

# The American Revenuer

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This fake of a favorite first issue printed cancel recently appeared. More, inside, page 12.



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JANUARY 1997

Volume 51, Number 1  
Whole Number 491

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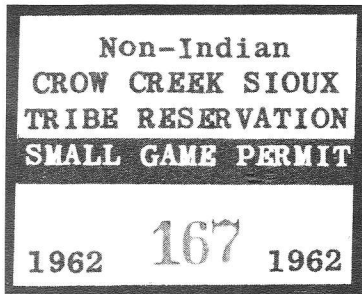
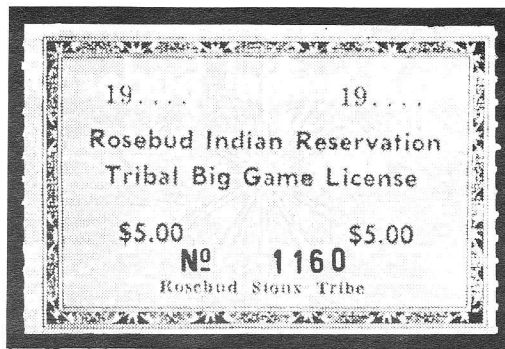
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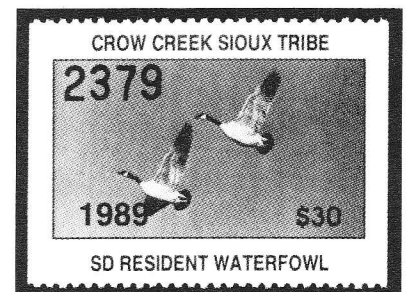
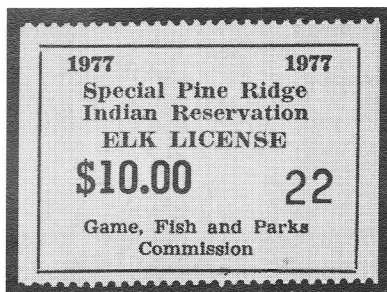
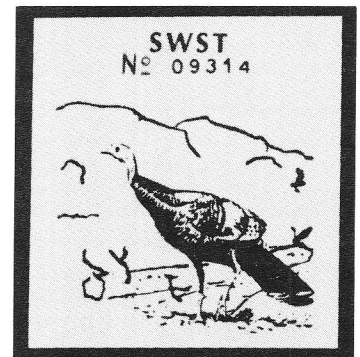
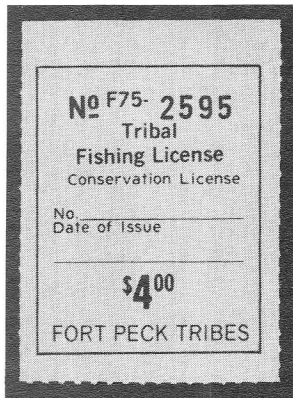
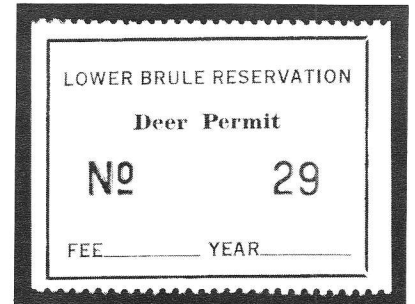
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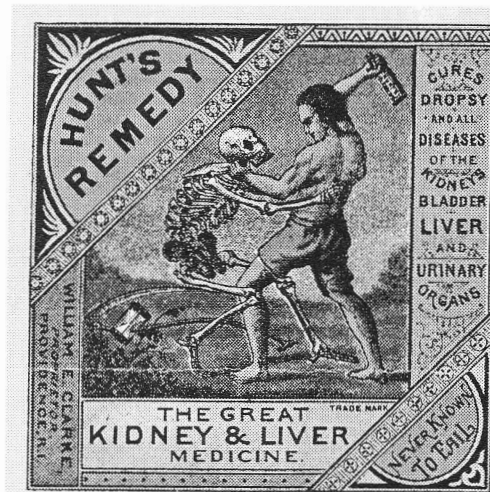
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## THE AMERICAN REVENUER

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# Post-World War II revenues on drafts



**Figure 1.**  
Sellers-Gough  
letterhead.

by Gary Giroux, ARA and Victor Willson

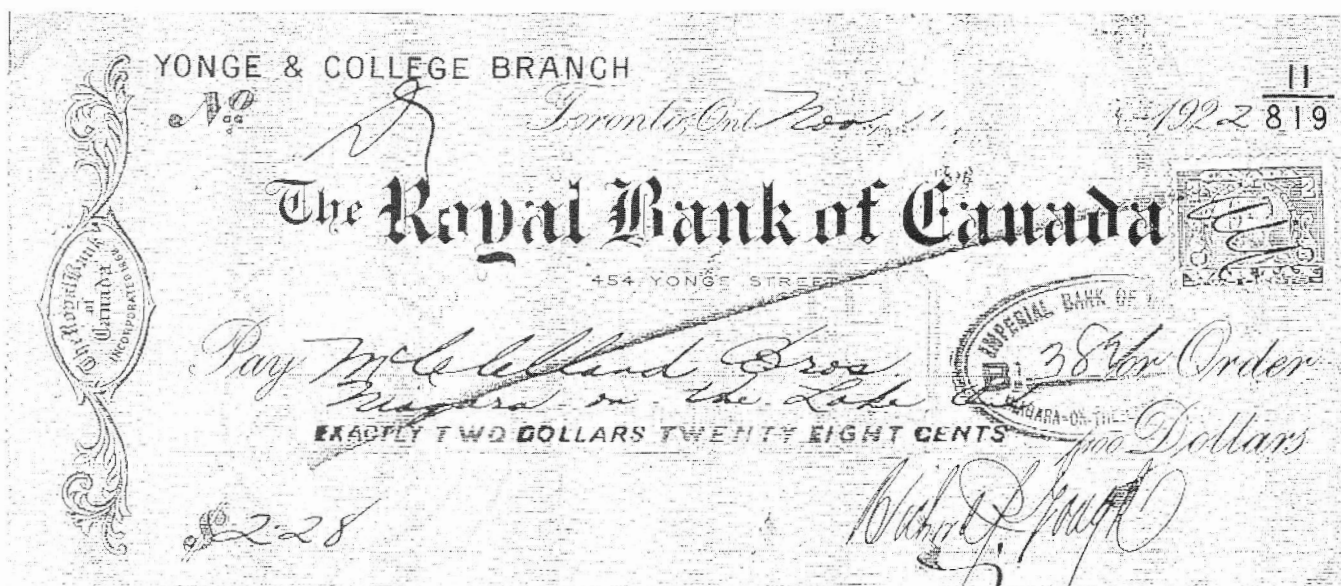
We acquired hundreds of items that appeared to be drafts with Canadian revenue stamps from the post-World War II period. All documents were drawn of Sellers-Gough Fur Company, Toronto. Their letterhead (Figure 1) described them as "manufacturing furriers." Documents included 1,360 drafts from 1945-1953 and seven from the 1920s.

These were a combination of trade acceptances, promises to pay and bank checks. All but 38 had either Canadian revenue or postage stamps attached. These documents and the related tax regulations are described below.

## Tax Rates and Regulations

Canadian stamps on financial documents during the twentieth century started with

**Figure 2.**  
Draft from  
1922 with 2¢  
War Tax  
Admiral  
(FWT8).





the Special War Revenue Act of 1915, which included bills of exchange, checks and other bank instruments. Two cent adhesive stamps initially were required on all bank drafts. (The United States had similar requirements on financial documents during both the Civil War and the Spanish American War.) Revenue stamps were prepared with George V in an Admiral's uniform, with headings of either "War Tax" or "Excise Tax." Also were two-leaf excise tax stamps, which were replaced by three-leaf excise tax stamps in 1934.

Revenue stamps were required until February 1953, although tax rates changed over the nearly 40 year period that the tax was active. During the 1920s taxes on bills of exchange were:

- From May 1920: 2¢ per \$100 or fraction
- From August 1922: 2¢ per \$50 or fraction
- From July 1927: 2¢ per item over \$10

Beginning in May 1932 the bill of exchange rate was 3¢ per item under \$100 and 6¢ over \$100. the rate remained unchanged until the tax was repealed in 1953 (Zaluski, 1990).

### Drafts from the 1920s

Seven Seller-Gough drafts dated from the 1920s. This raises questions about missing documents. There should be hundreds of drafts from the first draft dated from November 1922 until the beginning of 1946, the starting date for the bulk of the documents. However, we have no answers. The documents are summarized below by year:

- 1922: 3 checks, all with 2¢ George V War

**Table I**

## A summary of Sellers-Gough drafts

Year	Checks	Promises to Pay	Trade Acceptances	Total
1945	0	0	1	1
1946	0	86	290	376
1947	1	40	142	183
1948	1	121	126	248
1949	0	45	60	105
1950	10	83	132	225
1951	0	39	58	97
1952	0	16	103	119
1953	0	4	2	6
Totals	12	434	914	1360

Tax stamp (Van Dam FWT8) (Figure 2)

- 1927: 1 promise to pay, no stamps
- 1928: 1 promise to pay and 1 check, neither with a stamp
- 1929: 1 promise to pay with a 2¢ 2-leaf Excise stamp (FX36)

The three small checks from 1922 have the appropriate 2¢ Admirals. One promise to pay had the correct 2¢ stamp. The remaining three drafts had no stamps (2¢ stamps were required for each). Whether stamps were removed or fell off is unknown.

### Post-World War II documents and stamps

Thirteen hundred sixty drafts on Seller-Gough came from the post World War II pe-

**Figure 3.**  
Sellers-Gough  
check from  
1947 with 3¢  
3-leaf Excise  
(FX64).

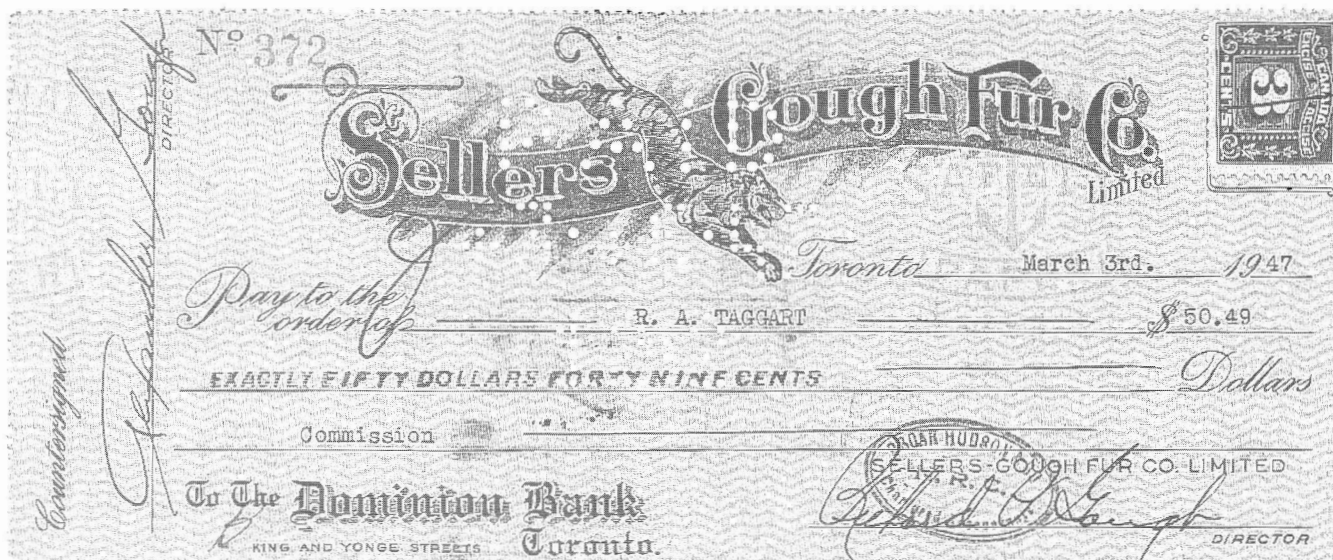


Table II

## An analysis of stamps

Year	Revenue	Postage	Combined	Meter	No Stamps	Total
1945	0	1	0	0	0	1
1946	298	61	0	0	17	376
1947	144	37	2	0	0	183
1948	201	37	2	0	8	248
1949	98	7	0	0	0	105
1950	186	29	1	5	4	225
1951	82	7	0	3	5	97
1952	111	6	0	2	0	119
1953	5	0	0	0	1	6
Totals	1125	185	5	10	35	1360

Figure 4. Sellers-Gough promises to pay with 6¢ Excise (FX67 and FX68). Note Dominion Bank vignette at left. All bills of exchange were stamped "Certified" by the Dominion Bank.

\$ 496.65

Toronto, Ont. December 9 1952 Due January 25/53

months after date We promise to pay

41 1/2

Fashion Guild Fur Company

LOCAL

at The Dominion Bank here the sum of

Four Hundred and Ninety Six and 65/100 Dollars

Value received \$11, 711/105

Sellers-Gough Fur Co., Ltd.

Gilbert Gough

Arthur H. Gough

\$ 874.40

Toronto, Ont. July 10th. 1946 Due Aug. 1st.

On July 29th. months after date we promise to pay

to the order of

17855

GILLESPIE-STOCK FUR CORPORATION

4673

at The Dominion Bank here the sum of

EIGHT HUNDRED & SEVENTY-FOUR DOLLARS FORTY CENTS

Value received.

THE BANK OF NOVA SCOTIA

2 SPADINA & DUNDAS ST. TORONTO, ONT. M5S 2G6

Sellers-Gough Fur Co., Ltd.

Gilbert Gough

Arthur H. Gough



riod. During this time, tax rates on bills of exchange were 3¢ up to \$100 and 6¢ over \$100. Characteristics of these drafts are summarized in Tables I, II and III.

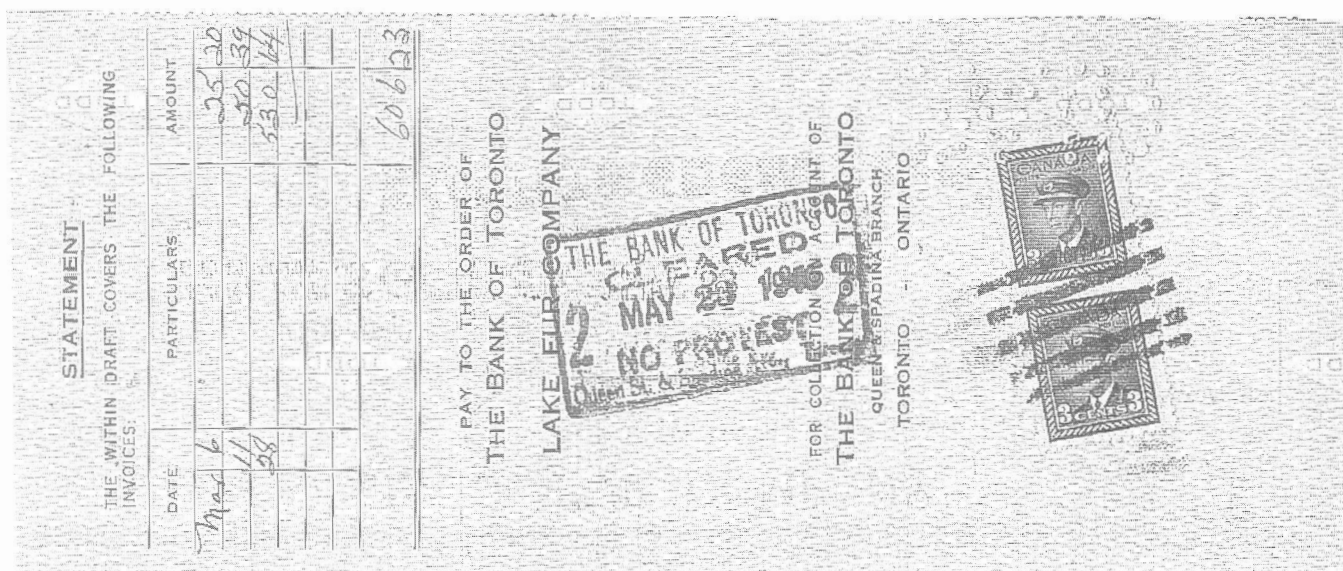
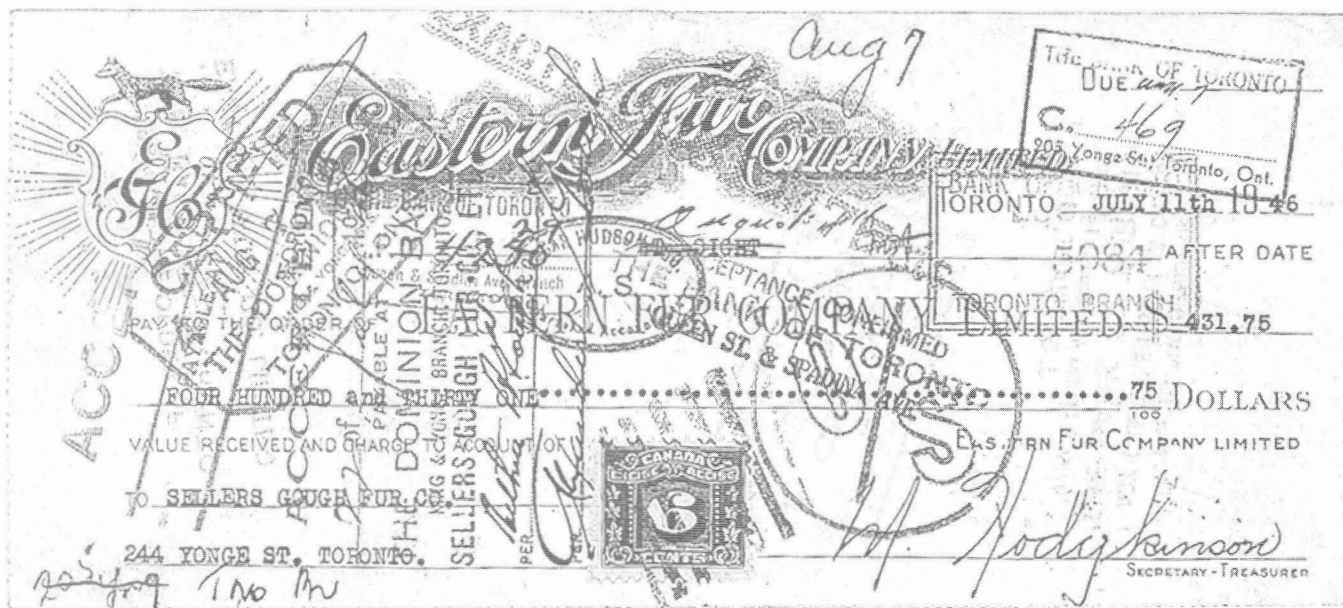
Kohler's *Dictionary for Accountants* is used to define these financial instruments (see Appendix). All the Sellers-Gough documents can be considered drafts drawn on Sellers-Gough bank funds at the Dominion Bank. Only 12 are checks. The remainder are time drafts, usually payable within 30-90

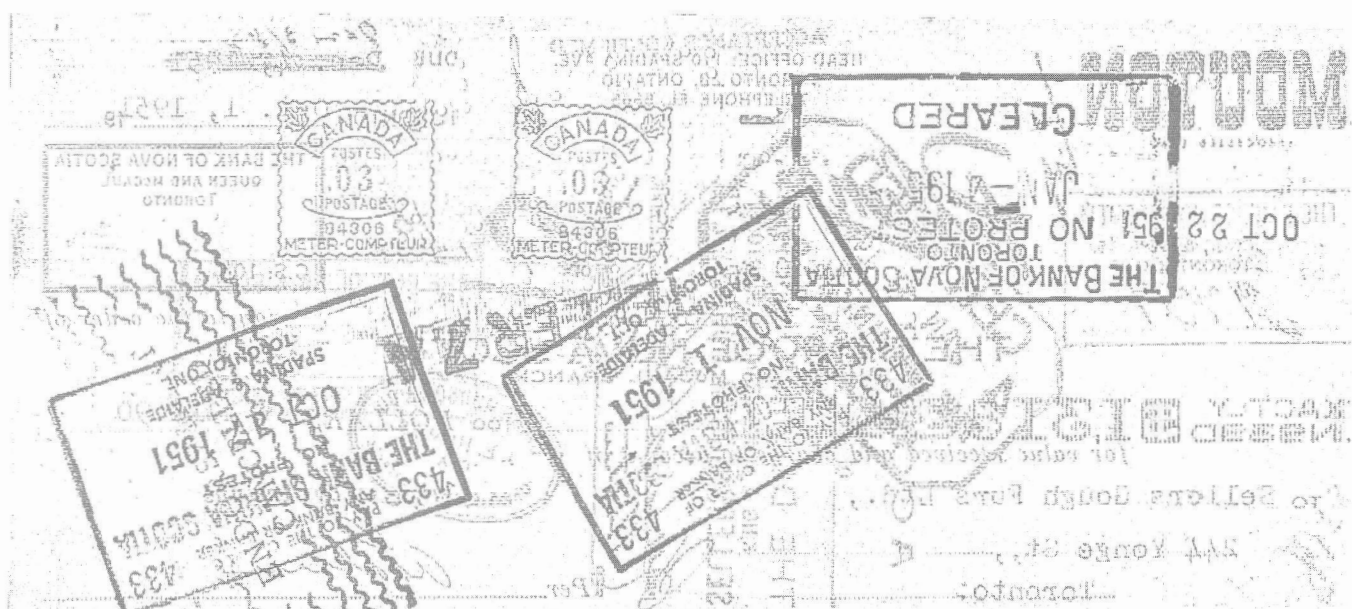
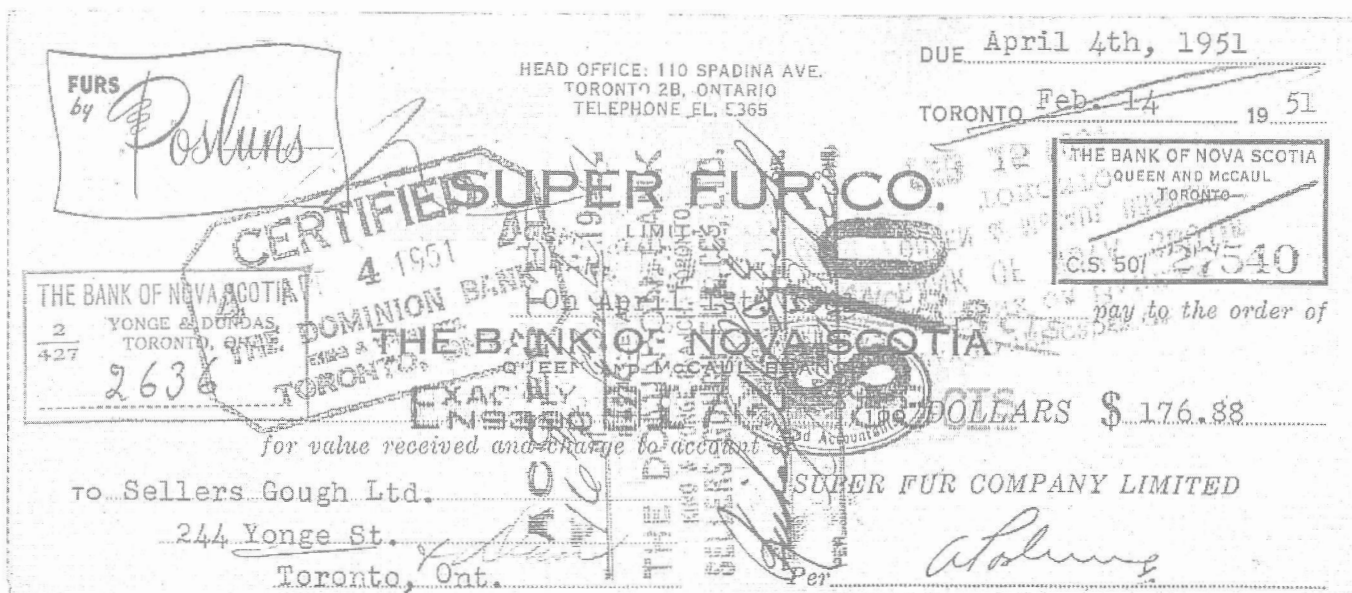
**Figure 5.** Trade Acceptances with FX68 (originated by Eastern Fur Co.) and pair of Scott 250 postage stamps on back (originated by Lake Fur Co.). About 10% of the drafts had the stamps on back.

**Table III**

### The revenue stamps

Year	FX67	FX68	FX64	FX64 Pair	Total
1946	196	0	31	71	298
1947	64	21	21	38	144
1948	0	147	17	37	201
1949	0	78	9	11	98
1950	0	137	17	32	186
1951	0	68	5	9	82
1952	0	90	7	14	111
1953	0	3	2	0	5
Totals	260	544	109	212	1125





**Figure 6.**  
Trade Accep-  
tances using  
meter stamps  
(Stamps on  
back).

days. These are complex financial instruments whose terms had to be negotiated in advance and generally were handled by bank collection departments. The hand stamps, cancellations and other markings on the various drafts suggest the difficulty of processing these documents. About a third of the drafts were promises to pay, originated by Sellers-Gough. The number of drafts varied by year, from 1 in 1945 and 6 in 1953 (the tax was repealed in February) to 376 in 1946.

Over 80% of the drafts had revenue stamps, a total 1,125. Only three revenue stamps were used: 6¢ 3-leaf Excise (FX67, blue and FX68, purple) (Figure 4) and 3¢

blue 3-leaf Excise (FX64) (Figure 3), either a single or pair. The single 3¢ stamp was used only when the draft amount was \$100 or less (only 109 or 10%). Most of the remaining drafts had common postage stamps<sup>1</sup> (14%). Five drafts had a combination of postage and revenue stamps (Figure 5) and 35 had no stamps.<sup>2</sup>

Meters were first used for Canadian rev-

<sup>1</sup>These included Scott 249, 250, 251, 284, 286 and 318.

<sup>2</sup>Stamps had obviously fallen off a number of these drafts.

enue stamps in 1932. In 1949 meters were approved for combined postage and excise stamp use. Beginning in 1950 meters were used on 10 Sellers-Gough documents, all trade acceptances (Figure 6).

### Conclusions

The Canadian use of revenue adhesive stamps on bank documents followed previous Canadian and U.S. example. (By the beginning of World War I the U.S. was using an income tax as the major tax source.) Similar to the U.S. Civil War experience, the stamp tax stayed around after the war was over. In fact, the stamp tax continued until long after World War II. the use of stamps on drafts during the post-World War II period is well represented by this cache of Sellers-Gough documents. In summary, most drafts used revenue stamps (only the 3¢ and 6¢ 3-leaf Excise stamps). About 14% used common postage stamps and the remainder with stamps used meters or a combination of revenue and postage stamps. The documents are quite interesting, especially the various trade acceptances present and the combinations of hand stamps and cancels used on the drafts.

### Appendix

Bill of exchange: An unconditional order ... signed by the person giving it, requiring the person to pay on demand or at a fixed or determinable future time a sum certain in money (Kohler, 1970, p. 56).

Time draft: A draft payable within a specified time after acceptance by the drawer (Kohler, 1970, p. 428).

Trade acceptance: A noninterest-bearing bill of exchange or draft covering the sale of goods, drawn by the seller on, and accepted by, the buyer. Its purpose is to put into negotiable form an open account having a short maturity (Kohler, 1970, p. 429).

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- Kohler, E. *A Dictionary for Accountants*. Englewood Cliffs: Prentice-Hall Inc., 1970.
- Sissons, J. *Holmes' Specialized Philatelic Catalogue of Canada and British North America*. Toronto: The Ryerson Press, 1963.
- Van Dam, E. *The Canadian Revenue Stamp Catalogue*. Toronto: The Unitrade Press, 1994.
- Zaluski, E. *Canadian Revenues, Volume 3*. Nepean, Ontario: Right Road Printing Limited, 1990.

## New plate flaw on the 2¢ first issue Proprietary stamp

by Scott Troutman, ARA

The blue two cent first issue Proprietary stamp (Scott R13) was a heavily used stamp. Conceived to pay taxes on patent medicines and other Schedule C articles, it saw widespread use. First printed September 11, 1862, and first delivered sixteen days later, some 99,686,200 were produced. It is no surprise then that all the copies of this stamp have not been checked for plate flaws.

The Scott catalog lists a single value for a cracked plate example, yet two cracked plate varieties have been reported (Giacomelli, 1981a and b). The first, and most clearly a true plate crack, is between the R of INTER and the R of REV on the bottom panel. The second is a crack or scratch running from the upper left hand 2, through the S in US and out into the upper margin. Both of these were illustrated in the February 1981 issue of *The*

*American Revenuer*.

A third variety has surfaced and is illustrated here. I would term this a plate scratch as it is fairly straight. This is a deep mark running across the top of the upper right hand 2. It runs into the frame above Washington on the left and to the edge of the design on the right.



### References

- Giacomelli, A. Plate Varieties. *The American Revenuer* 1981 February; 35:27.
- Giacomelli, A. Plate Varieties. *The American Revenuer* 1981 November-December; 35:184.



# The Benton Pine Tree Fakes

By Michael J. Morrissey, ARA

While at STaMpsHOW in St. Louis in August 1995, I visited the table of a dealer who customarily carried some revenue and other back-of-the-book material. He had several small stock books of early adhesive U.S. revenues. Among the material were two examples of the well-known Benton Pine Tree Tar Troches pictorial printed cancellation on the 1¢ First Issue Proprietary (Scott R3c). An excellent example of the cancel is shown in Figure 1. Troche, by the way, is an archaic term for a lozenge or cough drop. One was a fairly good strike on a clean undamaged stamp (Figure 2) while the other was poorly centered and with an additional pen ruled horizontal line cancel in the style of a hand-made precancel.

An article in *The American Philatelic Guide*, Volume I Number 8, May 1880, E. E. Sterling indicated that the cancellation was made by a small electrotype plate. Electrotypy is a form of surface printing by

the use of a letterpress and a plate made by electroplating the image to be printed onto the surface of the plate, which is usually made of lead or some other suitable metal. Whether this is in fact the case cannot now be said with absolute certainty, but it is undoubtedly printed from a surface printing style of Plate of an unknown number of subjects.

The cancel continued in use for many years as evidenced by Figure 3, a horizontal pair of the 1875 1¢ Proprietary on watermarked paper (ex-Joyce). These stamps were probably produced around 1878. As can be seen, the impressions are perfectly aligned, indicating a press-printed cancellation.

The stamps in the stock book struck me as rather odd looking. I have seen many of these over the years, yet these just did not fit the mold. First of all, the impression was rather ill-defined, yet the ink was not thick or heavily impressed. The normal pure black color was instead a thin blue-black. The can-

**Figure 1.**  
(Below) An excellent example of the genuine pre-cancellation. Ex-Joyce. (All photos by John Becker.

**Figure 2.**  
(Below right) The Benton fake. Note the many small differences between this and the genuine in figure 1 and 3.





**Figure 3.** The only recorded pair of stamps canceled with the Benton pine tree prove they were printed rather than handstamped cancels. *Ex-Joyce.*

cel also seemed somewhat larger than usual. I concluded they were both fakes and from the same source.

The stamps bore rather hefty prices that were around market for the genuine article. I said nothing and walked away. I later saw Brian Bleckwenn of Christie's on the floor. I have known Brian for over 25 years and believe him to be *the* First Issue expert. I mentioned the items to him and suggested he view them to see if he agreed. A short time later he came by and said he too considered them to be not genuine.

The story then picks up at the Garfield-Perry March Party in Cleveland in the cusp of Spring this year. The same dealer I saw in St. Louis was there. I once again reviewed his sales books and both of the fake cancels were still there. This time I spoke up as I believe this particular dealer to be completely honest. I advised him that in my opinion and that of Brian Bleckwenn that the cancels were fakes. We talked a while about St. Louis and my reasons for reaching such conclusion. I then suggested he consult with Eric Jackson, who is not only America's premier revenue dealer, but an acknowledged fiscal philatelic expert who himself maintains a reference collection of fake revenue material.

The dealer seemed genuinely distressed,

indicating that he purchased an old collection and that there had originally been five examples and that these two were all that remained. When Eric saw the stamps, he agreed that the cancels were bad, I bought one and I believe Eric acquired the other for his reference collection.

Let us now look at this cancellation both genuine and fake more closely. The measurements of the genuine are 14.25 X 18.5 mm and of the fake are 15 X 20 mm.

Note also the irregularity of the alignment of the top of the letters in BENTON'S at the top of the cancel. In the genuine the tops of the letters are in an even horizontal line, while in the fake some letters are lower thus breaking up the alignment. Upon close examination other differences are also apparent.

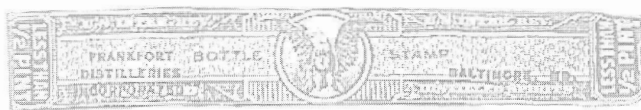
How was the cancellation produced? I believe it was hand-drawn or traced on paper and then recreated in a rubber handstamp. When compared to the genuine it should fool no one. When seen without benefit of comparison to the original it is dangerous to all but the specialist. *Caveat Emptor!*

Comments regarding this or other revenue cancellations are welcomed by the author at Box 441, Worthington, Ohio 43085, or FAX (614) 445-8810.

# Notes on red liquor strips—1934 law

by Scott Troutman, ARA

For a great many years it was illegal to collect the red liquor strips used on distilled spirits, but people did it anyway. In 1985 the use of the liquor strips was ended. I do not know if the laws forbidding the collecting of liquor strips have been amended yet, but this author thinks it is time to begin discussing the laws that brought these stamps into existence.

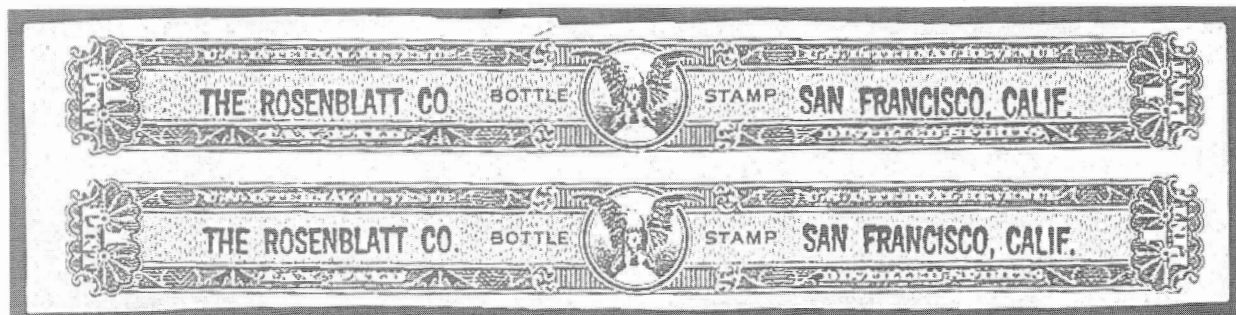


*Red strip stamp for less than 1/2 pint.*

I recently came across two tax decisions from 1934 which established what stamps would be created, the cost for them and some rules on how they were to be used. The original tax decision was number 4418 of January 27, 1934. It was quickly amended by number 4420 of February 13, 1934, and it is that decision that I will include here. This later decision amended the original by adding one additional stamp value and specifying further details on how to use them. This decision is quoted in its entirety.

"Par. 4(a) Stamps prescribed by these regulations will be in the following denominations: Quarts, fifth-gallons, pints, half-pints, and less than half-pints. The price is one cent for each stamp, except that in the case of stamps for bottles of less than one-half pint, the price is one-quarter of one cent for each stamp. Stamps for bottles containing less than one-half pint will be issued in sheets of fifty. Stamps of other denominations will be issued in sheets of twenty-five.

*A pair of red strip stamps for 1 pint.*



"(b) When bottles containing distilled spirits are of sizes for which no stamps are provided, the person required to affix the stamps will write on print on the stamps the exact quantity of spirits contained in the bottles. For this purpose on bottles containing more than one-half pint and less than one pint of distilled spirits, stamps of the half-pint denomination will be used. For bottles containing more than one pint and less than one-fifth gallon, stamps of the pint denomination will be used. For bottles containing more than one-fifth gallon and less than one quart, stamps of the one-fifth gallon denomination will be used. For bottles containing more than one quart, stamps of the one quart denomination will be used. Stamps of the denomination of less than half pint need not be overprinted with the exact quantity in the bottle."

The 1934 law also prescribed that the name of the distilling company was to be printed on the stamps (or perfined into them) before affixing them to the bottles. This overprinting was to be done by the bottler, at his expense. Provisions were made to allow importers to send the stamps overseas so that foreign manufacturers could print their names on the stamps and affix them as part of the bottling process.

Stamps with denomination of less than a half pint, were physically much smaller and cheaper to produce. These were used primarily on "splits"; those tiny bottles used today on airplanes.

A quick look at a small group of red liquor strips in my possession brings up many questions. I put them forward in hopes the ARA membership can answer some of them.

Does anyone have examples of red liquor



## Atalaya—Winter 1996-97

Christer Brunström has published the Winter 1996-97 issue of *Atalaya*. Now in its twenty-second year, this semiannual publication is "devoted to cinderellas, dead country stamps and other philatelic oddities." In addition to the regular short news items and book reviews this issue features an article about "Mullsjö's private post" and about the "Georgsson Mail Invest." Both are modern

private local posts in Sweden where the collection and distribution of cards and letters is no longer a post office monopoly.

A sample copy of *Atalaya* is US \$3; a two issue subscription \$6. Twenty back issues are \$25. Payment is requested in US banknotes although other western currencies are accepted. Contact the Editor/Publisher at Kungsgatan 23, S302 45 Halmstad, Sweden.

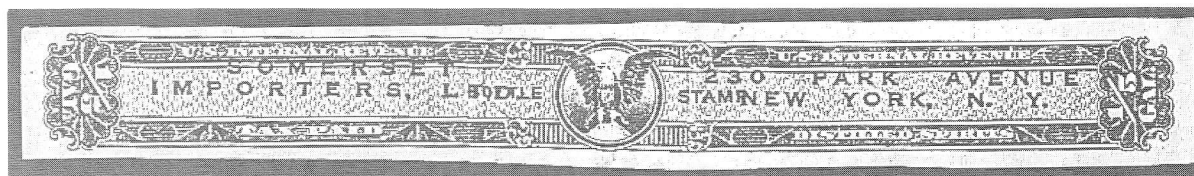
## Duck Tracks—fourth quarter 1996

The fourth quarter issue of *Duck Tracks* brings much news of the latest federal duck stamp contest. The winning design was by Robert Hautman of Plymouth, Minnesota, the third of three brothers to win the contest. Editor Peter Martin points out that the contest statistics between this year and last are remarkably similar. Bob Dumaine observes that "Duck stamps seen going to the dogs" in that hunting dogs have proven to be a popular subject for state waterfowl conservation stamps. W. Duane Adams provides a "Classification taxonomy, United States migratory waterfowl stamps 1934-1997 (RW1-RW64)" listing each of the species pictured on the hunting stamps.

Other commentary in this issue include news briefs about duck stamps, NDSCS soci-

ety news and a lengthy discussion by Bob Dumaine about "Buffington's 1996 computer design causes controversy at federal duck stamp contest." It seems that the runner-up design created by artist Hank Buffington of New Jersey used a Macintosh computer to create his entry with the original artwork printed on an Iris printer (a very sophisticated ink jet printer). The artist indicated that the medium used was "Macintosh" rather than "conventional mediums, such as oil, acrylic, watercolor, and scratchboard." While Dumaine and other artists and art dealers he interviewed all felt that computer generated art should not be allowed to compete, the question has become moot as the Federal Duck Stamp Office has changed the

*(continued on next page)*



strips with overprints changing denominations of the stamps as specified in section (b) of the above tax decision? If so, it would be nice to see some illustrated.

At a later date the denomination of the 1/5 gallon was changed to 4/5 quart. Does anyone know when this occurred? Still later the denominations were taken off the stamps. When did this happen?

At some point in time, the requirement to print the distillers name on the stamps was dropped. Can anyone tell when? Many of the red liquor strips have only a black number

overprinted on them. Was this referencing a distillery?

If anyone can answer any of these question please contact the editor of *The American Revenuer*. We will report all such replies here.

### Reference

Tax Decisions Under Internal Revenue Laws of the United States, Volume 32, January 1932-1934. Washington: U. S. Government Printing Office, 1935.

*Red strip stamp for 1/5 gallon.*

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rules. [Photographs are also not allowed. Your editor takes the opposite point of view and believes that photographs are and computer generated art can be as legitimate a form of art as any other media. I would also like to see sculpture included among the entries...KT]

*Duck Tracks* is published quarterly by the National Duck Stamp Collectors Society. Annual dues are \$20 which includes a subscription to *Duck Tracks*. For information about the society contact secretary Anthony Monico, Box 43, Harleysville, PA 19438.

## **Canadian Revenue Newsletter—November 1996**

Editor Christopher Ryan provides the two articles appearing in the November 1996 issue of the *Canadian Revenue Newsletter*. The precancel of a Belgian playing card company" describes an item found by William Gerlach. "Precancelled stamps on decks of playing cards" is a continuation of this article began

two issues previously in the May issue.

The *Canadian Revenue Newsletter* is published by the Canadian Revenue Study Group of the British North American Philatelic Society. For more information contact the membership director Bill Rockett, 540 Overlook Avenue, Willow Grove, PA 19090.

## **With the dealers**

**Sam Houston Philatelics's** (13310 Westheimer #150, Houston, TX 77077; phone 281-493-6386) latest auction closes January 23, 1997. This 944 lot sale contains 584 lots

of federal and state fish and game stamps, art prints, artist signed stamps and society seals.

## **The Check Collector—October-December 1996**

In the October-December 1996 issue of *The Check Collector* Bill Castenholz takes "A close look at the Omaha National Bank drafts from Sturgis, South Dakota." This is a recently discovered hoard of checks from the Meade County Bank with Type X imprinted revenue stamps, 25 of which had inverted stamps. Bill studies the entire run of drafts to determine how they occurred.

Also of interest to the revenue stamp collector is Editor Bob Hohertz's study "A marketing niche: the August Gast & Company

facsimiles." Bob examines a number of sample checks from this firm all bearing facsimile tax stamps.

*The Check Collector* is the quarterly publication of the American Society of Check Collectors, Inc. Subscriptions are by membership in the society; dues are \$10 per year in North America and \$15 per year outside. For information contact the secretary Coleman Leifer at Box 577, Garrett Park, MD 20896 or by e-mail CAL493@aol.com.

## **The Editor Notes...**

...that this is the point at which the Editor is to become quite eloquent. Well, it just don't always happen that way, even after twenty years of editing your publication. So, as we start the new year and a new volume of *The American Revenuer* it is appropriate that I review a few items with you, the reader, and ask your input.

...that, first, as I have stated before, I do

print Letters to the Editor—it is just that the membership apparently feels reluctant to write to the Editor other than about items to be handled on a one-to-one such as replacements for missing issues or else in the form of commentary that is published as a short article. I do encourage to respond to this column, other letters, articles that appear in this journal or about society matters.

...that with the inclusion of the ARA auction and a larger number than normal pages of advertising, this issue has grown larger than many. In the past I have usually set a goal of 20 or 24 pages (it must be in a multiple of four pages) or a minimum of 250 pages plus covers per year. This can lead to unbalanced issues fluctuating between large and small issues. This year I am attempting to present at least 12 pages of editorial material per issue beyond any pages devoted to society business, advertising or auctions. In keeping with the overall goal of 250 pages per year this means that many issues will have far more than the minimum 12.

...that in the past long articles have been presented in a single issue rather than serializing it over two or more issues. This again has led to large and small issues with some issues devoted to only a single article. This has been done for several reasons prime being your Editor does not like to read part of an article only to be forced to wait until the next issue (or issues) for the conclusion. It

also makes it much easier for those wishing to refer to the article in the future. I have received the comment that if someone isn't interested in this article then there is nothing in the entire issue for them. Strangely enough this comment has never come from an ARA member but from other philatelic journalists. Your input in this matter is strongly desired.

...that as I have stated before, a more conscious effort is being made to provide a balance of subject matter in each issue (as opposed to trying to produce thematic issues). Again the call goes out for articles—any length, any level of study, and, of course, any subject matter/any country. Call, write or e-mail if you have any questions or want any kind of assistance.

...that when submitting illustrations I would like to make a few suggestions. While photographs or the loan of the material is nice, photocopies do work and are probably the most common method of illustrating ar-

*Notes/page 33*

Nineteen members of Cal-Rev, the California chapter of the ARA met at Penpex in Redwood City on Saturday, December 7. Elections took place with Jerry Lurie, Joe Ross and Jay Lewis selected as president, vice-president and secretary-treasurer, respectively. Three new members were accepted: Allan Wichelman, James Busse and Nestor Nunez.

George Condas offered an interesting program. He spoke of the use of "Greek revenue stamps as postage stamps and the use of Greek postage stamps as revenue stamps." Some of the items shown were postage stamps with special surcharges for revenue usage including the first Olympics of 1896, the Hermes of 1901, the second Greek Olympics of 1906, the 1911 definitive issue, the 1912 new Greece (military occupation) and the Venizelist provisional government stamps of 1917. The World War I pro-ally government produced the Venizelist provisional set of postage stamps which even contained a revenue stamp strictly for revenue use (and which is not listed by Scott).

Commenting about the second Greek games stamps of 1906, Mr. Condas said, "the

two most popular topicals are space and sports. The perfect sports collector must have the revenues, too. You can't boast of a complete collection until you acquire the revenues!"

Mal Brown won our door prize, a state revenue catalog supplement complements of Bert Hubbard. Joe Ross is taking care of arrangements so that Cal-Rev members can enter single frame exhibits in the 1997 Sacapex show.

Our February meeting is scheduled for February 15 at 2 p.m. in San Francisco at the Holiday Inn on Van Ness Avenue. Our members will discuss the various revenue and back-of-the-book catalogs and display our own. Visitors are always welcome. Happy New Years to all ARAers and your families.

We wish to clarify comments in our chapter report which appeared in the November-December 1996 issue (50:307) issue of *The American Revenuer*. The dinner June 4 at Pacific 97 is Cal-Rev's dinner not a function of the ARA, *but*, all revenuers are invited to attend.

Jerome (Jerry) Lurie

## ***Cal-Rev December 7 meeting held at Penpex***



**ARA Auction No. 57—Closing Date: April 4, 1997**

## 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

\$5	to	\$29	by	\$1
\$30	to	\$68	by	\$2
\$70	to	\$195	by	\$5
\$200	and over by 5% over next higher bid			

**ARA Auction No. 57**

Closing Date: April 4, 1997

**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 \_\_\_\_\_

Date: \_\_\_\_\_

(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**

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](mailto:martyr@cerfnet.com)

Future auctions are: Auction 58—May 1997 issue.

Submit material or inquiries to  
the ARA Auction Manager

# ARA Auction No. 57 — Closing Date: April 4, 1997

1996 Scott Catalog values used unless noted.

Copies of any lot, except lots with more than 10 stamps, are available on request; B&W 25¢ ea, Color 50¢ ea, plus SASE.

## First Issue Revenues

(Manuscript cancels unless noted.)

- |    |                |   |                                  |
|----|----------------|---|----------------------------------|
| 1  | R1c/15d        | 16 all diff., 1¢ & 2¢, carefully chosen for VF condition and centering, you would have to search for a while to find a similar grouping. .... | Est. \$95-100.00                 |
| 2  | R8c/109        | 14 1st Issue & 1 2nd Issue. Another lot of VF stamps carefully selected for condition and centering. Not your usual lot!                      | CV \$82.10 ..... Est. \$75.00    |
| 3  | R16c/30c       | 17 all diff., 3¢-6¢. Again, a carefully selected grouping! The imperfs and part perfs all have nice margins. A tough group to replace.        | CV \$45.95 ..... Est. \$45-50.00 |
| 4  | R32c/42c       | 15 all diff., 10¢-20¢. Several H/S cancels, all have VF margins and centering. A very choice group! CV \$76.10 ..... Est. \$75-80             |                                  |
| 5  | R43a           | 25¢ Bond, mss 1863 cancel, 4 clear margins, F. ....   | CV \$140.00                      |
| 6  | R43c/53c       | 21 all diff., 25¢-40¢, VF centering, all fault free.  | CV \$144.00 ..... Est. \$140-145 |
| 7  | R45c           | 25¢ Entry of Goods, top FL double, black oval "G.L. Ins. Co./1864" H/S, just in at Rt., F.  | CV \$10.00 ..... Est. \$25.00    |
| 8  | R54c, 80c, 104 | Each with partial margin imprint, R80c has closed tear, VG. CV \$66.15 ..... OPEN   |                                  |
| 9  | R54c/65c       | 25 all diff, 50¢-70¢, selected for centering and color, a superb lot. CV \$178.30 .... Est. \$175.00  |                                  |
| 10 | R59a, 59c      | 50¢ Mortgage, Scott listed plate scratch, R59a top pos, R59c bottom pos. ....   | CV \$47.50                       |
| 11 | R59b,c         | Lot of 31 stamps, 25 singles, 6 pairs, w/DT's, plate scratches, including many of the listed types, VG-F. ....                                | CV \$179.50+                     |
|    |                | Est. \$35.00  |                                  |
| 12 | R59c 50¢       | Mortgage, 2 stamps showing cracked plate, pos. 64 and pos. 81 which shows completion of crack, F-VF. ....                                     | CV \$25.00                       |
| 13 | R65b           | 70¢ Foreign Exchange, 1863 mss cancel, just in at Rt., F. ....  | CV \$95.00                       |
| 14 | R66c/78c       | 14 all diff., \$1.00-\$1.50. Well worth cat value plus! Margins and centering VF. It would take a lot of searching to find such a nice group! | CV \$108.55 ..... Est. \$105-110 |
| 15 | R69c           | \$1.00 Inland Exchange, listed DT at top shields, VG. ....  | CV \$20.00                       |
| 16 | R70a, 73a      | R70a VF appearance, lt HCr; R73a VG-F, HCr and margin tear; each w/red "Deposit...Duty...Excess...", former type 1, latter ty 2. ....         | CV \$52.50                       |
| 17 | R72a           | \$1.00 Manifest, portion of red customs cancel, lt. vert. crease, F. ....   | CV \$42.50                       |
| 18 | R79c           | \$1.60 Foreign Exchange, cut cancel, just touches at bottom, F. ....  | CV \$95.00                       |
| 19 | R80c           | \$1.90 Foreign Exchange, 4 margins, few blunt perfs o/w VF. ....  | CV \$65.00                       |
| 20 | R81c/89c       | 8 all diff, \$2.00-\$5.00. For the discriminating collector, all VF, enough said!   | CV \$78.85 ..... Est. \$75.00    |
| 21 | R85a           | \$3.00 Charter Party, 3 good margins, just in UR, stain in UR, 1868 mss cancel, VG-F. ....  | CV \$110.00                      |
| 22 | R88c           | \$5.00 Charter Party, double frame line at rt., small faults. ....  | CV \$50.00                       |
| 23 | R90a           | \$5.00 Manifest, 4 good margins, no faults, mss cancel, VF. ....  | CV \$110.00                      |
| 24 | R92a           | \$5.00 Probate of Will, torn in half and poorly repaired, 4 clear margins. CV \$450.00 ... Est. \$45.00                                       |                                  |
| 25 | R94a           | \$10.00 Conveyance, margins clear, 3 1/2 wide, uncanceled appearance, listed DT @ top in "U.S., r.  |                                  |



Lot 5



Lot 13



Lot 18



Lot 21



Lot 23



Lot 24



Lot 25



Lot 27



Lot 29

- 26 R98 Rev." and along UL side, F-VF. .... CV \$87.50  
 \$20 Conveyance, HR, thin in UL corner, F. .... CV \$95.00  
 27 R100c \$25.00 Mortgage, well centered, lt. horiz. crease, small ink spot UL, few blunt perfs, F+. ... CV \$100.00  
 28 R101a \$50 green, dark fresh color, 3 wide margins, lt. margin clear to just in at bottom, otherwise VF. .... CV \$180.00  
 29 R101a \$50 green, 4 good margins, tiny wrinkle in top margin, 1864 mss cancel, VF. .... CV \$180.00

#### Proofs/Trial Colors

- 30 R10P3 2¢ Express, orange, India mounted on card, F. .... CV \$55.00  
 31 R18P3 3¢ Proprietary, green proof on India, block of 4, 2 trivial hinge marks, nice margins, XF. .... CV \$225.00

#### Multiples

- 32 R25b 5¢ Express, vert. strip of 3, rough at top and bottom, in at lt., VG-F. .... CV \$52.25+  
 33 R30c 6¢ Inland Exchange, vert. pair, back faults, in at lt., F. .... CV \$16.00  
 34 R34d 10¢ Contract, block of 4, just in at top, diag

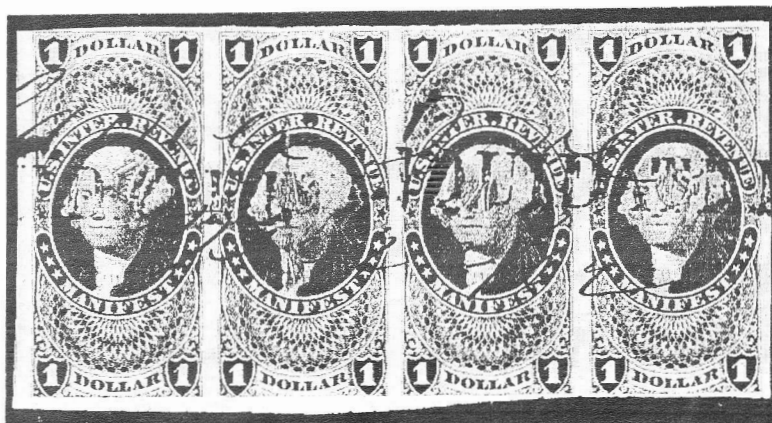
- crease does not show from front, F+ appearance. .... CV \$60.00  
 35 R37b 10¢ Power of Attorney, vert. strip of 5, just in at rt., F. .... CV \$175.00+  
 36 R46c/59c 23 pairs, strips, blocks, VG-F, some with usual small faults but overall a clean & fresh lot. CV \$141.95 ..... Est. \$50.00  
 37 R47c 25¢ Life Insurance, horiz. pair, strong mss cancels, hint of corner bend UR, nice centering. ... CV \$42.50  
 38 R47c 25¢ Life Insurance, horiz. pair, in at lt. and top, F. .... CV \$42.50  
 39 R49c 25¢ Protest, horiz. pair, sheet margin at top, centered to lt, F-VF. .... CV \$27.50  
 40 R52c 30¢ Inland Exchange, horiz. pair, VF. .... CV \$27.50  
 41 R72a \$1.00 Manifest, horiz. strip of 4, mss cancels plus 2 H/S "LIQUIDATED", each stamp has had a punch hole patched from the back side, other small faults, a scarce multiple. CV \$190.00 ..... OPEN  
 42 R78c \$1.50 Inland Exchange, pair, paper adhering on back, F. .... CV \$45.00

#### Cancellations

- 43 R1/89 Cancel lot of 357 stamps, all with handstamp



Lots 41 & 41







Lots 58, 59 & 62



Lot 80

- cancels. Condition varies from faulty to VF.  
Inventory list of cat #'s available on request. .... CV  
\$346.80 ..... Est. \$75-100.00
- 44 R5/15 Railroad H/S cancels; 4 stamps all diff cancels, one  
on piece w/"Hudson River", others "C.H.&D. and  
D&M R.R. Cincinnati, OH", R5 w/3 line  
"C.C.&C.R.R.", nice lot. .... Est. \$15.00
- 45 R5c/72c Cancel lot, 55 stamps all w/ partial to SON H/S  
cancels, mostly diff., VG-F, some w/usual faults. CV  
\$99.15 ..... Est. \$60.00
- 46 R6c New London Northern RR, 3 diff SON  
cancels. .... Est. \$10.00
- 47 R12c N. Penna. R.R. Co., 1864 CDS, Tolman cancel  
N-18, SON, mss date, stamp centered to  
Rt. .... Est. \$35.00
- 48 R15c 2c Bank Check, "W.F.&Co./JUN8/1866",  
exceptional blue SON cancel, stamp has 4 clear  
margins. .... Est. \$35.00
- 49 R18 3c Proprietary w/"S.R.V.D. / 1866" printed cancel,  
cancel VF, stamp is toned w/ blunt perfs at top and  
back faults. .... Est. \$25.00
- 50 R19c 3c Telegraph, SON "H. TEL. OFF./DEC/7/1863"  
black CDS cancel, a real beauty! ..... OPEN
- 51 R22c 4c Proprietary, grey shade, SON H/S "Dr.  
D.H.S.&Co\*/18/Dec/1894", black oval cancel, stamp  
is VF. .... Est. \$65.00
- 52 R22c 4c Proprietary, 2 copies, each with medical co.  
provisional cancels; Seth W. Fowl & Sons; Tarrant &  
Co., latter not listed in BRB, usual faults. Est. \$25.00
- 53 R22c, 48c R48c w/SON double circle Lanman & Kemp, 2  
punch holes; R22c w/SON R&GAW inside  
circle, heavy toning; Perfume Co. provisionals,  
neither is listed in BRB. .... Est. \$20.00
- 54 R32a 10c Bill of Lading, SON black oval H/S "Dovale &  
Co./Sept. 25, 1863/New York", stamp VF. CV \$47.50
- 55 R47c U.S. Treasury Dept., Vicksburg, CDS,  
SON, VF. .... Est. \$15.00
- 56 R72c \$1.00 Manifest, w/SON Custom House, Phila.,  
Alfano type 2. .... CV \$25.00
- 57 R76c August Belmont & Co., June 23, 1884, CDS, sharp  
& SON, stamp VF. .... CV \$30.00

## Second Issue Revenues

- 58 R126 \$3.50, just in at bottom o/w VF. .... CV \$125.00

- 59 R131 \$50.00, in at top, good perfs, no faults,  
F+. .... CV \$375.00

## Third Issue Revenues

- 60 R135P42c orange and black, proof on card, sheet margin at  
rt, XF. .... CV \$15.00
- 61 R136P34c brown and black, proof on India, XF. .. CV \$20.00
- 62 R150 \$20.00, just in at bottom, few blunt perfs, cut cancel,  
F. .... CV \$475.00

## Documentaries

- 63 R182 Railroad H/S cancels, "PITTSBURGH & CASTER  
SHANNON R.R. CO." CDS H/S cancels, 2 copies,  
same dates. .... Est. \$5.00
- 64 R252 2c Documentary, lower plate no. block of 12  
(#22964), mint OG, VF. CV \$12.00+ ..... Est. \$50.00

## Battleships

- 65 R163 Railroad & Express Co. printed cancellations, 10  
diff, Fullerton cat. no's 10T1a, 3a, 15T-2a, 20T-1a,  
2a, 3a, 30T-1a(1), 35T-4b, 50T-1a(3) & 55T-1a(2),  
last w/ clipped corner. Nice lot! ..... Est. \$20.00
- 66 R163 Railroad printed cancel, "Memphis Route"  
w/add purple H/S CDS, Fullerton #60T-1a,  
Scarce. .... Est. \$25.00
- 67 R163 Railroad printed cancel, "THE K.C.N.W.R.R.CO." arc  
in black, w/add mss & H/S cancels, type 65T-1a,  
Scarce. .... Est. \$18.00
- 68 R163 Railroad printed cancel, "K.C., St.J. & C.B.R.R.", in  
black, w/add mss & H/S cancels, type 70T-1a(2),  
Scarce. .... Est. \$15.00
- 69 R163 Railroad printed cancels, Fullerton numbers 75T-  
1a(2), 85T-1a (2 copies). .... Est. \$5.00
- 70 R163, 167, 168 Railroad H/S cancels, "PITTSBURGH &  
CASTER SHANNON R.R. CO.", CDS H/S  
cancels on 5 singles and 1 pair. .... Est. \$5.00
- 71 R165/171 Accumulation of about 200, 100+ are 10c, 25c and  
50c, mint, used, mss and HS cancels. ... Est. \$10.00

## Dated Documentaries

- 72 R299 80c Series 1940, used, not cut or perfin,  
VF. .... CV \$60.00
- 73 R405 \$30 Series 1944, uncut, VF. .... CV \$20.00
- 74 R616 \$1,000 Series 1952, uncut, H/S cancel,  
VF. .... CV \$30.00
- 75 R684 \$1,000 Series 1954, uncut, H/S cancel,

VF. .... CV \$55.00

## Proprietaries

- 76 1914 RB's Cancel lot of 21 stamps, 6 printed, balance H/S, includes B.N.P.Co., usual faults. .... Est. \$30.00
- 77 RB1P4, P5 1¢ green and black, plate proof on card and bond, VF. .... CV \$24.00
- 78 RB2P4, 3P4 2¢, 3¢ green and black, plate proofs on card, VF. .... CV \$24.00
- 79 RB3P3 3¢ green and black, proof on India, VF. ... CV \$22.00
- 80 RB4a 4¢ block of 4 with double rows of vertical perfs on lt side and center, unused, no gum. Normal CV \$65.00
- 81 RB14a 4¢ block of 4 w/precancel lines on 3 stamps, mint, some hinge reinf., centered to UR, VG. ... CV \$25.00
- 82 RB17c 6¢, good margins, clean, perfin w/some holes filled, VF. .... CV \$225.00
- 83 RB18b Fine centering, weak cancel, light impression. .... CV \$30.00
- 84 RB38 2 1/2¢ black, just Fine, OG, NH, centered low but not in, few blunt perfs. .... CV \$7.50
- 85 RB40 3-3/4¢ black, dist OG, HR, centered to top but clear, few blunt perfs O/W Fine. .... CV \$35.00
- 86 RB65/70 Cancel lot of 19 stamps, 6 red printed, balance H/S, mostly diff. .... Est. \$20.00
- 87 RB70 8¢ blue, red J.W. May 1919 printed cancel, centered to UL, stains. .... Est. \$15.00
- 88 RB70 8¢ blue, mint OG, HR, VF. .... CV \$14.00
- Battleships**
- 89 RB31p 5¢ brown, OG, hinged, no thins, VF. .... CV \$50.00
- Cancels**
- 90 RB1a "Nathan Fenn's Matches" printed cancel reading down, stamp centered to lower rt, perfs in design. .... Est. \$20.00
- 91 RB1a "A.A.C. / & CO. / June 8th 1873" 4 line black cancel, VG. .... Est. \$15.00
- 92 RB1a "Benton's Pine Tree Trouches", black cancel, fuzzy & difficult to make out, stamp F-VF. .... OPEN
- 93 RB1a "Nathan Fenn's Matches", black 2 line cancel reading down, stamp has some short perfs and centered to LL, scarce match co. cancel. Est. \$20.00
- 94 RB1a "J. T. Howland/Proprietor/1872", black 3 line cancel on 2 stamps, one reading up, the other down, VG-F. .... Est. \$16-18.00
- 95 RB1a "JOKE(S) / 1869", 2 line black cancel, stamp w/ clipped perfs at LR. .... Est. \$15.00
- 96 RB1a "J.P. Mills / Proprietor / 1874", black 3 line printed cancel on two stamps, one reading up, the other down, stamps VG (thin), VF. .... CV \$12.50 Est. \$15-18.00
- 97 RB1a "C.S.M.CO./August/1874", black printed 3 line cancel, VG-F. .... Est. \$13.00
- 98 RB1a "Walker & Taylor", 8 line printed cancel, inverted, VG cancel, stamp VG. .... Est. \$15.00
- 99 RB1a/11b Henry Tetlow (perfumery) cancels, 5 diff printed cancels, VG-F. .... CV \$18.80 Est. \$15.00
- 100 RB4a, 11b Fenton's Mfg. cancels, RB4a has light strike of scarce headless running man, latter is red 3 line in box. .... Est. \$12-15.00
- 101 RB4b "UM/75", large hollow ltr 2 line black cancel, stamp VG. CV \$15.00 .... Est. \$15.00
- 102 RB6a "A.T.S. & CO.", 3 line cancels in red, two stamps ea with diff date, VG-F, stamps sound. .... CV \$70.00
- 103 RB6a "E. Fougera & Co.", 3 line black cancels, one up, one down, diff dates, stamps VG. .... CV \$70.00

- 104 RB7b "M&Co./Jan. 3/188-" blue 3 line H/S, stamp in at lt., F. CV \$45.00 .... Est. \$20.00
- 105 RB11b "A.E.S. Co., 1881", American Eye Salve Co., 2 line black printed cancel, 2 examples, stamps VG. .... Est. \$12.00
- 106 RB11b "M.B. / 7-15-81", ornate Meyer Bro. St. Louis 3 line black cancel, nice example, just in at top where stamp is slightly stained and has blunt perfs. .... Est. \$10.00
- 107 RB12b "DR. SETH ARNOLD / WOODSOCKET, R.I.", printed 2 line cancel repeated twice on a horiz. pair, seldom found in pairs, stamps VG. ... Est. \$15-20.00
- 108 RB14 "E.W. Hoyt & Co./Lowell, MASS.", black 3 line cancel reading down on faulty stamp. .... OPEN
- 109 RB14a "Reed's", pentagonal shape printed cancel, split on stamp, very scarce. .... Est. \$20-25.00
- 110 RB14b "E. F. & Co.", printed cancel reading up, stamp in at left. .... Est. \$7.00
- 111 RB14b "French Pad Co./JUL 6, 1880/Toledo, O.", nice purple SON cancel on pair, stamps F, sound. .... Est. \$15-17.00
- 112 RB14b "H.T.H./Jul 2, '73/CANC'L'D/—", H.T. Humbold, 4 line black cancel. .... Est. \$10.00
- 113 RB14c "American/Eye Salve" (written out) printed cancel, stamp is toned. .... Est. \$7.00
- 114 RB17a "E.F. & Co." printed cancel reading down, perfs in at top, stamp is stained. CV \$25.00 .... Est. \$17.00
- 115 RB17b "T.F.M.M.Co.", printed cancel reading down, Beaumont type 2a, VG. .... CV \$17.50
- 116 RB17b, 18b(2) "Charles Osgood", black SON CDS cancels, 3 diff dates, minor faults. .... CV \$77.50
- 117 RB20/28 Medicine Co. printed cancel lot of 39 stamps. We note, C.I. Hood, C.F. Moyer, Miles Med. Co., etc., almost all diff, dates, etc., some w/ usual faults, a nice lot! .... Est. \$50-55.00
- 118 RB20/28 Handstamp cancel lot of 48, all from co's Joyce lists for printed cancels (some of these HS types Joyce also lists), usual faults on some, another nice lot! .... Est. \$30.00
- 119 RB25 Keasby & Mattison printed cancel lot of 18 all diff. type 2 dates, includes inverts, red, F group, some w/ usual small faults. .... Est. \$28-32.00
- 120 RB25p Antikamnia Chemical Co., lot of 16 w/printed cancels, all type 5, diff dates or Joyce listed varieties, VG-F, few w/usual small faults. .... Est. \$25-30.00
- 121 RB28r Antikamnia Chemical Co., lot of 30 printed cancels, all type 5 w/ diff dates or Joyce listed varieties, VG-F, some w/usual small faults. .... Est. \$45-50.00
- 122 RB29 Antikamnia Chemical Co., type 6 printed cancels, 3 roul, 11 HH 7, all diff, w/o usual small faults, a better lot. CV \$137.50 .... Est. \$80.00
- 123 RB29r,p Antikamnia Chemical Co., 6 ea 29r and 29p, all w/type 5 printed cancels, diff. dates or Joyce listed varieties, VG-F, some w/usual small faults. CV \$99.00 .... Est. \$45-50.00

## Future Delivery

- 124 RC5 20¢ carmine, minor gum toning, dist OG, NH. .... CV \$15.00

## Stock Transfer

- 125 RD1 1¢ UR plate no. block of 18, plt. no. 1978, MNH, VF. .... Est. \$25.00
- 126 RD54 \$1.00 green, dist OG, NH, minor gum toning, VF centering. .... CV \$20.00

## Wines

127	RE56	\$20 Series of 1916 w/tablet, used, VF. ....	CV \$40.00
128	RE57	\$40 Series of 1916, w/tablet, used, VF. ...	CV \$50.00
129	RE58	\$50 Series of 1916, w/tablet, used, VF. ...	CV \$45.00
130	RE103	48¢ green, series of 1934, unused, F. ....	CV \$14.00
131	RE196a	Series 1941 \$1.60 4/5 "DOLLAR" error, used, lt cancel, few lt creases do not detract, F. ..	CV \$15.00
132		Fermented Fruit Juice, Series 1933, 4, 8, 12 and 32 oz values, all diff cancels, 32 oz not cancelled. ....	CV \$23.50

## Beer Stamps

133	REA1211917	Provisional type 82, overprint extremely faint but present, internal tear, perfin cancel, F.CV	\$35.00
134	REA1431918	\$3.00, Type 165 overprint, wide margins on 3 sides, in at UR, usual small internal faults. ....	CV \$15.00
135	REA166	Act of March 22, 1933 on 1/2 bbl orange, perfin cancel, F. ....	CV \$10.00
136	REA173/185	Series 1931-33; includes REA173, 174, 181, 183, 185, usual condition. ....	CV \$7.50

## Playing Cards

137	RF6a	Fine, centered to bottom, usual crease, 1915 N.Y.C.C. Co. cancel reads up. ....	CV \$40.00
138	RF6a	VF, usual crease, 1917 N.Y.C.C. Co. cancel read up. ....	CV \$40.00
139	RF9	Red 10-4-1917/7 CENTS/A.D. reading up, 3 wide margins, close, but clear at top, not creased. ....	CV \$8.00
140	RF9b	S.P.C. Co. cancel "7" missing, usual crease, VF. ....	CV \$50.00
141	RF10a	VF, not creased, inverted R.P.C.Co./1-25-'18 cancel. ....	CV \$25.00
142	RF13	Black U.S.P.C.Co. / 3-4-1919 surcharge (upright), usual crease, minor toning and several thins which do not appear from front. ....	CV \$32.50
143	RF13a	Black surcharge inverted, usual crease, thins. ....	CV \$30.00
144	RF16, 17, 19	Cancel lot, 3 each. ....	OPEN
145	RF18	Red P.P.C.Co. cancel and 8c, centered to LR, usual crease. ....	CV \$35.00
146	RF18a	Inverted red cancel & value, centered to LR, not creased. ....	CV \$35.00
147	RF20(3), 23(5), 26(4), 27(3)	Bureau precancel lot, 15 stamps all diff, usual mixed cond. ....	Est. \$15.00
148	RF22	Mint NH single w/sheet margin at top, arrow & guideline at rt, scarce thus. ....	CV \$10.00
149	RF25	10¢ 1931 issue, red K.P.Inc. 1930 precancel, block of 8 (4x2) SE at bottom, MNH, a scarce multiple. ....	CV \$80.00+
150	RF26	B&B precancel, #PC111, unused w/OG, centered to bottom, just F. CV	\$90.00
151	RF27	W.P.L.Co. Bureau precancel, #PC194, stamp centered to top and left, just F. CV	\$50.00
152		Package seals, Medium Grade Rough Back in blue; Russell & Morgan tiger in blue. ....	Est. \$5.00

## Virgin Islands

153	RFV2	Centered to top but clear, usual crease, F. ....	CV \$40.00
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## Silver Tax

154	RG12	Mint OG, hinged, F-VF. ....	CV \$12.50
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## Narcotic Tax

155		U.S. Official Order Form Opium, Coca Leaves, Opiates, etc., Series of 1948, voided original and duplicate. ....	OPEN
156		Special Tax Stamp, Opium, Coca Leaves, Marihuana, etc., modern form, for fiscal year 1962, clean & fresh. ....	Est. \$15.00
157		Treasury Dept., Order Form for Opium, etc., Series of 1936 duplicate copy. ....	OPEN
158	RJA69b	19¢ violet, rouletted 7, used, few small thins, VF appearance. ....	CV \$175.00

## Consular Service Fee

159	RK6	\$5.00, used w/embossed cancel, centered to Rt but not touching. ....	CV \$15.00
160	RK27	\$1.00, used, H/S cancel, F-VF. ....	CV \$17.50

## Customs Fees

161		Customs Fees, baggage inspection stamps, 27 mostly diff, cond. varies, good lot. ....	Est. \$10-15.00
162		Customs Fees, baggage inspection stamps, 20 diff, used. ....	Est. \$10.00

## Revenue Stamped Paper

(Unless indicated, assume checks have cut or punched cancels. Castenholtz Field Guide To Revenue Stamped Paper used for values when listed.)

163	RM45	4¢ Connecticut, note dated Aug. 1799, 184 x 98 mm, sharp impression, signature torn from note. ....	CV \$45.00
164	RM46	10¢ Connecticut, on note dated March, 1800, 185 x 100 mm, signature torn from note. ....	CV \$27.50
165	RM111	10¢ Massachusetts, on note dated Mar., 1800, 183 x 75 mm, creases affect sharp impression. ....	CV \$20.00
166	RM124	10¢ New Hampshire, on note dated January 24, 1799, 187 x 75 mm, fold creases affect stamp, hole where signature was removed. ....	CV \$25.00
167	RM149	4¢ New York, on note dated October, 1800, 197 x 100 mm, signature torn from note, writing over sharp impression of stamp. ....	CV \$35.00
168	RM154	50¢ New York, weak impression just off note at top, dated Jan. 7, 1799, 190 x 90 mm, creases. ....	CV \$30.00
169	RM265a	Second Federal Issue 50¢, on 1801 note by Kentuckian, payable in currency of Virginia, 190 x 150 mm. VF impression, creased, broken at edges and small tear clear of stamp. ....	CV \$65.00
170	RM277b	25¢ Third Federal on note dated Oct. 21, 1814, 200 x 85 mm, stamp is clear of all writing and creases, neat hole from signature removal. ....	CV \$10.00
171		RN Lot Checks, 19 diff plus 3 drafts, 5 Type B, 4 Type C, 4 Type D, 5 Type G, 4 Type X. Field Guide CV \$93.00	OPEN
172		RN Lot 9 diff checks and 1 draft, not listed in the Field Guide, 1 Type C, 1 Type D, 2 Type F, 2 Type G, 4 Type X. ....	OPEN
173	RN-B1	Check, Selma, Ala., Thomas K. Fergusson, Banker, blue on white. Field Guide CV \$8.00	OPEN
174	RN-B10	Check, Central National Bank, New York, Porter & Higby check, red on yellow, cut cancel, VF appearance. ....	CV \$25.00
175	RN-C1	Check, Thos. K. Fergusson, Banker, Selma, Ala., blue on white, Ehrgott & Krebs, Lith., Cincinnati, not	





Lot 201



Lots 208 & 212



- listed in Field Guide. .... OPEN
- 176 RN-C2 Check, Thos. K. Fergusson, Banker, Selma, Ala., Shelby Iron Co., blue on white. CV \$15.00 .... OPEN
- 177 RN-D1 Check, First National Bank of Hartford, Conn. on Shelby Iron Co. check, payable in New York Exchange, creased, stamp not cut. CV \$5.00 (cut). .... OPEN
- 178 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. .... OPEN
- 179 RN-G1 Check, First National Bank of Hartford, Conn., Shelby Iron Co. check, Case, Lockwood & Brainard Co., Print, punch hole affects stamp, not listed in Field Guide. .... OPEN
- 180 RN-G1 Check, First National Bank of Hartford, Conn., Shelby Iron Co. check, payable on New York Exchange, Krebs Lith. Co. Cincinnati, stamp not cut, not listed in Field Guide. .... OPEN
- 181 RN-G1 Check, First National Bank of Hartford, Conn., Shelby Iron Co. check, blue & gold on white, not punched or cut. CV \$8.00 .... OPEN
- 182 RN-G1 Check; Harkness & Co., Salmon City, Idaho, Jan 13, 1882, bank vignette at rt, F. .... CV \$25.00
- 183 RN-G1 Check; First National Bank of Las Vegas, N.M., Jan. 15, 1883, small piece missing at lt., not listed. .... Est. \$12.00
- 184 RN-G1 Check; Warner Bros., Office of Shumer & Co., Shauntie, Utah, May 4, 1877, creases. .... CV \$30.00
- 185 RN-M2 Check, Boston, The Taunton National Bank, New Bedford Railroad Co., Oct. 20, 1875, punch cancel affects stamp, not listed in Castenholz. .... Scott CV \$10.00
- 186 RN-X7 Check, Union Trust Co. of St. Louis, unused H. Friedman & Co. check, toned, two corners are rounded, small smudge LR corner, not listed in Field Guide. .... OPEN
- 187 RN-X7 Draft; Cincinnati, Portsmouth & Virginia R.R., Sep. 1898, perforin PAID affects stamp, not listed. .... OPEN
- 188 RN-X7 Check; The Exchange Bank, White Oaks, N. Mex., Old Abe Company, Nov. 10, 1900, black on yellow. .... CV \$25.00
- 189 RN-X7 Draft, Topeka, Atchison, Topeka & Santa Fe Railway Co., Office of Auditor of Disbursements, Oct. 1, 1900. Repaired tear, toned, staple holes and one corner damaged, not cut or punched. CV \$25.00

### Private Die Proprietary Facsimilies

(Springer Vol. 6 catalog no's and values used when listed.)

- 190 John F. Henry; Holcombe Class II, ty 7, small tear; CI II, ty 8, HCr, both F; Barclay & Co., VF. .... Est. \$25.00
- 191 Lanman & Kemp, New York; black on white label 110 x 32 mm, Eagle design stamp at each end; stamp size label w/Eagle design, black on white, both have stains and minor faults, not listed. .. OPEN
- 192 Moffat's Vegetable Life Pills, New York, black on white, Rawdon, Wright, Hatch & Edson inscription at top, faults, not listed. .... OPEN
- 193 Dr. Pierce's Genuine Family Medicines, corner repaired, not listed. .... OPEN
- 194 Hosteller Co., Pittsburgh, one cent pay to bearer on demand, some faults, not listed. .... OPEN
- 195 Perry Davis' Vegetable Pain Killer, Providence, R.I., black on white, close margins, stain in UR, not listed. .... OPEN
- 196 A. C. Meyer & Co., black on white label, 15 x 100 mm, ABNCo. in bottom margin, some wrinkles and stains, not listed. .... OPEN
- 197 John H. Lakin Company, Lakin's Hedake Kolone, black on white stamp, not listed. .... OPEN
- 198 Brandreth's V.U. Pills, one strip label and two diff oval die cut labels, toned, not listed. .... OPEN
- 199 35M2, M3, M3a Brandreth; small faults, latter w/huge margins; Barclay & Co., VF. .... Est. \$20.00
- 200 35M3b Brandreth, Allcock's Porous Plaster, black on white. .... OPEN
- 201 46M1b Joseph Burnett & Co., few blunt perfs, nice example, F+. .... OPEN
- 202 101M1 E. T. Hazeltine, Warren, Penna., black on white, toned. .... OPEN
- 203 101M2 E.T. Hazeltine, The Piso Company, Warren, Penna., black on white, F. .... OPEN
- 204 149M1 Dr. D. Jayne & Son, green and black, type I, hinge thin, F. .... OPEN
- 205 151M1 Johnston, Holloway & Co., Philadelphia, black on white, type I, F. .... OPEN
- 206 212M2 Schenck's Mandrake Pills, green label, back faults, tear in lt margin. .... OPEN
- 207 284M1, M2 Chas. H. Fletcher, Castoria; 2 diff, 284M2 thinned. .... OPEN
- 208 302M1 Old Chem Co., New York, carmine and black, few

creases, overall fine appearance. .... OPEN

### Private Die Proprietary Medicine

- 209 RO17d, 26d, 109d Each with small portion of imprint in margin, RO26d block of 4, R109d has UL corner off. .... Normal CV \$14.75
- 210 James C. Ayer Co., Lowell, Mass., printed advertising letter sheet dated Dec., 1855. Mailed to Cohasset, Mass, black H/S PAID. Lists products available, embossed company seal on reverse. .... OPEN
- 211 RS114d, 156d, 166d, 258d Each stamp has a portion of imprint in margin, VG-F. .... CV \$14.30+
- 212 RS184d2c Moore's, mint block of 4 w/full NBNCo imprint in top selvage, some gum faults, centered to lt, a scarce multiple. .... CV \$110.00

### USIR Tax Paid

(Springer catalog no's and values unless noted.)

#### Cigar

- 213 Cigars, lot of 13 diff, Class A, B, E, etc., not checked. .... Est. \$10.00

#### Cigarette

- 214 Cigarettes, lot of 500+, series 102/125, many cancel varieties, co's., etc. .... Est. \$50.00
- 215 TA9/17 Cigarette lot of 16 stamps, Class A 10's, nothing after Series 1910, not checked for varieties, etc. .... Est. \$10.00
- 216 TA13 Cigarettes, Series of 1879, 10, UR corner repaired, F appearance. .... CV \$12.50
- 217 TA77 Cigarettes, lot of 25, Class A 20's, mostly series 1901-1910, not checked for varieties, etc. Est. \$10.00
- 218 TA157 Cigarettes, lot of 23, Class A 20's, Series 102-125, not checked. .... Est. \$10.00

#### Distillery Warehouse

- 219 Series of 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
- 220 Series of 1878, one w/stub, a pair w/o stubs and a strip of three from bottom of page of four, punted remainders. .... OPEN

#### Snuff

- 221 Snuff, lot of 6 diff, series 102/117, values from 1-1/8 to 1-5/8, should be worth \$5.00

- 222 TE63 1oz Madison, close at top, nick in UL margin. OPEN

#### Tobacco

- 223 Tobaccos, lot of 10 "leftovers", 4 strips, small Indians, etc., worth looking. .... Est. \$5.00
- 224 TF1 2c green, very nice example, crease not apparent from front, mss cancel. .... CV \$2.25
- 225 TF3 1c Liberty, red cancel, F. .... CV \$2.50

### Postal Savings Stamps

- 226 PS12b 25c booklet pane of 10, mint, hinged, VF. CV \$60.00

### United States Telegraph Stamps

- 227 16T51 Western Union 5c 1918, Booklet pane of 6, MNH, centered to left, minor gum dist. .... CV \$6.50
- 228 16T54 Western Union, 25c 1918, Booklet pane of 6, MNH, well centered, minor gum dist. .... CV \$11.00

### Revenues on documents

- 229 R15c Check, State Board of Agriculture, Columbus, Ohio, Feb 25, 1868, large format, purple on white with three vignettes, fresh & clean. .... Est. \$15.00

- 230 R16/78 Lot of 5 documents; 3 promissory notes, 2 receipts, stamps include R16, 20, 24, 42, 53, 69 & 78. A nice lot. Should be worth \$10.00
- 231 R25c 5c Express, vert. pair on March 1865 note of City of Paris, Maine for \$200. Printed Note issued pursuant to vote of town to pay \$300 bounty to each citizen of town who enlisted in service of U.S. .... Est. \$20.00
- 232 R155 Draft; Cincinnati, New Orleans & Texas Pacific Railway Co, Aug. 22, 1898, black on yellow, VF. .... OPEN
- 233 R161 Western Union Telegraph forms, 2 diff, 1899 and 1900, toned, wrinkled, one stamp w/printed "AM. EX. CO." cancel. .... Est. \$5.00
- 234 R167 Stock Certificates; Union Oil & Gas, Arizona, Dec. 1901, nice vignette; The North Western Oil & Coal Co., Nov. 1900, West Virginia, each with stamp. .... OPEN
- 235 R221, 222 Demand Note, The Pennsylvania Railroad Company, for \$200,000 from the New York Connecting Railroad Co., Dec. 13, 1915, stamps neatly mss canceled "12/13/15 NYCRRCo", black on white with vignette of dog at left. Neat, clean, few trivial folds not breaking paper. A scarce and difficult usage. .... Est. \$20-25.00

### Post Office Seals

- 236 OX5 Canal Zone Post Office seal, used, scarce, not priced used in Scott. .... OPEN
- 237 OX1 U.S. Post Office Seal, F., w/o gum, unused. .... Est. \$40.00
- 238 OX4 U.S. Post Office Seal, F., unused, badly dist. OG, hinged. .... Est. \$27.00

### USIR Tax Paid

#### Oleomargarine

- 239 Retail Dealer in Unc. Oleo, \$6.00, 1930. overall toning o/w intact and not damaged. .... OPEN
- 240 4, 11A, 48 All faulty with corners missing, large nail holes, repairs and/or stains. Sold as is. .... CV \$87.00
- 241 11B Series of 1886, die B, 10 lbs., repaired 30 mm tear, small piece missing upper rt., cut close on all 4 sides. .... CV \$20.00
- 242 15B Series of 1886, 50 lbs. w/4 coupons, no nail holes, small piece missing lower left does not affect coupons, VF for these. .... CV \$24.00 Est. \$30.00+
- 243 57 Series of 1902, type II, 30 lbs, 5 small tack holes, toning, close at bottom. .... CV \$5.00
- 244 60 Series of 1902, type II, 60 lbs, usual 5 small tack holes, small piece missing at left does not affect frame, toned. .... CV \$10.00
- 245 78 Series of 1915, Var. 1, 20 lbs, roul 3 1/2, engraved, perf. cancel. .... CV \$16.00
- 246 119 10 lb., uncolored Oleo, Series 1926, roul. 7, perf cancel. .... CV \$20.00
- 247 120 12 lb., uncolored Oleo, Series 1926, roul. 7, lt. blue roller cancel. .... CV \$5.00
- 248 125 32 lb., uncolored Oleo, Series 1926, roul. 7, dated H/S cancel. .... CV \$5.00
- 249 158 62 lb., uncolored Oleo, Series 1931, roul. 7, perf. cancel. .... CV \$40.00
- 250 FE81/94 6 diff, used, F-VF. CV \$4.73
- 251 FE91, 93 Series 1931, 12 lb and 32 lb, usual perfin cancels, F-VF. .... CV \$15.75

**Alcohol Related**

- 252 Liquor strips or bottle stamps, 45 red, 12 green, 6 Canada, block of 12 used red 1 pint, mostly diff. .... Est. \$20.00

**Process Butter**

- 253 FB12 Series of 1907, 10 lbs., torn in half and repaired, no nail holes, light purple cancel, VF appearance. .... CV \$12.50
- 254 FB14 Series of 1907, 30 lbs w/ 4 coupons, soiled, 5 nail holes, crease ends in tear at top margin. . CV \$15.00

**Mixed Flour**

- 255 FD7 1/2 barrel, Sep 29, 1926 cancel, tied to reverse of Form W tag, Factory 1, Dist of Oregon. .... OPEN
- 256 FD1 Series of 1898, 1 coupon, creases, repaired vertical tear, purple H/S cancel. .... CV \$12.50
- 257 FD2C Series of 1898, 1 coupon, creases and internal tear, purple H/S cancel. .... CV \$15.00

**Foreign Revenues****Australia**

(Craig catalog no's and values used.)

- 258 1304 South Australia Railways; 1885 First issue parcels stamp, 4d dull purple, used, F-VF, rarity R-1, 101-300 copies exist. .... Est. \$30-35.00
- 259 1307 South Australia Railways; 1885 First issue, 1 Sh. yellow-brown, used, pen cancel, F. CV \$10.00 .... Est. \$25-30.00
- 260 1308 South Australia Railways; 1885 First Issue, 2 Sh rose red, used, H/S cancel, F. 1980 Rarity "R-1", 101-300 copies exist. .... Est. \$30-35.00
- 261 1348 New South Wales; 1929-40 railway stamp, 1 Sh. carmine red, station "YOUNG", used, F. Craig CV \$6.00 .... Est. \$12-15

**Belgium**

- 262 Certificate of Inspection for Pharmaceuticals, 1956, w/7.50f revenue, Egyptian 50, 100 mills (4) Consular revenues. .... Est. \$10.00
- 263 Document, 1967, w/embossed and red imprinted 50f also 50f adhesive revenue, Egyptian 400 mills (2), 50 mills Consular revenues, Swiss Vaud Canton revenue. .... Est. \$20.00

**Bulgaria**

- 264 Bond, 1938, w/50L revenue, all coupons attached. .... Est. \$10.00
- 265 15 documents, 1930-1947, w/57 revenues to 100L, 19 diff values, all in better than normal condition, nice lot. .... Est. \$25.00

**Burma**

- 266 Court Fee, 3 Rs green, punched and 1958 H/S cancel. .... OPEN

**Canada**

- 267 BCL57 British Columbia, \$10.00 law stamp on 1978 Conditional Sale Contract. CV \$30.00 .... Est. \$12.00
- 268 WWII Ration Books; 1943-44 & 45-46 Double A Gasoline License and ration coupon books. 1944-45 Special Category A Gasoline License and ration. Partial coupons in all three books. .... OPEN
- 269 WWI Ration Book #4, Carnet De Rationnement 4. Three diff colored coupons in book. .... OPEN

**Dominican Republic**

- 270 Legal document, 1966, 1 peso green revenue stamp. .... Est. \$5.00

**Puerto Rico**

- 271 Birth Certificate, 1979, w/50c Internal Revenue stamp. .... Est. \$5.00

- 272 Contract, 1933, 6 pages, w/25c Excise Tax revenue stamp. .... Est. \$10.00
- 273 Marriage Certificate, 1989, w/\$2.00 green Internal Revenue stamp. .... Est. \$10.00
- 274 Contract, 1985, w/50c (2, 1 damaged), \$3.00 revenues plus \$1.00 notary fee stamp. .... Est. \$10.00
- 275 1-12 1898-99 Testaments, 12 diff, 15c / 20 Pesos, mint, VF. Forbin CV 9.75 F .... Est. \$12.00

**Egypt**

- 276 238/277 Cigarette tax stamps, 10 diff, unused, F-VF. 1982 Feltas CV \$10.50 .... Est. \$10.00
- 277 437 1956 Consular stamp, 39 mills, used, VF. 1982 Feltas CV \$25.00 .... Est. \$12.00
- 278 451/467 1959-70 Consulars, large eagle type, vals. 50 mills / £4.00 (top val), used, F. 1982 CV \$33.75 .... Est. \$20.00

**France**

- 279 1957 Procuration, 180f embossed revenue, 100f Affaires Etrangeres (2) and India 12 As, 3, 5 R Consular revenues on reverse, interesting and colorful. .... Est. \$10.00
- 280 Procuration document, issued by Consulate General office in San Francisco, 1959, w/"Gratis" Affaires Etrangeres revenue (defect), tied by red H/ S. .... Est. \$5.00
- 281 Procuration, 1959, w/2 100f Affaires Etrangeres, 240f red meter revenue, 5f and 135f(2) Timbre Fiscals, additional consul office H/S's from Paris, United Arab Republic and India. .... Est. \$10.00
- 282 4 page declaration, 1959, w/480f(2), 250f, 25f and 100f(2) Affaires Etrangeres revenues, also Egypt 50 mills (4), numerous embassy H/S's. .... Est \$10.00
- 283 1959 Document, 1 page, w/240f imprinted revenue, 5, 135f(2) documentary revenues and 100f Affaires Etrangeres revenue, Egypt 50 mills revenue. .... Est. \$5.00
- 284 Ont Comparu, 1959, w/25f, 240f (2), 250f, 100f Affaires Etrangeres revenues, India 25np, 50np and 4R(2) Consular revenues. .... Est. \$15.00
- 285 1959 Comparu document, 1 page, imprinted 240f revenue, 35f, 240f and 100f(2) Affaires Etrangeres revenues, Egypt 10(2) and 30 mills revenues, India 75np, 2R and 6R Consular revenues. .... Est. \$10.00
- 286 1961 Document, w/NF 2,50 imprinted and 2,50 adhesive revenues, 001NF meter Affaires Etrangeres (2) impressions, India 5R (3) revenues. .... Est. \$10.00
- 287 Document from Consul Office in Istanbul, 100f(4) and 500f Affaires Etrangeres revenues, Egypt 50 mills(4) documentary and 200 mills Consular revenues. .... Est. \$10.00
- 288 Certificat de Residence, 1971, w/5f documentary revenue and 002f Affaires Etrangeres revenue imprint in red, 200, 300 and 900 mills Egyptian Consular revenues and 100 mills documentary. .... Est. \$10.00

**Great Britain**

- 289 "The London Chronicle", March 14, 1908 edition, 3 1/2 pence vermilion H/S newspaper tax on right corner. Paper in remarkable condition for age, fascinating reading! .... OPEN
- 290 6 diff checks/drafts, 5 w/ imprinted or postage used as revenue, 4 w/Egyptian revenues on reverse, 2 unused National Bank of Egypt w/imprinted 2 pence revenues. .... Est \$10.00
- 291 Document for Importation of Pharmaceutical



- Products into Egypt, 1961, w/ £1 Foreign Service revenue (B&H #29) and Egypt £1 and 200 mills (2) Consular revenues. .... Est. \$10.00
- 292 Estate Settlement document, British citizen died in Egypt, 1962, w/ QV £1 Foreign Service and Egypt 500 mills Consular revenue, various notary seals, etc. .... Est. \$10.00

#### Hong Kong

(B. & H. 1990 catalog values.)

- 293 114 Contract Note, \$8.00 block of 10 on piece, used. .... CV £100.00
- 294 116 Contract Note, \$12.00 block of 12 on piece, used. .... CV £60.00
- 295 118 Contract Note, \$16.00 block of 6 on piece, used. .... CV £30.00
- 296 119 Contract Note, \$20.00 block of 10 on piece, used. .... CV £15.00
- 297 120 Contract Note, \$25.00 block of 10 on piece, used. .... CV £50.00
- 298 121 Contract Note, \$40.00 block of 9, 3 faulty, on piece, used. .... CV £90.00
- 299 122 Contract Note, \$50.00 block of 10 on piece, used. .... CV £25.00

#### India

(K. & M. catalog no's and values.)

- 300 India; Custodian's Fee revenues, 6 stamps on piece, 2a, 8a, 1R values. .... Est. \$5.00
- 301 Alipura State; Court Fee, 4, 8 anna, R1 vals, type 5, punched. CV \$265.00 .... Est. \$15.00
- 302 Aundh State; Court Fee, 2, 4, 8 annas, type 5, punched. CV \$160.00 .... Est. \$15.00
- 303 Balasinoor State; 2 anna revenue, booklet pane of 4, used, not punched, F. .... Est. \$15.00
- 304 Baoni State; KM #101, mss cancel, F. CV \$50.00 .... Est. \$10.00
- 305 Baoni State; 15 anna court fee (2), type 5, faulty. .... Est. \$5.00
- 306 Baoni State; 8 anna Court Fee, KGV ovpt. .... Est. \$15.00
- 307 Bastar State; Court Fee, Re. 1 as. 8, K&M #167, punched. CV \$125.00 .... Est. \$10.00
- 308 Bikaner State; Court Fee, 20 Rs, K&M #112, not punched. .... CV \$20.00
- 309 Bilaspur State; Court Fee, K&M #102, 1 anna, punched. CV \$75.00 .... Est. \$5.00
- 310 Bilaspur State; Court Fee, 8 ann R1, not listed in K&M, punched. .... OPEN
- 311 Bilaspur State; 1 anna blue revenue, pair on piece, punch, not listed. .... OPEN
- 312 Bundi State; 3 Pies Cash Coupon, not punched. .... Est. \$10.00
- 313 Charkhari State; 2 anna Court Fee, "TOW" spelling error, not punched. .... Est. \$10.00
- 314 Jaisalmer State; 1 ann green, K&M #201, used on piece, not punched, VF. CV \$40.00 .... Est. \$10.00
- 315 Jammi Kasormir State; 1 Anna blue on document. .... OPEN
- 316 Kotah State; 26 diff, includes high values. .... Est. \$20.00
- 317 Narsingarh State; Court Fee & revenues, 70 diff. .... OPEN
- 318 Rajpipla State; Type 10's, diff values, 29 stamps. .... Est. \$15.00
- 319 Rajastha State; ovpt. on British India 4 anna green, pair on piece, mss cancel. .... OPEN
- 320 Tehri Garhwal State; Court Fees, types 7 & 8, 13

mostly diff. .... OPEN

#### Indonesia

- 321 Lot of 8 documents, 1940-90's, we note 2 Japanese occupation docs w/stamps. .... Est. \$12.00

#### Israel

(Wallerskin 1987 catalog values.)

- 322 1948 Income Tax First Issue, 6 diff., 10 / 500 pr, used, VF. .... CV \$49.00  
Est. \$20.00
- 323 R48/69 Income Tax 5th Issue, 16 diff., vals. 2ag / 200 IL, used, F. .... Est. \$8.00
- 324 R77/92 1979 Income Tax 7th Issue, 14 diff, vals. 50 ag / 200 IL, used, F. .... CV \$18.25  
Est. \$10.00
- 325 R95/107 1980 Income Tax 8th Issue, 11 diff., vals. 1 Sh / 500 Sh, Used, F. .... Est. \$10.00

#### Italy

- 326 Marche di Transizione, 1870, vals .01 / 12.35 Lire, 16 diff, used, F-VF. CV \$7.00++ .... Est. \$5.00
- 327 AMG Issues, 42 face diff stamps, mint & used, F-VF. .... Est. \$22.00
- 328 Certificate of analysis for a Pharmaceutical, 1978, w/ 700L, 50L(2) Marca da Bollo revenues, 1000 L Atti Administrative revenue, 400 and 700L H/S revenues, Egypt 25 and 125 mills general revenues, £1(2) and £3 (6th Citidel) Consular revenues. .... Est. \$12.00
- 329 Documents (4), 1958-75, each w/imprinted revenue and additional Italian and Egyptian Consular revenues, nice lot. .... Est. \$20.00
- 330 Documents (38) 1924-83, with 90+ revenue stamps, includes Transporte, Marca da Bollo, Consulars, several w/municipals, etc., nice lot. .... Est. \$25.00
- 331 1/52 Marche di Tarasizione 1866/68, vals 1/2 Fior / 15 Lire, 33 diff stamps, used F. 1986 DeMagistris CV \$34.00++ .... Est. \$25.00

#### Kenya

- 332 3-6, 8 Graduated Personal Tax, mint, F-VF .... 1980 Barefoot CV £6.25

#### New Zealand

- 333 108 1867 Stamp Duty, 15 sh, used, F. CV £15.00 .... Est. \$10.00
- 334 109 1867 Stamp Duty, 15 sh, used, F. CV £15.00 .... Est. \$10.00
- 335 111 1867 Stamp Duty, 1£, used, F. CV £10.00 .... Est. \$7.00
- 336 111 1867 Stamp Duty, "ONE POUND" in bottom tablet variety, used, F. CV £10.00 .... Est. \$7.00
- 337 186/207 1882 Stamp Duty, 13 diff values, 2/6 / £4-10sh, used, F. CV £49.00 .... Est. \$25.00
- 338 209/218 1882 Stamp Duty, 5 values, £6, 8, 10, 15 & 20, used, F. CV £42.50 .... Est. \$22.00
- 339 219-221 1882 Stamp Duty, 3 values, £25, 30 & 35, used, F. CV £55.00 .... Est. \$28.00
- 340 223, 224, 226 1882 Stamp Duty, £40, 45 & 50, used, F. CV £50.00 .... Est. \$28.00
- 341 243/263 1932/58 Stamp Duty, 4 sh / £5, 17 diff, used, F. CV £58.60 .... Est. \$35.00
- 342 274 1932/58 Stamp Duty, £35, used, F. CV £20.00 .... Est. \$8.00
- 343 293/308 1938/40 Stamp Duty, 11 sh/£50, used, F. CV £71.50 .... Est. \$45.00
- 344 309 1939 Stamp Duty, £100.00, used, F. CV £20.00 .... Est. \$10.00
- 345 310 1939 Stamp Duty, £200.00, used, F. CV £20.00 .... Est. \$12.00

<b>Norway</b>			
346	3	Sportelmarke 1873, 4 skilling, used, VF. CV £5.00 ..... Est. \$5.00	
<b>Pakistan</b>			
347		Certificate of Origin, 1989, w/ RS10, RS25 Attestation stamps, Egyptian 50 mills (2), £1(5) and £24 1/2 revenues (£ values not listed in Feltus). . Est. \$12.00	
<b>Philippines</b>			
348		Bureau of Customs Form, certificate of origin, 511,111 kgs sugar, Series D 2 peso Customs stamp and additional 20 c blue documentary stamp, May 11, 1927, form has UL corner missing, creases. .... OPEN	
349		Certificate of Origin, 1976, w/ 0.30sts (3) documentaries, 30¢ Scienci stamp, Egyptian 5, 10(2), 100 mills and £1 general revenues, also 500 mills (3) and £3 Consular revenues. Document with gold foil seal and red ribbon. .... Est. \$15.00	
350	13/21	1898 Sellos, 8 diff., 25¢ / 15 Pesos, mint, VF. Forbin CV 38.10 F ..... Est. \$20.00	
351	W1316, W1317	Documentary, 10 & 20 Pesos, used, F-VF. .... Est. \$15.00	
<b>Russia</b>			
352		Document, 1857 Occupied Poland, imprinted 7 1/2K revenue (wmk'd 1848). .... Est. \$16.00	
353		Document, 1857, Occupied Poland, w/30K imprinted revenue (wmkd. 1854). .... Est. \$20.00	
<b>Chile</b>			
354	GC45, 47	1930 10 centavos, 2 w/diff red ovpt's, mint, VF. CV \$16.00 ..... Est. \$9.00	
<b>Columbia</b>			
355		Papel Sellado 50 ctv's blue imprint on each of 2 pages of 1963 document w/50 ctvs (4) adhesives revenues, Egyptian 50 mills General revenue and 500 mills Consular revenue. .... Est. \$15.00	
<b>Ecuador</b>			
356		Air Mail issues (not revenues), honoring Roosevelt, 4 diff, imperf., listed in Gibbons, not Scott, mint. .... Est \$5.00	
<b>El Salvador</b>			
357		1897-1905 Issues, 14 dif, vals to 5 Pesos, mint, F-VF. .... Est. \$10.00	
<b>Mexico</b>			
		<i>(Stevens catalog values.)</i>	
358	I563	Impuesto Sobre La Renta (1933 Income Tax), no talon, used, F. CV \$5.00 ..... Est. \$5.00	
359	R247C	Renta Interior 1904-05, 100 Pesos, Impuesto Minero ovpt, used, F. CV \$15.00 ..... Est. \$10.00	
360	R466	Renta Interior 1919, 100 Peso, used, w/talon, F. CV \$5.00 ..... Est. \$5.00	
361	R816H, 817H, 822H, 823H	Renta Interior 1946-47, Compra Venta ovpt, all w/talon, mint, VF. .... Est. \$8.00	
362	R1003	Renta Interior 1975, 1000 Pesos, no talon, Compra (Venta) ovpt., used, F. .... Est. \$10.00	
<b>Peru</b>			
363		Consular revenues, 1920's, 11 diff vals. to 10 Soles, mint, VF. .... Est. \$12.00	
<b>Venezuela</b>			
364		1903 State Instruccion issues; Guayana 4 vals to 5B, plus 10B Marino and 10B Maturin, scarce, OG, F-VF. .... Est. \$30.00	
365		Instruccion & Timbre Fiscal issues, 32 diff, mint, F-VF. .... Est. \$8.00	
<b>Spain</b>			
366		Sello Quarto document, revalidated for 1652 on reverse. .... Est. \$20.00	
367		Documents, 8 diff, 1816-1856, with imprinted revenues, all single sheets, all but one used. .... Est \$20.00	
368	1	Fernando Poo, 1896 Timbre Movil 10¢ carmine, mint, OG, small shallow thin, nice margins, F. Forbin CV 7.50 F ..... Est. \$15-20.00	
<b>Switzerland</b>			
369		Basel police, 1876 issue, block of 15, mint OG, part of top margin folded over and stuck to back of some stamps on top row. A very fine multiple. Gainon CV 450. SF ..... Est. \$200.00	
370		Basel police, 1877 issue, mint OG strip of 5, sheet margin on each end, VF. Gainon CV 150. Sf ..... Est. \$75.00	
371		Basel police, 1878 issue, mint OG strip of 5, sheet margin on each end, VF. Gainon CV 150. Sf ..... Est. \$75.00	
372		Basel police, 1879 issue, mint block of 10, sheet margins at bottom and sides, small internal tear in one margin, age spot in rt margin, stamps VF. Gainon CV 300.Sf ..... Est. \$150.00	
373		Draft dated 21 June 1957 bearing effets de change #60, 62, 65 and 70 (6), 650.50 Sf face value. Gainon CV 70 ..... Sf Est. \$30.00	
374		Draft dated 7 Nov. 1956 bearing effets de change #60, 62, 67(2), 69 & 70(8), 890.50 Sf face value. Gainon CV 100 Sf ..... Est. \$40.00	
375		Draft dated 8 May 1959 bearing effets de change #67(2), 70(8), 80 & 87, a combination of 1949 and 1958 issues. Gainon CV 101 Sf ..... Est. \$40.00	
376		Draft dated 21 June 1958 bearing effets de change #70(10), 1000 Sf face value. Gainon CV 100 Sf ..... Est. \$40.00	
377		Certificate of analysis for a pharmaceutical, 1956, w/Berne 50c, 2, 5f revenues, Egypt 200 mills (2) revenues. .... Est. \$5.00	
378		Certificate of analysis for a pharmaceutical, 1956, w/ Basel 30¢, Swiss 10f revenues, Egypt 200 mills (2) revenues. .... Est. \$10.00	
379		Certificate of analysis for a pharmaceutical, 1957, w/10f revenue, Egypt 100 mills (4) revenues. .... Est. \$5.00	
380		Certificate of analysis for a pharmaceutical, 1957, w/ 50rp and 1f revenues, Egyptian 100 mills (4) Consular revenues. .... Est. \$10.00	
381		Document, Declaration, 1958, w/1f Canton de Geneve imprinted and embossed revenues, Egyptian 50 mills (2) documentary and 200 mills (2) Consular revenues. .... Est. \$10.00	
382		Marriage Certificate (copy), 1965, w/Vaud 50 centimes and France 5f Affaires Etrangeres revenues. .... Est. \$10.00	
383		Document, Acte de Notoriété, 1968, w/colorless embossed Vaud 1.30f and Vaud 10f Chaeuellerie revenues, Egyptian 50 (20, 200 (2) and 500 mills (2) revenues. .... Est. \$10.00	
384		Certificate of analysis for a pharmaceutical, 1968, Bale, w/10f Consular revenue, UAR 100 mills, Egyptian 50 (2), 100, 200 (2) and £1 Consular revenues. .... Est. \$10.00	
385	31	Helvetic Republic oval H/S revenue, 2 Rap. in black (Gainon #31) used pn newspaper dated 1802, a scarce item. .... Est. \$100-125.00	
386	55/66	City of Neuchatel, 1970 issue, #55-57, 60-66, 10 diff values, MNH.	

	Gainon CV 47.00 Sf ..... Est. \$20.00		general revenue and 100, 200(2) mills consular revenues. .... Est. \$15.00
<b>Thailand</b>		<b>Viet Nam</b>	
387	Seated Muscian revenues, 8 diff, vals to 5 Baht, used. .... Est. \$7.00	407	Documents, 3 diff, 1940-1965, 4 diff revenue stamps, scarce. .... Est. \$16.00
<b>Turkey</b>		<b>Greece</b>	
388	Certificate of Validity, 1970, w/1L general revenue, Egyptian 100 mills, £1 and £4 Consular revenues. .... Est. \$10.00	408	Directorate of Public Health, Directorate of Pharmaceutics, 1962 doc for License of Patented Preparation, translation w/1 and 5 Dr revenues, Egypt 100 mills (4) Consular revenues. .. Est. \$10.00
389	Scientific Affidavit (Pharmaceutical), 1971, w/1 Lira (6) general revenues, Egyptian 100, 300 and 500 (2) mills revenues. .... Est. \$10.00	409	Documents (2), 1983, 1987, w/ Greek 1, 5, and 10(2) Dr revenues, also Yugoslavia 15(2), 75, 150(2)cl revenues. .... Est. \$10.00
390	License for Local Medical Preparations, 1974, w/ 1L general revenue, Egyptian 5, 20, 100 and 700 mills (2) revenues. .... Est. \$10.00	<b>Liechtenstein</b>	
<b>Yugoslavia</b>		410	Document, 1981 w/10Fr(4) revenues, 1 creased, and Egyptian 100 mills (4), £1(2) and £1 1/2 revenues. .... Est. \$10.00
391	Lot of 110 dif., 1920's to more recent, mint & used. .... Est. \$36.00	<b>Monaco</b>	
<b>Miscellaneous Foreign</b>		411	Document, 1958, w/100f imprinted revenue, 100f adhesive, also Indian Consulars, 75np, 2R, 6R, France 100f Affaires Etranger revenues (2), Egyptian 50 mills (4), a total of 4 diff countries! .... Est. \$20.00
392	Check; Ipoh, Malaya, Chartered Bank, London, w/ Stamp Duty Paid handstamp, 23 Apr 1968. ... OPEN	412	Document, 1964, w/imprinted 0,50NF revenue, also Italian 6, 9 Lire Consular revenues. Est. \$10.00
393	Check; Kuala Lumpur, Chartered Bank, London, handstamp Duty Paid plus GB 2d stamp on reverse, 24 April 1968. .... OPEN	<b>Netherlands</b>	
394	Check; Manila, Pl, Chartered Bank, London, handstamp Duty Paid plus GB 2d stamp on reverse., 1 July 1968. .... OPEN	413	Certificate of analysis for a pharmaceutical, 1957, w/ 50 cent(2) revenues and Egyptian 50 mills, 200 mills(2) Consular revenues. .... Est. \$10.00
395	Middle East; 9 documents, 1970-1990's, with revenues from Jordan, Kuwait, Lebanon, Qatar, UAR and Saudi Arabia. .... Est. \$20.00	414	Certificate of analysis for a pharmaceutical, 1970, w/ 2 1/2 Gld revenue, UAR 100 mills revenue, Egyptian 100 mills (2), 500 mills (2) and £4 revenues. .... Est. \$10.00
<b>Paraguay</b>		<b>Brazil</b>	
396	Cigarette tax, 59 stamps, includes scarce strip of 10 stamps (2 diff, blue series H, green series w/small G) used w/box of 10 packs, some duplication. .... Est. \$22.00	415	Lot of 254 stamps, Empire, Republic and States. Includes several copies of Brazil's first revenue (1869). Includes 90 State revenues from 10 diff. States, some duplication, used. An attractive lot. .... Est. \$80.00
397	1896-1903 Cigarette tax stamps, 10 diff, mint. .... Est. \$15.00	416	Cigarette tax stamps, lot of 210 from Cruzeiro (1967) to Aug. 96. Most are from before Dec 95. Only 5 after Jan 1, 96. Duplication. Sorted by denomination, dates and diff. C.G.C. numbers. Includes EXPORT issues. .... Est. \$65.00
<b>Czechoslovakia</b>		<b>Ireland</b>	
398	Documents, 1906-1948, 14 diff, 2 w/Austrian revenues, most on letterheads. .... Est. \$25.00	417	Certificate of Analysis for a Pharmaceutical, 1971, 37 1/2 and £1 Consular revenues, Egyptian 500 and 900 mills Consular revenues. .... Est. \$10.00
399	ZD106 1939 Fogger of rye, 50kg, several perfs clipped at LL. CV "R" .... Est. \$20.00	<b>United States Special Tax Pairs</b>	
<b>Southern Rhodesia</b>		<b>Other</b>	
400	1980 Petrol Ration stamps, 4 diff. .... Est. \$5.00	418	1918 War Excise Tax on Pleasure Boats, USIR Form 725, issued in Anahauac, Texas. Black on white card, 70 x 100 mm, 84¢ for 2 months ended June 30, 1918. Unlisted. First we've seen. .... Est. \$25-30.00
<b>Sweden</b>		419	Dealer In Untaxed Opium, Coca Leaves, Etc., 1933, staple holes, trimmed at lt and rt sides. .... OPEN
401	1895 Documentary issue, "Belaggningsstempel" 18 diff, includes; brown 50 Ore; red, 1-8, 10, 12,15, 20, 25 KR; blue, 50, 75, 100, 200 KR, 18 stamps, used. .... Est. \$18.00	<i>(The following lots are Deats and Sterling remainders, all are punched, and include all coupons and the stub. Edge wear is to be expected unless noted. The catalog values are Springer, Vol. 6, 1973. Quantities issued and remainders are from Hines Special Tax Stamp listing, 1976.)</i>	
402	Documentary/Adjustments 1909 "Belaggningsstempel", includes; green, 20, 40, 60, 80 Ore; yellow, 1-8, 10, 12, 12.50, 15, 20, 25, 30, 40 KR; purple, 50, 75, 100, 200 KR., 23 stamps, used. .... Est. \$23.00	<b>Peddler First Class</b>	
403	Belaggningsstempel, 1968 issues, includes; brown, 5, 8 KR, red, 10, 15, 20, 30, 35, 40, 50, 60, 75 KR; blue, 100, 200, 500 KR; yellow, 1000 KR, 15 stamps, used. .... Est. \$15.00	420	1873 - 1884, 12 diff, needs only 1885 to be complete. .... CV \$95.50
404	Mortgage Control, 1929, "Inteckningskontrollstempel", 2 25 Ore vals, diff blue shades, used. .... Est. \$5.00		
405	Certificate of analysis for a pharmaceutical, 1966, w/ 10Kr and 20Kr(2) revenues, Egyptian 100, 400, 900 mills Consular revenues. .... Est. \$12.00		
<b>Argentina</b>			
406	Certificate for authorization of pharmaceutical sale, 1964, strip of 4 Buenos Aires 5 peso, Egypt 50 mills		



- 421 1881, issued 8, remainders 192. .... CV \$8.00  
**Manufacturer of Cigars**  
 422 1873-85, missing 1883. .... CV \$19.90  
**Wholesale Dealer in Malt Liquors**  
 423 Set of 13, 1873-85, complete for D&S remainders. .... CV \$42.30  
**Brewer**  
 424 1873-1883 missing 1884,85 to be complete. .... CV \$28.10  
**Brewer of Less Than 500 Bbls. Per Year**  
 425 Complete set of 14. .... CV \$36.50  
**Retail Liquor Dealer**  
 426 Set of 13 plus 7 extras which are diff plate pos., complete for D&S remainders. .... CV \$13.80  
 427 \$25 for fiscal 1938, 3 coupons, toned, worn edges. .... Est. \$10.00  
 428 \$25 for fiscal 1939, staple holes o/w VF. Est. \$10.00  
 429 \$27.50, for fiscal 1950, black on yellow, Charlo, Montana, small stains UR & UL corners, o/w VF & fresh. .... Est. \$10.00  
 430 \$50, for fiscal 1953, toned, thumbtack holes o/w VF, issued in Ronan, Montana. .... Est. \$10.00  
 431 \$50, for fiscal 1954, 3 vert. creases, issued at Libby, Montana. .... Est. \$10.00  
 432 \$50, for fiscal 1955, trimmed on lt & rt, issued at Charlo, Montana. .... Est. \$10.00  
**Wholesale Liquor Dealer**  
 433 Set of 13, 1873-85, complete for D&S remainders. .... CV \$20.20  
**Rectifier of Distilled Spirits**  
 434 1873-85, complete set of 14 for D&S remainders, includes 1873 with and w/o red overprint. CV \$50.75  
**Manufacturer of Stills**  
 435 1874-1885, set of 12, missing only 1873 to be complete for D&S remainders. .... CV \$74.25  
 436 1882, issued 26, remainders 294. .... CV \$6.75  
**One Still**  
 437 1881, issued 55, remainders 195. .... CV \$6.00  
**One Worm**  
 438 1879, issued 55, remainders 195. .... CV \$12.00

## Foreign Telegraph Stamps

- 439 2/9 Japan; Hiscocks #2, 5, 6, 8, 9 used, VG-VF, 50-sen VF. 1982 CV £5. 75 .... Est. \$15-20.00

## United States Seals & Labels

- 440 WX-31 Single and #462 tied by Meadville, Pa, Dec. 20, 1923 CDS on a Christmas card. .... OPEN  
 441 Musgroves National Business College, 3¢ vernillion, stained, pin hole in UR. .... OPEN

## Express and Package Delivery Co. Labels

(Springer catalog numbers and values used when listed.)

- 442 Piercys Express Co. Limited parcel stamp, 10¢ green/black, lt. purple cancel, minor corner crease. .... Est. \$15.00  
 443 McGreely's Express, 25¢ blue, perf. 14, unused, no gum, mimeo offset on back does not affect front, F. .... OPEN  
 444 Pacific Mail Express Co.; 2 labels, green S. Francisco to L. Angeles; orange, S. Francisco to Acapulco, both unused; "One Cent Prepaid", running messenger stamps, vert strip of 3, newspaper adhering to back, very faulty. .... Est. \$10.00  
 445 McGreely's Express, 25¢ blue, perf. 14, mint, VF. .... Est. \$10.00

- 446 United States Express Co., 15¢ grey, 1854, similar to 9CF2 but "PREPAID", cancelled, small faults. .... OPEN  
 447 United States Express Co., black on yellow, 1 Prepaid, NYBNC printing, not listed. .... OPEN  
 448 American Express Co., Wells, Butterfield & Co., Money Package from Syracuse, N.Y., black on orange label, on piece, not listed in Springer. .... Est. \$25.00  
 449 Parcel Despatch Company, 5¢, 1890, orange on yellow label, small nick at top o/w F. .... Est. \$5.00  
 450 1CF1,2 Adams Express Co. Frank, parcel stamps, dried gum, SE on 2 sides. .... Est. \$7.00  
 451 2CF2, 4, 6 American Express Co. complimentary franks, unused. CV \$4.25 .... Est. \$10-15.00  
 452 2CF7 American Express Company, blue on white, dog vignette, used, 1888 cancel, minor soiling. CV \$1.00  
 453 10CF1 Wells Fargo & Company, 50 lbs Express Frank, blue, roul, OG. .... Est. \$10.00  
 454 Piercys Express Co. Limited, 15¢ red-brown & black, used in N.Y. City, few thins and repaired tears. Not listed in Springer. .... OPEN

## License and Royalty Stamps

(Springer catalog numbers and values used when listed.)

- 455 Penna. Salt Mfg. Co. 1lb. Concentrated Lye, green, tear, pin hole, minor stains. .... Est. \$9.00  
 456 Union Paper Collar Co.; lot includes Type I 1¢ black (2), Type I 1/2 1¢ dull rose, Type IV 1/2 1¢ dull rose w/ 10 1/2 ovpt faulty, Type IV 1/2 1¢ dull rose w/ large blue double line 9 1/2 ovpt (not listed), total of 5 stamps. .... Est. \$25.00  
 457 Union Paper Collar Co., Type VI 1¢ black w/ red 12, not listed, VF. .... Est. \$15.00  
 458 Union Paper Collar Co; 4 Type III stamps, IV brown (1), V green (1 faulty, 1 stains), 1/2 IV blue corner clipped. .... Est. \$20.00  
 459 Lot of 11 stamps; includes Clark Seam & Button Hole Stay Co., American Boot & Seam and Stay Co., Ventilating Water-Proof Shoe Co. (2¢ value), 8 values of McKay Sewing Mach. Co., condition varies and most have the usual faults, overall a nice lot of these difficult stamps. .... Est. \$25.00  
 460 Union Paper Collar Co; 1¢ black type I, 2 copies; 1/2 1¢ type IV, size 9 ovpt, soiled. CV \$3.50 .... OPEN

## Miscellaneous Seals and Labels

(Springer catalog numbers and values used when listed.)

- 461 Hotel Sherman, set of 6 colors as listed by Springer, roul., plus unlisted perf. 12 stamp, w/SE at lt, ungummed, F-VF set. .... Est. \$25.00  
 462 Meat Inspection "trade labels", green, one is perf(#46) other roul. (#13), see TAR Feb '84 pg. 25-27, used, F. .... Est. \$15.00  
 463 Meat Inspection "trade labels", circular die cut, red, white & blue, 2 diff. .... Est. \$10.00  
 464 Utah Postage, 5¢ green, type I, in at lt., black cancel. A scarce fantasy stamp! Springer CV \$15.00  
 465 Pennsylvania R.R. package stamps, 6¢ rose, 12¢ orange, 1925 Registered Railroad Service Mail label, black on green, 44 x 66 mm, F-VF. .... Est. \$10-15.00  
 466 League of Nations, 1d brown, 1918-1939, single and a gutter pair, MNH. .... Est. \$10.00  
 467 Principality of Thomond; 11 "stamps" and 2 souvenir

- 468 sheets honoring Winston Churchill and 1966 World Cup Soccer, mint (of course!). ..... Est. \$5.00  
Cinderella lot; we note State of Oman, Shqipnija?, Sabor of the Midland, etc., no sand included! Should be worth \$5.00
- 469 Concord Bicycle Co. Public Messenger Service, 12 1/2¢ stamp, red & blue, mint, back faults. .... OPEN
- 470 Treasury Department \* Bureau of Engraving and Printing, black seal on blue paper, 16 copies, diff cancels and dates. .... Est. \$5.00
- 471 American Bank Note label, blue on white, eagle in center, palying card pips in four corners, soiled. .... Est. \$5.00

## State Revenues

(Hubbard catalog no's and values used unless noted or not listed.)

### Arizona

- 472 HO-2 Honey Bottlers permit, 1943-45, H/S "448", crease & 4mm tear, VF appearance, scarce, not priced in Hubbard. .... Est. \$25-30.00

### Florida

- 473 C2 1943-45 Cigarette tax (4), C2, 5¢ orange, 20 cigarette meter & City of Pensacola 1¢ carmine (13 x 15 mm), F-VF. .... Est. \$5-7.00
- 474 F2/15a FE11/23 1905-35 Feed & Fertilizer issues, includes FE2, 16-17, F15a(2), FE11, 19, 23, F-VF. CV \$1.92 ..... Est. \$7-10.00

### Virginia

- 475 Notary Seal stamp, \$1.00, on printed doc, Charlottesville, June 7, 1919. .... OPEN
- 476 BG1,2 1938 Big Game Hunting stamps for resident & non-resident, MNH, OG, VF. CV \$6.00 .... Est. \$30-35.00
- 477 BG3,4 1939 Big Game Hunting stamps for resident & non-resident, MNH, OG, VF. CV \$5.50 .... Est. \$30-35.00
- 478 F31/IB9 1945 Feed, F31, 33; 1966 Malt Beverage, IB9; Fertilizer Inspection Tax tag, green, 41 x 83 mm, signed "L.M. Walker Jr", all F-VF. .... Est. \$5-7.00
- 479 H-1 1938 Hunting stamp to "Hunt-Trap-Fish", \$1.00 green, MNH, OH, VF. CV \$2.50 ..... Est. \$15-20.00
- 480 H-2 1939 Hunting stamp to "Hunt-Trap-Fish", \$1.00 green, MNH, OG, VF. Unpriced in Hubbard. .... Est. \$25-30.00
- 481 H-? Hunting stamps (4) to "Hunt-Trap-Fish", 1953, 1958-60 issues, MNH, OG, VF. Not listed in Hubbard. .... Est. \$20-25.00
- 482 W7/11 1938 Wine stamps (8), W7(4), W7a(2), W9 & W11 (unpriced), used, F-VF. CV \$2.20+ ... Est. \$15-20.00

### Alaska

- 483 L11/19b Liquor revenue stamps, 5 diff mint, includes L11, 13 w/"A" contorl letter, 18, 18b and 19b. .... Est. \$25.00

### New Mexico

- 484 Cigarette tax, City of Santa Fee, 1¢ black on yellow paper, rouletted, design 19 x 19 mm, unused pair, MNH. Not listed in Hubbard. .... Est. \$10-12
- 485 Cigarette tax decals, 11 diff, "NEW MEXICO" in arch above "20 cigarettes" (4), also 3 diff. City of Santa Fee, not listed in Hubbard. .... Est. \$20-25.00
- 486 Fishing license, 1976-77 resident junior, w/\$1.00 trout stamp, scarce on license, not listed. .... Est. \$25-30.00
- 487 Hunting & Fishing License, 1976-77 Resident, \$3.00 trout stamp, deer, bear & turkey tags attached. .... Est. \$40-50.00
- 488 Gen'l Hunting & Fishing License, 1975-76, \$3.00 trout stamp and 1975 stratified season stamp marked "A-3", w/deer, bear & turkey tags

- 489 attached. .... Est. \$40-50.00  
Gen'l Hunting & Fishing license, 1977-78, \$3.00 trout stamp, w/deer, bear & turkey tags attached. .... Est. \$40-50.00
- 490 Fishing License, 1977-78 resident junior, \$1.00 trout stamp, scarce on license, not listed. . Est. \$25-30.00
- 491 Gen'l Hunting & Fishing License, 1977-78, \$3.00 trout stamp, w/deer, bear & turkey tags attached. .... Est. \$40-50.00
- 492 \$3.00 trout stamps, 1976 & 1977, used, not signed. .... Est. \$10-15.00
- 493 \$3.00 trout stamp, 1977-78, tied to piece of license. .... Est. \$5-7.00

### California

- 494 D12, 21, 22, 130 D12, D21, square cut, D22, D130 die cut, used, F. .... CV \$10.00
- 495 D180/214 1866-69 issues, lot of 26 stamps through \$5.00, little duplication, used, F-VF. .... Est. \$30.00
- 496 F1-8, 14a Feed Inspection stamps, all mint, hinged, not checked for perf varieties. .... Est. \$15-20.00
- 497 L9/19c Distilled spirits stamps, 5 diff, unused, VF, includes L9, 11, 18a, 18d and 19c. .... Est. \$15.00

### Kentucky

- 498 W6A Wine tax, 1/2 pint, MNH, VF, Hubbard CV "RR". .... Est. \$20.00

### Kansas

- 499 B30 Beer tax, used w/faults, nice appearance. CV \$10.00
- 500 C6/88 Cigarette tax, lot of 33 includes C6-8, 10 used, 11, 55-59, 62-74, 77, 80-88, mint. Total of 33 stamps. F-VF. .... Est. \$15.00
- 501 E43, 51, 59 Egg Inspection, all mint, VF. .... Est. \$8.00
- 502 F3/8 Commercial Feed tax, F3, 5-7a, 8, 6 stamps, all mint, VF. .... CV \$11.00
- 503 LR6/20a Livestock Remedy tax, LR6-7, 11, 19-20a, 6 diff, all mint, VF. .... Est. \$5.00
- 504 MP4-6 Malt Products tax, MP4 used, MP5,6 mint, all VF. .... CV \$35.00

### District of Columbia

- 505 L1/7 Liquor stamps, 5 diff, includes 1/16, 1/10, 1/8, 1/5, and 1/4 gal sizes, usual perf cancels except 1/16 & 1/10. .... Est. \$8.00

### Idaho

- 506 Egg Inspection, Type I, Grade AA, 15 doz small, black on blue, unused, VF. .... Est. \$20.00
- 507 Egg Inspection, Type III, Grade AA, 1 doz. small, black on lt. blue, small piece off UR corner, some toning on edges, unused. .... Est. \$20.00
- 508 Egg Inspection, Type I, Grade A, 15 doz. small, black on pink, unused, VF. .... Est. \$20.00
- 509 B55, 55b 1956 Beer tax, usual perfin cancels, very scarce issues with a CV of "R". .... Est. \$55.00
- 510 LS6p Unlisted proof of LS6, halftone print on card stock, VF. .... Est. \$25.00

### Indiana

- 511 Egg Inspection, like Type III but "Series 160", rose color, 15 doz, Menefer's signature, unc. w/o gum. Similiar design but "Series 154", yellow, 15 doz., nice circular cancel. .... Est. \$15.00
- 512 Liquor tax, 1951? issues, vert s/n's, white side on each side of serial panel, black design on colored background. Three 1/5 gal values of diff shades of bronze, plus 1 pt value in violet, 4 stamps, all mint. .... Est. \$15.00

### Minnesota

- 513 Beer tax, like B78 but w/Schmahl-Peterson signatures, no pos. no., roul 6-3/4, perfin cancel,

		VF. ....	Est. \$10.00
514	B10	1934 Beer stamp, "F. BR. Co./5-29-34" cancel, VF. CV \$4.00 .....	Est. \$20-25
515	B11	1934 Beer stamp, "J.S.B. Co./2-15-40" cancel, VF. CV \$1.00 .....	Est. \$5.00
516	B12c	1940 Beer stamp, w/red serial #'s, "J.S.B. Co./5-29-40" cancel. CV \$0.74 .....	Est. \$5.00
517	B50/70c	1940-52 Beer stamps (9), includes B50(2), 51, 66a, 69a, 70a, 70c(2) plus not listed .07258 blue signed "Ericson" cancelled 1952, F-VF. CV \$5.30+ .....	Est. \$25-30.00
518	BC2/3	1940 Beer control, BC2(3), BC2a, BC3, BC3b(2) & BC3c, 8 decals, used & unused, F-VF. CV \$3.95 .....	Est. \$15-20.00
519	BC5,5a	1940 Beer control in blocks of 15, cancelled "J.S.B. Co." perfin in 1940 & 1941, VF. CV \$22.50 .....	Est. \$100-125.00
<b>Pennsylvania</b>			
520		Documentary stamps, card proofs, 4 diff.	Est. \$20.00
521		Stock Transfer tax stamps, card proofs, 4 diff. ....	Est. \$20.00
<b>Nevada</b>			
522		Documentaries, 9 stamps, includes D12, 17, 17b, 18, 19, 20(2), 25, 28, all used, VG-VF. ....	CV \$5.00+
<b>Georgia</b>			
523		Beer tax stamp, Floyd County, Georgia, 50¢, 55 x 84 mm, black w/red building in center, creases, thins, attractive and not listed. ....	Est. \$30-40.00
524	FR1-3	Fruit tax stamps, mint, VF. ....	Est. \$5.00
525	L28/40	Liquor tax stamps, includes 28,29, 38-40, 6 stamps, MNH. ....	Est. \$8.00
526	LS	Not listed liquor tax stamps, like L35 but horiz. perf. 11, like L36 but w/o denomination, both mint VF. ....	Est. \$15.00
527	SF1/6	Seafood (Oyster) tax stamps, includes SF1-4, 6, MNH, VF. ....	Est. \$25.00
528	SF9, 10	Seafood (Oyster) tax stamps, mint, VF. ...	Est. \$11.00
529	SMB?	City of Smyrna Beer Tax stamp, 36¢, "The Jonquil City" w/flower design, 60 x 91 mm, green & yel on white, mint, VF, not listed in Hubbard. ....	Est. \$25-\$30.00
<b>Washington</b>			
530	B8P	Beer tax, City of Bellingham, black on pink, 110 x 90 mm, no value or s/n, unlisted proof? .....	Est. \$30.00
<b>Iowa</b>			
531	C1/21	Cigarette tax stamp lot of 21 used, C1, 4,7-9, 13, 14, 25, along with unlisted 2¢ value as well as a few unchecked for cat numbers .....	Est. \$12.00
<b>Missouri</b>			
532		1917-20 Documentary (6) plus St. Louis #SL-D5, incl D-10 + SL-D5 attached & tied by 5 line cancel "May 17, 1921/THIS BOND IS NOT/TAXABLE IN MISSOURI". Hubbard catalog states these were discontinued in 1920. CV \$5.50 .....	Est. \$25-30
533	C5/12a	City cigarette tax stamps (5), includes Kansas City C5, 9, 10, 12a and Sedalia C2, few minor faults, overall F-VF. CV \$1.90 .....	Est. \$10-15.00
534	D10	Secured Debt tax, Series 1917, \$2.50, 2 diff distinctly diff. shade variants, used, F. ....	Est. \$35.00

### United States Local Posts

535		Johnson's Free P.O. Box, Philadelphia, black on orange, Lincoln vignette, some oxidation. ....	OPEN
536	87LE2	Hussey's 10¢ Circus Rider, gold on green, mint block of 8, several creases, gum faults, 3 stamps have surface faults, not a reprint. ....	CV \$16.00+

### United States Literature

537		United States Internal Revenue Stamps, Hydrometers, Lock Seals, 1912, J. Delano Bartlett and Walter W. Norton. United States Revenue Society, Springfield, Mass. 1959 reprint. ....	Est. \$15.00
538		Collecting Stocks and Bonds, George H. Labarre, in three volumes, VF condition. ....	Est. \$30.00
539		Railroad Cancellations on United States Revenue Stamps of the 1862-1875 Issues by H.P. Shellabear and H. Tolman II, December 31, 1980. Also includes Dec. 31, 1981 supplement. ....	Est. \$25.00

### Foreign Literature

540		Catalogue of the Money Order Stamps of China (Pagoda Design) by Robert E. Fuerst, 1977, as new. ....	Est. \$10.00
541		The Royal Cypher Labels of Great Britain, Ireland & the Colonies (1701 to 1922) by Barber & Brown, 1988, as new. ....	Est. \$18.00
542		Les Timbres Fiscaux Cantonaux De Geneve by D. Gainon, 1986; Les Timbres Fiscaux Cantonaux de Neuchatel by D. Gainon, 1985; Les Timbres Fiscaux Cantonaux De Fribourg by D. Gainon & R. Hurlimann, 1987; Basle Police Revenues, Barefoot Ltd, 1978; 4 monographs, as new. ....	Est. \$15.00

### Miscellaneous

543		Money Order, issued at Los Angeles, Cal., Station C, June 11, 1894 for \$10.00, paying office, Oakland, Oregon, 130 x 180 mm, creases and minor tears at folds, overall appearance is fine. ....	OPEN
544		Food Order stamps, 1940 rotary press printing, 25¢ orange, 25¢ blue, mint, soiled, VG. Est. \$5.00	
545		Tax Exempt Potatoes, Series 1935, 50 pounds, booklet pane of 12, MNH, F. ....	OPEN
546		Tax Exempt Potatoes, Series 1935, 2 pounds, booklet pane of 12, MNH, F. ....	OPEN
547		George Turner Library book plate, beautiful engraving, not as fresh as it could be. ....	Est. \$5.00
548		U.S. Post Office notification labels, 5 diff, includes, "This letter held at office of mailing..."; "Letter returned by Carrier..."; "Inform your correspondent of the correct ...", all unused, F-VF, seldom seen. ....	Est. \$25.00
549		U.S. Confederate States facsimiles, 12 diff from Tatham Stamp Co. educational booklet. Est. \$10.00	
550		Central American Steamship Co. stamps, 2, one w/ red ovpt., mint. ....	OPEN
551		Bank Check revenue stamp, 2¢ essay, blue decalmania, VF. ....	OPEN
552		Sabey, Importer & Manufacturer of Hats, Caps & Furs, Syracuse, NY. green label, 50 in tablet at each end, 100 x 40 mm, toned. ....	OPEN
553		World War II Ration lot; Book No. 3 w/4 panes of stamps; V-Fuel Oil Ration Class 3 Consumer Coupons; V-Fuel Oil Ration Class 1 Consumer Coupons. ....	OPEN
554		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
555		Food Order Stamp, #2G2, 25¢ blue, UR stamp from pane, MNH, VF. ....	OPEN
556	O69	State Dept., \$5.00, FACSIMILE in black above "STATE". ....	Est. \$10.00



oversize documents, pages are 13 x 15 inches, It  
gray in color, padded covers, 95 pgs in each  
album, like new condition. Would cost \$50+ to  
buy new. Three (3) each, bid per one or all three  
(specify). ..... OPEN

[End of Sale]

(10% commission not included.)

Lot Realized	Lot Realized	Lot Realized	Lot Realized	Lot Realized	Lot Realized	Lot Realized	Lot Realized	Lot Realized	Lot Realized
1 ..... 44.00	37 ..... W	73 ..... 21.00	109 ..... U	145 .... 15.00	180 ..... 5.00	215 .... 10.00	250 ..... 5.00	285 .... 11.00	320 ..... U
2 ..... 10.00	38 ..... U	74 ..... 25.00	110 .... 38.00	146 ..... U	181 ..... 26.00	216 ..... 7.00	251 ..... U	286 .... 30.00	321 ..... U
3 ..... 7.00	39 ..... 24.00	75 ..... U	111 ..... U	147 ..... 6.00	182 ..... 12.00	217 ..... U	252 .... 10.00	287 .... 16.00	322 ..... U
4 ..... U	40 ..... U	76 ..... U	112 ..... U	148 ..... U	183 ..... 12.00	218 ..... U	253 ..... U	288 .... 30.00	323 ..... U
5 ..... 18.00	41 ..... U	77 ..... 16.00	113 ..... U	149 ..... U	184 ..... U	219 .... 16.00	254 ..... U	289 .... 35.00	324 ..... U
6 ..... 40.00	42 ..... 15.00	78 ..... 7.00	114 .... 26.00	150 .... 22.00	185 .... 35.00	220 .... 25.00	255 ..... U	290 .... 45.00	325 ..... U
7 ..... 8.00	43 ..... 11.00	79 ..... 15.00	115 .... 13.00	151 ..... U	186 ..... 13.00	221 .... 15.00	256 ..... U	291 .... 30.00	326 ..... U
8 ..... U	44 ..... 11.00	80 ..... U	116 ..... 8.00	152 .... 15.00	187 ..... 12.00	222 ..... U	257 ..... U	292 .... 13.00	327 ..... U
9 ..... U	45 ..... 32.00	81 ..... U	117 .... 10.00	153 ..... 6.00	188 ..... U	223 ..... W	258 ..... 5.00	293 .... 10.00	328 ..... U
10 ..... U	46 ..... 32.00	82 ..... U	118 .... 15.00	154 .... 16.00	189 ..... 21.00	224 ..... 5.00	259 ..... 5.00	294 .... 37.00	329 ..... U
11 ..... 21.00	47 ..... 6.00	83 ..... U	119 ..... U	155 .... 10.00	190 ..... U	225 ..... 5.00	260 .... 35.00	295 ..... 5.00	330 ..... 5.00
12 ..... 20.00	48 ..... U	84 ..... U	120 ..... 7.00	156 ..... U	191 ..... 34.00	226 ..... 8.00	261 ..... 5.00	296 .... 27.00	331 .... 10.00
13 ..... 12.00	49 ..... 6.00	85 ..... U	121 .... 60.00	157 .... 32.00	192 ..... 32.00	227 ..... U	262 ..... U	297 .... 13.00	332 ..... U
14 ..... 15.00	50 ..... U	86 ..... U	122 .... 100.00	158 .... 16.00	193 ..... 21.00	228 ..... 6.00	263 ... 100.00	298 ..... W	333 .... 23.00
15 ..... 17.00	51 ..... 12.00	87 ..... U	123 ..... U	159 ..... 60.00	194 ..... U	229 ..... 9.00	264 ..... U	299 .... 34.00	334 ..... U
16 ..... 60.00	52 ..... 28.00	88 ..... U	124 .... 28.00	160 .... 12.00	195 .... 10.00	230 .... 16.00	265 ..... U	300 ..... W	335 .... 16.00
17 ..... 85.00	53 ..... 28.00	89 ..... 55.00	125 .... 40.00	161 ..... U	196 ..... 9.00	231 ..... U	266 .... 17.00	301 .... 30.00	336 ..... U
18 ..... 17.00	54 ..... 12.00	90 ..... U	126 .... 20.00	162 ..... U	197 ..... 17.00	232 ..... U	267 ..... U	302 .... 9.00	337 .... 42.00
19 ..... 36.00	55 ..... 18.00	91 ..... 8.00	127 .... 30.00	163 .... 22.00	198 ..... 23.00	233 .... 40.00	268 .... 10.00	303 .... 44.00	338 ..... U
20 ..... 30.00	56 ..... 25.00	92 ..... 9.00	128 .... 32.00	164 .... 20.00	199 ..... 12.00	234 ..... W	269 .... 20.00	304 .... 40.00	339 ..... U
21 ..... 62.00	57 ..... 155.00	93 ..... 20.00	129 .... 16.00	165 ..... 7.00	200 ..... 12.00	235 ..... U	270 ..... U	305 .... 58.00	340 ..... U
22 ..... U	58 ..... 100.00	94 ..... 10.00	130 .... 20.00	166 ..... 12.00	201 ..... 8.00	236 ..... 8.00	271 ..... U	306 .... 44.00	341 ..... U
23 ..... U	59 ..... 80.00	95 ..... 23.00	131 ..... U	167 .... 18.00	202 ..... 14.00	237 ..... U	272 .... 20.00	307 .... 64.00	342 .... 14.00
24 ..... 50.00	60 ..... 12.00	96 ..... 25.00	132 ..... 9.00	168 ... 100.00	203 ..... 21.00	238 .... 15.00	273 .... 125.00	308 .... 13.00	343 .... 14.00
25 ..... 29.00	61 ..... 37.00	97 ..... U	133 ..... 15.00	169 .... 15.00	204 ..... 17.00	239 ..... 22.00	274 ..... 5.00	309 .... 16.00	344 ..... U
26 ..... 5.00	62 ..... U	98 ..... 6.00	134 ..... 8.00	170 .... 25.00	205 .... 14.00	240 ..... U	275 .... 50.00	310 ..... U	345 ..... 8.00
27 ..... 40.00	63 ..... 6.00	99 ..... U	135 ..... 5.00	171 .... 18.00	206 ..... 8.00	241 ..... U	276 .... 85.00	311 ..... W	346 ..... 7.00
28 ..... 20.00	64 ..... 52.00	100 .... 28.00	136 .... 10.00	172 .... 24.00	207 .... 16.00	242 ..... U	277 ..... U	312 .... 23.00	347 .... 13.00
29 ..... 75.00	65 ..... 47.00	101 ..... 7.00	137 ..... U	173 .... 12.00	208 ..... 21.00	243 ..... U	278 ..... 8.00	313 .... 52.00	348 ..... 6.00
30 ..... 23.00	66 ..... 42.00	102 ..... 7.00	138 .... 10.00	174 .... 12.00	209 ..... U	244 ..... U	279 .... 40.00	314 .... 30.00	349 .... 12.00
31 ..... 48.00	67 ..... U	103 .... 11.00	139 .... 15.00	175 .... 12.00	210 ..... 17.00	245 ..... U	280 ..... U	315 ..... U	350 .... 35.00
32 ..... U	68 ..... 13.00	104 ... 165.00	140 ..... 8.00	176 ..... 7.00	211 ..... 11.00	246 .... 50.00	281 ..... 6.00	316 .... 24.00	351 ..... U
33 ..... U	69 ..... U	105 .... 28.00	141 ..... U	177 .... 13.00	212 ..... 11.00	247 ..... U	282 ..... 5.00	317 ..... U	352 ..... U
34 ..... 24.00	70 ..... 8.00	106 .... 15.00	142 .... 12.00	178 .... 17.00	213 ..... 12.00	248 .... 10.00	283 ..... U	318 .... 35.00	353 .... 58.00
35 ..... U	71 ..... U	107 ..... 9.00	143 ..... U	179 .... 60.00	214 ..... W	249 ..... 6.00	284 ..... U	319 ..... U	[End of list]
36 ..... W	72 ..... U	108 .... 40.00	144 .... 23.00						

*Notes: others are interested in what you have to share/from page 17*

ticles in this journal. Color photocopies are best as they reproduce the original better than a black and white copy which is normally more contrasty (they have few gray tones). But black and white copies do work; I would suggest several copies with variations made in the brightness setting. With color or black and white copies, place something dark behind the stamp or document to define the edges. Do not trim the copy; do not

paste the copy onto the text but leave it loose. Do not write on either side of the copy. Do not fold the copy. Enlarge copies of stamps if possible. Reduce entire documents if the edges do not show on the copy. Do not worry about the size—I always change it to fit the page layout anyway. If you wish your expenses can be subsidized. Above all—write for *The American Revenuer*. Other members are interested in what you have to share.

# 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.*

**Frank A Nagy** CM5389, 13221 N 94th Place, Scottsdale, AZ 85260, by Secretary. US-Cinderellas, Turkey.

**Miller A Welch, Jr** 5388, 816 Mason Wood Dr, St Louis, MO 63141, by Richard Friedberg. Worldwide.

*Highest membership number assigned on this report is 5389.*

### New Members

Numbers 5376-5387

### Applications for Reinstatement

**J Barefoot** 2453, PO Box 8, York YO3 7GL, England, United Kingdom, by Eric Jackson. Collector/dealer, J. Barefoot, Ltd—Worldwide, Lit-

erature, Auctions, Catalog publisher.

**Herbert W Husselbee** 4787, 8522 Hawk Run Terrace, Gaithersburg, MD 20879, by Secretary.

### Deceased

3372 Herbert Portnoy

### Resigned

4748 Richard W Avery

1380 Larry Berg

5133 Lee C Caruana

4142

John B Heaton

2007 Richard H Hine

3854 Anthony G Hopwood

5159 Brian M Kutner

5226 Marshall Lipton

### Membership Status

Previous membership total .....	1326
Applications for membership .....	2
Applications for reinstatement .....	2
Deceased .....	-1
Resigned .....	-8
Current membership total (12/18/96) .....	1321

## President's Letter

January 1997

August 1947. It's very sobering to look back at the mimeographed 8 pages entitled *The American Revenuer* that was published that month — Volume 1, Number 1. In that first issue were ads for wine stamps, tax-pays, state revenues, and even foreign revenues. So right from the very beginning the American Revenue Association was devoted to the collecting of all facets of the world's revenue stamps.

August 1947. The eighth of the annual series of the red dated documentaries and the green dated stock transfers were in use. So were the Series of 1941 wine stamps, the beer stamps, the one pack playing card stamps, the undated silver tax stamps, the cigarette tube stamps, the migratory waterfowl stamps, the firearms transfer tax stamps, and the rectification tax stamps, all Scott-listed revenues and brought to us by

our good friends in Internal Revenue. The Department of State still collected fees in the American Foreign Service and placed stamps on the documents to show the fees had been paid.

August 1947. It should be noted that the beer and rectification tax stamps were nowhere to be found in the 1947 Scott Specialized. There were no Springer catalogs to aid us in the collecting of the tobacco excise tax stamps and the most recent state revenue catalog was one by the late George Cabot, published in 1940. Other than the venerable pre-World War I Forbin, there was little in the way of catalogs of revenues of other countries.

August 1947. I had not yet attained my fifth birthday and it would be another nine years before I launched into this wonderful hobby of stamp collecting. In issue number 1 of *The American Revenuer*, ARA member number 25, still a very active collector of U.S.

revenues, announced that he had recently auctioned his postage stamp collection so that the proceeds could go into revenues.

August 1947. Our founder, Elbert Snowden Amsler Hubbard, ARA 1, was just 31 years old when the American Revenue Association was launched. He has been a tireless seeker after and cataloguer of state revenues and remains an active dealer in this type of material to the present day. But he's not just state revenues, because he has turned up some other fine revenues, too. I am aware of a copy of the very rare 3 1/2¢ Series of 1941 wine stamp that he owned at one time. We all extend to Bert best wishes in this 50th anniversary celebration and a hearty thank you to him for getting the ball rolling.

January, 1997. What do we see today? Only the migratory waterfowl and the firearms transfer tax stamps remain in use in our country. But even without the flood of annual series of tax stamps to keep our interest, the position of revenue stamp collecting within the hobby is strong.

The status of revenues in philately has made great strides in the past decade to return toward an equal footing with postage stamps. I say return, because even as recently as the FIPEX show held in New York City in 1956, revenues were a very important part of the exhibition. With one notable exception, when Bob Cunliffe's exhibit of revenues won the first World Series of Philately in 1967, revenues were not widely exhibited in the 1960's and most of the 1970's. When revenues were exhibited, they did not receive the highest awards. Hostility from the judges, especially when confronted with an exhibit of non-Scott listed revenues, was not unusual. A former president of the American Revenue Association exhibited special tax stamps and was told "these are not stamps." The current president was once told (with a sneer?) "a silver is the best you can expect with this sort of thing."

Since 1977 the American Revenue Association has played an important role by meet-

ing annually in conjunction with a World Series of Philately show. During those years the ARA has met in fourteen different states and the District of Columbia. As an association we have carried the good news about revenues to many parts of our country. Insuring that there was a solid core of revenue exhibits and that the jury included at least one juror who was knowledgeable about the field, the rehabilitation of revenues within philately was begun.

By encouraging exhibitors of revenues at the highest levels in our country, we were also in a very strong position to participate in the effort to establish a separate Revenue Commission in FIP (finally accomplished at Istanbul '96). So now the status of revenues has been elevated in international shows, too.

No greater challenge lies ahead than the one to continue the work in documenting the stamps we collect. As I heard again when I attended the international show in Istanbul, the greatest problem for judges is access to articles and catalogs. While this is certainly true in the international arena, there remain important areas even within our own country's revenues that suffer from lack of adequate documentation. The U.S. alcohol taxpaid area, especially the twentieth century remains poorly understood.

As I write this in the opening days of 1997, I hope that all of you have sent in your dues and exercised your right to vote on the bylaw changes and the candidates for the various ARA positions.

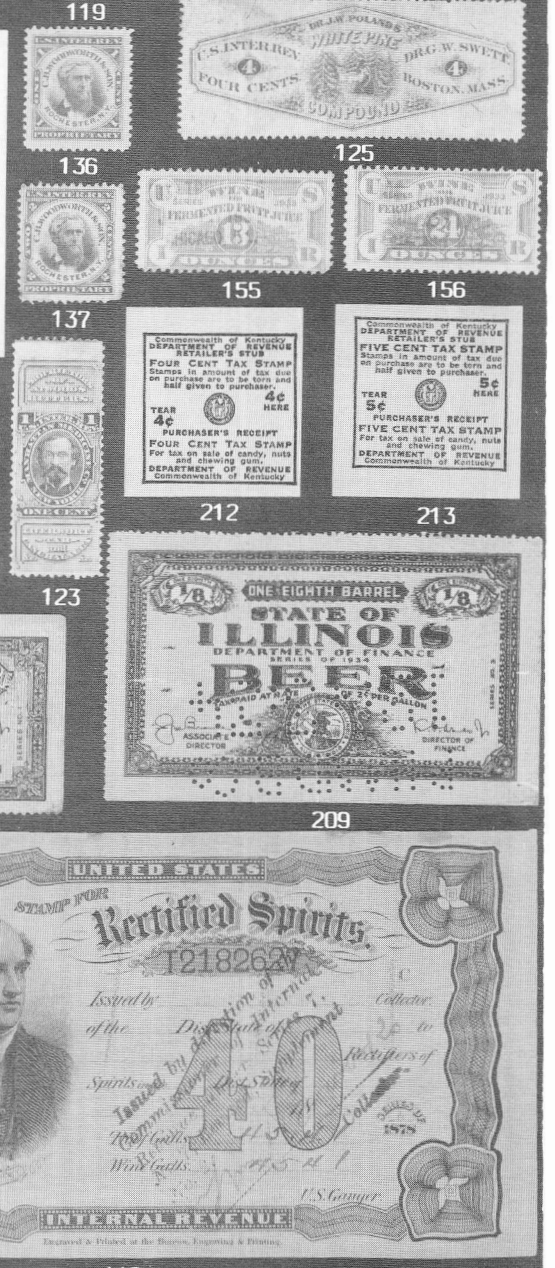
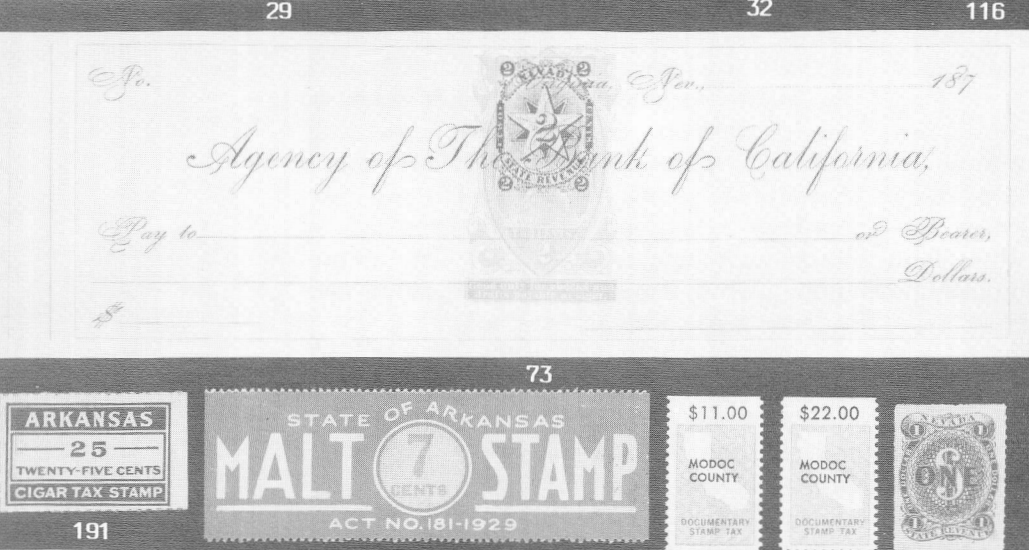
The first stop on our way of celebrating our 50 years of service to collectors of revenues worldwide is St. Louis, March 7-9. I look forward to attending my eleventh annual meeting of the ARA. Come meet your officers, renew acquaintances with other ARA members, make some new friends, ask questions, learn something new about the stamps you collect, and browse through some of the finest revenue stocks in the dealer bourse. See you in St. Louis!

## ***Dealer's notes column to be a regular feature***

The "With the Dealers" column that has been appearing in the past few issues of *The American Revenuer* will appear as a regular feature. It is restricted to short items about

revenue and cinderella stamps with preference given to advertisers and ARA members. Send your news, mailings or catalogs to the Editor.







# ERIC JACKSON

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Post Office Box 728 • Leesport, PA 19533-0728

## MAIL AUCTION #119

**CLOSING DATE: February 26, 1997**

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

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

### UNITED STATES - Scott Catalogue Numbers

1	POSTAGE CURRENCY #5, F-VF usual wrinkles from circulation	17.50
2	#6, F-VF light soiling	15.00
3	#8 F small faults	50.00
4	D. M. Richardson Medicine Co. essay, 3c dark blue, VF PHOTO	---
5	SOCIAL SECURITY Pitney-Bowes Essay, 40c red pair, VF PHOTO	---
6	as above, \$1 violet pair, VF PHOTO	---
7	as above, \$4 yellow-orange pair, VF PHOTO	---
8	R218* F	45.00
9	R225 cut cancel, F	15.00
10	R250 cut cancel, VF	4.00
11	R259 F	40.00
12	R354 straight edge at top, F	30.00
13	R379 straight edge at top, VF	20.00
14	R404 straight edge at bottom, VF	15.00
15	R435 cut cancel, VF	25.00
16	R460 cut cancel, VF	27.50
17	R613 perfin, VF	9.00
18	R669 F	55.00
19	R671* VF	4.50
20	R690 F-VF corner crease	24.00
21	R728 perfin, F-VF	7.50
22	R729 perfin, F-VF	7.50
23	RB61* F PHOTO	55.00
24	RD64 perfin, VF short perf PHOTO	80.00
25	RD126* F-VF	17.50
26	RD185 perfin, F-VF PHOTO	175.00
27	RD312 cut cancel, VF light glue stain	30.00
28	RE31* F PHOTO	80.00
29	RE59 VF small faults PHOTO	140.00
30	RE80 VF	4.00
31	REA17 (18B) VG-F faults	50.00
32	REA99 (111A), large repaired tear as usual, F-VF PHOTO	75.00
33	REA163 (191B) VF corner wrinkle PHOTO	125.00
34	RF14 F PHOTO	75.00
35	RG16 F	17.50
36	RJA48a clipped to design as usual, F PHOTO	700.00
37	RJA60* F-VF	20.00
38	RJA61a VF thin	50.00
39	RJA97b VF small faults	20.00
40	RK9 embossed cancel, F-VF PHOTO	47.50
41	RK27 VF	19.00
42	RM3 sharp strike on a 1756 warrant, VF	140.00
43	RM110 sharp strike on an 1801 promissory note, stamp straddles left edge of document and is incomplete, F	20.00
44	RM126 sharp strike on an 1800 promissory note, fold affects stamp, VF	35.00
45	RM165 sharp strike on a 1798 promissory note, VF light foxing	40.00
46	RM188 sharp strike on an 1800 promissory note, ragged at bottom, F	35.00
47	RM189 sharp strike on an 1800 promissory note, VF	30.00
48	RM227 clear strike on an 1800 promissory note, fold affects stamp, F-VF	50.00
49	RM228 sharp strike on an 1801 promissory note, mss over stamp, F-VF small document faults	35.00
50	RM240 sharp strike on the back of a 1799 promissory note, VF light foxing	10.00
51	RM260a sharp strike on an 1802 promissory note, fold affects stamps, VF	15.00
52	RM260b sharp strike on the back of an 1801 promissory note, VF	15.00
53	RM261a sharp strike on an 1801 promissory note, VF 15.00	
54	RM275a sharp strike on an 1816 promissory note, F-VF	10.00
55	RM276a sharp strike on an 1817 promissory note, F-VF	10.00
56	RM277a sharp strike on an 1817 promissory note, fold affects stamp, F	10.00
57	RM277b sharp strike on an 1814 promissory note, fold affects stamp, VF	10.00
58	RM278a sharp strike on an 1816 promissory note, F small stain just touches stamp	10.00
59	RM278b sharp strike on an 1815 promissory note, F-VF small stains in corners	10.00
60	RM279a sharp strike on an 1815 New Orleans,	

Louisiana, First of Exchange payable in New York, fold affects stamp, F-VF	13.00
61 RM279a sharp strike on an 1814 promissory note, F-VF	13.00
62 RM280a sharp strike on an 1816 promissory note, F-VF small stain	13.00
63 RM280b sharp strike on an 1814 promissory note, VF 27.50	
64 RM281a sharp strike on an 1816 promissory note, VF small stain	13.00
65 RM282a sharp strike on an 1816 promissory note, VF 27.50	
66 RM558 clear strike on a 1832 import certificate for tea, VF	20.00
67 RM558 sharp strike on an 1826 import certificate for tea, VF	20.00
68 RN-B1a New York, NY. Wm Topping & Co. receipt, VF	20.00
69 RN-B5 New York, NY. National Bank of North America, C. C. Parks check, VF	25.00
70 RN-B6 New York, NY. National Park Bank (mss on American Exchange National Bank), Marsh & Co. check, VF	15.00
71 RN-B11 Washington, NJ. Phillipsburgh National Bank, J. C. Stewart check, unused, VF	100.00
72 RN-B13a New York, NY. National Bank of North America, Dakin, Olcott & Co. check, VF	50.00
73 RN-B16a, Virginia, NV. Agency of the Bank of California check, unused, VF PHOTO	300.00
74 RN-B17b Virginia, NV. Agency of the Bank of California, Gould & Curry Silver Mining Co. check, VF	35.00
75 RN-B20a New York, NY. Wm Topping & Co. receipt, VF	10.00
76 RN-C2 New York, NY. Mercantile National Bank, T. Holton check, unused, VF	30.00
77 RN-C2 New York, NY. First National Bank, DeLaVergne & Hare check, VF	12.00
78 RN-C21 San Francisco, CA. Donohoe, Kelly & Co., Bankers, check, VF	12.50
79 RN-C21b Virginia, NV. Agency of the Bank of California, Gould & Curry Silver Mining Co. check, VF	65.00
80 RN-D7 Austin, NV. Bank of California check, F	10.00
81 RN-F1 New York, NY. Merchants National Bank, Lanman & Kemp check, VF	5.00
82 RN-G1b New York, NY. Chemical National Bank, Atwater, Asten & Co. check, VF	50.00
83 RN-J4 Philadelphia, PA. Philadelphia National Bank check, unused, VF	15.00
84 RN-J11 Phoenixville, PA. National Bank of Phoenixville check, unused, VF	50.00
85 RN-K6 Liverpool, PA. Farmers' Bank, A. Bauer check, unused, VF	15.00
86 RN-K11 Honeybrook, PA. First National Bank check, F-VF clipped at left	150.00
87 RN-L3 Norwich, CT. Norwich National Bank, Champion Bissell check, VF	20.00
88 RN-L5 Philadelphia, PA. Seventh National Bank check, VF	10.00
89 RN-L10 Northampton, MA. First National Bank check, F-VF	10.00
90 RO6b F-VF short perfs along top	5.00
91 RO7d F small thin, short perf	20.00
92 RO15d F-VF thin spot	20.00
93 RO47d F small thin	17.50
94 RO62c F couple short perfs PHOTO	18.00
95 RO77b F-VF small thins	5.50
96 RO78c F short perf	12.50
97 RO80d F-VF crease PHOTO	25.00
98 RO82c F small thins	10.00
99 RO103b red printed cancel, F thin spot PHOTO	25.00
100 RO109d VF	10.00
101 RO110b F-VF	6.00
102 RO113b red printed cancel, F small thin, nick in bottom margin PHOTO	600.00
103 RO114d F-VF corner crease	10.00
104 RO123a black printed cancel, F	11.00
105 RO126b F	25.00
106 RO127b F	17.50
107 RO135c F perfs clipped as usual	6.00
108 RO148a F short perf	3.00
109 RO168d VG-F	14.00
110 RO170d F short perf PHOTO	25.00
111 RO171a VF crease	9.00
112 RO177a F crease	10.00

113 RO186b F-VF small thin	17.50
114 RS23a F tiny tear, crease	17.50
115 RS46b F-VF tiny repaired tear	5.00
116 RS56d F-VF couple short perfs PHOTO	100.00
117 RS60d F-VF small faults, light soiling	2.50
118 RS90d VF reinforced crease	5.00
119 RS95c black H.F.M. printed cancel, F-VF PHOTO	25.00
120 RS124a F thin, short perfs	7.50
121 RS126d F-VF small faults	17.50
122 RS157d F-VF small thin, short perf	5.00
123 RS171d F small thin PHOTO	35.00
124 RS187d VF thin spots	5.00
125 RS237b F perf faults and soiling PHOTO	210.00
126 RS240d VF small sealed tear	17.50
127 RS253b F small faults	15.00
128 RS277d F-VF small thin	3.00
129 RS281* VF	4.00
130 RS287p unused, F-VF	8.00
131 RS300p* VF	12.00
132 RS307 VG thin PHOTO	100.00
133 RS308 F-VF pulled perf at bottom PHOTO	75.00
134 RS311 F-VF thin PHOTO	50.00
135 RT4d F-VF short perf	2.50
136 RT20c VF PHOTO	16.00
137 RT21b F-VF small thin, couple short perfs, light soiling PHOTO	125.00
138 RU12a F corner crease, few short perfs	20.00
139 RU14b F	3.00
140 RU15d F-VF few short perfs	5.00
141 RU16d F-VF light crease	8.00
142 CIGARETTES TB80c on exploded Head Play Cigarettes box, F	---
143 CIGARS FOR EXPORTATION, Series of 1878, punched remainder, VF	---
144 TOBACCO OR SNUFF FOR IMMEDIATE EXPORTATION, Series of 1878, punched remainder, VF	---
145 DISTILLED SPIRITS Series of 1868, Stamp for Stock on Hand, remainder with ink blot, VF	---
146 DISTILLED SPIRITS FOR EXPORT Series of 1940 10c blue, VF PHOTO	---
147 DISTILLED SPIRITS FOR EXPORTATION Series of 1878, punched remainder, VF	---
148 RECTIFIED SPIRITS Series of 1878 40 gallon, with black h/s "Issue by direction of the Commissioner of Internal Revenue under Series 7, No. 7, Revised, Supplement No. 2", VF few creases, one ending in sealed tear PHOTO	---
149 Series of 1872, green & black on violet silk paper, punched remainder, VF	---
150 WHOLESALE LIQUOR DEALERS STAMP Series of 1872, red & black on white silk paper, punched remainder, VF	---
151 as above, on violet silk paper, punched remainder, VF	---
152 Series of 1875, punched remainder, VF	---
153 Series of 1878, 10 gallons, punched remainder, VF	---
154 GENERAL BONDED WAREHOUSE STAMP, Series of 1894, VF	---
155 FERMENTED FRUIT JUICE 13 oz olive, F PHOTO	10.00
156 24 oz orange, F crease PHOTO	20.00
157 LOCK SEAL U.S. Prohibition, orange, black Series A & number, unused, VF, crease PHOTO	---
158 SPECIAL TAX STAMPS Retail Liquor Dealer 1945, VF creases	---
159 Pleasure Boat or Yacht, 16 to 28 ft, 1942, used with 3 coupons, VF crease, small tear	---
160 as above, 1943, used with 12 coupons, VF light creases and foxing	---
161 as above, 1944, used with one coupon, VF creases	---
162 as above, 1945, used with 12 coupons, VF crease	---
163 as above, 1946, used with 12 coupons, VF creases	---
164 Practitioner Dispensing Opium, Etc. 1920, VF	---
165 as above, 1922, F-VF small faults	---
166 Retail Dealer in Opium, Coca Leaves, Etc. 1933, VF staple holes, small faults	---
167 as above, 1934, VF tack hole	---
168 as above, 1947, VF tape stain	---
169 as above, 1948, VF tape stain, tack hole, crease	---
170 as above, 1949, VF	---
171 FOOD ORDER 2G7* F	1.50
172 2G8* F	1.75

STATE REVENUES - Hubbard Catalogue Numbers  
Catalogue values, when stated, are from the 1960 edition.  
Fish & Game stamps are Wootton Catalogue Numbers

173 ARIZONA Mechanical Game License Stamp, VF staple holes PHOTO	---
174 Trout AZT1, 1959-60 \$2, VF	3.50
175 AZT3, 1960-61 \$2, VF	2.50
176 AZT5 1961-2 \$2, F-VF	2.50
177 AZT9 1963 \$1, VF	3.50
178 AZT11 1964 \$2, F-VF crease	6.00
179 AZT13 1965 \$2, VF	3.50
180 AZT15 1966 \$2, VF	2.50
181 AZT17 1967 \$2, VF crease	2.50
182 AZT19 1968 \$2, VF	3.50
183 AZT21 1969 \$2, VF	3.50
184 AZT23 1970 \$2, VF crease	2.50
185 AZT27 1972 \$3, F-VF crease	2.50
186 AZT33 1975 \$3, VF corner crease	2.50
187 AZT35 1976 \$3, VF	3.50
188 AZT37 1977 \$3, VF crease	2.50
189 AZT43 1980 \$4.50, F-VF crease	2.50

# Eric Jackson

## Mail Auction #119

Closing Date: February 26, 1997

190	Special Game Bird Stamp, Band-Tailed Pigeon, Blue Grouse, and Pheasant, 1984-5, VF	---
191	ARKANSAS CR7* VF PHOTO	3.50
192	M8 F-VF small faults PHOTO	---
193	CALIFORNIA Modoc County Documentary Tax, 55c blue & black, mint F-VF	---
194	\$1.10 blue & black, mint, F-VF	---
195	\$1.65 blue & black, mint, VF	---
196	\$2.20 blue & black, mint, VF	---
197	\$2.75 blue & black, mint, VF	---
198	\$3.30 blue & black, mint, VF	---
199	\$3.85 blue & black, mint, F-VF	---
200	\$4.40 blue & black, mint, F-VF	---
201	\$4.95 blue & black, mint, F-VF	---
202	\$5.50 blue & black, mint, F-VF	---
203	\$11 blue & black, mint, VF PHOTO	---
204	\$22 blue & black, mint, VF PHOTO	---
205	ILLINOIS B3 VF staple holes PHOTO	3.50
206	B38c* VF	1.00
207	B42 VF tack holes	1.50
208	B44 VF tiny internal tear	2.00
209	B7a VF staple holes PHOTO	5.00
210	KENTUCKY S2* VF	---
211	S3* VF	1.00
212	S4* F-VF PHOTO	R
213	S5* VF PHOTO	R
214	MAINE Hines #B23* F	11.00
215	MARYLAND L10 F	---
216	L18 F-VF staple holes	---
217	L20 F-VF staple holes	---
218	MICHIGAN W40* VF	---
219	W41a* VF PHOTO	RRR
220	W42* VF	---
221	NEVADA D29 unused, VF PHOTO	3.00
222	NEW MEXICO Trout NMT1 F-VF	8.50
223	NMT2 F-VF	10.00
224	NMT3 F-VF	7.00
225	NMT4 F-VF crease	8.50
226	NMT6 variety, denomination appears to be \$2.00 in manuscript, F-VF creases, light soiling	---
227	NMT7 VF crease	8.50
228	NMT9 VF	6.00
229	NMT10 VF small faults	8.50
230	NMT14 F-VF crease, light soiling	11.00
231	NMT18* VF	25.00
232	NMT23* VF	23.00
233	NMT26* VF	20.00
234	NMT30* VF	18.00
235	NMT34* VF	18.00

### NORTH CAROLINA The Bert Hubbard Collection

236	NORTH CAROLINA Real Estate Excise Tax, D1 50c black on light blue, VF PHOTO	---
237	D1 50c black on blue, F-VF crease	---
238	D3 \$2 black on blue, VF PHOTO	---
239	D4 \$3 black on blue, VF PHOTO	---
240	D7 \$10 black on green, VF PHOTO	---
241	Real Estate Excise Tax Meter, Forsyth Co., mint, VF	---
242	Wine W1-6* VF	1.25
243	W7-14 mixed mint & used, VF couple small faults	1.72
244	W15-20 2c & 10c mint, others used, F-VF	---
245	W22, 24-5, 27-8, last two used, others mint, F-VF	2.20
246	W22, 24, 25, 28, values in orange-red, former two mint, latter used, F-VF	1.70
247	W26* value in orange-red, F PHOTO	RR
248	W29* F-VF PHOTO	---
249	W29 F-VF	---
250	W30* F PHOTO	---
251	W30 F-VF	---
252	W31 F-VF small faults PHOTO	RR
253	W33* F-VF PHOTO	RR
254	W34* VF PHOTO	RR
255	W35 F-VF PHOTO	RR
256	W36 F-VF PHOTO	---
257	W37 F-VF small faults PHOTO	RR
258	W38 F-VF light crease PHOTO	RR
259	W39* F-VF PHOTO	2.00
260	W40 F-VF small thin, light soiling PHOTO	---
261	W41-4* VF	1.55
262	Beer B1* VF light crease PHOTO	1.75
263	B1 F-VF crease	1.65
264	B2* VF PHOTO	1.25
265	B3* VF PHOTO	2.50
266	B4* VF PHOTO	4.00
267	B5* VF PHOTO	7.50
268	B6* VF	---
269	B9 VF small rust stain PHOTO	---
270	B10 perfin, F-VF small faults PHOTO	---
271	B13 VF small thin PHOTO	---
272	B14 perfin, VF	---
273	B16 perfin, F-VF light soiling	---
274	B17 staple holes, VF	---
275	B19 staple holes, VF PHOTO	---
276	B20 VF small faults PHOTO	---

277	Imported Beer IB1 F-VF PHOTO	0.75
278	IB2, 2a* VF	1.00
279	IB3* VF PHOTO	1.00
280	IB4* VF	1.00
281	IB4a* VF PHOTO	RR
282	IB5* VF PHOTO	---
283	Vegetable & Flower Seed VF5* VF PHOTO	1.65
284	FV7* VF	1.50
285	1949 \$1 black on yellow, VF	---
286	1955 \$1 black, VF	---
287	Seed S1* VF PHOTO	---
288	S1* block of four, VF	---
289	S1* LSM strip of five with Winston Printing Co. imprint, VF	---
290	similar to above, die cut self-adhesive, VF	---
291	similar to above, bright yellow self-adhesive, VF	---
292	Gasoline G1-3, 7-8, 10, VF \$1.25 with light toning	1.25
293	G5 VF corner crease	1.50
294	G6 VF	2.00
295	Kerosene K1 VF creases	3.00
296	K2 VF creases	4.00
297	K4 VF light creases	4.00
298	K6 VF light crease	5.00
299	K7 VF	5.00
300	K8 VF	5.00
301	K9 VF staple holes, light crease	6.00
302	K10* VF corner crease	---
303	K11* VF	---
304	K11a* large serial number, VF	---
305	K19* VF corner crease	---
306	K19 VF	0.75
307	K20* VF PHOTO	---
308	K20 VF	0.75
309	K22a VF	3.00
310	K23 VF crease	2.00
311	K24 VF	3.50
312	K33 VF	---
313	K35 VF	1.00
314	F1-9* VF	5.75
315	F10-13* VF	7.00
316	F15-22* VF	4.35
317	F23-30* two shades of 1/2c, couple w/o gum, few small faults	4.85
318	F31-8* VF 2c w/o gum	4.65
319	F39-43, 45-6* VF	7.75
320	F47-54* VF	4.20
321	F57-62* VF	6.40
322	Feed Inspection Meter 5c red, VF PHOTO	---
323	10c red, VF	---
324	50c red, VF	---
325	\$1 red, VF	---
326	Lime Inspection, L18* VF	---
327	Liquor Ration Coupon, VF	---
328	Balance of collection, 23 various items, mixed condition	---
329	NORTH DAKOTA B7 VF small faults PHOTO	2.50
330	OREGON D1 unused, VF PHOTO	6.00
331	D2 unused, F-VF PHOTO	6.00
332	D3 F-VF PHOTO	3.50
333	D5 VF PHOTO	4.00
334	D8 VF PHOTO	4.50
335	D9a unused, F-VF PHOTO	12.00
336	PENNSYLVANIA B1/2, VF small faults	RRR
337	Documentary Meter, black impression on white, VF crease	---
338	Philadelphia Documentary D20 VF, less than 100 were used PHOTO	---
339	SOUTH DAKOTA Special Resident Eastern Deer, 1975 \$8.50, mint, VF	---
340	Resident Big Game, 1979 \$12, mint, VF	---
341	STATE REVENUES mounted collection of over 650 stamps from over 30 states, minor duplication, usual mixed condition	---
342	HAWAII R16* F-VF	27.50

### PHILIPPINE ISLANDS - Warren Catalogue Numbers

343	W375 F-VF	5.00
344	W376b F crease	6.00
345	W508 F	6.00
346	W595 F-VF	7.50
347	W596 F	20.00
348	W622* VF s/e	10.00
349	W626 VF	7.50
350	W627 F-VF s/e	15.00
351	W640* F s/e	5.00
352	W642* F-VF s/e	15.00
353	W643* VF s/e	15.00
354	W705 F-VF s/e	25.00
355	W730 F-VF punch cancel, s/e, light crease	50.00
356	W753* VF s/e	15.00
357	W756* F-VF	5.00
358	W769 F-VF crease	10.00
359	W771 F-VF punch cancel, s/e	30.00
360	CIGARETTE TAX 30 green, P2.50 per M, black SPECIMEN ovpt and security punch, VF	---
361	20 green and orange, P6 per M, black SPECIMEN ovpt and security punch, VF	---
362	20 blue and violet, P10 per M, black SPECIMEN ovpt and security punch, VF	---
363	BRAZIL lot of 134 revenues, from Empiro to Republic Venda, includes several copies of their first revenue, duplication, nice lot ECV	45.00
364	Mint condition revenues from the 1920's and 30's, lot of 154, (22 diff singles and 66 pairs); includes	---

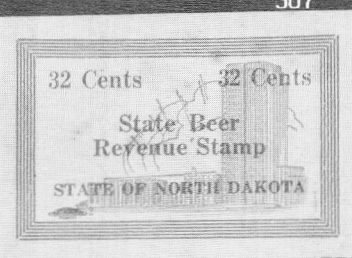
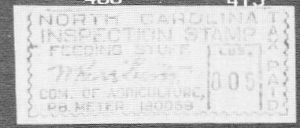
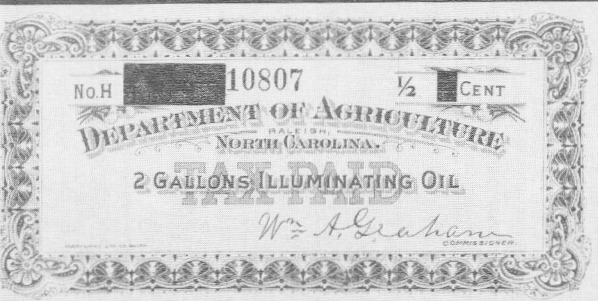
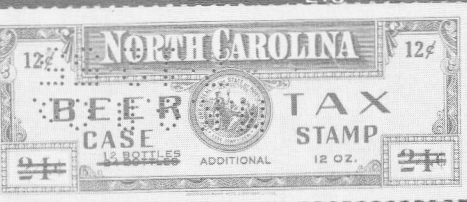
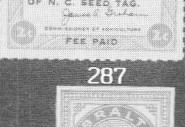
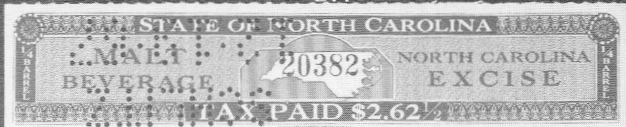
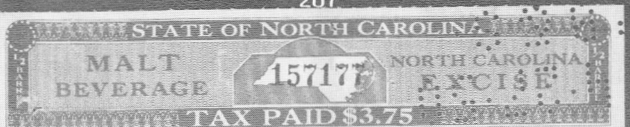
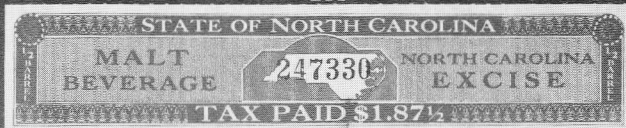
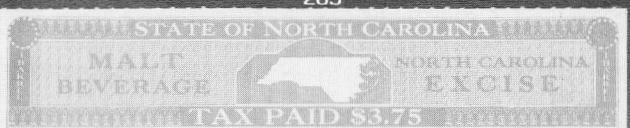
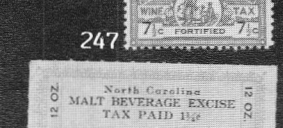
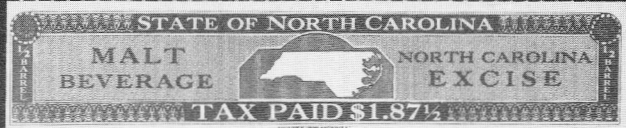
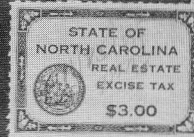
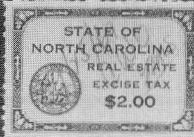
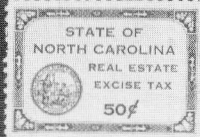
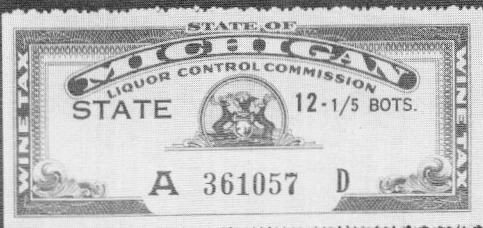
	Federals, Exactorias, Conusmo, Cigarro, Espec. Farm., Seda, VF ECV	60.00
365	Cigarette stamps, lot of 240 all different from old Cruzeiro to present, sorted by denom, dates and C.G.C. numbers, VF lot ECV	95.00
366	Cigarette stamps, lot of 231 from old Cruzeiro to present, includes export stamps. At least 89 different, F-VF lot ECV	65.00
367	State revenues, 77 various from 12 different states, F-VF ECV	35.00
368	Early Deposito stamps, value to 200\$000, accumulation of 110 stamps, F-VF	---
369	GERMANY DDR and Municipals, accumulation of about 175 stamps, most on small pieces and cancelled in the late 1940's, nice variety, interesting lot	---
370	GREAT BRITAIN British Postal Order 1/ black and blue, dated 1947, F-VF	---
371	MOZAMBIQUE Gerais 1941 70c and 1\$00 affixed to the back of a hotel receipt from Lourenco Marques, F-VF	---
372	MOSQUITO RESERVATION 10c black on blue circular, on Supreme Court document, VF	---
373	PARAGUAY Cigarette stamps, lot of 30, includes 2 diff scarce strips of 10, one pink and one green, that come in boxes of 10 packs; also three diff export stamps, F lot ECV	15.00

### BRITISH COMMONWEALTH - Barefoot Catalogue Numbers Catalogue values are in British pounds

374	GIBRALTAR Stamp Duty #1, 1891 30c lilac, VF	10.00
375	1 30c lilac Imperforate, unused, VF light crease PHOTO	---
376	1 30c lilac, denomination in yellow, imperforate, unused, VF PHOTO	---
377	2* 1P25 lilac, F	---
378	2 1P25 lilac, VF	10.00
379	3* 1P65 lilac, F-VF few clipped perfs PHOTO	75.00
380	4 1P85 lilac, F-VF short perf	15.00
381	5 2P50 lilac, F-VF	15.00
382	6 5P lilac, VF PHOTO	20.00
383	6 20P lilac, VF crease PHOTO	35.00
384	9* 1898 1d lilac, F-VF PHOTO	10.00
385	10 3d lilac & yellow, F-VF	10.00
386	11 1/- green, F-VF	10.00
387	12 2/- green & blue, F-VF	20.00
388	13 4/- green & black, F-VF light crease PHOTO	30.00
389	9 F	2.00
390	MALTA Airport Charge 1 VF	2.00
391	National Insurance 12 VF short perf	2.00
392	1/6 red surcharge on 1d green, unlisted in Barefoot, F-VF PHOTO	---
393	16 F-VF	3.50
394	Passport 5 VF	2.00
395	Revenue 1, 1a pair, top stamp with straight tail to R, F-VF	3.25
396	3 F-VF	5.00
397	4 F	7.50
398	4 double overprint, F light crease	7.50
399	5 VF light crease, thin spot	20.00
400	10 F-VF	2.00
401	11 F	3.50
402	12 F-VF	5.00
403	13 F	5.00
404	14 F-VF small faults	7.50
405	15 VF PHOTO	10.00
406	16 VF PHOTO	15.00
407	19 F-VF	2.00
408	19-22 F-VF	5.25
409	23 F	3.50
410	24 F	3.50
411	25 F-VF tiny pinhole	5.00
412	26 VF	7.50
413	27 VF PHOTO	15.00
414	29-33 F-VF	4.00
415	34 F-VF	2.50
416	35 F-VF	3.50
417	40 VF	7.50
418	43A F-VF PHOTO	20.00
419	44 F-VF PHOTO	20.00
420	Stocks & Shares 1-3, perfs, F-VF	7.50
421	4 perfin, F-VF	5.00
422	5 perfin, F-VF	5.00
423	6 perfin, F-VF	5.00
424	7 perfin, VF	10.00
425	Workmens Compensation 1-2, 6-8, F-VF couple small faults	5.00
426	11-16 F-VF	4.50
427	Malta accumulation of over 150 revenues, few faults but mostly clean, CV over	100.00
428	SOUTHERN RHODESIA 1d red impressed duty stamp on a 1940 Barclays Bank draft from Blue & Vee Mines, Ltd., Que Que, S. Rhodesia, with 1d postage stamp affixed for receipt, green on green safety paper, VF	---
429	as above, but with two postage stamps instead of impressed stamp, Q. Q. Mines, Ltd, brown on brown safety paper, VF	---







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1. One ad per issue per member; send only one ad at a time.
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3. Limit: 50 words plus address.
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5. There will be no guarantee as to which issue your ad will appear; first come, first served.
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**Wanted: Will buy** any of the following for my Kanton Ticino collection. Forestieri: 1944 all perf values. 1945 all perf values except 1 Fr & 2 Fr. 1946 all perf values except 1 Fr. & 2 Fr. 1947 2 Fr. Passport: Undated 2 Fr. 2 Fr. dated 1931. 20 Fr. 1942. Design change 20 Fr. 1943. 2 Fr., 3 Fr. & 20 Fr. 1944. Will pay cash. What do you have? Gene Kelly, Zeltgstrasse 7, 8253 Diessenhofen, Switzerland. \*1402\*

**Wanted: Printed precancellations** on first issue or RB1-RB19. Single stamp or entire collection. M. J. Morrissey, Box 441, Worthington, OH 43085. \*1403\*

**Wanted—Plate blocks**, plate strips, plate number singles: Revenues (especially battleships), R159-R194, RB1-RB68, Newspapers (PRs), and Puerto Rico R1-R9. Steve Wittig, Box 2742, Springfield, MO 65801-2742. \*1404\*

**Antikamnia Chemical, Hamlin's Wizard Oil, Merz Capsule, Munyon Homeopathic Home Remedy, Wright's Indian Vegetable Pills.** These and other cancels are printed on US proprietary battleship revenues. Just beginning? Advanced? Gene R. Gauthier, Box 2548, Oshkosh, WI 54903-2548 wants to help you build your collection. Want lists requested...or personalized approvals upon request. Special: 20 different companies, \$32.50. \*1405\*

**Sale: Consular stamps** RK1 through 40 including RK10, 13, 15, 26, 39, 40. Blocks of RK8 off paper and RK16 and 31 on documents. Plate number singles of RK18 on and off document. RK19a and RK21a on document. Documents with RK20, 21, 22, 25, 28 plus many historical special stories, passports, many cities and countries. H. Ritter, 68 Heatherwood, Norristown, PA 19403-1944. \*1406\*

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"Money Package by...", "Return Goods by...", on covers, orders or loose. RR registry labels and other RR adhesives: "Baggage Service Charge," "Storage," "Package Stamp," "Newspaper Stamp," etc. Trade or buy. Wm. Sammis, 436 Thomas Road, Ithaca, NY 14850. \*1407\*

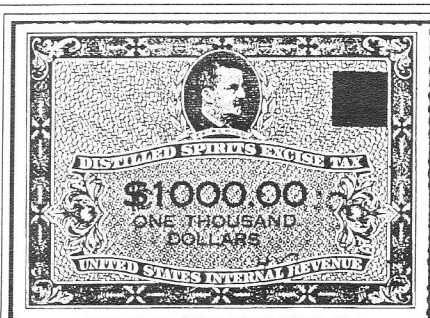
**Wanted: Catalog** of Colombian revenue stamps or information on articles. Mark Schroeder, Box 361, De Pere, WI 54115. \*1408\*

**Wanted: Automobile windshield** stickers, either registration or inspection. Drivers licenses and registrations. Disabled Veterans keychain tags. Taxi, driver, chauffeur badges. Dr. Edward H. Miles, 888-8th Avenue, New York City, NY 10019. 212-684-4708 evenings. \*1409\*

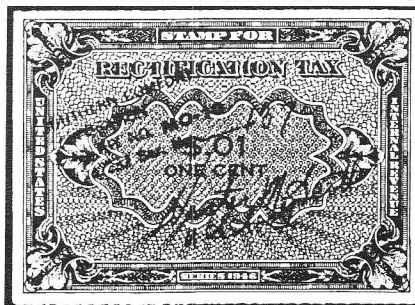
**Moses Taylor & Co.** Will buy all revenue cancels, stock certificates. Godson, Moses Taylor VI wants to know more about his grandfather's great-grandfather. Known cancels include straightline, small round M.T. & Co., d/o MOSES TAYLOR & CO. NEW YORK. Help get this twelve year old started. Fast pay. Send with price or offer. Jock Shafroth, 451 East 58th Ave #016, Denver, CO 80216. ARA 5051. \*1410\*

**For sale: Hawaii** revenues on original documents; U.S. 1898-1902 on documents; U.S. 1862-72 on documents. Ask for lists, copies. Michael Mahler, 2721 Second St #211, Santa Monica, CA 90405, (310) 399-9304. \*1411\*

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