

The American Revenuer

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This cancel from the first
year of the century has a story to tell. More,
inside, page 124.



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Whole Number 495

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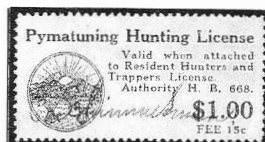
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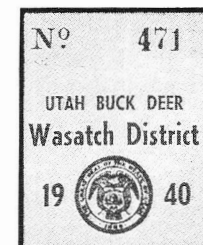
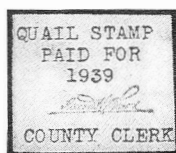
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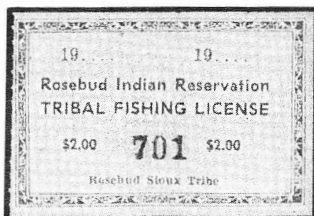
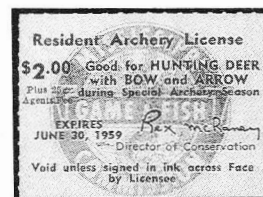
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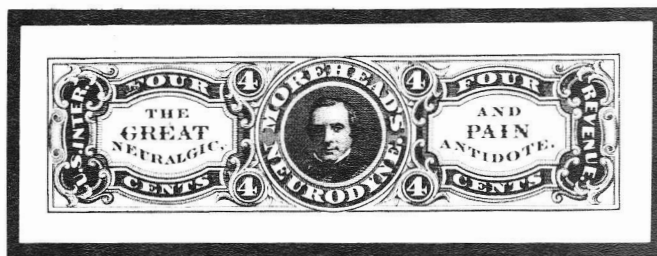
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Henry Hackfeld & Co. Ltd cancellation



by Anthony Giacomelli, ARA

I can only presume that all readers of *The American Revenuer* and perhaps all revenue collectors have wondered from time to time what was behind the name or initials in the cancel on their revenue stamps. That is to say, who were they, what did they do, where did they come from, etc. I, for one, find possession of the stamp is only a part of the "hobby." I want more! For some stamps I will never know what the cancel stands for—there are so many cancels.

The illustration here shows a very nice cancel on a 1898 series commerce issue. It is Scott R175, orange in color and with a \$5.00 catalog value. With the black cancel, it makes for a very attractive item. But who

was Hackfeld? I know he was not a planter or plantation owner, so who was he? Some research finally yielded at least a partial answer.

Hackfeld was a clever enterprising man with an eye for opportunities and a fast buck. He was a German sea captain and China coast trader. It so happened that the Hawaiian Islands were starting to boom with the growing of pineapple and sugar cane. A Mr. Ladd started the great and permanent sugar plantations and later introduced the pineapple from Jamaica. But it was the Dole Company that really expanded the pineapple industry.

Enter Henry Hackfeld. He knew that the growing industry on the islands needed the transportation of equipment, lumber and other goods, plus the delivery of the finished products of the cane and pineapple plantations. Having ships and sailors, Hackfeld was a natural for the job. He was there at the right time. He became the buying and selling agent for the great growers and plantations. Hackfeld had come to California during the great Gold Rush in 1849 and took advantage of the shortage of goods and equipment that the miners needed. He supplied and sold sugar, flour and other staples. With an ample profit margin, he prospered very well.

As the plantations in Hawaii grew and prospered, a need for cheap labor developed. He, therefore, became the agent to supply growers with a great number of orientals and others to do the work with many staying on the islands.

As his empire grew, Hackfeld invited a number of German associates to enter into his business domain. Mr. Hackfeld retired on or about 1885 and returned to Germany. His associates carried on with his vast empire in his name.

Since the subject revenue stamp is dated August 1, 1901, it indicates to me that Henry Hackfeld & Co., Ltd. had a long and successful career. How the revenue stamp was used or on what document, I doubt if anyone will ever know.

Indonesia issues tobacco tax strips with holograms

by Terence Hines, ARA

A new issue of Indonesian tobacco tax strips incorporate a hologram into the stamp. The stamps were apparently first issued in 1996 and all seen so far have "96/97" as part of the design, presumably referring to the 1996-97 tax year. The stamps come in two shapes, a strip type, about 113 x 11 mm., and a rectangular type, about 23 x 48 mm. Both types are illustrated here.

Each stamp bears a percentage inscription

and, with one exception, noted in the accompanying list, the color of the stamp is different for each different percentage seen. It is very likely that the percentage refers to the percent of tax, figured as a percentage of the retail price. the "face value" of the stamps, printed in black, give the retail price of the package to which the stamp is affixed, not the amount of the tax paid by the stamp.

The table lists the stamps that have been seen.

1996-97 hologram tobacco revenue stamps

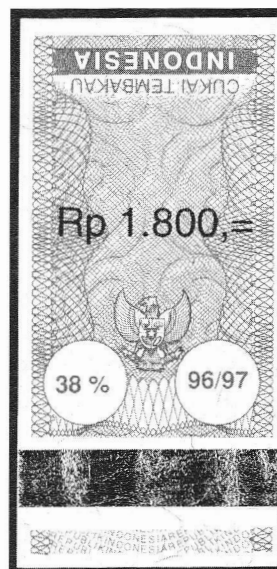
Percentage Color "Face value"
Horizontal strip



4%	apple green	Rp. 500
16%	apple green	Rp. 700
16%	apple green	Rp. 800
16%	apple green	Rp. 850
		Rp. 1700
20%	light blue	Rp. 500
20%	light blue	Rp. 550
24%	dark blue	Rp. 550
36%	dark blue	Rp. 950
36%	dark blue	Rp. 1000
36%	dark blue	Rp. 1050
36%	darker blue	Rp. 1000

Vertical rectangle

20%	light blue	Rp. 1400
24%	pink	Rp. 700
24%	dark blue	Rp. 750
24%	pink	Rp. 850
24%	pink	Rp. 1000
34%	lilac red	Rp. 1500
36%	dark blue	Rp. 1050
36%	dark blue	Rp. 1300
36%	dark blue	Rp. 1350
38%	lilac red	Rp. 1700
38%	purple brown	Rp. 1800



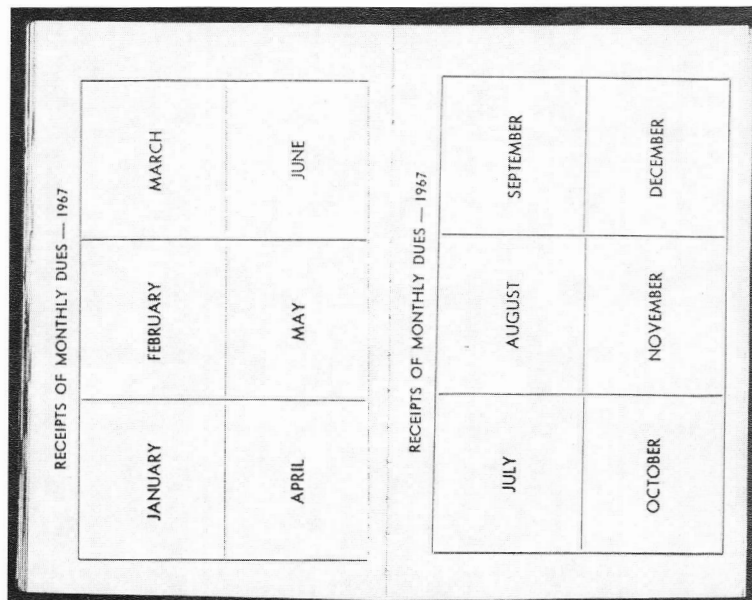
(Right) Hologram on new Indonesian tobacco stamps, greatly enlarged.



Local 32J of the Building Service Employees International Union dues stamps



Figure 1 (above). Type I dues stamp issued by the Building Service Employees International Union. **Figure 2** (right). Pages from the book used 1963–1967 to hold the stamps in Figure 1.



by John Semeniuk, ARA

The examination of a number of union dues stamps belonging to a member of Local 32J of the (Building) Service Employees International Union makes possible a partial listing of these items.

The stamps examined date from 1962–1978, inclusive, with four years (1968–1971) missing. Sometime after 1978, it is believed, the system of dues payments was computerized, and computer-generated receipts eliminated the need for dues stamps and union books.

The available stamps come in two types (designated here as Type I and Type II), as do the corresponding union books.

Type I

Each stamp bears a triangular logo of the Building Service Employees International Union, incorporating the hand-shaking logo of the AFL-CIO (Figure 1). The stamps measure 25 x 20 mm in size, with a frequent horizontal variation of +1 mm. The stamps are perforated 12 1/2, though some are straight-

edged on one side. They are gummed and range in color from blue to green blue.

A circular validation handstamp appears on each stamp. The designation of the local (3J2) appears within this circle, which measures 12 mm in diameter. Each stamp is further marked by a year overprint. Each stamp is further marked by a handstamped year overprint. These overprints vary in color from year to year as follows:

1962	light green
1963	black
1964	carmine
1965	green
1966	black
1967	violet

The available union book for the Type I stamps covers five years, January 1963 – December 1967, inclusive. Each year is covered by a two-page spread. The format of the spread is vertical; i.e., the book has to be turned vertically in order to bring the print into alignment (Figure 2). Each page has six spaces.

The first page of the book depicts the same

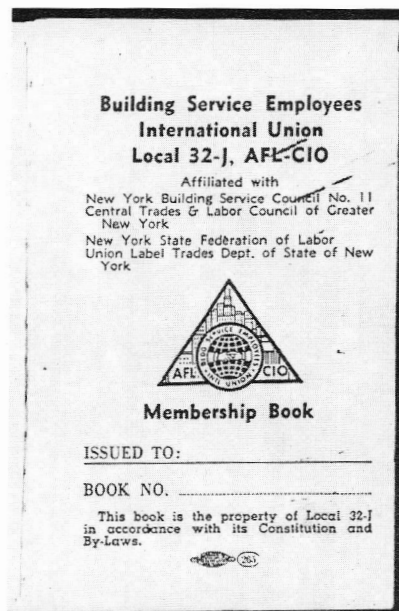


Figure 3. First page of the dues stamp book shown in Figure 2.

triangular logo as the stamp (Figure 3). The book measures 65 x 102 mm closed. The cover is black imitation leather, the pages are white.

Type II

The stamps of this type differ in design, the triangular logo of the previous type being replaced with an enlarged version of the



Figure 4. The Type II stamp.

shaking-hands logo of the AFL-CIO (Figure 4). The word "Building" is no longer part of the union name. The Type II stamps are rouletted rather than perforated. Most of the copies encountered are straight-edged on one of the sides. The stamps measure approximately 27 x 20 mm in size, with a frequent horizontal variation of +1-2 mm. They are gummed and the color of the stamps is more uniform now being a bright light blue.

As with the Type I stamps, each stamp bears a circular local (3J2) handstamp which is now 15 mm in diameter. Each stamp also bears a year overprint, which differs in color from year to year as follows:


1972	black
1973	carmine

Union/page 129

RECEIPTS OF MONTHLY DUES — 1978		RECEIPTS OF MONTHLY DUES — 1978	
JANUARY	FEBRUARY	JULY	AUGUST
MARCH	APRIL	SEPTEMBER	OCTOBER
MAY	JUNE	NOVEMBER	DECEMBER

Service Employees
International Union
Local 32-J, AFL-CIO

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11 Central Trades & Labor Council of
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New York State Federation of Labor
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Fiscal and postal history



by Jerold M. Massler, ARA

During the second World War, France was divided into a Free Zone and an Occupied Zone. In order to prevent spies of either side to pass information via the posts, all correspondence bearing stamps was prohibited as secret messages or code could be hidden beneath the adhesives. Specially created 1f20 inter-zone stationery cards were the only permitted forms of communication and the only exception to the prohibition against adhesives was when a public official had to make an official declaration which required a fiscal stamp. Thanks to Iain Stevenson of the France and Colonies Philatelic Society of Great Britain, we show the pictured card and the following story which relates to a citizen of Montpellier where Iain attended university.

Monsieur André Marie Auguste Chartres,

born in Montpellier but residing in Bordeaux, wished to marry Jacqueline Lucienne Alida Coudanne who also lived in Bordeaux. According to civil requirements in France at the time, a certificate of non-opposition had to be obtained before the union could take place. This confirmed the legal status (unmarried) of the individual and the absence of any pending criminal actions for past crimes. It was issued by the town hall (Maire) in the place of his/her birth. Normally this would require one to be personally present before the local administration, but this was impossible as travel was curtailed due to the war.

The card shown with the certificate of non-opposition was sent July 20, 1942, from the town hall of Montpellier to the Mayor of Bordeaux. It bears the handstamp "ETAT FRANCAIS / VILLE DE MONTPELLIER" on both sides along with the required six



franc fiscal stamp with the official cancellation "ENREGISTREMENT / MONTPELLIER." On the face of the card the handstamp of the town hall of Bordeaux appears with the date July 25. This is the only

permitted usage of adhesives on inter-zonal correspondence. We can only hope that the marriage was a success and that both partners survived the war.

Union: dues stamps were used through 1978/ from page 127

- | | |
|------|--|
| 1974 | green (larger and smaller varieties exist) |
| 1975 | blue (larger and smaller varieties exist) |
| 1976 | violet |
| 1977 | black |
| 1978 | carmine |

The available union book covers the period from January 1973-December 1979 (inclusive), for a total of seven years. Each year is covered by a two-page spread in the union book. But the pages are now arranged horizontally, with no need to turn the book sideways (Figure 5). Each page contains six spaces, arranged vertically.

The first page depicts the same shaking-

hands logo as the stamps (Figure 6). The size of the book is 63 x 102 mm closed. The cover is maroon imitation leather, the pages are pink.

It will be noted that there is a missing period of five years (January 1968 - December 1972) in the above survey. The union book for this five-year period is lacking, as are the stamps for the four year period of 1968 - 1971. But on the basis of the 1972 stamp, which falls within the chronological parameters of the missing period and which is of the Type II variety, it can be concluded that at least some of the stamps for this five-year period belong to the Type II category.

Washington state liquor cancellations on federal strip stamps

by M. E. Matesen, ARA

For a number of years state revenue collectors debated the intent and meaning behind cancellations applied to federal red liquor stamps by what were referred to as "control states." It was William Smiley (1988), who through his diligent research clarified and expanded upon these interesting cancellations in an article which appeared under the author's byline in *The American Revenuer*. Smiley closed that expose by noting that "...There is more to be learned about these stamps..." I concur.

My approach was to interface the federal regulations as detailed by Smiley along with details I have abstracted from state records of the era. Of all the control states noted in the Smiley article, Washington would have to hold a record for the longest use (i.e. 1934-1968(?)). During this time frame design of the cancellation(s) changed thereby fostering the question "in what sequence were they used?" In the captions to the illustrations that follow, I have attempted to answer this question and at the same time expand our understanding of these interesting issues.

Date	Federal regulations	State regulations
February 10, 1934	...Regulations issued by the Secretary of the Treasury...required the red strip stamps.	The regulatory authority of the Washington Liquor Control Board (WLCB) did <i>not</i> come into play until March.



Note the February 19, 1934 date.



Frankfort was the only distillery of record operating in the state during 1934-35.



This and the previous two stamps is a representative sampling of strip stamps that were applied by retailers and/or wholesalers during the narrow time frame of February 10 to mid-March 1934.

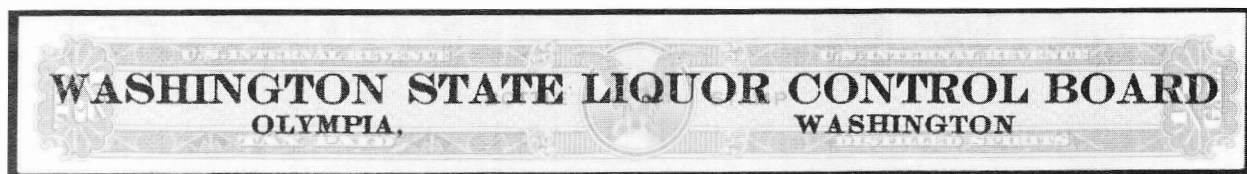
Federal regulations

State regulations

Date

According to the First Annual Report of the WLCB the initial shipment of "state controlled" liquor occurred on this date.

March 19, 1934



The WLCB purchased selected types of liquor in bulk (50 and 75 gallon barrels) with the intent of bottling and selling the same under their own unique brand names. From their bottling warehouse on the Seattle waterfront, shipments were made to its numerous state stores. This would have been the first cancellation employed by the new WLCB.



Between the spring and fall of 1934 the state's lone rectifier (R-99 has been identified as belonging to Canada Dry) provided the Liquor Board with a domestic spirit of an unknown type.



This cancel in a condensed type font, could have been applied by the Board at their Seattle warehouse or by yet another contract vendor. This cancellation would also have to been used prior to the fall of 1934.

...additional regulation were issued which required importers cancel red strip stamps with their name and address. This usually meant their city and state. In addition, the cancellation was to include the *brand* and *kind* of spirit...

During the summer of 1934 the Board received their first bulk shipment of Scotch Whisky. After being bottled it was labeled and sold in the state stores under the *brand* names of either "One, Two and Three Seal" Scotch.

September 11, 1934



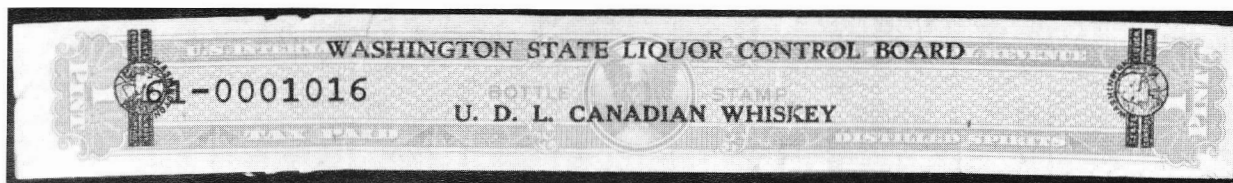
By the fall "Rye Whiskey" was added to its bulk imports along with two different grades of Gin. Problems connected with bottling and labelling delayed distribution of Gin from their warehouse until late in the year. The meaning behind the "U. D. L." is unknown. If anyone can cast some light on the meaning of this notation, please advise the author.

Date	Federal regulations	State regulations
August 1, 1936	...Unless affixed to imported or exported spirits the use of state liquor board cancellations came to an end.	<i>Per se</i> , this Treasury decision had no impact. The Board continued to act as a "direct importer."

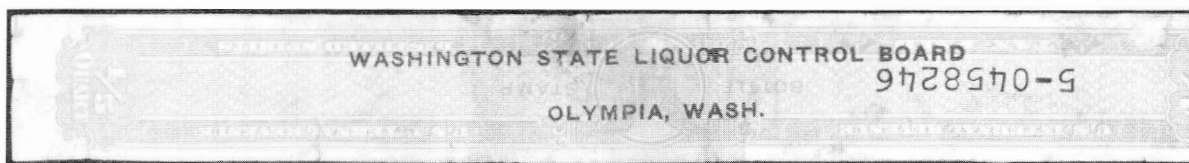


During the process of developing this article, these cancellations bedevilled me. My mindset was that all cancellations had to have been applied by the state at their Seattle operation. In reality, these cancels would have been applied by the rectifiers and/or distillery from which the state purchased the liquor. (The brand and kind of liquor should, but does not, appear on these strips. Why? That remains a mystery.) The fact that the cancels were applied by several others is reinforced by the diversity of positions in which the cancel "STATE OF / WASHINGTON" appears on the stamp. These are the most common of all cancellations. They would have been used between November 1934 (serial numbers were added to the red strips in November 1934) and no later than July 31, 1936.

September 30, 1937	The Fourth Annual Report of the WLCB (October 1936–September 1937) stated that they continued to import Scotch in bulk form so as to be bottled under its own label. Gin was dropped, while three different types of Canadian Whiskey was added. Again, imported in bulk then bottled and sold under the state's brand names.
--------------------	---



At the top of this stamp a single line inscription which reads "WASHINGTON STATE LIQUOR CONTROL BOARD." At the center a single line of type reads "U. D. L. CANADIAN WHISKEY." At opposing ends of the strip the Board's unique logo is printed. Heretofore all cancels have been black. This the only issue known to exist in a different color, i.e.: blue. The two digit prefix "61" preceding the serial number reflects that this strip was issued by the Collector of Internal Revenue for Washington state.



I suspect this would have been one of the last cancellation designs employed by the Control Board. In an attempt to date this cancel we would find that the series 111 stamps were not used until 1941. Thus that would have been its earliest use date. Stamps with hyphenated serial numbers, in this case "5-045xxxx" would help us understand that these were in use until 1954. Fourteen inclusive years would appear to have been a particularly long time to have employed the same design, but keep in mind that the red strips were only being used on imported liquor during these times. The single digit "5" preceeding the serial number on this strip would denote that the stamp was issued by the Collector of Internal Revenue for the 6th District of California (Los Angeles). A like design is known with a "61" which would place the origin of that strip in Washington state.

Under a phase-out program started during the summer of 1966, the bottling plant in the Seattle warehouse was closed down July 20, 1967, after bottling 900 cases of Liquor Board Two Seal Scotch during its last twenty days of operation. Thus ended a 33 year operation that started in 1934. During that time the plant bottled 1,196,194 cases of liquor.

References

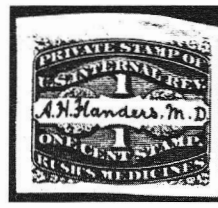
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- Smiley, W. A. Correspondence with the author. Varied dates March 1989-March 1997.
- Troutman, S. Notes of red liquor strips—1934 law. *The American Revenuer* 1997 January; 51:14-15.

New private die medicine varieties discovered

by Sherwood Springer, ARA

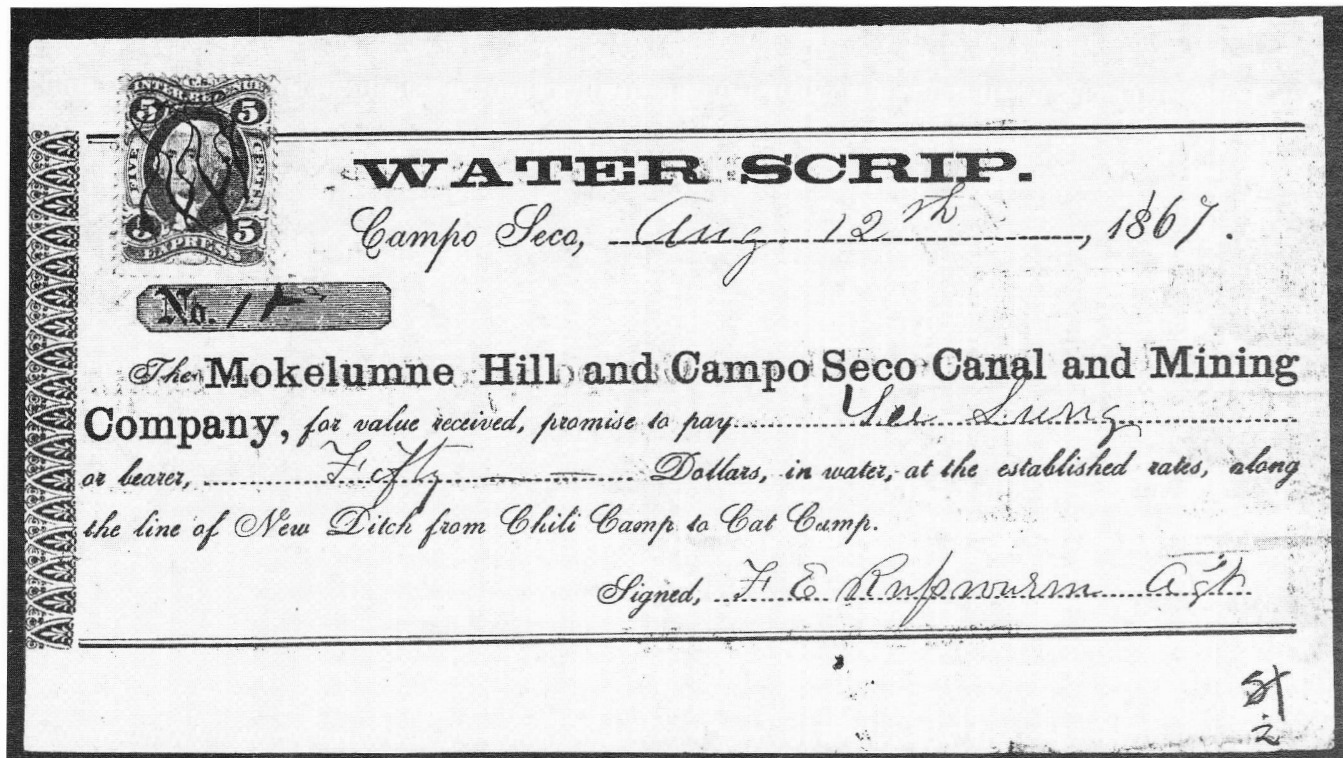
Two new varieties of private die medicine stamps have turned up. The first, the 2¢ green J. H. Zeilin & Co., RS276, has never been known to exist except on silk paper. The new find shown here is on watermarked paper.

The second is a watermarked copy of the 1¢ green A. H. Flanders quite apparently im-



perforate. This stamp is known perforated as RS86 and part perforated as RS87.

Water script from Campo Seco, California



by George Aschenbrenner, ARA

In the California gold rush days, water was a necessity for the mining of gold. The staked claims were often far from rivers and streams. Water companies were formed to bring water to the dry areas. By the end of the 1850s some 730 companies had built almost 6,000 miles of flumes, ditches and canals to supply miners with water. Many companies charged users a portion of their yield often the first user half of his gold. As water was recycled a second user would be

charged 40% and subsequent users 30% of the gold they mined.

The document shown here appears to be a receipt but is not taxed as such. It appears that Lee Sung paid in advance for fifty dollars worth of water to be delivered "at the established rates." I have a similar document made out to the same miner dated October 7, 1867, numbered 27, for \$32.95 with what appears to be a notation in Chinese in the lower right margin. The tax is again paid with a 5¢ Express stamp.

The Indian Revenuer—April 1996

The April 1996 (Volume 3, No. 1) issue of *The Indian Revenuer* arrived last month—possibly either due to very show ship mail or some irregularity in publishing (or both). This issue contains a period article (1921) about the "Tentertainments tax for Calcutta" and a contemporary study by Charles Nelson (of Cambridge, MA) regarding "The Rajgarh type 20 overprints: a new technique for cataloging an overprint with no standardized spacing." Additionally, there are a number

of catalog listings revising or adding newly discovered Indian state items.

The Indian Revenuer is published by the Fiscal Philatelic Society of India. General membership is U.S. \$30 + a \$30 admission fee; life membership is \$150 with no admission fee. For more information write to the Secretary, Fiscal Philatelic Society of India, 1/1A, Piplabi Anukul Chandra Street, Calcutta-700 072, India.

St. Lucia revenues of 1992

by Norman Seidelman, ARA

On October 6, 1992, Saint Lucia issued a set of ten revenue stamps, the first issued by them since 1884. This set is *not* listed in the 1996 edition of *British Commonwealth Revenues* by J. Barefoot. The information about this set was provided by the St. Lucia Post Office. I obtained an entire set at face value of US \$30.62 from D&G Philatelics of West Hempstead, New York, an agent for St. Lucia.

The set of ten revenues was issued "for payment of stamp duties and to provide accurate data on stamp usage." They were manufactured by De La Rue. The 34.5 x 21 mm stamps are perforated 13 x 13.5. They are printed on a bluish paper with a security underprint picturing mountains done with a coarse horizontal line screen. The frame is printed in various colors with a black denomination and control number. The control

consists of a different initial letter for each denomination followed by six digits. The underprint appears to be lithographed, the frames are intaglio and the denomination and control number printed by letterpress (one would assume by series of numbering machines). The paper weighs 80 grams per square meter and is watermarked with a De La Rue exclusive watermark.

The stamps in the set are as follows (listed denomination, frame color and control number letter): 10¢ dark red A, 15¢ black B, 25¢ red C, 50¢ blue D, 75¢ violet E, \$1 dark yellow green F, \$1.50 dark turquoise G, \$2.50 green H, \$25 red-orange J and \$50 orange K. The total face value is EC \$81.75 which is equal to US \$30.62 at an exchange for EC \$2.67 to one US dollar.



The Check Collector—Jan-March 1997

The story of "The great Crosby Opera House lottery" by Bill Castenholz is the lead story in the January-March 1997 issue of *The Check Collector*. The lottery tickets were printed on RN-P5 orange stamped revenue paper and were carefully worded to avoid the word "lottery" as was the prospectus, but calls them "certificates" thus requiring the 5¢ stamp. The grand prize was the Crosby Opera House itself.

Other articles that are revenue stamp related include "An armchair adventure" which

looks at a number of stamped checks from around the world and "An RX-& issued in Mexico." There are a variety of other non-revenue stamp articles that would be of interest to many collectors as well.

The Check Collector is published quarterly by the American Society of Check Collectors. Subscription is by membership which cost \$10 per year in North America and \$15 per year elsewhere. For information write to the ASCC Secretary, Box 577, Garrett Park, MD 20896.

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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

ARA Auction No. 58

Closing Date: August 15, 1997

**ARA Auctions, Martin Richardson, Mgr.
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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.

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Lot # Bid Lot # Bid

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.
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9. Lots sold "AS IS" have not been counted or appraised by the Auction Manager and are not returnable. Bid accordingly.
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11. An invoice will be sent each winning bidder and lots will be forwarded upon receipt of full payment. Payment is due within 10 days of the receipt of the lots. Postage, handling and insurance will be billed to the buyer, \$1.50 minimum.
12. Payment in full should be made by check, cash or money order. Foreign payments by check must be in US dollars drawn on a US bank, or in cash. Credit card payments are NOT acceptable. Postage cannot be accepted in payment. Make all checks to "The American Revenue Association."
13. The placing of any bid constitutes acceptance of the foregoing rules. Prices realized will be published as soon as possible after the sale.
14. A 10% commission will be deducted from the final bid price when payment is made to the seller. The ARA auctions will be held without reserves. Consignors may bid on their own material and if the consignor buys back his own lot he will be charged only a 10% seller's commission and for the postage and insurance costs to return the lot.
15. Mail bids to: ARA Auction, Martin Richardson, Manager, 7130 Claybeck Drive, Dayton, OH 45424. Phone 513-236-4058-bids may be left on the answering machine if no one answers. Send e-mail to: martyr@cerfnet.com

Future auctions are: Auction 59—consignments due July 7; sale in September issue.

Submit material or inquiries to
the ARA Auction Manager

ARA Auction No. 58 - Closing Date: August 15, 1997

1997 Scott Catalog values used unless noted.

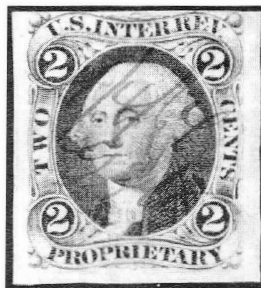
Copies of any lot, except lots with more than 10 stamps, are available on request; B&W 25¢ ea, Color 50¢ ea, plus SASE.

Bids may be sent via E-Mail to: martyR@cerfnet.com

First Issue Revenues

(Manuscript cancels unless noted.)

- 1 R1/42 Accumulation of 804 stamps as follows: R1(1), 3(3), 4(1), 6(46), 9(28), 10(10), 11(6), 13(3), 15(300), 19(1), 22(1), 23(36), 25(29), 26(21), 27(182), 32(1), 33(23), 34(10), 35(1), 36(47), 37(17), 40(4), 42(28), condition varies from faulty to VF, some handstamp cancels, not checked for varieties, DT's, etc. NOT RETURNABLE CV \$259.85 OPEN
- 2 R1a 1¢ Express, appears unused, close at lt, sound, VF. CV \$55.00
- 3 R5a,c Lot of 76 stamps, R5a(52), R5c(24), all used singles, not checked for varieties, F-VF. CV \$51.60+



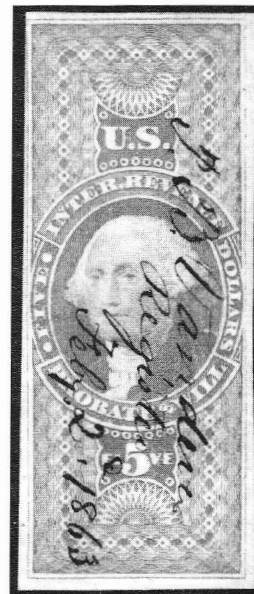
Lot 4



Lot 16

- 4 R13a 2¢ Proprietary, 1864 mss cancel, close at top, sound, VF. CV \$350.00
- 5 R23c 5¢ Agreement, Scott listed DT in all four "5"s, VG. CV \$17.50
- 6 R24c 5¢ Certificate, Scott listed triple transfer (pos 121), F. CV \$35.00
- 7 R24c Lot of 313, used, singles and multiples, majority mss cancels, not checked for varieties. Condition varies. CV \$46.95+
- 8 R44/85 Accumulation of 231 stamps, includes: R44(109), 46(16), 48(16), 53(2), 54(14), 57(1), 55(6), 58(2), 59(3), 60(9), 63(4), 66(3), 67(3), 68(6), 69(17), 70(4), 71(1), 72(1), 75(4), 81(6), 82(2), 84(1), 85(1), condition varies from faulty to VF, not check for varieties, cancels, etc. NOT RETURNABLE CV \$161.55 OPEN

- 9 R44a/93c, R113 Lot of 17 stamps in retired ARA sales books, majority with minor faults, pin holes, small tear, centering, etc. Includes R72a, R77c, R80c, R83c. CV \$494.50 Should be worth \$50.00
- 10 R53c 40¢ Exchange, extensive DT (pos 28), clear example, VG. CV \$30.00
- 11 R54c(x2), 59c(x2) Each example shows some doubling, 4 stamps, VG. OPEN
- 12 R59b(x2) 50¢ Mortgage, upper & lower plt no. pos's of Scott listed plt crack C-59 (pos's 64 & 81), VF. CV \$70.00
- 13 R59c(x2) 50¢ Mortgage, crack variety same as previous lot, F/VF. CV \$25.00
- 14 R59c(x2) 50¢ Mortgage, left & center pos's of 3-position Scott listed major diagonal plt scratch, VF. CV \$25.00
- 15 R59c(x2) 50¢ Mortgage, upper & lower plt pos's different from previous lot, diagonal plt scratch, VG. CV \$25.00
- 16 R63a 50¢ Surety Bond, in at Rt, F. CV \$150.00
- 17 R69d \$1 Inland Exchange, silk paper, DT of top shields, in at left, mss & HB cancels, VG. Est. CV \$40.00 SB \$15.00
- 18 R80c \$1.90 early printing, appears unused, poorly centered to Rt, F. CV \$65.00
- 19 R88c \$5 Charter Party, double top frame line, almost F, several partial clipped perfs @ L.R. CV \$50.00
- 20 R89d \$5 Conveyance, small tear at Lt from pen cancel, in at Rt, F. CV \$60.00
- 21 R90c \$5 Manifest, perf faults, HS cancel, F. CV \$77.50



Lot 22



Lot 25

- 22 R92a \$5 Probate of Will, 1863 mss cancel, just touches UL, sound, VF. CV \$475.00
- 23 R94a \$10 Conveyance, 1863 mss cancel, vert crease, margins clear, F. CV \$85.00
- 24 R95c \$10 Mortgage, double top frame line, neat repair @

- LL, VG. CV \$45.00
 25 R100d \$25 Mortgage, F-VF, HR. CV \$175.00
Multiples
 26 R7c 2c Certificate, vert strip of 3, F-VF centering, horiz wrinkle in top stamp, several toning spots. CV \$77.50
 27 R38c 10c Proprietary, block of 6 (3x2), clean & sound, bright color, vert pen stroke cancel on each. CV \$112.50



Lot 28

- 28 R66d \$1 Conveyance, block of 4, silk paper, centered to BL, hor & vert creases, bright color, clean, blue silk fibers widely scattered on reverse, not listed as a multiple, extremely scarce. As 4 singles alone. CV \$300.00

Second Issue Revenues

- 29 R104/125 Remainder lot of 20 stamps, all w/minor faults, centering, cut cancels, etc., includes R104(3), 105, 107, 109(2), 111, 112(2), 114, 115(4), 118(2), 125(3). CV \$89.20
 30 R106 4c blue and black, used, not cut, in at top, F. CV \$55.00
 31 R114 40c blue and black, cut cancel, F. CV \$20.00
 32 R124 \$2.50 blue & black, used, not cut, few blunt perfs, centered to LR, F. CV \$27.50
 33 R126 \$3.50 blue and black, mss cancel, not cut, just in at top and lt, F. CV \$150.00

Third Issue Revenues

- 34 R135 Lot of 200+ used, we noticed a few H/S cancels, F-VF. CV \$40.00+



Lot 33

- 35 R135/148 Remainder lot of 22 stamps, all have small faults, poor centering, etc., includes R135 (7), 136, 137(2), 140(2), 144(3), 145(4), 148(3). CV \$114.70
 36 R137 Lot of 30 used, inclding strip of 3, F-VF. ... Est. \$5.00
 37 R138 6c orange and black, cut cancel, few blunt perfs, F. CV \$17.50
 38 R138 6c orange and black, HB cancel, in at rt., F. CV \$17.50
 39 R141 40c brown & black, lt HB cancel, 4 clear margins, F. CV \$15.00
 40 R141 40c brown & black, cut cancel, pin hole, F. CV \$15.00
 41 R142 60c orange and black, used, H/S cancel, not cut, two small sealed tears, 4 clear margins, VF. CV \$60.00
 42 R142 60c orange and black, used, mss cancel, just touches at bottom, 2 perfs missing at top, colors washed out, sound, F. CV \$60.00
 43 R143 70c green and black, used, slight trace of blue HS cancel, not cut, 4 clear margins, few missing perfs LL, VF. CV \$40.00
 44 R146 \$2.50 claret and black, used, mss cancel, not cut, just touches at top, VF. CV \$35.00
 45 R147 \$3.00 green & black, used, mss cancel, not cut, in at rt., few blunt perfs at rt., F. CV \$35.00
 46 R149 \$10 green & black, used, mss cancel, not cut, in at top & rt, sound, F. CV \$75.00
 47 R151 Lot of 200+, few nice cancels, F-VF. CV \$40.00+
 48 R155 2c carmine, accumulation of 193 used copies, most w/mss or hs cancels, various types and varieties. CV \$28.95 Est. \$10.00

Documentaries

- 49 R104/120 Lot of 101 stamps as follows: R104(70), 107(8), 109(6), 112(5), 115(11), 120(1), condition and cancels vary. CV \$107.00 OPEN
 50 R152 Lot of 380 copies, used, not checked for varieties, F-VF. CV \$57.00+
 51 R153/172 Accumulation of 3,476 stamps. Not checked for

varieties, etc. Cancels are mixed and include mss, handstamped and printed. Condition varies from faulty to VF. Includes: R153(1), 154(29), 162(83), 163(419), 164(1,399), 165(93), 166(64), 167(3 43), 168(286), 169(537), 170(47), 171(162), 172(13). A worthwhile lot! NOT RETURNABLE OPEN

52 R173/188 Accumulation of 432 stamps as follows: R173(320, 174(30), 175(8), 176(6), 178(4), 182(11), 184(27), 185(22), 186(1). Used and mint, condition varies, cancels vary from mss, handstamps to punched. Another worthy lot. NOT RETURNABLE OPEN

53 R173/305 Lot of 9 diff, includes R173-176, 178, 217(pair), 275 (blk of 6), 304, 305, all used, F-VF. CV \$20.55



Lot 54



Lot 63

- 54 R177 \$30 rose, mss cancel, not cut, F. ... CV \$110.00
- 55 R179 \$100 black & brown, used, mss cancel, not cut, roughly torn/separated at top edge not effecting design, F. CV \$30.00
- 56 R190/222 Accumulation of 229 1902-1914 issues. Includes: R190(3), 191(10), 195(2), 196(204), 205(1), 206(7), 207(34), 208(32), 209(8), 210(12), 211(25), 212(20), 213(8), 214(5), 215(8), 216(3), 217(11), 218(12), 219(4), 220(7), 221(2), 222(1). Mint and used, blocks, strips, condition varies. Yet another lot which should provide many hours of pleasure and I'm sure some surprises. NOT RETURNABLE OPEN
- 57 R225 \$100 green, used, mss cancel, not cut, SE at rt, few blunt perfs at lt., F. CV \$40.00
- 58 R228-239 1917 Issue, 306 stamps, 4 to 128 copies of each, F-VF. CV \$50.30
- 59 R240/248 Lot of 130 1917 Issue, mint and used. Includes: R240(34), 241(36), 242(14), 243(3), 244(18), 245(12), 246(2 cut), 246 (2 not cut), 247(1 cut), 247 (1 not cut), 248(7), F-VF CV \$77.65+

Battleships

- 60 R163/164 Cancel lot, 80 stamps w/either printed or HS RR or Express Co. cancels, quite diverse. SB \$40-45

Dated Documentaries

- 61 R288/677, RD164/291 35 unused mint OG documentaries and stock transfers, majority diff & NH, F-VF. CV \$47.55

Proprietaries

- 62 RB1a/15b Lot of 17 as follows: RB1a(1), 4a(2), 4b(1), 11a(3), 11b(3), 12a(4), 12b(1), 14b(1), 15b(1), most are mss cancels, condition varies. CV \$67.85 OPEN
- 63 RB1TCq 1c orange & blue on granite paper, block of 4, VF. CV \$260.00
- 64 RB4P4, 5P4, 6P4, 7P4 4c/10c Plate Proofs on card, VF. CV \$48.00
- 65 RB13c 3c orange, pen precancel, faulty, UL corner torn, SE at top, margins clear, F. CV \$80.00
- 66 RB32/64 Accumulation of 1914 Issue, 107 stamps, mint and used, multiples, singles. Not checked for cancels or varieties. Includes: RB32(14), 33(4), 34(5), 35-37 (1 ea), 41(3), 44(4), 45(6), 46(5), 47(1), 48(14), 49(1), 50(9), 51(1), 52(2), 54(5), 58(25), 60(1), 62(2), 63(1), 64(1). A nice lot for the specialist. NOT RETURNABLE OPEN
- 67 RB33(x2), 45, 46 Blocks of 4, MNH, F-VF. CV \$22.25
- 68 RB49 Block of 4, mint OG, VF. CV \$17.50
- 69 RB52, 54, 58 Blocks of 4, mint, OG, F-VF. CV \$11.50
- 70 RB53 2c Block of 4, MNH OG, F-VF. CV \$22.50
- 71 RB54, 56, 57, 69 Mint OG singles, F-VF. CV \$20.25
- 72 RB64 20c, Mint OG single, VG. CV \$22.50
- 73 RB65/71 Lot of 213 stamps, mint and used. Includes: RB65(85), 66(80), 67(18), 68(24), 69(5), 71(1), F-VF. CV \$52.55+

Battleships

- 74 RB20/31 Accumulation of 397 stamps, mint and used, mss, handstamp and printed cancels, variable condition. Includes: RB20(62), 21(108), 22(12), 23(144), 24(19), 25(15), 26(2), 27(20), 28(4), 29(1), 30(7), 31(3). Not checked for better cancels. A worthwhile lot. NOT RETURNABLE OPEN

Cancels

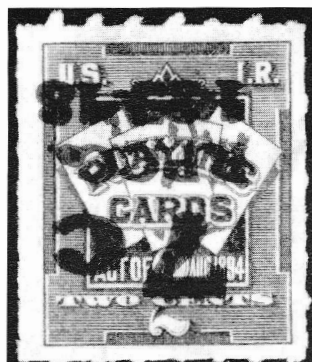
- 75 RB6a Red 3-line cancel, "A.T.S. & Co. May 73", Beaumont ty 2, VG. CV \$35.00
- 76 RB20, 23, 25 Printed cancels, 35 type 1 & type 2 Ripans Chem. Co., all diff. dates, only few w/normal faults, better lot. SB \$55/60
- 77 RB20, 23, 26p Printed cancels, 50 w/type 3 Ripans Chem. Co. cancels, all diff dates, only a few w/usual small faults, well above normal for these. SB \$85/90
- 78 RB20/30 Cancel lot of 66 diff, 34 diff co's. We note: I.W. Lyon & Sons, Aschenbach & Miller, Piso Co., P.P. Co., Bonds Extra, G.G.G., and many others. Est. \$75-100
- 79 RB21 Emerson Drug Co. cancel lot of 6 diff dates. Est. \$10-15
- 80 RB23,25,28(8) J.C.A. CO. cancel lot, 10 diff dates. Est. \$10.00
- 81 RB25, 28 Wells & Richardson cancel lot, RB25(1) faulty, RB28(13), 10 diff dates. Est. \$20.00
- 82 RB25(5), 28(12),29(11) Antikamnia Chemical Co. cancel lot of 28 stamps, 26 diff dates. CV \$79.55 Est. \$50+

Future Delivery

- 83 RC1/22 Lot of 60 used, includes: RC1(3), 3(5), 4(5), 7(1), 8(5), 9(4), 10(6), 11(5), 12(3), 13(4), 14(2), 17(2), 18(2), 21(2), 22(1), F-VF. OPEN CV \$76.30



Lot 105



Lot 106

Stock Transfer

- 84 RD2/41 Lot of 574 stamps, mint and used. Includes: RD2(46), 3(49), 4(9), 5(65), 6(110), 7(2), 8(7), 9(60), 12(28), 13(100), 14(1 mint), 15(7), 16(10), 17(4), 33(2), 34(26), 35(28), 36(18), 41(2). Condition varies. CV \$114.45

Beer Stamps

- 85 Priestor 215b500 Bbl Series 1945, brown, XF. SB \$60/70
 86 REA1 12 1/2c 1/8 bbl., orange, cut to shape, HS cancel, numerous punched holes, stains, margin defects, a not unattractive example despite. CV \$70.00
 87 REA16 25c 1/2 bbl., lilac security line, lt HS cancel, 2 minor stains. Carefully cut to shape, no margins! CV \$15.00
 88 REA39c Series of 1878, 25c, lt cancel, LL corner thin, lt horiz crease, clear margins, F. CV \$40.00
 89 REA46 Series of 1898 50c on 25c REA39f, UL corner missing, stained, defective. CV \$50.00
 90 REA100c 50c 1/2 bbl., 75c HS on REA86, 50mm signature, usual perfin cancel, in at top and RT, minor stain. CV \$50.00
 91 REA103 5 Bbl 1914 Provisional, center cutout (the only way it exists), F. CV \$12.50
 92 REA109 Specialist's lot of 13 examples w/wide margins, partial plt. no's., etc. CV \$32.50
 93 REA112-114 5, 10 & 25 Bbl. 1914 issue center cutouts (the only way they exist), VF. CV \$30.00
 94 REA130c 10 Bbl 1917 Provisional cutout (the only way it exists), VF. CV \$35.00
 95 REA131c 25 Bbl 1917 Provisional center cutout (the only way it exists), VF. CV \$10.00
 96 REA143(x3) Each with Priestor's HS surcharge type 165, part plt no's in wide left margins, F-VF. CV \$45.00
 97 REA151 25 Bbl 1917 Provisional HS cutout (the only way it exists), F. CV \$20.00
 98 REA162(x5) VF sound examples. CV \$25.00
 99 REA171 1/8th Bbl 2nd 1933 issue, F. CV \$20.00

Playing Cards

- 100 RF1/28 Playing Cards remainder lot of 27 stamps, some nice H/S and printed cancels. Est. \$25-30
 101 RF2(5), 2a Cancel lot, 6 stamps, usual faults. CV \$15.00 Est. \$5.00
 102 RF3 Cancel lot, ABN, AD, USPCC, etc., 6 stamps. Est. \$10.00
 103 RF4 USPC Co. 6-08-1902 cancel, defective &

- repaired. CV \$45.00
 104 RF9, 9c(2) A.D. (2) and USPC Co, faults. CV \$28.00
 105 RF10c 7c inverted and doubled surcharge, no faults, VF. CV \$500.00
 106 RF10c 7c inverted and doubled surcharge, no faults, VF. CV \$500.00
 107 RF16 Cancel lot, 6 stamps F-VF. Est. \$5-10
 108 RF17 Cancel lot, 8 stamps, F-VF. Est. \$5-10
 109 RF20, 23, 26, 27 Bureau cancel lot, Noble no's. PC2/232, 60 stamps, 17 diff cancels. Est. \$25-30
 110 RF22 Cancel lot of 3 diff, 7 stamps, F-VF. CV \$28.00
 111 RF23 10c stamp, large seal reading up, Noble no. PC21, few missing perfs at top, sound. Est. \$15.00
 112 RF27 1 Pack, B&B precancel, Nobel no. PC202, VF. .. Est. \$20.00

Tobacco Tax

- 113 TE326/353 Lot of 28 Snuff stamps, includes Series of 1915 (6), 1917 (6), Series 105, Series 107 (5), Series 108(10), values from 5/8 to 2-1/4 oz. Est. \$10.00

Narcotic Tax

- 114 RJA42b/44b Lot of 35 as follows: RJA42b(7), 43a(6), 43b(6), 43bd(6), 44b(10), faulty to VF. CV \$41.25
 115 RJA46b/54b Lot of 17 stamps as follows: RJA46b(4), 46bd(2), 47b(4), 47bd(2), 1 each 50b, 50bd(faulty), 51b, 51bd, 54b, F-VF. OPEN
 116 RJA97a 16c, wide imperf margins, red printed cancel "No. 4 6th Dist. E. L. & Co.", usual wrinkles, VG. CV \$40.00

Consular Service Fee

- 117 RK1 25c green, perfs in slightly @ left, 2 short perfs @ bottom, neat "Nice" S/L cancel, VG. CV \$42.00
 118 RK3/36a Lot of 15 stamps, 9 diff, only couple have embossed cancels, none have SE's, several with minor faults, a better lot. CV \$32.75
 119 RK24 \$2.50, faint diagonal wrinkle, HS cancel, VF centering. CV \$10.00
 120 RK30 \$5.00 carmine, used, not embossed, F-VF. CV \$8.00

Customs Fees

- 121 RL1-5 Customs Fee, RL1(3), 2(2), 3(2), 4(2), 5(3), all used, F-VF. CV \$19.25
 122 RL6 70c used, H/S Paid, F. CV \$30.00
 123 RL7 Used, large Paid cancel, strong vertical crease, otherwise Fine. CV \$75.00

Embossed Revenue Stamped Paper

- 124 RM97 4c Maryland, 1799 promissory note, neatly written, clear and fine strike. CV \$35.00
 125 RM98 10c Maryland, 1800 mss promissory note, clear and VF strike. CV \$20.00
 126 RM100 25c Maryland, 1798 mss executor's bond, payable in £450 sterling and 2000 pounds of tobacco, strike is VF but has ink spots. CV \$25.00
 127 RM102 50c Maryland, 1801 mss executor's bond, payable in £1285 sterling and 1250 pounds of tobacco, fold separations, writing over fine strike. CV \$45.00
 128 RM103 75c Maryland, 1798 mss executor's bond, major fold separations, edge faults, clear and fine strike. CV \$15.00
 129 RM370 10c Maryland, 1852 partially printed executor's

- bond, nearly clear and VF strike, also partial strike of RM371. CV \$12.50+
- 130 RM371 15c Maryland, 1854 partially printed license to set up a billiard table at Hogan Hall, Baltimore, almost clear and VF strike. CV \$10.00
- 131 RM372 25c Maryland, 1846 promissory note, Frederick County, nearly clear and VF strike. CV \$10.00
- 132 RM373 50c Maryland, 1848 partially printed Orphans' Court bond, Kent County, clear and VF strike. .. CV \$12.50
- 133R RM374 75c Maryland, 1845 mss promissory note, Frederick County, mostly clear and fine strike. CV \$10.00
- 134 RM375 \$1.00 Maryland, 1857 mss promissory note, Baltimore, writing over fine strike. CV \$10.00
- 135 RM376 \$1.50 Maryland, 1855 mss executor's bond, Kent County, clear and VF strike. CV \$12.50
- 136 RM377 \$2.00 Maryland, partially printed executor's bond, Somerset County, mostly clear and VF strike. CV \$27.50
- 137 RM378 \$2.50 Maryland, 1851 mss executor's bond, Frederick County, writing over VF strike. .. CV \$17.50
- 138 RM379 \$3.50 Maryland, 1853 mss trustee's bond, Baltimore City, writing over VF strike. CV \$55.00
- 139 RM380 \$4.00 Maryland, 1854 mss trustee's bond, Baltimore County, fold separation not affecting text, writing over light strike. CV \$90.00
- 140 RM381 \$5.50 Maryland, 1848 partially printed executor's bond, Carroll County, writing just touches sharp strike. CV \$50.00
- 141 RM382 \$6.00 Maryland, 1854 partially printed executor's bond, Somerset County, printing touches light strike. CV \$60.00

Revenue Stamped Paper

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

- 142 RN-X7 Draft, 1st Nat Bank of Fairfield, Iowa, yellow-orange, not listed in Castenholtz. SB \$10.00

Private Die Proprietary

- 143 RS245b U. S. Prop. Medicine Co. wrapper (67 x 92 mm), repaired tear in top margin, wrinkles & soiled, AVG. CV \$22.50

Distilled Spirits

- 144 RX7, 13 Distilled Spirits, block of four of each, no staple holes, dramatic multiples, VF-XF, singles. CV \$16.00 SB \$25.00
- 145 RX30 25c, punched, VF. CV \$15.00
- 146 RX33 \$3.00, punched, VF. CV \$22.50
- 147 RX34 \$5.00, sharp red 3-line cancel, punched, VF. CV \$25.00
- 148 RX36 \$25.00, blue 3-line cancel, punched, VF. CV \$10.00
- 149 RX37 \$50.00, red 3-line cancel, punched, VF. .. CV \$25.00
- 150 RX40 \$500.00, punched as usual, VF. CV \$30.00

Rectification Tax

- 151 RZ1, 3-7 6 stamps, RZ5 & 6 are not punched. CV \$14.00
- 152 RZ2 \$0.03, red 3-line cancel, VF. CV \$8.00
- 153 RZ8 \$3.00, used, not punched, VF. CV \$18.00
- 154 RZ14 \$300.00, used, not punched, VF. CV \$10.00

USIR Tax Paid

- 155 Importer of Distilled Spirits, Series 1933, used Aug 31, 1966, U.S. Customs cancel, Baltimore, MD, 3

- 156 bbls of Jamaican Rum. Fresh & VF. Est. \$10.00
Distillery Warehouse, Series of 1878, pair of pnched remainders. OPEN

United States Telegraph Stamps

- 157 11T2, 4 Northern Mutual, 10c & 25c unused, reprints ?, faults. OPEN

Documents

- 158 R15c Draft, Carlisle, PA, Sept. 1870, blue, full blue strike of Cumb. Valley RR cancel, type C-31B, strike weak on stamp, OK on draft. SB \$10.00
- 159 RN-X7 Certificate of Deposit, Van Wert NB, Ohio, ornate log at left, creases, not listed in Castenholtz. SB \$14.00

Private Die Proprietary

Trade Cards

- 160 Emerson's Albumnoid Food, girl pulling sled, multi-colored, Good.
- 161 Merchants Worm Tablets, woman giving box of tablets to children, sepia, stain across top yet still looks Good.
- 162 Scott's Emulsion, "Sailor Boy" hold fish aloft, multi-colored, Fine.
- 163 Red Star Cough Cure, Charles A. Vogeler Co., Baltimore, multi-colored, dove with red star, Fine.
- 164 Ayer's Cherry Pectoral, maiden with basket of cherries, multi-colored, trimmed, Good.
- 165 Burdock Blood Bitters, girl with red hat, multi-colored, trimmed, Fine.
- 166 Iron Bitters, woman pouring medicine in man's glass, black and white, trimmed, Good.
- 167 Hood's Sarsaparilla, "Grandpa's Darling", multi-colored, piece missing from left edge not effecting design, Good.
- 168 Parker's Tonic, before and after scene, multi-colored, trimmed, small fault LR corner, Fair.
- 169 Lyon's Kathairon for the hair, woman and man using product, multi-colored, trimmed, minor flaking on surface, Fair.
- 170 McClellan's Remedy, "The Inconvenience of single life.", man trying to sew pants, trimmed, small piece missing one corner, good color, Fair.
- 171 Flemming Bro's "Ivory Polish for the teeth", 4x6 card, old woman in front of fireplace, one corner fault, few minor spots worn on front, overall Fine appearance.
- 172 Washburn Crosby Co., Minneapolis, "Gold Medal flour", young woman sitting on flour barrel and holding loaf of bread aloft, multi-colored, Fine.

Foreign Revenues

- 173 Austria Shipping document, 1957, w/6 shilling revenue stamp. Est. \$5.00
- 174 Australia Traveller's Checks, specimens (4 vals), Australia and New Zealand Banking Group, water stains. Est. \$10.00

Burma

- 175 Revenue stamp paper, KG VI 25 rupees, brown & green w/peacock design, VF. Est. \$20.00
- 176 State Lottery ticket, 1939-40 Thanatpin cds. Est. \$15.00
- 177 Kyaukme and Moulmein Hundi receipts for Rs.2000/- and Rs.3000/- with KG Indian revenue on reverse of each. Est. \$30.00

178	Earthwork Contract Note, 1899, Rangoon, w/India QV 1 anna on reverse. Est. \$25.00				Portuguese Colonial bank, nice steamship vignette, U.S. dollars cashed in Poland, F. Est. \$5-7
179	Check, red 1 anna H/S revenue, 1920, clean & fresh. Est \$10.00		203		Note, 1914 with 2p orange embossed Bill or Note revenue, Indian Foreign Bill 4 anna green stamp on reverse. Water stains, repaired edge, overall fine appearance. Est. \$25.00
180	Banker's Check, 1921, Rangoon with India 1 anna red embossed stamp. Est. \$10.00			Guam	
181	Promissory Note for Rs 20,000, 1924, KG V HUNDI India 18R, fresh, VF. Est. \$25.00		204		Guam; Hunting & Fishing stamps, 10 diff issues, 1977-87, F-VF used. Est. \$75.00
182	Power of Attorney, 1920, Edward 5R India Special Adhesive revenue stamp at top tied by red Rangoon embossed chop (rare), several file folds do not effect stamp, VF & scarce useage. Est. \$40-50		205		Guam; Department of Commerce/Government of Guam/CUSTOMS & QUARANTINE/DIVISION, handstamp (42 x 63 mm) in black on thin parchment paper, overprinted "SAMPLE". Est. \$40-50
183	Deed of Sale on revenue stamped paper, 1947, a set of 3 copies, Re. 1, Rs. 2 and Rs. 5. A VF and fresh set. Est. \$25-30			Hong Kong	
184	Court Fee, ovpt. on 4R India, 2 copies (punched) on 1938 land survey document with hand drawn map and index, VF. Est. \$30.00		206		Receipt, early, w/seal. Est. \$20.00
185	Deed of Agreement, 1947, revenue paper KG VI, 4as green with Peacock background, Military Admin. ovpt., minor faults do not effect stamp, attractive & VF. Est. \$40.00			India	
186	Demand/Pro. Note, for 30,000 Rs, 1925, block of four of KG V 1a brown stamps, F. Est. \$30.00		207		(K. & M. or Barefoot catalog no's & values unless noted.) State Bank of India travellers checks specimens, 5 values, fresh and VF. Est. \$20.00
187	Contract, 1899, printed form, 8As blue Barefoot #19, tied with red seal h/s, usual folds do not effect stamp, a scarce document. Est. \$75.00		208		Damaghria Coal Co. Ltd. 1930 debenture coupons, uncut except for one, duly signed, very scarce. Est. \$50.00
188	Ceylon Promissory Note, 1931, KG V 6c revenue stamp, mss cancel, F. Est. \$5.00		209		Stock Certificate, Indian Standard Wagon Co., 1962, w/Ashokan Pillar imprint in black H/S cancelled. Est. \$10.0
189	Germany Travellers Checks Specimens, 1975, 3 diff values in instruction folder, beautiful engraving. Est. \$10-20		210		Stock certificate, 1946 Martin Burn, 2an violet embossed revenue, nice elephant vignette at left, 2 filing holes, fold. Est. \$10.00
	Great Britain		211		Stock Certificate, National Iron & Steel, 1943, 2anna embossed revenue, folded. Est. \$10.00
190	1876 Burial Plot certificate, 6 pence violet Inland Revenue stamp affixed but not cancelled, stamp has minor faults. Est. \$5.00		212		Stock Certificate, Aluminum Corp. of India, 1964, 2 anna embossed revenue. Est. \$10.00
191	1877 note w/ 1d Inland Revenue adhesive on front, endoresements and 15c Netherlands revenue on reverse. Est. \$10.00		213		Debenture Certificate, Jubbalpore Electric Supply, 1935, "INDIA" seal at UR, folds. Est. \$10.00
192	1921 stock transfer documents, six w/ KGV Contract Note adhesives, includes 6d, 1/- and 2/- values. Est. \$12.00		214		1957-58 used HUNDIS of various denominations (15), depicting Ashokan pillars. Est. \$30.00
193	1867-1875 documents, 5 diff, invoices, receipts, etc. each with appropriate 1d Inland Revenue adhesive. Est. \$15.00		215		1876 Allahabad Bank transaction document w/QV 10 Rupee revenue, embossed cancel, some toning and edge wear. Est. \$30.00
194	1875 shipping document, Mersey Docks and Harbour Board, embossed 1d revenue. Est. \$5.00		216		Bill of Lading, 1877, "Easter Trade Bill of Lading Homewards via Suez Canal", vignette of ship bound from Colombia to Calcutta, green Q.V. 4as revenue onreverse, age stains at folds. Est. \$30.00
195	Foreign Bill, 1902 issue, £2, 2 pairs & strip of 4, used, F-VF. 1983 CV £8.00		217		Cash Certificate, 1955-58 United Bank of India for RS 1000, Holder's receipt on reverse signed 9-5-58 affixing West Bengal 1A revenue, stamp has faults. Attractive, Fine. Est. \$5.00
196	6, 7 District Audit 1882 issue, #6 (x7), #7 (x7), styudy lot, shades, cancels, F-VF. 1983 CV £7.00		218		Power to Sell Securities etc., 1878, Q.V. 8R adhesive at top, albino embossed cancel, numerous h/s cancels, toned, edge faults, F. Est. \$35.00
197	18, 24 Civil Service 1895 issues (14), Barefoot #18 (x7), #24 (x7), duplication, shades, pairs (3), nice study lot, cancels, F-VF. 1983 CV £24.50		219		Stock Certificate, 1920 Hume Pipe & Concrete Construction, India 1a embossed stamp. Est \$10.00
198	23 Contract Note 1907 issue, 8 stamps including pair, cancels, shades, F-VF. 1983 CV £40.00		220		Power of Attorney, 1887-90, Q.V. 5R Composite Stamp Paper, a few ink spots effecting stamp, otherwise a VF example. Est. \$20.00
199	40 Consular Service 1887 issue (x7), includes strip of 3, cancels from Shanghai & Amoy, nice specialist lot, F-VF. 1983 CV £35.00		221		Composite Stamp Paper, 10R + 10R + 5R, 1934 KG, green, minor faults, VF appearance. Est. \$20.00
200	42 Consular Service 1887 issue, 7 stamps, most have Shanghai cancels, small hinge thins @ top on most, VF appearance. 1983 CV £70.00		222		Malaya, Johore; Power of Attorney, 1956, 5 copies of \$1 revenue stamps on first page of 4 page document. Each page is India stamp paper, 7Rs/ 8As, 3Rs, 12As. The last page has two India Notarial stamps, Barefoot #24, 1R and a 1R-8a ovpt. on 2R blue and black (not listed?). An interesting and scarce combination. Fine and attractive. Est. \$75-100
201	56/64 Foreign Bill 1857 issue, lot of 34 stamps, duplication, nice cancels, specialist lot, F-vf. 1983 CV £22.00		223	3	Foreign Bill, 4R cut square, Barefoot #3 on 1867
202	1930 check w/2p blue embossed revenue, Anglo-				

		Power To Sell document, stamp creased across bottom, soiled, scarce used on doc. Est. \$50.00			
224	5, 8	Share Certificate, Bank Of Bengal, 1880's, Barefoot # 5, 8 Share Transfer stamps, also #6 Receipt stamp, F. Est. \$30.00		New Zealand	
225	29	Power of Attorney, 1876, Q.V. 8R Special Adhesive, embossed cancel, minor toning and folds, F. Est. \$30.00		249	Probate of Will, 1893, 131£ 9/2 tax paid with following stamps, Barefoot #'s 228, 100£, #220, 30£, a 1£ carmine (not listed?), #194, 9/- orange and #185, -/2, the four imperforate high values are neatly arranged in a block, the -/2 value is in the center of the block and tied with silver foil, the entire group cancelled with a neat crown CDS. A second attached survey document showing a land parcel map has a #3a Fine Paid stamp and a #185 2/6 stamp duty stamp, both tied with crown CDS. All stamps with exception of the #3a which has a doc crease, are VF, not soiled or creased. A wonderful document illustrating the use of high value stamp duty stamps. Barefoot CV £60+ Est. \$150.00
226	48, 59, 65	Indenture, 1913, w/ Edward Special Adhesive revenues, 4as, 8R and 50R. Document has faults but the high value stamps are F-VF. Est. \$30.00		Philippines	
227	56	Power of Attorney, 1908 document with Edward 5R Special Adhesive at top, some minor toning and file folds. Est. \$25.00		250	Affidavit dated 1919 appointing manager of International Commercial Co., 20c blue revenue stamp affixed. Est. \$10.00
228	74, 82	Debenture Certificate, 1925 New Tetturys Coal Co. Ltd., Barefoot #'s 74, 8a, and #82, 7R, Special Adhesives, F. Est. \$25.00		Switzerland	
229	111/120	Conveyance Deed, 1933, 5 pages, 5 Special Adhesives as follows, Barefoot #'s 120(4) 2 creased, 111, 118, 119, minor toning, folds, VF. Est. \$30-40		251	Travellers Checks Specimens, 1975, 4 diff in instruction booklet, some soiling, nice engraving. Est. \$10-20
230	127	Shipping document, 1947, Silver Line Ltd., Bombay to Penang, 4As Special Adhesive, Barefoot #127 w/ Bombay Province ovpt., some toning, F. Est. \$10-15		Panama	
231	220	Court Fee, 1R2a brown KG V on 1920 document in English, punched. Est. \$10.00		252 R10	Canal Zone; Liquor strip stamp, 1961 carmine, used, VF. Est. \$10-15
232		Tonk State; Stamped paper lot of 200 mixed. .. K&M CV \$2500+ OPEN		South America	
233		Punjab National Bank travellers checks specimens, 4 diff values, fresh and VF. Est. \$20.00		253	Paraguay. Cigarette stamps, lot of 60 including 3 diff strips of 10 stamps each (blue, green, pink) used in boxes of 10 packs, Duplication. Est. \$20.00
234		Baroda; Bank of Baroda travellers checks, 10 diff specimens, fresh & VF. Est. \$30.00		Indo China	
235		Medan; Receipt w/15 cent revenue ovpt'd 10 cents, Chartered Bank of India, Australia & China, 1922. Est. \$20.00		254	Indo-China, Medan; Blank Form (1920's) titled "Goed voor", english letters, language? Bears a 10c stamp inscribed Plakzegel Vanmed Indie, tied w/ purple ink thumb print. Interesting. Est. \$10.00
236		Thrigarwahal; Court Fee stamps, 6 diff., #76, 83, 85, 87, 92 & 133. K&M CV \$470.00 Est. \$30-40		255	Indo-China, Medan; 1926 document w/ embossed revenue, "EEN GULDEN VWFTIG CENT / ZEGEL VAN NED INDIE / 1+ G", F. Est. \$20.00
237		Bikaner; Hundis printed in red, 12 diff all listed values. K&M CV \$445.00 Est. \$50-75		Nepal	
238		Vasavad; Court Fee, K&M no's. 52, 55, 57, 63, 125. K&M CV \$355.00 Est. \$20-30		256	Nepal; Intimation Receipts, 5 vals to 20R, not used, F-VF. Est. \$20.00
239		Bharatpur; Stamp Paper, 10 diff, K&M listed. Elephants in seal with native Palatial seals etc. Some edge faults, but generally fair & scarce. K&M CV \$825.00 Est. \$50-75		257	Nepal; Stamp paper, upper portion of document with 6 Court Fee stamps (2 diff) applied, punch cancels, faults due to thin paper, presentable. Est. \$30.00
240		Phaltan; Court Fee, K&M no's 71, 72, 73, 75. CV \$450.00 Est. \$30-40		South America	
241		Balasingor; Court Fee, 12 diff, K&M no's 13/140. CV \$440.00 Est. \$30-40		258	Brazil Cigarette stamps, 191 with at least 100 diff, from old cruzeiro to present. Sorted by denomination, dates and diff C.G.C. numbers. A very nice lot, F-VF. Est. \$50.00
242		Umeta; Court Fee, K&M no's 52, 54A. CV \$155.00 Est. \$10-15		259	Brazil State issues, lot of 72 diff from 13 diff states from Bahia to Sergipe. Est. \$30.00
243		Theog; Court Fee, K&M no's 123, 123A, 125. CV \$490.00 Est. \$35-40		260	Brazil Lot of 140 from Empire and Republic, first issue (1869) to 1940's. Some duplication, includes Bebida, Fumo, Exatoria, Saude, Lotaria, Vela, Venda. Est. \$45.00
244		Hyderabad; 1st Issue (2) on Hundi receipt. Est. \$25.00		261	Brazil Deposito stamps, 167 early, duplication, with values to 200\$000. Est. \$20.00
245		Malacca; Demand Note, 1948, issued by the Indian Overseas Bank Ltd., scarce from this State. Est. \$20.00		Singapore	
246		Mysore; Revenue stamped paper, 1954, 2As orange on buff, English, also Mysore Gov. General Stamps imprint, few folds which do not effect appearance, colorful and Fine. Est. \$30.00		262	Singapore, Syonan Municipality, 2 bills for services, water/sewage and property tax. Issued under Japanese occupation. Est. \$40.00
247		India and States; revenue stamped paper lot of 70 pieces, a nice lot! Est. \$50.00		263	Singapore, Singapore Station, early telegram and envelope, 1916, Eastern Extension Australasia & China Telegraph Co., Ltd. OPEN
Indonesia					
248		Singapore, Syonan Municipality, bill for services,			

- 264 Checks, 1935 w/2c red embossed revenue, 1938 w/o, punched, minor faults not effecting stamp, scarce. Est. \$35.00
- 265 Cable & Wireless Limited, 1941 Receipt w/cds. Fine and unusual. Est. \$5.00
- Aden**
- 266 Aden, Steamer Point, 1968 check, stamp duties paid by rubber stamp and 2p Gt Britain. OPEN
- Cyprus**
- 267 Cyprus, Nicosia, 1968 check, stamp duties paid by embossed 10 mill Cyprus stamp and 2d Gt. Britain stamp w/bank precancel. OPEN
- Federation of Malaya**
- 268 Malaya, telegram from Klang dated 3/6/52. OPEN
- 269 Federated States of Malaya; China receipt with 4c "tiger" revenue stamp affixed. Est. \$20.00
- 270 Malaya States; 1954 document, fire policy renewal certificate, KG VI 50c and red framed crown Singapore revenues plus Johore 50c sealed Stamp Office adhesive. VF document. Est. \$25.00
- 271 Malaya, Straits Settlements; 1939 Statutory Declaration concerning dissolution of business partnership, Malaya Sultan \$1 framed Stamp Office adhesive w/Kuala Lumpur cancel, two page document has several folds not effecting stamp or VF appearance. Est. \$30.00
- 272 Malayan States; 1950 Marine Insurance document for shipment of toys, New Zealand Insurance Co., Singapore CDS and Malaya Meter imprint revenue for 10c. Est. \$25.00
- 273 British Military Administration of Malaya; 1949 document with \$1, 25c (2) and 50c B.M.A. ovpt. stamps, written in native script with English notation, interesting, F. Est. \$50-75
- 274 Malayan States; Penang, Temporary Building Agreement, printed document, Japanese occup., various handstamps and chops. Est. \$30.00
- 275 Johore; Power of Attorney, 1936, \$1 green & red revenue affixed, F. Est. \$10-15
- 276 Johore; Johore Government Telegraphs, 1928 telegraph India to Muar, red on buff, franked Muar telegraph office, with original envelope, F. Est. \$10.00
- 277 Malacca; Promissory note, 1953, 3 copies KG VI 2c orange, 20c blue, with Malacca Stamp Office crown embossed in red. Minor file folds, one effects 2c stamp, VF. Est. \$30.00
- 278 Penang; Telegram, Indian Radion and Cable Communication Co., Ltd., 11 Sep 1939 telegram from Penang to India, h/s "E", with orig. envelope, form has color world map at top, attractive and scarce WW II useage. Est. \$35.00
- 279 Malay; Bill of Exchange, 1949, Belgium 20F revenue on face, Penang \$1, Gt. Britain 1/- and -/6d Foreign Bill stamps on reverse, nice mixed useage. Est. \$15-20
- 280 Perak; Receipt for water bill, Japanese Occupation, dated 17.8.2603, Teruk Anson h/s seal. . Est. \$25.00
- 281 Malaya; Telecommunications Department, receipt, circa 1930. Est. \$5.00
- 282 Sandakan; Check, 1968, rubber stamp indicating stamp duties paid. OPEN
- 283 Straits Settlement; QV 3c adhesive revenue on Chettiar money receipt, mss cancel, scarce. Est. \$50.00
- 284 Malaya; 1937 document handwritten in local script,

- KG V 24c black & red revenue tied with 24 Feb 1937 handstamp. Est. \$10.00
- 285 1935 Document, Quarterly Return of Labor Population, appears to have been folded and posted. Est. \$10.00
- 286 Federated Malay States; Share certificate, 1920, Kinta Electrical Distribution Co., Ltd., with additional banker's receipts attached, the three docs each have a 4c orange Tiger revenue stamp affixed, F. Est. \$20-30
- 287 Penang; Probate document, 1930, with embossed Seal of the Supreme Court of the Straits Settlements, F. Est. \$10.00

Seals & Labels

United States

- 288 Confederate States facimilies, similiar to Jeff Davis #6, except 10c, 10 diff colors and papers. Est. \$5.00
- 289 White Cross, Save Our Youth From Dope, 2 diff types, blue on white, mint, 2 singles and a block of four. Est. \$10.00
- 290 Camp Dewey, New London Ct., set of 6 diff mint stamps. Est. \$5.00

State Revenues

(Hubbard Catalog no's and Values)

Arizona

- 291 B11/21 1938-44 Beer stamps(6), B11, 14(2), 21(2 shades) & unlisted 80c green w/Moore signature, mint NH, B11 (NH), other used. Est. \$10-15
- 292 HO-2 1943-45 Honey Bottlers permit, black, H/S "448", creased, appears VF, a scarce stamp, not priced in Hubbard. Est. \$25.00
- 293T-12 1941-45 Tobacco tax, 2c red on rose card in blocks of 10 (2), unused, F-VF. CV \$1.60 Est. \$7-10

Florida

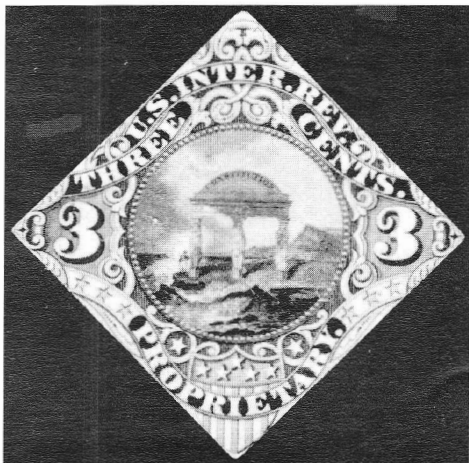
- 294 CF10/18 1932-35 Citrus Fruit stamps (5), CF10, 12, 16-18, F-VF. Hubbard CV \$3.40 Est. \$12-15
- 295 CF23/29 1937 Citrus Fruit stamps 1c(2), 5c, 10c(2), 50c, \$1(4) & \$4, 11 stamps, F-VF. CV \$4.35 Est. \$15-20
- 296 CF31/43 1943-45 Citrus Fruit stamps (7), CF31, 32, 34, 42-43 + 5c lt. green (2) not listed, those priced in Hubbard (3) CV \$5.55 Est. \$5-7
- 297 D1/54 1934-60 Documentary stamps (80), those listed (31) Hubbard CV \$3.45. Unlisted w/ values to \$10 (49), pairs, shades, some duplication, few w/creases, most F-VF. Est. \$30-35
- 298 GR10/18 1936-37 Grapefruit stamps (4), GR10, 13, 17, 18, F-VF. Hubbard CV \$3.65 Est. \$15-20
- 299 OR7/17 1936-37 Orange ad stamps (5), OR7, 9, 15-17, F-VF. CV \$2.85 Est. \$10-12
- 300 TA15,17 Tangerine stamps, 1937, both rarity "RR" in Hubbard. Est. \$25-30

New York

Stock Transfer Stamps

- 301 New York Stock Transfer stamps, lot of 1,359, values from 1c to \$10, sorted on stock sheets, not checked for varieties. Est. \$75
- 302 Accumulation of 1400+ stamps, some multiples, values to \$2.00, some not punched, not checked for varieties. Should be worth \$10.00
- 303 Stock transfer receipts, 42 w/New York and U.S. stamps, mostly dated 1933, few

- unpunched. Est. \$10.00
 304 Lot of 359, should be worth \$5.00
- Texas**
 305 L45/80 Liquor tax, 1941-56, 21 stamps incld. L45, 62(x4), 63(x4), 73(x4), 74(x4), L79-80 (x2), F-VF, those priced CV \$5.30, 12 not priced. Est. \$35-40
 306 L62/80 Liquor stamps, 1950-56, 14 includes, L62(x2), L63(x2), L73(x4), L74(x4), L79-80, F-VF. Those priced CV \$1.00, 10 not priced. ... Est. \$10-12
- Nebraska**
 307 1934 Resident Permit to Fish & Hunt, used, creased and toned but overall Fine appearance. . Est. \$10.00
 308 L1a(2), L3a 1935 liquor strip stamps, L1a(2) CV value "RR". Est. \$15-20
- California**
 309 LA-B2,4,6 1933 City of Los Angeles Beer tax stamps (3), B4 has staple holes, otherwise VF and scarce. Hubbard CV \$2.25 Est. \$25-30
 310 1936 Agricultural Prorate Commission stamps for tomatos, 11 diff, all Oct-Nov dates, not priced in Hubbard. Est. \$15-20
- Kansas**
 311 C12, 14 Cigarette tax, 1933-34 strip stamps, C12 small tear and crease. Est \$5.00
- Misc. State Revenues**
 312 Misc lot of 100+, no NY Stock Transfers, includes, Philadelphia doc. tax, 60 Pennsylvania beverage & liquors, Mass., New York bedding (1 on tag), 14 misc. Est. \$10.00
- Massachusetts**
 313 Poll Tax, 1914 \$2.00 City of Brockton, black on white paper (137 x 187mm) wmk'd "PACIFIC BOND", Elroy S. Thompson, Collector of Taxes, folded twice, F. Est. \$10-12



Lot 314

- Georgia**
 314 Essay, 3¢ Proprietary Georgia state Coat of

Arms in brown. Listed in Turner (pg 52) stating he felt it only existed in Eagle coll. as photograph. VF, RARE. SB \$200/250

- Illinois**
 315 City of Chicago vehicle inspection decal, First Period 1937, black on red, 16 x 41mm, unused, VF. Est. \$5-7
 316 B25 1936 Beer stamp, half barrel, stains, perfin cancel, O/W VF. CV \$4.00 Est. \$15-20
 317 B78a 1946-52 Beer case stamp, red control #, VF. Est \$5-7
 318 B80 1946-52 Beer case stamp, 24/12 oz bottles, black control #, stains, F. Est. \$5-7
 319 B80 1946-52 Beer case stamp, 24/12 oz bottles, blue control #, F-VF. Est. \$5-7
 320 B80e 1946-52 Beer case stamp, 24/12 oz bottles, deep red, stained, F. Est. \$5-7
 321 B85 1946-52 Beer case stamp, 3 gal., yellow, stains, F. Est. \$5-7
 322 C5, 10 1941-45 Cigarette tax (8), C5, C10 plus City of Chicago tax paid "20" green on white safety card(6), F-VF. Est. \$7-10
- South Carolina**
 323 CM4/SH3 Seafood tax stamps, 1936-41, Crab (CM4), Shrimp (SH3) and Oysters (OY64, 70), F-VF. CV \$1.15 Est. \$5-7
- Utah**
 324 Beer tax stamps (3), light beer (22 x 124 mm) imperf (2), 12 oz olive brown, 24 oz red, lettering on seal is 10-1/2 mm high. Beckers/Evanston, Wyo label with Utah seal in center (21 x 57 mm) 22 oz. light, red, blu & orange. Est. \$5.00
- Colorado**
 325 B48 1948 Beer stamp, 1/2 barrel, carmine w/red s/n, few rust spots and overall stains. Stamps is intact. Est. \$5-7
- West Virginia**
 326 National Forest Fishing License (4), 1956-57, 1959-60, 1949 has 8mm tear, others F-VF. Est. \$15-20
- Mixed**
 327 Lot of 35+ state revenues, Mass., New York, Ohio, nothing special, should be worth \$5.00
- Oregon**
 328 Beverage tax, City of Salem, Oregon, 55¢ 1/16 gallon keg, red on white paper (114 x35 mm) dated May 19, 1934, used, not listed. Est. \$10-12
 329 Beverage tax, City of North Bend, Oregon, 25¢ 1/4 barrel, 50¢ 1/2 barrel, black on orange (104 x 40 mm), and 12¢ 12 quarts black on white (89 x 41 mm), unused, VF, not listed. Est. \$12-15

Miscellaneous

- (Springer Vol. 6 catalog no's & values)
 330 License & Royalty Stamps; McKAY SEW. MACH CO., type I stamps as follows; 1/2¢ yellow (2), 1¢ orange, 2¢ blue (8), 4 1/2¢ olive. Est \$10.00

[END OF SALE]

Prices realized for ARA Auction 57—Closing April 4, 1997

U - Unsold; W - Withdrawn; Prices listed do not include 10% buyers fee.

Lot Realized	Lot Realized	Lot Realized	Lot Realized	Lot Realized	Lot Realized	Lot Realized	Lot Realized	Lot Realized	Lot Realized
1 44.00	3 25.00	5 60.00	7 38.00	9 105.00	11 32.00	13 32.00	15 6.00	17 15.00	
2 36.00	4 45.00	6 60.00	8 12.00	10 16.00	12 8.00	14 60.00	16 10.00	18 U	

21 U	75 40.00	129 45.00	183 U	237 U	291 6.00	345 9.00	399 16.00	453 24.00	507 11.00
22 10.00	76 34.00	130 U	184 U	238 U	292 12.00	346 5.00	400 9.00	454 5.00	508 21.00
23 70.00	77 U	131 15.00	185 12.00	239 20.00	293 U	347 U	401 15.00	455 10.00	509 25.00
24 U	78 U	132 25.00	186 8.00	240 15.00	294 U	348 28.00	402 22.00	456 52.00	510 U
25 U	79 U	133 13.00	187 U	241 15.00	295 U	349 17.00	403 12.00	457 19.00	511 11.00
26 15.00	80 U	134 10.00	188 22.00	242 38.00	296 U	350 19.00	404 U	458 27.00	512 9.00
27 U	81 U	135 7.00	189 U	243 8.00	297 U	351 13.00	405 U	459 34.00	513 6.00
28 U	82 U	136 8.00	190 30.00	244 13.00	298 U	352 21.00	406 U	460 6.00	514 19.00
29 95.00	83 U	137 W	191 26.00	245 16.00	299 U	353 26.00	407 17.00	461 21.00	515 7.00
30 34.00	84 U	138 30.00	192 10.00	246 27.00	300 5.00	354 U	408 U	462 14.00	516 W
31 U	85 12.00	139 U	193 11.00	247 8.00	301 15.00	355 U	409 9.00	463 11.00	517 26.00
32 15.00	86 30.00	140 40.00	194 20.00	248 9.00	302 10.00	356 U	410 U	464 20.00	518 13.00
33 5.00	87 21.00	141 19.00	195 21.00	249 28.00	303 13.00	357 10.00	411 19.00	465 18.00	519 U
34 U	88 8.00	142 20.00	196 16.00	250 7.00	304 7.00	358 5.00	412 7.00	466 11.00	520 20.00
35 50.00	89 42.00	143 12.00	197 10.00	251 U	305 5.00	359 7.00	413 8.00	467 U	521 20.00
36 52.00	90 18.00	144 U	198 34.00	252 26.00	306 U	360 5.00	414 8.00	468 5.00	522 9.00
37 U	91 12.00	145 15.00	199 30.00	253 18.00	307 9.00	361 5.00	415 42.00	469 ... 220.00	523 15.00
38 10.00	92 U	146 W	200 10.00	254 19.00	308 15.00	362 12.00	416 52.00	470 5.00	524 6.00
39 U	93 22.00	147 13.00	201 11.00	255 16.00	309 8.00	363 11.00	417 8.00	471 6.00	525 11.00
40 U	94 17.00	148 6.00	202 9.00	256 22.00	310 8.00	364 U	418 ... 260.00	472 26.00	526 7.00
41 40.00	95 U	149 50.00	203 20.00	257 23.00	311 11.00	365 8.00	419 12.00	473 6.00	527 32.00
42 U	96 10.00	150 U	204 20.00	258 16.00	312 U	366 25.00	420 62.00	474 9.00	528 13.00
43 135.00	97 10.00	151 U	205 16.00	259 8.00	313 8.00	367 17.00	421 17.00	475 75.00	529 13.00
44 18.00	98 30.00	152 5.00	206 10.00	260 20.00	314 U	368 22.00	422 26.00	476 16.00	530 32.00
45 70.00	99 36.00	153 18.00	207 20.00	261 5.00	315 5.00	369 U	423 90.00	477 16.00	531 10.00
46 13.00	100 25.00	154 9.00	208 21.00	262 5.00	316 16.00	370 U	424 62.00	478 6.00	532 13.00
47 30.00	101 15.00	155 10.00	209 20.00	263 15.00	317 21.00	371 U	425 32.00	479 11.00	533 U
48 U	102 20.00	156 12.00	210 34.00	264 6.00	318 13.00	372 U	426 32.00	480 11.00	534 U
49 15.00	103 U	157 U	211 22.00	265 23.00	319 U	373 U	427 8.00	481 15.00	535 16.00
50 22.00	104 U	158 U	212 ... 135.00	266 12.00	320 16.00	374 U	428 8.00	482 9.00	536 12.00
51 50.00	105 U	159 4.00	213 12.00	267 16.00	321 25.00	375 U	429 8.00	483 26.00	537 17.00
52 20.00	106 18.00	160 11.00	214 60.00	268 15.00	322 15.00	376 U	430 9.00	484 U	538 36.00
53 17.00	107 17.00	161 17.00	215 13.00	269 5.00	323 6.00	377 5.00	431 9.00	485 U	539 29.00
54 46.00	108 U	162 12.00	216 17.00	270 6.00	324 12.00	378 U	432 9.00	486 21.00	540 8.00
55 15.00	109 19.00	163 30.00	217 13.00	271 5.00	325 13.00	379 5.00	433 42.00	487 32.00	541 15.00
56 21.00	110 U	164 22.00	218 9.00	272 15.00	326 7.00	380 U	434 62.00	488 38.00	542 18.00
57 U	111 12.00	165 9.00	219 9.00	273 15.00	327 32.00	381 U	435 52.00	489 21.00	543 28.00
58 U	112 9.00	166 12.00	220 U	274 8.00	328 U	382 6.00	436 15.00	490 21.00	544 5.00
59 120.00	113 12.00	167 14.00	221 8.00	275 17.00	329 16.00	383 6.00	437 11.00	491 20.00	545 5.00
60 11.00	114 U	168 15.00	222 5.00	276 7.00	330 32.00	384 U	438 25.00	492 8.00	546 5.00
61 12.00	115 15.00	169 29.00	223 8.00	277 9.00	331 28.00	385 U	439 6.00	493 5.00	547 U
62 140.00	116 20.00	170 5.00	224 9.00	278 U	332 5.00	386 21.00	440 U	494 62.00	548 32.00
63 6.00	117 60.00	171 64.00	225 13.00	279 7.00	333 U	387 9.00	441 7.00	495 75.00	549 10.00
64 U	118 42.00	172 21.00	226 50.00	280 5.00	334 U	388 U	442 11.00	496 11.00	550 10.00
65 34.00	119 18.00	173 U	227 5.00	281 U	335 5.00	389 U	443 20.00	497 16.00	551 U
66 28.00	120 16.00	174 U	228 7.00	282 8.00	336 5.00	390 U	444 50.00	498 11.00	552 9.00
67 34.00	121 30.00	175 U	229 6.00	283 6.00	337 18.00	391 U	445 21.00	499 12.00	553 10.00
68 12.00	122 U	176 25.00	230 14.00	284 11.00	338 U	392 U	446 50.00	500 22.00	554 6.00
69 6.00	123 U	177 U	231 26.00	285 U	339 35.00	393 U	447 15.00	501 7.00	555 12.00
70 9.00	124 U	178 U	232 6.00	286 6.00	340 U	394 U	448 75.00	502 8.00	556 6.00
71 16.00	125 32.00	179 5.00	233 8.00	287 7.00	341 25.00	395 25.00	449 8.00	503 6.00	557 14.00
72 34.00	126 8.00	180 6.00	234 7.00	288 9.00	342 6.00	396 23.00	450 10.00	504 36.00	558 46.00
73 16.00	127 27.00	181 6.00	235 23.00	289 U	343 35.00	397 16.00	451 40.00	505 11.00	[End of Sale]
74 22.00	128 38.00	182 18.00	236 12.00	290 6.00	344 7.00	398 18.00	452 8.00	506 21.00	

BE&P card for PACIFIC 97 to feature revenue stamp

The Bureau of Engraving and Printing will have a significant exhibit on display at PACIFIC 97, World Philatelic Exhibition celebrating the 150th anniversary of the United States' first postage stamps May 29-June 8, 1997, at the Moscone Center in San Francisco.

Bureau representatives and technical experts will participate in seminars to share information about the Bureau's stamp program on June 3 which is Bureau of Engraving and Printing Day. Topics will include the history of stamp production, pre-press work, stamp production and processing, and strate

gic postage stamp issues. On June 4 Larry Rolufs, Bureau Director, is participate in a two hour dialogue.

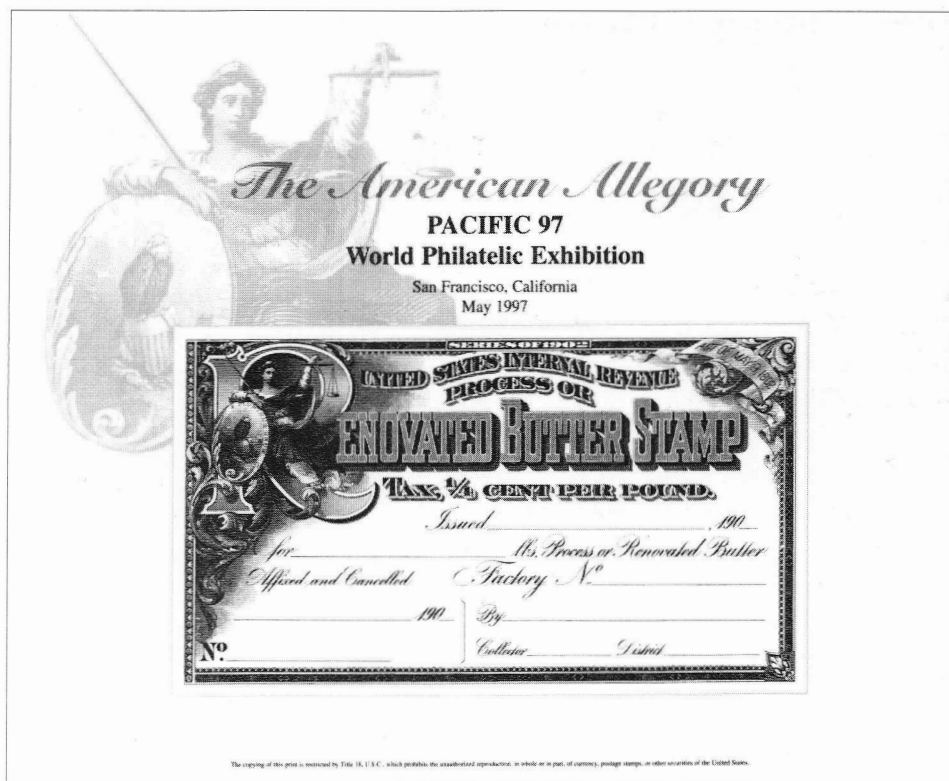
An unusual combination of elements—a majestic female figure of justice on a revenue stamp for renovated butter—is the centerpiece for a Bureau souvenir card that will be introduced at the PACIFIC 97 show, which just happens to be a revenue stamp [how appropriate considering it is the 50th anniversary of the ARA]. The stamp, engraved and issued in 1903, was made for the Internal Revenue Service signifying a tax on renovated or process butter. The substance was actually rancid butter reprocessed through such means as melting to make it fit for human consumption.

Bureau records do not show why the commanding figure of justice, signified by her possession of a set of scales serving as an allegory for justice, was employed on such a stamp. There is speculation that Lady Justice was picked mainly for her decorative value. Emphasizing her power, the figure rests her right arm on a shield bearing the American motto, "E Pluribus Unum" — Latin for "One from Many."

The Process or Renovated Butter Stamp (miscellaneous die #5746) was engraved by William Chorlton, Edward M. Hall, Louis S. Schofield, Lyman F. Ellis, Frank Lamasure, Louis A. Hill and Franklin T. Howe.

The vignette, "Justice and Shield" (miscellaneous die #3267), was engraved by the American Bank Note Company and transferred to the Bureau. The female figure holds a scale in one hand and a sword symbolizing power in the other. The scale is meant to show he impartiality. The "Justice and Shield" vignette has been used for a number of securities, including tax stamps.

The Bureau exhibit will feature "One Common Endeavor—the 20th Century Collaboration of Craftsmanship and Automation." This exhibit portrays, through postage stamp material and photographs, the art-



istry and technology the Bureau uses in the production of U.S. postage stamps. The Bureau exhibit will include a display of many historically significant and rare postage stamps and its popular Billion Dollar Display. Also present will be a plate printer who will demonstrate the art of intaglio printing.

In addition to the Renovated Butter souvenir card, the Bureau of Engraving and Printing will produce a limited edition of 2,300 engraving on silk. The silk illustrates a majestic figure holding a small treasure chest overflowing with gems and precious stones in her left hand appearing over the U. S. Treasury Building. This vignette, entitled Spirit of Treasury, represents American's prosperity. The allegorical vignette evolved from an 1919 engraving by G. F. C. Smillie and Louis S. Schofield. The 1947 re-engravings of the 1847 five and ten cent stamps (miscellaneous dies #18249 and #18250) are also featured on the design. Three years ago, when the Bureau last offered engraving on silk, to the public, it sold out in one week. The engraving on silk will be packaged archivally using 4-ply acid and lignin free nonbuffered board and mat between two layers of 3 millimeter Mylar.

BE&P/page 149

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The American Revenue Association

Secretary's Report

Applications for Membership

In accordance with Article 4, Section 2(c) as amended December 31, 1979, of the ARA By-laws, the following have applied for membership in the ARA. If the Secretary receives no objections to their membership by the last day of the month following publication the applicants will be admitted to membership.

David Anderson 5409, Box 2187, Kirkland, WA 98083, by Secretary. Cinderellas, Literature, Baltic States, Czechoslovakia, Samoa.

Scott A Couch 5417, 4120 NW 79th St, #4, Kansas City, MO 64151, by Eric Jackson. Collector/dealer, Harold Pease—U.S. Stamps. United States, US-Playing Cards.

Wayne Engstrom 5415, 21645 253rd Ave SE, Maple Valley, WA 98038, by Eric Jackson. Collector/dealer, Wayne's Rx Pharmacy. Medicine Tax, Canada-Medicine, US-Private Die Medicine, US-Narcotic.

Janet S Fleshman 5416, 713 S Mallard St, Las Vegas, NV 89107, by William T McDonald. Worldwide, Cinderellas, Medicine Tax, Seals, Railroad Stamps, Japan, Manchukuo, Ryukyus.

Jack Hathaway 5410, 3335 Keokuk St, Butte, MT 59701, by Richard Friedberg. US-Scott Listed, US-Postal Notes, US-Savings, US-Telegraphs, Canal Zone.

James D Holeton 5414, 101 Hillside Ct, Winter Haven, FL 33884, by William C Krempner. United States, US-M&M, US-Taxpays, US-State.

Dana Pinkstaff 5413, Box 365, Burbank, CA 91503, by Eric Jackson. United States, US-Cinderellas, US-Express Labels, US-Postal Notes, US-Savings, US-State, US-Taxpays, US-Telegraphs.

James A Romesser 5411, 18710 Mountain Spring Dr, Spring, TX 77379, by Richard Friedberg. US-Scott Listed, US-Savings, US-Telegraphs.

Charles J Spaulding 5418, 48 Strathmore Lane, Rockville Centre, NY 11570, by jurtt Ottenheimer. United States, US-Cinderellas, US-Documentary, US-State.

Stephen D Werner 5412, 1526 Comstock Ave, Los Angeles, CA 90024, by Donald L Duston. US-Consular Service Fee, US-Customs Fee, US-Stamps on Documents, France, Turkey.

Highest membership number assigned on this report is 5418.

New Members

Numbers 5398-5408

Reinstated from 1997 NPD List

2004 Alex Adelman
4704 Gerald F. Bennett
4352 Christopher G Harman
4512 Stuart Morrissey
4657 Dr John M Powell
4867 Frank Reischerl
5106 Charles A Richmond
3550 Mark A Scheuer

Dropped for Non-payment of Dues

4543 David J Anderson

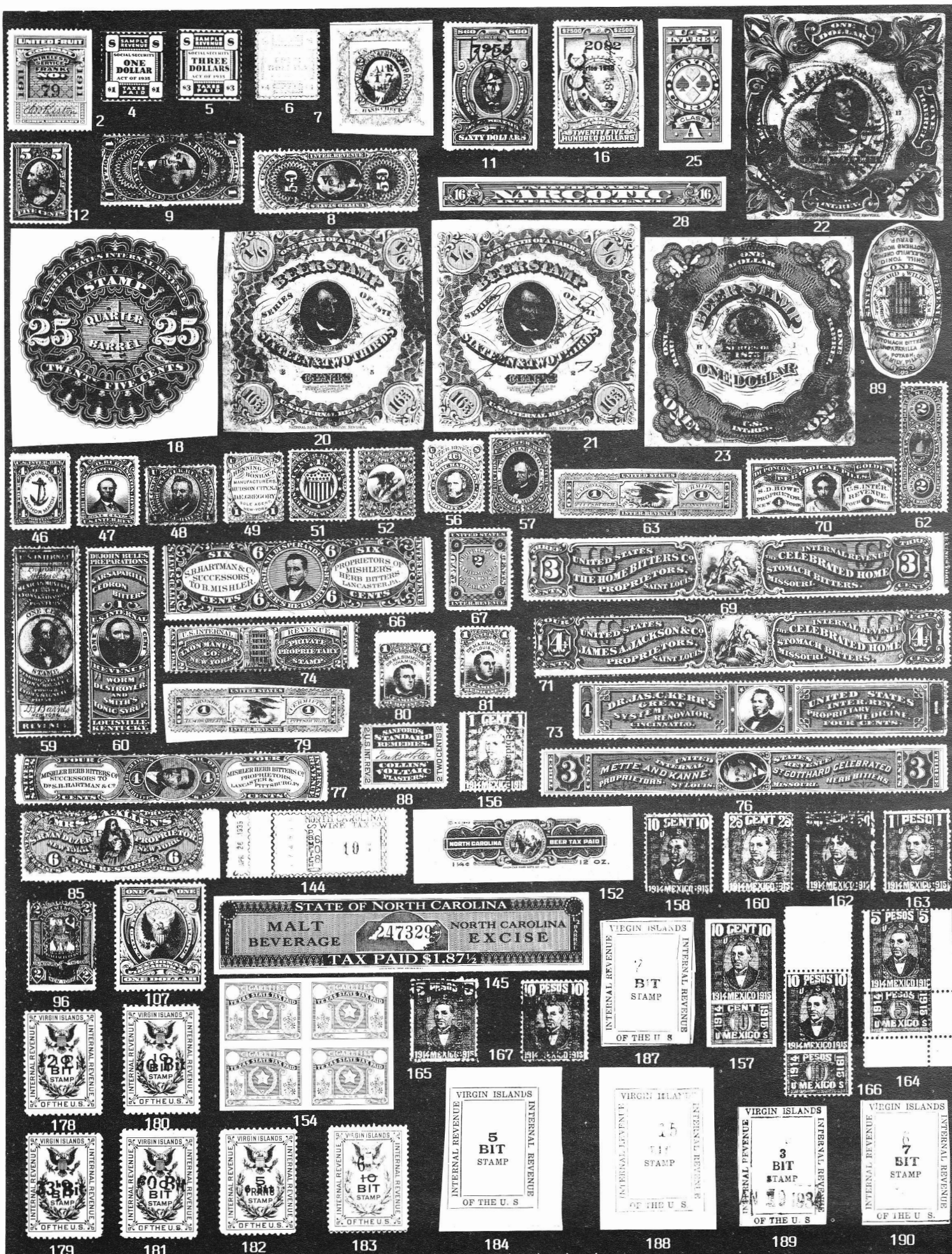
Membership Summary

Previous membership total	1259
Applications for membership	10
Reinstated from NPD list	8
Dropped NPD	-1
Current membership total (5/7/97)	1276

BE&P: renovated butter card available by mail/from page 147

The Renovated Butter card is available by mail mint for \$6.50 (item number 97016) or with a post office cancel for \$6.80 (item number 97017). The Intaglio Print on Silk is \$80.00 (item number 47110). These prices include shipping. Include check payable to the

Bureau of Engraving and Printing or MasterCard or Visa card information. Orders should be addressed to: Bureau of Engraving and Printing, Public Sales Office, Room 515M, 14th and C Streets, SW, Washington, DC 21228 or by phone at 202-874-3315.



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MAIL AUCTION #123

CLOSING DATE: July 16, 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	LO6 unused, VG	190.00
2	TELEGRAPH United Fruit Co. 1911, VF small thin PHOTO	----
3	Wells, Fargo & Co. 10CF4* F-VF	----
4	SOCIAL SECURITY ESSAY \$1 violet, F-VF PHOTO	----
5	\$3 brown, VF PHOTO	----
6	\$4 yellow-orange, F-VF PHOTO	----
7	R6c black SON New London Northern RR Co. h/s, on small piece, F-VF PHOTO	----
8	R59c black 3rd Avenue RR Co. h/s, F-VF crease PHOTO	----
9	R68c Pacific Mail Steamship Lines "ALASKA" h/s cancel, F clipped perfs at bottom PHOTO	----
10	R168r pair on back of Mexican Telephone Company stock certificate, VF one stamp faulty	----
11	R224 VF tiny perf tear PHOTO	100.00
12	RB16a F-VF PHOTO	110.00
13	BATTLESHIP PROPRIETARY Printed Cancels, 123 various including a few h/s and documentary stamps, mixed condition, F	----
14	RC2* F	30.00
15	RD177* F	27.50
16	RD284 cut cancel, F-VF few nibbed perfs at bottom PHOTO	160.00
17	RE160* F	20.00
18	REA3* (3A) VF creases PHOTO	40.00
19	REA4* (4A) F	18.00
20	REA21a (22B) F crease PHOTO	200.00
21	REA21c (22D) VF light soiling PHOTO	175.00
22	REA28a (29B) F tiny tear PHOTO	750.00
23	REA35 (36) VF light soiling, small thins PHOTO	75.00
24	REA186* (212a) F tiny red stain	----
25	RF11* VF PHOTO	42.50
26	RG1-2, 4-7, 11-12, 13-4, 16, and 18, all with straight edges, F-VF	83.60
27	RJA49b perfin, VF	7.50
28	RJA55a VF small faults PHOTO	50.00
29	RJA59b F-VF small faults	10.00
30	RJA59c F-VF	4.00
31	RJA61a VF thin	50.00
32	RJA63a F-VF faulty	60.00
33	RJA66a VF	11.00
34	RJA69a VF crease	10.00
35	RJA97b VF small faults	20.00
36	RM260a sharp strikes on an 1801 promissory note, fold affects counter stamps, VF	15.00
37	RM261a sharp strikes on an 1802 promissory note, fold affects counter stamp, F-VF	15.00
38	RM262a sharp strike on an 1801 promissory note, F faults	55.00
39	RM263b sharp strikes on an 1801 promissory note, fold affects stamps, F-VF small tear	15.00
40	RM277a sharp strike on an 1816 promissory note, fold affects stamp, F-VF tear in fold	10.00
41	RN-C17 Milwaukee, WI. receipt, F-VF two small sealed tears	450.00
42	RN-I1 Philadelphia, PA. First National Bank, Glendinning & Davis check, F-VF small sealed tear along fold, foxing	200.00
43	RN-K8 Philadelphia, PA. Western National Bank, J. H. Siddall check, F-VF reinforced cut cancel	350.00
44	RN-K11 Newtown, PA. First National Bank check, VF	150.00
45	RN-X7 United Traction Co., Albany, NY voucher check, VF, Castenholz CV	35.00
46	RO32b VF thin, few short perfs PHOTO	250.00
47	RO46a F corner thin, short perf PHOTO	110.00
48	RO71a F-VF light soiling PHOTO	250.00
49	RO107a F few short perfs, thin spot PHOTO	140.00
50	RO130c F	6.00
51	RO136a VF thin PHOTO	225.00
52	RO137e F thin PHOTO	100.00
53	RO141a F-VF thin	30.00
54	RO142a F	30.00
55	RO146a VF couple short perfs	25.00
56	RO154a F pulled perf, thin spot PHOTO	110.00

57	RO156a F small internal tear, thin spot PHOTO	135.00
58	RO186b F-VF large thins, few short perfs	17.50
59	RS16a F-VF small faults PHOTO	70.00
60	RS42a F-VF couple small thins PHOTO	125.00
61	RS57d F-VF toning	75.00
62	RS64c F PHOTO	30.00
63	RS84a VF light soiling PHOTO	125.00
64	RS94a F thin	17.50
65	RS95c black H.F.M. printed cancel, F small thin	25.00
66	RS100b F PHOTO	175.00
67	RS110b VF couple nibbed perfs PHOTO	100.00
68	RS111d F-VF toning	7.00
69	RS129c VF perf faults, thin spot PHOTO	125.00
70	RS134a F-VF few short perfs PHOTO	100.00
71	RS143b F short perf PHOTO	210.00
72	RS155c F-VF tiny perf tear	27.50
73	RS159d VF thins PHOTO	150.00
74	RS168c partial imprint at right, F thin PHOTO	140.00
75	RS173b F small faults	15.00
76	RS180d VF PHOTO	300.00
77	RS181d F small faults PHOTO	110.00
78	RS195b VF few short perfs	20.00
79	RS215d F small faults PHOTO	100.00
80	RS223b F PHOTO	110.00
81	RS224d thin PHOTO	125.00
82	RS239d portion of obliterated imprint at left, VF small faults	12.50
83	RS240d F-VF light crease and toning	17.50
84	RS246a VF small faults	110.00
85	RS250d red printed cancel, natural s/e at right, F PHOTO	65.00
86	RS256d F-VF small faults	30.00
87	RS257d F-VF small faults	30.00
88	RS260b F-VF PHOTO	100.00
89	RS266c F-VF PHOTO	175.00
90	RT15b VF thin	80.00
91	RU3a F-VF few short perfs	40.00
92	RU4c F	10.00
93	RU7d VG-F faulty	90.00
94	RU9a VF small thins	5.00
95	RU9b F	5.00
96	RU10a F PHOTO	70.00
97	RU11a F-VF short perf	4.00
98	RU11b F small thin	3.50
99	RU11e VG-F faults	70.00
100	RU14b F-VF	3.00
101	RU14d VF	3.00
102	RU15b VF thin	5.00
103	RU15c F-VF thin	15.00
104	RU15d F-VF thin	5.00
105	RU16d F	8.00
106	RVB2 used on certificate from Oak Ridge, Tenn., VF	25.00
107	RY3* F-VF PHOTO	85.00
108	RY5* F-VF	25.00

TAXPAIDS - Springer Catalogue Numbers

109	CIGARETTES TA14 F-VF small faults	8.00
110	TA353b* full sheet of 100, folded in half, VF	----
111	TB27a F-VF torn & rejoined, small piece missing in repair	22.50
112	CIGARS TC100A VF small faults	25.00
113	TC121C torn & rejoined, VF	5.00
114	TC127B* F-VF	8.00
115	TC128B* F-VF	8.00
116	TC129* VF	10.00
117	TC146 VF creases, small scrape	4.00
118	TC153 VF thins	14.00
119	TC179b 250 Cigars, unlisted, torn & rejoined, small thins, VF appearance	----
120	EXPORT CIGARS Series of 1878, punched remainder, VF	----
121	SNUFF TE24 punched remainder, VF	20.00
122	TE26 punched remainder, VF	35.00
123	TOBACCO TF1 F-VF faults	2.25
124	TF3 VF small faults	6.00
125	TF4 F-VF thin	9.00
126	TF11 faults	25.00
127	TF44 F-VF appearance, repaired tears, faults	20.00

128	TF72E punched remainder, VF	25.00
129	TF84A punched remainder, VF	6.50
130	TF123B punched remainder, VF	8.50
131	TF162 punched remainder, VF	10.50
132	Series of 1883 Rebate label, unused, F-VF	----
133	TOBACCO STRIPS TG15B F-VF light crease, thin spot	8.00
134	TOBACCO TINFOILS Hicks #TF5-30 F-VF small faults include nick in bottom margin	25.00
135	CUSTOMS CIGARS TCC3 top margin just touches design, fresh	30.00
136	DISTILLED SPIRITS FOR EXPORT Series of 1940, 10c blue, VF	----
137	BREWER'S PERMIT Series of 1872, punched remainder, VF	----
138	LOCK SEALS Priestner #105 Series L, mint, VF	10.00
139	106 Series B, mint, VF	10.00

STATE REVENUES - Hubbard Catalogue Numbers

140	CALIFORNIA D4abc sheet of four, SHB type V controllers overprint, VF unused	26.00
141	NEW YORK ST116 perfin, VF	7.50
142	NORTH CAROLINA W30* F few short perfs	----
143	W30 F-VF	----
144	W38 F-VF light creases RR PHOTO	----
145	B9* VF PHOTO	----
146	B17 VF creases	----
147	B20 perfin, VF small rust stain	----
148	Imported Beer IB1 F-VF	0.75
149	IB2, 2a* VF	1.00
150	IB3* VF	1.00
151	IB4* VF	1.00
152	IB4a* VF RR PHOTO	----
153	Lime Inspection, LI8* VF	----
154	TEXAS Cigarette essay in blue green, block of four, VF PHOTO	----
155	PHILIPPINE ISLANDS Certificate of Ownership of Large Cattle, six different, 1980-91; also two Record of Transport of Large Cattle, F	----

U.S. OCCUPATION OF VERACRUZ, MEXICO Stevens Catalogue Numbers

156	VERACRUZ US39bc VF PHOTO	3.00
157	US43A* XF PHOTO	1.75
158	US43ac F PHOTO	8.00
159	US44a* F-VF	6.00
160	US44ac F PHOTO	9.00
161	US45a VF UR corner nicked	10.00
162	US45ac F-VF PHOTO	12.50
163	US46ac VF PHOTO	10.00
164	US47a* BRMC, F PHOTO	10.00
165	US47ac VF PHOTO	15.00
166	US48a* TSM, VF PHOTO	10.00
167	US48ac F-VF PHOTO	17.50
168	US53A* F-VF	3.50

DANISH WEST INDIES & U.S. VIRGIN ISLANDS McRee Catalogue Numbers

169	DANISH WEST INDIES R1 VF thin spot	----
170	R3 VF	----
171	R4 VF	----
172	R20 VF crease	----
173	R21 F-VF	----
174	VIRGIN ISLANDS R45 VF	----
175	RJ2 F-VF light crease	----
176	RJ4* VF couple short perfs	----
177	RJ5 VF thin spot	----
178	RJ8* F-VF PHOTO	----
179	RJ9* F-VF PHOTO	----
180	RJ10* F-VF PHOTO	----
181	RJ12* F-VF tiny crease PHOTO	----
182	RJ16 F PHOTO	----
183	RJ37a VF tone spots PHOTO	----
184	1R/2 F-VF small faults PHOTO	----
185	1R/3 cut close, F	----
186	1R/4 close margins, F	----
187	1R/6 close margins, F-VF tone spots PHOTO	----
188	1R/8 F-VF crease ending in small tear PHOTO	----
189	1R/11a F PHOTO	----
190	1R/13 cut close, F PHOTO	----
191	ECUADOR Guayaquil liquor stamps, three different with ABNC specimen overprint and security punch, VF	----
192	POLAND selection of 101 different revenues, F-VF	----
193	group of twenty documents from the 1920-30's, nice variety of stamps affixed, F-VF	----
194	ROMANIA accumulation of 120 20th century documents, nice variety of stamps, condition varies	----
195	BONDS Collection of 160 mostly different from Europe, Asia and Africa, 1900-60, many are mining companies, and most have imprinted revenue stamps, generally VF	----
196	Worldwide assortment of 33 various documents with adhesive or imprinted revenues, F-VF some faults	----

THANK YOU!

Member's Ads

Free advertisements will be given to ARA members subject to the following conditions. Requests not conforming to these conditions will not be honored or acknowledged.

1. One ad per issue per member; send only one ad at a time.
2. Send ad on post card or card enclosed in envelope only (no letters or aérograms please).
3. Limit: 50 words plus address.
4. Ads must relate to revenue or cinderella material. You may buy, sell or seek information.
5. There will be no guarantee as to which issue your ad will appear; first come, first served.
6. Ads should only be sent to: Editor, The American Revenuer, Rockford, Iowa 50468-0056 USA

Wanted—Plate blocks / plate strips / plate # singles: revenues (especially battleships) R159-R194, RB1-RB73, RC, RD, RE, RF, RG, RH, RJ, RJA, RK, RO, RS, RT, RU, RV, newspapers (PRs), and Puerto Rico R1-R9. Steve Wittig, Box 2742, Springfield, MO 65801-2742.

1442

Automobile windshield stickers wanted. Inspection or registration stickers, drivers licenses and paper registrations. Have many to trade. Dr. Edward Miles, 888-8th Avenue, New York City, NY 10019. 212-684-4708 evenings. *1443*

Railway stamp collection for sale. Stamps for letters, parcels, and baggage transported by rail. 109 different stamps from 6 countries: Australia, Belgium, France, Germany, Great Britain, and United States. Includes 2 documents with Belgian stamps tied on. \$50 postpaid. Send SASE for detailed listing. Michael R. Florer, 1622 Worcester Road, Apt 418B, Framingham MA 01702-5429. *1444*

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Wanted: All U.S. package express, delivery and messenger company collectible paper, labels, stamps, rate/instruction books, etc. Send photocopy for offer. Bruce Mosher, Box 033236,

Indialantic, FL 32903.

1446

Send £1 to £1,000 catalog Barefoot British Commonwealth, receive equal value, condition and variety of mine. Or send US \$35 for £165 cat. all different. George T. Olson, 1427 Brookshire Ct, New Brighton MN 55112-6390. *1447*

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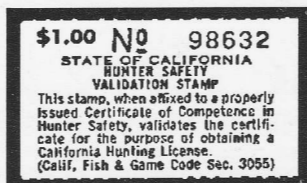
September 6, 1997, Houston, Texas.

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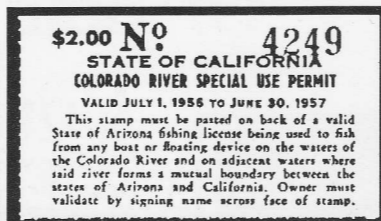
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Now is the time to take advantage of the increase in collector buying activity. Consign your stamps to this sale. We have added many new collectors to our mailing list and will be promoting this sale heavily. There could not be a better time, or a better auction house to handle your collection!



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Price realized \$260



1953-87 California
CO River Special Use
Pre-sale estimate \$125
Price realized \$950



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Pre-sale estimate \$100
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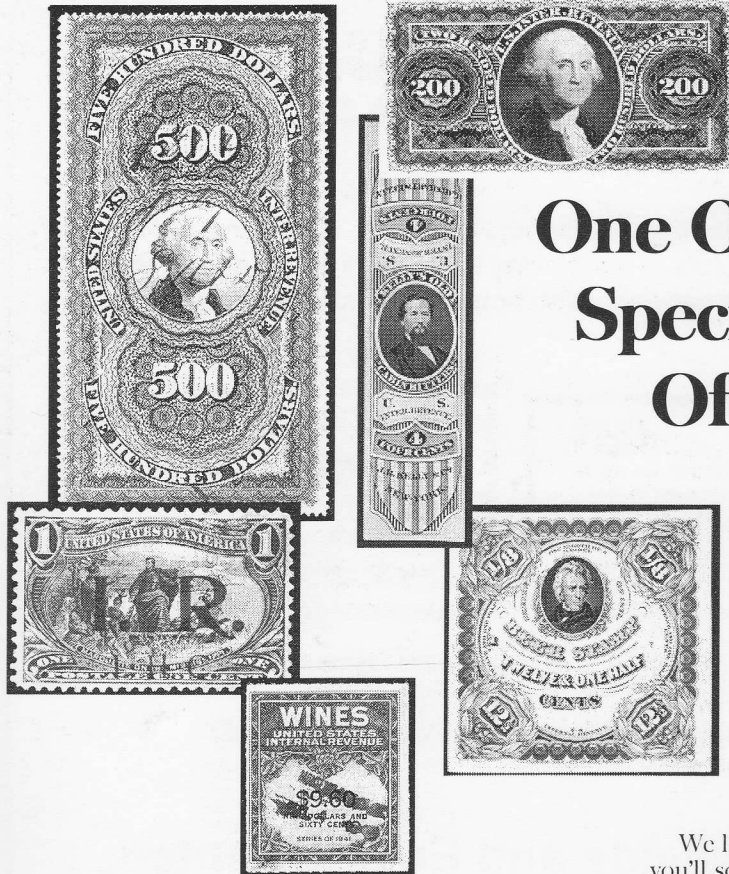
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