



The American Revenuer

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A scratch on a printing plate
is often misdescribed as a crack. This is a cracked plate.
More, inside, page 229.



♦ JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

OCTOBER 1997

Volume 51, Number 9
Whole Number 499

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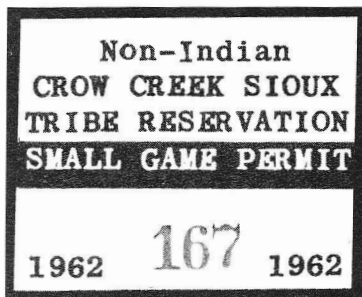
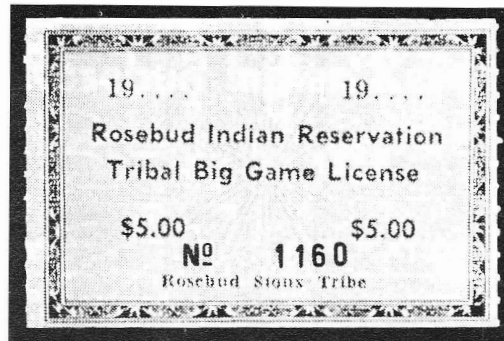
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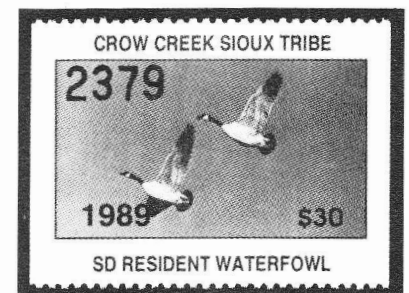
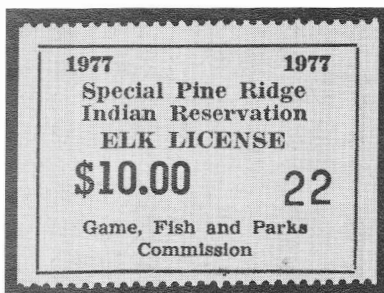
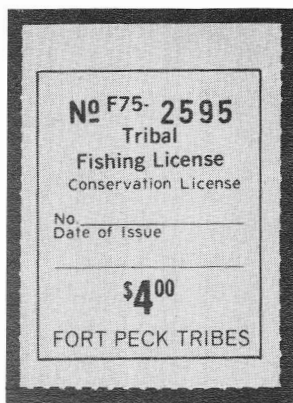
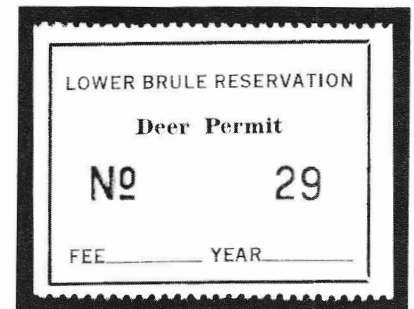
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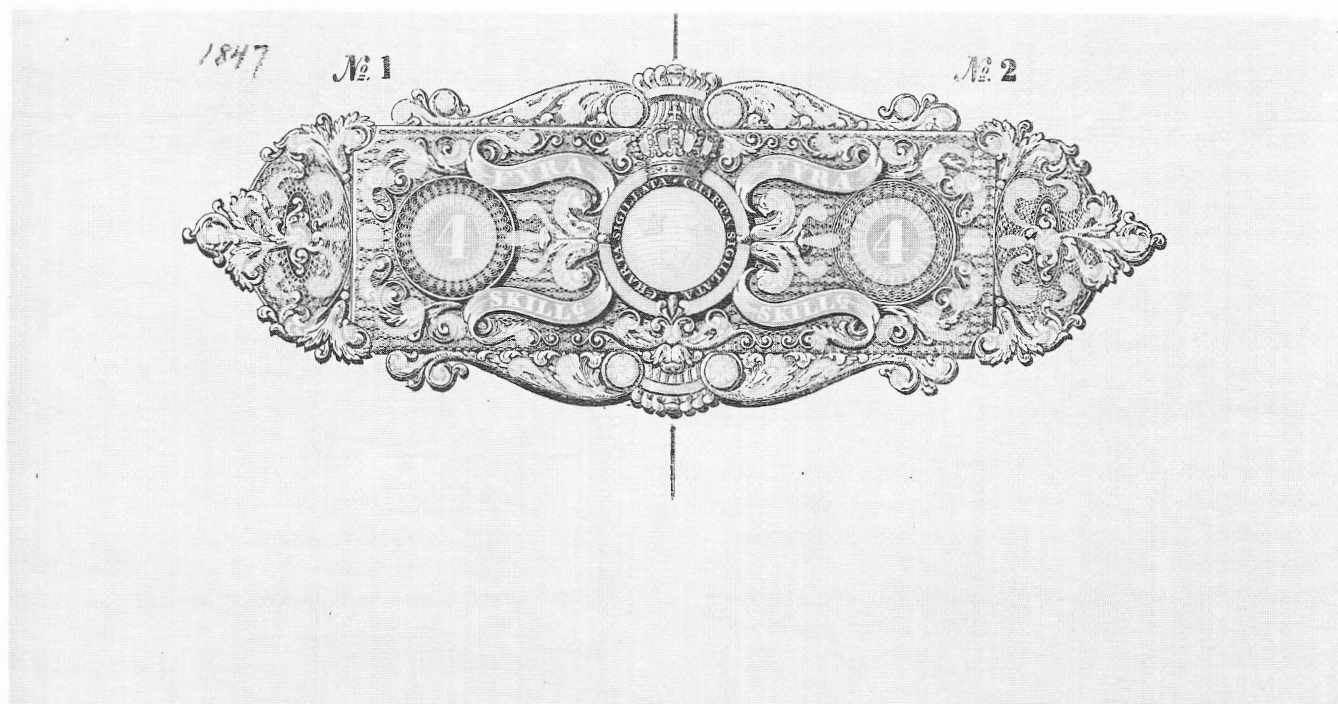
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Swedish Charta Sigillata of 1845



A 4 skilling charta sigillata from 1847 (88%). The same design was used from 1845 through 1857.

by LeRoy W. Ferber, ARA

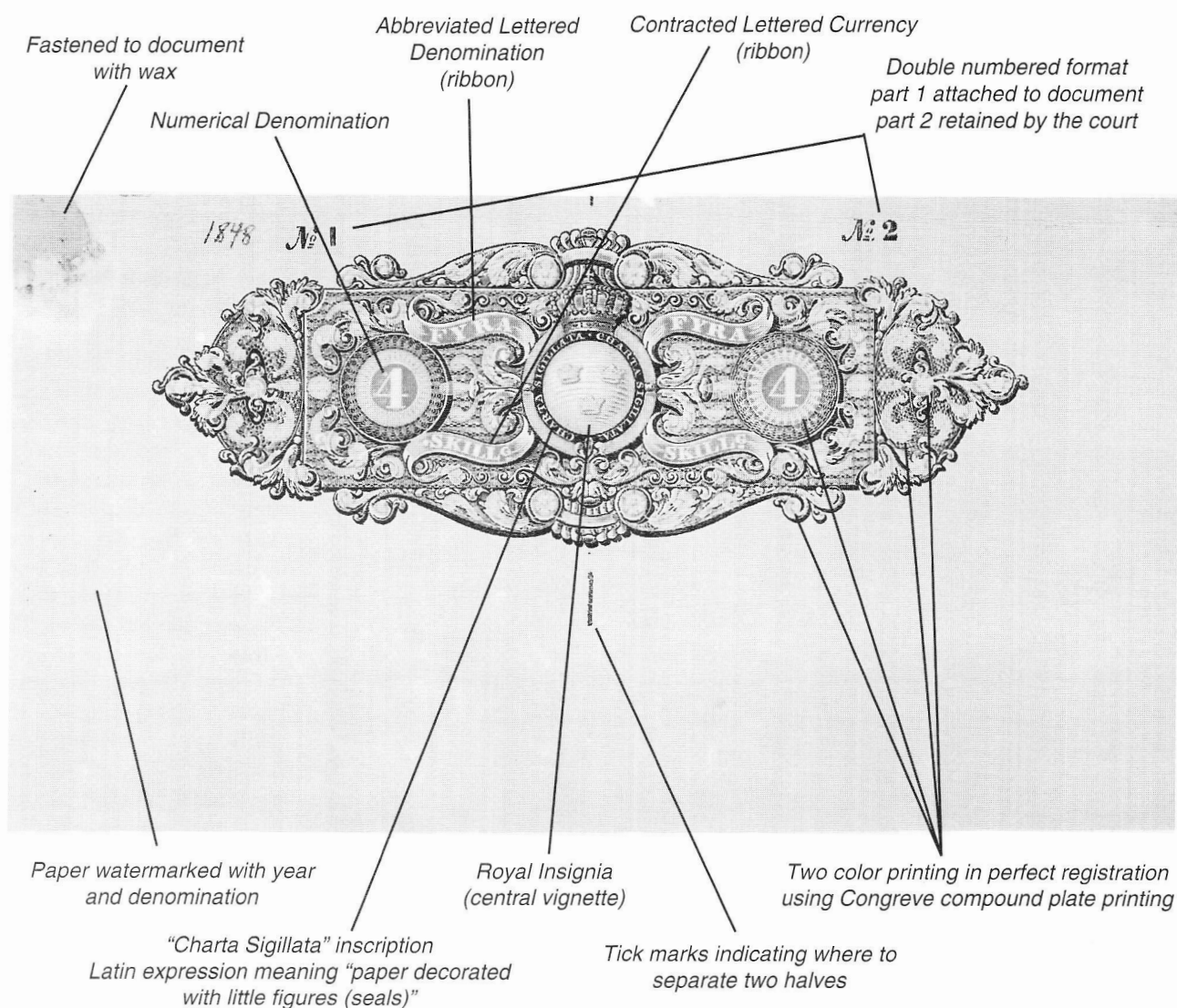
In the February 1997 issue of *The American Revenuer* we Revenuers were asked to share our favorite revenue item with others.

This invitation immediately brought to mind the nineteenth century Charta Sigillata revenues of Sweden that I have extensively exhibited. The whole series is my favorite, but

Both positive and negative watermarks were used by the Tumba paper mill in 1847.



Design features commonly found on the Charta Sigillata



the particularly favorite stamp of this group is the Charta Sigillata of about 150 years ago.

The unique characteristics of this stamp are the repeated perfect bi-color registration produced by Sir William Congreve's compound plate printing technique of two colors printed in a single operation; the inks that have retained their brilliant colors; the intricate engraving of the printing plates; and the excellent paper. The Tumba paper mill produced (and is still producing quality products) the paper that has both negative (dark) and positive (light) watermarks, as illus-

trated here. Each issued year and each denomination and the various corner ornaments amount to approximately 400 different paper runs for the 12 year period of use (1845 to 1857).

The stamp also performed an additional service because it has one half numbered "No. 1" and the other "No. 2." There are two small ticks, one in the middle of the upper edge, and the other at the lower edge. The No. 1 portion of the stamp was fastened to the document by a wax wafer (the adhesive). The court officer would then cut/tear irregu-

Sigillata/page 243

Discovery of Bazin foreign entry on the Syracuse Soule wrapper printed in ultramarine on old paper (RS227au)

by Andrew P. Ferry, ARA

In 1982, Richard Riley published a most interesting article regarding the late George

Turner's work on plating the private die wrappers used for Dr. E. L. Soule's Sovereign Balm of Life pills. A key point was the description of Turner's memo-

randa regarding the discovery of a foreign entry in position 1 on the plate. The foreign entry consists of remnants of the Xavier Bazin perfume essay, and is only the second known foreign entry on a private die medicine stamp.

Three subsequent articles (Riley, 1994; Ferry, 1994, 1995) have provided further detailed information about the Bazin foreign entry on the Soule wrappers. Based upon material offered for sale in the September 1991 auction of the Joyce Collection and upon information presented in Dr. Riley's 1982 publication, this anomaly was listed in the Scott catalog for the first time in the 1993 edition, wherein it is described as a "double transfer" on RS227b (the Syracuse wrapper). The listing was unchanged in the 1994 edition of the catalog, but in the 1995 version it was altered to the more appropriate design-

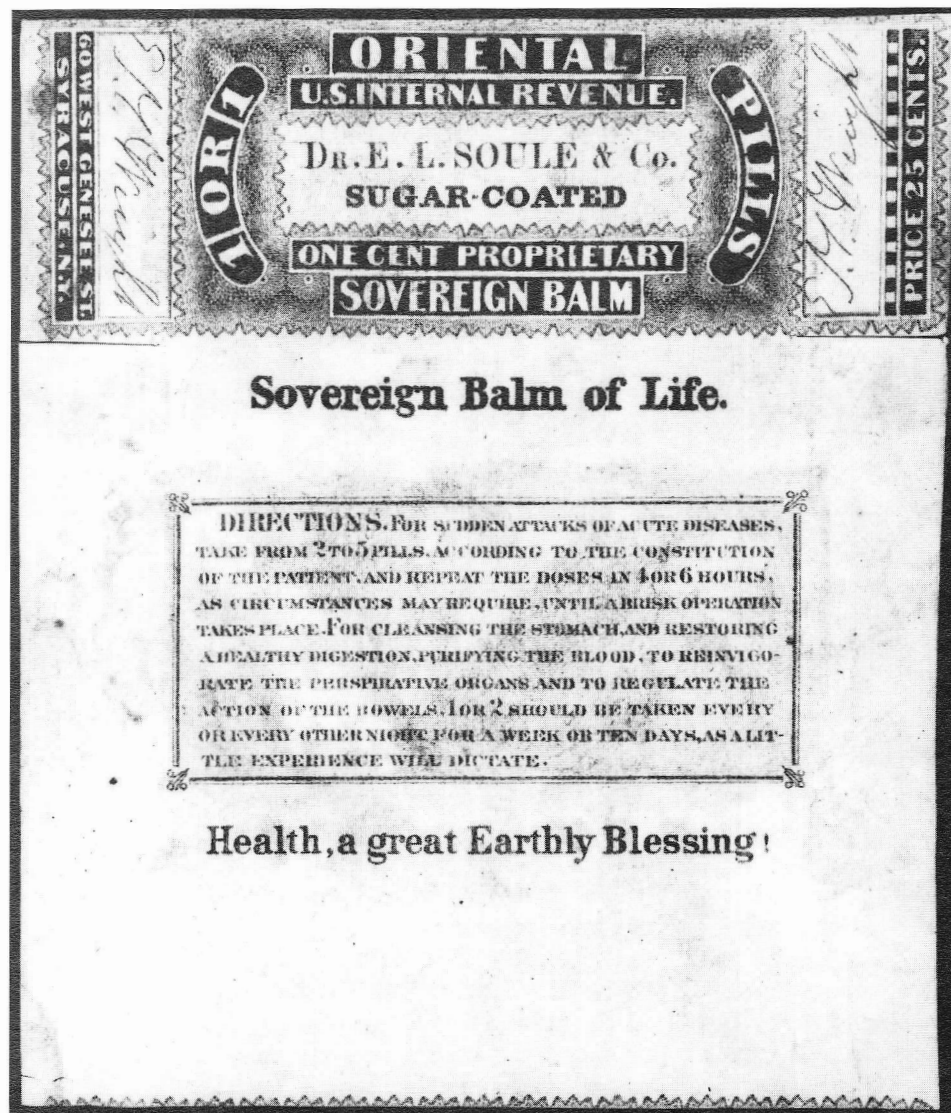


Figure 1. Bazin foreign entry on the Syracuse Soule wrapper printed in ultramarine (RS227au). See also Figure 2.



Figure 2. (Top) Bazin foreign entry on the Syracuse Soule wrapper printed in ultramarine (RS227au), higher magnification. Figure 3. (Bottom) Bazin foreign entry on a Syracuse Soule wrapper printed on silk paper (RS227b).

nation, "foreign entry." Also in the 1995 edition of the Scott catalog, based upon its recent discovery, (Ferry, 1994) the foreign entry on the New York City wrapper (RS226a) was listed for the first time. And in the 1997 edition of the catalog, based upon its recent discovery, (Ferry, 1995) the foreign entry on the Syracuse Soule wrapper printed on old paper (RS227a) was listed for the first time.

The New York City Soule wrapper (RS226) was printed in blue on old paper; the Syracuse wrapper was printed in blue on old paper (RS227a) and on silk paper (RS227b). It was also printed in ultramarine on old paper (RS227au). As of 1995, the foreign entry had been described on three (RS226a, RS227a,

and RS227b) of these four wrappers. It had not been reported on RS227au. The printing in ultramarine is the scarcest of the four Soule wrappers.

Riley (1994) remarked that, "Since RS226a, RS227a, RS227b and RS227u all came from the same plate the plating characteristics should apply to all four varieties and by the same token the foreign entry listing following RS227b could be extended to the other Soule stamps. (The variety on RS227u should be extremely rare. I have not seen it or the variety on RS226a.)"

I recently discovered the foreign entry on a Syracuse Soule wrapper printed in ultramarine on old paper (RS227au). It is illustrated in Figures 1 and 2. As noted previously,

(Ferry, 1994, 1995; Riley 1982, 1994) the faint markings that constitute the foreign entry are extremely difficult to photograph. To facilitate a reader's ability to find them in the material he illustrated, Dr. Riley (1982) enhanced them before publication.

The illustrations that I am using in this paper are published without enhancement. The features of the foreign entry in the stamp printed in ultramarine on old paper (RS227au) are the same as those described in detail previously (see particularly Ferry, 1994) with respect to the other three stamps.

In the hope of providing a still clearer idea about the morphological features of the foreign entry, I am also illustrating (Figure 3) the best example I have seen as yet. This wrapper (RS227b) was sold as Lot 2507 in the September 1991 auction of the Joyce collection. It is the one illustrated by Dr. Riley on page 34 of his 1982 article. The stamp exhibits all of the features of the foreign entry, including the word, *PHILADELPHIA*, in the clear panel just beneath *SUGAR-COATED*, elements of the word, *REVENUE*, in the clear space above *Dr.*, and foliated ornaments in the clear panel just to the right of the *D* in *SUGAR-COATED*. And it also demonstrates, of course, the one feature of the foreign entry that I have found to be the most constant, one that remains pronounced even when other components are indistinct: the presence of an incomplete, slightly curved line of color projecting horizontally from the top left pole of the *D* in *Dr.* The line extends into the reticulated ground at the left.

When I reported the discovery of the Bazin foreign entry on the third of the four Soule wrappers (Ferry, 1995), I remarked that knowledgeable collectors would now be scanning the scarce ultramarine wrappers for its presence. I pointed out that if a collector does not see this line when scanning any Soule wrapper for the possible presence of the Bazin foreign entry, he can move on, secure in the knowledge that the wrapper in question does not bear it.

Where did I find this stamp? Daniel F. Kelleher Co., Inc. recently conducted their sale 602, a public auction of a large collection of United States private die proprietary stamps, proofs, trial colors, essays, and cov-

ers. While leafing through the catalog, I noticed that an ultramarine Soule stamp was being offered. The illustration clearly shows the above mentioned slightly curved line of color projecting horizontally from the top left pole of the *D* in *Dr.* The fact that this stamp printed in ultramarine bears the Bazin foreign entry had been overlooked both by the cataloger and by its previous owner. Paradoxically, immediately adjacent to its illustration in the catalog, a Soule stamp (the New York City wrapper on old paper) bearing the foreign entry is depicted and correctly identified. Knowing that Eric Jackson would be attending the sale, I telephoned him and asked that he examine the ultramarine stamp for me. After so doing, he advised me that it was, undoubtedly, an example of the Bazin foreign entry.

The foregoing illustrates once again the importance of knowing about the presence of an incomplete, slightly curved line of color projecting horizontally from the top left pole of the *D* in *Dr.* If a collector does not see this line when scanning any Soule wrapper for the possible presence of the Bazin foreign entry, he can be assured that the foreign entry is not present. But if he sees that line, he has observed the most constant feature of the Bazin foreign entry on the Soule wrapper.

With this report, the Bazin foreign entry has now been described on all four of the Soule stamps, fulfilling the prediction made by Richard Riley (1994).

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ARA 1998 Convention—Philatelic Show '98

The 1998 Annual Convention of The American Revenue Association will be hosted by Philatelic Show '98. Philatelic Show, a World Series of Philately accredited show, is actively seeking exhibits. The show, New England's largest annual stamp show, will be held May 1-3, 1998, at the Holiday Inn at Boxborough Woods in Boxborough, Massachusetts.

In addition to the ARA convention, the show will feature a meeting of the British Caribbean Philatelic Study Group. The open exhibition is available to exhibits of all types. A total of 300 16-page exhibit frames will be available for \$9.00 each. Identical frames for youth exhibits are priced at \$3.00 each.

The show also will host more than 60 stamp, cover and supply dealers and two auctions. Admission is free at all times. The Holiday Inn at Boxborough Woods is located on Route I-495 at exit 28 and ample free parking is available. The exhibition prospectus has appeared twice on the mailing wrapper of *The American Revenuer*. If you did not receive a copy you may write to the editor or to Guy Dillaway, Box 181, Weston, MA 02193-0181. All other inquiries should be directed to Paul Bourke, Box 125, Ashland, MA 01721-0125.

Additional show information as well as room information will appear in future issues of this journal.

Elbert Snowden Amsler Hubbard

The founder of the American Revenue Association, ARA #1, Bert Hubbard, died September 27, 1997, at the age of 81. During the early part of this year he hoped that he would be able to attend PACIFIC 97 and plans were made to honor him with an ARA Honorary Life Membership at the show. Those plans were foiled by the advance of his illness. However, he received the news shortly after the show and I received a marvelous telephone call shortly afterward. In spite of his confinement, Bert talked glowingly and optimistically about his continuing cataloging efforts of his favorite state revenues.

Bert will be remembered best for his *State Revenue Catalog*, published in 1960, a revision and updating of George Cabot's *Priced Catalog of the State and City Revenue and Tax Stamps of the United States* of two decades earlier. Until recently he continued to record and issue updated listings of state revenues, a pursuit of more than fifty years.

As a part-time dealer in U.S. revenues he founded the American Revenue Association soliciting membership among his customers. The house organ, *The American Revenuer*, was edited and first published by Hubbard fifty years ago in August, 1947. ARA #1, President, Editor, he did it all. Little did he realize that the American Revenue Association would grow and that 50 years later it would be the largest such specialty society in the world. Twelve years later Bert founded

the State Revenue Society for his customers of state revenues. It, too, grew beyond the confines of his customers and continues to prosper today.

Over the years Bert traveled to all fifty states and their capitals, visiting state agencies in search of revenues for his inventory and collection. His success is evident from the many mint stamps in our collections, obtained on those buying trips.

Besides his philatelic pursuits, which were carried out on a part-time basis, he developed an early interest in music and played the trombone. He was most proud of the bands in which he played, Count Basie, Desi Arnez, Anson Weeks, Slatz Randall, Spade Cooley, Judy Conrad, Skinnay Ennis, Boyd Raeburn and many others.

Starting in 1951 Bert worked in various capacities in the aerospace industry. He began as a materials receiving clerk for Lockheed, became an engineering writer on Saturn space rocket at Rocketdyne, and later returned to Lockheed to work on the Polaris missile. Music was never far away, he formed a dance band of Lockheed employees to play at military bases.

If music was never far away, neither was philately. He bought a stamp and coin shop located in San Jose, California in 1964. Out of this shop Hubbard operated his stamp approval business for many years.

Anyone who knew him in recent years met

Rosemarie "Romie" Coltrin. Through Bert she was to become an ARA member. Romie was Bert's partner both on the dance floor and his travels to stamps shows and state

capitals, ever in pursuit of state revenues. He sparkled whenever he talked of her.

Ronald Leshner

Facit Special catalog for 1997-98

The 1997-98 Edition of the Facit Special catalog from Sweden has an important new section that lists, illustrates, and prices the national and the local adhesive revenue stamps from Sweden.

This section has eighteen pages of Swedish and complete English text, with prices in Swedish crowns for those stamps whose values can be determined.

This is the first listing in many years for the national Swedish adhesive revenues, and is much more complete than any known prior listing.

The Swedish local revenue stamps have been scarcely known by philatelists, even in Sweden; this listing illustrates and prices stamps from fifty towns in the country; more

are expected to be discovered.

The authors of this work are Lars Liwendahl and Åke Torkelstam. The authors also give credit to the late Stig Kjellander, who published his study on the documentary adhesives as well as on the charta sigillata in 1992.

The new Facit will be available for \$47.95, postpaid in the U.S., from Jay Smith and Associates, P O Box 650, Snow Camp, NC 27349 USA. Add \$2 for postage to Canada and \$3 for surface postage overseas.

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Paul Nelson, ARA

Cal-Rev September meeting at San Jose

Sixteen associates of Cal-Rev, the northern California chapter of the American Revenue Association, met at the Great American Expo in San Jose, California. A theme for the meeting was a look back at PACIFIC '97. Several points stood out in the members' minds including meeting other revenueurs, dealers, exhibits and, of course, sore feet. The meeting concluded with door prizes.

A November meeting will take place at Sacapex, Sunday, November 2 at 1 p.m. John

Wetterling, who is authoring a new China revenue catalog, will be the main speaker.

In December the group will meet at Penpex in Redwood City, on December sixth. A surprise program is planned.

Anyone having any questions about Cal-Rev is invited to contact Jerry Lurie by phone at 510-682-3020; by mail at Box 5593, Concord, CA 94524-0593; by fax at 707-552-2131 or by e-mail at <realpro@community.net>.

State Revenue News—3rd quarter 1997

The third quarter 1997 issue of *State Revenue News*, published by the State Revenue Society, features the stamps of Missouri and the SRS's mail auction number nine. Some of the Missouri issues covered are a new cigarette stamp from the city of Carthage, good roads stamps, the emergency liquor stamp, coal oil stamps and the secured debt stamps.

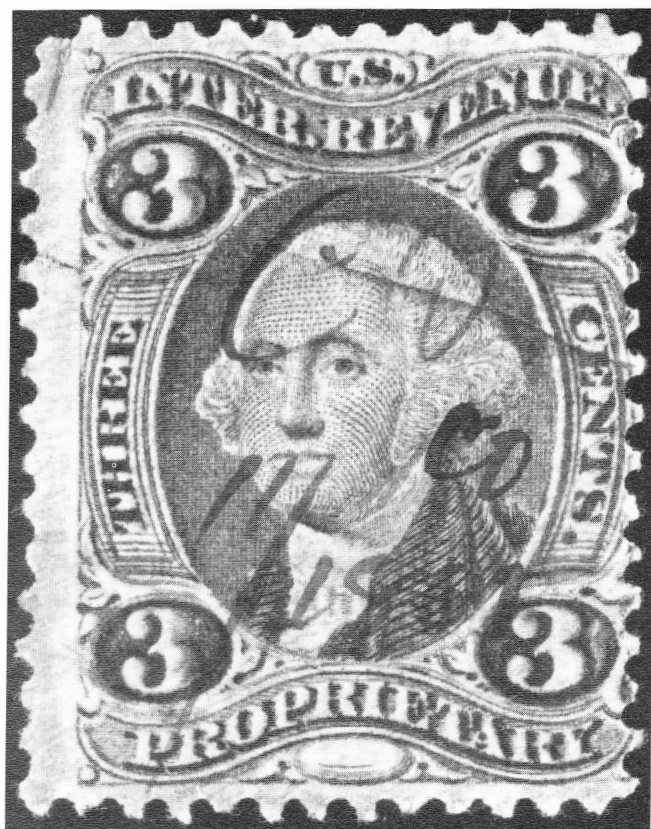
Other articles also take a look at a counterfeit Iowa feed stamp, the Territory of McDonald, a new Massachusetts cigarette stamp, a Tacoma

(Washington) beer stamp in a new color, a new Alabama beer stamp, a discussion of the plating of the Kansas quail stamps and a fish and game stamp update.

The auction consists of 231 lots of state revenue stamps and 21 lots of other U.S. revenues. The sale is open only to SRS members, a good reason in itself to belong to the society. The *State Revenue News* is published quarterly by the State Revenue Society. Subscription is

State/page 243

Cracked plates versus plate scratches



by Anthony Giacomelli, ARA

Of all the plate problems I have encountered in the study of stamps, I have found that the term "plate crack" is the most abused and most misunderstood. The novice has difficulty in differentiating a crack from a scratch as do some dealers and some advanced collectors. I have even seen short layout lines, usually at the corner of a stamp, called a plate crack.

Plate cracks are not that common, but, no question about it, they do exist. In this article I will show some true cracks and some that look like cracks but are not.

But first, I want to say a little about the plate that cracked.

The steel plate used for printing engraved stamps is not very thick, usually about $\frac{3}{8}$ of an inch thick. The designs to be printed are impressed into the polished blank plate by a sideographer using a transfer roll under great pressure. The process is nicely explained in the front of *Scott's U.S. Special-*

ized Catalogue under the subject "Line Engraving" as well as in a number of other philatelic books.

The process of entering the stamp subjects obviously stresses the plate greatly and can be one of the factors that contributes to a stress crack or cracks. The plate is further stressed when hundreds of great pressure cycles are applied while printing stamps. This also can contribute to a crack as can attempts to flatten a plate bent from continued use. The crack is metal fatigue and goes deeply or through the plate.

The crack then, is caused by broken metal while a scratch only defaces the surface with a fairly shallow mark. The stamps in Figures 1 through 4 are all printed from a cracked plate.

Figure 1 shows a fuzzy line of color starting on the forehead of Washington and continuing to the right between the letter C and E of CENTS and then off the stamp to the right. Figure 2 shows a line from

Figure 1.
(Left) Crack from high on Washington's forehead through CE of CENTS.

Figure 2.
(Right) Crack runs from Washington's nose NE between the upper right 3 and C of CENTS.

Washington's left ear, traveling upward and to the right passing under the upper right number 3 and then off the stamp.

In Figure 3 a crack starts at the top of Washington's head, travels upward into the small oval between U. and S. then into the stamp's selvage. This line is not as heavy or fuzzy as those in Figures 1 and 2 ragged unevenness gives it away as a crack.

Figure 4 has been shown in *The American Revenuer* before. It is a special tax stamp for Retail Dealer in Malt Liquors for 1882. There are a series of jagged cracks in the last digit of the date in the attached coupons starting with the 2 of May and June, skipping to Aug. to Sep. and another from Sep. upward through Nov. and small cracks in the 3 of the Jan. and March dates as well. This large intaglio printed stamp shows the cracks quite

Figure 3.
Crack runs from Washington's forehead upward between U.S. and into top selvage.

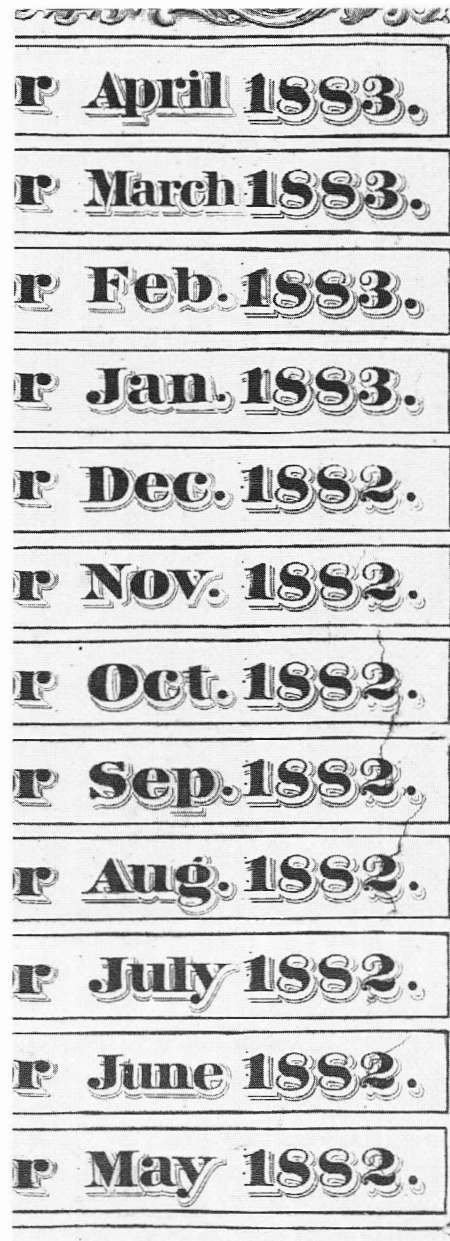


Figure 4. A series of jagged cracks appear in the last digits of the year date of this special tax stamp coupon panel.

well since it is much larger than a small adhesive stamp and has large unprinted areas where the crack can easily be seen.

What do these stamps have in common? When the stamp is turned over each has an inward crease in the paper that can be observed when viewing with an oblique light caused by the pressure of the mat or blanket pushing the paper into the crack on the plate. This causes the paper to pick up the extra ink in the crack. It is noticeable because the

crack is much deeper than the engraved lines of the stamp design. Because the back is indented, the front is raised slightly as the paper was forced into the crack.

The stamp in Figure 5 has a pronounced line of color extending from top to bottom but does not have many of the attributes of the stamps in Figures 1 through 4. The line is smooth and fairly straight. The back is not depressed nor is the front raised. It was the result of something hard scratching the surface of the printing plate. Of course, it is still very collectible.

Beware when acquiring the so-called cracked plate stamps. They are often misdescribed scratches. See if there is a depression in the back of the stamp corresponding with a line of color on the front. Look for the raised ridge of paper at the line of color on the face of the stamp. Examine the flaw with a moderate powered magnifier. A scratch is fairly straight and smooth edged while a crack will be more erratic and jagged.

Figure 5. Scratch runs vertically through C of Check at bottom and E of INTER. at top.



The editor notes...

...that judging from Scott's press release, there will be few changes in the revenues in the new *U.S. Specialized* for 1998. Most of the price changes are in the state duck stamps were many modern pictorials show slight decreases, while most of the changes in the earlier non-pictorials are increases. Also, of the more than 35 new major number listings added, as least some are in the area of revenues and duck stamps.

...that we should be expecting even more catalog price changes in light of part two of the E. L. Vanderford collection auction held early September by Sam Houston Philatelics. A Crow Creek Sioux 1964 big game stamp, a 1961 stamp with the 1s changed to 4s by hand, was estimated at \$1,000 brought \$10,100 plus 10%. A 1959 Rosebud Reservation tribal big game estimated at \$5,000 brought \$7,900 plus 10%. The word is that there was very spirited bidding between at least two bidders. North and South Dakota's early printed text stamps were very strong as were all early printed text stamps. Federal

duck stamps were strong while state duck pictorials showed weakness throughout and although they were actively bidden on, Virginia Bear-Deer damage stamps for the most part did not exceed pre-sale estimates or Wooten's catalog prices.

...that Charles Watt (14106 Ventura Blvd #200, Sherman Oaks, CA 91423 or phone 818-905-6601 or fax 818-905-6195) is interested in starting a revenue stamp club in the Los Angeles area much the same as is now active in the San Francisco bay area. Interested ARA members should contact him directly.

...that William McDonald has recently published *Revenue Stamps of Greece*. The 108 + viii page 1.8 x 11 inch, card cover, plastic comb bound catalog is illustrated and priced in U.S. dollars. It is available from the author William McDonald, Box 1287, Coupeville, WA 98239-1287. The editor does not know the price. A copy is in the ARA library.

ARA Auction No. 59 — Closing Date: December 29, 1997

ARA Auction Rules

These rules apply to the ARA auction in this issue.

1. Only ARA members in good standing are eligible to participate in the auction.
2. The Auction Manager reserves the right to reject any bids which in his judgement are unrealistic.
3. Bids should be in even dollar amounts only. All lots sold to the highest bidder at a slight advance over the next higher bid. A 10% buyers premium will be added to all successful bids. Bidding increments are as follows:

\$5	to	\$29	by	\$1
\$30	to	\$68	by	\$2
\$70	to	\$195	by	\$5
\$200	and over by 5% over next higher bid			
4. If only one bid is received for a lot it shall be sold

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

ARA Auction No. 59

Closing Date: December 29, 1997

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

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

Name _____

Address _____

City, State, Zip _____

ARA # _____ Phone _____

Date: _____

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

Lot #	Bid	Lot #	Bid
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[illegible]

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

at the amount bid or the catalog or estimated value, whichever is lower.

5. Buy bids or bids under \$5 will not be accepted.
6. Bids must be submitted on the bid sheet accompanying these rules or a reproduction or facsimile thereof. No bids will be entered after the closing date. In the case of tie bids, the earliest postmark will be considered the winner.
7. In the descriptions a hyphen between two numbers (e.g.: R214-222) indicates that these numbers (inclusive) are included. A slash (e.g.: R214/R222) means that all numbers are not included.
8. Lots not properly described must be returned within 10 days. Lots described as defective or as having faults cannot be returned because of such defects or faults.
9. Lots sold "AS IS" have not been counted or appraised by the Auction Manager and are not returnable. Bid accordingly.
10. If similar lots are listed and you are interested in only one of them enter "OR" between the lot numbers.
11. An invoice will be sent each winning bidder and lots will be forwarded upon receipt of full payment. Payment is due within 10 days of the receipt of the lots. Postage, handling and insurance will be billed to the buyer, \$1.50 minimum.
12. Payment in full should be made by check, cash or money order. Foreign payments by check must be in US dollars drawn on a US bank, or in cash. Credit card payments are NOT acceptable. Postage cannot be accepted in payment. Make all checks to "The American Revenue Association."
13. The placing of any bid constitutes acceptance of the foregoing rules. Prices realized will be published as soon as possible after the sale.
14. A 10% commission will be deducted from the final bid price when payment is made to the seller. The ARA auctions will be held without reserves. Consignors may bid on their own material and if the consignor buys back his own lot he will be charged only a 10% seller's commission and for the postage and insurance costs to return the lot.
15. Mail bids to: ARA Auction, Martin Richardson, Manager, 7130 Claybeck Drive, Dayton, OH 45424. Phone 513-236-4058-bids may be left on the answering machine if no one answers. Send e-mail to: martyr@cerfnet.com

Future auctions are: Auction 60—January 1998 issue.

Submit material or inquiries to
the ARA Auction Manager

ARA Auction No. 59 - Closing Date: December 29, 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¢ each, Color 50¢ each, plus SASE.

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

First Issue Revenues

(Manuscript cancels unless noted.)

- 1 R1c/85c Collection of 40 singles, all selected for condition and centering, better group, difficult to assemble as such. CV \$57.50 Est. \$55.00
- 2 R13d 1¢ Proprietary, silk paper, almost F, bright color, very light corner crease. CV \$45.00
- 3 R19a 3¢ Telegraph, red 1863 mss cancel, in at top, F. CV \$55.00
- 4 R27d 5¢ Inland Exchange, silk paper, VF appearance, very light embossed cancel. Grossly under catalogued. CV \$12.50
- 5 R36d 10¢ Inland Exchange, silk paper, VF. CV \$27.50
- 6 R46d 25¢ Insurance, silk paper, horiz. strip of 4. left stamp w/vertical plate crack as listed in Scott, vert. crease, VG. Est. CV \$40.00 Est. \$15.00
- 7 R51a 30¢ Foreign Exchange, 1863 mss cancel, close at top, F. CV \$72.50
- 8 R53c 2 diff plate positions, each showing a diff double transfer, clear, VG/F, light cut cancels on each. CV \$60.00 OPEN
- 9 R55c Two copies, each with plate position 76 Scot listed diagonal plate crack, one is possibly an earlier state than the other, as latter has significantly wider crack. One is VF, latter VF centering but perfs clipped at the bottom. CV \$40.00



Lot 10

- 10 R61b 50¢ Passage Ticket, few blunt perfs at left o/w sound, F. CV \$140.00
- 11 R70a \$1.00 Lease, used, just touches at UL, F. CV \$35.00
- 12 R72c \$1.00 Manifest, used, 1864 mss cancel, small thin, VG. CV \$25.00
- 13 R75a \$1.00 Power of Attorney, 1863 mss cancel, margin in at left, VG. CV \$72.50
- 14 R76c \$1.00 Probate of Will, in at left and top, VG. CV \$30.00
- 15 R77c \$1.30 orange, H/S cancel, HR, close at right side, VG. CV \$50.00
- 16 R78a \$1.50 blue, close at top but 4 margins,

- 17 R79c sound, F. CV \$22.50
- 18 R80c \$1.60 green, 2 tears reinf. w/hinges, close at top, G. CV \$95.00
- 19 R81d \$1.90 brown, thins, in at left, G. CV \$65.00
- 20 R83c \$2.00 Conveyance, silk paper, perfs just touch at bottom. CV \$25.00
- 21 R86c \$2.00 Probate of Will, centered to LR, G. CV \$50.00
- 22 R93c \$3.00 Manifest, 4 margins, few perf stains, VG. CV \$22.50
- 23 R94c \$10 Charter Party, internal repaired tear at bottom, close at top, G. CV \$22.50
- \$10.00 Conveyance, herringbone cut cancel, in at right, G. CV \$55.00

First Issue Cancellations

- 24 Atlas Oil Co., SON VF strike; R43c OPEN
- 25 Bennington Oil Co., light strike; R44c OPEN
- 26 Bergen Oil & Coal Co., embossed cancel of oil derrick; R44c OPEN
- 27 Board of Petroleum, 2/3 of XF strike, R44c OPEN
- 28 Brooklyn Petroleum Co., fine strike, R44c OPEN
- 29 Bunker Hill Petroleum Co. (New York), fine strike, R48c OPEN
- 30 Bunker Hill Petroleum Co. (Titusville PA), VF strike, R15c OPEN
- 31 Caldwell Oil Co., fine strike on piece, pen line through ccl, R44c OPEN
- 32 California Petroleum Co., XF strike on piece, R44c OPEN
- 33 Cleveland Protective Fuel Co., fine strike, R70c OPEN
- 34 Commonwealth Oil Co., VF strike, R45c OPEN
- 35 Dalzell Petroleum Co., VF strike on company check, piece out of signature line; R6c OPEN
- 36 Manhattan Oil Co., fine strike; R6c OPEN
- 37 National Oil Co., XF strike; R6c OPEN
- 38 Pennsylvania Oil Co. (Chicago), fine strike; R6c OPEN
- 39 Maple Grove Petroleum Co., VF strike, creased; R15c OPEN
- 40 A.D./1864 cancel in black on R18c, Beaumont type 3, stamp sound, VG. Est. \$15.00
- 41 Dr. D.H.S. & Co./18 Dec 1864, R22c SON cancel on vertical pair. Provisional for Dr. D.H. Seelye & Co. (RS222), a very scarce cancel as a multiple. Est. \$35.00
- 42 J. Burnett & Co., Dec 24 1866, Boston, R22c sharp 4 line cancel reading up. Est. \$15.00
- 43 Union Oil Co., fine strike; R24c OPEN
- 44 American Express Co., "AE Co" HS cancels, R24c, one in blue, other black, type AM-5, F-VF. Est. \$20.00
- 45 Lucesco Oil Co., VF 80% strike; R25c OPEN
- 46 McElheny Oil Co., XF strike; R26c OPEN
- 47 Sugar Valley Oil Co., fine strike; R27c OPEN
- 48 LL.B., County Treasurer, May 12, 1863, R27c, printed cancel, F. Est. \$9.00
- 49 N. Y. City Oil Co., fine strike; R37c OPEN
- 50 Empire City Petroleum Co., VF strike; R43c ... OPEN
- 51 Rawson Farm Oil Co., 95% of XF strike; R43c OPEN
- 52 Densmore Oil Co., fine strike; R44c OPEN
- 53 Frazier Oil Co., light strike; R44c OPEN
- 54 Great Northern Oil Co., fine strike; R44c OPEN

55	New York Petroleum Co., XF strike; R44c.....	OPEN
56	Oil Creek Petroleum Co., VF strike; R44c	OPEN
57	Petroleum Consolidation, VF strike; R44c	OPEN
58	Philadelphia & Boston Petroleum Co., VF strike; R44c	OPEN
59	Porcupine Petroleum Co., XF strike; R44c	OPEN
60	Royal Petroleum Co., VF strike; R44c	OPEN
61	United Republic Petroleum Co., VF strike; R44c	OPEN
62	Winslow Petroleum Co., VF strike; R44c	OPEN
63	Dunkard Oil Co., XF strike; R45c	OPEN
64	Elliott Oil Co., fine strike; R45c	OPEN
65	Green Hill Petroleum Co., VF strike; R45c	OPEN
66	N.Y.O.P. Petroleum Co., fine strike; R45c	OPEN
67	Same as previous lot but with New York in lower case, 90% of VF strike; R45c	OPEN
68	North American Petroleum Co., VF strike; R45c	OPEN
69	Home Petroleum Co., VF strike; R46c	OPEN
70	Oil Run Petroleum Co., VF strike; R46c	OPEN
71	Rathburn Oil Tract Co., fine strike; R46c	OPEN
72	Germania Petroleum Co., VF strike; R47c	OPEN
73	Indian Rock Oil Co., fine strike; R47c	OPEN
74	Granite State Oil Co., 3/4 of VF strike; R48c ..	OPEN
75	Henry Bend Petroleum Co., VF strike, thin; R48c	OPEN
76	Heydrick Oil Co., VF strike; R48c	OPEN
77	Hickory Farm Oil Co., fine strike; R48c	OPEN
78	Ironsides Petroleum Co., XF strike; R48c	OPEN
79	N.Y.P. & B.C.P. & M. Co., XF strike (New York, Philadelphia & Baltimore Consolidated Petroleum & Mining Co.), New York in upper case; R48c ...	OPEN
80	Phillips Petroleum Co., 90% of VF strike; R48c	OPEN
81	Pittsburgh & Stewarts Run Oil Co., XF strike; R48c	OPEN
82	Sandy River Petroleum Co., 2 VF/XF strikes; R48c	OPEN
83	United Petroleum Farms Association, fine strike; R48c	OPEN
84	Everett Petroleum Co., XF S/L cancel; R49c ..	OPEN
85	Farr & Scott Farm Oil Co., fine strike; R50c	CV \$22.50
86	Fountain Oil Co., two XF strikes; R50c	CV \$22.50
87	New York & Liverpool Petroleum Co., 2 VF strikes; R50c	CV \$22.50
88	Perry Oil Co., 90% of fine strike; R50c	CV \$22.50
89	Washington & Walnut Bend Oil Co., 90% of fine strike; R50c	CV \$22.50
90	Allen Wright Oil Co., fine strike; R50c	CV \$22.50
91	R68c Pacific Mail Steamship "JAPAN" cancel in blue readin up, type P-1Q-1, ful strike, somewhat light.	OPEN
92	P.K. Oil Co., 80% of fine strike; R69c	OPEN
93	St. Louis Oil & Lead Co., fine strike; R84c	OPEN
94	Downer Kerosene Oil Co., two diff VF strikes; R10c, R15c	OPEN
95	R6c/R151 Cancel lot, 35 all different HS cancels, many SON, includes RR, Ins. CV \$117.75	Est. \$100.00
96	Shade River Petroleum Co., F strike on R15c and R48c (to show full cancel);	OPEN
97	Tioga RR cancel lot of R5c, black or red ms cancels; T-4G(3), T-4G-1(5), one unlisted variety, clean and fresh lot.	Est. \$20.00
98	Wells Fargo small black oval cancels, R5a, 13 diff dates.	Est. \$25.00

99	Wells Fargo cancel lot, small black oval cancels, R6c(10), R15c(3), all with different dates, most are SON.	Est. \$30.00
100	Wells Fargo cancel lot, R6c, R15c, similar to previous but cancels are blue.	Est. \$35.00
101	Wells Fargo cancel lot, small black oval, almot all different dates, R9c(7), R10c.	Est. \$25.00

Second Issue Revenues

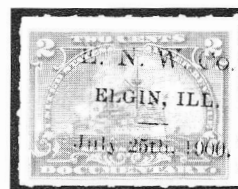
102	R105	3c blue and black, sound, 4 margins, appears unused, VG.	CV \$13.00
103	R113	30c blue and black, herringbone cut cancel, in at bottom, G.	CV \$55.00
104	R116	60c blue and black, crease across bottom does not show from front o/w F.	CV \$82.50
105	R117	70c blue and black, closed hole in LR, centered to UL, G.	CV \$27.50

Third Issue Revenues

106	R154	1c Green, left plate no. block of 6, no. 534, mint OG, HR, Fine.	CV \$45.00
107	R145	Pacific Mail Steamship Co. "RISING STAR" cancel, 5 strikes in blue reading down, type P-1T, VF.	Est. \$45.00

Documentaries

108	R195/205	Documentaries, R195, 198, 199, 205, used, F- VF.	CV \$45.50
109	R195/215	Documentaries as follows; R195-7, 200, 201, 203, 204, 206-8, 211-13, 215, 14 all diff mint OG 1914 docs, VG/VF, majority NH, clean & bright.	CV \$65.80
110	R202	25c, mint, OG, hinge rem, F.	CV \$27.50
111	R213/216	Documentaries, R213, 214, 216, used, sound, F-VF.	CV \$31.25
112	R217-222	Documentaries, set \$1 - \$30, used, F-VF.	CV \$21.45



Lot 113

113	R164	Elgin Nat. Watch Co., printed 3 line "E.N.W.Co./ Elgin, Ill/July 25, 1900", cancel, VF.	Est. \$15.00
114	R580	\$30.00 Series 1951, sound, se at right, F. CV	\$10.00
115	R583	\$100 Series 1951, in at top, mss cancel, sound, F.	CV \$12.50
116	R597	55c Series 1952, unused, no gum, in at top, G.	CV \$15.00
117	R609	\$10.00 Series 1952, appears unused, no gum, touches at right, F.	CV \$30.00
118	R644	\$20.00 Series 1953, internal tear, mss cancel, G.	CV \$18.00
119	R669	\$1.65, SE at bottom, H/S cancel, not cut, Fine.	CV \$55.00
120	R700	\$100.00 Series 1956, badly stained, sound, G.	CV \$12.50

Proprietaries

121	RB11b	Horiz. block of 10, dist OG, centered to top, F. OPEN	
122	RB32, 33	Small group of multiples (4), all but 1 have	

	margin markings, used.	OPEN
123	RB41 1914 4c black, HS AC (American Chicle) WEAK cancel, design touches at lt. .	CV \$24.00
124	RB20/28 Collection of 18 items including 3 blocks of 4, strip of 3; R162/168(10) items, all singles; 23 w/plate nos, 3 with reversed denomination margin markings, 2 w/imprints, etc. All are essentially diff, almost all are unused, majority OG, F-VF, very difficult to assemble. A good lot for the specialist in these issues. Est. \$75-\$100	
125	RB20r/26r Blocks of 4, 11 all diff unused, OG, F-VF, bright; RB26r block has small corner nick not effecting design.	CV \$45.40
126	RB13b 3c orange, "E.F. & CO. / N.Y. / Jan. 5, 1883.", E. Fougere & Co., NY black prtd cancel reading down, stamp is AVG.	Est. \$10.00
127	RB20/28 Johnson & Johnson HS cancel collection, 60 stamps, several diff types, all diff dates, typical strikes for this company, includes several multiples.	Est. \$35.00
128	RB20/28 Printed cancel lot of 20 stamps; RB20, 23, 24(2), Centaur Co.; RB23(2), RB28(4), J.C.A. Co.; RB23(5), L.W. Lyon & Sons; RB23(5), P.D. & C.C., nice lot, usual faults on a few.	OPEN
129	RB20/28 Printed cancel lot of 15 diff, 10 diff co's., F-FV.	OPEN
130	RB20/28 Printed cancel lot of 18 diff, 9 are W. & R. Co., F-VF.	OPEN
131	RB20/29 Printed cancel lot, 14 are Antikaminia's; RB23, Pond's Extract, F-VF.	OPEN
132	RB21/28 Dr. Jayne & Son, 53 all diff printed cancels, includes diff types & varieties, many scarce. Condition is well above normal, only few with very minor faults. Better group.	Est. \$100.00
133	RB21/28 Printed Cancel lot of 21 stamps; RB21(7) B.J.J.S.C.; RB21(4) Emerson Drug Co.; RB25, RB28(4), Dr. K. & Co.; RB28(3), E.F. & Co.; RB28(2), K. & M. Co., all diff dates, usual faults, nice lot.	OPEN
134	RB23/28 Printed cancel lot of 42 stamps, we note Antikaminia Chemical, E. M. Ferrett, W. & R., Dr. D. J. & S., all diff dates or Joyce variety, only few with very small faults.	Est. \$85.00
135	RB23/28 Printed cancel lot similar to previous, 31 diff.	Est. \$65.00

Stock Transfer

136	RD11, 11a \$1.00 Stock Transfer, red overprints, one not cut reading up, one down, no t cut, F-VF.	CV \$40.00
137	RD18 \$20.00 Stock Transfer, light H/S cancel, F-VF.	CV \$20.00
138	RD31 \$2.00 Stock Transfer, perf 10, OG, MNH, big stamp.	CV \$30.00
139	RD31 \$2.00 Stock Transfer, perf 10, VF. ..	CV \$30.00
140	RD37, 38 \$1.00 is VF, \$2.00 is F, very It wrinkles no evident from front, used.	CV \$16.00
141	RD54-59 Stock Transfers, 6 stamps, dollar values of 1940 ovpt'd, used, not cut, F-VF.	CV \$17.95

Beer Stamps

142	REA3 1866 25c blue, square cut, punch cancel, minor faults and toning, Fine.	CV \$90.00
143	REA31 Series 1875 16-2/3c, defect in LL margin, small thin O/W F.	CV \$30.00

144	REA38bSeries 1878, 16-2/3c, in at top, creased, reinf & faulty. CV \$50.00	OPEN
145	REA39bSeries 1878 25c, stained and creased with few small holes, in at bottom, still presentable.	CV \$75.00
146	REA41f, 42f 50c & \$1 Series 1878; 41f in at LT, no faults, HS cancel; 42f in at Bot, horiz crease, bleached white stain (10 x 20mm) in center.	CV \$57.50
147	REA58 25c 1/8 bbl Series of 1898, in at rt and bottom, repaired, F. CV \$45.00	OPEN
148	REA143 1917 Provisional overprint Type 165, perf cancel, F.	CV \$15.00

Silver Tax

149	RG1-12 Used, F-VF.	CV \$37.35
150	RG19 \$30.00 orange, cut cancel, SE at right, F. CV \$45.00	
151	RG20 \$60.00 brown, hole from heavy mss cancel, SE at right and bottom, G.	CV \$70.00
152	RG21 \$100 green, H/S cancel, sound, SE at right and bottom, F.	CV \$30.00
153	RG130 \$100.00 grey, H/S cancel, sound, F.	CV \$30.00

Consular Service Fee

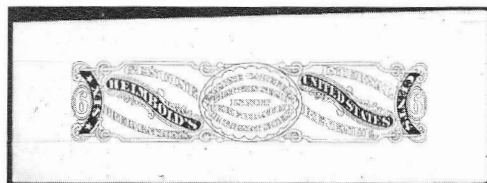
154	RK27 \$1.00, used, H/S cancel, two blunt perfs at bottom, left margin close, Good.	CV \$17.50
155	RK35 Contract document dated Jan. 28, 1950 in Port au Prince, Haiti, red ribbon and seal.	Est. \$25.00

Revenue Stamped Paper

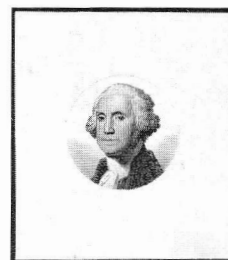
156	RN-B1 Receipt for watchman's pay, Schuylkill Navigation Co., not listed.	Est \$10.00
157	RN-B6 Check; American Exchange (altered to "Bowery") NB, NY; Marsh & Co.	CV \$20.00
158	RN-B20A .. Receipt; Wm. Topping & Co., NY, printed on both sides, VF.	CV \$8.00
159	RN-C2, D1, G1, X7 . Checks; The Atlantic Bank, Providence, R.I., lot of 4. CV \$16.00	OPEN
160	RN-D1 Draft; First NB, Rushville, IL, vignette of "Peace", Continental Bank Note Co.	CV \$20.00
161	RN-D1 Draft; Deposit Bank, Millersburg, KY, ABN with 2 vignettes, small corner fault, not listed.	Est. \$20.00
162	RN-D1 Draft, First NB Rushville, Ill., illustrated. Castenholz	CV \$20.00
163	RN-F1 Check; Commonwealth National Bank, Philadelphia, unused page of 3.	CV \$36.00
164	RN-G1 Check; Merchants Savings & Trust, Chicago, McCormick Reapers, vignettes of farm scene and shock of wheat.	CV \$12.00
165	RN-G1 Check; Merchants Savings Loan & Trust, Chicago, McCormick Harvesting Machine Co., vignettes of factory and medal.	CV \$12.00
166	RN-G1 Check; Cattlesburg NB, Cattlesburg, KY, with "stamped redeemed", not listed.	Est. \$8.00
167	RN-G1 Check; First NB, Wellsborough, PA, 2 checks, each with different "Justice" vignette.	CV \$16.00
168	RN-G1 Check; High Street Bank, Providence, RI, unused.	CV \$6.00
169	RN-G1 Check; Lamoille Co. NB, Hyde Park, VT, unused, not listed.	Est. \$8.00
170	RN-G3 Draft; First NB, Bridgeport, CT, cut cancel, VF, user not listed in Castenholz. Scott	CV \$100.00
171	RN-J4 Check; Manufacturers NB, Philadelphia, North Pennsylvania RR Co., Ellis Clark.	CV \$15.00
172	RN-J4 Check; United States Banking Co., unused.	CV \$12.00
173	RN-X5a Pere Marquette Parlor Car Ticket, lt green, creases	



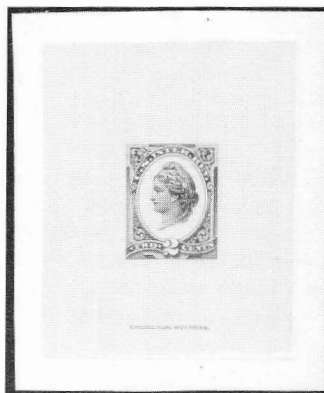
Lot 179



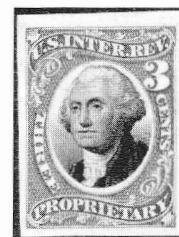
Lot 180



Lot 196



Lot 200
Lot 202



which have been pressed out, overall appearance is good. CV \$30.00

- 174 RN-X7 Check; First NB, Fernandina, FL., not listed. Est. \$15.00
- 175 RN-X7 Draft; First NB, Tallahassee, FL, not listed. Est. \$15.00
- 176 RN-X7 Check; Hall & Bennett, Virginia City, MT, vignette of cow's head. Est. \$10.00

Private Die Proprietary

- 177 D. M. Richardson 3c Essay, dk green, #29 of 50 printed, toned, creased. Est. \$70.00
- 178 D. M. Richardson, 3c Essay, plum, no. 32 of 50 printed, toned, small tear. Est. \$80.00
- 179 D. M. Richardson, 3c Essay, brown, no. 49 of 50 printed, Toned, sound. Est. \$80.00
- 180 Helmbold, 6c Essay, dk blue, no. 190 of 250 printed, sound, VF. Est. \$55.00
- 181 Helmbold, 6c Essay, green, only 50 printed, 2 small spots at right not effecting design o/w VF. Est. \$95.00
- 182 Helmbold, 6c Essay, brown, no. 6 of 50 printed, sound, VF. Est. \$55.00
- 183 RS118b Herrick Family Med., 10 copies w/mostly diff black "H.F.M." cancels, only few have usual small faults. CV \$30.00
- 184 RS155a Dr. Kennedy, 2c green, thin, Fine appearance. CV \$45.00
- 185 RS161 Lawrence & Martin, 4c black, minor fault @ bottom center margin, O/W Fine. CV \$30.00
- 186 RS204c J.B. Rose & Co., 2c pink paper, in lightly at left. CV \$30.00

Motor Vehicle Use Revenues

- 187 RV41 42c violet, MNH, VF. CV \$15.00

Distilled Spirits

- 188 RX9/41 Distilled Spirits as follows; RX9 not punched, RX29, 32, 35, 38 and 41 each w/small neat punch cancel, VF. CV \$15.25

Rectification Tax

- 189 RZ1, 4 Rectification Tax, RZ1, unused, XF; RZ4, used, red H/S cancel, VF. CV \$9.50

Hunting Tax Stamps

- 190 RW18 Used on Wisconsin game hunting license, minor aging at top and bottom, and minor crease at top not effecting stamp. CV \$8.00
- 191 North Dakota; Non-resident 1988, Water Fowl stamp (not pictorial) Zone 2, see ARA journal Sep

'94, listed as #14 at \$35.00. Certificate also has General Game and Small Game license stamps. Est. \$35.00

192 Guam; Hunting & Fishing stamps, 10 diff. issues, 1977-87, used. Est. \$75.00

USIR Tax Paid

- 193 Distilled Spirits case stamp, Series of 1933, 3 gal., State of Kentucky, Emil S. Helburn, collector, It black wavy line cancel, shellac on face, small staple holes in corners. Est. \$10.00

Savings Stamps

- 194 PS1/WS13 Postal Savings and War Savings stamps, group as follows; PS1, 11, 13; S1; WS1, 7, 8, 13; mint OG, F-VF. CV \$31.45 OPEN
- 195 PS12 Savings book, 1942, with 17 copies affixed. CV \$34.00 Est. \$20.00

Essays

- 196 Washington head essay, 22 mm vignette in black on 43 x 47 mm white India. The facing left portrait used on the 2nd & 3rd issues. On the composite proof listed by Turner. VF & Rare, 1972 PF certificate accompanies. Est. \$250-\$300
- 197 Lowenberg 2c Bank Check Decalcomania essay in red, imperf block of 4 on gold beater's skin, Turner #42a, VG-F. Est. \$25.00
- 198 R135P4 2c orange and black proof on card, VF-XF. CV \$15.00
- 199 R137P3 5c orange & black proof on India, VF. CV \$20.00
- 200 R152TC 2c Liberty, green die proof, impression area fully intact, outer card area reduced to 61 x 74 mm, Nat. Bank Note Co. imprint below stamp design, Rare. Full sized die proof CV is \$600.00
- 201 RB1P5, RB3P4 Plate proofs, RB1P5 is VF, RB3P4 is XF. CV \$24.00
- 202 RB3TC 3c Proprietary, blue & black trial color proof on gray bond, VF. CV \$60.00

Documents

- 203 R161 Western Union telegraph forms, 2 each

w/R161.	Est. \$5.00	231	1948 Tractor design revenues, 11 diff, unused, 1c - \$500. Est. \$12.00
204	R164, R167, R168 Warranty Deed, Jan 24, 1899, Barron City, Wisconsin, 20 stamps to pay \$1.00 tax. Est. \$10.00	232	1945 Transport series, \$10 - \$500,000, 15 diff values & printings, unused. Est. \$20.00
205	R5a/R152 on 14 different Indiana checks. Est. \$35.00	233	1940 Occupation revenues showing Peking Temple of Heaven, 1c, 6c, 20c, 50c & 2 provisionals all mint, 2c used. Est. \$18.00
206	R5a/R152 on 11 different Iowa checks. Est. \$25.00	234	1927 1c block 3 x 2 and 2c corner block of 4 of design showing be-ribboned flags above axe and musket. As Wetterling R48-49 but with 4 character ovpt's. Est. \$30.00
207	R5c(1), R152(5) on six different Delaware checks. Est. \$15.00	235	1912 Great Wall engraved design issue, 1c - \$1, 5 stamps, 10c thinned, mint, F. Est. \$10.00
208	R68c Warranty Deed, Jan. 1, 1869, \$1.00 Foreign Exchange centered to UL, o/w F. Est. \$5.00		
209	R244 Embarkation Coupon, stamp is tied w/heat "SAL" perfin Scandinavian-American Line, 1924, NY to Christiansand, passenger's name is "Ole Olsen". Est. \$15.00		
Newspaper Stamps			
210	PR81 Newspaper stamp, mint OG, VG. CV \$15.00	236	238/277 Egypt; Cigarette tax stamps, 10 diff, unused, F-VF. 1982 Feltas CV \$10.50 Est. \$10.00
211	PR81, 115 Newspaper stamp, unused, NG, VG; also PR115, unused, OG, VF centering, HR, thin spots. CV \$20.50 OPEN	237	France; 18 documents, stamps and or imprints, 21 diff stamps 1885 to 1968, includes Y&T #298 240 Fr on blue paper, nice lot. Est. \$30.00
212	PR119 Newspaper stamp, used, neat HS cancel, VF. CV \$15.00	238	France; Receipt stamps, 1923, 20 fr., strip of 6. Est. \$5.00
USIR Tax Paid			
Oleomargarine			
213	FE53 Series 1915 10 lbs, margin faults, roller cancel. Est. \$5.00	239	Germany; 120 diff, no modern. Est. \$20.00
214	FE82/94 Lot of 11 stamps, FE82(3), FE85, FE91(3), FE93(2), FE94(2), F-VF. CV \$32.70	240	Gt. Britain; Consular Service, 1886-87, Barefoot #29, 31 & 36(8), duplication, few small thins, O/W F-VF. CV £10.90
215	FE91, 93.. Series 1931 12 lb and 32 lb, usual perfin cancels, F-VF. CV \$15.75	241	Gt. Britain; Foreign Bill issues, 36 stamps, Barefoot #56/64, duplication, some nice H/S cancels, nice study lot, F-VF. CV £18.50
Foreign Revenues			
216	Austria; 1854 to recent, a very nice lot of over 400 diff. Est. \$60.00	242	Gt. Britain; Life Policy 1860 issue, Barefoot #11 (6), one w/unlisted extra Wmk., nice study lot, F-VF. CV £60.00
217	Austria; 1854 to 1870, 94 diff, about 20 values to 20 fl. Nice lot. Est. \$36.00	243	Gt. Britain, Isle of Man; 1889 1/ green & black, Barefoot #4 (10), pair, strip of 3 and 5 singles, shades, cancels, nice lot, F-VF. CV £50.00
218	Austria; 1875-1877, 39 diff, Franz Joseph issues, 1K to 10 Fl. Est. \$20.00	244	Hong Kong; Stamp Duty, 1885 3c violet, 12 used copies, diff shades, some on blued paper. Barefoot no. 16. Est. \$5.00
219	Austria; 1879-1893, 100 diff, 1/2 K to 20 Fl values. Est. \$30.00	245	India; Foreign Bills, ovpt't "S(mall) C(ause) COURT/ CALCUTTA", Rs 1, 2, 3, 4 & Rs9/Rs18. Punch cancels. Barefoot 8-11, 16 (£35.00). Est. \$15.00
220	Bulgaria; 28 diff, most seem to be pre WW-II. Est. \$10.00	246	India; Foreign Bill, 8 annas horiz strip of 5 w/ends removed. Each stamp ovpt'd with green "PETITION" with further mss "Court Fees" (See Barefoot note after CF#112) Minor scuffs. Est. \$30.00
221	Canada; Salmon Conservation fishing license stamps; lot of 9 all different, 1989 to 1997, includes 1994-95 Junior stamp, all are on partial license pieces. Est. \$50-\$75	Indian States	
222	Canada; British Columbia Non-Tidal Waters fishing license stamps, 1989 to 1994, 5 diff on partial licenses. Est. \$25.00	247	Dhami; Court Fee, 1 Anna, Scarce, used, not punched, F. K&M #31, CV \$100.00 OPEN
223	FB23 Canada; 6c Bill Stamp on 1867 promissory note, some perf stains o/w F. Est. \$5.00	248	Dhrangdhra; Court Fee, 10 Rupee, F, used. K&M #184 CV \$20.00 OPEN
224	Cuba; 18 diff, most Forbin listed, nothing modern. Est. \$6.00	249	Jodhpur; 1 anna receipt stamp, boy ruler portrait, inscribed "MARWAR", unused corner margin block of 4, K&M no. 281. Est. \$5.00
China			
225	Ration coupons, 1970's, '80's, various commodities, 13 diff. Est. \$10.00	250	Hyderabad Residency Bazaar; 1 anna receipt stamps, mss cancels, K&M no's. 501, 511, 521. Est. \$5.00
226	74 diff., all periods. Est. \$35.00	251	Berar; Ovp't Indian and QV portraits, 11 diff, 3 not priced in K&M. Est. \$10.00
227	Postal saving stamps, 1943 issue, 17 diff. Est. \$5.00	252	Benares State; Court Fee stamps, 15 mostly diff, usual punch cancels. OPEN
228	Money Order, \$10,000 on \$100 brown (CT), Fuerst C8 #2. CV \$75.00	253	Rajastman State; Court Fees, 1R 8a stamps with various 50 Paisa overprints, 40 off paper. A good lot for the specialist. OPEN
229	China (Taiwan); 1952 - 1967, 13 diff. Est. \$5.00	254	Baoni State; 8 anna Court Fee, KG V ovpt. Est. \$15.00
230	Cigarette tax stamps, 21 diff mint & used from 5 series. Est. \$20.00	255	Bundi State; 3 Pies Cash Coupon, not punched. Est. \$10.00

- 256 Jaisalmer State; 1 ann green, K&M #201, used on piece, not punched, VF. CV \$40.00 Est. \$10.00
- 257 Rajasthan State; ovpt. on British India 4 anna green, pair on piece, mss cancel. OPEN
- 258 Baghelkhand; Court Fee, 15 anna, used on piece, surface scuff effects design, still scarce in any cond, K&M #57. OPEN
- 259 Bonai State; Court Fee, 13 diff, punched or cut cancels, values 1a to 4r. OPEN
- 260 Chamba; Court Fee stamp, on piece, punched, K&M #11a. CV \$100.00 Est. \$10.00
- 261 Kagal Estate (Kolhapur); Court Fee, 8 diff values to 10 rupee, K&M type 15. CV \$515.00 OPEN
- 262 Khaniadhana; Court Fee, 4 & 8 anna, K&M #'s 53, 54, CV \$70.00 OPEN
- 263 Jaisalmer State; Court Fee, 8 anna, K&M no. 14, type 1. CV \$125.00 OPEN
- 264 Rajasthan State; Court Fee ovpt'd on Jaipur Government issues, 15 stamps, punched. OPEN
- 265 Italy; Lot of 4 documents, 1931-40, invoices (3), hotel bill, all with revenue stamps. Est. \$8.00
- 266 Japan; 57 diff. Est. \$20.00
- 267 Philippines; 1898 Sello, 3 pesos, MNH. Est. \$8.00
- 268 Russia; 1962 Professional (Trade Union) Dues, complete booklet, about 40 5K-40K stamps, 4 diff. Est. \$5.00
- 269 Russia; Municipals, 77 diff. Est. \$32.00

Central and South America

- 270 Columbia; 37 diff, mostly early Forbin listed. Est. \$22.00
- 271 Costa Rica; 20 diff, most are Forbin listed. Est. \$10.00
- 272 Ecuador; 76 diff, nice lot. Est. \$30.00
- 273 Guatemala; 29 diff, most are Forbin listed. Est. \$10.00
- 274 Mexico; 1946 high value, 1,000 Pesos, used, violet cancel, VF, SCARCE as such. Est. \$20.00
- 275 Nicaragua; Document issued in 1949 w/green revenue stamp afixed but not tied, stamp is green 1 c 1938 air mail w/ red ovpt, tears along folds. Est. \$5.00
- 276 Venezuela; 30 diff. Est. \$15.00

- 277 Switzerland; Effects de Change, 1918 - 1933, 5 cs to 30 Fr, 17 diff. CV \$39.50 Est. \$15.00

Paraguay

- 278 Cigarette tax stamps, lot of 65, includes 6 strips of 10 each for 10 pack cartons, 4 of series L brown and 2 series J pink, duplication. Est. \$19.00
- 279 Cigarette tax stamps, 10 diff used on original packs (no cigs). Est. \$10.00
- 280 Deposito stamps, 1913 issue, 110 used copies, duplication, values to 200\$000. Est. \$15.00
- 281 Cigarette tax revenues, very nice lot of 220 stamps. Duplication, from cruzeiro to present plus export issues, sorted by denomination and diff. C.G.C. #'s, F-VF. Est. \$45.00
- 282 Federal revenues, 88 diff from 1869 to 1940's. Several Empire and nice Southern Cross to 20.000 Reis. Est. \$35.00
- 283 Hungary; 22 diff, mostly Forbin listed. Est. \$5.00
- 284 Uganda; Receipt, 1976 electricity bill with 2 1970 10c bird revenues. Est. \$5.00
- 285 Seychelles; 1904 EVII 30c surcharged "4c/

Revenue", mss cancel, Barefoot no. 17.. Est. \$16.00

USIR Special Tax Paid

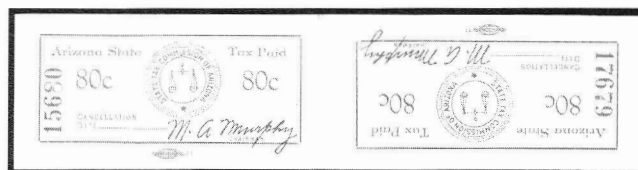
- 286 Coin-Operated Amusement Devices, FYE 1944, black on gold, numerous "fly" spots, small margin nick. Est. \$15-\$20
- 287 Retail Dealer in Liquors (At Large), FYE 1947, orange on white, all coupons, made out to NY NH & Hartford RR, clean and fresh. Est. \$30.00
- 288 Retail Dealer in Liquors (At Large), FYE 1950, black on gold, all coupons attached, made out to Illinois Terminal Railroad Co, St. Louis, VF and fresh. Est. \$35-\$40
- 289 Retail Dealer in Uncolored Oleomargarine, FYE 1946, black on lt green, F-VF. Est. \$20.00
- 290 Imported Wine and Malt Liquors, Customs Service stamp, Series 1935, not filled in, Hans Holterbosch, Inc. H/S, creased. Est. \$5.00
- 291 Pleasure Boat or Yacht, 28 ft. to 50 ft., FYE 1942, \$10 green, 2 coupons, F-VF. OPEN
- 292 Manufacturer of Cigars; 1880 punched remainder, intact. Springer CV \$2.25 Est. \$5.00
- 293 Manufacturer of Cigars; 1883 w/additional H/S, all but two coupons removed. OPEN

State Revenues

(Hubbard Catalog no's and Values unless noted.)

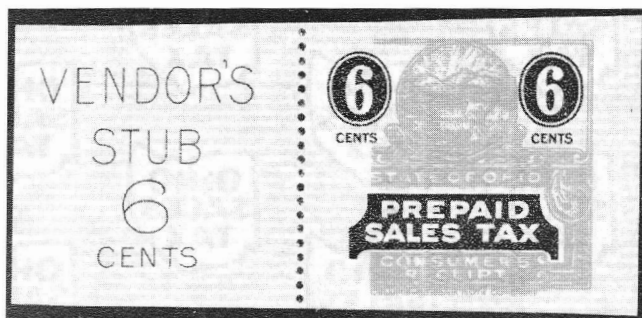
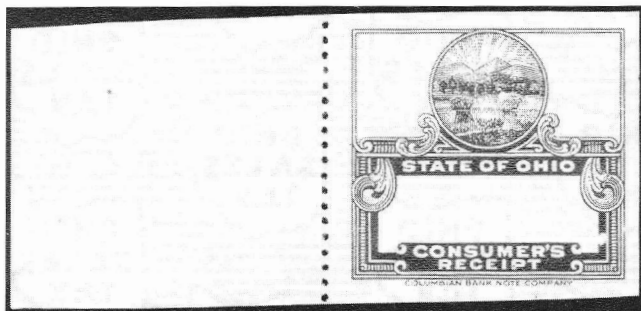
Arizona

- 294 C1-3, 1935 Cosmetics tax, used, F-VF. Est. \$10.00
- 295 LX1/7 Luxury Tax, 1933, 7 diff. Est. \$12.00
- 296 LX6 var Luxury Tax, 1933, 15c blue, imperforate, not listed. Est. \$20.00
- 297 LX8-10 Luxury Tax, 1933, used. Est. \$30.00



Lot 298

- 298 LX10 Luxury Tax, 80c green tete-beche pair, MNH, VF. Single is "RR" in Hubbard, pair not listed, Rare. Est. \$75.00
- 299 LX10 Luxury tax, 1933 80c w/fancy oval cancel "S.A. SPEAR/PRESCOTT, ARIZONA", shallow thin in left margin, O/W VF. Est. \$10.00
- 300 LX12/36 Luxury Tax, 1934, 21 stamps including LX15x, most used, F-VF. Est. \$40.00
- 301 New York; Stock Transfers on docs, 10 diff, few with U.S. issues. Est. \$10.00
- Ohio**
- 302 Sales Tax stamp, 1c prepaid with vendor's stub, green color missing, only 20 pairs known, Scarce. Est. \$200.00
- 303 Sales Tax, 6c prepaid stamp with vendor's stub, part of red color missing, only 20 copies known, Scarce. Est. \$200.00
- 304 Lot of 68 stamps, includes; Wine & Mixed Beverage (36), L9/29; Wine, W3a, 22-27, W30; Liquor seals, LS1, 14, 16, LS14 unused strip of 3, 4 liquor control



Lots 302 and 303

- stamps not listed. The 68 stamps listed by Hubbard have a CV \$7.29, 16 stamps not listed or priced. Some duplication. A nice lot. Est. \$35-40.00
- 305 Sales Tax, 1935 \$1 card issued to S.S. Kresge, 3c stamp on reverse. Est. \$5.00
- 306 C18, 29, 34 Sales tax stamps, in panes of 5 w/o s/n's, scarce lot, VF. Est. \$75-100.00
- 307 C29-31 Sales tax stamps, 1939, mint panes of 5 pairs, w/ s/n's, VF. Est. \$100-125.00
- 308 C35/40 Sales Tax stamps, 1941-42, C35-36 (black), C37 no s/n, C38a, C39a red s/n, C40 black s/n, all in mint panes of 5, rare thus, VF. Est. \$125-150.00
- 309 C42a Sales tax stamps, 1941-42 \$15 gree and brown with red s/n, unused pane of 5, scarce, VF. Est. \$100-125.00
- 310 B10/60 Texas; Beer stamps(6), 1935-60, includes B10, B22, B27(2), B28, B60, F-VF. Est. \$7.00
- 311 L62/80 Texas; Liquor stamps (14), 1950-56, Includes L62(2), L63(2), L73(4), L74(4), L79-80, F-VF. Est. \$12.00
- 312 ST1/8 Texas; Stock Transfer stamps (27), includes #1(5), #4(14 incl 2 strips of 4), #5, #7(3) & #8(3), F-VF. Hubbard CV \$7.30 Est. \$20.00
- 313 New Mexico; Egg Inspection Fee stamp, Grade AA, "size printed on carton", inspection fee 1/3c, black on medium blue paper, F-VF. Est. \$20.00
- 314 New Mexico; Egg Inspection Fee stamps (2), Grade AA, 1/3c, 48 x 70 mm, black on pale blue paper, medium & extra large, not listed in Hubbard, VF. Est. \$30-40.00
- 315 New Mexico; Egg Inspection Fee stamp, Grade AA extra large, 1/3c fee, 48 x 70 mm, black on dark blue paper, not listed in Hubbard, VF. Est. \$20.00
- 316 California; Agricultural Probate Commission stamps for tomatoes, 1936, 11 diff., all Oct-Nov dates, no priced in Hubbard. Est. \$20.00
- 317 Kansas; Quail stamps, 7 diff, 1945-1952, F-VF.

- Bellinghausen CV \$6.50
- 318 Kansas; Cereal Malt Beverage tax, 1941, 77 1/2c green, 38 x 59 mm. CV \$5.00
- 319 B17 Kansas; Cereal Malt Beverage tax, 1947, 11-28/100c red, not canceled, NH, few creases, F. Est. \$5.00
- 320 MP4 Kansas; Malt Products tax, 15c rose lilac, F-VF. Bellinghausen CV \$15.00
- 321 MP6 Kansas; Malt Products tax, 30c lilac rose, 1948, not canceled, NG, F-VF. CV \$10.00
- 322 B34 Indiana; Beer case stamp, 1955 24/12 oz purple, small piece missing, O/W F, "BLATZ/12/12/1956" perfin cancel. Est. \$5.00
- 323 Washington; Apple & Soft Fruit stamps, lot of 24, 17 diff, 1937-51, F-VF. Matesen CV \$4.52 ... Est. \$5.00
- 324 Washington; Documentary (56), Cigarette (2), lot consisting of D1(3), D2(22), D3(18), D4(4), D10(7), D11(2), C3a & C16, generally Fine. Matesen CV \$58.05
- 325 Washington; City of Bellingham License Fee, black on yellow-orange paper, value & S/N in red, signed "J.K. Burchette", treasurer, 95 x 80 mm with fancy border and city seal at top center, not listed. Est. \$10.00
- 326 Illinois; Chicago city cigarette tax paid decal (6), green on white safety paper, 9 x 11 mm, F-VF. Est. \$10.00
- 327 B80e Illinois; Beer case stamp, 1946-52, 24/12 oz deep red, F. Est. \$7.00
- 328 North Carolina; Feeding Stuff (11), Insecticide & Fungicide (2), includes IF7-8, F90/126 (1920-42), all MNH except F126 (tear, NG), VF. CV \$2.10 Est. \$10.00
- 329 North Carolina; Lot of 11 stamps includes W6(2), CP2-4, BE1 and 4 unlisted bedding stamps 1-3/5c green. Est. \$5.00
- 330 Iowa; Oleomargarine uncolored, Litchfield no's. 654, 657 & 682, used, VF. CV \$8.00
- 331 Colorado; Municipal cigarette & tobacco tax stamps, 10c x 17c mm; La Junta 2c black, City of Pueblo 8c orange-yellow & 1c meter on piece of wrapper. Also City of Pagosa Springs occupational tax 3c red-orange, 11 x 14 mm, not listed, F-VF. Est. \$15.00
- 332 B21a/55 Colorado; Beer Tax stamps (8), 1936-50, includes B21a(4), 23a, 47, 49, 55, F-VF. Est. \$20.00
- 333 WL4/24 Colorado; Wine & Liquor stamps, 51 w/some duplication, includes WL13(R) 3 singles. Those listed in Hubbard catalog \$43.35. ... Est. \$125-150.00
- 334 WL38 Colorado; Wine & Liquor issue of 1937, 20c vermilion, collection of 21, 18 diff positions. A nice lot for the student. Est. \$15.00
- 335 WL39/69 Colorado; Wine and liquor stamps (40), some duplication, diff positions, 15 stamps not priced in Hubbard. Est. \$20.00
- 336 Missouri; Beer stamps, 3 diff, 146 x 51 1/2 mm, 4c black on green paper 4/64 oz bottles; 4 1/2c red 24/12 oz bottles (both 1947); 4 1/2c black 24/12 oz bottles; also 1938 export beer (EB7), F-VF. Est. \$20.00
- 337 South Dakota; 3.2 Beer or Wine stamp, 1949?, 121 x 33 mm, .145 pale blue, State Treasurer in black, no signature, 2 stamps, one perfin canceled, F-VF. Est. \$5.00
- 338 Tennessee; Lot of Feed(15), Seed (2c red, 4c violet), not listed Grasses & Clover 1c black on white (Peck sig.), listed stamps

CV \$3.20 Est. \$25.00
 339 Tennessee; Tobacco Tax stamps, lot of 20
 between T19 & T105, includes not listed 6c lilac
 1933 type and 1c red block of 4, some used
 pairs, most diff. Est. \$12.00

Local Posts

340 Lot of 79 different locals and carriers stamps.
 Hinged in small homemade booklet. Most if not all
 are reprints and/or forgeries. We note Blood's,
 Carne's, Boyd's, Essex, Floyd's, Hussey's,
 Metropolitan, Pomeroy, and 5 Confederate
 provisionals. Est. \$35.00

Literature

341 *Canadian Revenue Catalogue (The)* by
 E.S.J. Van Dam, 2 copies, 1987, 1991,

excellent condition. OPEN
Catalogue Des Timbres Fiscaux et Sociaux de
FRANCE, 1981 edition published by ARA France, in
 French of course! Soft bound, good condition. OPEN

Miscellaneous

343 Central American Steamship Co.; 3 diff, 10c, 50c,
 1c ov 5c, AVG. Est. \$5.00
 344 Grand Canyon National Park, 1994 75th Anniver-
 sary commemorative stamp, plate no. block of 4
 \$10.00 stamps, MNH. MIN BID \$50.00
 345 International Assoc. of Machinists, 1901 dues book,
 2-1/4 x 5", with "Transfer Account" stamp on first
 page. Est. \$5.00
 346 QE4 Special Handling, 25c green, mint, OG, VF.
 CV \$17.50 OPEN

[END OF SALE]

Prices realized for ARA Auction 58—closing August 15, 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 48.00	34 6.00	67 U	100 19.00	133 8.00	166 8.00	199 5.00	232 26.00	265 U	298 20.00
2 11.00	35 20.00	68 U	101 U	134 12.00	167 6.00	200 5.00	233 U	266 U	299 15.00
3 25.00	36 5.00	69 U	102 8.00	135 7.00	168 6.00	201 26.00	234 U	267 4.00	300 .. 26.00
4 U	37 U	70 U	103 U	136 16.00	169 6.00	202 U	235 U	268 U	301 26.00
5 15.00	38 U	71 16.00	104 5.00	137 16.00	170 6.00	203 U	236 U	269 6.00	302 16.00
6 30.00	39 10.00	72 8.00	105 .. 105.00	138 26.00	171 8.00	204 46.00	237 62.00	270 16.00	303 11.00
7 13.00	40 U	73 19.00	106 .. 100.00	139 42.00	172 9.00	205 U	238 32.00	271 10.00	304 7.00
8 38.00	41 21.00	74 W	107 9.00	140 24.00	173 U	206 19.00	239 60.00	272 U	305 52.00
9 32.00	42 U	75 U	108 8.00	141 23.00	174 U	207 U	240 42.00	273 25.00	306 22.00
10 15.00	43 U	76 U	109 17.00	142 13.00	175 22.00	208 U	241 42.00	274 U	307 U
11 22.00	44 U	77 U	110 5.00	143 17.00	176 18.00	209 U	242 12.00	275 10.00	308 9.00
12 70.00	45 U	78 66.00	111 3.00	144 25.00	177 36.00	210 U	243 35.00	276 U	309 8.00
13 28.00	46 U	79 6.00	112 W	145 U	178 U	211 U	244 10.00	277 U	310 23.00
14 14.00	47 12.00	80 U	113 30.00	146 U	179 12.00	212 U	245 U	278 U	311 8.00
15 29.00	48 12.00	81 11.00	114 27.00	147 U	180 U	213 U	246 U	279 12.00	312 12.00
16 44.00	49 20.00	82 42.00	115 30.00	148 U	181 30.00	214 U	247 66.00	280 U	313 U
17 5.00	50 U	83 13.00	116 U	149 U	182 U	215 U	248 U	281 U	314 .. 200.00
18 6.00	51 80.00	84 U	117 20.00	150 16.00	183 20.00	216 25.00	249 75.00	282 U	315 9.00
19 22.00	52 21.00	85 U	118 16.00	151 13.00	184 10.00	217 U	250 U	283 U	316 10.00
20 U	53 6.00	86 11.00	119 9.00	152 U	185 32.00	218 U	251 U	284 6.00	317 5.00
21 11.00	54 47.00	87 7.00	120 10.00	153 15.00	186 U	219 U	252 6.00	285 U	318 5.00
22 95.00	55 U	88 26.00	121 22.00	154 10.00	187 U	220 U	253 32.00	286 6.00	319 U
23 35.00	56 50.00	89 8.00	122 15.00	155 13.00	188 5.00	221 U	254 5.00	287 U	320 5.00
24 6.00	57 8.00	90 U	123 28.00	156 U	189 U	222 U	255 5.00	288 U	321 U
25 40.00	58 U	91 7.00	124 16.00	157 2.00	190 8.00	223 U	256 U	289 5.00	322 15.00
26 26.00	59 22.00	92 U	125 13.00	158 U	191 U	224 U	257 14.00	290 9.00	323 9.00
27 66.00	60 45.00	93 18.00	126 22.00	159 18.00	192 8.00	225 U	258 52.00	291 10.00	324 8.00
28 110.00	61 32.00	94 26.00	127 32.00	160 13.00	193 U	226 U	259 42.00	292 20.00	325 14.00
29 15.00	62 16.00	95 7.00	128 15.00	161 8.00	194 5.00	227 U	260 56.00	293 12.00	326 U
30 U	63 U	96 30.00	129 7.00	162 12.00	195 U	228 U	261 17.00	294 15.00	327 5.00
31 U	64 40.00	97 12.00	130 19.00	163 15.00	196 U	229 U	262 U	295 12.00	328 15.00
32 11.00	65 15.00	98 12.00	131 10.00	164 13.00	197 U	230 U	263 U	296 6.00	329 U
33 40.00	66 44.00	99 13.00	132 9.00	165 12.00	198 7.00	231 U	264 U	297 13.00	330 15.00



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The American Revenue Association

President's Letter

Ronald E. Lesher, ARA President

The first item of news is that on September 27, we lost the founder of the American Revenue Association. Elbert S. A. Hubbard, ARA number 1, closed his album for the last time. A separate obituary is included elsewhere in this issue.

Several weeks ago my wife and I spent a few days in Tennessee. Together we visited two interesting (at least to collectors of U.S. revenues) sites. In Nashville we spent an afternoon in the Museum of Tobacco Art and History, a part of the United States Tobacco Company. Neither my wife nor I have ever been users of tobacco products, but nevertheless found the exhibits quite interesting, albeit from very different points of view. I even learned a bit about the use of some of the snuff stamps on packages.. Collectors of twentieth century snuff stamps know that many of the lower denominations come with the left and right margins trimmed; I learned the reason for this in the museum. These stamps were placed on the edge of snuff tins. The trimming insured that they would fit and help to secure the lid to the bottom. Opening the tin was intended to destroy the stamps. I suspect this accounts for the usage of the majority of the stamps of these low denominations, so we might expect few, if any, have survived without trimming. The second thing that I learned was the reason for wide and narrow strip snuff stamps. Again it was the configuration of the packages that led the snuff manufacturers to request stamps in the wide and narrow formats. The various jars and tins were on display complete with their stamps.

I also got to meet the curator of the museum, David R. Wright. We compared notes on the portions of the exhibits that were of the greatest interest to me and talked about the usefulness of the stamps in dating the various containers. He very proudly told me that he was aware of the Series 102 through 125 stamps and that a former Internal Revenue employee had cracked the code for him. One container he informed me did not fit the

pattern. There was a good reason why the pattern didn't work; the former Internal Revenue employee had given him the wrong years. So I was able to assist the museum by correcting the information (series 102 = 1932; series 103 = 1933; ...). We have promised to keep in touch.

The museum shop had a very nice selection of books. I purchased one on the Camel cigarette collectibles, 1913 - 1963. It has a very nice introductory essay on the early history of the R.J. Reynolds Tobacco Company that should yield some insight on the all forms of manufactured tobacco prior to World War I. The second book I purchased is entitled *The Tobacco Industry in Cuba and Florida, Its Golden Age in Lithography and Architecture*. I'm looking forward to reading each of these books, hoping that they will add to my background on the stamps and their users.

While on the subject of books related to the products on which stamps were required, I should mention *Handbook of Cigar Boxes*, by Tony Hyman. I purchased the book several years ago and have yet to read the book from cover-to-cover, but it does spend some time on the cigar stamps and how the stamps were affixed to the boxes.

The second site was in Lynchburg, Tennessee. By now most of you will have guessed that my wife and I went to see the Jack Daniels Distillery. The weather was very rainy (the end of a drought that was very welcome to the natives, but annoying to the visitors). Alas, we arrived in time only to get into the last tour of the day. That in combination with the miserable weather added up to just an O.K. tour. Our guide was not bad, but she was not able to satisfy any of my personal curiosity regarding the use of stamps at the distillery.

How many of you have used your vacation trips as an excuse to seek information on the tax stamps that you collect? It can be done in such a way that the whole family can get some enjoyment and a dose of history, while

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.

Anthony Benz 5461, Box 42165, Tucson, AZ 85733, by Richard Friedberg. Mexico.

Kyrn W Bulger 5463, 24 Pine Lich Dr, Portland, ME 04103, by Eric Jackson. Cinderellas, Local Posts, South America, Asia, Far East.

David J De La Paz 5464, 743 Tramway Lane NE, Albuquerque, NM 87122, by Eric Jackson. Worldwide, Cinderellas, US-Tobacco, US-Tobacco Sales, Mexico.

Jeanne Furrier 5462, 753 3rd St, Woodland, CA 95695, by Secretary. US-Documentary, US-Documentary Cancels, US-Documentary on Document, US-Proprietary, US-Wines, US-Hunting Permit, US-Distilled Spirits Excise, Asia-British Colonies/Commonwealth, Hong Kong.

Peter Knoblock 5455, 331 Genesee Park Dr, Syracuse, NY 13224, by Eric Jackson, United States, South East Asia, Asia-French Colonies.

Joseph A Maga 5458, 4800 Hogan Dr, Fort Collins, CO 80525, by Secretary. US-Wines, US-Narcotic, US-Distilled Spirits Excise, US-Rectification, US-Non-Scott Listed.

Frank J Novak 5456, 401 Fletcher Dr, Atherton, CA 94027, by Richard Friedberg. US-Documen-

tary, US-Stock Transfer, US-Silver Tax, US-Narcotic, US-Revenue Stamped Paper, US-Consular Service.

Ralph U Pugmire 5465, 3104 Municipal Dr, Farmington, NM 87401, by Timothy Dewitt.

John C Rowe 5466, by Eric Jackson. US-Scott Listed, US-19th Century, US-Postal Notes, US-Savings, US-Stamps on Documents.

Charles F Shreve 5459, 14131 Midway Rd, #1250, Dallas, TX 75244, by Kenneth Trettin. Dealer, Shreves Philatelic Galleries, Inc.

John M Toomer 5467, 3066 Edgemont Blvd, North Vancouver, BC V7R 2N4, Canada, by Richard Friedberg. US-Scott Listed, US-M&M.

Gary Vedral, Sr 5457, 8292 Choptank Rd, Pasadena, MD 21122, by Richard Friedberg. United States, US-Special Tax Stamps, US-Taxpays.

Chuck Wilkie 5460, 1798 Myles Way, Carson City, NV 89701, by Secretary. US-Revenue Stamped Paper, US-Embossed Revenue Stamped Paper.

Highest membership number assigned on this report is 5467.

New Members

Numbers 5445-5453

Membership Summary

Previous membership total	1318
Applications for membership	14
Current membership total (10/1/97)	1332

you can bring something back to add to your enjoyment of your hobby.

Next month I will try to catch up on some

show awards that our members have been receiving for their efforts to exhibit revenues.

*State: third quarter 1997 issue/*from page 228

by membership with the annual dues being \$12. For information write to the SRS Secretary,

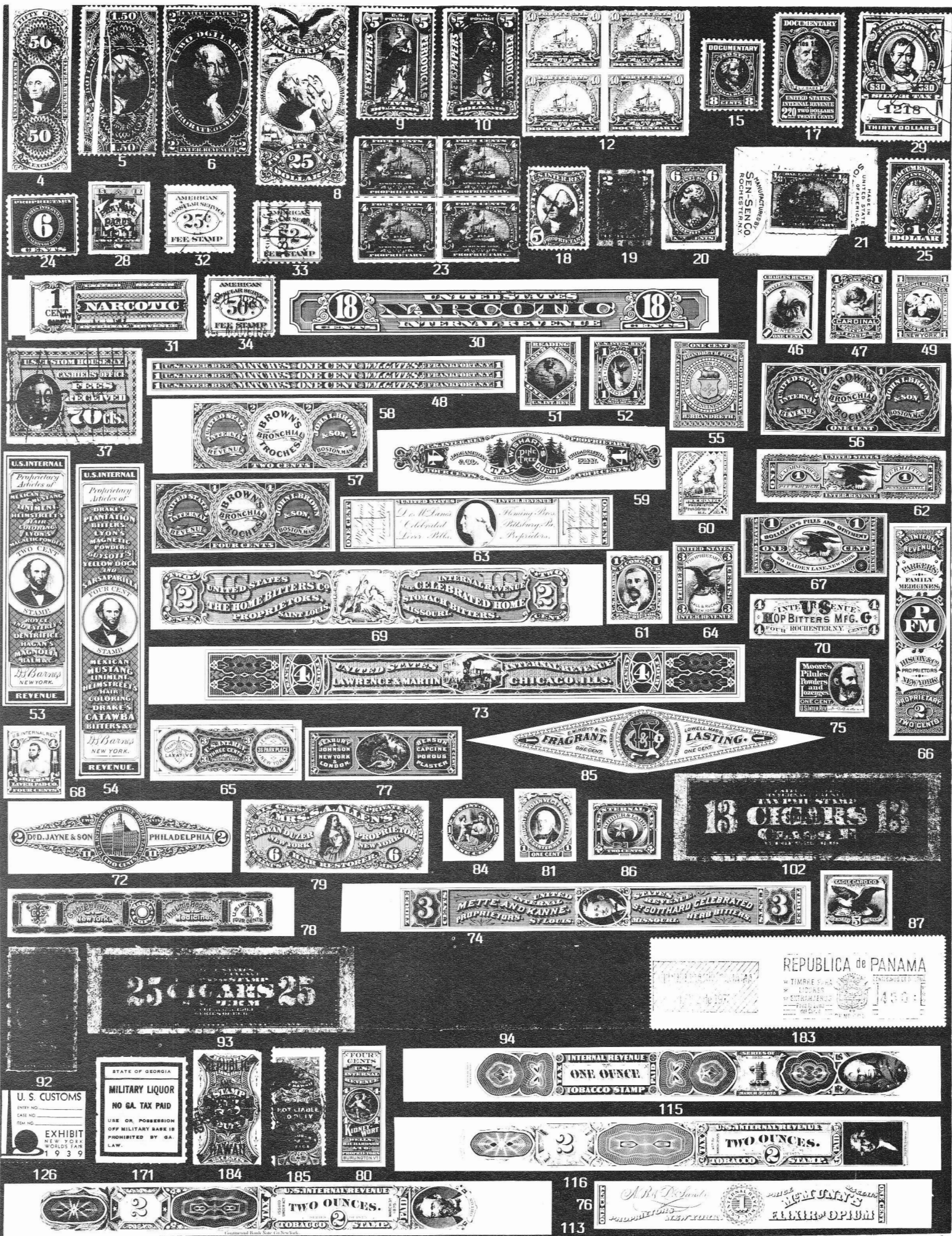
Scott Troutman, Box 270184, Oklahoma, OK 73137-0184.

*Sigillata: examples of true workmanship /*from page 223

larly across the stamp where marked by the printed ticks and give the now official document to the owner. The No. 2 portion, held by the circuit court of appeals, it a positive identification technique if it ever became

a legal mater of possession or rights specified in the document.

Thanks for the opportunity to let Revenuers know what true workmanship was like 150 years ago.



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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 R5c, 6c and 15c, lot of 192 stamps, all with handstamp cancels, F-VF some faults, great lot for calendars	—
2 R32a used on a March 1863 notarized statement from Ontario, N.Y., VF	47.50
3 R38c block of four, F	80.00
4 R56a VF PHOTO	42.50
5 R78c spectacular pre-print paper fold, F PHOTO	—
6 R83c F-VF few nibbed perfs PHOTO	50.00
7 R89d F thin spot	60.00
8 R130 VF thin PHOTO	325.00
9 R159 VF thin PHOTO	160.00
10 R160 F PHOTO	70.00
11 R163 used on an 1899 Western Union Telegram, F foxing and corner nick	—
12 R170* block of four, F PHOTO	525.00
13 R212 tied by h/s & cut cancel to a statement from the Dept. of the Interior, General Land Office, that the annexed copy of patent is a true and literal exemplification, F some staining from dampness	—
14 R281 F	27.50
15 R293* F-VF PHOTO	60.00
16 R600 F-VF	25.00
17 R603 VF PHOTO	60.00
18 RB5b F-VF tiny tear PHOTO	140.00
19 RB12c printed cancel, F-VF small faults PHOTO	80.00
20 RB17c F-VF thin PHOTO	225.00
21 RB20 T B D CO printed cancel, affixed to the back of a Sen-Sen envelope, F-VF PHOTO	—
22 RB28r* block of four, F	12.00
23 RB30p* block of four, F PHOTO	250.00
24 RB61* F-VF PHOTO	55.00
25 RD37* F-VF PHOTO	40.00
26 RD110 straight edge at top, F	55.00
27 REA41f (42F) F light crease	7.50
28 RF10 usual creases, VF PHOTO	55.00
29 RG127 adhesive stain on back, o/w VF PHOTO	140.00
30 RJA68a F-VF PHOTO	325.00
31 RJA105 VF crease PHOTO	85.00
32 RK8 embossed cancel, F PHOTO	42.50
33 RK11 F PHOTO	65.00
34 RK15 F-VF creases PHOTO	85.00
35 RK18, 29, 36, 36a, collection of 177 stamps of which 84 are on documents, the balance being cut squares from documents, being a collection of location of usage from around the world; a fascination collection to build further, F-VF some faults to be expected	—
36 RK20 embossed cancel, VF	12.50
37 RL6 F-VF PHOTO	30.00
38 RM102 sharp strike on a 1799 debt bond for a parcel of land; there are notations regarding payments received and an attachment for a complaint filed in 1814 for non-payment of the balance. Document shows considerable wear from folding, F	45.00
39 RM110 (4), RM111 (7), RM113 (7), RM260a (4), and RM260c (1), on bills of lading from Massachusetts, all are waterstained, o/w F-VF	430.00
40 RM112 sharp strike on a 1798 promissory note, VF hole in signature	80.00
41 RM114 superb strike on a 1798 promissory note, XF	950.00
42 RM243 sharp strike on a 1799 promissory note, VF	20.00
43 RM266b sharp strike on an 1801 promissory note, mss. over stamp, foxed and margin nicks	50.00
44 RM277a sharp strike on an 1816 prom. note, F-VF	10.00
45 RN-T4 Panama Rail Road Co. scrip certificate, F-VF	75.00
46 RO47P3 india on card, XF PHOTO	90.00
47 RO58P3 india on card, XF PHOTO	75.00
48 RO91P3 india on card, XF PHOTO	125.00
49 RO134P3 india on card, XF PHOTO	75.00
50 RO147a VF light crease	75.00
51 RO152P3 india on card, XF PHOTO	75.00
52 RO179P3 india on card, XF PHOTO	75.00
53 RS19P4 XF PHOTO	125.00
54 RS20P4 XF PHOTO	125.00
55 RS33P4 XF PHOTO	50.00
56 RS39P4 VF PHOTO	100.00
57 RS40P4 XF PHOTO	100.00
58 RS41P4 XF PHOTO	125.00
59 RS47P3 india on card, VF crease PHOTO	125.00
60 RS56P3 india on card, XF PHOTO	125.00
61 RS60P3 india on card, XF PHOTO	65.00
62 RS84P4 XF PHOTO	110.00
63 RS90P4 XF PHOTO	125.00

64 RS96P3 india on card, XF PHOTO	50.00
65 RS121P3 india on card, XF PHOTO	75.00
66 RS122P3 india on card, XF PHOTO	100.00
67 RS124P4 XF PHOTO	65.00
68 RS127P3 india on card, XF PHOTO	65.00
69 RS128P3 india on card, XF PHOTO	150.00
70 RS131P3 india on card, XF PHOTO	75.00
71 RS144P4 XF	100.00
72 RS145P4 XF PHOTO	100.00
73 RS161P3 india on card, XF PHOTO	150.00
74 RS180P3 india on card, XF PHOTO	125.00
75 RS183P3 india on card, XF PHOTO	85.00
76 RS208P4 XF PHOTO	95.00
77 RS216P3 india on card, XF PHOTO	75.00
78 RS240P3 india on card, XF PHOTO	125.00
79 RS250P3 india on card, XF PHOTO	100.00
80 RS263P3 india on card, XF PHOTO	90.00
81 RS274P4 XF PHOTO	60.00
82 RS290-94* F-VF	8.75
83 RS311 straight edge at left, F-VF corner nick	50.00
84 RT2P3 india on card, XF PHOTO	95.00
85 RT6P3 india on card, XF PHOTO	150.00
86 RT13TC3 in black, india on card, XF PHOTO	75.00
87 RU7P3 india on card, XF PHOTO	100.00
88 RV17* F	15.00
89 RV41* F	15.00
90 RY6 on document for a 45 Cal. machine gun, VF	90.00

TAXPAIDS - Springer Catalogue Numbers	
91 TA23P3 plate proof on india, VF thins	—
92 TC238 F-VF PHOTO	10.00
93 TC259 perfin, VF full repaired tear PHOTO	16.00
94 TC267 perfin, F-VF full rep. tear, small abrasion PH	12.50
95 TC362 perfin, VF	3.50
96 TC370a VF thin spot	1.00
97 TC385b perfin, VF	6.00
98 TC396a perfin, VF	3.50
99 TC397a perfin, VF	3.50
100 TC426c perfin, F-VF crease	2.25
101 TC500a machine cut, VG creases	12.00
102 TC749a perfin, VF full repaired tear PHOTO	9.00
103 TC792a F-VF	2.50
104 TC806a VF	2.00
105 TC827a perfin, VF crease	3.00
106 TC900a VF thin	5.00
107 TC954a 10 Cigars, unlisted, VF thin	—
108 TC1017a F-VF thin	3.00
109 TC1018a F-VF crease	3.00
110 TC1109a VF crease	5.00
111 TC1165a 10 Cigars, unlisted, VF thins	—
112 TF275 VF small faults	20.00
113 TG66TC3 trial color plate proof in black, india on card, XF PHOTO	—
114 TG68TC3 trial color plate proof in black, india on card, VF creases in right margin	—
115 TG74P3 plate proof, india on card, XF PHOTO	—
116 TG75P3 plate proof on india, XF PHOTO	—

TOBACCO TINFOILS - Hicks Catalogue Numbers	
117 TF5-38 F-VF small faults	40.00
118 TF5-58 VF small faults including corner nick	40.00
119 TF6-15 F-VF small faults	40.00
120 TF6-57 F-VF small faults	—
121 TF10-7 F-VF small faults	40.00
122 TF10-24 VF crease	40.00
123 TF10-44 VF small faults	40.00
124 TF10-93 F-VF small faults	25.00
125 TF32-1 F-VF wrinkles, edge faults, sm internal tear	300.00
126 CUSTOMS BAGGAGE INSPECTION New York 1939 World's Fair Exhibit Entry Label, mint, VF PH	—
127 DISTILLED SPIRITS Series of 1878, 30 Gallons, green wmkd paper, punched remainder, VF	—
128 DISTILLED SPIRITS BOTTLED IN BOND FOR EXPORT Bottle strip, unused, VF	—
129 DISTILLERY WAREHOUSE Series of 1868, white silk paper, punched remainder, VF	—
130 RECTIFIED SPIRITS Series of 1878 40 gallon, with black h/s "Issue by direction of the Commissioner of Internal Revenue under Series 7, No. 7, Revised, Supplement No. 2", F-VF crease, corner stain at LL	—
131 as above, but red overprint in place of black h/s, F-VF crease, small faults	—
132 Series of 1909, 10 Gallons, VF	—
133 BREWERS PERMIT Series of 1872, violet silk paper,	—

unused, F-VF crease	—
134 OPIUM ORDER FORM Series 1936, red duplicate	—
135 SPECIAL TAX STAMPS Retail Liquor Dealer 1876, VF flyspecks	—
136 1881, F-VF small faults	—
137 1885, VF small faults	—
138 1888, trimmed into border at right, F	—
139 1889, trimmed into border at right, F	—
140 1891, F-VF tackholes, creases	—
141 1892, VF small faults	—
142 1894 VF right margin uneven, creases	—
143 1896, VF small hole, flyspecks	—
144 1897, VF folds	—
145 1898, VF folds	—
146 1899, VF stains and folds	—
147 1900, F-VF small faults	—
148 1901, VF folds	—
149 1902, F-VF stains, small tears, folds	—
150 1905, F faults	—
151 1906, F-VF stains, small faults	—
152 1907, VF small faults, LR corner rough	—
153 1908, F-VF folds, right margin rough	—
154 1909, VF folds, corner nick	—
155 1910, F-VF folds	—
156 1911, VF folds, light stains	—
157 1912, VF folds	—
158 1913, F-VF small faults, flyspecks	—
159 1914, F-VF folds, top & bottom margins trimmed	—
160 1915, VF tackholes, folds	—
161 Practitioner Dispensing Opium, 1927, F-VF small faults	—
162 Dealer in Manufactured Tobacco, 1875, F-VF sm faults	—
163 1878, unused, VF creases, lightly faded	—
164 1885, VF margin faults	—
165 1888, VF small faults in right margin	—
166 Manufacturer of Cigars, 1879, F-VF small faults	—

STATE REVENUES	
167 California Hunting License, 1919-20, VF	—
168 1923-4, F-VF	—
169 1926-7, VF	—
170 1929-30, F-VF	—
171 Georgia Military Liquor, No Ga. Tax Paid, VF tiny faults PHOTO	—
172 Kentucky Trout KYT2* booklet pane of five, VF	50.00
173 KYT3* booklet pane of five, VF	50.00
174 New York State Liquor Authority, Liquor Store License, 1954-55, F-VF	—
175 North Carolina Kerosene, K34-5, VF	1.50
176 Pennsylvania Return for Retail Mercantile License Tax, due Dec. 31, 190_, partially filled out, VF folds	—
177 Real Estate Transfer Tax, \$10 green, \$20 brown, and \$50 vermilion with R658, 662, 664, 667, 670, and 676, on a deed for property, VF	—
178 South Carolina Liquor L60, 61 and 62, mint, VF	6.00
179 State Revenue Collection of over 1,250 stamps mounted on pages or stock pages in a binder, most states represented, little duplication, F-VF	—
180 CANAL ZONE Liquor Meters 1961 \$2.50 red, VF small faults	—
181 1972 \$2.50 red, VF small faults	—
182 1972 \$3, VF small faults	—
183 1972 \$4.50, VF creases PHOTO	—
184 HAWAII R8 F PHOTO	35.00
185 Not Liable To Duty label, F few tone spots PHOTO	—
186 PHILIPPINE ISLANDS Certificate of Ownership of Large Cattle, six different, 1980-91; also two Record of Transport of Large Cattle, F	—
187 Compounded Tax Paid Liquor, Series of 1969, Regular and Auxiliary labels, mint, VF	—
188 Compounded Tax Paid Liquor, Series A-1-A, Regular and Auxiliary labels, F-VF faults	—
189 Compounded Tax Paid Liquor, Series C A-1-A, light blue, Regular and Auxiliary labels, F-VF small faults	—
190 Repacked Distilled Spirits, Series of 1968, Regular and Auxiliary labels, mint, VF	—
191 Imported Spirits Tax Paid, Series CC, Regular and Auxiliary labels, used, VF	—
192 Imported Spirits Tax Paid, Series B, Regular and Auxiliary Labels, used, VF	—
193 Imported Wines Tax Paid, Series CC, Regular and Auxiliary labels, used, VF	—
194 Market Stamps (Official Cash Tickets), 1977-87, 5c to P2, eleven different, VF	—
195 DELAWARE AND HUDSON RAILROAD Registered Package or Letter Stamp, Series Q, pane of one, VF	—
196 PORT OF NEW YORK AUTHORITY Toll Scrip proof in brown, XF	—
197 WWII PATRIOTIC LABELS, lot of 51 different including anti Hitler and Japanese, VF	—
198 ARGENTINA mounted collection of over 1,200 stamps in two volumes, includes provinces and municipals, generally F-VF	—
199 CANADA Department of Agriculture, Foreign Export Stamp for meat, F faulty	—
200 HUNGARY 33 different revenues, mint, VF	—
201 MEXICO Stevens #DO381 tied to document signed by President Porfirio Diaz, tears at bottom, o/w VF	—
202 SPAIN AND COLONIES, collection of over 600 revenues, telegraphs & cinderellas, includes, Spanish Antilles, Cuba, Philippines, Puerto Rico, F-VF	—
203 SOUTH AND CENTRAL AMERICA, mounted collection of over 1,900 revenues and a few telegraphs and cinderellas, F-VF	—
204 EUROPE, mounted collection of over 850 revenues, telegraphs, locals and cinderellas, F-VF	—

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: U.S. express and parcel delivery company labels. Also U.S. railroad and busline newspaper, baggage, etc. stamps, and U.S. hydrometer labels. Scott A. McClung, 8381-H Montgomery Run Rd, Ellicott City, MD 21043.

1463

China Revenues and Cinderellas wanted. Anything interesting or unusual dealing with China (or Manchoukuo) needed. Ed Bohannon, Box 472113, Charlotte, NC 28247-2113.

1464

Scott RY8, F-VF or better without faults on Form-4 document. Gregg Greenwald, 2401 Bluebird Ct, Marshfield, WI 54447-3128.

1465

Barber Match Company, 3¢ black, RO19b. Nice copy, two tiny faults, no gum. Photocopy, SASE. \$40 postpaid, returnable any reason. Doug Swisher, Box 52701, Jacksonville, FL 32201

1466

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.

1467

Wanted: All U.S. package express company collectible paper, labels, stamps, rate/instruction books, literature, etc. Will trade U.S. Cinderellas, postal booklet panes (including EFOs), or buy. Send photocopies first and exchange requests. Bruce Mosher, Box 033236, Indialantic, FL 32903.

1468

Wanted: Revenues on document and Snuff

stamps—U.S. only. Also want Alaska revenues. Call or write with what you have. 907-262-7890. John Pratt, HCI Box 8788, Soldotna, AK 99669-9782.

1469

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

1470

Multiple Pieces of U.S. Revenues 1862-81 by George T. Turner (copyright Bureau Issues Association, Inc, 1965). 11 pages of listings of all multiples (pairs or larger) known to the author at the time. \$3.00 postpaid from the ARA Secretary, 511 South First Ave, Suite 332, Arcadia, CA 91006.

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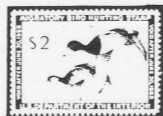
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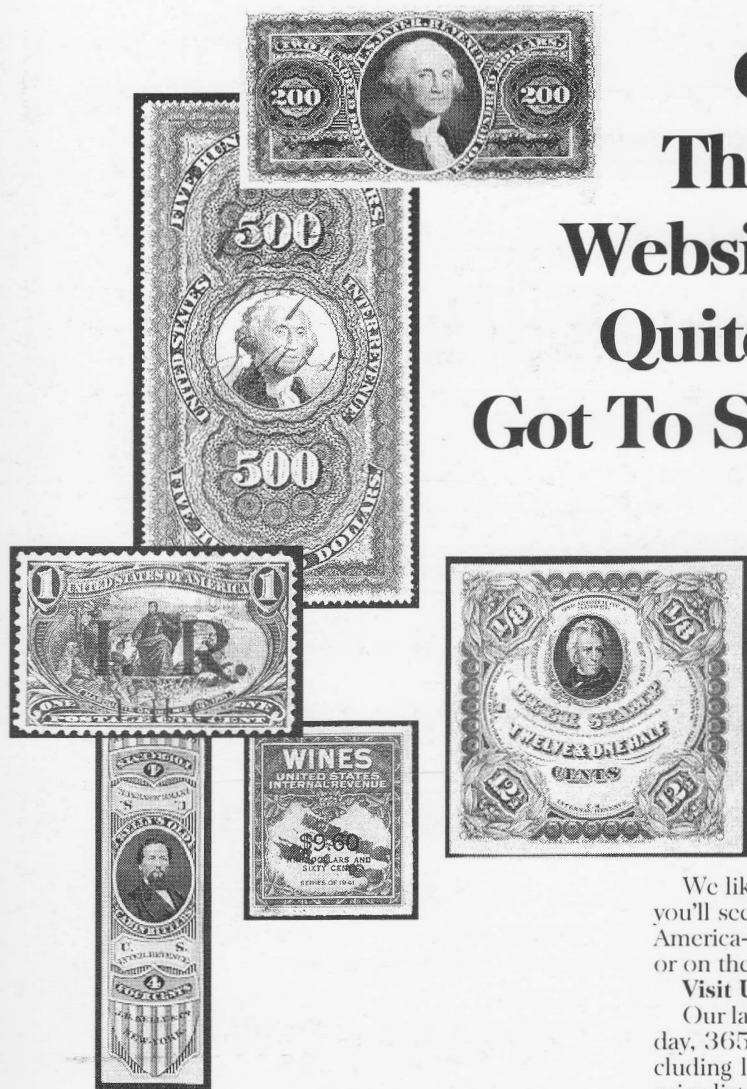
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