

# The American Revenuer

## IN THIS ISSUE:

A 50¢ Mortgage First Issue with a reverse image on the back .....	4
Three more early revenue use checks found .....	8
ARA Auction Number 60 .....	10
An unstamped 1865 Measurer's Return .....	20

What was the cause of this very clear reverse image on the back of this stamp? More, inside, page 4.



♦ JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

JANUARY 1998

Volume 52, Number 1  
Whole Number 501

# ARE YOU A COLLECTOR OF U.S. & WORLDWIDE STAMPS, COVERS & REVENUES?

## AUCTION SCHEDULE

### US & Worldwide Stamps & Postal History

Auction No. 259  
March 26-27, 1998  
Collectors Club, NYC  
*Consignments now being accepted*

Auction No. 260  
May 22-24, 1998  
Official COMPEX Show Auction  
Rosemont, Illinois  
*Consignments now being accepted*

We regularly offer Stamps, Revenues & Postal History in our renowned "Especially for Specialists"® Public Auctions.

### AN INVITATION TO CONSIGN

Individual stamps, covers or collections for Public Auction or Private Treaty Sale

### WE ALSO PURCHASE OUTRIGHT!

Contact us first describing your material. Include your address and phone numbers.

### Catalog Subscriptions

1 Year with Realizations  
1 Year Catalog Only  
Sample with Realizations  
Sample Catalog Only

### N. America

\$10.00  
\$7.50  
\$1.50  
\$1.00

### Overseas

\$18.00  
\$15.00  
\$2.50  
\$1.50

## Jacques C. Schiff, Jr., Inc.

195 Main Street

Ridgefield Park, New Jersey 07660

201-641-5566 • from NYC 662-2777 • FAX 201-641-5705

Licensed and Bonded Auctioneers • Est. 1947



## We're Fiscally Responsible as Both Buyers and Sellers.

### We Handle

- All Scott-listed U.S. Revenues
- Other U.S. Back-Of-The-Book
- Canadian Revenues

### How do we sell?

- Through net price lists published six times yearly and offering 1,000s of individual items
- By approval to ARA members

### How can we help you?

## RICHARD FRIEDBERG

Masonic Building Suite 106  
Meadville, PA 16335  
814-724-5824

ARA-APS-GPS-NSDA (send for FREE list) SRS-APRL-many more

## REVENUE & CINDERELLA LITERATURE

WORLDWIDE REVENUE STAMP CATALOGS—OVER 260 TITLES IN STOCK  
THE MOST COMPREHENSIVE LIST EXTANT

### BUYING AND SELLING

ALL WORLDWIDE REVENUES AND CINDERELLAS

WRITE FOR FREE COPY OF MY MONTHLY "1871 CINDERELLA" SALES CATALOG  
ALWAYS BETWEEN 600-800 LOTS LISTED INCLUDING MANY REVENUES

### DON G. REUTER

Phone (248) 486 7733  
Fax (248) 486 9610

### THE 1871 SHOP

P. O. Box 190  
South Lyon, MI 48178

## India & States

You can now obtain exotic Revenue stamps and stamp papers of India and Indian States at your doorstep from California. Selections are gladly on approval to ARA and APS members. Presently in stock are material from many many states including Punadra, Alwar, Kotah, Dhrangadhra, Sambhar Shamlat, Kalsia, Loharu, Kishangarh, Karauli, Jhalawar, etc.

Write to:

**Kimberly Mollah**

3055 Colt Way #221 • Fullerton, CA 92833



Nº 521

## CISCO NETTING STAMP



# WANTED

## STATE FISHING STAMPS

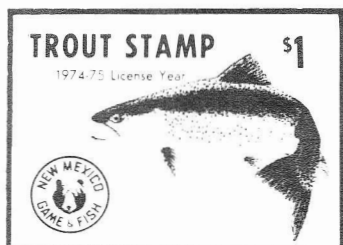


## HIGHEST PRICES PAID

Also Non-Pictorial  
State Waterfowl Stamps  
and Many Other Fish  
and Game Stamps Wanted.

Call or Write:

DAVID R. TORRE  
P.O. Box 4298  
Santa Rosa, CA 95402  
(707) 525-8785



— Sign and attach to license —  
TROUT FISHING STAMP

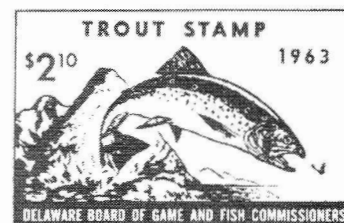
Nº 8486



Commonwealth of Pennsylvania  
Department of Revenue



490



# **ABC AUCTION**

**ALDRICH'S BALANCE LOTS  
& COLLECTIONS AUCTION**

**FEATURING  
U.S. & WORLDWIDE MATERIAL**

**HELD AT THE  
ASDA CHICAGO  
POSTAGE STAMP SHOW '98**

**FEBRUARY 7, 1998**

**THIS AUCTION WILL CONTAIN TAXPAIDS, BATTLESHIP,  
AND MISC. REVENUE LOTS**

**FOR CONSIGNMENT INFORMATION OR ANY QUESTIONS CALL 612-633-2880**

**FOR A COPY OF THIS CATALOG SEND \$2.00 TO:  
----- ABC AUCTION, P.O. BOX 130484, SAINT PAUL MN 55113 -----**

**NAME: \_\_\_\_\_**

**ADDRESS: \_\_\_\_\_**

**CITY: \_\_\_\_\_ STATE: \_\_\_\_\_ ZIP: \_\_\_\_\_**

## The American Revenue Association

*Meeting the needs of the fiscal philatelist for over 50 years*

### Board of Directors:

**President:** Ronald E. Leshner, Sr., Box 1663, Easton, MD 21601; e-mail: [revenue@dmv.com](mailto:revenue@dmv.com)

**Vice President:** Eric Jackson, Box 728, Leesport, PA 19533-0728. Phone 610-926-6200; e-mail: [ejackson@epix.net](mailto:ejackson@epix.net)

**Secretary:** Bruce Miller, 511 South First Ave. #332, Arcadia, CA 91006.

**Treasurer:** Gerald Krupnikoff, 148 N Lake Shore Dr, Brookfield CT 06804-1447.

**Representatives:** Elected 1994 — Martin Richardson, Richard Riley and Ernest Wilkens. Elected 1996 — Brian Bleckwenn, Kenneth Trettin and Scott Troutman.

### Appointive Officers:

**Attorney:** William Smiley, Box 361, Portage, WI 53901

**Librarian:** George McNamara Jr., Box 136, Nora Springs, IA 50458

**Auction Manager:** Martin Richardson, Box 1574, Dayton, OH 45401. Phone 513-236-4058; e-mail: [martyr@cerfnet.com](mailto:martyr@cerfnet.com)

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

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

**Awards Chairman:** Alan Hicks, 2 South Hill Court, Morristown, NJ 07960-3368.

### Representatives in other countries:

**Belgium:** Emile Van den Panhuyzen, Avenue des Lauriers Cerises 14, 1950 Kraainem, Belgium

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

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

**Germany:** Martin Erler, D-82055 Icking, Irschenhauser Str. 5, Germany

**India:** A. M. Mollah, E-302, Gaurav Galaxy, Mira Road (East), Maharashtra, Dist. Thane 401 107, India

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

**Japan:** A.G. Smith, Language Center, Nagoya University, Furocho, Chickusa-Ku, Nagoya 464 Japan

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

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

**Spain:** Jerrold M. Massler, Apartado 545, Sevilla 41080, Spain

**United Kingdom:** Dr. Conrad Graham, 23 Rotherwick Rd., London NW11 7DG, England.

(Volunteers in unlisted countries sought, please contact the President.)

## THE AMERICAN REVENUER

*The Journal of International Fiscal Philately*

Volume 52, Number 1,

Whole Number 501, January 1998

**Editor:** Kenneth Trettin, Rockford, Iowa 50468-0056. Phone 515-756-3542 (no one else will answer) or 515-756-3680. FAX 515-756-3352. E-mail: [Hogman@netins.net](mailto:Hogman@netins.net)


**Contributing Editor:** Richard Riley, 24055 Paseo Del Lago, 257 Tower II, Laguna Hills, CA 92653

**Direct inquiries regarding advertising rates, availability and publication schedules to the Editor. Deadline for next issue: January 24, 1998**

### In this issue:

A 50¢ Mortgage First Issue with a reverse image on the back .....	4
<i>Anthony Giacomelli</i>	
Review: The Check Collector—October-December 1997 .....	7
Review: New Finland and Åland revenue catalog published .....	7
<i>Paul Nelson</i>	
Three more early revenue use checks found .....	8
<i>Jacob Kisner</i>	
ARA Auction Number 60 .....	10
Review: State Revenue News—4th Quarter 1997 .....	19
Close, No Cigar—An unstamped 1865 Measurer's Return .....	20
<i>Michael Mahler</i>	
Literature in review: The Stamps of the NSDAP (Nazi Party) and its Sub-Organizations .....	21
A Census of United State Match and Medicine Stamps .....	21
The Judicial Stamps of Great Britain and Pre-1922 Ireland .....	22
Review: The Penny Post—April, July and October 1997 .....	23
Papua New Guinea departure tax .....	23
<i>John Barefoot</i>	
ARA: President's Letter .....	24
<i>Ronald E. Leshner, President</i>	
ARA: Secretary's Report .....	25
<i>Bruce Miller, Secretary</i>	
Review: Canadian Revenue Newsletter—December 1997 .....	25

THE AMERICAN REVENUER (ISSN 0163-1608) is published ten times per year (monthly except combined July-August and November-December issues) for the members of The American Revenue Association. Subscription only by membership, dues \$21 per year. Periodicals postage paid at Madrid, Iowa 50156. Members send your change of address to Bruce Miller, Secretary, 511 South First Avenue #332, Arcadia, CA 91006 (changes sent to the editor must be remailed to the Secretary before changes are made to the mailing list). Advertising rates and terms available from the Editor. ©Copyright 1998 by The American Revenue

Printed in U.S.A. on Evergreen Matte  (50% Recycled, 15% Post-consumer Waste) with Soy based ink.

# A 50¢ Mortgage First Issue with a reverse image on the back

by Anthony Giacomelli, ARA

I am quite sure that everyone likes the unusual in revenue stamps, including the author of this article. Two views, obverse and reverse, of the same stamp are shown in Figures 1 and 2. The first shows a normal 50¢ Mortgage stamp, Scott R59c. The printing is correct in every aspect, in fact, it is a rather nice impression. Now look at Figure 2, the topic of this article. It shows the back side of the same stamp only printed in reverse or a mirror impression.

**Figure 1.**

Obverse side  
of the 50¢  
Mortgage with  
a reverse  
image on the  
back.



I have had this item for nigh 50 years and it has been an enigma to me for just as long. Every time I would look at it, I would just shake my head in disbelief and turn the page. Not long ago I decided to do something about this stamp. I noticed also that the

manuscript cancel is by Wm. Smith of parts unknown and dated September 29, 1866. The year 1866 will be important as we will see.

Since the entire impression shown in Figure 2 is in reverse or a mirror image, the question is "Why?" What went wrong here. Also, I have noted that the color of the ink on the reverse impression is not as blue as on the front impression. It is rather a milky blue, not unlike the \$15.00 R97 milky blue. All of the above information so far has nothing to do with solving the problem. I am setting the pace and have given the physical attributes of the stamp.

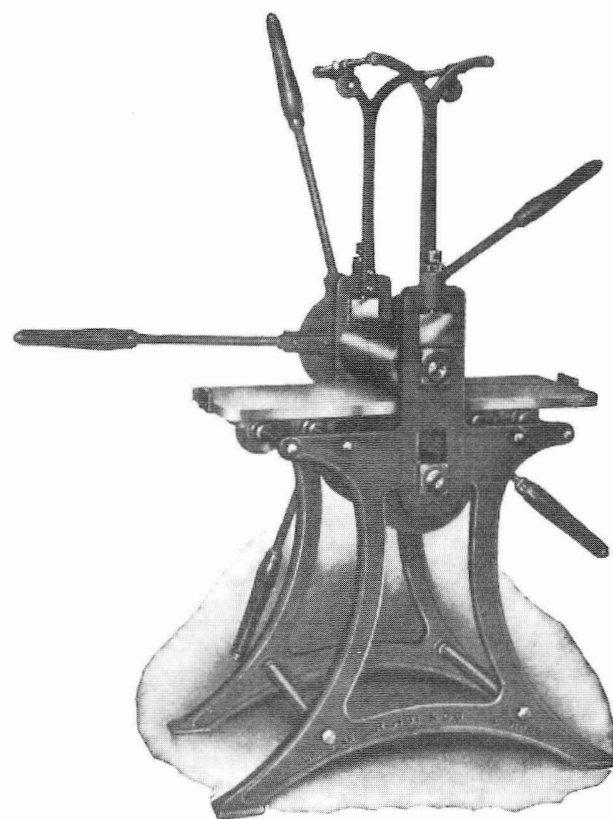
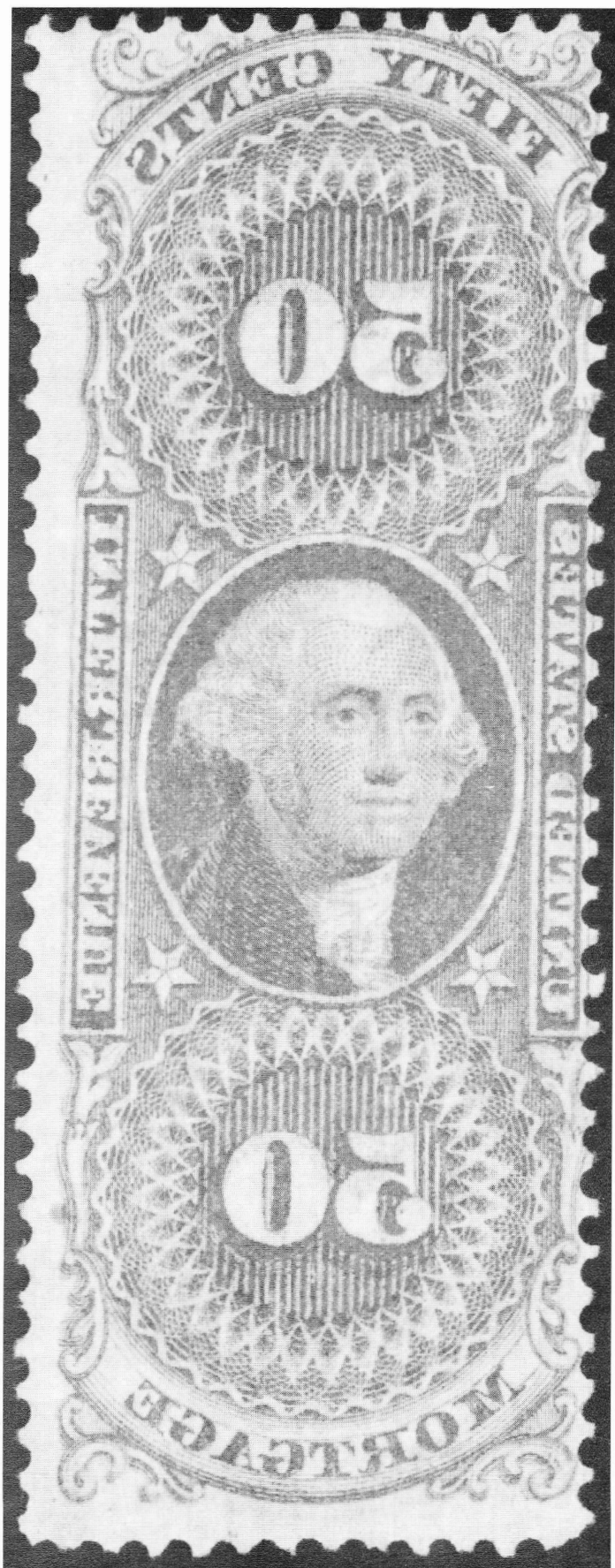
Near the beginning of this article I mentioned that the year 1866 would play an important part. Information garnered from the book *History of the Bureau of Engraving and Printing* has proved to be very helpful. It states

that in 1866 there was only one type of press used by Butler and Carpenter of Philadelphia, it was called a one-man, one-plate press or better known as a single plate hand-roller press. One manufacturer's version of this press (R. Hoe & Co., Inc.) from the book *Printing Postage Stamps by Line Engraving* by James H. Baxter (1939) is shown in Figure 3. Its long radial handles give it the common name spider press.

The basic hand-roller presses are all very similar. A heavy frame holds a bed roller on which the press plank moves. The press plank is also supported at either end by additional rollers. Above the bed roller and press plank is the impression cylinder to which the spider handles are attached. The bed roller and the impression cylinder are uncovered machined metal. The ends of the axle through the impression cylinder can be moved up and down with screws or wedges. The printing plate is laid on (not fastened to) the press plank. The impression cylinder is adjusted so that it just clears the printing plate—not touching the plate. The pressure required to force the fibers of the paper to be printed into the bottoms of the delicately engraved lines of the printing plate is obtained by means of one or more drills, or thicknesses of felt, wool, rubber or other material placed between the cylinder and the paper.

At the top of the Hoe press illustrated in Figure 3, there are two pulleys. A press blanket taking the place of the drills would be looped under the impression cylinder with the ends of the blanket connected with a cord which ran over the pulleys allowing it to move with the cylinder and plate but pulled up out of the way. As each printed impression was made the blanket could come down in the same place.

Figure 4 is from "Making Money—The American Bank Note Company" which appeared in *Harpers New Monthly Magazine* in February 1862. Butler & Carpenter in Philadelphia would have operated a pressroom almost identical to this since the hand-roller press was the only press available until at



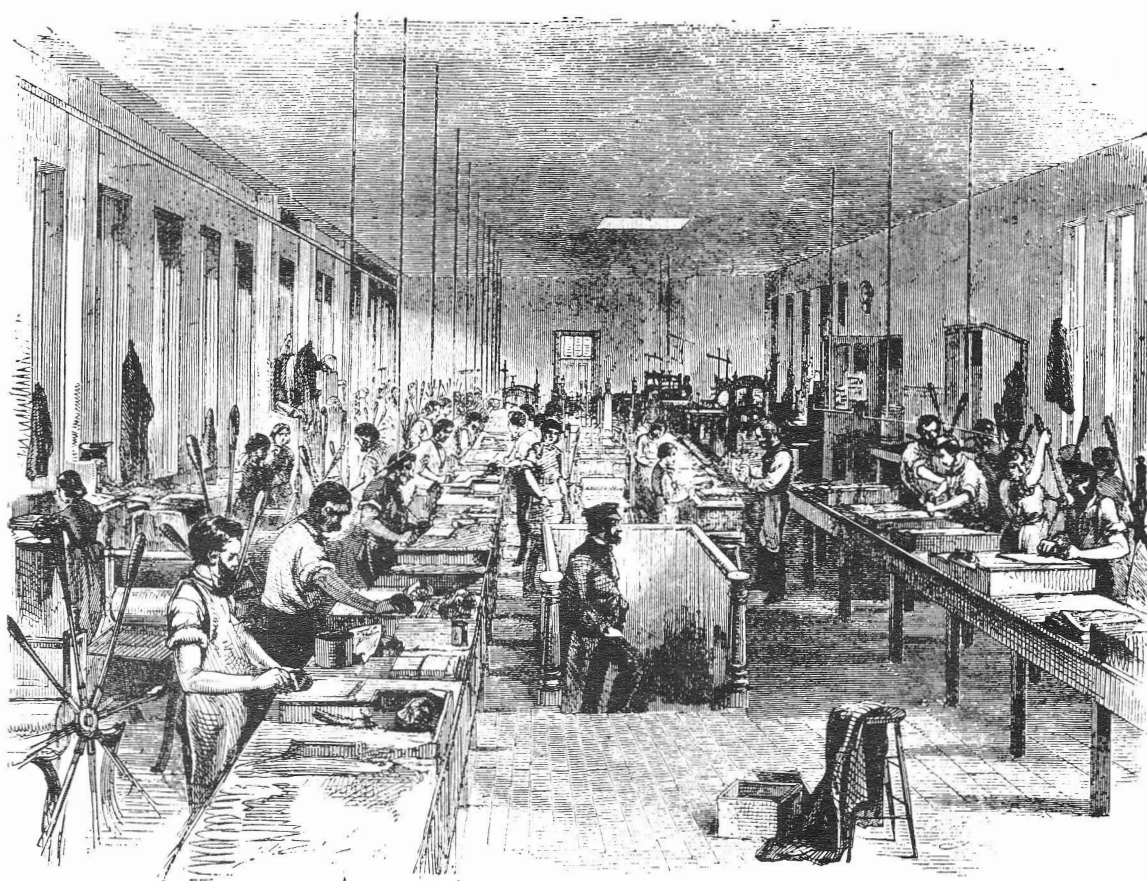
least the mid-1870s.

The operation of these presses by two people was described in that article and by Baxter. The printing plate was laid on a charcoal brazier to warm it to keep the ink sufficiently fluid. The ink is applied by a plate printer with a roller or a dabber. When the ink has been worked into all of the engraved lines the printer removes the excess ink from the face of the plate with a cloth then polishes it with his bare hand using several swipes across the plate. The plate is placed on the press plank often against clamps or dogs. With the plate in position a press feeder carefully lifts a sheet of dampened paper and registers it against lines or by eye so that the impression will be approximately in the center of the sheet. The plate printer then turns the handles of

**Figure 3.** A single plate hand-roller press similar to those that would have printed the *First Issue*.

**Figure 2.** Reverse side of the 50¢ Mortgage with what is believed to be an offset image.

**Figure 4.** The press room of the American Bank Note Company, 1862. Butler & Carpenter would have had an operation similar to this.



the press pulling the press plank, inked plate and damp paper through the rollers. The next impression will be made going the opposite direction.

The press feeder removes the printed sheet from the plate, carefully pulling it upward and turning it over and piling it printed-side up on the table. A quick inspection would allow her to inform the printer of any defects. The plate is removed from the press, re-inked, re-wiped and re-polished and another impression pulled.

What caused the mirror image on the back of this stamp. We have consulted with John Meek and George Brett. Because of the quality of the impression the opinion is that this is not a "set off," that is it was not caused by stacking printed sheets with damp ink which transferred to the back of the sheet above it. It is believed that this is an "off set," that is an impression that resulted from ink being transferred from the printing plate to a secondary media then onto the paper. In this case the secondary media was most likely the press blanket.

How could this happen. The sheet printed

before this one had to have been folded. Just how much we would have to guess; possibly just a corner, maybe a larger portion of the sheet. When that sheet was printed the portion of the printing plate not covered with paper transferred its ink to the press blanket. When the next impression was pulled the press blanket cycled back the other direction transferring its ink onto the back of the paper creating the "off set" impression. The plate printer and press feeder would have been under great pressure to produce as many impressions as possible. Considering labor conditions of the time it is possible that they would have been paid by the piece not by the hour. Butler and Carpenter and the U.S. government were not concerned about the image on the back; the front was a good impression and that is all that mattered to them.

One of the great things about this mirror image is the almost perfect registration of the two images, front and back. No where is there a difference of more than a half millimeter. This is probably due in large part to a lot of luck that the press blanket came down

---

## The Check Collector—October-December 1997

The October-December issue of *The Check Collector* notes a belated tenth birthday for the publication. Issue number one appeared in May 1987; the current issue is number 44. While most issues of *The Check Collector* contain articles or items that bear revenue stamps or imprints, this issue does not. A wide variety of areas is covered, though, including "The Primary Producers Bank of Australia Limited," "Mules and More" (a look at vignettes of mules and horses on billheads, drafts and currency), "Who was LaFayette Sabine Foster?" (the president pro tempore of the U.S. Senate while Andrew Johnson was president and next in line to the Presidency),

"An Interesting Bill of Exchange" (a third U.S. Navy Bill), "Maypearl, Texas, 1930," (WWII) "Ration Check Examples" and "High School Bank."

This issue also includes a membership directory of the American Society of Check Collectors which includes everyone's collecting interests. *The Check Collector* is published quarterly by the American Society of Check Collectors. Subscription is by membership which costs \$10 per year (\$15 outside the U.S.). For more information write to Coleman Liefer, Secretary at Box 577, Barrett Park, MD 20896 or by e-mail <CAL493@aol.com>.

## New Finland and Åland revenue catalog published

*Finland and Åland Revenue Stamp and Stamped Revenue Paper Catalog, 1998* (Suomen ja Ahvenanmaan leimamerkit ja leimapaperit erikoisluettelo 1998) by Björn-Eric Saarinen is now available for delivery from the Press for Philately, at Jay Smith and Associates, P O Box 650, Snow Camp, NC 27349. In the US and Canada, the phone is 1-800-447-8267; the fax is 910-376-6750. The email is <jay@jaysmith.com>.

Mr. Saarinen is a well-known exhibitor of Finnish revenue material; his PACIFIC 97 exhibit of the first five documentary issues took a Large Vermeil award there.

This beautifully illustrated and fully bilingual hardbound book is about 180 pages long. On each page, the English and the Finnish language versions of the information are in

separate columns.

There are many illustrations, specifically designed to provide guidance to collectors and students of this interesting area of philately. Their captions are bilingual as well. Color illustrations of the main types of the first five issues of the documentaries will be helpful for initial identification purposes.

In this work, all revenue stamps for many different purposes as used in Finland and Åland are described, catalogue numbered, and priced in US dollars. The issues of stamped revenue paper are described in detail, although the many denominations of each design type are not given catalog numbers.

For the early large rouletted stamps, there  
*Finland/page 19*

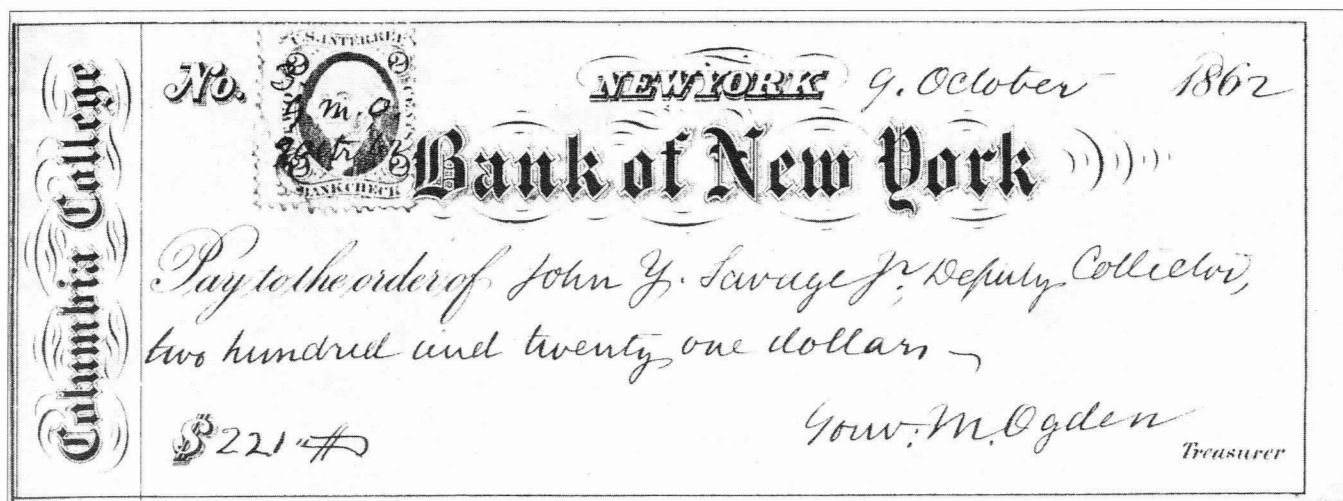
at the same place for both impressions.

Isn't it ironic, that an error made then should become a prized possession now. I have not seen any other of this type and I hope that someone will come forward and report another specimen. The 12 x 15 inch place consisted of 85 subjects laid out 5 x 17. If I have one, where are the other 84? How many are glued to documents where there is no way of knowing they exist. Any comments?

### References

- Baxter, J. H. *Printing Postage Stamps by Line Engraving*. State College: The American Philatelic Society, 1939. Reprinted Lawrence, MA: Quarterman Publications, 1981.
- Making Money—The American Bank Note Company. *Harpers New Monthly Magazine*. 1862 February. Reprinted in Boggs, W. *Ten Decades Ago 1840-1850: a study of the work of Rawdon, Wright, Hatch and Edson of New York City*. State College: The American Philatelic Society, 1949.

# Three more early revenue use checks found



**Figure 1.** by Jacob Kisner, ARA

*Early use of a two cent Bank Check orange first printing on a Columbia College check drawn on the Bank of New York October 9, 1862.*

Michael Mahler's continuing research on the earliest known use of U.S. revenue stamps has always been of interest to me, since for some time my find of a Phenix Bank, New York, check dated October 4, 1862, was regarded as the earliest known use of a U.S. adhesive revenue stamp. This find was reported and pictured in a *Linn's Stamp News* story which ran in the August 8, 1983, issue.

I note now that my find is vying for second place with two other checks dated October 4, 1862, listed in Michael Mahler's Table III, "Documents bearing 2¢ orange Bank Check First Printing by date" (Mahler, 1997). That list has as its first place a Fulton Bank check dated October, 1862.

The three checks shown in this article will add three more early use dates to Mahler's table. All three checks were issued by the Bank of New York, New York, for Columbia College, which in 1862 was situated on the full block between 49th and 50th Streets and park and Madison Avenues in Manhattan.

The first check (Figure 1), dated October 9, 1862, is made out for \$22 to John Y. Savage, Jr., Deputy Collector, and signed by the then treasurer of Columbia College, Gouverneur M. Ogden. Ogden was a member of two of

New York's most illustrious families, the Gouverneurs and the Ogdens. The twin villages of Gouverneur, New York, and Ogdensburg, New York, just 24 miles apart, were named for these two families.

The second check (Figure 2) is dated October 14, 1862, is made out to Wm. C. Bryant & Co. for \$42.75, again signed by treasurer Ogden. William Cullen Bryant, the endorsee, a poet, editor and publisher, ran one of the most politically powerful newspapers in America during the Civil War. He was said to have influenced President Abraham Lincoln in issuance of the Emancipation proclamation.

The third check (Figure 3), which again is an early use of an adhesive revenue stamp, is dated November 4, 1862. Interestingly enough, it was made out for \$400 to John J. Astor, Jr., the multi-millionaire grandson of the original John Jacob Astor. Astor, Jr., who inherited half of his father's estate (estimated at over \$30,000,000 — an enormous amount at the time), owned large tracts of real estate in New York City, and built the two most famous hotels in America, the Astor and the Knickerbocker. He was a director of Western Union and president of several New York City banks. His autograph endorsement is on the back of the check.

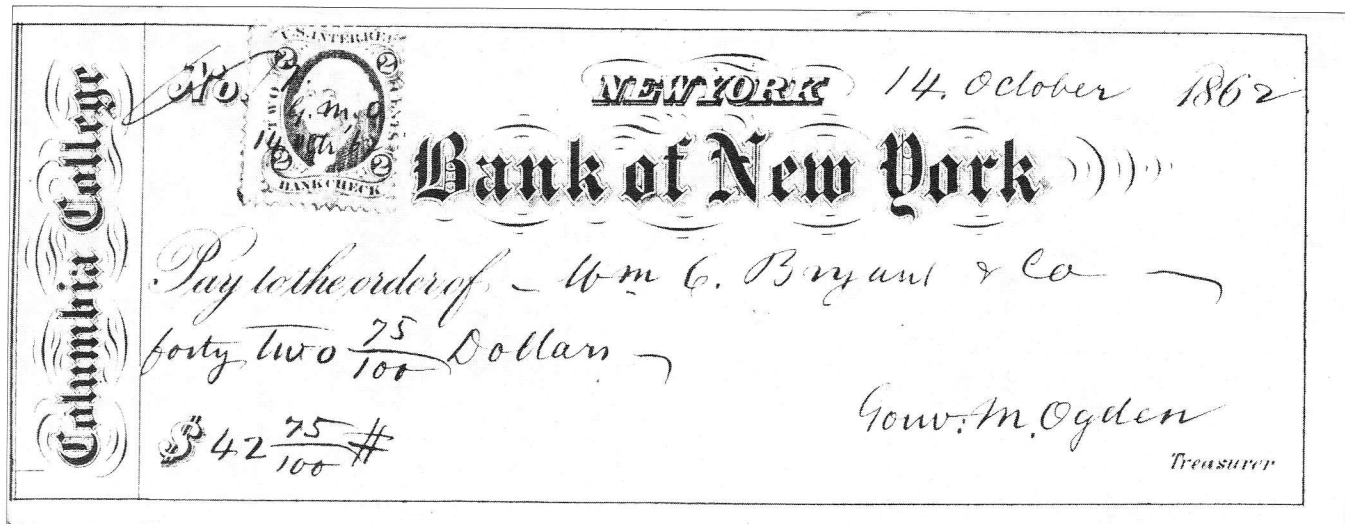


Figure 2. Early use of a first printing two cent Bank Check orange on a Columbia College check dated October 14, 1862. The check is made out to famous New York publisher William Cullen Bryant.

The October 9, 1862, check would be a fifth earliest known use on Mahler's list, and the October 4 check would be a sixth earliest known use, tying for that place with two other checks listed for the same date by Mahler. The Astor check of November 4 falls further down the list with two other checks, one from Chicago and one from Kingston, New York.

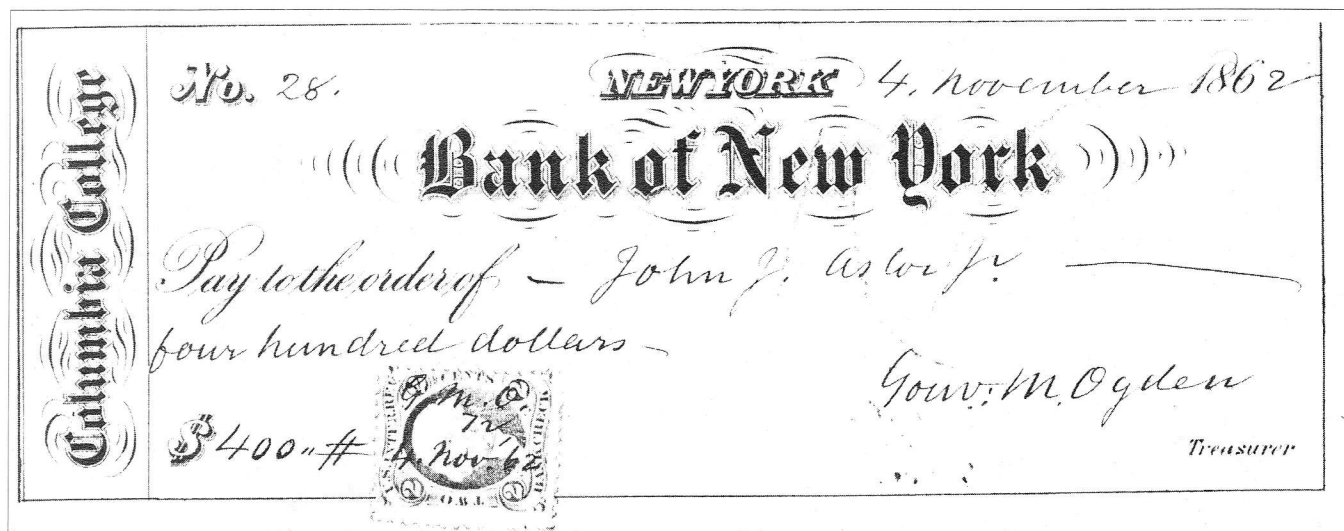
Although these three early revenue use checks can be added to Mahler's list, the number of known revenue stamps used on

documents between October and December 1862 is undoubtedly minute compared to the subsequent dates I have seen used on the large number of documents I have encountered over the years.

#### References

Mahler, M. An updated census of documents bearing the 2¢ Bank Check orange First Printing. *The American Revenuer* 1997 March; 5:70-87, 96.

Figure 3. Early use of a two cent Bank Check orange first printing on a Columbia College check dated November 4, 1862. The check is made out to multi-millionaire John Jacob Astor, Jr. with his autograph signature on the back.



**ARA Auction Number 60 — Closing Date: April 3, 1998**

## ARA Auction Rules

These rules apply to the ARA auction in this issue.

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

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

4. If only one bid is received for a lot it shall be sold

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

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

Future auctions are: Auction 61—May issue, lots due Mar. 2, closes Aug 7; Auction 62—Sep. issue, lots due July 6, closes Nov. 27; Auction 63—Jan 1999 issue, lots due Dec 1998, closes April 4, 1999.

# ARA Auction No. 60

Closing Date: April 3, 1998

**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. PRINT, bids not accepted if address is illegable.

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
-------	-----	-------	-----

[illegible]

A 10% Buyer's Premium will be added to all bills.

**MINIMUM BID IS \$5.00**

# ARA Auction Number 60 — Closing Date: April 3, 1998

1998 Scott Catalog values used unless otherwise noted.

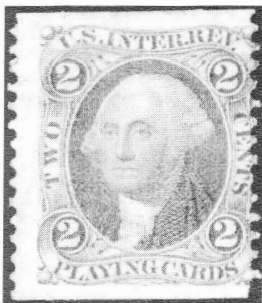
Copies of any lot are available on request; B&W 25¢ each page;  
Color 50¢ each, plus a SASE.

Bids may be sent by E-Mail to: [martyR@cerfnet.com](mailto:martyR@cerfnet.com)

## First Issue Revenues

(Manuscript cancels unless noted.)

- |   |      |  |              |
|---|------|--|--------------|
| 1 | R7c  | 2c blue Certificate, h/s cancel, VF. ....  | CV \$25.00   |
| 2 | R8c  | 2c orange Certificate, mss cancel, F. ....   | CV \$25.00   |
| 3 | R11b | 2c Playing Cards, in at rt, F. ....  | CV \$165.00  |
| 4 | R19c | 3c Telegraph, SON h/s cancel "H. TEL.<br>OFF. 1863". ....  | OPEN         |
| 5 | R20d | 4c Inland Exchange, trace of ble h/s cancel at left,<br>margins just in at rt and bottom, F. ....  | CV \$42.50   |
| 6 | R25b | 5c Express, vert strip of 5, rejoined between 3rd &<br>4th, thin UR corner, few blunt perfs, horiz crease in<br>top stamp, despite these faults the overall appear-<br>ance is VG, an unusual multiple. .... | CV \$100.00+ |
| 7 | R25b | 5c Express, horiz pair, 1863 mss cancel, just in at<br>left, F. ....   | CV \$50.00   |
| 8 | R29c | 5c Proprietary, neat mss cancel, almost VF, nice.<br>.....   | CV \$22.50   |
| 9 | R42c | 20c Inland Exchange, used vert block of 8,<br>sheet margin at left, 4 clear margins, no faults,<br>VF. ....  | CV \$28.00+  |



Lot 3



Lot 11



Lot 10

- |    |      |  |             |
|----|------|--|-------------|
| 10 | R47c | 25c Life Insurance, used block of 4, mss cancels, no<br>faults, just in at left, F. ....   | CV \$210.00 |
| 11 | R50a | 25c Warehouse Receipt, horiz. pair, 1863 mss<br>cancels, no faults, 4 clear margins, VF. . | CV \$130.00 |
| 12 | R55c | 50c Entry of Goods, pos. 76 diagonal plate crack,<br>not canceled, F. ....                 | CV \$20.00  |



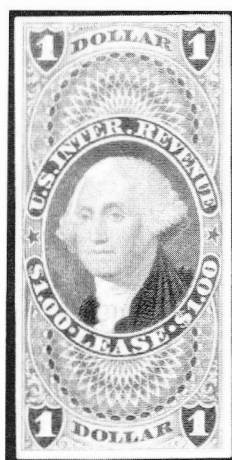
Lot 16

Lot 15

Lot 17 Lot 20



- |    |      |   |             |
|----|------|---|-------------|
| 13 | R57a | 50c Lease, close at top, tiny pin hole from pen<br>cancel, F. ....  | CV \$24.00  |
| 14 | R62a | 50c Probate of Will, extra wide margin single,<br>trace of horiz. bend not apparent from front,<br>VF. ....   | CV \$35.00  |
| 15 | R78c | \$1.50 Inland Exchange, used block of 4, mss<br>cancels, thins, hinge reinf. hole between lower<br>stamps in margin, 4 clear margins, F<br>appearance. .... | CV \$250.00 |
| 16 | R90a | \$5.00 Manifest, 1865 mss cancel, no faults,<br>VF. ....  | CV \$110.00 |
| 17 | R90c | \$5.00 Manifest, horiz. pair, mss cancels, just in at<br>right, no thins or creases, F. ....  | CV \$220.00 |



Lot 24

Lot 21



Lot 34

- |    |      |  |             |
|----|------|--|-------------|
| 18 | R90c | \$5.00 Manifest, few blunt perfs, h/s cancel, F+. ....                           | CV \$77.50  |
| 19 | R94c | \$10.00 Conveyance, few blunt perfs, 4 margins, F+. ....                         | CV \$60.00  |
| 20 | R95a | \$10.00 Mortgage, 3mm tear UL margin, 4 clear margins, 1863 mss cancel, F+. .... | CV \$350.00 |
| 21 | R98d | \$20 Conveyance, used, 1871 mss cancel, no faults, 4 clear margins, VF. ....     | CV \$100.00 |

#### Proofs/Trial Colors

- |    |       |  |             |
|----|-------|--|-------------|
| 22 | R1P4  | 1c Express card proof, VF. ....  | CV \$60.00  |
| 23 | R8P4  | 2c Certificate, orange India proof on card, very slight soiled spot at top, VF. .... | CV \$75.00  |
| 24 | R70TC | \$1.00 Lease, carmine on India, VF. ....   | CV \$130.00 |

#### Multiples

- |    |      |   |                |
|----|------|---|----------------|
| 25 | R46d | 25c Insurance, silk paper, horiz. pair, 1VF-XF. ....  | CV \$11.00     |
| 26 | R73c | Horiz. pair, some color lightening, small tear, minute thin spot, VG. A scarce multiple. ....   | Est. \$45-\$50 |
| 27 | R94c | \$10.00 Conveyance, horiz. pair, deep color, neat mss cancels, perfs partially touch frame line at left side of the left stamp, perfs clear on right stamp, wide margin at right in which is a small closed tear and several pulled perfs in lower corner (both well clear of design), F appearance. .... | CV \$130.00    |

### Second Issue Revenues

#### Proofs/Trial Colors

- |    |        |  |            |
|----|--------|--|------------|
| 28 | R104TC | 2c pale blue & black on Bond, XF. ..                                 | CV \$60.00 |
| 29 | R105P3 | 3c blue & black proof on India, block of 4, VF. ....                 | CV \$80.00 |
| 30 | R105P4 | 3c blue & black proof on card, wide sheet margin at top, VF/XF. .... | CV \$14.00 |
| 31 | R119P4 | \$1.30 blue & black proof on card, VF. ....                          | CV \$34.00 |
| 32 | R122P4 | \$1.90 blue & black proof on card, VF. ....                          | CV \$34.00 |
| 33 | R126P  | \$3.50 Blue & black on India, VF. ....                               | CV \$80.00 |

#### Multiples

- |    |      |   |             |
|----|------|---|-------------|
| 34 | R113 | 30c blue & black, horiz. pair, not canceled or cut, small UR corner bend, very nice. .... | CV \$165.00 |
|----|------|---|-------------|

### Third Issue Revenues

- |    |      |  |            |
|----|------|--|------------|
| 35 | R140 | 30c orange & black, almost VF. ....  | CV \$14.00 |
| 36 | R144 | \$1.00 block of 4, mss cancels, horiz and vert creases from use on document, just touches at right, fine in appearance. .... | CV \$47.50 |

#### Essays/Proofs

- |    |                    |  |                 |
|----|--------------------|--|-----------------|
| 37 | R134P4             | 1c claret & black proof on card, block of 4, VF/XF. ....   | CV \$70.00      |
| 38 | R135P3,136P3,138P3 | 2c, 4c and 6c plate proofs on India, F/VF. ....  | CV \$56.00      |
| 39 | R135P4             | 2c orange & black proof on card, VF/XF. ....   | CV \$15.00      |
| 40 | R138P4             | 6c orange & black proof on card,, VF. ....   | CV \$15.00      |
| 41 | R140P3             | Black "30" in bottom margin, nice DT in top row of stars, UL corner stain, small tear in bottom margin. .... | CV \$25.00 OPEN |
| 42 | R141P3,R143P3      | 40c & 70c proofs on India, F. ....   | CV \$70.00      |
| 43 | R142P3             | 60c orange & black proof on India, XF. ....  | CV \$65.00      |
| 44 | R144P              | \$1.00 Green & black card proof, VF. ....  | CV \$38.00      |
| 45 | R147P4             | \$3.00 green & black proof on card, VF. ....   | CV \$70.00      |

### Documentaries

- |    |              |  |                 |
|----|--------------|--|-----------------|
| 46 | R240,R241    | \$1.00 & \$2.00 perf. 10 singles. MNH, bright & fresh. ....        | CV \$18.50      |
| 47 | R249         | \$500 Series of 1917, F/VF. ....                                   | CV \$35.00      |
| 48 | R250         | \$1,000 orange, 3 pairs w/perfin cancels, bright & fresh, VF. .... | CV \$24.00 OPEN |
| 49 | R251-56,R258 | 1928-29 perf. 10 series; R262 10y, Mint, F/VF. ....                | CV \$20.70      |
| 50 | R258         | \$2.00 perf 10, block of 4, h/s cancel, F/VF. ....                 | CV \$12.50      |
| 51 | R260         | 2c perf 11x10, MNH og block of 4, F. ....                          | CV \$12.00      |

#### Battleships

- |    |  |  |                 |
|----|--|--|-----------------|
| 52 |  | R162,163,163p,164p,165,166,171 Blocks of four; R169p vert. strip of 4; all unused OG, some hinge remnants or perf reinf, VG/VF. .... | CV \$74.80 OPEN |
|----|--|--|-----------------|

#### Dated Documentaries

- |    |      |   |            |
|----|------|---|------------|
| 53 | R297 | Series 1940, 4c mint, hinged, VF. ....                    | CV \$40.00 |
| 54 | R650 | Series 1953, \$1000, used h/s cancel, no faults, VF. .... | CV \$57.50 |
| 55 | R684 | \$1,000 Series 1954, uncut, H/S cancel, VF. ....          | CV \$55.00 |

### Proprietaries

- |    |       |   |            |
|----|-------|---|------------|
| 56 | RB1TC | 1c orange & ultramarine trial color on granite bond, VF. .... | CV \$60.00 |
| 57 | RB2P4 | 2c green & black proof on card, block of 4,                   |            |



Lot 58



Lot 65

- VF. .... CV \$52.00
- 58 RB3TC 3c blue & black trial color on bond, horiz. pair, "Engraved by Jos. R. Carpenter" in wide bottom margin, og w/lt hinge remnants, lt vertical bend, overall VF appearance. .... CV \$120.00+
- 59 RB7b 10c, shallow thin, in at top, F. .... CV \$45.00
- 60 RB11P31c green plate proof on India, F. .... CV \$55.00
- 61 RB13a 3c Orange, block of 4, right 2/3 of National Bank Note Co. Inscription in lower margin, centered to rt., just in, NH. .... CV \$60.00
- 62 RB13c 3c orange, weak horiz. pen cancel, 4 margins, F+. .... CV \$80.00
- 63 RB16a 5c Black, trace of purple cancel, trivial surface scuff, F+. .... CV \$110.00
- 64 RB16b 5c Black, minor toning, in at bottom, F. ... CV \$90.00
- 65 RB19B 10c blue, centered to LR just touches at bottom, few blunt perfs, rich color, used w/faint cancel. .... CV \$300.00

#### Battleships

- 66 RB20/31 Accumulation of 397 stamps, mint and used, mss, hand stamp 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

- 67 RB20,30 T.B. Dunn Co.; type 1, RB20(9), RB30; type 2, RB20(3), RB30, all diff dates, F. .... Est. \$15.00
- 68 RB20/28 Printed cancel lot of 18 diff, 11 diff co's, A.S.H. to W.T.H. Co., nice lot. .... Est. \$25.00+
- 69 RB20/31 Printed cancel lot of 39 diff, 18 diff companies, E.N.L. & Co. thru W. R. Bull & Co., diff than previous lot. .... Est. \$50.00
- 70 RB21 B. J. Johnson Soap Co, 5 diff printed cancels, Type 1. .... OPEN
- 71 RB23 The Porous Plaster Co./July 1898, 3 line violet H/S cancel, F. .... OPEN
- 72 RB23(2),25,28(8) J.C.A. CO. (J. C. Ayer Co.) cancel lot, 11 diff dates. .... Est. \$10.00
- 73 RB23,25,28 E. Fougere & Co.; type 2, RB23, 25, 28(3); type 3, RB25, 28(4), all diff dates, F. .... Est. \$10.00
- 74 RB23/31 J.W. & BRO., John Wyeth & Brother, lot of 17 diff; 6 type 8 RB25(5), RB23; 11 type 9, red RB25(3), RB25(7), RB31, usual cond. for these. .... Est. \$20.00
- 75 RB25/29 Antikamnia Chemical Co.; type 5, RB25(2), 28(7), 29; type 6, RB29 (1-4-1901), all diff dates, usual cond. for these. .... Est. \$15.00

#### Stock Transfer

- 76 RD37 \$1.00 green, very lt crease not noticeable from face, MNH. .... CV \$40.00
- 77 RD174 Series 1944 \$2.00, MNH, VF. .... CV \$30.00
- 78 RD325 Series 1950 \$3.00, mint, hinged, VF. .... CV \$27.50

#### Wines

- 79 RE1/199 Wine stamps; accumulation of 260+, most used, some blocks and strips, no high CV that I could see, a few mint in early issues, usual faults for these. .... OPEN

#### Beer Stamps

- 80 Group of 14 all diff center cut-outs, all Priester listed (6 Scott listed). .... Est. \$95-100
- 81 REA39 Series of 1878, 25c, lt cancel, LL corner thin, lt horiz crease, clear margins, F. .... OPEN
- 82 REA1031914 Prov., 5 Bbl center cut-out, VF. .... CV \$12.50
- 83 REA15 1933 (1st) 1/2 Bbl, unused, VF. .... Est. \$15.00
- 84 REA156/197a Lot of 9 diff; REA156,162,174,181a, 183, 188a, 193a,195a,197a, all VF. .... CV \$42.50
- 85 REA174 1933 (2nd) 1/2 Bbl, unused, VF. .... Est. \$15.00
- 86 REA182 Series 1934, 1/6th Bbl, 4 nice margins, few small carefully repaired tears, small nick out of lower design. CV \$75.00 ..... OPEN

#### Consular Service Fee

- 87 RK4,17-19,29,30,35,36a Consular's, 8 diff used, carefully selected for clear margins and h/s cancels, VF/XF. CV \$23.40 ..... Est. \$30-35
- 88 RK20 \$9.00, used, h/s cancel, portion of embossing in UL corner, 4 clear margins, almost VF. .... CV \$12.50
- 89 RK38 \$9.00 gray, used, F. .... CV \$13.00

#### Embossed Revenue Stamped Paper

- 90 RM97 4c Maryland; Promissory note, Feb. 2, 1799, handwritten on both sides, clear impression, F/VF. .... CV \$35.00
- 91 RM98 10c Maryland; Promissory note, Feb. 1, 1801, hand written, clear impression, VF. .... CV \$20.00
- 92 RM100 25c Maryland; promissory note, Nov. 21, 1799, hand written, clear impression, F/VF. .... CV \$25.00
- 93 RM370 10c 1845/56 Issue; 2 printed Promissory notes, one w/detailed vignettes, other fancy, both with clear impressions, VF. CV \$20.00+ ..... Est. \$30-35
- 94 RM371 15c 1845/56 Issue; fancy printed Promissory note, March 31, 1849, sharp impression, VF. CV \$10.00 ..... Est. \$15.00
- 95 RM372 Maryland, 25c, nice impression on tablet cut from check. .... CV \$10.00
- 96 RM372 25c 1845/56 Issue; 2 printed Promissory notes; one w/detailed vignettes, other fancy, F/VF. CV \$25.00 ..... Est. \$25-30
- 97 RM373,374 50c and 75c 1845/56 Issues; printed Promissory notes, impressions in fancy tablet at left side of each. .... CV \$20.00

#### Revenue Stamped Paper

(Castenholz catalog values.)

- 98 RN-B1,D1(7),G1(25) Massachusetts; 33 diff checks, 17 not listed in Castenholz, no vignettes. .... Est. \$120.00
- 99 RN-B2 2c black, CUT SQUARE (proof?), margins close to just in at top, unused. .... CV \$75.00
- 100 RN-B3 2c blue, CUT SQUARE (proof?), design clear all sides, not used. .... CV \$80.00



Lot 100

- 101 RN-B4 2c brown, CUT SQUARE (proof?), in at top right, unused. .... OPEN
- 102 RN-B17b Check; 2c Nevada red-orange imprint, green Gould & Curry Silver Mining Co., Virginia, Nevada, fresh appearance. .... CV \$35.00
- 103 RN-B17c. Check; 2c Nevada green imprint on Gould & Curry Silver Mining Co., Agency of the Bk of Cal., Virginia, Nevada, orange, VF. .... CV \$40.00
- 104 RN-D1 Script; Manhattan Silver Mining Co., unused, crisp & fresh. .... CV \$35.00
- 105 RN-F1,G1 Checks; Nevada Bank of San Francisco, Virginia, Nevada, Savage Mining Co., red & white, VF. .... CV \$30.00
- 106 RN-G1 Check; Branch of Hudson & Co., Tombstone, Arizona (Terr.), unused, full stub at left, XF. .... CV \$20.00
- 107 RN-G1 Draft; Rocky Mountain Nat. Bk of Central City, Colo Terr., NBN, brown & black, VF. .... CV \$35.00
- 108 RN-G1 Check; Salmon City, Idaho (Terr.), Harkness & Co., Geo. L. Shoup & Co., General Merchandise, illustrated, pink tint. .... CV \$25.00
- 109 RN-G1 Check; 1st NB of Helena (US Depository), black, Montana reading up at left, WmM, VF. .... CV \$15.00
- 110 RN-X7 Connecticut; 11 diff checks, 6 not listed in Castenholz, no vignettes. .... Est. \$35.00
- 111 RN-X7 Illinois; 25 diff checks, 23 not listed in Castenholz, no vignettes. .... Est. \$75.00
- 112 RN-X7 Iowa; 14 diff checks, 10 not listed in Castenholz, no vignettes. .... Est. \$45.00
- 113 RN-X7 Massachusetts; 42 diff, 30 not listed in Castenholz, no vignettes. .... Est. \$130.00
- 114 RN-X7 Michigan; 8 diff, 7 not listed in Castenholz, no vignettes. .... Est. \$25.00
- 115 RN-X7 New Jersey; 7 diff, non listed in Castenholz, no vignettes. .... Est. \$20.00
- 116 RN-X7 Ohio; 23 diff checks, 18 not listed in Castenholz, no vignettes. .... Est. \$70.00

### Private Die Proprietary

#### Facsimiles

- 117 Lanman & Kemp, New York; black on white label 110 x 32 mm, Eagle design stamp at each end; stamp size label w/Eagle design, black on white, both have stains and minor faults, not listed. Similar lot realized \$26.00 in sale no. 57.

#### Match Stamps

- 118 RO72d 1c E. P. Dunham, sound, almost F, few blunted perfs. .... CV \$65.00

### Medicine Stamps

- 119 RS104d 3c Edward Heaton, It discoloration in center from cork stopper, F. .... CV \$40.00
- 120 RS314 2c Dr. Kilmer, "7-13-'98", some gum stains o/w F. .... CV \$45.00

### Motor Vehicle Use Revenues

- 121 RV-41 1945 42c violet, mint, fresh, 4 clear margins, F-VF. .... CV \$15.00

### USIR Tax Paid

(Springer catalog no's and values.)

- 122 TC100ACigars, Series of 1878, 50, used, repaired, above avg appearance. .... CV \$25.00
- 123 Snuff, lot of 6 diff, series 102/117, values from 1-1/8 to 1-5/8, should be worth \$5.00
- 124 TF1 Tobacco, 2c green, very nice example, crease not apparent from front, mss cancel. .... CV \$2.25
- 125 TF3 Tobacco, 1c Liberty, red cancel, F. .... CV \$2.50

### United States Telegraph Stamps

(The \$5.00 min bid will be waived for this grouping. Past experience has shown that the Scott values are wrong in most cases.)

- 126 2T2 Booklet pane of 6, remainders, MNH. .... CV \$14.00
- 127 2T3 Booklet pane of 6, remainders, no tab, MNH. .... CV \$14.00
- 128 3T7 Booklet pane of 6, MNH. .... CV \$33.00
- 129 3T9 Booklet pane of 6, MNH. .... CV \$36.00
- 130 15T23 Booklet pane of 4, MNH. .... CV \$11.00
- 131 15T47 Booklet pane of 4 (partial), cat no. written on tab, MNH. .... CV \$2.50
- 132 15T54 Complete booklet of 15 panes. .... CV \$30.00
- 133 15TO16b Booklet pane of 8, MNH. .... CV \$9.00
- 134 15TO8 Booklet pane of 8, MNH. .... CV \$5.00
- 135 16T30 Booklet pane of 4, no tab, offset on back, MNH. .... CV \$3.00
- 136 16T31 Booklet pane of 4, no tab, offset on back, 3 perfs sep at bottom, MNH. .... CV \$2.00
- 137 16T47 Booklet pane of 6, MNH. .... CV \$10.00
- 138 16T51 Booklet pane of 6, MNH. .... CV \$7.50
- 139 16T52 Booklet pane of 6, MNH. .... CV \$20.00
- 140 16T53 Booklet pane of 6, MNH. .... CV \$4.00
- 141 16T54 Booklet pane of 6, MNH. .... CV \$12.50
- 142 16T59 Booklet pane of 6, no tab, MNH. .... CV \$4.25
- 143 16T61 Booklet pane of 6, no tab, MNH. .... CV \$3.75
- 144 16T63 Booklet pane of 6, no tab, MNH. .... CV \$4.25
- 145 16T67 Booklet pane of 6, no tab, MNH. .... CV \$4.25
- 146 16T69 Booklet pane of six, no tab, MNH. .... CV \$4.25
- 147 16T73 Booklet pane of 6, no tab, MNH. .... CV \$2.75
- 148 16T75 Booklet pane of 6, no tab, MNH. .... CV \$2.00
- 149 16T76 Booklet pane of 6, no tab, MNH. .... CV \$5.50
- 150 16T77 Booklet pane of 6, piece missing from tab, MNH. .... CV \$1.75
- 151 16T78 Booklet pane of 6, no tab. .... CV \$2.00
- 152 16T79 Booklet pane of 6, no tab, MNH. .... CV \$1.25
- 153 16T80 Booklet pane of 6, no tab, MNH. .... CV \$1.50
- 154 16T81 Booklet pane of 6, no tab, MNH. .... CV \$1.50
- 155 16T82 Booklet pane of 6, no tab, MNH. .... CV \$1.50
- 156 16T83 Booklet pane of 9, no tab, MNH. .... CV \$3.25
- 157 16T84 Booklet pane of 9, no tab, MNH. .... CV \$3.25
- 158 16T85 Booklet pane of 9, no tab, MNH. .... CV \$2.00
- 159 16T86 Booklet pane of 9, no tab, MNH. .... CV \$2.50
- 160 16T98 Booklet pane of 6, no tab, some perf seps., MNH. .... CV \$5.00

### Revenues on documents

- 161 R5c/27c 1st Issue documents; 13 diff better, includes 5 mining, RR, Oil, Fire Arms, nice group. . . Est. \$80.00
- 162 R6c/152 Cancel lot; 75% are 1st Issues, all h/s tied to original docs, mostly checks & drafts, some illustrated, 23 items, a nice lot. . . . . Est. \$65-70
- 163 R9a Draft; Quincy Mining Co., Lake Superior, miner illustration, light SON h/s. . . . . Est. \$15.00
- 164 R16c Draft; h/s SON Quincy Mine, Portage Lake, miner illustration, 1864, small nick in top margin of draft. . . . . Est. \$10-12
- 165 R155 Draft; Commercial Bank of Oshkosh, Wisconsin, July 2, 1898, 2nd day of tax. . . . . OPEN

### Private Die Proprietary: Collateral Material

- 166 J. C. Ayer & Co., Lowell, Mass; 4 diff early corner cards on covers, 1860-70's; also an 1878 printed invoice. . . . . Est. \$20-25
- 167 H. E. Bucklen & Co., illustrated advertising flyer for "Dr. King's New Discovery", black on brown, 8-1/2 x 11, fresh, no folds, XF. . . . . Est. \$15-20
- 168 Humphrey's Homeopathic No. 15 Rheumatism labels (2), illustrated w/naked woman on lion, one sound other carefully repaired tear. . . . . Est. \$15-20
- 169 Johnson & Johnson; 1904 cover w/ red & blue corner card; 1891 illustrated invoice. . . . . Est. \$12-15
- 170 Dr. Kilmer & Co.; advertising blotter, illustrated with ad for "Swamp-Root", VF. . . . . Est. \$15-20
- 171 Dr. Kilmer & Co.; 1907 illustrated cover w/picture of their bldg on front, "Swamp-Root" ad on reverse; 1891 8-1/2 x 7 illustrated invoice. . . . . Est. \$20-25
- 172 J. Elwood Lee; colorful red & black bill head, 8-1/2 x 9-1/4, Conshohocken, Pa, Feb. 1904, with there distinctive "many legged" logo in red. . . . . Est. \$15.00
- 173 Merchant's Gargling Oil Liniment ad cover, Riley type 6, Kennedy, NY, 1887, Scott #210, reduced 1/4" at left. . . . . Est. \$15.00
- 174 Merchant's Gargling Oil Liniment ad cover, Riley type 7, St. Louis, 1890, Scot #220, reduced 1/4" at left. . . . . Est. \$15.00

### Private Die Proprietary: Trade Cards

- 175 E. C. Abbey, MD; Puzzle card, fishing scene at toll gate #3, Fine. . . . . OPEN
- 176 Ayers Sarsaparill; garden scene with 2 women, 2 children and a dog, Fine. . . . . OPEN
- 177 Carter's Iron Pills; two women conversing, one sickly, one healthy, Fine. . . . . OPEN
- 178 Hood's Sarsaparilla; "First Lesson", mother teaching puppies to hunt, Fine. . . . . OPEN
- 179 Parker's Hair Balsam; Family in front of fireplace, Good. . . . . OPEN
- 180 Dr. Price's Unique Perfumes; boy in sailor suit whispering to girl sitting on window sill, Fine. . OPEN
- 181 Drs. Starkey & Palens; man in chair inhaling oxygen, card trimmed to 98 x 145 mm, surface flaked, Good. . . . . OPEN
- 182 Dr. Thomas Electric Oil; blond girl with large red hat, reverse in German, Fine. . . . . OPEN
- 183 Dr. Thomas Electric Oil; blond woman with blue bonnet, Fine. . . . . OPEN
- 184 Dr. Thomas Electric Oil; profile view of woman with red bonnet and blue dress, Fine. . . . . OPEN

### Foreign Revenues

(Barefoot 1996 British Commonwealth Catalog no's. and values.)

#### Australia

- 185 5,22,23(2) Customs Duty, used, F-VF. . . . . CV £4.50

#### Canada; Newfoundland

(Van Dam Catalog no's and values.)

- 186 NFR-3 Inland Revenue, 25c blue, mint, part OG, centered to Lt, F. . . . . CV \$25.00
- 187 NFR-3 Inland Revenue, 25c blue, used, mss cancel, centered to top, F. . . . . CV \$15.00

#### Egypt

(Feltus Catalog no's and values.)

- 188 202-206 1892 Salt tax stamps, 5 diff, used, F-VF. . . . . CV \$23.00
- 189 208-211 1892 Salt tax stamps, lot of 23 selected for cancels. . . . . CV \$12.50
- 190 213, 214 1896 Salt Department Renewed license stamps, used, VF. . . . . CV \$10.00

#### Germany

- 191 Germany & States revenues, lot of 370 all diff, 1870 to 1920's, includes Baden issues on onion skin paper, se-tenants, mint and used, an exceptional lot hand picked for condition. . . . . Est. \$150.00+

#### New Zealand

- 192 3,9 New Zealand; Passport Fee, 1922, tied to piece of passport page with oval h/s "INTERNATIONAL AFFAIRS/27 JUL 1931/WELLINGTON, N.Z." . . . . . CV £30.00

#### Philippines

(Barata Catalog no's and values.)

- 193 19-22 1898 Sello 5P-20P, MNH, VF. . . . . CV \$130.00

#### Paraguay

- 194 Cigarette tax stamps; 42 ea includes 3 strips of 10 each for 10 pack cartons plus stamps from 3 diff series. . . . . Est. \$15.00
- 195 77 each includes 6 strips of 10 for 10 pack cartons, 2 serie M, 2 serie L, 2 serie J, also serie D, C and F. . . . . Est. \$20.00
- 196 101 ea, includes 8 strips of 10 serie L, J, I, F, M, also singles from serie B, C, D, H, G. . . . . Est. \$27.00
- 197 5 on original packs, all diff. recent issues. Est. \$5.00

#### Argentina

- 198 Argentina; Control de Talon issues, 1915-21, values from 10 centavos to 5 pesos, accumulation of unused sheets, over 6,000 stamps! . . . . . OPEN

#### Brazil

- 199 Brazil; Deposito stamps of 1913 issue, lot of 77, duplication, high values to 200\$00. Used. . . . . Est. \$10.00
- 200 Brazil; Lot of 252 diff revenues. Starts with first issue of 1869 to present. Includes empire, federal bebidas, cigarette, cunsumo, consular exactorias, saude, fumo, lotarias, vinho. High values included. Mostly used with some mint. Includes issues from 11 diff states. Scarce lot. . . . . Est. \$85.00

#### Cyprus

- 201 11,19(4) Cyprus Revenue, 1881 1/- green & black, 1883 1pi lilac, used. . . . . CV £14.00

#### World Wide

- 202 Cigarette tax stamps on original wrappers, 10 each, includes Spain, Bolivia, Uruguay and Paraguay, all recent issues. . . . . Est. \$15.00

#### Australia; Victoria

- 203 12 1884/5 Stamp Duty w/"CATTLE", 5/- green, used. . . . . CV £5.00
- 204 16 1884/5 stamp duty w/"CATTLE", one pound, orange on yellow, used. . . . . CV £10.00

#### Australia; New South Wales

- 205 Stamp Duty, 1902?, £1 dk blue and gold w/"NSW"

- wmkd, perf. 11-1/2, used, not listed in 96  
Barefoot. .... Est. \$15-20  
206 Stamp Duty, 1902?, £1.00 blue and gold, unwmk,  
perf 12, "LLG" perfin, crease and small tear, not  
listed in Barefoot. .... Est. \$10-15  
207 29,31,34(5) Stamp Duty, 1868/82, includes shades,  
used. .... CV £12.00  
208 50(3),51(2) Stamp Duty, 1881/82 3p green, 9p olive,  
used. .... CV £2.10

#### Australia; Tasmania

- 209 53 Stamp Duty, 1918 5d ovpt on £1 orange & green,  
mint, v/h, F-VF. .... CV £35.00

#### St. Kitts Nevis

- 210 21 Revenue, 1883 6d green, Crown CA wmkd,  
used. .... CV £15.00



Lot 211

#### Rhodesia; British Central Africa

- 211 3 Consular, 1898 ovpt on 2/6 blue and black AC, lt.  
crease, clipped perf, used, Fine. .... CV £35.00

#### South Africa; Griqualand

- 212 1(2)A,10,37A,44 1877 issues, used, F-VF. .... CV £40.00

#### South Africa; Cape of Good Hope

- 213 1(2),3 Embossed Revenues, 1864, #1's cut to shape, #3  
w/mss cancel. .... CV £8.50

- 214 19 Cape of Good Hope, Scott #19 ovpt "Military/  
Telegraphs.", unused, no gum, F.... Scott CV £40.00

#### South Africa; Natal

- 215 80,83,84 1886 issues, used, F. .... CV £12.00

- 216 85 1886 issue, used, h/s cancel, F. .... CV £15.00

#### Fernando Poo

- 217 7 1901 issue, used, VF. Forbin CV 20 frs. . Est. \$40.00

#### Australia; Queensland

(Ingles/Craig 1980 catalog no's and values.)

- 218 Railway stamps, 1894 3d, 1896 1d, 6d, used,  
F-VF. .... CV \$5.00

- 219 Railway stamps, 1901-14 4th series, 3rd issue, 7  
stamps 3d wmk locomotive, shades, cancels, good  
study lot. .... CV \$21.00

- 220 1896 Railway stamps, 1d, lot of 16 used, shades,  
cancels, etc. Nice study lot. .... CV \$16.00

- 221 1927 (July) Railway stamps, 1d, 1/-, 2/6 (corner  
fault). .... CV \$4.75

- 222 4RP5-8 1901-14 Railway stamps, 4th series, 3rd issue, wmk  
locomotive, 1d thru 1/-, all with SON numeral  
cancels, F. .... CV \$15.00

- 223 4RP5 1901-14 Railway stamps, 4th series, 3rd issue, wmk  
locomotive, 1d blue, 5 copies, vert pair, shades,  
used, F. .... CV \$15.00

- 224 1901-14 Railway stamps, 4th series, 3rd issue, wmk

- locomotive, lot of 10 includes 1d(8), 3d, 1/-, shades,  
some SON cancels, few heavy cancels minor faults,  
nice study lot, F. .... CV \$32.00  
225 1901 Railway stamps, 1st series, not wmk'd, 3d  
violet, 4 copies, nice cancels including SON "301",  
F-VF. .... CV \$6.00

### USIR Special Tax Paid

- 226 Retail Dealer In Liquors (At Large), \$27.50, 12  
coupons at top, purple on white, for year ending  
1943, VF. .... Est. \$30-35  
227 Retail Dealer In Liquors (At Large), \$27.50, 12  
coupons at top, black on gold, for year ending 1944,  
VF. .... Est. \$30-35  
228 Retail Dealer In Liquors (At Large), \$27.50, 12  
coupons at top, green on white, for year ending  
1945, VF. .... Est. \$30-35  
229 Wholesale Liquor Dealer, black on green, for year  
ending 1948, few minor pinholes. .... Est. \$25-30  
230 One Still, \$20.00 1880, issued 109, remainders  
221. .... CV \$6.00  
231 One Worm, 1876 \$20.00, issued 49, remainders  
271. .... CV \$9.00  
232 One Worm, 1878, \$20.00. .... CV \$9.00

### Foreign Telegraph Stamps

- 233 4-6 Sudan; 1897 Telegraphs, used. .... CV £5.00

### United States Seals & Labels

- 234 Accumulation of U.S. seals & labels; Council  
Against Intolerance in America, 3 diff 1939-44  
blocks and singles; Medical Aid for China; YMCA  
1942 World Service; Chicago 1937 Int. Livestock  
Expo; Swedish Nat. Sanatorium; CIPEX ABNCo.  
stamps (4); PSS Convention labels 1939 to  
1940's multiples; Wilkinsburg Stamp Club Custer's  
Last Stand parody sheet, etc. A nice lot of what  
ever! .... OPEN

### State Revenues

(Hubbard State Revenue catalogs and price lists used except  
where noted.)

#### Florida

- 235 BE1,2(2) Bedding tax stamps, BE1 mint single, BE2, 2  
singles and 2 on tags. .... OPEN

- 236 Cigarette tax decals, 8 diff, 11 total, used. Est. \$5.00

- 237 CF10-12 Mature Fruit Tax stamps, h/s cancels. .... OPEN

- 238 CF16(3),17(2) Mature Fruit stamps, used. .... Est. \$5.00

- 239 CF23-29 Mature Fruit stamps, 1937 series complete set,  
used. .... OPEN

- 240 CF30,31,34-36 Citrus Advertising stamps, includes unlisted  
5c value. .... OPEN

- 241 CF41-42 Citrus Advertising stamps, series 1943, used.  
OPEN

- 242 D1, D12-15,17a Documentary Stamp Tax, 14  
stamps. .... OPEN

- 243 D21-27 Documentary Stamp Tax, 28 stamps, 2 to 6 copies  
of each, used. .... OPEN

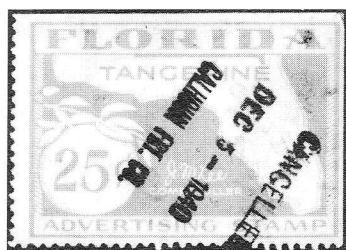
- 244 D30/41 Documentary Stamp Tax, 19 stamps, includes \$3.00  
green 1954 not listed in Hubbard. .... OPEN

- 245 D53,59,61 Documentary Stamp Tax, also \$3.00  
w/small signature "Dickinson" not listed in  
Hubbard. .... OPEN

- 246 D65-71,74 Documentary Stamp Tax, 11 stamps, D74 lt  
yellow green. .... OPEN

- 247 Documentary Stamp Tax, 3 diff meters, 2-1971,

		1958. .... OPEN
248	F7	Feed Inspection Tax, 100 lbs., minor soiling and crease, F. .... OPEN
249	F9/28	Feed Inspection Tax, 25 stamps, includes strip 3 of F18, F19a, F. .... OPEN
250	F12/LA-B2	Lot of 15 stamps includes; LA-B1,2, F12(3) mint, F12 pair imperf vert, F14 blk 4 plus 3 mint singles, F17, L8b mint. .... Est. \$5.00
251	FE6,8,9	Fertilizer Inspection Tax, 6 stamps, used. .... OPEN
252	FE18,21(3),22	Fertilizer Inspection Tax, used. .... OPEN
253	GR7,9(2),10	Grapefruit Advertising stamps, used, h/s cancels. .... OPEN
254	GR13,15,17	Grapefruit Advertising stamps, Series 1937, used. .... OPEN
255	L2,4-6	Alcoholic Excise Tax, 4 stamps, unused, VF. .... Est. \$5.00
256	L23,L68/72	Alcoholic Excise Tax decals, 7 diff, unused. .... OPEN
257	OR1(2)	Orange Advertising Stamp, 2 used copies one w/flip in LR border. .... OPEN
258	OR7,8,12	Orange Advertising stamps, used. .... OPEN
259	OR13,15-18	Orange Advertising stamps, h/s cancels. OPEN
260	PH3	Peat and Humus Inspection stamp, 5 tons, h/s cancel. .... OPEN
261	TA8	Tangerine Advertising stamp, 25¢ black, used. .... OPEN



Lot 262

262	TA13,14	Tangerine Advertising stamps, TA14 listed by Hubbard as (RRR), h/s cancels. .... OPEN
-----	---------	---

#### New York

263	BE2/ST65	Lot of 25 stamps includes; D6,22, D33,34, Be2,4, ST1,3,5,7,8,10,60-63,65,66. .... OPEN
264		ST's Stock transfer tax, Series 1906, 1908-11, 32 stamps. .... Est. \$5.00
265		Stock Transfer stamps, unsorted lot of 213, nice mix of values. .... Est. \$5.00

#### Ohio

266		Lot of 65 sales tax stamps plus 15 others. Est. \$5.00
267	B30/W5	Lot of 7 diff stamps. .... Est. \$5.00
268	M1/R130	Sales tax receipt stamps, lot of several hundred, 1¢ thru \$3.00, all values represented except \$15.00, numerous varieties and printers, no less than 55 diff with much duplication. A wonderful lot for the specialist or someone just starting this area. All stamps are complete w/vendors receipt, no halves. . OPEN
269	R131-133	Sales tax receipt stamps, last issue, 8 diff as listed in Hubbard, 100's of each, w/vendor's stub, no halves. .... OPEN
270	W2/B28	Wines, Beverage and Malt liquor stamps, includes; W2(3),4(6),5(4),6 & 6a(7),7(2), B13,14(2),23 & 24 (50),28(3), some nice cancels. .... OPEN

#### Virginia

271	BD2/W7	Lot of 6; BD2 mint block of 4; F29, W7. .... Est. \$5.00
272	VABG2	Big Game Hunting Stamp nonresident, 1938, mint, hinged. .... OPEN
273	VABG3	Big Game Hunting Stamp, 1939, resident, mint, hinged. .... OPEN
274	VABG4b	Big Game Hunting Stamp, 1939, nonresident, mint, hinged. .... OPEN
275	VABG29	Bear and Deer Hunting Stamp, 1952-53, resident, mint, hinged. .... OPEN
276	VANF1a	National Forests Hunting Permit stamp, 1938-39, mint, hinged. .... OPEN
277	VANF2a	1939-40, mint, hinged. .... OPEN
278	VANF15	1952-53, mint, hinged. .... OPEN
279	VANF16	1953-54, mint, hinged. .... OPEN
280	VANF20	1957-58, mint, hinged. .... OPEN
281	VANF21	1958-59, mint, hinged. .... OPEN
282	VANF22	1959-60, mint, hinged. .... OPEN
283	VANF23	1960-61, mint, hinged. .... OPEN
284	VANF24	1961-62, used, hinged. .... OPEN
285	VANF27	1964-65, used, hinged. .... OPEN
286	VANF28	1965-66, used, hinged. .... OPEN
287	VANF29	1966-67, used, hinged. .... OPEN
288	VANF30	1967-68, used, hinged. .... OPEN
289	VANF32	1969-70, used, hinged. .... OPEN
290	VANF32a	1969-70, used, hinged. .... OPEN
291	VANF33	1970-71, used, hinged. .... OPEN

#### Alaska

292		Liquor revenue, two not listed 1/2 gal, similar to 1943 design (narrow "A") yet one has offset s/n other flush with letter "A", both MNH, VF. Est. \$45.00
293	B1,4a	Liquor revenue, M, VF. .... Est. \$30.00
294	L7	Liquor revenue, pair, MNH, VF. .... Est. \$7.00
295	W5	Liquor revenue, M, VF. .... Est. \$35.00

#### Nebraska

296	RW35	\$3.00 Federal and \$1.00 upland game bird on 1969 license, RW35 is F, state stamp has minor scuff. OPEN
-----	------	--

#### New Mexico

297		Cigarette tax decals, 20 cig black & blue on white, 20 cig black & yellow on white, both with red under print, not listed in Hubbard. .... Est. \$5.00
298		Cigarette and tobacco tax decals, 8 diff, 1 defective, most not listed in Hubbard. .... Est. \$20.00
299		Egg Inspection stamps; black on blue paper, grade AA Medium (1/3¢ fee), Large & Extra Large, F-VF. .... OPEN

#### California

300		California Fishing license stamps, 1963, 1964, both used. .... OPEN
301	D124/183	Lot of 15 stamps, 8 diff, all imperf., includes D124, 183, 184, 186, 190, 200, 204, 206. .... Est. \$5.00
302	TO8	1936 Agricultural Prorate Commission Tomato stamps, 10 diff, all Oct-Nov dates. .... Est. \$15.00 - 20.00

#### Kentucky

303		Cigarette tax, unlisted stamp similar to 1941 issues except lettering and background in larger type, 1¢ blue on cream card, unused. .... Est. \$5.00
304	C5/9	Cigarette tax; 1938-39 issue, C5-7, 9, plus pair of C10 with punch holes in each decal, all unused, VF. .... Est. \$15.00
305	C11-14a	Cigarette tax, 1941-55, C11,11b,12,12a,13, all unused. .... Est. \$15.00
306	W4-6	Wine tax, 1936 issue, all w/perfs on all 4 sides,

unused, VF. A rare set! ..... Est. \$130.00

## Kansas

- 307 B12-14 Beer tax, 1941 used set of 3 strips, VF condition considering usage ..... Est. \$30.00
- 308 C1/77 Cigarette tax decals, 90+ stamps, 50 are unused, includes C1-5, including 2a, C7/11, 27/43, 47/53, 55-74 complete plus block of C72. .... Est. \$95.00
- 309 C12a-12c Cigarette tax, 1935 strip stamps, complete set, VF. .... Est. \$50.00
- 310 C24b,25c Cigarette tax strip stamps, unused, VF. .... Est. \$15.00
- 311 W3 Wine tax, 1949 issue, unused & pristine, not priced in Bellinghausen. .... Est. \$55.00
- 312 W4a Wine tax, 1949 issue unused w/full intact tab at top & unusual doubling of "0" in No. on rt. side, not priced in Bellinghausen. .... Est. \$75.00

## District of Columbia

- 313 L1/7 Liquor tax, 7 diff, L1 mint, L3a, L6a, also 1/6, 1/8, 1/5 and 1/4 gal values. .... Est. \$20.00
- 314 L3/W7 Lot of 8 stamps, includes; L3(2), L5, 5a, 7, W3, 6, 7. .... Est. \$5.00
- 315 W3-8 Liquor tax, 6 diff, includes 1/16, 1/10 and 1 gal. unused; 1/8, 1/5 and 1/4 gal. used, nice lot. .... Est. \$20.00

## Idaho

- 316 B34a Beer tax, used, VF. .... OPEN

## Indiana

- 317 D1-4,6 Documentary (Intangible) tax, M, VF. .... Est. \$10.00
- 318 D18-25 Set of Specimens (perkins), includes D24a, VF. .... Est. \$65.00
- 319 D18/38 Includes D18-20,23,24,26,28-31,34-38, all MNH, VF. .... Est. \$55.00
- 320 D50-54 1939 issue proofs, imperf, 50y has crease. .... Est. \$25.00

## Minnesota

(Oleo's are listed by Litchfield catalog no's and values.)

- 321 723 Oleomargarine tax stamp, 1952, type B, used. .... Est. \$15.00
- 322 726 Oleomargarine tax stamp, 1952, \$2.40 Type B, used. .... Est. \$7.00
- 323 CL7 Case stamps, 7 stamps with diff cancels and control no's., F. .... Est. \$5.00
- 324 W38/43 Wine tax stamps, W38, 39, 42, 43, all used, VF. .... Est. \$5.00

## Pennsylvania

- 325 BE9,B4/12,ST1/7,RE11 Lot of 17 stamps, includes block of 4 BE9 mint and 4 Philadelphia Stamp Tax stamps. .... OPEN

## Massachusetts

- 326 ST's Stock Transfer Tax stamps, lot of 27, 2c to \$1.00. .... OPEN

## Georgia

- 327 Georgia Resident trout stamp, 1976, used, some wrinkles, F. .... OPEN
- 328 BE2/IF49a Lot of 17 stamps, all diff. .... OPEN

## Washington

- 329 D5(2), HC7 Honey Seal tax stamp w/red "2", D5(2) mss cancels. .... Est. \$5.00
- 330 W15-17, B10 1942 Wine(3), 1933 Beer (small thin), F-VF. .... Est. \$5.00

## Illinois

- 331 Cigarette tax paid decal, City of Chicago, green on white safety paper, 9 x 11 mm, 6 copies, F-VF. .... Est. \$5.00
- 332 Cigarette tax decals, sheets of 10; Cook County, green & white design ovpt in red "CHG"; Chicago,

- round design, orange on white background, black lettering, both not listed. .... Est. \$15.00
- 333 FE3 Commercial Fertilizer, Series A, SE at top, mint, minor thin on back, VF appearance. CV "R" ..... Est. \$25.00

## South Carolina

- 334 BE1/SD3 Lot of 16 includes; BL5,8,17,20,35,37-39, D2, SD2,3, BE1, L51. .... OPEN

## Louisiana

- 335 KL2 Liquor Inspection Fee, used, small piece missing top margin, 1957 h/s cancel. .... Est. \$5.00

## Iowa

- 336 Liquor certification stamps, 1935-39, used, violet blue, orange, red and green, 4 used stamps, all with black roulette. .... Est. \$8.00
- 337 C1/12 Small lot of cigarette tax stamps. .... Est. \$5.00
- 338 C10/36 Cigarette tax; used 10,13,14,20,21,30,36; mint, 9,11,12,20,27-29. .... Est. \$25.00
- 339 F8 Feeding Stuffs, 1910 Issue, 140 lbs, Barney signature, scarce, just in at top, unused. .... Est. \$45.00

## Colorado

- 340 B? Malt Liquor Tax, 288 oz, blue, red "T" s/n, Morrison sig, soiled and creased, not listed. .... OPEN
- 341 Municipal cigarette and tobacco tax decals; La Junta 2c black, City of Pueblo 1c black & 8c orange-yellow, F-VF, not listed. .... Est. \$10.00
- 342 WL4,5,7,8 Wine & Liquor issues, 8 stamps, pairs, etc., all used, F-VF. .... Est. \$10.00

## State Revenue Bedding Inspection Stamps

- 343 BE1/9 Lot of 100+ stamps from CT, DE, GA, MD, NC, NY, PA, VA, RI and SC, all mint from 2 to 50+ of each, mostly blocks, strips and sheet scraps, none w/ sheet margins or markings. .... OPEN

## West Virginia

- 344 WVDB13 Bear Stamp, 1986, mint, hinged. .... OPEN
- 345 WVFF16,19-21, WVTR27 Fishing License stamps, 5 diff, mint, hinged. .... OPEN

## Missouri

- 346 B101 Beer tax, KMx sigs, crayon cancel. .... OPEN

## South Dakota

- 347 Small Game License stamps 1961 (2), Big Game License stamp 1966, used. .... OPEN

## Mississippi

- 348 BW24,F71 BW24 w/diagonal crease at left, VF appearance. .... OPEN

## Tennessee

- 349 M1/T106 Lot of 8 stamps; M1,2 mint single and pair of each; T11 used, T106. .... OPEN

## Michigan

- 350 Trout Stamps, 1952, 1959, 1967, also 1968 resident fishing stamp, all used. .... OPEN

## New Jersey

- 351 New Jersey Resident trout stamp, 1966, used, F. .... OPEN

## Delaware

- 352 BE2 Bedding tax stamp, creased O/W Fine. .... OPEN

## Maryland

- 353 D6,L36 D6 with h/s cancel, not priced used. .... OPEN

## Connecticut

- 354 C1-5 Cigarette tax stamps, M, VF. .... Est. \$25.00
- 355 C6,8,10 M, VF. .... Est. \$14.00
- 356 C10,14,15a M, VF. .... Est. \$8.00
- 357 C18,19a VF. .... Est. \$15.00
- 358 C22 M, VF. .... Est. \$5.00
- 359 C23-25, 27-29 All mint except C24, VF. .... Est. \$40.00



Lot 262



Lot 263

- 360 C31-34 Scarce set, VF. .... Est. \$70.00  
 361 C36-41 Includes the elusive C38, M, VF. .... Est. \$45.00

#### Foreign Local Posts

- 362 New Zealand; 1899 Great Barrier Pigeongram, 1/- red triangle stamp, mint, og, heavy hinge remnant resulting in small thin, few blunt perfs, VF appearance. If perfect est. \$100.00+  
 ..... suggested bid \$50.00+

- 363 Christmas Island; 1915 Central Pacific Coconut Plantations, Ltd, Mail Boat Service, unused, no gum, 3mm tear in bottom margin, jumbo margins, VF appearance, a "Classic" local post issue. .... Est. \$25.00-50.00

#### United States Literature

- 364 *Springer's Handbook of North American Cinderella Stamps Including Taxpaid Revenues*; 5th Edition, 1970, autographed, as new. .... Est. \$20.00  
 365 *Springer's Handbook*; 6th Edition, 1973, autographed, as new. .... Est. \$20.00  
 366 *Springer's Handbook*; 7th Edition, 1974, as new. .... Est. \$20.00  
 367 *Springer's Handbook*; 8th Edition, 1975, autographed, as new. .... Est. \$20.00  
 368 *Springer's Handbook*; 9th Edition, 1980, as new. .... Est. \$20.00  
 369 *Springer's Handbook*; 10th Edition, 1985, autographed, as new. .... Est. \$8.00  
 370 *The American Revenuer*; 173 issues between 1965 and 1987, complete for 1972-86, also directories. .... Est. \$50.00

#### Miscellaneous

- 371 Post Office notification labels, 3 diff, NYPO International Parcel Post 15 cents due, NYPO Parcel Post delivery charge collect 5 cents, POD Dead Letter office label (5-2807). .... Est. \$5.00  
 372 O17/111 U.S. Officials; O17(3) 1 w/og, O18, O20-21, O25, O37, O74-75, O97-99, O111; some w/usual faults, several uncanceled but cat as used (no og). CV \$136.00 ..... OPEN  
 [END OF SALE]

### Finland: catalog is bilingual—from page 7

are extensive tables of the mixed roulette types that are known from several major collections.

Because new discoveries are likely when a researcher compares his material

with this book's contents, there are reminders that readers are asked to contact the author or publisher with their findings.

The Press for Philately is issuing this book using its print on demand technology, so that new editions can be made easily and so that no large stock needs to be maintained of any version. A registration card accompanies

each book, so that owners may be contacted in the event of new editions.

There will be an address in Finland from which European customers can secure a copy, but until that information is provided, an order can be placed directly with Jay Smith and Associates.

The cost of the book is US\$39.50, postpaid in the US. For a Canadian address, please add \$2. Surface mail to Europe will require \$4 postage; airmail, \$17 to Europe and \$24 to the Pacific Rim.

Paul Nelson

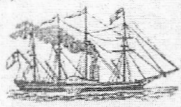


### State Revenue News—4th Quarter 1997

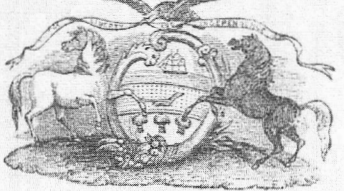
The fourth quarter 1977 issue of *State Revenue News* features Christmas trees and fruit—or rather taxes and tax stamps used on them. Washington state taxed Christmas trees from outside the state and New Mexico

taxed trees from public or private land in New Mexico.

The Washington apple stamps on document are discussed and illustrated as are on  
*News/on page 24*

# An unstamped 1865 Measurer's Return



## MEASURER'S OFFICE.

Port of Philadelphia, *July 11<sup>th</sup> 1865*

Measured from *1 Barge*

*Fifty five hundred and nine 1/2 bushels*  
*(659 1/2 bu.)*

Consigned to \_\_\_\_\_

Delivered to *1 Large Clara*

Weighing as follows:

<i>100.56.0</i>	<i>100.55.12</i>	<i>100.55.12</i>	<i>100.54</i>
<i>100.56.4</i>	<i>100.56.0</i>	<i>100.56.0</i>	<i>100.54.0</i>
<i>100.56.8</i>	<i>100.56.4</i>	<i>100.56.4</i>	<i>100.54.4</i>
<i>100.56.12</i>	<i>100.56.8</i>	<i>100.56.8</i>	<i>100.54.8</i>
<i>100.56.16</i>	<i>100.56.12</i>	<i>100.56.12</i>	<i>100.54.12</i>
<i>100.56.20</i>	<i>100.56.16</i>	<i>100.56.16</i>	<i>100.54.16</i>
<i>100.56.24</i>	<i>100.56.20</i>	<i>100.56.20</i>	<i>100.54.20</i>
<i>100.56.28</i>	<i>100.56.24</i>	<i>100.56.24</i>	<i>100.54.24</i>
<i>100.56.32</i>	<i>100.56.28</i>	<i>100.56.28</i>	<i>100.54.28</i>
<i>100.56.36</i>	<i>100.56.32</i>	<i>100.56.32</i>	<i>100.54.32</i>
<i>100.56.40</i>	<i>100.56.36</i>	<i>100.56.36</i>	<i>100.54.36</i>
<i>100.56.44</i>	<i>100.56.40</i>	<i>100.56.40</i>	<i>100.54.40</i>
<i>100.56.48</i>	<i>100.56.44</i>	<i>100.56.44</i>	<i>100.54.44</i>
<i>100.56.52</i>	<i>100.56.48</i>	<i>100.56.48</i>	<i>100.54.48</i>
<i>100.56.56</i>	<i>100.56.52</i>	<i>100.56.52</i>	<i>100.54.52</i>
<i>100.57.00</i>	<i>100.56.56</i>	<i>100.56.56</i>	<i>100.54.56</i>
<i>100.57.04</i>	<i>100.57.00</i>	<i>100.57.00</i>	<i>100.55.00</i>
<i>100.57.08</i>	<i>100.57.04</i>	<i>100.57.04</i>	<i>100.55.04</i>
<i>100.57.12</i>	<i>100.57.08</i>	<i>100.57.08</i>	<i>100.55.08</i>
<i>100.57.16</i>	<i>100.57.12</i>	<i>100.57.12</i>	<i>100.55.12</i>
<i>100.57.20</i>	<i>100.57.16</i>	<i>100.57.16</i>	<i>100.55.16</i>
<i>100.57.24</i>	<i>100.57.20</i>	<i>100.57.20</i>	<i>100.55.20</i>
<i>100.57.28</i>	<i>100.57.24</i>	<i>100.57.24</i>	<i>100.55.24</i>
<i>100.57.32</i>	<i>100.57.28</i>	<i>100.57.28</i>	<i>100.55.28</i>
<i>100.57.36</i>	<i>100.57.32</i>	<i>100.57.32</i>	<i>100.55.32</i>
<i>100.57.40</i>	<i>100.57.36</i>	<i>100.57.36</i>	<i>100.55.36</i>
<i>100.57.44</i>	<i>100.57.40</i>	<i>100.57.40</i>	<i>100.55.40</i>
<i>100.57.48</i>	<i>100.57.44</i>	<i>100.57.44</i>	<i>100.55.44</i>
<i>100.57.52</i>	<i>100.57.48</i>	<i>100.57.48</i>	<i>100.55.48</i>
<i>100.57.56</i>	<i>100.57.52</i>	<i>100.57.52</i>	<i>100.55.52</i>
<i>100.58.00</i>	<i>100.57.56</i>	<i>100.57.56</i>	<i>100.55.56</i>
<i>100.58.04</i>	<i>100.58.00</i>	<i>100.58.00</i>	<i>100.56.00</i>
<i>100.58.08</i>	<i>100.58.04</i>	<i>100.58.04</i>	<i>100.56.04</i>
<i>100.58.12</i>	<i>100.58.08</i>	<i>100.58.08</i>	<i>100.56.08</i>
<i>100.58.16</i>	<i>100.58.12</i>	<i>100.58.12</i>	<i>100.56.12</i>
<i>100.58.20</i>	<i>100.58.16</i>	<i>100.58.16</i>	<i>100.56.16</i>
<i>100.58.24</i>	<i>100.58.20</i>	<i>100.58.20</i>	<i>100.56.20</i>
<i>100.58.28</i>	<i>100.58.24</i>	<i>100.58.24</i>	<i>100.56.24</i>
<i>100.58.32</i>	<i>100.58.28</i>	<i>100.58.28</i>	<i>100.56.28</i>
<i>100.58.36</i>	<i>100.58.32</i>	<i>100.58.32</i>	<i>100.56.32</i>
<i>100.58.40</i>	<i>100.58.36</i>	<i>100.58.36</i>	<i>100.56.36</i>
<i>100.58.44</i>	<i>100.58.40</i>	<i>100.58.40</i>	<i>100.56.40</i>
<i>100.58.48</i>	<i>100.58.44</i>	<i>100.58.44</i>	<i>100.56.44</i>
<i>100.58.52</i>	<i>100.58.48</i>	<i>100.58.48</i>	<i>100.56.48</i>
<i>100.58.56</i>	<i>100.58.52</i>	<i>100.58.52</i>	<i>100.56.52</i>
<i>100.59.00</i>	<i>100.58.56</i>	<i>100.58.56</i>	<i>100.56.56</i>
<i>100.59.04</i>	<i>100.59.00</i>	<i>100.59.00</i>	<i>100.57.00</i>
<i>100.59.08</i>	<i>100.59.04</i>	<i>100.59.04</i>	<i>100.57.04</i>
<i>100.59.12</i>	<i>100.59.08</i>	<i>100.59.08</i>	<i>100.57.08</i>
<i>100.59.16</i>	<i>100.59.12</i>	<i>100.59.12</i>	<i>100.57.12</i>
<i>100.59.20</i>	<i>100.59.16</i>	<i>100.59.16</i>	<i>100.57.16</i>
<i>100.59.24</i>	<i>100.59.20</i>	<i>100.59.20</i>	<i>100.57.20</i>
<i>100.59.28</i>	<i>100.59.24</i>	<i>100.59.24</i>	<i>100.57.24</i>
<i>100.59.32</i>	<i>100.59.28</i>	<i>100.59.28</i>	<i>100.57.28</i>
<i>100.59.36</i>	<i>100.59.32</i>	<i>100.59.32</i>	<i>100.57.32</i>
<i>100.59.40</i>	<i>100.59.36</i>	<i>100.59.36</i>	<i>100.57.36</i>
<i>100.59.44</i>	<i>100.59.40</i>	<i>100.59.40</i>	<i>100.57.40</i>
<i>100.59.48</i>	<i>100.59.44</i>	<i>100.59.44</i>	<i>100.57.44</i>
<i>100.59.52</i>	<i>100.59.48</i>	<i>100.59.48</i>	<i>100.57.48</i>
<i>100.59.56</i>	<i>100.59.52</i>	<i>100.59.52</i>	<i>100.57.52</i>
<i>100.60.00</i>	<i>100.59.56</i>	<i>100.59.56</i>	<i>100.57.56</i>

*1000 1/2 bu.*      *2169 1/2 bu.*

*Duplicate*

*Almos H. McKean, Deputy Measurer.*

*659 1/2 bu. of 56.840*

*Containing 2169 1/2 bu.*

by Michael Mahler, ARA

One of the least-known Civil War documentary taxes is that on measurer's returns. Effective August 1, 1864, a tax of 10¢ was imposed on any measurer's return for a quantity up to 1000 bushels, and 25¢ for larger quantities. One reason for the obscurity of this tax is that it took effect after the requirement for use of matching stamps had been rescinded, thus no Measurer's Return stamps were created. Another reason is that, to my knowledge, no stamped measurer's re-

turns have ever been found (Mahler, 1991). Presumably relatively few measurers' returns were generated to begin with, and the tax period lasted only two years, until August 1, 1866.

The document illustrated here, a recent find at a Southern California gun show, is the first measurer's return of the Civil War era I have recorded. It originated at the Measurer's Office, Port of Philadelphia, July 11, 1865, and states that a cargo of "mixed western corn" delivered to the Barge "Clara

20

The American Revenuer, January 1998

Lynch" comprised 6509 bushels. At first glance it seems that 25¢ stamp tax should have been paid, but alas, the document bears no stamp, nor is there any evidence one was ever present.

The most obvious explanation for the lack of a stamp is that the Deputy Measurer of the Port of Philadelphia, who executed the return, was an official of the U.S. government. The Act of December 25, 1862, had provided that "all official ... documents issued or used by the officers of the United States Government shall be, and hereby are, exempt from duty." Generalizations based on a single example are risky, but it seems safe to conclude that, to the extent that measurers were government officers, not private businessmen, measurers' returns would not have been stamped.

On the other hand, there is still reason to hope that some stamped measurers' returns may surface. The 1864 schedule also taxed gaugers' returns and weighers' returns, and examples of each of these are known, executed by private businessmen and properly

stamped. Moreover, one can envision cases in which even a return generated by a government gauger, measurer, or weigher might legitimately bear a stamp. The exemption from tax of documents made by officers of the government was not absolute. Decision No. 75 of the Commissioner of Internal Revenue, made in 1863, held that this exemption applied only to those official documents "the duties on which, if paid, would be a charge upon the Treasury of the United States." If a document was issued by a government officer for the benefit of a private party, it was presumably subject to stamp duty, the individual to whom it was issued being liable for the tax, not the officer who executed it.

### References

- Mahler, M. *United States Civil War Revenue Stamp Taxes*. Pacific Palisades CA: Castenholz and Sons, 1988.  
Mahler, M. Unique and Unknown Usages in Civil War Fiscal History. *The American Revenuer* 1991 March; 45:56-60.

## Literature in review

***The Stamps of the NSDAP (Nazi Party) and its Sub-Organizations***, by Martin Erler. 93 pages, A5, perfect bound, unpriced, illustrated. Published by ORA-Verlag, Icking, Germany. Available in the U.S. from Eric Jackson for \$117.50 plus shipping.

This small catalog is a preliminary listing of what can be a fairly large and complex area of collecting. This listing contains only those stamps that were used for paying party dues and dues of related organizations (except stamps that were judged to be generally obligatory and contained insurance) and for donations.

There had been some reluctance to publish listings of these stamps because it might give

the appearance of glorifying the party. But the fact is they exist and recently some of them have been showing up at inflated prices. High prices are not justified in all cases as some of these stamps were remainders.

The stamps are unpriced as there still is not a well established market. Stamps on document, often cards or pocket sized booklets are normally scarce as most people destroyed them at the end of the war so as not to be identified as party members. This is a philatelic study not a political statement, philately is best served by not ignoring that which exists.

Kenneth Trettin

***A Census of United States Match and Medicine Stamps*** by Michael E. Aldrich (no ISBN). 219 +vi pages, 5.25 x 8.5 inches, hard cover Smyth sewn, rarity scale, illustrated, index. Published by Aldrich Publishing, Box 130484, St. Paul, MN 55113. Available from the author (same address) for \$34.95 plus

\$3.00 postage.

In 1987 the author conducted a census of many of the scarcer private die stamps. This census was to update a similar census done in 1934. Unfortunately, in 1987 it was impossible to include information from several major collections the major one being that of Morton Joyce. After

Joyce's death the author was able to examine the collection before it was broken up and sold. The result of major additions to the 1987 census resulted in what is called the 1994 census and is the concern of this book.

In the initial 26 pages of this book the author discusses how the census was conducted and summarizes the results. Tables look at which items are reported as unique or very scarce, the numbers of sound versus faulty examples reported, various differences between the 1934 and 1994 census, and a tracking of catalog values. Other areas discussed include ultramarine stamps, experimental silk paper stamps and rouletted stamps.

The balance of the book is devoted to individual analyses of the 227 different stamps and wrappers covered by this census. Included are the number reported from each census, how many were in the Joyce collec-

tion, and condition as reported in the 1994 census; two things were reported, centering as fine or very good, and condition as either sound or faulty. Scott catalog value in five year intervals in traced from 1973 through 1993 with the stamp ranked by percentage of increase in catalog value. Finally one or two paragraphs discuss the stamp in general.

This book does not present any background about the stamps or the firms that used them. It can serve to justify catalog or auction prices. Commentary regarding condition can be useful to those wishing to sell or buy these stamps. Much of the information would be obvious to anyone who trades in these issues regularly over a period of years. Its value might be in that it presents this information in one place for the non-professional philatelist.

Kenneth Trettin

***The Judicial Stamps of Great Britain and Pre-1922 Ireland***, by Clive Akerman and Roger Booth (ISBN 0-952511123-9). 35 + viii pages, A4, perfect bound, index, illustrated. Published by The Revenue Society of Great Britain. Available from R. G. Booth, 4th Floor, Old Colony House, 6, South King Street, Manchester, M2 6DQ, UK for £20 plus postage. It should be available in the U.S. from Eric Jackson by the time this is published.

From the very first it should be noted that this book is a handbook and not a catalog nor does it contain any catalog type of listings. It is an examination for Great Britain and Ireland's judicial stamps from both a philatelic and historical perspective and an overview history of that nation's court system. From this side of the Atlantic it might be even more difficult to envision how the British judicial system evolved. Courts existed before well documented history exists. There was no settlement of non-native peoples at a relative modern time, there was no revolution throwing out the old government, there was no written constitution that came into existence at a definite and definable time. For the most part, courts just came into being either as the evolved successor to a medieval court of justice or one created by decree

or legislation to meet a specific need.

This book, then, is a history of these courts as they exist from the 18th century to the present. The authors acknowledge that this work is not a definitive history of the courts and likewise it is not a definitive study of the stamps employed by these courts. It is a well organized overview of the courts and their stamps. The book's intent is to help the philatelist "in writing up any stamp collection or display ... to put flesh on bare philatelic bones."

The various courts are grouped by general type and then examined individually. An historical introduction is given then the stamps are looked at. Both embossed and adhesive stamps are considered. The book is richly illustrated throughout; stamps, cancellations and documents—both with stamps and collateral documents.

This book does much to aid in the understanding of these stamps, their use and their place in history. It helps to flesh out the bare bones of catalog listings and allows the collector to see the whole body. The only question now is when will the other types of British revenue stamps be similarly organized and written up.

Kenneth Trettin

## The Penny Post—April, July and October 1997

A cumulative index for Volumes 1 - 6 of *The Penny Post* accompanied the April 1997 issue of this journal. Compiled by Charles Peterson, this index contains both an author listing and a subject listing for the first 24 issues of the journal. Bound separately, this is a most useful publication.

The April 1997 issue of *The Penny Post* contains articles about Carnes City Letter Express, N. J. Phillips Express Post, forgeries and bogus stamps of Moody's Penny Dispatch, Floyd's Penny Post, Raymond's Penny Post and Burk's City Express Post.

The July issue of *The Penny Post* takes an in-depth look at the postal markings of Boyd's City Express. A bibliography of material in the National Postal Museum Branch of the Smithsonian Institution Libraries related to local mail posts in the United States is also presented. Additional articles look at stamps from Moody's Penny Dispatch and the Winan's City Post forgeries.

The final remaining issue of *The Penny*

*Post* on the editor's desk is the October 1997 issue. This issue takes a look at the carrier service provided by the Post Office Department in Charlestown, Massachusetts—one of 49 cities in 1863 that employed letter carriers. Other articles look at "Pioneer hand drawn local and carrier covers," "Carriers and locals at auction" (historically not just in recent auctions), "Carriers and locals at U.S. International Philatelic Exhibitions, 1913-76," Honour's City Post, a rare G. S. Harris Despatch Post cover and Day's City Express.

It should be noted that *The Penny Post* covers the classical era of U.S. philately and not the more modern local posts. Emphasis is on postal history, markings, the stamps and forgeries of the stamps. The journal is published quarterly by the Carriers and Locals Society. Subscription is by membership; information and membership applications are available from the Secretary, Martin Richardson, Box 1574, Dayton, OH 45401.

## Papua New Guinea departure tax

by John Barefoot, ARA

The little item on Tonga and Papua in the September issue of *The American Revenuer* (50:207) caught my eye. Revenue new issues are never announced and we rely on intrepid travelers and collectors to bring home the news.

Another traveler saved his air tickets from Papua. We have so far had reported three types of overprint on the Kingfisher stamp. A draft of the Papua section of the planned next edition of our Commonwealth catalog follows. We would be interested to hear if any readers possess further versions of this Papua Air Tax stamp.

### Papua New Guinea Departure Tax

Airport Tax

1994. Kingfisher postage stamp overprinted, as illustrated, or a) smaller bolder font [illustrated in *The American Revenuer*].

1. 15K/7t multicoloured

10.00

1a. smaller, bolder font

10.00

c1995. Kingfisher postage stamp with straightline overprint DEPARTURE TAX / K15, and old value obliterated by bars.

2. 15K/7t multicoloured

10.00



# The American Revenue Association

## President's Letter

### Ronald E. Leshner, ARA President

The New Year is upon us. Time to catch up on a few items and to look forward. First some exhibition awards:

#### **SESCAL 97** (Los Angeles)

"U.S. Civil War History — Reconstructing Four Fabulous Finds," Michael Mahler, vermeil

"Transportation Revenue stamps of China Surcharged," Jay A. Shoemaker, vermeil

"U.S. \$200 First Issue Revenue on Intact Documents," one-frame, Michael Mahler, gold and the Philatelic Classics Society award

"U.S. Civil War Fiscal History: The Ultramarines on Document," one-frame, Michael Mahler, silver and the AAPE award of honor

#### **AIRPEX 97** (Dayton, OH)

"The Yukon Territory: Klondike District, A Revenue Stamp Story, 1898 - 1908," by Dr. Frank L. Shively, Jr., gold

"Federal Migratory Bird Hunting Stamps," Charles J. Ekstrom III, vermeil

"U.S. Playing Card Stamps," Martin Richardson, vermeil

#### **Mega-Event 97** (New York City)

"Control and Taxation of Domestic Distilled Spirits, 1868-1893," Columbus Delano, vermeil

That's a really fine showing for the revenues in three shows where the American Revenue Association was not in attendance. Speaking of which I hope that all of you are planning to attend the ARA show this year in Boxborough, Massachusetts, on May 1 to 3. By the time you receive this it may be too late to send in a prospectus to exhibit, but it is not too late to plan to attend.

Don't forget to pay your dues for 1998. Our notices went out in mid-December and if it has gotten lost in the rush of the holidays, please dig it out and send it to our secretary Bruce Miller, immediately.

You may ask what is coming in 1998. There is a book to be published by the ARA on the first issue revenues on document by Michael Mahler that we hope will be finished soon. There are lots of revenue projects that ARA members have in progress. Mike Morrissey is working on printed cancels on the first issue revenues, there are Utah and Pennsylvania state revenue catalogs in the offing, and a pamphlet on U.S. lock seals. Ernest Wilkens and I have been working on a catalog listing and narrative on the bottled in bond strip and case stamps which will be submitted for publication in this journal. How many of these will appear in 1998?

This is a time for New Year's resolutions. If you are looking for some philatelic resolutions to add to your list, try the following:

1. Recruit a member for the ARA
2. Attend the ARA convention in Boxborough, MA
3. Write an article for *The American Revenuer*
4. Write to the author of your favorite article in TAR and thank her/him for writing it.
5. Submit material to the ARA Circuits
6. Organize and mount the rest of your revenues
7. Fill in a significant spot in your favorite revenue issue

Best wishes for a prosperous and productive 1998.

### ***News: issue features fruit tax stamps—from page 19***

document usage of Washington soft fruit, Texas mature citrus fruit and Florida citrus advertising stamps; A Michigan apple stamp and a Washington cherry stamp new finds are shown.

A directory of State Revenue Society mem-

bers is included. *State Revenue News* is published quarterly by the State Revenue Society. Subscription is by membership which is \$12 per year. For information contact SRS Secretary Scott Troutman, Box 270184, Oklahoma City, OK 73137-0184.

# 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.

**Roger Forsyth** 5485, 8640 Larkspur Rd, Richmond, VA 23235, by Richard Friedberg. World-wide, Christmas Seals, Literature, United States, US-State.

**Jim Folwer** CM5481, 26 Mills Ave, Greenville, SC 29605, by Eric Jackson. United States.

**Master Beau Gouig** 5487, Box 1186, Healdsburg, CA 95448, by Secretary. World Wide, Canada-Federal, United States, Caribbean-British, United Kingdom, British Commonwealth, Asia-British Colonies/Commonwealth, France.

**Richard A Ifft** 5488, 4914 42nd Ave, Hyattsville, MD 20781, by Linn's. Canada-Federal, United States, UK-Adhesives.

**Thomas R McLarnan** 5483, 11489 Webster St, #703, San Francisco, CA 94115, by Eric Jackson. United States.

**William M Olah** 5482, 7956-101 Baypoint Dr, Huntington Beach, CA 92648, by Eric Jackson. United States.

**Robert Russ** 5486, 3725 Lyons Lane, Alexandria, VA 22302, by Bill Kirkpatrick, Jr. US-Documetary, US-Proprietary, US-Future Delivery, US-Stock Transfer, US-Hunting Permit.

**Martin Schepers** 5480, Althoeseltweg 1A, B-

3740 Bilzen, Belgium, by Secretary. Playing Cards.

**Richard H Snider** 5491, 6032 Summer St, Burlington, IA 52601, by Tom Priester. United States, US-Savings, US-Telegraphs.

**Jesse Spector** 5489, 85 Hubbard St, Lenox, MA 01240, by Richard Friedberg. Canada-Telephone & Telegraph, United States, US-Telegraphs.

**Mark B Stone** 5490, 17508 E Jarvis Pl, Aurora, CO 800113, by David Torre.

**Larry Tibbetts, Jr** 5484, 25785 Evergreen St, Hayward, CA 94544, by Ronald Leshner. United States, US-Stamps on Documents, Poland.

*Highest membership number assigned on this report is 5491.*

## New Members

Numbers 5468-5479

## Deceased

4073 A L Kesselman

## Dropped

1957 The Christmas Seal and Charity Stamp Society

## Membership Summary

Previous membership total .....	1343
Applications for membership .....	12
Deceased .....	-1
Dropped .....	-1
Current membership total (12/17/97) .....	1353

## Canadian Revenue Newsletter—December 1997

William Walton and Christopher Ryan begin a new series "Tidbits from the BABN archives—Ontario luxury tax" in the December 1997 issue of the *Canadian Revenue Newsletter*. This is an illustrated commentary showing the dies of lithographically printed Ontario luxury tax stamps taken from a dismembered British American Banknote Company proofbook.

In another article by Mervin Woike and Christopher Ryan, "A Possible Quebec Law Stamp Provisional" is studied. The stamp in question has the bankruptcy inscription

lined out and a "Honoraires / Fees" inscription added in pen.

In a third article editor Chris Ryan looks at "An unusual example of the Excise Tax on Receipts" of 1923.

The *Canadian Revenue Newsletter* is published by the Canadian Revenue Study Group of the British North American Philatelic Society. Membership in BNAPS is required to be a member of the study group. Collectors interested should contact the membership director Bill Rockett, 540 Overlook Avenue, Willow Grove, PA 19090.

# ERIC JACKSON

☎610-926-6200 • FAX 610-926-0120 • e-mail ejackson@epix.net

Post Office Box 728 • Leesport, PA 19533-0728

## MAIL AUCTION #128

**CLOSING DATE: February 25, 1998**

Illustrations will be found on our website at [www.ericjackson.com](http://www.ericjackson.com).

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	TELEGRAPH STAMPS 5T5* F	160.00
2	15TO9 unused, F-VF tiny abrasion	125.00
3	REVENUES R1b unused, F-VF	35.00
4	R6c tied on small piece by New London Northern RR h/s (N21-A1), VF	-----
5	R7a VF	25.00
6	R9a VF	12.50
7	R32a VF	45.00
8	R40a VF	30.00
9	R42a F-VF	15.00
10	R43a F-VF	145.00
11	R44a F-VF	10.00
12	R45a VF	17.50
13	R46a VF	10.00
14	R52a VF	47.50
15	R54a VF	14.00
16	R57a VF	24.00
17	R59a VF	14.00
18	R61a F-VF	72.50
19	R62a VF	35.00
20	R63a VF	150.00
21	R65b F-VF pinhole	95.00
22	R69a VF	12.50
23	R78a F-VF	22.50
24	R86a VF	110.00
25	R90a VF	110.00
26	R93c F	25.00
27	R94a F	90.00
28	R94c F	60.00
29	R96c F	27.50
30	R98a F-VF small faults	115.00
31	R98c VF light crease	60.00
32	R100c F	115.00
33	R101a VF	190.00
34	R101c VF pulled perf	90.00
35	R113 F-VF	65.00
36	R120 F	12.50
37	R123 F-VF	15.00
38	R127 F	17.50
39	R143 cut cancel, F	20.00
40	R145 F	20.00
41	R146 F-VF	35.00
42	R148 F-VF	20.00
43	R150 F crease	475.00
44	R159* F	250.00
45	R181 cut cancel, VF	110.00
46	R189 cut cancel, F	75.00
47	R193 cut cancel, VF	45.00
48	R194 F light crease	800.00
49	R222 F	11.00
50	R223 F few nibbed perfs at top	800.00
51	R225 cut cancel, F-VF	15.00
52	R228 double impression, F-VF	7.00
53	R259 F-VF	40.00
54	R282 cut cancel, F-VF short perf at upper left	350.00
55	R291 F	20.00
56	R297 F-VF	18.00
57	R299 F	60.00
58	R302 straight edge at bottom, F-VF creases	75.00
59	R320* F-VF	10.00
60	R335 cut cancel, VF	30.00
61	R356 cut cancel, VF crease	125.00
62	R379 straight edge at bottom, F	20.00
63	R383 F-VF	10.00
64	R384 punch cancel, VF	60.00
65	R409 cut cancel causes tiny hole, VF	825.00
66	R410 punch cancel, VF	40.00
67	R435 perf, F-VF	17.50
68	R458 VF	10.00
69	R460 perf, F	18.00
70	R505 VF	20.00
71	R510 F	60.00
72	R560 cut cancel, VF	25.00
73	R580 VF	10.00
74	R583 F	12.50
75	R584 perf, F	22.50
76	R585 F light toning	90.00
77	R601 straight edge at bottom, cut cancel, F-VF	30.00
78	R603 straight edge at top, F	60.00
79	R604 straight edges, F-VF	60.00
80	R606 VF	60.00
81	R615 perf, F	30.00
82	R617 cut cancel, VF	125.00
83	R619 cut cancel, F-VF thins, light staining	425.00
84	R640 VF light soiling	140.00
85	R650 punch cancel, VF	15.00
86	R687 cut cancel, VF	200.00

87	R688 perf, F-VF	3.50
88	R691 F	7.00
89	R693 punch cancel, VF	12.50
90	R696 perf, VF	90.00
91	R697 F	13.50
92	R700 F-VF	12.50
93	R701 perf, F-VF	15.00
94	R705 perf, VF	100.00
95	R708 perf, F-VF	50.00
96	R709 F	12.50
97	R710 perf, F-VF	30.00
98	R711 perf, F-VF	20.00
99	R714 perf, VF	100.00
100	R720 punch cancel, F-VF	20.00
101	R724 F-VF	7.00
102	R725 cut cancel, F-VF3.75	7.00
103	R726 perf, F-VF	5.00
104	R727 perf, F-VF	2.25
105	R728 perf, F-VF	7.50
106	R729 perf, VF	7.50
107	R730 cut cancel, F-VF	85.00
108	R731 huge margins, perf, VF	60.00
109	R732 cut cancel, VF	50.00
110	RB3b F	45.00
111	RB5b unused, F	140.00
112	RB9b F small thin, repaired nick in right margin	900.00
113	RB13c* VF crease	80.00
114	RB16c F thin spot, PSE certificate stating that it is genuine	1,250.00
115	RB19b F thin	300.00
116	RB27 used on Columbia National Bank of Pittsburgh, PA check, F-VF	-----
117	RC2* F-VF	30.00
118	RD63 cut cancel, F	225.00
119	RD64 perf, VF	80.00
120	RD78 straight edge at right, cut cancel, F-VF	20.00
121	RD87 punch cancel, F-VF	50.00
122	RD112 cut cancel, F	25.00
123	RD116 perf and punch cancel, F	475.00
124	RD139 punch cancel, F-VF rust stain from staple holes	140.00
125	RD161 perf, VF	140.00
126	RD162 perf and cut cancel, F-VF small green stain	140.00
127	RD182 punch cancel, F-VF	47.50
128	RD206 perf, F-VF	8.00
129	RD231 F	140.00
130	RD254 perf, F	32.50
131	RD257 cut cancel, F	50.00
132	RD280 cut cancel, F	27.50
133	RD282 cut cancel, VF	110.00
134	RD286 cut cancel, VF	55.00
135	RD309 cut cancel, VF corner crease	40.00
136	RD312 cut cancel, F-VF	30.00
137	RD333 cut cancel, F	20.00
138	RD360 perf, F	72.50
139	RD365* F-VF	30.00
140	RD366 F	15.00
141	RD367* VF	300.00
142	RD368* VF	400.00
143	RD370* F-VF	700.00
144	RE40* F-VF	24.00
145	RE47* VF	35.00
146	RE51* VF	25.00
147	RE81 VF	7.50
148	RE105 VF	15.00
149	RE107 F-VF	7.50
150	RE107D large thins, crease and small thin, F	375.00
151	RE115* VF	8.00
152	RE125* VF	7.00
153	RE126* VF	25.00
154	RE130* F-VF	6.00
155	RE137* VF	6.00
156	RE139* F	10.00
157	RE148 VF lightly varnished	65.00
158	RE152* VF crease	55.00
159	RE155 staple holes, VF	27.50
160	RE157 VF	5.00
161	RE159 VF	10.00
162	RE161 F-VF small tack hole	150.00
163	RE163 perf, VF	20.00
164	RE164 perf, VF	20.00
165	RE166 perf, VF	35.00
166	RE167 usual faults and soiling, F-VF appearance	125.00
167	RE183* F-VF	55.00
168	RE184* F-VF	30.00
169	RE186* F-VF	16.00
170	RE188* F-VF	90.00
171	RE192* F-VF	12.50
172	RE201* F	65.00
173	REA130c (149C) F faulty	35.00
174	REA131c (150C) F-VF	10.00

175	REA143 (184A type 165) VF small faults	15.00
176	REA180 (204B) VF small faults, stain	7.50
177	RF11* VF crease	42.50
179	RG19 VF short perf	45.00
180	RJ1-11 complete set, F	33.50
181	RJ4a* VF	10.00
182	RK15 straight edge at bottom, VF	85.00
183	RK21 F	25.00
184	RK22 straight edge at right, F	60.00
185	RK25 VF crease	50.00
186	RK27 F-VF	20.00
187	RK38 F-VF	14.00
188	RM558 clear strike on an 1832 import certificate for tea, VF	20.00
189	RN-L13, Farmers and Merchants National Bank, Philadelphia, Penn., check, F	300.00
190	RO5a F	100.00
191	RO7d F small thin, short perf	20.00
192	RO14b F	30.00
193	RO30b F pulled perf	70.00
194	RO40d F pulled perf	70.00
195	RO47d F small thin	17.50
196	RO58d* F	10.00
197	RO62c F couple short perfs	18.00
198	RO78c F short perf	12.50
199	RO81b F	80.00
200	RO85b F-VF crease, short perf	80.00
201	RO110c F-VF thin	35.00
202	RO120d F	90.00
203	RS16a F-VF small faults including sealed tears	70.00
204	RS23a F tiny tear, crease	17.50
205	RS61d F usual creases	90.00
206	RS108b F	130.00
207	RS127d F small faults	8.00
208	RS157c F thin spot, small ink spot on face	90.00
209	RT26d F small thin	80.00
210	RU6a F thin spot	35.00
211	RU11b F small thin	3.50
212	RU16d F	8.00
213	RW34 affixed to Penn. Resident Hunting and Trapping License, VF	8.00
214	RY5 used on 1987 transfer document, F straight edge at right	-----
215	RY6 VF crease	90.00
216	RY8 VF	125.00

### TAXPAIDS - Springer Catalogue Numbers

217	CIGARETTES TA353b sheet of 100, folded through one row, VF	-----
218	CIGARS TC259 red "C" surcharge, perf, VF full repaired tear	16.00
219	SNUFF TE26 punched remainder, VF	35.00
220	DISTILLED SPIRITS FOR EXPORTATION Series of 1872, violet silk paper, punched remainder, VF	-----
221	PROCESS BUTTER FB35b VF small abrasion	9.00
222	FB36a F-VF small faults	8.50
223	SPECIAL TAX STAMPS Retail Dealer in Fermented Malt Liquor, 1937, F-VF pinholes, light foxing	-----
224	Retail Liquor Dealer, 1911, VF creases	-----
225	Retail Dealer in Opium, Etc. 1932, F-VF tack holes, light staining	-----
226	STATE REVENUES accumulation of over 750 stamps, mostly common, F-VF some faulty	-----
227	HAWAII R7* F	20.00
228	R11* F	7.50
229	R12* F-VF	40.00
230	R13* F	10.00
231	R14* F	12.00
232	R15* F-VF	27.50
233	R16* F	27.50
234	Kahului Railroad, 6c rose, unused, VF	-----
235	18c black, unused, VF	-----
236	CANADA Van Dam #s FB17* F	30.00
237	FB44* block of four, F	20.00
238	FE1-7, F	101.00
239	FB31 F	5.00

### GREAT BRITAIN - Barefoot Catalogue Numbers

240	accumulation of over 1,000 revenues, good variety, mixed condition	-----
241	Embossed cut squares and Embossed Adhesives, lot of 225 various, F-VF	-----
242	Cypher Labels, 8 various, F-VF	-----
243	Excise 8*, F-VF	\$1.50
244	Justice Room 21, tied to small piece by a Mar 8, 1955 violet oval h/s, F-VF light crease	\$2.50
245	Liverpool Corn Trade Assoc. 11, F short perf	\$5.00
246	Mayor's Court 3, perf, F-VF	\$5.00
247	Northamptonshire 9, 10, 19, 20, 21, 38, 39, & 41, F-VF	\$24.00
248	Southampton 4, 23, 24, and 25, VF	\$9.00
249	Tea Clearing House 30, F thin spot	\$7.50
250	Universal Private Telegraph Co., Hiscocks 4a* VF	\$6.00
251	11* VF	\$3.00
252	Delivery Co. stamps, 91 different from the Aberdeen, Birmingham, Dundee, Edinburgh, Glasgow, Liverpool, London, Manchester, Metropolitan, and National companies, generally F-VF, some faulty	-----
253	GUERNSEY Revenue 1, 9, F-VF small faults	\$3.00
254	ISLE OF MAN Revenue 79*, VF	\$15.00
255	84-9* VF	\$6.45
256	90-96* VF	\$13.95
257	NORTHERN IRELAND Excise 17 and 19*, VF	\$8.50

### BRITISH COMMONWEALTH - Barefoot Catalogue Numbers

258	ANTIGUA Stamp Duty 1-5* F	\$25.50
259	7* F-VF	\$10.00
260	8* F	\$10.00
261	9* VF	\$10.00
262	10* F-VF	\$30.00
263	11* F tiny sealed tear	\$75.00
264	13* VF	\$3.00
265	14* F-VF	\$5.00
266	AUSTRALIA Customs Duty, 11 different, mint & used,	-----

F-FV		\$13.00	354	4 F-VF	\$35.00	671	FIUME collection/accumulation of over 350 on stock pages, some duplication, great variety including one with inverted surcharge, F-VF	-----
267	NEW SOUTH WALES Cattle Duty 10 & 11, mint VF	\$10.00	355	PERAK Revenue 3B, VF	\$5.00	672	FRANCE over 1,200 revenue, telegraph and parcel stamps arranged on stock pages, good variety, some faults	-----
268	Stamp Duty, 56 various, F-VF few small faults	\$38.90	356	SERANGOR Judicial 13A, F-VF	\$2.50	673	FRENCH COLONIES - Duston Catalogue Numbers	-----
269	Stamp Duty 112, 168 thru 170, each on a small receipt, F-VF	-----	357	REVENUE 3A, 3B, 3D, 4A, 10C, 18A, and 18D, F-VF couple small faults	\$19.00	674	ALGERIA Railway Stamps, 11 different, each with surcharged value, F-VF couple with thins	-----
270	Government Railway Parcels Stamp, 9d red & green, F-VF	-----	358	MALTA Passport 5, F-VF	\$2.00	675	Douanes 1*, F-VF	1.50
271	3d blue, 3d green, 6d red, and 1/ violet, F small faults	-----	359	Revenue 13 VF	\$5.00	676	Emergency Field Message, Scott #s 82 & 100 surcharged "E.F.M. 30 frs.," used to pay cable tolls for U.S. and Canadian soldiers, mint, VF	-----
272	Selection of 39 different denominations and/or towns, 5c-5\$, mint & used, F-VF few small faults	-----	360	MAURITIUS Bill of Exchange 2, F	\$5.00	677	FRENCH WEST AFRICA Timbre Fiscal 162, 171 VF, light creases	4.00
273	QUEENSLAND Adhesive Duty, 1918/72, 25 different, mint & used, F-VF	\$17.55	361	3 vertical pair, F-VF staple holes	\$10.00	678	INDOCHINA Droits de Grette 10, F-VF	1.50
274	Impressed Duty 2, 4, 8-12, 15, and 29, all on thick unwatermarked paper, used, the latter with staple holes, VF	\$3.30	362	6 F-VF crease	\$5.00	679	Effets de Commerce 3, F-VF corner crease	2.00
275	4-7, 9-63, all with remainder cancels, some thins and small faults, F-VF	\$289.40	363	Insurance 29, 30, 32 and 33, F-VF	\$11.00	680	Effets de Commerce 14-5, 17-21, F-VF	40.50
276	115-119, 123, 132, 139, 144, 148, 150-57, 160, 167-71, and 175-6, F-VF few small faults	\$55.15	364	Inland Revenue 1 thru 3 F-VF	\$1.60	681	LEBANON Droit Public 1, VF	2.50
277	180-85, 187, 189-96, 198-204, 206-13, 215-45, and 247, F-VF	\$404.75	365	1869-96 issue, fourteen different, few small faults	\$40.50	682	Notaire 22, F	4.00
278	Stamp Duty, 18 different, F	\$14.60	366	NATAL Entertainments 11 affixed to the back of a ticket, F-VF	\$15.00	683	50 VF	10.00
279	Queensland Government Railways, Newspapers and Parcels, six different, each with locomotive, F small faults	-----	367	Revenue 73, 74, 76, 78, 83, and 84, F-VF	\$12.65	684	Timbre Fiscal 26 & 6, VF	5.50
280	Queensland Government Railways, 5c-5\$, 25 different denominations and/or towns, VF few small faults	-----	368	91, 92, 93, and 91, VF	\$25.00	685	28a F-VF	5.00
281	SOUTH AUSTRALIA Stamp Duty, 12 different, F-VF	\$4.90	369	NEW ZEALAND Law Courts 1-3, 5, 8-10, F	\$40.00	686	88 VF	4.00
282	Swine Stamp Duty 1 F-VF crease	\$5.00	370	Land & Deeds 1-4, 6, F	\$14.50	687	13 different, F-VF	23.50
283	TASMANIA Stamp Duty, 40 various, mint & used, F-VF few small faults	\$30.75	371	Stamp Duty 16 variety, Type D, unlisted in Barefoot, VF	-----	688	64 various, 1927-42, F-VF	114.50
284	VICTORIA Motor Transfer 1 VF	\$15.00	372	17 VF	\$3.50	689	163, 164, 165, 170a, 171, 172, F-VF	20.00
285	Stamp Duty 111 various, F-VF some faults	\$89.10	373	20 variety, Type D, unlisted in Barefoot, bottom sheet margin, F-VF light soiling	-----	690	collection of 109 different, 1950-73, sorted by date and imprint, values to 500P, VF	-----
286	Stamp Statute 9B* F-VF	\$2.00	374	22b VF corner crease	\$7.50	691	NIGER Liberations 12*, F-VF	10.00
287	15A VF staple holes	\$100.00	375	26 F-VF thin spot	\$7.50	692	REUNION Quittances 311, VF	5.00
288	Swine 23* VF	\$2.00	376	42 VF pinholes	\$20.00	693	SYRIA Postal Tax for Palestine, 10 VF	7.50
289	Tax Instalment 4 VF	\$5.00	377	46 VF crease	\$20.00	694	Timbre Fiscal 71, VF; also, 8mm blue oval on 2.50 P.S., unlisted, VF corner thin	2.50
290	Imprinted Stamp Duty, 3 different cut squares, F-VF	-----	378	52 VF	\$10.00	695	TUNISIA Connaissances 3a, proof overprint, F	-----
291	Victorian Railways Parcel Stamps, 1c-5\$, 25 different denominations and/or towns, two different types, mint & used, VF few small faults	-----	379	76 cut cancel, F-VF	\$5.00	696	GERMANY Locals, collection of 460 various with minor duplication, wide variety, some faulty, generally F-VF	-----
292	WESTERN AUSTRALIA Revenue & Stamp Duty, 58 various, mint & used, F-VF some faults	\$56.95	380	1866 issue, 22 various with small margins and/or faults	\$12.00	697	GERMAN STATES Hamburg Stempelmarke, 1909-26, 11 different including an unlisted 25M blue and 30M green, F-VF	-----
293	BARBADOS Revenue 16 F	\$7.50	381	109, F-VF	\$15.00	698	Prussia Stempelmarke, 1896-1911, 10M-300M, 18 various with shades, perforations, etc.	-----
294	BECHUANALAND PROTECTORATE Revenue 16 F-VF	\$10.00	382	137 F	\$7.50	699	ITALY collection/accumulation of over 1,600 revenues and miscellaneous items on stock pages, great variety	-----
295	BERMUDA Revenue 2 blue crayon line across face, o/w mint, VF	\$5.00	383	1867 issue, 64 various, F-VF some small faults	\$229.50	700	Italy and Colonies, mounted collection of 248 different, F-VF	-----
296	4 VF	\$7.50	384	1880-82 issues, 45 various, F-VF some small faults	\$96.00	701	Italian Municipals collection of about 275 stamps with only minor duplication, F-VF some faults	-----
297	5 VF	\$15.00	385	Wages Tax 51/66, fifteen different denominations and/or years, F-VF	\$30.50	702	collection of 97 different mounted on small pages, F-VF some faults	-----
298	17 F-VF	\$5.00	386	NIGERIA Embossed Stamp Duty, cut square with two 2/6 stamps with neat boxed "TREASURY/23 AUG 1918" cancel, VF	-----	703	ITALIAN COLONIES accumulation of over 100 various, F-VF	-----
299	19 punch cancel, VF	\$7.50	387	NORTH BORNEO Revenue 5a* F	\$30.00	704	JAPAN Revenue, Telegraph and Express stamps, mounted collection of 156 different, wide variety, includes ten different Hyogo Prefecture Rice Inspection stamp, F-VF some faults	-----
300	BRITISH BECHUANALAND Revenue 12 VF crease	\$15.00	388	* F-VF	\$7.50	705	JORDAN Revenue 5F orange, 10F violet, 20F blue, and 30F green, design of ruin, VF	-----
301	13 VF light crease	\$25.00	389	7 cto remainder, VF	\$5.00	706	LATVIA collection of 18 different, F-VF	56.00
302	BRITISH CENTRAL AFRICA Consular 1898 2d yellow & black with blue overprint, F crease	-----	390	Revenue, Japanese Occupation 31, 33, mint, VF	\$40.00	707	MEXICO accumulation sorted on stock pages, over 1,250 stamps, over 300 different in varying quantities not considering district overprints	-----
303	KEVII 6d & 1/ postal issues fiscally used, F-VF	-----	391	NORTHERN RHODESIA Employment 1* VF	\$20.00	708	MONACO Effets de Commerce, 1888, 5c, 10c, 15c, all used; 1F mint, all but the 5c are faulty	-----
304	B.O.I.C. ASMAR 1 (faulty), 6, 8, and 9, F-VF	\$27.00	392	Revenue 11 VF	\$10.00	709	NETHERLANDS COLONIES Curacao Plakzegel, 5c red, 10c green, VF	-----
305	B.O.I.C. ERITREA Inland Revenue, 3 VF crease	\$5.00	393	Revenue 11 VF	\$10.00	710	Netherlands Antilles Plakzegel, 5c red, 20c green, 1G green, VF	-----
306	25-31, 34, 37-8, F-VF	\$28.00	394	NYASALAND Revenue 24, 25, 26, 28, and 29, F-VF	\$35.00	711	Netherlands Indies Plakzegel, type of 1894, 75c, 1G, 2.50G, 4G, and 5G, yellow-orange and black, F-VF	-----
307	BURMA Special Adhesive 19-20, 31-32, F-VF	\$5.00	395	PAKISTAN Special Adhesive 6, 7, 9 and 10, F-VF	\$7.00	712	Surinam Plakzegel, type of 1894, 13c, 19c, 25c, 32c, 50c, 75c, 1G, 1.25G, 1.50G, and 5G, green and red, VF 5G with corner nick	-----
308	CAPE OF GOOD HOPE Patent & Proprietary 12 F-VF creases	\$5.00	396	RHODESIA Revenue 2 F-VF	\$7.50	713	PARAGUAY Cigarettes, 125 various from series B, C, D, J, L, and M; includes strips of ten from cartons, F-VF some faults	-----
309	Revenue 109 VF	\$10.00	397	3 perfin, F	\$15.00	714	POLAND mounted collection of 97 different, F-VF	-----
310	127-36, 138, 141 F-VF few small faults	\$27.35	398	14 perfin, VF	\$3.50	715	ROMANIA mounted collection of 82 different, F-VF	-----
311	143-151, 153-55, F-VF few small faults	\$24.85	399	18 perfin, F-VF	\$50.00	716	RUSSIA mounted collection of 109 different, nice variety, F-VF	-----
312	CEYLON Foreign Bill, 101 various, F-VF few small faults	\$155.95	400	School Fees, 5c black, orange & yellow; 10c brown & orange, VF	-----	717	SAN MARINO 1943, 10c-5L, seven different, mint, VF	-----
313	Judicial 17, cut cancel F	\$50.00	401	ST. CHRISTOPHER Revenue 9, F-VF	\$25.00	718	SPANISH COLONIES Puerto Rico Telegraph, Anasco (Hiscocks) 49, F-VF	10.00
314	19 punch cancel, F	\$15.00	402	11 F	\$15.00	719	501 Bayamon 50, 51a F-VF thin, small faults	21.00
315	28 F	\$15.00	403	ST. LUCIA Revenue 2 F	\$7.50	720	502 Cayey 52, 53a F-VF thins, latter with small tear	20.00
316	29 punch cancel, F-VF	\$20.00	404	3 F	\$10.00	721	503 Lares 63 F-VF	10.00
317	66-7, 69, 77-8, 80-81, mint, VF	\$11.50	405	ST. VINCENT 28 F	\$3.50	722	504 Naguabo 75* VF	7.00
318	87 punch cancel, VF	\$25.00	406	SARAWAK Revenue 2, F	\$15.00	723	505 Yauco 86 F-VF	6.00
319	41 various, F-VF few small faults	\$168.00	407	Revenue 30, 31, 32, and 34, F-VF	\$23.50	724	506 Yauco 88, 90 F-VF thins	12.00
320	Revenue 23-4 VF staple holes	\$12.50	408	Revenue, Japanese Occupation 97, 99 & 100, mint, VF	\$47.50	725	507 THAILAND (Iber Catalogue #s) Court Fee C6, F-VF	-----
321	25-7 VF	\$11.00	409	Telegraph Hiscocks 14-24*, F-VF	\$75.00	726	508 Revenue R19, F-VF	-----
322	Stamp Duty, 155 various, F-VF few small faults	\$200.00	410	SEYCHELLES Revenue 4A* overprint reading up, not listed in Barefoot, VF	-----	727	509 R21 VF	-----
323	EAST AFRICA Revenue 32 horizontal pair, SON violet h/s cancel, VF pretty	\$70.00	411	SIERRA LEONE Revenue 13 F	\$5.00	728	510 R64, R66, VF latter with crease	-----
324	42 F-VF light crease	\$5.00	412	SOUTH AFRICA Consular 49 VF	\$10.00	729	511 R67 VF	-----
325	GIBRALTAR Stamp Duty 2 VF	\$10.00	413	1938/78 R2 blue & brown with black overprint, unlisted, F-VF	-----	730	512 R73 VF	-----
326	4 VF	\$15.00	414	Revenue 16 VF	\$7.50	731	513 VATICAN CITY Diritti di Segreteria, 1940, 5L brown, F-VF	-----
327	5 VF	\$15.00	415	30 F-VF	\$5.00	732	514 YUGOSLAVIA mounted collection of 132 different, includes a few Bosnia and Serbia, nice variety including a few provincial issues, F-VF	-----
328	6 F-VF light crease	\$20.00	416	33 with neat "Durban Roodepoort Deep, Ltd." violet h/s, F-VF	\$25.00			
329	10 VF	\$10.00	417	Revenue 52, 56-8, 60-63, VF	\$17.50			
330	11 F light crease	\$10.00	418	67/80, 12 diff. by denomination and/or year date, VF	\$22.75			
331	12 F-VF	\$20.00	419	71 (1951) vertical se-tenant pair, language error, F-VF rare and interesting	-----			
332	GOLD COAST Judicial 1-4* VF	\$25.00	420	82, 84-7 VF	\$13.00			
333	5 VF	\$5.00	421	109-115, 117, 119-122, and 128, VF	\$13.05			
334	6 F-VF	\$17.50	422	118 counterfeit to defraud the government, perfs cut a left, F	-----			
335	7 F-VF	\$10.00	423	SOUTHERN RHODESIA Personal Tax 4C VF	\$3.50			
336	8 VF	\$15.00	424	Revenue 18, 20-24 VF	\$40.50			
337	9 F-VF	\$25.00	425	27-42 F-VF	\$52.90			
338	10 VF	\$200.00	426	33 VF	\$1.50			
339	11-18* F-VF	\$41.50	427	51-2, 54-61 VF	\$17.10			
340	IRAQ Revenue 32, 52B, 53B, and 54, VF	\$8.00	428	SOUTH WEST AFRICA 9C Afrikaans, F-VF light crease	\$10.00			
341	JAMAICA Customs 1, horizontal pair, F-VF crease in right stamp	\$30.00	429	Revenue 21B F-VF	\$3.50			
342	2, 4 & 5, mint, F	\$12.00	430	TANGANYIKA Stamp Duty 1-6 VF	\$20.00			
343	Judicial 1* VF corner crease	\$5.00	431	7 VF	\$25.00			
344	4 thru 8, F-VF	\$23.00	432	8 VF	\$25.00			
345	20 F-VF	\$10.00	433	16 VF	\$5.00			
346	21 F-VF	\$10.00	434	TOBAGO 8, 13-16 F-VF	\$13.00			
347	43A and 44A blocks of four, both with SON cds, VF	\$16.00	435	TRANSVAAL Customs 6B F	\$3.50			
348	52 thru 59, VF	\$14.50	436	Customs Frank Fee 1-3, F faults	\$40.00			
349	KENYA Graduated Personal Tax 1, 3, 6-7, 11-14, and 16, each with "MSA 02" remainder overprint, VF	\$26.75	437	3 F	\$10.00			
350	LESOTHO Revenue 1 thru 10* VF	\$16.25	438	Pass 5, F-VF crease	\$5.00			
351	MALAYA Revenue, lot of 68 various, F-VF some small faults	\$68.60	439	Revenue 45, 47, 50-52, 55, mint, F-VF	\$13.25			
352	Revenue 51, F-VF	\$20.00	440	83-9, F-VF couple tiny faults	\$33.50			
353	FEDERATED MALAY STATES Revenue 3, F-VF	\$7.50	441	84-86, 92-95, VF	\$6.25			
			442	UGANDA Revenue 12 F-VF	\$3.50			
			443	31 block of four, neat oval "NATIONAL BANK OF INDIA" h/s, VF	\$20.00			
			444	99C F-VF	\$15.00			
			445	100C F-VF	\$20.00			
			446	133 VF	\$3.50			
			447	ZAMBIA Revenue 9 VF	\$15.00			
			448	BRAZIL lot of 252 different, 1869-present, includes Empire, federal, bebidas, cigarette, consumo, consular, and much more including high values, F-VF	-----			
			449	CUBA Matanzas 14 different, F-VF	-----			
			450	ESTONIA collection of 26 different revenues, F-VF	-----			

Due to the large number of lots available for this sale, color illustrations will be found on my website at [www.ericjackson.com](http://www.ericjackson.com). Photocopies are also available upon request. Thank you!

## Member's Ads

ARA members:  
send your re-  
quest for free ad  
to Editor, The  
American Rev-  
enuer, Rockford,  
Iowa 50468-  
0056 USA. Send  
on a postal card,  
one ad at a time,  
limit 20 words  
plus address,  
must be about  
revenues or  
conderellas. First  
come, first  
served, space  
available.

**Wanted: U.S. License** and Royalty stamps. Send photocopies or description to Mike McBride, Box 814, Louisville, CO 80027. \*1480\*

**Wanted for study:** Multiples of Match and Medicine private die proprietary stamps. Please describe and price before sending. All offers acknowledged. Paul Weidhaas, 7705 Lakeside Ave, Manhattan, KS 66502. \*1481\*

**For Sale: Revenues** and a large assortment of early issue prooprietary (RB1-RB31) in multiples. Send for my free price list. Photos on request. I will trade (if you wish) for any revenue, dues (J29-59), or newspaper (PRs) plate number pieces. Stephen A. Wittig, Box 2742, Springfield, MO 65801. \*1482\*

**Wanted: Hong Kong** revenues B&H (1996) BE189-208, CN75-90, SD190-199 with wmk mult script CA only. All occupation issues. Any documents, high values (except QEII), other odd or unusual. Send with asking price. George T. Olsoon, 1427 Brookshire Ct, New Brighton, MN 55112-6390. \*1483\*

**Beer Stamps.** Just received a wonderfully comprehensive collection to break up and find new homes for. Many tougher items included.

Please send your want list. Offering personalized service. Tax paid available too. New ARA members are also urged to write. Full range of U.S. revenues. How may I assist? Gene R. Gauthiere, Box 548, Oshkosh, WI 54903-2548. \*1484\*

**Third Federal Issue 1814-1817 and other U.S. Embossed Revenue Stamped Paper 1791-1869** by W. V. Combs has been published by the ARA. 240 pages in hard covers, this book is the final in a series on the embossed revenues of the United States and is sure to become the reference on the subject for at least the next century. Published at \$27.50 it is available to ARA members for \$23.00 postpaid anywhere. Order from and make checks payable to The American Revenue Association, Rockford, Iowa 50468-0056. \*1485\*

**The American Revenuer** back issues available. Most issues since 1977 (a few earlier) are available for \$2.00 each plus shipping (\$3 for 1 issue, \$2 for 2 issues, \$1 for 3 issues, 4 or more issues postpaid). Write Editor, The American Revenuer, Rockford, Iowa 50468-0056. \*1486\*

### Duck Stamps and More!

- ▶ Federal and State Ducks
- ▶ Conservation and Fishing
- ▶ Top Quality U.S.

*Send for your copy of our Specialized Duck Stamp Catalogue. 104 pages, color photos - all the duck information you could ever want! \$5 refundable with order.*

**1-800-231-5926**

*Sam Houston Duck Co.*

P.O. Box 820087-M, Houston, TX 77282  
Bob Dumaine Life Member - ASDA, APS, NDSCS

### Back issues of *The American Revenuer*

Back copies of most issues of *The American Revenuer* since 1977 (some earlier) are available for \$2.00 each plus shipping\*. Contact:

**Editor, The American Revenuer**  
**Rockford, IA 50468-0056**

\*\$3 for 1 issue, \$2 for 2 issues, \$1 for 3 issues; 4 or more issues postpaid.

## Canadian Revenues at auction

Each sale contains 400-500 revenue lots, collections, sets and singles covering all aspects of Canada and the Provinces.

Write, call or fax today for your deluxe illustrated catalogue.

### Robert A. Lee Auctions

#203-1139 Sutherland Avenue  
Kelowna, B.C. V1Y 5Y2

Telephone 1-800-755-2437  
Fax (604) 860-0818

# WORLD-WIDE REVENUES

Send for latest price list

**William T. McDonald**

Box 1287

Coupeville, WA 98239-1287

mcdonald@whidbey.net

ARA

APS

ARA

NSDA

APS

## APPROVALS

from our extensive stock of Scott-listed revenues — U.S. Postage, Back-of-book, officials, and cut squares, etc.

Worldwide postage stamps, about 200 countries in stock at all times.

**J. L. McGUIRE**

2717 Ford Avenue  
Schenectady, NY 12306

## CANADIAN REVENUES

**Telephone & Telegraph Franks**

**Tobacco & Liquor stamps**

**Duck, Hunting & Wildlife**

**Conservation stamps**

**semi-official airmail stamps**

**selected Foreign revenues**

*we buy & sell them all*

Regular Auctions, newsletters, etc. — **free sample.**

Latest Canada revenue catalogue direct from the author US\$13.95

*For world's largest Canada revenue stock contact:*

**E. S. J. van Dam, Ltd.**

*Canadian revenues Bought & Sold since 1970*

P.O. Box 300A, Bridgenorth, Ont., Canada K0L 1H0

ASDA, APS

CSDA, ARA

Phone (705) 292-7013 • FAX (705) 292-6311

## Let Us Help You With Your Special Collection

### U.S. Revenues

- Revenue Proofs
- Revenue Essays
- Reds & Greens
- Wines
- Taxpays
- Telegraphs
- State Revenues
- Cinderellas
- Match & Medicine

**Want Lists Filled Promptly**

**Send for Our Current**

**Net Price Sale!**

We are serious BUYERS of the above  
as well as Foreign Revenues!

## GOLDEN PHILATELICS

Jack & Myrna Golden, ARA

P.O. Box 484

Cedarhurst, New York 11516

Phone (516) 791-1804

FAX (516) 791-7846

Revenues, Documents, Revenue Stamped Paper

U.S. & Possessions

Mexico, Canada—Worldwide

Ship insured with price or for offer

Also selling—send SASE for latest pricelist

**W. G. KREMPER**

P.O. BOX 693, Bartow, FL 33831

Phone 941-533-9422 (evenings)

## AUCTIONS WITH A DIFFERENCE

*Revenues, Documents, Covers*

◆ Write for next catalog ◆

**H.J.W. Daugherty**

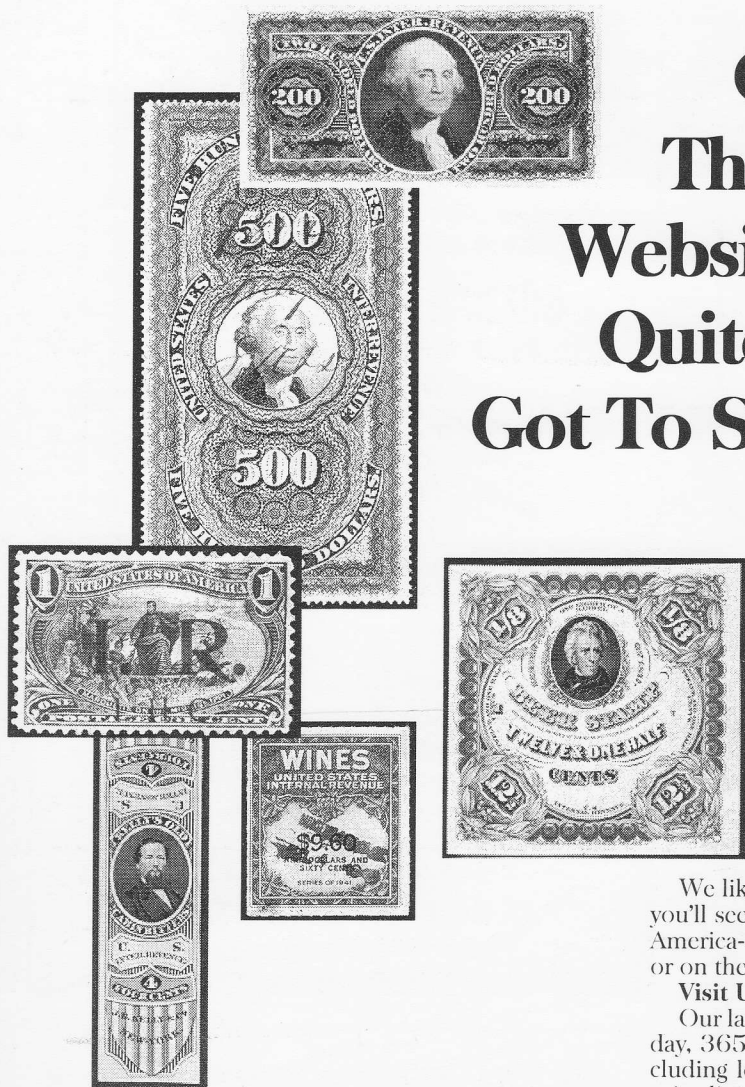
P.O. Box 1146A, Eastham, Mass., 02642

ADSA

ARA

APS

# You Can View Hundreds of Revenue Stamps In Full Color At Our Internet Site NOW!



**Our Customers Say  
There Is No Philatelic  
Website On The Internet  
Quite Like Ours. You've  
Got To See It To Believe It!**

# Drop In Tonight.

We're the foremost dealer in America of United States Revenue Stamps...those especially attractive issues that have been used since the 18th century to pay taxes, many of them for exotic things you wouldn't even believe!

We have them in all price ranges, too. And this means that no matter your collecting level, you can embark on a journey into the captivating world of revenue stamps on a budget that won't break the bank. For instance, revenue collecting may be the only place where you can acquire a real "inverted center" at an attractive price.

We like to make things convenient for our customers. That's why you'll see us on many of the important stamp show bourses across America---as well as have the ease of doing business with us by mail or on the Internet.

**Visit Us Now From The Comfort Of Your Home:**

Our large and colorful Internet website is open to you 24 hours a day, 365 days a year. Here you'll find all sorts of information—including lots of wonderful color images—plus our complete online price list of revenue stamps and philatelic literature.

**On The Internet Or By Mail...  
Our Giant Price List Is The Standard  
By Which All Others Are Judged.**

**Call or write for our huge 48-page Revenue Stamps Price List! Or better yet, visit our Internet website and see all of it there!**

**Eric  
Jackson**  
REVENUE STAMPS  
<http://www.ericjackson.com>

**P.O. Box 728 • Leesport PA 19533-0728**  
**Phone: (610) 926-6200 • Fax: (610) 926-0120**  
**E-Mail: [ejackson@epix.net](mailto:ejackson@epix.net)**



**www.ericjackson.com**