There are a number of interesting items in this letter. First, we learn that, although the Bureau has not yet approved the general design, there will not be a special design. Butler & Carpenter have proposed the same design as the adhesive stamp. While this had not received the definitive approval that had been sought, the Commissioner had apparently specified the color. The words "light buff or yellow" must be understood that this is the same color in which the contemporary two cent adhesive stamps were being printed. In the language of the 1995 Scott U.S. Specialized Catalog this color is orange. Second, the proposed price of imprinting a single sheet has returned to two cents.

One other issue surfaces in the correspondence, quite unrelated to Butler & Carpenter's relationship with the Bureau of Internal Revenue. And that is the matter of cost for printing from engraved steel plates. As we have just seen in the letter of May 8, if a bank or stationer wanted their checks in a different format or number than fitted the plate which Butler and Carpenter had at hand, there would be an additional charge to prepare a new plate. From the previous quoted letters, it was apparent that Butler and Carpenter were prepared to imprint stamps in the most economical format, six

stamps per impression or double that number on double wide paper. The May 8 response was to a bank that wished to have two stamps per impression. The bank, in this case, would have to pay dearly (including a \$20 charge for producing a plate in their format) if they chose to have Butler & Carpenter do their imprinting.

It would be another seven weeks, June 30, 1866, until Butler & Carpenter made their first two deliveries of imprinted checks to the Philadelphia National Bank and the Pennsylvania Rail Road. Viewing the situation from the Butler & Carpenter correspondence, the Bureau of Internal Revenue seems exceedingly slow in granting its approval. The first date of a requisition approved by Internal Revenue was June 9. However, it still took 18 days to imprint the checks and make the first delivery; perhaps the reasons for the long delay in the first deliveries did not rest entirely with the government bureaucracy.

Conclusions

In January 1866 Butler & Carpenter were eager and ready to start imprinting checks and other instruments. It is not easy to understand from only one side of the correspondence why the Bureau of Internal Revenue took so long to approve a design and color for imprinting, especially in the light that what was eventually approved was Butler & Carpenter's design for the adhesive stamps in the issued color (orange). Yet when approval was finally granted, it still took more than two weeks for Butler & Carpenter to imprint the checks and make its first delivery.

References

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

Letter: exhibition foreign revenues on upturn in U.S. / from page 165

pear that foreign revenues are coming of age in our national shows. Gunnar Joos' fine exhibit of Swedish charta sigillata and adhesive documentary stamps had its first showing in this country. Warren (with homage to pioneer cataloger Arnold Warren) D. Fiscality's showing of the American period of Philippines was very comprehensive and broadly conceived. Regis Hoffman's East Africa exhibit showed the expansion of his ongoing research interests, published both in The American Revenuer and The Revenue Journal of Great Britain. Suzanne L. Haney's postal use of fiscals in Latin America is an exhibit that can be appreciated by the postal historian and the revenuer alike. Last, but not least among the foreign revenue exhibits was George Kramer's exhibit of classic Mexican revenues, a marvelous sampling of this very broad area, which is seldom seen except when the Elmhurst Stamp Club is convening at a show.

From all who attended the Friday night ARA dinner I heard rave reviews for the fine food and outstanding fellowship. I met several ARA members for the first time. As a result I have written to two members in search of material for one of my newer collecting interests.

The show was simply too brief for me. I was occupied as part of the judging panel most of Friday, attended several of our speakers' presentations and continued my review of exhibits in preparation for the judges' critique on Saturday. While I did get to search for a few additions to my collection on Sunday, I did not get around to all the dealers. but I look forward to next year's convention when I hope to meet more of you.

Collector's and Exhibitor's Forum

To the Editor...

On Ron Lesher's piece in the April issue of *The American Revenuer* on what to do if you find misidentified stamps. I personally always tell the guy. I find 90% of the time it is an honest mistake where the guy was just not that familiar with revenues and misread the catalog. Once in a while the dealer shows

me that I am wrong and I learn something. And every so often you will hit a guy who pulls the item back and when you see him next time, there it is back in his book misidentified. In that case you learn he is a crook, which is worth knowing.

Scott Troutman

Cal-Rev at Westpex

Twenty-two revenuers gathered at the Cathedral Hill Hotel on April 28 during Westpex. A program about Haitian revenues was presented by Bud Selelrs. He told about the difficulty of acquisition and acquiring knowledge about the stamps. There has been virtually nothing written on the subject. Many of the items Bud showed were picked up through a dealer who had aquired them in one of the American Banknote Company archive auctions. In all, he showed 46 pages of material.

Five door prizes, all documents, were given away. They had been donated by Eric Jackson, Joe Ross and Bert Hubbard.

Cal-Rev met again on June 1 at Coalpex. The group enjoyed one of their favorite programs, a clothesline exhibit. Jerry Lurie displayed a three-in-one item; a tobacco stamp attached to a U.S. imported custom stamp attached to a Cuban government warranty for export item. Pieter Bonsen discussed oleo margarine; both the Litchfield catalog and

the stamps. He told the history of both state and federal issues and passed around some examples.

Joe Ross showed the members an example of the stamped revenue paper known as the tapeworm as well as some of the long tobacco strips. He answered questions and made suggestions about mounting oversized stamps. Jay Lewis showed off his latest acquisition of two blocks of Hawaiian Railway tax stamps purchased at the *Honolulu Advertiser* auction. He mentioned that there were twelve varieties and five different denominations.

The group will meet again in Pacheco on Sunday, July 28 for their second annual potluck dinner. All revenuers and friends or spouses are invited. Please call Jerry Lurie for details at 515-682-3020 by July 15. Nonmembers are very welcome, the group's next regular meeting will be at the Great American Stamp Show in San Jose in August.

Forum/ page 177

The American Revenue Association

Secretary's Report

Applications for Membership

In accordance with Article 4, Section 2(c) as ammended 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.

Robert K Arundale, III 5351, Box 1311, Aurora, IL 60507, by David R Torre. Canada, Canada-Provincials, Canada-Telephone & Telegraph, United States, US-State.

Louis Lenhard 5352, 201 W 3rd St, Front Royal, VA 22630, by Secretary, Worldwide, Austria, Germany.

Alan M Mann 5355, 1640 Yosemite Ave, Apt 201F, Simi Valley, CA 93063, by Eric Jackson. US-Scott Listed, US-Savings, US-Stamps on Documents.

Julius P Nagy 5353, RD 1, Box 64A, Sunbury, PA 17801, by Richard Friedberg. Collector/dealer, Penn Valley Stamp Co. Canada-Federal, United

States.

Mark R Schroeder 5354, 3405 Libal, Green Bay, WI 54301, by APS. Cinderellas, Local Posts, Railroad Stamps, Latin America, Austria, Egypt. Highest membership number assigned on this report is 5355.

New Members

Numbers 5339-5350

Reinstated from Non-Payment of Dues List

3616 Donald J Kaelin 2776 Adelbert G Smith 3571 Charles C Souder

Membership Summary

Previous membership total	1285
Applications for membership	5
Reinstated from NPD list	3
Current membership total (6/11/96)	1293

Board of Directors:

President: Ronald E. Lesher, Sr., Box 1663, Easton, MD 21601. E-mail: rl0001@epfl2.epflbalto.org

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

Secretary: Bruce Miller, 701 South First Ave. #332, Arcadia, CA

Treasurer: Gerald Krupnikoff, 3 Fieldstone Lane, Avon, CT 06001.

Eastern Representatives: Brian Bleckwenn and Ernest Wilkens
Central Representatives: Kenneth Trettin and Martin Richardson
Western Representatives: Scott Troutman and Richard Riley
Attorney: William Smiley, Box 361, Portage, WI 53901

Appointive Officers:

Librarian: George McNamara Jr., Box 136, Nora Springs, IA 50458 **Auction Manager:** Martin Richardson, Box 1574, Dayton, OH 45401. Phone 513-236-4058; e-mail: martyr@cerfnet.com

Sales Circuit Manager—US: Paul Weidhaas, Box 1890, Manhattan, KS 66505-1890

Sales Circuit Manager—Foreign: Duane F. Zinkel, 2323 Hollister Avenue, Madison, WI 53705. Phone 608-238-4420

Awards Chairman: Alan Hicks, 131 Greenwood Ave, Madison, NJ 07940-1731.

Membership Development Chairman: Ronald E. Lesher, Sr., Box 1663 Easton, MD 21601

Representatives in other countries:

Canada: E.S.J. van Dam, Box 300, Bridgenorth, Ont., Canada K0L 1H0

Republic of China: Sheau Horng Wu, 2 FR #9, Lane 21, Chaun-Yuan Rd., Peuitou, Taipei 112, Taiwan. ROC

Germany: Martin Erler, D-8021 Icking, Irschenhauser Str. 5, Federal Republic of Germany

India: A. M. Mollah, T/486 New Air India Colony, Santa Cruz East, Bombay 400 029, India

Italy: Michele Caso, Casella Postale 14225, 00149 Roma Trullo, Italy

Japan: A.G. Smith, Language Center, Nagoya University, Furo-cho, Chickusa-Ku, Nagoya 464 Japan

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

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

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

Forum: the Editor notes twenty years/ from page 175

The Editor Notes...

...that member Larry Lyons is in the process of producing a comprehensive book about the fakes, forgeries and cinderella U.S. carrier and local post stamps. The stamps will be fully described and illustrated. You can contact him at 17 Covlee Drive, Westport, CT 06880.

...that this issue of *The American Revenuer* marks the end of the first twenty years I have served as Editor; this is the two-hundredth issue I have edited.

If I have been successful as an editor during these past twenty years it has to be the direct results of everyone who has written articles for this publication. Without those who unselfishly write the articles, this publication would not exist. I wish to sincerely thank all those members who have written in the past, those who are writing today and those who will write in the future.

It can safely be said that more has been published in *The American Revenuer* in the past twenty years than appeared in the first thirty—by a very large margin. The tone of most articles has changed from that of evangelizing revenues and getting out any information to one of scholarly study. I believe that this is also a reflection of philately's general attitude toward revenue or fiscal philately. Twenty years ago it was an attitude of tolerance to outright hostility. Today the attitude ranges from eager acceptance to tolerance—with a measure of hostility still there just to keep us on our toes.

There has been considerable change in The American Revenuer itself over the past twenty years. In 1977 it changed from a 6 x 9 inch publication to 8 ½ x 11 inches and from letter press to offset. In 1981 we added covers (which were designed by member Richard Sheaff, who is widely known for his work designing many of the current U.S. postage stamps). In 1982 we changed to our present printer with a tremendous improvement in the quality of paper stock and the printing; we still have the same printer although I do check other sources periodically.

A significant change that has hopefully remained transparent to the readers was made to *The American Revenuer* in the last part of 1985. At that time we became one of the first if not the first philatelic publication to use desktop publishing. Since that time the journal has been produced using a Macintosh, PageMaker and a laser printer. Today desktop computers are the standard of the publishing industry—and we were among the first.

There are more great articles on hand and ready for publication. There are more projects in all stages of completion. The past twenty years have only been the start; stay with us for the next twenty years. Not only stay with us but join us—the membership of the American Revenue Association is always encouraged to participate in this journal with letters and articles sharing your knowledge and fondness for the hobby.

Venezuelan revenue with holographic vignette

by Geroge T. Olson, ARA

In the June 1995 issue of *The American Revenuer* there was a note about a holographic revenue. This was a Rp 5000 stamp from Indonesia. I made mental note to show the stamp illustrated here. As can be seen, it is not only holographic but self-stick as well. It probably comes in other values but this is the only value I have seen.

The stamp is die cut with rounded corners on white backing with roulettes to allow separation. The stamp is engraved and printed in a dark green. The holographic vignette is that of Simon Bolivar with a background of repeating lines of text reading "REPUBLICA DE VENEZUELA." When the angle of view is changes Bolivar's bust is replaced with an MH monogram for Ministerio de Hacienda.





ERIC JACKSON

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MAIL AUCTION #114

CLOSING DATE: August 14, 1996

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

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

	An stamps are in us	seu conu	l	un
	UNITED STATES - Scott Catalogue Numbers		73 74	R
1	POSTAL SAVINGS PS5* F-VF light crease	100.00	75	R
2	PS8 F-VF	9.00	76	R
3	PS10 F-VF	17.50	77 78	R
4	PS11-14 unused, no gum, F-VF	22.60	79	R
5	PS11b unused, no gum, VF PS11b electric eye marks, unused, no gum, VF	50.00 55.00	80	R
7	PS11c unused, no gum, VF	100.00	81	R
8	PS11c electric eye marks, unused, no gum, F-VF	115.00	82	R
9	PS12 plate #22714 block of four, unused, no gum, V		84	R
10 11	PS13 plate #22719 block of four, unused, no gum, V PS13 plate #22718 block of four, unused, no gum, V	F 60.00	85	E
12	PS14 plate #22720 block of four, unused, no gum, V			ir
13	PS15 unused, no gum, VF thin spot	42.50		to
14 15	SAVINGS STAMPS S3* VF S6a unused, no gum, VF	9.00 75.00		S
16	WAR SAVINGS WS2 F thin spots	25.00		e
17	WS7 group of seven plate # blocks, each with		86	R
10	different plate #, unused, no gum, F-VF	35.00	87	R
18 19	WS7b unused, no gum, VF WS7b electric eye marks, unused, no gum, VF	45.00 50.00	88	R
20	WS8 group of seven plate # blocks, each with	50.00	00	af
	different plate number, unused, no gum, F-VF	57.75	89	R
21	WS8 plate #150708 block of four, unused, no gum,	0.05	90	R
22	F-VF WS8b unused, no gum, VF	8.25 50.00		F-
23	WS8b electric eye marks, unused, no gum, VF	50.00	91	R
24	WS9* plate #149591, VF	4.00	92	V
25 26	WS9 plate #149592 block of four, unused, no gum, V WS10 plate #149596 block/4, unused, no gum, VF	80.00	/-	te
27	WS11 unused, no gum, VF	55.00	93	B
28	WS11 plate #15031 single, unused, no gum, F	55.00	94	C
29	WS12-3* pairs, F-VF	16.50	95	PI SI
30	WS12 strip of 10 with line pair, unused, no gum, F-V WS12-3 line pairs, unused, no gum, VF	33.00	96	TI
32	GARGOYLE MOTOR EXPRESS 1c black on white		97	T
	mint, VF PHOTO		98 99	T
33 34	-as above, 5c black on blue, mint, VF		100	
34	RUSSELL PECK DELIVERY Prepaid stamp, brown VF PHOTO		101	
35	PIERCYS EXPRESS CO. 10c green & black parcel		102	
	stamp, F-VF PHOTO		103 104	
36 37	as above, 25c red & black parcel stamp, F-VF sm flts UNITED STATES EXPRESS CO. prepaid stamp, 3c		105	
31	black on yellow surface color, VF PHOTO			E
38	-For Packages Not Over 20 lbs., black plate proof or		106	or
20	card, VF PHOTO	,	107	
39	WELLS FARGO & CO. Express Frank, 50 lb green & red, 1906, VF PHOTO	×		of
40	as above, brown & blue, 1907, mint, F-VF PHOTO		108	
41	POST OFFICE SEALS OX1 F light crease	5.00	109	W
42 43	OX3 F-VF	20.00	110	
44	OX6b* vertical pair, VF OX8 usual crease, F	12.00 15.00		pu
45	OX9 F corner crease	4.50	111	
46	OX10 imperforate horizontal pair, F-VF		112	pu Se
47 48	OX11* vertical strip of three, imperf between, VF OX11* vertical gutter pair, imperf between, F PHOT	0 _		re
49	OX16* VF PHOTO	175.00	113	
50	LOX17 VF corner crease PHOTO	80.00	114	re
51	FIRST ISSUE REVENUE R1a VF PHOTO	55.00	117	pa
52 53	R7a VF R9a huge margins, VF PHOTO	12.50 12.50	115	
54	R19a F-VF PHOTO	55.00		pu
55	R32a VF PHOTO	47.50	116	18
56	R33a VF PHOTO	110.00		re
57 58	R40a shows portion of stamp above, F-VF PHOTO R41a VF PHOTO	30.00 45.00	117	
59	R42a F-VF	15.00	118 119	
60	R45a black h/s & mss cancels, F-VF	17.50	120	
61 62	R46a black "Fire Association" h/s cancel, VF PHOTO R47a black "G. W. Ins. Co." h/s cancel, VF PHOTO	35.00		G
63	R49a VF	25.00	121	
64	R50a F-VF PHOTO	42.50	122	SE
65	R52a VF light crease PHOTO	47.50		18
66 67	R57a VF R58a F-VF	24.00 30.00	123	BE
68	R64a VF PHOTO	85.00	124	pu
69	R66a F-VF	12.00	124	co
70 71	R69a red h/s cancel, VF R70a red h/s cancel, F PHOTO	12.50 35.00	125	AI
72	R71a F-VF pinhole PHOTO	150.00		VE
			126	-5

		cover, Mastercard, and Visa. Send all of the	raised
6	% S	ales tax added to their purchases.	
		unless noted as mint(*).	
	73	R72a red h/s cancel, F-VF PHOTO	42.50
	74	R73a VF	17.50
	75	R75a VF tiny thin spot PHOTO	72.50
	76	R78a VF	22.50
	77	R81a F-VF PHOTO	100.00
	78		300.00
	79	R86a VF light crease PHOTO	100.00
	80	R89a F	35.00
	81	R91a F-VF PHOTO	100.00
	82	R92a F-VF light crease PHOTO	450.00
	83	R94a F PHOTO	85.00
	84	R101a unused, VF light crease PHOTO	180.00
	85	EMBOSSED REVENUE STAMPED PAPER RM18	
		impression about 90% complete at upper right come	r
		of a blank 175x265mm sheet of paper, small stain jus	
		touches stamp, paper has several folds, is somewhat	
		soiled and has some paper loss at left side, an	
			900.00
	86	RM45 sharp strike on a 1798 promissory note, mss	
		over stamp, VF	45.00
	87	RM46 sharp strike on an 1800 promissory note, F-VF	
	88	RM111 sharp strike on an 1800 promissory note, fold	
		affects stamp, VF	20.00
	89	RM177 sharp strike on an 1800 promissory note, F	
		reduced at bottom	27.50
	90	RM178 sharp strike on an 1800 promissory note,	
		F-VF reduced at bottom	15.00
	91	RM179 sharp strike on a 1799 promissory note, fresh	
		VF	15.00
	92	RM558 sharp strike on an 1832 import certificate for	
		tea, VF	20.00
	93	BOATING TAX RVB1-2* disturbed gum, VF	75.00
	94	CIGARS FOR EXPORTATION, Series of 1878,	
		punched remainder, VF	-
	95	SNUFF TE24 punched remainder, VF	20.00
	96	TE26 punched remainder, VF light stain in one come	r18.00
	97	TE174A punched remainder, VF	25.00
	98	TOBACCO TF78C punched remainder, VF	45.00
	99	TF84A punched remainder, VF	6.50
		TF91A punched remainder, VF	27.50
	101	TF123B punched remainder, VF	12.50
		TF124B punched remainder, VF	12.50
		TF147B punched remainder, VF	12.00
	104		10.50
	105	TOBACCO OR SNUFF FOR IMMEDIATE	
		EXPORTATION Series of 1878, punched rem., VF	
	106	DISTILLED SPIRITS Series of 1868, Stamp for Stock	
	90000000000	on Hand, remainder with ink blot, VF	
	107	DISTILLED SPIRITS FOR EXPORTATION Series	
		of 1878, punched remainder, VF	
	108	DISTILLERY WAREHOUSE Series of 1868, thick	
		white paper, punched remainder, VF	
		Series of 1871, white silk paper, punched rem., VF	
	110	Series of 1872, red & black on violet silk paper,	
		punched remainder, VF	
	111		
		punched remainder, VF	
	112	Series of 1875, Y before serial number, punched	
	110	remainder, VF	
	113	Series of 1875, Z before serial number, punched	
	114	remainder, VF	-
	114	RECTIFIED SPIRITS Series of 1868, thick white	
	115	paper, punched remainder, VF	
	115	Series of 1872, green & black on violet silk paper,	
	116	punched remainder, VF WHOLESALE LIQUOR DEALERS STAMP Series of	
	116		
		1872, red & black on white silk paper, punched remainder, VF	
	117	as above, on violet silk paper, punched rem., VF	
		Series of 1875, punched remainder, VF	
	119	Series of 1878, 10 gallons, punched remainder, VF	_
	120	SPECIAL BONDED WAREHOUSE STAMP FOR	
		GRAPE BRANDY Series of 1877, punched rem.,VF	
	121	Series of 1878, punched remainder, VF	
		SPECIAL BONDED WAREHOUSE STAMP FOR	
		RE-WAREHOUSING GRAPE BRANDY Series of	
		1877, punched remainder, VF	
	123	BREWER'S PERMIT Series of 1872, violet paper,	
		punched remainder, VF PHOTO	
	124	OLEOMARGARINE Springer FE14 used with eight	
		coupons, varnished, faults, F appearance	17.50
	125	ALABAMA Marihuana, 1 gram, black on gold foil,	
		VF PHOTO	-
	126	-5 gram, black on gold foil, VF	

	122	ARIZONA Cannabis, 1 gram, red, F	
Į	128	Controlled Substances, 1 gram, purple, VF PHOTO	_
1		CONNECTICUT Marihuana, \$10 black & green, VF	
i		PHOTO	-
ı	130	IOWA Marihuana, \$5 black, white & purple, VF PH	
ı	131	KANSAS Drug Tax, \$10 black, green & brown on	
ı	100	gold, VF PHOTO	-
I	134	2 KENTUCKY Marihuana & Controlled Substances,	
ı	133	\$3.50 black & yellow, VF LOUISIANA Marihuana, \$3.50 black & green, VF	-
l	134	MASSACHUSETTS Marihuana, 1 gram violet &	-
l	10.	black, VF PHOTO	_
l	135	MINNESOTA Marihuana, \$3.50 green, VF PHOTO	_
l		-Marihuana, \$10 green, VF	-
ı		NEBRASKA Drug tax, \$10 black, yellow & red, VF	
ı		PHOTO	
ı	138	NORTH CAROLINA Marihuana, \$3.50 black, blue &	
l	120	white, VF PHOTO	
ı		RHODE ISLAND Marihuana, \$3.50 brown, VF PH	-
	140	TEXAS Marihuana, \$3.50 black on silver foil, VF may not PHOTO well	
	141		_
		WISCONSIN Marihuana, 1 gram, brown & red, VF	
		РНОТО	_
	143	NATIONAL WHOLESALE LIQUOR DEALERS	
		ASSOCIATION October 1913, mint, s/e at bottom,	
		F-VF few short perfs PHOTO	
		-January 1914, s/e at left, F pinhole PHOTO	-
		-February 1914, s/e top & left, F thin	-
		-March 1914, s/e at left, F-VF few short perfs	
	147	-April 1914, s/e at right, VF -May 1914, s/e bottom & right, VF	_
	149	-May 1914, s/e at bottom & right, VF -June 1914, s/e at bottom, F	
		-July 1914, s/e at bottom, VF crease	-
		-August 1914, VF small faults	
		-September 1914, mint, F-VF crease	_
	153	-October 1914, s/e at bottom, VF	
	154	-November 1914, F faulty	-
	155	-December 1914, s/e at bottom, F-VF	-
		-January 1915, F thin and pulled perf	
	157		
	158		
	159 160		
	161		
		-February 1916, F-VF small tear	_
	163		
	164		_
	165	NATIONAL PROTECTIVE BUREAU June 1916, s/e	
		at top, F	-
		-August 1916, s/e bottom & left, F-VF small faults	
		-September 1916, s/e at bottom, F-VF -October 1916, F PHOTO	_
		-November 1916, s/e bottom & right, F	_
	170	-December 1916, s/e at right, VF short perf	
	171		
		-February 1917, s/e at top, VF	_
		-March 1917, F	-
		-April 1917, s/e top & left, mint, F-VF	-
	175	-July 1917, s/e at top, mint, F-VF crease	-
	176	-September 1917, s/e top & right, F-VF creases	_
	177	SAVINGS BANK OF SAN DIEGO COUNTY 5c	
	178	Savings, black, red SPECIMEN overprint, VF PHOTO EATON'S FINE LETTER PAPERS red seal picturing	
	170	train, red SPECIMEN overprint & security punch, VF	_
	179	EKKO Verified Radio Reception stamp, brown with	
		Dities remied radio reception stamp, brown with	
	180	red SPECIMEN overprint & security punch, VF PH	_
		red SPECIMEN overprint & security punch, VF PH ORNAMENTAL IRON WORKERS Benefit Fund	_
		red SPECIMEN overprint & security punch, VF PH ORNAMENTAL IRON WORKERS Benefit Fund stamps, set of six values, each with red or blue	_
		stamps, set of six values, each with red or blue SPECIMEN overprint and security punch, VF PH EX	_
	181	stamps, set of six values, each with red or blue SPECIMEN overprint and security punch, VF PH EX CO-OPERATIVE ADVERTISING TO INCREASE	_
	181	stamps, set of six values, each with red or blue SPECIMEN overprint and security punch, VF PH EX CO-OPERATIVE ADVERTISING TO INCREASE APPLE CONSUMPTION stamp, 1c green & red,	
		stamps, set of six values, each with red or blue SPECIMEN overprint and security punch, VF PH EX CO-OPERATIVE ADVERTISING TO INCREASE APPLE CONSUMPTION stamp, 1c green & red, mint, VF PHOTO	_
	181	stamps, set of six values, each with red or blue SPECIMEN overprint and security punch, VF PH EX CO-OPERATIVE ADVERTISING TO INCREASE APPLE CONSUMPTION stamp, 1c green & red, mint, VF PHOTO POSTAGE FREE FOR VICTORY U.S. Armed Forces,	_
	182	stamps, set of six values, each with red or blue SPECIMEN overprint and security punch, VF PH EX CO-OPERATIVE ADVERTISING TO INCREASE APPLE CONSUMPTION stamp, 1c green & red, mint, VF PHOTO POSTAGE FREE FOR VICTORY U.S. Armed Forces, blue & red, mint, VF PHOTO	
	182 183	stamps, set of six values, each with red or blue SPECIMEN overprint and security punch, VF PH EX CO-OPERATIVE ADVERTISING TO INCREASE APPLE CONSUMPTION stamp, 1c green & red, mint, VF PHOTO POSTAGE FREE FOR VICTORY U.S. Armed Forces, blue & red, mint, VF PHOTO ARMY FRANK set of 3, red, blue, brown, VF PH EX	_
	182 183	stamps, set of six values, each with red or blue SPECIMEN overprint and security punch, VF PH EX CO-OPERATIVE ADVERTISING TO INCREASE APPLE CONSUMPTION stamp, 1c green & red, mint, VF PHOTO POSTAGE FREE FOR VICTORY U.S. Armed Forces, blue & red, mint, VF PHOTO ARMY FRANK set of 3, red, blue, brown, VF PH EX BUSINESS COLLEGE REVENUE STAMP 2c blue,	
	182 183 184	stamps, set of six values, each with red or blue SPECIMEN overprint and security punch, VF PH EX CO-OPERATIVE ADVERTISING TO INCREASE APPLE CONSUMPTION stamp, 1c green & red, mint, VF PHOTO POSTAGE FREE FOR VICTORY U.S. Armed Forces, blue & red, mint, VF PHOTO ARMY FRANK set of 3, red, blue, brown, VF PH EX	
	182 183 184 185	stamps, set of six values, each with red or blue SPECIMEN overprint and security punch, VF PH EX CO-OPERATIVE ADVERTISING TO INCREASE APPLE CONSUMPTION stamp, 1c green & red, mint, VF PHOTO POSTAGE FREE FOR VICTORY U.S. Armed Forces, blue & red, mint, VF PHOTO ARMY FRANK set of 3, red, blue, brown, VF PH EX BUSINESS COLLEGE REVENUE STAMP 2c blue, F-VF PHOTO MUSGROVE'S NATIONAL BUSINESS COLLEGE Bill stamp, 3c orange, F PHOTO	
	182 183 184 185	stamps, set of six values, each with red or blue SPECIMEN overprint and security punch, VF PH EX CO-OPERATIVE ADVERTISING TO INCREASE APPLE CONSUMPTION stamp, 1c green & red, mint, VF PHOTO POSTAGE FREE FOR VICTORY U.S. Armed Forces, blue & red, mint, VF PHOTO ARMY FRANK set of 3, red, blue, brown, VF PH EX BUSINESS COLLEGE REVENUE STAMP 2c blue, F-VF PHOTO MUSGROVE'S NATIONAL BUSINESS COLLEGE Bill stamp, 3c orange, F PHOTO MUSGROVE'S EVENING BUSINESS COLLEGE	
	182 183 184 185 186	stamps, set of six values, each with red or blue SPECIMEN overprint and security punch, VF PH EX CO-OPERATIVE ADVERTISING TO INCREASE APPLE CONSUMPTION stamp, 1c green & red, mint, VF PHOTO POSTAGE FREE FOR VICTORY U.S. Armed Forces, blue & red, mint, VF PHOTO ARMY FRANK set of 3, red, blue, brown, VF PH EX BUSINESS COLLEGE REVENUE STAMP 2c blue, F-VF PHOTO MUSGROVE'S NATIONAL BUSINESS COLLEGE Bill stamp, 3c orange, F PHOTO MUSGROVE'S EVENING BUSINESS COLLEGE Revenue stamp, 2c orange, VF stains PHOTO	
	182 183 184 185 186 187	stamps, set of six values, each with red or blue SPECIMEN overprint and security punch, VF PH EX CO-OPERATIVE ADVERTISING TO INCREASE APPLE CONSUMPTION stamp, 1c green & red, mint, VF PHOTO POSTAGE FREE FOR VICTORY U.S. Armed Forces, blue & red, mint, VF PHOTO ARMY FRANK set of 3, red, blue, brown, VF PH EX BUSINESS COLLEGE REVENUE STAMP 2c blue, F-VF PHOTO MUSGROVE'S NATIONAL BUSINESS COLLEGE Bill stamp, 3c orange, F PHOTO MUSGROVE'S EVENING BUSINESS COLLEGE Revenue stamp, 2c orange, VF stains PHOTO -as above, 20c red, F stain, crease PHOTO	
	182 183 184 185 186 187	stamps, set of six values, each with red or blue SPECIMEN overprint and security punch, VF PH EX CO-OPERATIVE ADVERTISING TO INCREASE APPLE CONSUMPTION stamp, 1c green & red, mint, VF PHOTO POSTAGE FREE FOR VICTORY U.S. Armed Forces, blue & red, mint, VF PHOTO ARMY FRANK set of 3, red, blue, brown, VF PH EX BUSINESS COLLEGE REVENUE STAMP 2c blue, F-VF PHOTO MUSGROVE'S NATIONAL BUSINESS COLLEGE Bill stamp, 3c orange, F PHOTO MUSGROVE'S EVENING BUSINESS COLLEGE Revenue stamp, 2c orange, VF stains PHOTO as above, 20c red, F stain, crease PHOTO SCHOOL POSTAGE 2c blue Business Practice	
	182 183 184 185 186 187 188	stamps, set of six values, each with red or blue SPECIMEN overprint and security punch, VF PH EX CO-OPERATIVE ADVERTISING TO INCREASE APPLE CONSUMPTION stamp, 1c green & red, mint, VF PHOTO POSTAGE FREE FOR VICTORY U.S. Armed Forces, blue & red, mint, VF PHOTO ARMY FRANK set of 3, red, blue, brown, VF PH EX BUSINESS COLLEGE REVENUE STAMP 2c blue, F-VF PHOTO MUSGROVE'S NATIONAL BUSINESS COLLEGE Bill stamp, 3c orange, F PHOTO MUSGROVE'S EVENING BUSINESS COLLEGE Revenue stamp, 2c orange, VF stains PHOTO -as above, 20c red, F stain, crease PHOTO SCHOOL POSTAGE 2c blue Business Practice stamp, mint, F-VF PHOTO	
	182 183 184 185 186 187	stamps, set of six values, each with red or blue SPECIMEN overprint and security punch, VF PH EX CO-OPERATIVE ADVERTISING TO INCREASE APPLE CONSUMPTION stamp, 1c green & red, mint, VF PHOTO POSTAGE FREE FOR VICTORY U.S. Armed Forces, blue & red, mint, VF PHOTO ARMY FRANK set of 3, red, blue, brown, VF PH EX BUSINESS COLLEGE REVENUE STAMP 2c blue, F-VF PHOTO MUSGROVE'S NATIONAL BUSINESS COLLEGE Bill stamp, 3c orange, F PHOTO MUSGROVE'S EVENING BUSINESS COLLEGE Revenue stamp, 2c orange, VF stains PHOTO -as above, 20c red, F stain, crease PHOTO SCHOOL POSTAGE 2c blue Business Practice stamp, mint, F-VF PHOTO RATION COUPON Five Pounds Sugar, OPA Form	
	182 183 184 185 186 187 188	stamps, set of six values, each with red or blue SPECIMEN overprint and security punch, VF PH EX CO-OPERATIVE ADVERTISING TO INCREASE APPLE CONSUMPTION stamp, 1c green & red, mint, VF PHOTO POSTAGE FREE FOR VICTORY U.S. Armed Forces, blue & red, mint, VF PHOTO ARMY FRANK set of 3, red, blue, brown, VF PH EX BUSINESS COLLEGE REVENUE STAMP 2c blue, F-VF PHOTO MUSGROVE'S NATIONAL BUSINESS COLLEGE Bill stamp, 3c orange, F PHOTO MUSGROVE'S EVENING BUSINESS COLLEGE Revenue stamp, 2c orange, VF stains PHOTO -028 above, 20c red, F stain, crease PHOTO SCHOOL POSTAGE 2c blue Business Practice stamp, mint, F-VF PHOTO RATION COUPON Five Pounds Sugar, OPA Form R-325 (Rev. 2-44), VF	
	182 183 184 185 186 187 188	stamps, set of six values, each with red or blue SPECIMEN overprint and security punch, VF PH EX CO-OPERATIVE ADVERTISING TO INCREASE APPLE CONSUMPTION stamp, 1c green & red, mint, VF PHOTO POSTAGE FREE FOR VICTORY U.S. Armed Forces, blue & red, mint, VF PHOTO ARMY FRANK set of 3, red, blue, brown, VF PH EX BUSINESS COLLEGE REVENUE STAMP 2c blue, F-VF PHOTO MUSGROVE'S NATIONAL BUSINESS COLLEGE Bill stamp, 3c orange, F PHOTO MUSGROVE'S EVENING BUSINESS COLLEGE Revenue stamp, 2c orange, VF stains PHOTO -as above, 20c red, F stain, crease PHOTO SCHOOL POSTAGE 2c blue Business Practice stamp, mint, F-VF PHOTO RATION COUPON Five Pounds Sugar, OPA Form R-325 (Rev. 2-44), VF as above, Five Points Processed Foods, pOPA Form	
	182 183 184 185 186 187 188	stamps, set of six values, each with red or blue SPECIMEN overprint and security punch, VF PH EX CO-OPERATIVE ADVERTISING TO INCREASE APPLE CONSUMPTION stamp, 1c green & red, mint, VF PHOTO POSTAGE FREE FOR VICTORY U.S. Armed Forces, blue & red, mint, VF PHOTO ARMY FRANK set of 3, red, blue, brown, VF PH EX BUSINESS COLLEGE REVENUE STAMP 2c blue, F-VF PHOTO MUSGROVE'S NATIONAL BUSINESS COLLEGE Bill stamp, 3c orange, F PHOTO MUSGROVE'S EVENING BUSINESS COLLEGE Revenue stamp, 2c orange, VF stains PHOTO -028 above, 20c red, F stain, crease PHOTO SCHOOL POSTAGE 2c blue Business Practice stamp, mint, F-VF PHOTO RATION COUPON Five Pounds Sugar, OPA Form R-325 (Rev. 2-44), VF	
	182 183 184 185 186 187 188 189	stamps, set of six values, each with red or blue SPECIMEN overprint and security punch, VF PH EX CO-OPERATIVE ADVERTISING TO INCREASE APPLE CONSUMPTION stamp, 1c green & red, mint, VF PHOTO POSTAGE FREE FOR VICTORY U.S. Armed Forces, blue & red, mint, VF PHOTO ARMY FRANK set of 3, red, blue, brown, VF PH EX BUSINESS COLLEGE REVENUE STAMP 2c blue, F-VF PHOTO MUSGROVE'S NATIONAL BUSINESS COLLEGE Bill stamp, 3c orange, F PHOTO MUSGROVE'S EVENING BUSINESS COLLEGE Revenue stamp, 2c orange, VF stains PHOTO -as above, 20c red, F stain, crease PHOTO SCHOOL POSTAGE 2c blue Business Practice stamp, mint, F-VF PHOTO RATION COUPON Five Pounds Sugar, OPA Form R-325 (Rev. 2-44), VF as above, Five Points Processed Foods, pOPA Form R-1324, VF small stain, corner crease	
	182 183 184 185 186 187 188 189 190	stamps, set of six values, each with red or blue SPECIMEN overprint and security punch, VF PH EX CO-OPERATIVE ADVERTISING TO INCREASE APPLE CONSUMPTION stamp, 1c green & red, mint, VF PHOTO POSTAGE FREE FOR VICTORY U.S. Armed Forces, blue & red, mint, VF PHOTO ARMY FRANK set of 3, red, blue, brown, VF PH EX BUSINESS COLLEGE REVENUE STAMP 2c blue, F-VF PHOTO MUSGROVE'S NATIONAL BUSINESS COLLEGE Bill stamp, 3c orange, F PHOTO MUSGROVE'S EVENING BUSINESS COLLEGE Revenue stamp, 2c orange, VF stains PHOTO -osa above, 20c red, F stain, crease PHOTO SCHOOL POSTAGE 2c blue Business Practice stamp, mint, F-VF PHOTO RATION COUPON Five Pounds Sugar, OPA Form R-325 (Rev. 2-44), VF as above, Five Points Processed Foods, pOPA Form R-1324, VF small stain, corner crease INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS Tested Neon Tube stamp, blue, red SPECIMEN ovpt & security punch, VF PH	
	182 183 184 185 186 187 188 189 190	stamps, set of six values, each with red or blue SPECIMEN overprint and security punch, VF PH EX CO-OPERATIVE ADVERTISING TO INCREASE APPLE CONSUMPTION stamp, 1c green & red, mint, VF PHOTO POSTAGE FREE FOR VICTORY U.S. Armed Forces, blue & red, mint, VF PHOTO ARMY FRANK set of 3, red, blue, brown, VF PH EX BUSINESS COLLEGE REVENUE STAMP 2c blue, F-VF PHOTO MUSGROVE'S NATIONAL BUSINESS COLLEGE Bill stamp, 3c orange, F PHOTO MUSGROVE'S EVENING BUSINESS COLLEGE Revenue stamp, 2c orange, VF stains PHOTO -osa above, 20c red, F stain, crease PHOTO SCHOOL POSTAGE 2c blue Business Practice stamp, mint, F-VF PHOTO RATION COUPON Five Pounds Sugar, OPA Form R-325 (Rev. 2-44), VF as above, Five Points Processed Foods, pOPA Form R-1324, VF small stain, corner crease INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS Tested Neon Tube stamp, blue, red SPECIMEN ovpt & security punch, VF PH	
	182 183 184 185 186 187 188 189 190 191	stamps, set of six values, each with red or blue SPECIMEN overprint and security punch, VF PH EX CO-OPERATIVE ADVERTISING TO INCREASE APPLE CONSUMPTION stamp, 1c green & red, mint, VF PHOTO POSTAGE FREE FOR VICTORY U.S. Armed Forces, blue & red, mint, VF PHOTO ARMY FRANK set of 3, red, blue, brown, VF PH EX BUSINESS COLLEGE REVENUE STAMP 2c blue, F-VF PHOTO MUSGROVE'S NATIONAL BUSINESS COLLEGE Bill stamp, 3c orange, F PHOTO MUSGROVE'S EVENING BUSINESS COLLEGE Revenue stamp, 2c orange, VF stains PHOTO -as above, 20c red, F stain, crease PHOTO SCHOOL POSTAGE 2c blue Business Practice stamp, mint, F-VF PHOTO RATION COUPON Five Pounds Sugar, OPA Form R-325 (Rev. 2-44), VF as above, Five Points Processed Foods, pOPA Form R-1324, VF small stain, corner crease INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS Tested Neon Tube stamp, blue, red SPECIMEN ovpt & security punch, VF PH as as above, Tested stamp, black on yellow, VF PHOTO MOVIE STAMP 3c red, VF PHOTO	
	182 183 184 185 186 187 188 189 190 191	stamps, set of six values, each with red or blue SPECIMEN overprint and security punch, VF PH EX CO-OPERATIVE ADVERTISING TO INCREASE APPLE CONSUMPTION stamp, 1c green & red, mint, VF PHOTO POSTAGE FREE FOR VICTORY U.S. Armed Forces, blue & red, mint, VF PHOTO ARMY FRANK set of 3, red, blue, brown, VF PH EX BUSINESS COLLEGE REVENUE STAMP 2c blue, F-VF PHOTO MUSGROVE'S NATIONAL BUSINESS COLLEGE Bill stamp, 3c orange, F PHOTO MUSGROVE'S EVENING BUSINESS COLLEGE Revenue stamp, 2c orange, VF stains PHOTO -as above, 20c red, F stain, crease PHOTO SCHOOL POSTAGE 2c blue Business Practice stamp, mint, F-VF PHOTO RATION COUPON Five Pounds Sugar, OPA Form R-325 (Rev. 2-44), VF as above, Five Points Processed Foods, pOPA Form R-1324, VF small stain, corner crease INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS Tested Neon Tube stamp, blue, red SPECIMEN ovpt & security punch, VF PH as above, Tested stamp, black on yellow, VF PHOTO MOVIE STAMP 3c red, VF PHOTO -3c blue, VF	
	182 183 184 185 186 187 188 189 190 191 192 193 194 195	stamps, set of six values, each with red or blue SPECIMEN overprint and security punch, VF PH EX CO-OPERATIVE ADVERTISING TO INCREASE APPLE CONSUMPTION stamp, 1c green & red, mint, VF PHOTO POSTAGE FREE FOR VICTORY U.S. Armed Forces, blue & red, mint, VF PHOTO ARMY FRANK set of 3, red, blue, brown, VF PH EX BUSINESS COLLEGE REVENUE STAMP 2c blue, F-VF PHOTO MUSGROVE'S NATIONAL BUSINESS COLLEGE Bill stamp, 3c orange, F PHOTO MUSGROVE'S EVENING BUSINESS COLLEGE Revenue stamp, 2c orange, VF stains PHOTO -3c above, 20c red, F stain, crease PHOTO SCHOOL POSTAGE 2c blue Business Practice stamp, mint, F-VF PHOTO RATION COUPON Five Pounds Sugar, OPA Form R-325 (Rev. 2-44), VF as above, Five Points Processed Foods, pOPA Form R-1324, VF small stain, corner crease INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS Tested Neon Tube stamp, blue, red SPECIMEN ovpt & security punch, VF PH as above, Tested stamp, black on yellow, VF PHOTO MOVIE STAMP 3c red, VF PHOTO -3c blue, VF -3c olive green, VF	
	182 183 184 185 186 187 188 189 190 191 192 193 194 195 196	stamps, set of six values, each with red or blue SPECIMEN overprint and security punch, VF PH EX CO-OPERATIVE ADVERTISING TO INCREASE APPLE CONSUMPTION stamp, 1c green & red, mint, VF PHOTO POSTAGE FREE FOR VICTORY U.S. Armed Forces, blue & red, mint, VF PHOTO ARMY FRANK set of 3, red, blue, brown, VF PH EX BUSINESS COLLEGE REVENUE STAMP 2c blue, F-VF PHOTO MUSGROVE'S NATIONAL BUSINESS COLLEGE Bill stamp, 3c orange, F PHOTO MUSGROVE'S EVENING BUSINESS COLLEGE Revenue stamp, 2c orange, F PHOTO -as above, 20c red, F stain, crease PHOTO -as above, 20c red, F stain, crease PHOTO SCHOOL POSTAGE 2c blue Business Practice stamp, mint, F-VF PHOTO RATION COUPON Five Pounds Sugar, OPA Form R-325 (Rev. 2-44), VF as above, Five Points Processed Foods, pOPA Form R-1324, VF small stain, comer crease INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS Tested Neon Tube stamp, blue, red SPECIMEN ovpt & security punch, VF PH as above, Tested stamp, black on yellow, VF PHOTO MOVIE STAMP 3c red, VF PHOTO -3c blue, VF -3c olive green, VF	
	182 183 184 185 186 187 188 189 190 191 192 193 194 195 196 197	stamps, set of six values, each with red or blue SPECIMEN overprint and security punch, VF PH EX CO-OPERATIVE ADVERTISING TO INCREASE APPLE CONSUMPTION stamp, 1c green & red, mint, VF PHOTO POSTAGE FREE FOR VICTORY U.S. Armed Forces, blue & red, mint, VF PHOTO ARMY FRANK set of 3, red, blue, brown, VF PH EX BUSINESS COLLEGE REVENUE STAMP 2c blue, F-VF PHOTO MUSGROVE'S NATIONAL BUSINESS COLLEGE Bill stamp, 3c orange, F PHOTO MUSGROVE'S EVENING BUSINESS COLLEGE Revenue stamp, 2c orange, VF stains PHOTO -as above, 20c red, F stain, crease PHOTO SCHOOL POSTAGE 2c blue Business Practice stamp, mint, F-VF PHOTO RATION COUPON Five Pounds Sugar, OPA Form R-325 (Rev. 2-44), VF as above, Five Points Processed Foods, pOPA Form R-1324, VF small stain, corner crease INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS Tested Neon Tube stamp, blue, red SPECIMEN ovpt & security punch, VF PH as above, Tested stamp, black on yellow, VF PHOTO MOVIE STAMP 3c red, VF PHOTO -3c blue, VF -3c blight green, no gum, VF -3c light blue, F	
	182 183 184 185 186 187 188 189 190 191 192 193 194 195 196 197 198	stamps, set of six values, each with red or blue SPECIMEN overprint and security punch, VF PH EX CO-OPERATIVE ADVERTISING TO INCREASE APPLE CONSUMPTION stamp, 1c green & red, mint, VF PHOTO POSTAGE FREE FOR VICTORY U.S. Armed Forces, blue & red, mint, VF PHOTO ARMY FRANK set of 3, red, blue, brown, VF PH EX BUSINESS COLLEGE REVENUE STAMP 2c blue, F-VF PHOTO MUSGROVE'S NATIONAL BUSINESS COLLEGE Bill stamp, 3c orange, F PHOTO MUSGROVE'S EVENING BUSINESS COLLEGE Revenue stamp, 2c orange, VF stains PHOTO -0s above, 20c red, F stain, crease PHOTO SCHOOL POSTAGE 2c blue Business Practice stamp, mint, F-VF PHOTO RATION COUPON Five Pounds Sugar, OPA Form R-325 (Rev. 2-44), VF as above, Five Points Processed Foods, pOPA Form R-1324, VF small stain, comer crease INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS Tested Neon Tube stamp, blue, red SPECIMEN ovpt & security punch, VF PH as above, Tested stamp, black on yellow, VF PHOTO MOVIE STAMP 3c red, VF PHOTO -3c blue, VF -3c olive green, VF -3c blue, Fy -3c blue, F	
	182 183 184 185 186 187 188 189 190 191 192 193 194 195 196 197 198 199	stamps, set of six values, each with red or blue SPECIMEN overprint and security punch, VF PH EX CO-OPERATIVE ADVERTISING TO INCREASE APPLE CONSUMPTION stamp, 1c green & red, mint, VF PHOTO POSTAGE FREE FOR VICTORY U.S. Armed Forces, blue & red, mint, VF PHOTO ARMY FRANK set of 3, red, blue, brown, VF PH EX BUSINESS COLLEGE REVENUE STAMP 2c blue, F-VF PHOTO MUSGROVE'S NATIONAL BUSINESS COLLEGE Bill stamp, 3c orange, F PHOTO MUSGROVE'S EVENING BUSINESS COLLEGE Revenue stamp, 2c orange, F PHOTO -as above, 20c red, F stain, crease PHOTO -as above, 20c red, F stain, crease PHOTO SCHOOL POSTAGE 2c blue Business Practice stamp, mint, F-VF PHOTO RATION COUPON Five Pounds Sugar, OPA Form R-325 (Rev. 2-44), VF as above, Five Points Processed Foods, pOPA Form R-1324, VF small stain, corner crease INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS Tested Neon Tube stamp, blue, red SPECIMEN ovpt & security punch, VF PH as above, Tested stamp, black on yellow, VF PHOTO MOVIE STAMP 3c red, VF PHOTO -3c blue, VF -3c olive green, VF -3c light blue, F -3c blue-green, VF -3c blive-green, VF	
	182 183 184 185 186 187 188 189 190 191 192 193 194 195 196 197 198 199	stamps, set of six values, each with red or blue SPECIMEN overprint and security punch, VF PH EX CO-OPERATIVE ADVERTISING TO INCREASE APPLE CONSUMPTION stamp, 1c green & red, mint, VF PHOTO POSTAGE FREE FOR VICTORY U.S. Armed Forces, blue & red, mint, VF PHOTO ARMY FRANK set of 3, red, blue, brown, VF PH EX BUSINESS COLLEGE REVENUE STAMP 2c blue, F-VF PHOTO MUSGROVE'S NATIONAL BUSINESS COLLEGE Bill stamp, 3c orange, F PHOTO MUSGROVE'S EVENING BUSINESS COLLEGE Revenue stamp, 2c orange, F PHOTO -as above, 20c red, F stain, crease PHOTO -as above, 20c red, F stain, crease PHOTO SCHOOL POSTAGE 2c blue Business Practice stamp, mint, F-VF PHOTO RATION COUPON Five Pounds Sugar, OPA Form R-325 (Rev. 2-44), VF as above, Five Points Processed Foods, pOPA Form R-1324, VF small stain, corner crease INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS Tested Neon Tube stamp, blue, red SPECIMEN ovpt & security punch, VF PH as above, Tested stamp, black on yellow, VF PHOTO MOVIE STAMP 3c red, VF PHOTO -3c blue, VF -3c olive green, VF -3c light blue, F -3c blue-green, VF -3c blive-green, VF	
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	182 183 184 185 186 187 188 189 190 191 192 193 194 195 196 197 198 199 200 201 202	stamps, set of six values, each with red or blue SPECIMEN overprint and security punch, VF PH EX CO-OPERATIVE ADVERTISING TO INCREASE APPLE CONSUMPTION stamp, 1c green & red, mint, VF PHOTO POSTAGE FREE FOR VICTORY U.S. Armed Forces, blue & red, mint, VF PHOTO ARMY FRANK set of 3, red, blue, brown, VF PH EX BUSINESS COLLEGE REVENUE STAMP 2c blue, F-VF PHOTO MUSGROVE'S NATIONAL BUSINESS COLLEGE Bill stamp, 3c orange, F PHOTO MUSGROVE'S EVENING BUSINESS COLLEGE Revenue stamp, 2c orange, VF stains PHOTO -as above, 20c red, F stain, crease PHOTO SCHOOL POSTAGE 2c blue Business Practice stamp, mint, F-VF PHOTO RATION COUPON Five Pounds Sugar, OPA Form R-325 (Rev. 2-44), VF as above, Five Points Processed Foods, pOPA Form R-1324, VF small stain, corner crease INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS Tested Neon Tube stamp, blue, red SPECIMEN ovpt & security punch, VF PH as above, Tested stamp, black on yellow, VF PHOTO MOVIE STAMP 3c red, VF PHOTO -3c blue, VF -3c blue, VF -3c blue green, VF -3c blue-green, VF -3c blue-gre	
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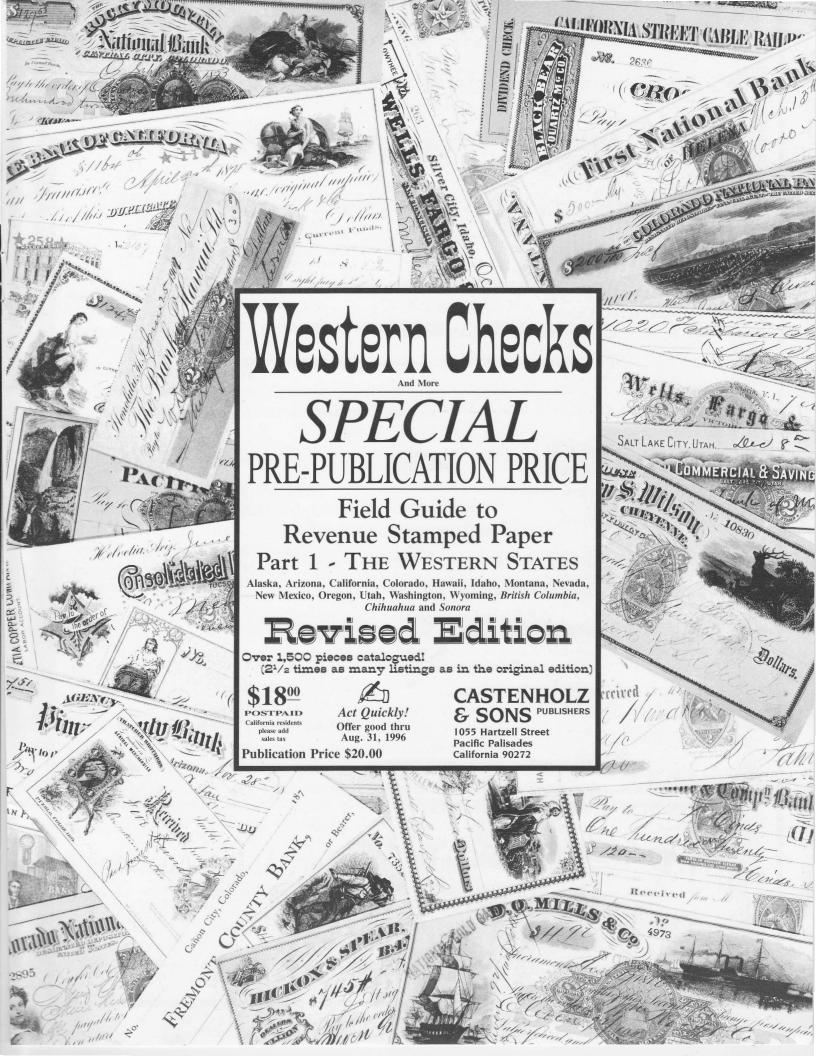
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Hours: Thurs 10AM-6PM, Fri 10AM-6PM, Sat 10AM-6PM, Sun 10AM-4PM

Orlando, Florida StaMpsHOW '96 August 22, 23, 24, and 25 Orange County Convention Center

Baltimore, Maryland Balpex '96 August 30, 31 and September 1 Marriott's Hunt Valley Inn

Hours: Fri 10AM-6PM, Sat 10AM-6PM, Sun 10AM-4PM

Philadelphia, Pennsylvania area Philadelphia National Stamp Exhibition September 27, 28 and 29 Valley Forge Convention Center

Hours: Fri 11AM-7PM, Sat 10AM-6PM, Sun 10AM-4PM

Hours: Thurs 11:30 AM-6PM, Fri 10AM-6PM, Sat 10AM-6PM, Sun 10 AM-PM

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Hours: Thurs 10AM-8PM, Fri 10AM-6PM, Sat 10AM-6PM, Sun 10AM-4PM

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