

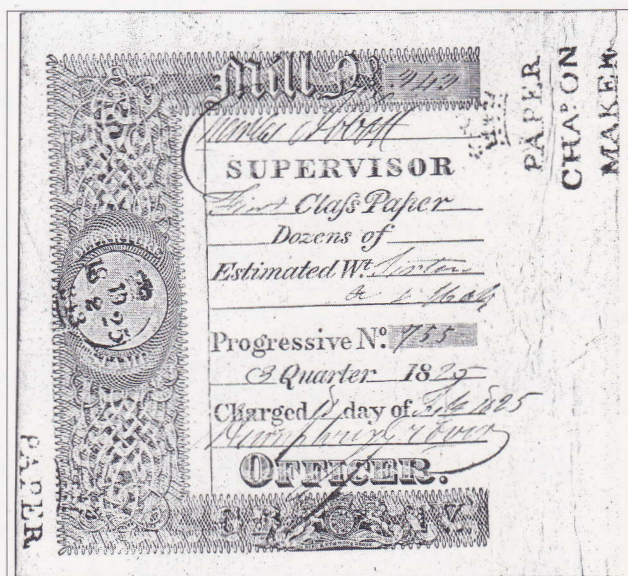


# The American Revenuer

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The first design used for  
paper duty labels in the United Kingdom about 1821.  
More, inside, page 92.



♦ JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

MAY 1998

Volume 52, Number 5  
Whole Number 505

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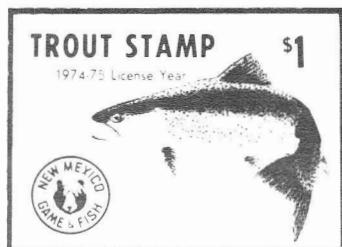
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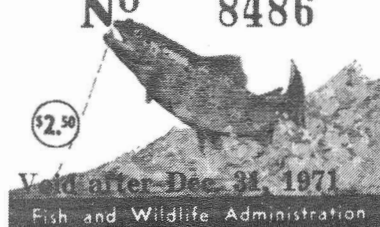
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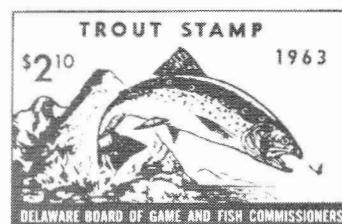


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*Block of 3 and a blank, why; see page 112*

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# British paper duty labels

by H. Dagnall, MA, FRPSL

My recent book on *The Taxation of Paper* (Dagnall, 1998) has aroused interest in British Paper Duty labels. These are legitimately classed as revenue stamps because they were ordered to be used by Acts of Parliament and were issued by the Government Excise Department to denote the charging of duty on paper.

Although there was a small purchase tax levied on paper before 1712, it was in that year that taxation of manufactured products really can be said to have started. Queen Anne, who came to the throne in 1702, soon found herself involved in the expensive War of the

Spanish Succession which seriously depleted the Treasury so that she had to ask Parliament to raise more money. The result was an Act of 1712 (10 Anne c.19) that introduced many new taxes, including those that were later to be called The Taxes on Knowledge namely the Stamp Duties on Newspapers, Advertisements and Pamphlets, and the Excise Duty on Paper. The revenue stamps on newspapers and almanacs (another of the Taxes on Knowledge) have been fully described in an earlier book (Chandler and Dagnall, 1981) and are particularly well-known in America because of the part they played in bringing about the American War of Independence. But hitherto little was known about the Paper Duty labels and handstamps before I published my research into them.

## The need for labels

Under the 1712 Act paper had to be parcelled up in reams (480 sheets). When the Excise Officer visited the mill he was shown how many reams of the various kinds and sizes of paper had been made since his last visit and he assessed the duty payable (which had to be paid a few weeks later). To indicate that duty had been charged on a particular ream, the Officer stamped the wrapper with his handstamp, probably the GROWING DUTY one (Figure 1) that he used also on wallpaper and textiles.

This system of charging duty, which relied heavily on the honesty of the papermaker, lasted for over 75 years. However, as the rate of tax was increased and the different kinds of paper became more varied, there was more incentive for fraud. To make it easier for the Excise to keep account of the paper made, in 1794 the basis of charging was altered from quantity (reams) to weight (pounds). At the



Figure 1. The Growing Duty stamp that was probably used on paper starting in 1712.



Figure 2. The first design used for paper duty labels. Exists with three imprint variations (see Figure 3A-C). Approximately 58% actual size.





**Figure 3A–F.** A. First design with imprint “W. Congreve”; B. First design with imprint erased; C. First design with imprint “WHITING PATENTEE”; D. Imprint “BRANSTON” used on second design a and b; E. Imprint “R. BRANSTON” used on second design c; Third design imprint “R. BRANSTON ENGRAVER, LONDON.”

same time very strict regulations were imposed on how the parcels (still in reams) were to be tied up. The information regarding weight and the date, as well as the Officer’s signature and stamp were written or stamped, as before, directly on the wrapper. Fraud was still rife and the Excise decided that it would be safer if the information were put on a label.

### Compound plate printing

The decision to supply labels coincided with the availability of Congreve’s Compound Plate printing process (see Greenland, 1994). This process of multi-color printing from compound interlocking plates was not invented by Congreve; his contribution was the invention of a steam-driven press that would automatically ink the plates in two colors and then print them in one impression.

### The labels

The labels were bi-colored and their design was said to make them proof against forgery — certainly no forged ones have been recorded, probably because there were easier ways for a papermaker to defraud the revenue, such as by re-using old labels.

The first design of label, illustrated in Figure 2, was introduced in 1821 (authorised by I Geo. IV c.58). The plates were made by Bryan Donkin and carried the name of Congreve in small white letters below the motto under the Coat of Arms (Figure 3A) but when he died his name was erased (Figure 3B) and later replaced by that of Charles Whiting (Figure 3C) who married Congreve’s widow and obtained his patents.

Printing was carried out under security conditions at the Excise Printing Establishment in London and their issue to papermakers was tightly controlled (if one were lost there was a fine of £100). The papermaker had to paste one on every ream parcel and the Officer then struck his CHARGED ON MAKER handstamp twice, partly on the label and partly on the wrapper.

When the customer opened the parcel he was required to cancel the label or write the

**Figure 4.** The fourth design introduced in 1847. Approximately 61% actual size.



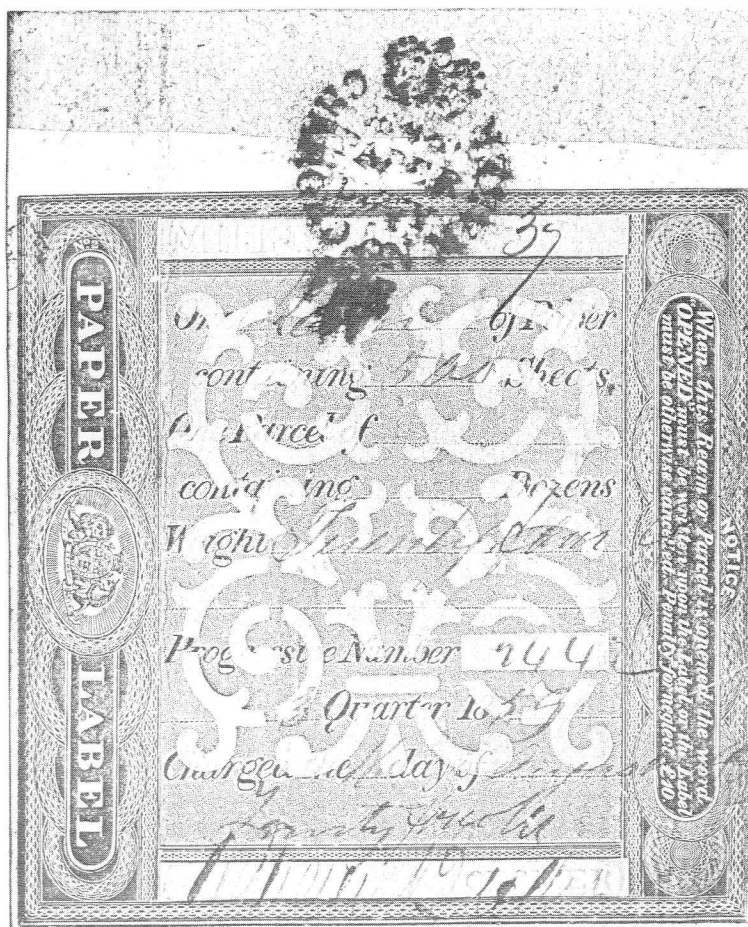


Figure 5. The fifth design introduced in 1856. Approximately 67% of actual size.

word OPENED on it, but this was often disregarded.

A Government report in 1835 pointed out that the manuscript entries on the label could easily be altered to defraud the revenue. Accordingly some changes were made in the next design, brought into use in 1839. The area for receiving the writing, that was previously plain, now had an all-over engine-turned background to make it more difficult for the manuscript entries to be erased without leaving any trace. A vertical panel was included stating that failure to cancel the label would result in a fine of £10. The plates were now engraved by Robert Branston whose imprint (Figure 3D) was included.

This label had no space for the papermaker to enter his estimate of the weight of the parcel, so when in 1840 this was required, the words "Maker's Wt" were engraved in large letters on one line on the existing plates. When new plates were made the words were made smaller and set in two lines; the imprint on these plates was Figure 3E.

The label was redesigned in c. 1844 with the colored pattern (which I liken to "sausages") set out in regular rows and columns. The Coat of Arms and the imprint (Figure 3F) were moved to the side panel and a vertical space, denoted by a triangle of three asterisks, was left for the word OPENED to be inserted. The instructions for defacing or cancelling the label were added in two separate panels, one on each side of the label.

### Change of printer

The Excise Printing Establishment was considered unhealthy and inefficient so the Government decided to close it, but this was delayed and after some labels had been printed at the Stamp Office as a temporary measure, printing was put out to Messrs. Perkins, Bacon & Petch in 1844. They purchased the Compound Plate presses used by the Excise and took over the existing plates, so their first labels were the same as before.

The firm was dissatisfied with the design, with its appended side panels, and when new plates were required they redesigned the label (Figure 4) which was brought into use in 1847. The design retained the regular rows of "sausages" but the notice regarding opening the parcel was included on the right-hand side within the border. The words PAPER LABEL appear for the first time and there is no engraver's imprint. The space for OPENED is more conspicuous and much use is made of engine-turned ornamentation in the borders.

The design was changed in 1856 when curving lines were substituted for the "sausages" (Figure 5). The instruction panel at the right was simplified and the whole design was neater and the engraving better executed. There were eight plates and for the first time the plate number was included in the design, 1-8 alternately at the top and bottom of the PAPER LABEL panel. Plate No. 1 contains an error of engraving the word DIEU in the motto appears as DEIU.

This design continued in use until the Duty was abolished in 1861, later, however, some papermakers incorporated parts of the design into their own labels for publicity purposes.

The labels can form an interesting collection associated with The Taxes on Knowledge, but the collector is warned that they are very difficult to find. All five designs exist



in three color-coded versions to indicate territorial usage: red & black for England and Wales, blue & black for Scotland and green & black for Ireland. As each plate was individually engraved, many minor variations can be detected.

Table I lists the types of label that are known.

## References

Chandler, J. H. & H. Dagnall. *The Newspa-*

*per & Almanac Stamps of Great Britain & Ireland*. Hempstead, Essex: GB Philatelic Publications Ltd., 1981.

Dagnall, H. *The Taxation of Paper in Great Britain 1643-1861*. Published by the author 1998.

Greenland, Dr. Maureen. Foiling the Forger: compound plate printing. *The American Revenuer* 1994 November-December; 48:242-246.

**Table I**

### Summary of British paper duty labels

First design	Introduced 1821. White area for manuscript additions (Figure 2). a. Imprint Figure 3A. b. Imprint erased Figure 3B. c. Imprint Figure 3C. Arms at bottom Space for Departure Stamp. Printed by the Excise. Size approximately 125 x 145 mm.		Vertical panel with background for OPENED. Instructions at bottom and two added side panels. No space for Departure Stamp. Arms at side. Imprint Figure 3F. Printed by the Excise and later by the Stamp Office and Perkins, Bacon. Size approximately 145 x 165 mm.
Second design	Introduced 1839. Manuscript area has overall background pattern. a. Without "Maker's Wt." b. "Maker's Wt" in large letters in one line added. c. "Maker's Weight" in small letters in two lines incorporated. Vertical panel of instructions. Space for Departure Stamp (usually unused after 1840). Arms at bottom. Imprint Figure 3D for (a) and (b), Figure 3E for (c). Printed by the Excise. Size approximately 127 x 147 mm	Fourth design	Introduced 1847. Regular rows and columns of "sausages" (Figure 4). Horizontal white panel for OPENED. Notice at right-hand side. PAPER LABEL and arms at left. No imprint. Designed, engraved and printed by Perkins, Bacon. Size 152 x 145 mm.
Third design	Introduced circa 1844. Regular rows and columns of "sausages."	Fifth design	Introduced 1856. Design of curling lines (Figure 5). No panel for OPENED. Notice at right-hand side. PAPER LABEL and arms at left. No imprint. Numbered 1-8. a. Motto error on plate 1. Designed, engraved and printed by Perkins, Bacon. Size approximately 145 x 143 mm.

*All labels were printed in red and black; after circa 1825 in blue and black and green and black also. Use of labels ceased on October 1, 1861.*

## Environmentalists please note

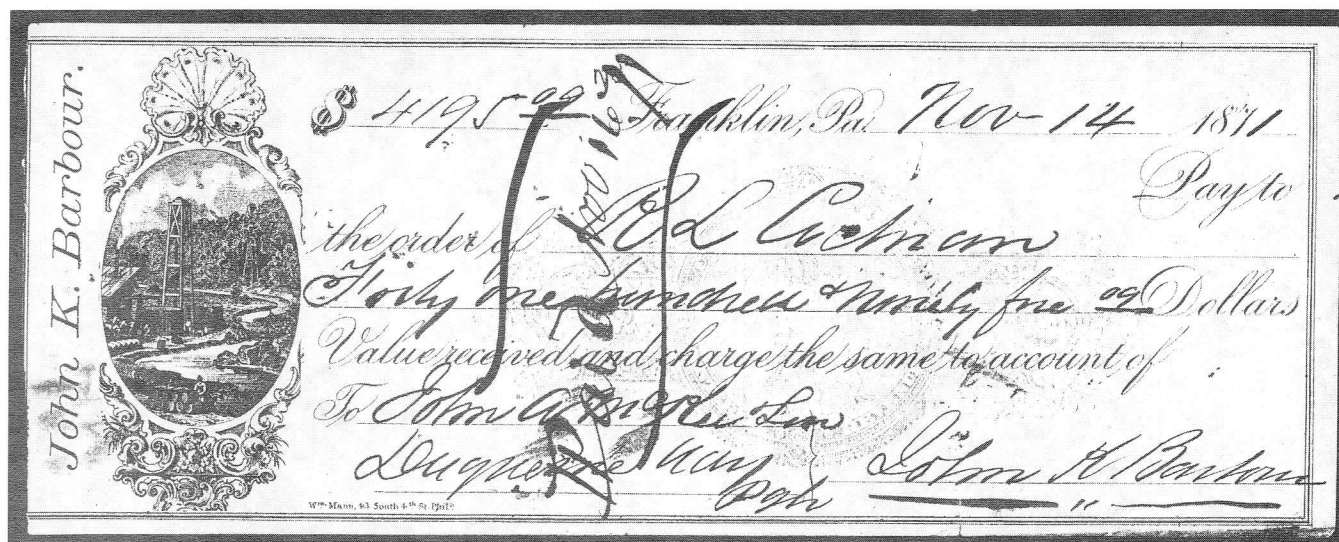


Figure 1. An 1871 draft with a vignette showing oil wells by a stream.

by W. H. Waggoner, ARA

Although spills of any sort are apt to draw environmentalists' displeasure, their strongest censure is reserved for such accidental releases at sea. In recent years the huge volumes involved in marine oil spills have increased the difficulty of containing and cleaning-up the spillage considerably. (Recall the Exxon Valdez spill of 11 million gallons of crude oil into Prince William Sound, Alaska, in 1989.) Even in earlier times, however, men did attempt to control and recover oil unintentionally lost as this report will show.

Petroleum, or crude oil, was known to early man because of its natural occurrence as seepage from certain rock strata found in the Middle East. Pliny the Elder, a Roman naturalist writing in the first century A.D., for example, cited (Bailey, 1932) several places where "inflammable exudations" were found on the surface or as contaminants in springs. (Interestingly, he devoted considerable space to its medicinal uses.) The first production of petroleum on a commercial scale is said to have occurred in Romania in

the early 1850s in the region around Ploesti, north of Bucharest. These oil fields and the accompanying refineries were the targets of the first great American air attack of World War II. That ill-fated raid took place in August 1943 when 178 B-24 bombers attacked Ploesti and only 90 of those planes returned to their bases (Stillman, 1964).

The first successful oil well in the United States was brought in by Edwin L. Drake near Titusville in western Pennsylvania on August 27, 1859. Drake borrowed the drilling technology developed to drill artesian wells, added a pipe liner of his own invention, and struck oil at a depth of 69 feet in the Oil Creek region, where surface oil was already being collected. The area quickly boomed following Drake's discovery as wildcatters brought in countless new wells and the resulting flood of Pennsylvania crude poured into dozens of small towns in search of newly-erected refineries. (Rockefeller built a petroleum refinery in Cleveland, Ohio, in 1863.) Spills occurred at every step of the way, and people worked at cleaning them up.



Figure 1 shows a draft drawn in 1871 in Franklin, Pennsylvania, the county seat of Venango County. The imprinted 2-cents tax stamp is Scott RN-C1. The scene at left within the ornate border pictures a landscape typical of the early days in the petroleum industry. Included are two wooden oil well derricks, several large storage tanks, numerous barrels, a walking-beam pump, and a building, together with a team of horses and half-a-dozen men. Note that both wells are adjacent to a stream from which water to operate steam engines was drawn.

Figure 2 shows a receipted purchase agreement bearing a 2-cent stamp (Scott R15c) of the First Issue acknowledging payment of the correct tax on a receipt. The agreement reads as follows:

"New York Aug 9th 1865

"Mr Samuel D. Wilson

"Bought of S. ch. Risley one fourth of the Nett Profits or Earnings in the business of collecting oil from the Surface of Streams in the vicinity of Oil Wells, now being carried on by him (Risley) at Pithole or other places in the oil regions.

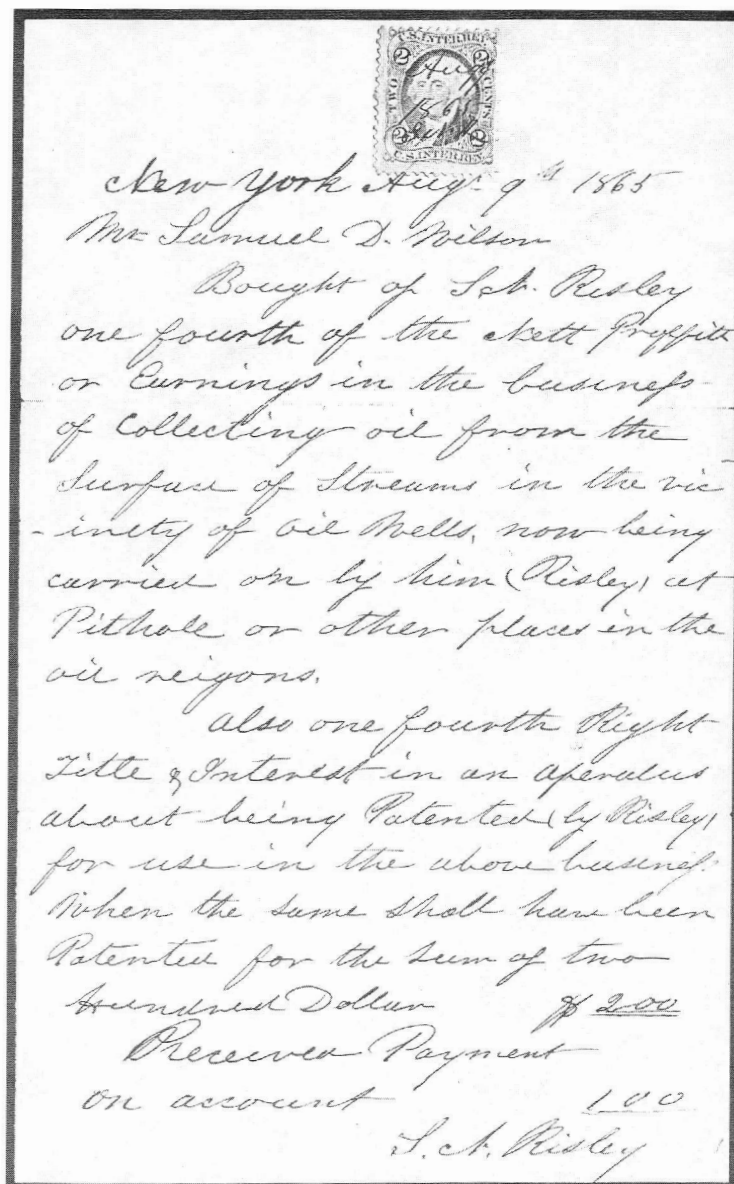
"Also one fourth Right Title & Interest in an apparatus about being Patented (by Risley) for use in the above business When the same shall have been Patented for the sum of two hundred Dollar \$200

"Received Payment on account \$100

"S. ch. Risley"

The site of Mr. Risley's operations ("...at Pithole") can be identified as a locale existing in Venango County, Pennsylvania, approximately five miles south of Pleasantville. Current maps mark the site of Pithole City and the nearby location of the state-maintained "Pithole City Historical Site." Fresh water streams in the vicinity labelled "Cherry Run, Allender Run, Pithole and West Pithole Creeks" may well have been the surfaces from which spilled oil was recovered. A little farther away, but still in the region abounding with oil wells, are "Schoolhouse Run, Otto Run, Woodcock Run, and Neilltown Creek," other possible recovery sites.

I have been unable to locate any patent in Risley's name but several contemporary patents entitled *Apparatus for Collecting Floating Oil from Streams* were granted to others (Patents, 1866). It was not until the twentieth century, however, that the federal government got into the oil spill business. In



1924, Congress passed an Oil Pollution Act (43 Stat., 604) but its provisions were seldom enforced.

### References

Bailey, K. C. *The Elder Pliny's Chapters on Chemical Subjects: Part II*. London: Edward Arnold & Co., 1932: Book XXXV, pars. 178-182, pp. 99-101.

*Oil Pollution Act of 1924*, Chapter 316, passed June 7, 1924 (43 Stat., 604).

Patents #55,178 (H. E. Towle; May 29, 1866);

#55,388 (E. C. Summers; June 5, 1866);

#61,880 Q. J. Serrell; February 5, 1867).

Stillman, E. *The Balkans*. New York City: Time, Inc., 1964: 65.

**Figure 2.** An 1865 receipt for 1/4 of the profits from the collection of oil from the surface of streams around oil wells operated by Samuel Wilson.

**ARA Auction No. 61 — Closing Date: August 14, 1998**

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

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Lot 24

Lot 16



1998 Scott catalog values used unless noted.

Copies of any lot, except lots with more than 10 stamps, are available on request; B&W 25¢ each, Color 50¢ each, plus SASE. E-Mail copies are free!

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

## First Issue Revenues

(Manuscript cancels unless noted.)

- 1 R3c/69d Approximately 100 sorted in glassines. Mixed condition. Not returnable. .... OPEN
- 2 R13c/89c Lot of 29 singles selected for centering & condition. Includes uncanceled and silk papers, VF. .... CV \$111.85
- 3 R15c Significant DT, quite like T-15 (CV \$60.00) but somewhat smaller, large margins, 1871 mss cancel, VF. .... OPEN
- 4 R15c/RB4a 7 stamps, all with legit double perfs, 2 also subsequently then separated from sheet thru margins with scissors, VG-VF. Normal CV \$17.25 ..... Est. \$20.00
- 5 R57a 50¢ Lease, wide margins, VF-XF. .... CV \$24.00
- 6 R59b, R59c(x4) each with various Scott listed plate cracks or scratches, VG-F. CV \$74.00 ..... OPEN
- 7 R81d \$2.00 Conveyance, silk paper, VF. .... CV \$25.00
- 8 R83 \$2.00 Probate of Will, hhr, repaired at rt, defective. CV \$45.00 ..... Est. \$5.00
- 9 R100c \$25 mortgage, centered to LR, sound, F. CV \$115.00

## Proofs/Trial Colors

- 10 R66TC \$1.00 Conveyance on India, VF. .... CV \$85.00
- 11 R68TC \$1.00 Foreign Exchange, hr, thinned, F. ... CV \$60.00

- 12 R69TC \$1.00 Inland Exchange, tiny thin from hinge removal o/w VF. .... CV \$60.00
- 13 R71TC \$1.00 Life Insurance, tiny thin in margin UR corner, o/w VF. .... CV \$75.00
- 14 R72TC \$1.00 Manifest, hr, VF. .... CV \$80.00
- 15 R73TC \$1.00 Mortgage, hr, VF. .... CV \$85.00
- 16 R75TC \$1.00 Power of Attorney, hr, VF. .... CV \$120.00
- 17 R76TC \$1.00 Probate of Will, shallow hinge thin, close but clear at bottom, F. .... CV \$60.00
- 18 R81TC \$2.00 Conveyance on card, hr, VF. .... CV \$85.00
- 19 R82TC \$2.00 Mortgage on card, hr, VF. .... CV \$85.00
- 20 R82TC \$2.00 Mortgage, close but clear at top margin, w/ APES certif., VF. .... CV \$85.00

## Multiples

- 21 R4c, R10c, R11c R4c horiz pair; R10c horiz pair & strip of 3; R11c vertical pair, F. .... CV \$83.00
- 22 R16c/42c Lot of 22 pairs, strips and blocks all selected for better centering and condition. Difficult to assemble as such. Nice lot! .... CV \$60.30
- 23 R30c 6¢ Int. Exchange, horiz. pair and vert. strip of 3, bright & fresh color, F-VF. .... CV \$33.50
- 24 R41c 20¢ For. Exchange, horiz pair, trace vert bend visible only on back, VF. .... CV \$100.00
- 25 R45c 25¢ Entry of Goods, horiz and vert pairs, both VF. ... CV \$55.00
- 26 R46c/82c Another lot selected for centering and quality, 15 pairs, strips and blocks. .... CV \$75.30
- 27 R47c 25¢ Life Insurance, horizontal pair, F. .... CV \$42.50
- 28 R49c 25¢ Protest, horizontal pair, F. .... CV \$27.50
- 29 R52c Horizontal pair, uncanceled, F.; vertical pair, HS cancel, VF. .... CV \$70.00
- 30 R52c, R78c Horiz. pairs, R52c has closed internal tear; R78c several tiny pin holes, F. .... CV \$80.00
- 31 R82c \$2.00 Mortgage, block of 4, centered to lower left, VG-F. .... CV \$40.00
- 32 R82c \$2.00 Mortgage, horiz and vertical pairs, bright colors, neat mss cancels, F. .... CV \$14.00
- 33 R89c \$5.00 Charter Party horiz. pair, late thick paper, 1871 mss cancels, F. .... CV \$15.00
- 34 R92c \$5.00 Probate of Will, horiz. pair, tiny almost undetectable closed internal tear, few short perfs at left, top 3 perfs separated between stamps, VF appearance. .... CV \$77.50

## Cancellations

Featuring a nice grouping of mining company cancels.

Grading is for cancel only unless noted.

- 35 A.F.G.M. Co. of Col. (American Flag Gold Mining Co.); R44c, VF h/s cancel. .... OPEN
- 36 Alpha Gold Mining Co.; R44c, sharp 95% h/s cancel. .... OPEN
- 37 American Bureau of Mines; R46c, sharp s/l h/s cancel. .... OPEN
- 38 Ashburton Coal Co.; R48c, full sharper strike of large octagonal green h/s cancel. .... Est. \$40.00
- 39 Bay State Mining Co., Eagle River Mich.; R27c, sharp 90% h/s cancel. .... OPEN
- 40 Baker Silver Mining Co.; R44c, sharp SON h/s cancel. .... OPEN
- 41 Bergen Port Copper Co.; R76c, fine h/s cancel, stamp has F centering. .... CV \$30.00
- 42 Bobtail Gold Mining Co.; R44c, 2 VF blue h/s cancels. .... OPEN



43	Brady's Bend Iron Co.; R148, sharp SON h/s cancel, stamp has 3 margins. .... CV \$20.00	77	h/s cancel. .... OPEN
44	Bunker Hill Silver Mining Co.; R48c, VF h/s cancel. .... OPEN	78	Plymouth G. & S. Mining Co.; R46c, sharp strike of large oval h/s cancel. .... OPEN
45	Central Coal & Mining Co., Mo.; R46c, VF 95% h/s cancel. .... OPEN	79	Quicksilver Mining Co.; R6c, VF h/s double-circle cancel. .... OPEN
46	Central Montana Gold and Silver Mining Co.; R48c, sharp 80% h/s cancel. .... OPEN	80	Quincy Mining Co.; R43b, F h/s s/l cancel, also R24c with sharp single circle h/s cancel. .... OPEN
47	Consumers Benefit Coal Co.; R44c, fine h/s cancel. .... OPEN		Quicksilver Mining Co.; R44c, VF 98% of large oval h/s cancel. .... OPEN
48	Conn. & Nev. S.M. Co.; R44c, light h/s cancel. .... OPEN	81	R5a,b,c,9c Wells Fargo & Co. black small oval hs on R5a(x9), R5b(x5), R5c(x7), R9c(x8), strikes vary from partial to SON. .... Est. \$50.00
49	Coal Ridge I. & C. Co. (Iron and Coal); R48c, sharp h/s cancel. .... OPEN	82	R5b/135 Wells Fargo & Co.; cancel lot of 37 items each with mss. cancels, 14 still on portions of WF drafts, plus 4 also on WF draft fragments with signer's initials. Includes R24b(x4), R25b(x4). Extremely difficult to assemble. .. Est. \$125-150
50	Consolidation Coal Co. of Maryland; R49c, sharp h/s cancel. .... OPEN	83	R5b, 6c(x2), 15c, 25c(x3) Wells Fargo Carson, HS double circle cancels, 8 black, 1 blue, partials to SON, usual strike for this town, also incl 2c orange Nevada (x2). .... Est \$20-25
51	Eagle Ore Treating Co.; R48c, VF h/s cancel. OPEN	84	R6c, R15c Wells Fargo & Co., lot with small blue oval hs, almost all are sharp SON strikes, almost all diff dates. .... Est. \$60-80
52	Ebervale Coal Co.; R48c, sharp SON h/s cancel. .... OPEN	85	R9a American Express Co., red "AE Co" diagonal HS cancel, type AM-5, VF. CV \$12.50 .... Est. \$20.00
53	Gold Mining Co. of Colorado; R45c, sharp h/s cancel. .... OPEN	86	R13c, 25b, 25c(x2) Wells Fargo Virginia City (Nev) Mar thru Oct 1867 double circle HS cancels, also 2c & 4c Nevada revs. .... Est. \$15.00
54	Gunnell Gold Co.; R44c, sharp h/s cancel, ink smudge on stamp. .... OPEN	87	R24b(x4), R25b(x3), R27b Wells Fargo small oval cancels, 7 black, 1 red, partials to SONs. CV \$58.75 .... Est. \$50.00
55	Hale & Norcross Silver Mining Co., Virginia, Nev.; R15c, VF 80% h/s cancel. .... OPEN	88	R24c Merchants Union Express Co., NY, SON blue double oval hs. .... Est. \$10-15
56	Holmes County Coal Co.; R44c, fine 90% h/s cancel. .... OPEN	89	R25a(x3), R25b Each with SON Adams Express Co., NY double circle hs (3 blue, 1 black), diff dates, F. CV \$18.50 .... Est. \$20-25
57	Humboldt Mining & Refining Co.; R44c, VF SON h/s cancel. .... OPEN	90	R25b 3c Express vertical pair, each with red 4 line "Adams Ex. Co. Jun 1 1863" hs cancel, type AD-1. These part perf pairs were cut from original sheet wit scissors. On this one the perfs were completely cut off, imperf between. CV \$50.00 .... OPEN
58	Imperial S. M. Co., San Francisco; R48c, sharp h/s cancel. .... OPEN	91	R68c \$1.00 Foreign Exchange, PMSS hs cancel type P-10 reading up, "GREAT REPU(BLIC)", stamp centered LL, VG. .... OPEN
59	Kentuck S.M. Co.; R13c, light blue h/s cancel. OPEN	92	Revenue Extension Silver Mining Co.; R48c, sharp SON h/s cancel. .... OPEN
60	La Crosse G.M. Co.; R44c, VF SON h/s cancel. .... OPEN	93	Rockland Mine, Michigan; R34c, VF SON h/s cancel; also St. Clair Mining Co., Phoenix, Mich; f, 60% h/s cancel. .... OPEN
61	Lack. Iron & Coal Co. (Lackawanna); R48c, VF SON h/s cancel. .... OPEN	94	Savage Mining Co., SF; 3 diff h/s cancels, R43c and R48c (x2). .... OPEN
62	Lewis Gold Mining Co.; R44c, VF 80% h/s cancel. .... OPEN	95	Schuy'l Coal Co. (Schuyllkill); R72c, sharp h/s cancel. .... OPEN
63	M.S.M. of Nevada (Manhattan Silver Mine); R48c, fine SON h/s cancel. .... OPEN	96	Social & Steptoe C.S.M. Co.; R48c, sharp 95% strike. .... OPEN
64	Mammoth Vein Coal Co.; 2 diff h/s cancels, R15c and R24c (light strike). .... OPEN	97	Union Copper Co., Copperopolis, CA; R25c, smudgy h/s cancel. .... OPEN
65	Mariposa Co.; 2 diff h/s cancels, R44c (80%) and R48c. .... OPEN	98	Union Consolidated Mining Co.; R88c, VF h/s cancel, stamp is VF. .... OPEN
66	McKean Co. Bituminous Coal Co.; R15c, VF h/s cancel on piece. .... OPEN	99	Warrior Run Mining Co.; R45c, F-VF h/s cancel. .... OPEN
67	Minnesota (sic) Mining Co.; R44c, sharp large oval h/s cancel, also a single circle cancel on R2c. OPEN	100	Wilkes-Barre Coal & Iron Co.; R44c, weak double circle h/s cancel; also R46c, fine double circle h/s cancel. .... OPEN
68	Morris Run Coal Co.; R26c, fine 90% h/s cancel; also Moshannon Coal Co.; R15c, VF 80% h/s cancel. .... OPEN		
69	Mount Alpine Gold Co.; R45c, fine strike of large h/s cancel. .... OPEN		
70	New York & El Dorado Gold Mining Co.; R44c, VF h/s cancel. .... OPEN		
71	New York Silver Mining Co. of Nevada; R48c, F h/s cancel, ragged perfs. .... OPEN		
72	North Western Coal Co. (Iowa); R48c, sharp SON h/s cancel. .... OPEN		
73	Ophir Silver Mining Co.; R43c, R48c(x2), 3 diff fine h/s cancels. .... OPEN		
74	Overman Silver Mining Co.; R43c, VF 90% cancel. .... OPEN		
75	Pennsylvania Coal Co.; 2 diff h/s cancels, R24c F, R6c, VF (80%). .... OPEN		
76	Phelps, Dodge & Co.; R73c (possibly reperfed), VF		

## Second Issue Revenues

- 101 R112/115 Small accumulation sorted in glassines, mixed condition. Not returnable. .... OPEN  
 102 R119 \$2.30 with extra perfs, 3 across center & 1 diagonal, centered to UL. .... OPEN

### Proofs/Trial Colors

- 103 R109P3 10¢ blue & black proof on India, block of 4, VF. .... CV \$80.00  
 104 R109P3, R109P4 10¢ blue & black proof singles, VF. .... CV \$32.00  
 105 R110P3, R110P4 20¢ blue & black plate proof singles, F-VF. .... \$32.00  
 106 R110P4 20¢ blue & black proof on card, block of 4, wide margin at left, F. .... CV \$60.00  
 107 R120P3 \$1.50 blue & black proof single on India, VF. .... CV \$25.00  
 108 R121P3 \$1.60 blue & black proof single on India, tiny portion of plate no. in bottom sheet margin, XF. ... CV \$55.00

## Third Issue Revenues Essays/Proofs

- 109 R136P3 4¢ brown & black proof single on India, XF. .... CV \$20.00  
 110 R138P3 6¢ orange & black proof single on India, VF. \$20.00  
 111 R138P4 6¢ orange & black proof on card, block of 4, VF. .... CV \$70.00  
 112 R139P3 15¢ brown & black proof single on India, XF. .... CV \$20.00  
 113 R139P4 15¢ brown & black proof single on card, VF. .... CV \$15.00  
 114 R143P4 70¢ green & black proof single on card, VF. .... CV \$38.00  
 115 R145P3 \$2.00 vermillion & black proof single on India, XF. .... CV \$80.00

## Documentaries

- 116 R152a Major curved plate scratch full width of stamp, sheet



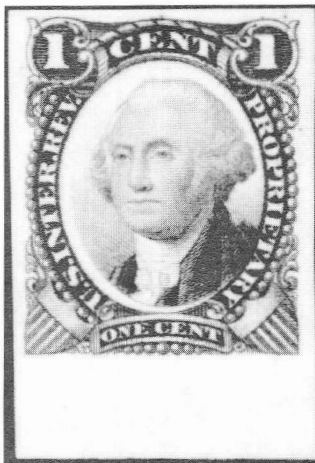
- margin SE at right, perfs in at bottom. .... OPEN  
 117 R155 Bottom plt. no. 507 strip of 3, also vert pair w/imprint at left, both mint, F. .... CV \$10.50  
 118 R179 \$100 Series 1899, wide margins, 2mm margin tear, minor corner crease, F. .... CV \$30.00  
 119 R186-188 \$3, \$5, \$10 Series 1900, used, not cut, F-VF. .... CV \$31.50  
 120 R187 \$5.00 Series 1900, SON light HS cancel, F. .... CV \$6.50  
 121 R190-192 \$1, \$2 & \$5 1902 issues, used, not cut, F-VF. .... CV \$30.00  
 122 R229 2¢ carmine plate no. 4836 block of 6, MNH, VF. .... CV \$25.00+  
 123 R246-250 \$30 thru \$1000 Series 1917, bright & fresh, used non cut, F-VF. .... CV \$65.50  
 124 R733 Full mint OG NH sheet of 50 stamps, Plt. no. 168108 at right, VF-XF. .... CV \$65.60+  
 125 R170 Used on note from 2nd NB, Colfax, Wa, letter and envelope in which mailed included. .... Est. \$5.00

## Dated Documentaries

- 126 R288 1¢ Series 1940, MNH block of 4, VF. .... CV \$16.00  
 127 R289 2¢ Series 1940, mint block of 4, F. .... CV \$18.00  
 128 R293 8¢ Series 1940, UR vertical pair, mint, bottom stamp not hinged, F-VF. .... CV \$80.00  
 129 R724 \$30 1958 Series, not cut, VF. .... CV \$7.00  
 130 R725 \$50 Series 1958, not cut, VF. .... CV \$7.00  
 131 R726 \$60 Series 1958, not cut, VF. .... CV \$20.00  
 132 R727-729 Series 1958, with perfin cancels, F-VF. .... CV \$23.00

## Proprietaries

- 133 RB1a Unused single, portrait shifted down 2 mm, just in at bottom, F. .... CV \$5.00  
 134 RB1a Block of 16 (4x4) with portion of margin imprint on rt, mint OG, 1 stamp has scuff on face, F. . CV \$80.00+  
 135 RB1P5 1¢ green & black proof on bond, block of 6 (3x2), VF. .... CV \$76.00+  
 136 RB1TC 1¢ blue & black trial color single on bond, wide sheet margin at bottom, VF-XF. .... CV \$70.00  
 137 RB1TCq 1¢ orange & blue on granite paper, block of 4, VF. .... CV \$260.00  
 138 RB2P4 2¢ green & black proof single on card, from LL corner of plate, VF. .... CV \$12.00  
 139 RB3a Block of 4, unused, crease UR stamp, VF for centering. .... CV \$70.00  
 140 RB3P3 3¢ green & black proof on India, block of 4, slight



Lot 136 (left)  
 Lot 137 (far left)



Lot 144



Lot 148



Lot 166

natural paper wrinkle evident only on reverse  
(mentioned for sake of accuracy),

VF-XF. .... CV \$100.00

141 RB3TC 3c blue & black trial color single on bond, no gum,  
VF-XF. .... CV \$60.00

142 RB4b Horiz strip of 5, unused, 1 stamp w/small tear, no  
gum, F-VF. .... CV \$100.00

143 RB5P3 5c green & black plate proof on India, horiz pair,  
sheet margin at top w/lg portion of inverted imprint,  
VF. .... CV \$44.00+

144 RB6a Unused block of 4, no gum, F-VF. .... CV \$210.00

145 RB6a Unused block of 4, no gum, F+. .... CV \$210.00

146 RB6a Mint block of 4 w/partial plt. no. in bottom selva,  
dist OG, hinge reinf., F. .... CV \$210.00

147 RB6P3 6c green & black proof on India, vertical pair, from  
LR corner of plate, jumbo margins, XF. .... CV \$44.00+

148 RB7b Used block of 4, scarce as such, centered to rt,  
F. .... CV \$250.00

149 RB7P3 10c green & black proof on India, block of 4,  
VF. .... CV \$100.00

150 RB11b Block of 69, unused, OG, reconstructed from blocks  
and strips. Initials along top margin, BEP imprint at  
left and top. One position has significant unlisted  
double transfer. .... CV \$47.50+

151 RB11b Blocks of 77 and 24 reconstruct original block of  
101. Sheet margins with National Bank Note  
imprints at left and bottom. Stamps are used,  
each with a neat mss cancel, Fine. Impressive  
multiple. .... CV \$69.50+

152 RB11b Top pane of 112 stamps, mint, selva complete  
at rt & lt 2 pieces missing at top affecting the  
imprints, plate no. 3, hr and some separations  
but overall a very presentable piece.  
CV \$475.00+ ..... Est. \$150.00

153 RB12b Block of 16 (4x4), some gum dist, 9 stamps NH, 1  
thinned, F. .... CV \$60.00

154 RB13a 3c orange, horiz pair, pen cancels, some hinge  
reinf., F. .... CV \$25.00

155 RB14a 4c block of 4, pen cancels, 2nd largest known

multiple, almost F. .... CV \$28.00+

156 RB33 1/4c top rt. inscription block of 10, MNH,  
VF. .... CV \$25.00

157 RB44 1/8c bottom inscription block of 6, hinged,  
F-VF. .... CV \$25.00

158 RB48 5/8c bottom inscription block of 6, hinged,  
F-VF. .... CV \$35.00

159 RB54 2-1/2c top inscription block of 6, hinged,  
F. .... CV \$60.00

### Battleships

160 RB29r Dec 4, 1900 purple h/s cancel "CA CO"? . CV \$7.00

### Cancels

161 RB20/29 Medicine company cancel lot of 57 diff. all  
with printed cancels, some with usual small  
faults. .... Est. \$95.00

162 RB28 Lambert Pharmacal Co. printed or hs cancels, 41  
diff, Joyce types 3 thru 6, some with usual small  
faults. .... Est. \$55.00

### Future Delivery

163 RC1/22 Lot of 9 diff, used, 2 mint, non have cut cancels, all  
CV \$1.00 & up each. .... CV \$33.00

164 RC19, 21 \$100 & \$1000 values, used, not cut,  
F-VF. .... CV \$33.00

165 RC26 \$10 orange, used, mss cancel, F. .... CV \$15.00

### Stock Transfer

166 RD23 \$500 blue, LR vertical pair, used, not cut, almost F.  
CV \$220.00

167 RD34 Block of 4, MNH, F. .... CV \$6.00

168 RD35 Block of 4, MNH, VF. .... CV \$4.75

169 RD221 \$3.00 Series 1946, MNH block of 4 w/sheet margin  
at left, F. .... CV \$32.00

170 RD222 \$4.00 Series 1946, MNH horiz pair, F. .... CV \$18.00



## Wines

- 171 RE30 \$2.00 Series 1914 imperf., used block of 4, I.V. Co. purple h/s 1916 cancels. .... CV \$12.00  
 172 RE82 \$4.00 center line block of 4 w/Sep 14, 1937 h/s cancels, VF. .... CV \$60.00  
 173 RE127 Block of 24 (4x6), SE at rt., unused, VF. CV \$120.00  
 174 RE131/200 Good mixture of low value issues. Approx. 200+ sorted in glassines. Not returnable. OPEN  
 175 RE199 \$2.10 vertical pair, unused, VF. .... CV \$7.00

## Playing Cards

- 176 RF20, 23, 27 Bureau precancel lot, 6 diff, 100's in glassines, heavy duplication RF20s. .... OPEN

## Silver Tax

- 177 RG19 \$30 used, cut cancel, F. .... CV \$17.50

## Revenue Stamped Paper

- 178 Pennsylvania Coal Co., six different RNs, 1870-6: B1, D1 on checks, company acct. on Metropolitan N.B., N.Y., latter embossed company logo; D1, G1 on checks, acct. of Pres. John Ewen, National City Bank, N.Y., and Metropolitan N.B., these four all for \$100,000-\$250,000; C1 on check and E4 on draft both drawn on company office, latter brown tint, No. 1 draft. Four not listed. .... Est. \$60.00  
 179 Unused checks; Three "three-up" strips of RN-G1: Nassau N.B., Brooklyn, N.Y., in green; Third N.B., Phila.; N.B. of Rondout, N.Y., in black; also four singletons: E1 on Central N.B., Phila., G1 on Ridgway B., Pa. (x2), X7 on Lake Odessa Savings B., Mich. .... CV \$70.00  
 180 Checks; 12 different 1869-82, includes RN-E4, F3, H3, seven CV \$30, five not listed, inventory available. .... Est. \$25.00  
 181 Facsimile First Nat Bk, Canton, Dakota Terr., pay to Amer. Exch. Bk., NY, 1887, bldg & threshing vignettes, fac in yellow, small tear doesn't detract from the appearance of this scarce draft. Est. \$75.00  
 182 RN-A1a Receipt; Wm. Topping & Co., printed both sides. .... CV \$30.00  
 183 RN-B1 Draft; Oliver Stark, Penn Yan, N.Y., two vignettes. .... CV \$18.00  
 184 RN-B1, -C1, -F1(3), -G1(2), -H3 Lot of 8 diff checks, all w/cut cancels. CV \$27.00. .... Est. \$6.00  
 185 RN-B3 Check; Natl. Bank of North America, N.Y., blue with pink tint. .... CV \$35.00  
 186 RN-B4 Check; Rockland County, N.B., Nyack, N.Y., pencilled and h.s.'d "56". .... CV \$32.50  
 187 RN-B5 Check; National Bank of North America, N.Y., bronze with striking pink tint. .... CV \$30.00  
 188 RN-B10 Check, Central National Bank, New York, Porter & Higby check, red on yellow, cut cancel, VF appearance. .... CV \$25.00  
 189 RN-B14 Check, Nat. Bk of North America, Dakin, Olcott & Co., stamp not cut. .... CV \$35.00  
 190 RN-B16 Check; Central N.B., Troy, N.Y., not listed. .... OPEN  
 191 RN-B17c Check; Gould & Curry Silver Mining Co., NV. .... CV \$35.00  
 192 RN-B20 Receipt; Richard Patrick & Co., S.F. .... Est. \$20.00  
 193 RN-B24 Certificate of Deposit; Citizens' Savings Bank, Petersburg, Va., R16c with May 16, 1871 blue h.s. cancel, train vignette at right. .... Est. \$65.00  
 194 RN-C5 Check; Merchants' National Bank, Samuel D. Davis, gold printing, cut cancel. .... CV \$20.00

- 195 RN-C22 Check; Bank of California, North Pacific Trans. Co., cut cancel. .... CV \$25.00  
 196 RN-D1(2) Check, German American Savings Bk., Washington, DC, unused, Donohoe, Kelly & Co., Bankers, San Francisco, unused w/foxing. .... CV \$13.00  
 197 RN-D1, G1 ... Check, Peoples Nat Bk, Rock Island, IL, blue; - G1 blk on white; both w/locomotive vignettes at left, F. .... CV \$16.00  
 198 RN-D7 Check; Bank of California, North Pacific Trans. Co., cut cancel. .... CV \$10.00  
 199 RN-G1 Check; First N.B. of Decorah, Iowa, unused, violet "STAMP REDEEMED" h.s., not listed. .... OPEN  
 200 RN-G1 Check, Salmon City, Idaho, Harkness & Co., Bankers, Geo. L. Shoup & Co., blue-blk, pink tint, soiled, creases, VG. .... CV \$25.00  
 201 RN-G1 Check; Harkness & Co., Salmon City, ID, pink tint, unused 1/2 inch tear, vignette of bank bldg, Castenholz. .... CV \$30.00  
 202 RN-J4 Draft; Penn. R.R. Co., Lambertville, N.J., train vignette in purple. .... CV \$20.00  
 203 RN-J4a Check; Tradesmens N.B., Phila., vignette in red. .... CV \$12.00  
 204 RN-K6 Check; Farmers' Bank, Liverpool, Pa., unused. .... CV \$20.00  
 205 RN-K6 Check; Gettysburgh N.B., lilac tint, not listed. .... OPEN  
 206 RN-L5 Check; Seventh N.B., Phila., lilac tint. .... Est. \$10.00  
 207 RN-M2 Check; Atlas N.B., Boston, Middlesex Bleachery & Dye Works, vignette. .... CV \$14.00  
 208 RN-U2 Stock cert.; Phila. & Reading R.R. Co., unused. .... CV \$45.00  
 209 RN-X7 Draft; Arizona NB, Tucson, AZ, bank logo, blue paper, water stains. Castenholz. .... CV \$15.00  
 210 RN-A1a Receipt; William Topping & Co, New York, VF. .... CV \$30.00

## Private Die Proprietary

- 211 RO39d 1c Bowers & Dunham, jumbo margins at left & right, clear top & bottom, a few blunt perfs. pulled perf at top, thin, looks VF. .... CV \$175.00  
 212 RO54h 1c Byam, Carlton & Co., right block reading up, two minor holes well clear of design, F-VF for this. .... CV \$30.00  
 213 RO120d 1c Ives & Judd Mtch, VF margins, bright color, stained in UL with blunt or pulled perfs. .... CV \$90.00  
 214 RO165b 12c San Francisco Match Co., small repairs, several shallow thins, trimmed at rt., top and lt. margins are

Lot 211



Lot 213

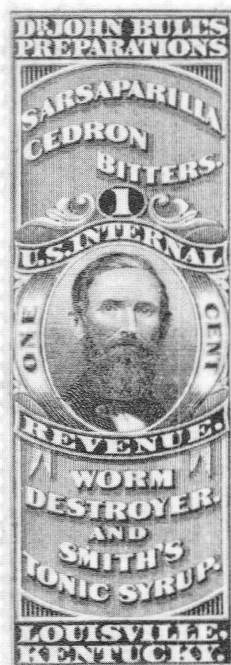




Lot 218

Lot 214

Lot 216



in, bottom is wi and clear. A not unattractive example of this popular stamp.

CV \$400.00

215 RS36d 1c C.F. Brown, couple of small shallow thins, small internal closed tears, 4 clear margins, wide margin at bottom has portion of printers imprint, F-VF appearance. CV \$65.00

216 RS42a 1c John Bull, 3 clear margins, cut straight across bottom just affecting frame line, o/w sound. CV \$125.00

217 RS171d 1c Manhattan Medicine Co., blunt and pulled perfs, 1 mm tear LL, 4 clear margins, Fine appearance. CV \$35.00

218 RS180d 3c Mette & Kanne, perfs clear of design, several pulled perfs and light thin spots, F-VF appearance. CV \$300.00

219 RS196c 1c D. Ransom, Sons & Co., perfs just touch at top, O/W Fine. CV \$15.00

## USIR Tax Paid Distilled Spirits

220 Lot of 25 case stamps, condition varies, some duplication. OPEN

## Revenues on documents

221 R15c/R54c Pennsylvania Coal Co., 13 stamped documents, 1866-76, incl. R54c & 36c (x2) on attractive 1867 blue company draft; R46c & 36c on similar draft showing vignette of coal cars, edge piece missing; R15c on two 1868-69 company checks; R4c pair (cat \$25) on 1871 ms. check for stock interest; RN-E4 on company draft (brown tint, unlisted, draft No. 6); six checks or drafts drawn on company Treasurer, by Schughticoke Powder Co., Penna. & N.Y. Canal & R.R. Co. (blue with two vignettes), etc. Scarce and interesting assemblage. Est. \$100.00

222 Newburgh, N.Y., 1815-1919, 35 stamped documents from five banks, mostly Bank of Newburgh and Quassaick N.B., incl. 1815 ms. notes with RM275, 275a, 277; 17 1863-72 notes with a total of 31 stamps (16 different, values to \$2) incl. R36b, ultramarines (x3), 2nd & 3rd Issues (x8); checks (x6, noted R8c); deed with R82c & 54c; eight 1915-9 stock transfer documents with a total of 36 stamps. Interesting record spanning over a century of Bank of Newburgh. Est. \$60.00

223 First National Bank of Hobart, N.Y., 1869-70, 45 stamped documents: two certs of deposit, in green, vignettied; 40 notes, most vignettied, amounts to \$1500, total of 85 stamps (12 different, values to 50c) incl. ultramarines (x4), R24c with double perfs; protest with note affixed; checks (x2). Est. \$30.00

224 R4c Inland Exchange; 1864 (Apr) demand note of Town of Campton [N.H.], \$200, stamped with 1c Telegraph pair (R4c, Scott \$35), ms. cancels of Town Selectmen. Small patriotic vignette; almost certainly for Civil War bounty funds. A check or draft payable on demand was taxable at 2c Bank Check rate; however, notes payable on demand were properly taxed at Inland Exchange bracket for maximum duration, i.e. 10c per \$200. In this case it appears that only the 2c Bank Check tax was paid. Interesting war-related piece. Est. \$25.00

225 R6c Bank Check; 1862 (Nov 11) check of Pennsylvania Mining Co. of Michigan on Girard Bank, Phila., stamped with matching 2c Bank Check orange (R6c, the scarce First Printing). The stamp taxes took effect October 1, 1862. Pink underprint, rare and pretty very early usage.

226 R6c Bank Check; 1867 check of Empire Mill and Mining Co., Virginia City, Nevada, on Agency of the Bank of California, stamped with 2c Bank Check orange (R6c) and Nevada 2c imperf (D5). Ad of San Francisco stamp dealer printed on reverse! Est. \$15.00

227 R8c Certificate of Deposit; 1863 (Jan) certificate of deposit, Ricky & Brother, Bankers, Columbus, Ohio, amount \$50, stamped with matching 2c Certificate orange (R8c, Scott \$25 off document), printed in brown with brown underprint. Rare EMU. Est. \$50.00

228	R10c	Bank Check; 1864 sight draft headed "Office Quincy Mining Company", dateline Quincy Mine, Lake Superior, stamped with 2c Express orange (R10c) tied by "QUINCY MINE PORTAGE LAKE" h.s., with fine litho vignette alongside miner underground. Scarce stamp on draft, and nice example of draft drawn other than on bank or trust company. .... Est. \$20.00	238	R36c	Contract; 1872 manuscript memo of sale by F.W. Heyne & Bro., Brokers, N.Y., for account of Quinct Mining Co., of "about Two hundred thousand (200,000) pounds of their Lake Superior Ingot copper," stamped with 10c Inland Exchange (R36c). Scarcer usage, attractive. .... Est. \$20.00
229	R12c	Bank Check; 1864 check of E. C. Knight & Co., Philadelphia, on Bank of Commerce, stamped with 2c Playing Cards orange (R112c, Scott \$35 off document) tied by handstamp. Illegal usage of Playing Cards stamp on document. .... Est. \$35.00	239	R40c, 84c	Foreign Exchange, Incoming; 1868 first of exchange, Augustin Arosa & Co., Caibarien, Cuba, drawn on Danford Knowlton & Co., New York, amount \$5250, stamped on acceptance with \$2.50 Inland Exchange & 15c Inland Exchange (R40c, 84c) cancelled by handstamps. Small stain. Scarce and impressive showpiece. .... Est. \$40.00
230	R15c	Bank Check; Michigan Mining Scrip. 1865 (May) check, Pennsylvania Mining Co. of Michigan, Philadelphia, printed denomination \$5, drawn on Girard National Bank, stamped with R15c precancelled by company h.s. Sent to mine office on Michigan remote Upper Peninsula, where it circulated as a provisional \$5 bill. The check was payable to Mine Agent Sam W. Hill but endorsed immediately by his signature only, thus serving as a bearer note. Many endorsements on reverse and convincingly wrinkled as one would expect of a banknote. Sam W. Hill was a legendary figure in Michigan mining, his speech so profane it gave rise to the expletive "What the Sam Hill!" Most unusual example of the Bank Check stamp tax and great local color item. .... Est. \$20.00	240	R44c	Philadelphia Surveyor's Certificate, 1865, R44c, stamp has fraudulent "USED FOR 50 CENT STAMP" h/s cancel. Photocopies of TAR articles pertaining to this cancel included. .... OPEN
231	R15c	Illustrated sales receipt from Thomas Hall, Boston, mfg. of "Magnetic, Telegraphic, Optical & Philosophical Instruments" ..... OPEN	241	R44c	Stock Certificate; Pennsylvania Mining Co. (Michigan), 1864, R44c, state seal vignette. .... Est. \$30.00
232	R15c	Receipt; Narragansett Steamship Co., 1869, stamp has Old Colony and Newport RR h/s cancel, O-4N. .... Est. \$10.00	242	R44c	Stock Certificate; Delaware Mining Co. (Michigan), 1864, R44c, state seal vignette; R6c(x4) on back. .... Est. \$50.00
233	R24a	Certificate of Deposit; 1863 (Apr) certificate of deposit of C. Emerson, Banker, Van Wert, Ohio, for \$275, stamped with matching 5c Certificate imperf (R24a, four big margins, showing portion of adjoining stamp), with vignette. Small stains. 5c EMUs are known on only five banks. .... Est. \$40.00	243	R44c, 69c	Foreign Exchange, Incoming; 1868 first of exchange, Manuel Marquez & Co., Nuevitas, Cuba, drawn on Danford Knowlton & Co., New York, amount \$2500, stamped acceptance with \$1 Inland Exchange, 25c Certificate (R44c, 69c) cancelled by handstamps. Large and ornate with two litho vignettes, on tissue paper. Scarce and impressive showpiece. .... Est. \$50.00
234	R26c	New York Custom House drawback certificate, 1867. .... Est. \$40.00	244	R46c	Protest; 1870 protest of non-payment of note, Charleston, S.C., stamped with 25c Insurance (R46c). The offending note os affixed, also executed Charleston, 1870, stamped with 10c Contract (R37c). A scarcer usage, and S.C. documents are also scarce. .... Est. \$35.00
235	R27c	Certificate, General; 1865 "Certificate to obtain allowance on Vessels of twenty tons and upward employed in the Bank and other Fisheries," Collectors Office, Plymouth, Mass., stating vessels tonnage and time employed in the Codfishery, with further certified statement of Skipper ("...the officers, and at least three-fourths of the crew, are citizens of the United States, and that said Schooner was exclusively employed in taking Codfish for the purpose of being dry cured. So help me God."), both stamped with R27c. Appended receipt for allowance received from collector stamped with R6c, all stamps precancelled by "PLYMOUTH MASS MAR 13" postal cancel. [Several such pieces are known, showing conclusively that the stamps were precanceled.] Evidently the Collector and Postmaster were the same individual. Fine local color and very rare use of postal cancel on revenues. .... Est. \$40.00	245	R48c	Stock Certificate; Quincy Mining Co. (Michigan), 1864, R48c with SON h/s cancel, state seal vignette, also with R48c paying transfer tax. .... Est. \$30.00
236	R27c	Certificate of deposit, First NB Canton Ohio; 1871, large vignette of bank bldg. .... Est. \$15.00	246	R48c	Stock Certificate; Wyoming Mining Co. (Michigan), 1865, R48c; miner, state seal and train vignettes. .... Est. \$30.00
237	R27c, 36c	Inland Exchange; 1863 (March) matched pair of time drafts headed "Office Quincy Mining Com-	247	R155	Bank Check; Check on The National Bank of Newburgh, N.Y., July 1, 1898, the day the Spanish-American War stamp taxes took effect, stamped with 2c I.R. ovpt. (R155) tied by "T.L.M.Jr. & CO. JUL 11 1898" h.s. Stamp evidently affixed and canceled while the check was circulating, to correct the failure to affix one when it was executed. Rare and interesting First Day check. .... Est. \$25.00
		pany," dateline Quincy Mine, Lake Seperior, one for \$64 stamped with matching 5c Inland Exchange, other for \$200 stamped with matching 10c Inland Exchange (R27c, 36c, latter some faults). Scarce pair EMUs, the 1862 rates in effect only five months. .... Est. \$30.00	248	R164	Druggist checks, 4 diff, each w/R164, nice h/s cancels. .... Est. \$5.00
			<b>Miscellaneous</b>		
			249		Draft; Vicksburg, MS, 1874, vignettes of child and dog, Roman warrior, no stamps. .... Est. \$15.00
			250		U.S. State Dept. doc, 1972 with additional State of New York doc, usual seals and red ribbons, the only



revenue stamps are 4 Egyptian from the consul in Washington, DC. .... Est. \$15.00

## Hawaii Revenues

251 R4 5c Stamp Duty, dist OG, heavt hr, crease LR, small blue ink mark on face, F. .... CV \$100.00

## USIR Tax Paid Alcohol Related

252 Liquor strips, lot of 40 red and green, many diff types and cancels. .... OPEN

## Foreign Revenues

253 **Australia - Tasmania;** 1900 Revenue ovpt on 1880 1/ red, B&H #24, perf 12, 2 distinct shades. .... Est. \$5.00

### Belgium

254 1891 Telephone stamp, imperforate plate proof in pale brown w/o value imprint. .... Est. \$15.00

255 1891 Telephone stamp, 30c brown-olive. Imperforate tete-beche plate proof pair, jumbo margins, Hiscocks no. 2. .... Est \$20.00

256 3-7 1871 Telegraph stamps, lot of 7 incl shades, F. .... CV £6.70

257 1891 Telephone stamp, 3Fr carmine, imperforate tete-beche plate proof pair, Hiscocks no. 7. .... Est. \$20.00

258 **Bulgaria;** 34 diff. .... Est. \$15.00

### Burma

259 1903 Invoice for rice bags w/India QV 1869 1a lilac Receipt stamp. .... OPEN

260 1900-10s Promissory notes w/ India KEVII or KGV 1a red used at Kyonpyaw, Thonze and Mandalay, 3 items. .... Est. \$30.00

261 Promissory notes, 1900-10s, w/India KEVII 1a red (x3) or KGV 1a red (x2) all used in Rangoon, 5 items. .... Est. \$30.00

262 Promissory note, 1916, w/embossed red India one anna revenue stamp. .... Est. \$20.00

263 Stamp paper, 1904, India c. 1903 KEVII, 4+1 Rupee, used at Pegu, 1904, rare. .... Est. \$50-75

264 1922 India telegram used in Burma, cancelled "Rangoon/13 Oc. 22/G.T.D" (G.T.D. General Telegraphs Departmen). A major rarity. Includes photocopies of article by Davis Martin's "Burma"; "Fig. 104 (i.e. telegraphic cancellations): On entires e.g. Telegraph Forms, it is a major rarity." Note - This is an internal telegram, from Akyab to Rangoon. Most Burma telegrams known to exist are from India to Rangoon. Internal telegrams are exceedingly rare. Could quite possibly be unique. .... Est. \$75 - \$100

### Canada

265 BCL 1-4 British Columbia; Law Stamps, BCL-1, -3 punched, F-VF. '94 Van Dam .... CV \$29.00

266 BCL 5 10c black, punched, F. .... CV \$7.50

267 BCL 10 30c orange, pen cancel, F. .... CV \$15.00

268 BCL 13 30c red, punched, F. .... CV \$10.00

269 BCL 15 \$1.00 blue, punched, VF. .... CV \$35.00

270 BCL 22-27 Set of six, all punched except 25c, F-VF. .... CV \$27.50

271 BCL 50 \$2.00, multi, h.s. cancel, SE at top, VF. .... CV \$15.00

*Fishing License Stamps*  
272 1992-93 \$3.21 Fishing license stamp on license. .... OPEN

273 1991-92 \$3.21 Fishing license stamp on license. .... OPEN

274 1993-94 \$3.21 Fishing license stamp on license. .... OPEN

275 1994-95 \$3.21 Fishing license stamp on license. .... OPEN

276 1995-96 \$3.21 Fishing license stamp on partial license. .... OPEN

277 1996-97 \$6.42 Fishing license stamp on license. .... OPEN

278 1997-98 \$6.42 Fishing license stamp on license. .... OPEN

279 NT144, 144B Newfoundland; Cigarettes, 1928. ... Est. \$10.00

280 FWS5a, 6a, 15 War Savings 25c booklet panes of 8, mint, VF, 5a has two gum creases. 1994 VanDan .... CV \$355.00

281 FWT 7 War tax, booklet pane of 6, mint, hr, F. ... CV \$475.00

### Cuba

282 CD14 1894 Facultades, Univ. of Havana, pair, MNH, VF+. Jones .... CV \$10.00

283 MH35, 39 Havana municipals, MNH, F-VF. Jones .... CV \$12.50

284 MT2, 4 1889 Santiago de Cuba municipals, MNH, VF. Jones .... CV \$9.50

285 **Dominican Republic;** 1881 5P, 1882 5P, both VF, unused OG, Forbin 2, 4. .... OPEN

286 Recibos Y Cuentas, 1880-1893, 5 diff, M & U. .... Est. \$5.00

287 RE47 **Puerto Rico;** 72c Series of 1916 wine stamp with two line purple h/s "RECTIFIED SPIRITS" (provisional), some soiling, F+. .... Est. \$50.00

288 **Ceylon;** De La Rue, c. 1870 INK RECIPE, leger book entry for the 1874 Ceylon Foreign Bill 3 Rs in "Phosphine Tint" with a block of 4 of the De La Rue QV Specimen stamp (imperf) attached. .. Est. 150.00

289 China; Opium Tax stamps, set of 5, scarce. .... Est. \$60.00

### Egypt

(Feltus Catalog numbers and values)

290 Fund Raising Label, 2p pane of 4 cancelled, "Higher Assoc. of the Nile Valley for the Delivery of Palestine". .... Est. \$10.00

291 170 diff, a few Sudan also, many catalog at \$10.00+, a nice lot. Feltus CV \$300.00+Est. \$120.00

292 checks, 15 diff with embossed or adhesive revenues. .... Est. \$15.00

293 11, 15 documentaries, 1916, used on pieces. ... Est. \$15.00

294 447 Consular, 1959, 10m red, scarce, unused, no gum. Feltus CV \$15.00 .... Est. \$10.00

295 465-469 Consular high values, used, F-VF. .... Feltus CV \$27.00 .... Est. \$16.00

296 641 Syndicate of Attorneys, Feltus 641 10 pt, also unlisted 5 pt value in green, used, VF. Feltus CV \$15.00+ .... Est. \$10.00

297 651/679 Syndicate of Attorneys, Feltus 651, 661, 662, 664, 679, 1 unlisted, used, F-VF. .... Feltus CV \$47.00+ .... Est. \$26.00

298 721/729 Syndicate of Education Profs., Feltus 721, 724-726, 728, 729, 1 unlisted, used, F-VF. .... Feltus CV \$40.00+ .... Est. \$20.00

299 821/871 Syndicate of Medical Profs., 30 diff, 4 unlisted, mint & used, F-VF. Feltus CV \$87.00+ .... Est. \$40.00

### France

300 Share certificate for Egyptian Credit Bank, in French & Arabic, dated 1880, 2 10c revenues. ... Est. \$10.00

301 Consular document for export of medicine; 1957, 2 100Fr Foreign Affairs revs, India 3, 5 & 12 anna Consular revs, Egypt 50m (x2) revs. .... Est. \$10.00

302	Certificate of Nationality, 1951, 100 & 500 Fr Affaires Etrangères revs. .... Est. \$10.00	319	Foreign Bill stamp, 1970, Rs 2. blue & black, blue is double impression. .... Est. \$35.00
<b>Great Britain</b>		320	Telegrams, 1908-1943, lot of 9 diff types and printings, no stamps. .... Est. \$30.00
303	Parcel stamp, London, Midland & Scottish Railway, 1sh 4d orange, ovpt "MARINE DEPT.", used "4 JUN 1945" cancel, rouletted, VF. .... Est. \$20-25	321	Portuguese India; 1913-16 documents, 5 diff, total of 16 revenue stamps (3 diff). .... Est. \$25.00
304	4s orange embossed rev on share certificate, 1905, Land Bank of Egypt. .... Est. \$10.00	322	KGV 1923 Agreement revenues, complete used set of 7 values, B&H no's 1-7. CV £42.50 .... Est. \$15.00
305	19-21 Ireland; Admiralty Court, 1881, w/"SPECIMEN" ovpt in black. .... 1980 CV \$37.50	323	1934 1a revenue, B&H no. 5, imperforate printers waste, double impression, one inverted, on unwmk'd writing paper. .... Est. \$40-60
306	38 Telegraph stamp, 1876-81, £1 brown-lilac, plate 1, used in Glasgow. Hiscocks 1982 CV £40.00 .... Est. \$75-100	324	Agreement, c. 1940 KG VI and c. 1950 Capital 1/2a on 2as provisionals. B&H no's 17, 23. .... CV £15.00
307	<b>Guam</b> ; Department of Commerce/Government of Guam/CUSTOMS & QUARANTINE/DIVISION, handstamp (42 x 63 mm) in black on thin parchment paper, overprinted "SAMPLE". .... Est. \$40-50	325	Special Adesives, 1958, Rs 20, 50, 100 & 200 are Maharashtra State, Rs1000 Bombay h/s, B&H no's 191, 193-195, 197, used. CV £16.50 .... Est. \$15.00
<b>India</b> (Note: K&M catalog numbers used unless noted. K&M catalog values are highly inflated. Lots normally bring 10 to 20% of K&M CV.)		326	Court Fee, 1958 KG V 50r on 1Re8as, a MNH strip of 3, one with the value missing, purple cancel "CANCELLED", remainders? B&H no. 351, variety no listed. .... Est. \$40.00
308	c. 1940 Court Fee KG VI 10as on 12as (B&H no. 266, CV £10.) and unrecorded c. 1950 Court Fee Provisional 10as on 12as (1948 issue). ... Est. \$20.00	327	Lot of 41 documents, stamp paper, etc. most with added stamps. .... Est. \$100.00
309	National Savings Card (Jan 1964 type card. Cover design: Boy & Girl sticking stamps onto a card.) - Two halves of the card, used as two separate cards filled with National Savings stamps 25np pink (x27) and 50np blue (x9), all with appropriate cancels. .... Est. \$25.00	<b>Indian States</b>	
310	National Savings Card, filled with National Savings 25np pink (x20) stamps all cancelled "TRIPOLIA BAZAR-JAIPUR/16-5-68", with boxed "CASH PAID/17-5-68/JAIPUR G.P.O.". June 1965 card (Cover, Girl drawing). Stamps not recorded by B&H .... Est. \$15.00	328	Bharatpur State; Court Fee, 1920-23, 2as, 4as & 8as, used, punched. K&M no's 92-94. CV \$190.00 .... Est. \$10.00
311	National Savings Bank card, filled with National Savings 25np pink (x27) stamps all cancelled "AMER ROAD-JAIPUR/13 APR 68" and boxed "CASH PAID/15-4-68/JAIPUR G.P.O.". June 1965 type card (Cover: Children drawing). The savings stamps unrecorded by B&H .... Est. \$15.00	329	Bharatpur State; Court Fee and revenues, 50 diff. .... Est. \$40.00
312	Portuguese India; revenue c. 1962, 2\$00 black ovp'd in Indian currency "15n.P." in red. An essay for a proposed revenue issue meant to use up remainder stocks of Portuguese India revenue stamps, after ex-colony was annexed by India. The proposal was rejected. Rare .... Est. \$75-\$125	330	Bijawar State; Stamp paper, 5 diff, type 5. .... OPEN
313	Bombay State Special Adhesives, 1948, 500 and 1,000 rupee vals, both not recorded in Barefoot, wmk'd star. .... Est. \$20.00	331	Bikaner State; Process Fee stamps, types 66-75, lot of 80. .... OPEN
314	Portuguese India; Medicinal revenue 0.00.01 surcharges on 0.00.06, 2 mint blocks of 4, blackish purple and reddish purple shades. .... Est. \$25.00	332	Bikaner State; 1920 Hundis (Promissory Notes), K&M no's 302, 304-5, 308-9, 313. CV \$135.00 .... OPEN
315	QV Telegraphs, 1869-82 to Rs. 10 (8 vals) and 1890 to Rs. 25 (9 vals), 17 used stamps. .... Est. \$20.00	333	Chhatarpur State; Stamp paper, 2 diff. ... Est. \$20.00
316	Gandhi Gaushala (Cow Home), 5 diff values depicting Gandhi and a cow. A voluntary tax adopted by merchants in a particular town or market to support a cow home. .... Est. \$15.00	334	Dholpur State; Court Fee, 2an (x4) on document, post India, type 30. .... OPEN
317	Court Fee, KGV 1a ovpt. "Current only in W.I.S. Agency" (bilingual), w/ovpt obliterated by a wide black band ovpt converting it to an all India issue, post 1947, 1 as value. Not listed in B&H. Est. \$30.00	335	Ghanerao (Jodhpur estate); Stamp paper, 2 diff. .... OPEN
318	Similar to previous lot except value is 2 as. .... Est. \$50.00	336	Jaisalmer State; 1887 Court Fee 8as red on piece, K&M no. 14. CV \$125.00 .... Est. \$15.00
		337	Jaisalmer State; Court Fee, 1889-98, type 2, 4as on piece, K&M no. 23. CV \$100.00 .... Est. \$12.00
		338	Jaipur State; Court Fee, 100 stamps not on piece. .... OPEN
		339	Jaipur State; Stamp paer, 17 diff, values to 10 Rupees. .... Est. \$60.00
		340	Jhalawar State; Talbana stamps, type 30, lot of 40 on piece. K&M CV \$440.00 .... Est. \$40.00
		341	Jhabua State; Court Fee stamps, 19 w/Thikana h/s cancels. .... Est. \$65.00
		342	Jodhpur State; Court Fee, accumulation of 200 on piece. .... OPEN
		343	Junagadh State; "JUNAGADR" error plus four normal stamps of the 1890 1a red on piece. K&M 251, 251a CV \$175.00 .... Est. \$18.00
		344	Karauli State; Court Fees, collection of 35 all showing errors in printing. .... OPEN
		345	Kotah State; Court Fee, lot of 100 on piece. ... OPEN
		346	Kurwai State; Stamp paer, 15 diff. .... OPEN
		347	Maharashtra State; Share Transfer, large capital (long stamp), Rs. 50 green & black, wmk'd Capital, c. 1953. .... Est. \$10.00
		348	Maharashtra State; Insurance, 50 Rupee green & black, wmk'd capital, not listed in B&H. .. Est. \$10.00

349	Madras State; Stamp paper, 5 anna. .... OPEN	5, 10 & 100 Pesos, w/o talon, used, F-VF, IS # 59-61, 63, 1979 Stevens CV \$7.65. .... Est. \$5.00
350	Mysore State; Stamp paper w/2 Court Fee stamps ovpt "C.&M.STN." ..... Est. \$25.00	<b>Nicaragua</b> ; ABN Co. specimens, 24 diff. Est. \$30.00
351	Orcha State; Stamp paper, lot of 14. .... OPEN	<b>Peru</b> ; ABN Co. specimens, 10 diff. .... Est. \$10.00
352	Pokharan (Jodhpur estate); Stamp paper, 1 anna type 11. .... OPEN	
353	Rajgarh State; A small collection of the 1940-45 Provisional Receipt stamps ovpt on portrait halves of the 1922-35 Court Fee stamps, most on piece including several multiple frankings. Includes K&M no's 121, 121b,f,g,h,122, 122c,d,124,124c, scarce lot, 14 stamps. K&M CV \$1700.00 ..... Est. \$85.00	
354	Rajasthan State; Entertainment tax stamps, 6 diff values, mint. .... OPEN	
355	Rajpipla State; Stamp Paper, type 20, lot of 13 diff, high CV. .... OPEN	
356	Sikkim State; 1940 revenues, 1 rupee and 5 rupees in MNH blocks of 4, K&M no's. 153-4. CV \$340.00 ..... Est. \$35.00	
357	Sukat State; Cour Fee, 8 anna on document. OPEN	
358	Thikana Badu (Jodhpur estate); Stamp paper, 2 & 4 Rupee type 15, scarce. .... CV \$80.00	
359	Uniara State; Court Fee stamps on piece, 60 each. .... Est. \$30.00	
360	<b>Japan</b> ; Shimamura Pensions #205, 200 yen stamps, 4 strips of 3 with 43-3-28 h/s cancels on page from booklet. 1995 McDonald CV \$3.50 ea ..... Est. \$25.00	
361	<b>Kenya</b> ; Graduated Personal Tax, 9/- 50/, 5 diff., unused, VF, B&H # 3, 6, 12, 13, 16. CV £14.00 ..... Est. \$8.00	
362	<b>Kenya &amp; Uganda</b> ; receipts (x3), 1930's, with KG V 5c green pair, 10c slate and 10c black revs. .. OPEN	
<b>Philippines</b>		
363	W622a Philippines; \$2.50 orange unused UL corner block of 4 w/type B s/n's, MNH, VF. .... Est. \$50.00	
364	W640 2 pesos carmine, UR block of 4, type A s/n's, MNH, VF. .... Est. \$25.00	
365	<b>Poland</b> ; 86 diff, another nice lot. .... Est. \$40.00	
366	<b>Romania</b> ; Aviatiei 1 & 2 L, B&H # 7,8. CV £17.50 ..... Est. \$5.00	
367	<b>Russia</b> ; 70 diff. .... Est. \$26.00	
368	GC45, 47 <b>Chile</b> ; Chilean Nitrates for Better Crops (English & Spanish) red ovpt's. .... Est. \$8.00	
369	<b>Columbia</b> ; 67 diff, most Forbin listed. .... Est. \$26.00	
370	Forbin P3 Columbia, Cundinamarca, 1899 passport tax stamps, complete sheet of 60, folded in center, few minor tears, hole damages 6 stamps. .... Est. \$30.00	
<b>Ecuador</b>		
371	Consular revenues, ABN specimens, 6 diff. .... Est. \$10.00	
372	Movils revs, 1917-18, ABN specimens, 26 diff. .... Est. \$35.00	
373	1904 Issue, 14 diff to 100 Pesos, many Peso values, 1994 Ross CV \$22.00. .... Est. \$10.00	
374	Documentaries, 1940's - 50's, Cde C and T.S.de C. ovpt's, 12 diff to 1 colon, 1994 Ross CV \$9.00+. .... Est. \$5.00	
375	Municipals, 1898, typographed, 25, 50 and 100 Pesos, unused, Ross # 31-33, CV \$14.50+. .... Est. \$8.00	
376	R36 (Ross #) Complete sheet of 24 showing printing errors in various positions, Ross # 36, c,d,e, Forbin #34. '94 CV \$34.50 ..... Est. \$25.00	
377	<b>Mexico</b> ; Impuesto Sobre La Renta, 1933 Issue, 1,	
378		
379		
<b>Spain</b>		
(Scott numbers)		
380	210 Remainder cancelled, F. Michel '82 CV \$36.00 ..... Est. \$36.00	
381	251 40 Pesetas with punched hole for telegraph use. Michel '82 CV \$18.00 ..... Est. \$18.00	
382	270 Perfin for telegraph use, F. Michel '82 CV \$12.00 ..... Est. \$12.00	
383	AA19 Spanish Antilles; 1856 Derecho Judicial 5 Reales, used pair & single, It mss cancels, F. Jones ..... CV \$45.00	
<b>Switzerland</b>		
(Gainon catalog numbers and values unless noted.)		
384	Vaud 1886 Droit Reels, 10c/30F, 9 diff, MNH. .... Est. \$5.00	
385	1 Canton Vaud 1890 Affiches Extraordinaire, tax on a poster or billboard. Metallic disk 30 mm in diam, silver on front, copper on back, with two holes for affixing to billboard, a scarce and unusual piece. .... Gainon CV 100 Sw Frs Geneva hospital tax stamps, used, F-VF. .... CV 48.00 Sw Frs.	
386	1-4 Canton Glarus 1940 Chancellerie issue, 10 Fr. red, used, "-3 Feb. 1947" s/l cancel, F-VF. .... CV 30.00 Sw Frs	
387	2 Canton Valais 1935 TB issue, ovpt "SPECIMEN", not priced in Gainon. .... Est. \$40.00	
388	2-5 Canton Glarus; 1940 Chancellerie issue, 15 Fr. orange, "-3 Feb. 1947" s/l cancel, VF. .... CV 30.00 Sw Frs.	
389	4 Railway bill of lading, 12" x 13"(folded), 1902 with 3 blue RR markings, train vignette and 10 cts h/s revenue in black, a scarce and pretty piece. .... Est. \$40-50	
390	33 1921 Basel police issue, revalued 1.25 s. on 10.-, vertical pair, MNH, VF. Gainon CV 10.- Sw Frs. .... Est. \$5.00	
391	53 <b>Turkey</b> ; 250+ diff. McDonald ..... CV \$270.00+ Est. \$100.00	
392		
393	1 <b>Southern Rhodesia</b> ; 1924 3/- blue & brown with clear "SEP 1924" cancel, F. Barefoot CV £5.00	
<b>Greece</b>		
(McDonald catalog numbers and values unless noted.)		
394	Documentaries, 1970's, 7 diff, 1 unlisted, values to 50 dr, used, F-VF. McDonald CV \$23.00+ ..... Est. \$10.00	
395	1974 handwritten document, 1960 10dr (x2) orange documentary revs, Judicial Bldg. Fund 5 dr. rev. .... Est. \$16.00	
396	95a, 101a Certificate of Nationality, 1954, 80 lept and 5 dr consular revs. McDonald CV \$17.00 ..... Est. \$12.00	
397	256, 258 Certificate for export of medicine, 1966, 1 and 2 dr revs plus 200m (x2) Egyptian Consular revs. .... Est. \$10.00	
398	271, 274 Certificate for export of medicine, 1957, 1000 & 5000 dr documentary revs plus 2 Egyptian Consular 200 m revs. .... Est. \$15.00	
399	<b>Singapore</b> ; Checks, Nat City Bank of New York, Singapore, 1936-38, 4 diff, 1 w/embossed Singapore 4c revenue stamp. .... Est. \$10.00	
400	Singapore; Cable & Wireless Ltd., Singapore, cash	



receipt.	Est. \$5.00	426	Passport & Visa stamp, printer's waste on security paper with portion of Indian note on reverse, B&H no. 1. .... Est \$20.00
<b>Cyprus</b>		427	Passport & Visa stamp, imperf. printer's waste, 2t blue printed on both sides, B&H no. 1. ... Est. \$12.00
401	1906 document in Greek with negative "V.R." seal h/s. .... Est. \$35.00	428	Passport & Visa stamp, printer's waste, 10t violet printed on both sides, B&H no. 2. .... Est. \$12.00
402	1943 document w/1938 1p orange pair (Scott #146) cancelled by a boxed "Priva Secretary / to H.E. the Govenor". .... Est. \$30.00	429	Passport & Visa stamp, 25t pink on front, 10t violet on reverse, B&H no's. 2, 3. .... Est. \$15.00
403	Document bearing 3 diff "V.R." negative h/s seals, Arabic & English text. .... Est. \$25.00	430	Passport & Visa stamp, B&H no. 3, printers waste, imperf w/ parts of two other stamps. .... Est. \$10.00
404	1937 document w/green "G.R." (KGV) negative h/s seal. Text in Greek. .... Est. \$15.00	<b>U. S. Seals &amp; Labels</b>	
405	1938 document with blue "V.R." h/s seal. A late use of the Victorian seal. Text in Turkish in English script. .... Est. \$15.00	<i>(Springer catalog numbers and values unless noted.)</i>	
406	1939 document w/blue "V.R." h/s seal and deep blue "E.R." (Edward VII) h/s seal. Turkish text in English script. .... Est. \$20.00	431	Pacific Express Co. "One Cent" prepaid label, black on white, 30 x 37 mm, signed "J W Eggleston", not listed in Springer, small margin thin, F.... Est. \$20-25
407	1918 document w/black "V.R." h/s negative seal. .... Est. \$25.00	432	McKay Heeling and McKay Sewing Machine, lot of 7, 6 diff. .... 1973 Springer CV \$5.10
408	1931 document w/1924 2p orange and black stamp (Scott #98), cancelled "Commissioner / Famagusta". .... Est. \$15.00	433	U.S. Customs label, for railroad hand baggage, black on white, 42 x 78 mm, used, dated Detroit, Sept 9, 1915, corner crease and small piece missing at top left. .... Est. \$10.00
409	1926 document w/1924 3/4p (x3) stamps (Scott #93), cancelled w/oval "Commissioner Famagusta". .... Est. \$15.00	434	USDA Meat Inspection labels, Circular design, 4 diff, 2 large yellow & blue, 2 smaller red & blue, Act of June 3, 1906. .... OPEN
410	1949 document w/KGVI 2pi red & black (Scott #147B), cancelled w/black oval "Commissioner Famagusta". .... Est. \$10.00	435	Domestic Meat Inspection labels, black on white typeset rectangular format, 4 diff, wording is same but fonts vary. .... OPEN
411	1934 document w/pair of 1924 1pi brown violet & orange brown (Scott #94), cancelled w/black oval "Commissioner Famagusta". .... Est. \$10.00	436	Railroad Pass, 1892 Newburgh, Dutchess & Conn. and Clove Branch Railroad, few tiny edge tears otherwise F-VF. .... Est. \$35-40
412	1941 document w/1938 KGV 1pi orange pair (Scott #146), blue "Cancelled" between parallel bars. .... Est. \$10.00	<b>Stock Certificates</b>	
413	1935 document w/1934 KGV 1pi brown & black pair (Scott #128), mss cancel. .... Est. \$10.00	437	Cleveland & Pittsburgh RR, 1966, large train vignette, green, printed by the American Bank Note Co., no stamps. .... Est. \$10.00
414	1932 document with violet "V.R." h/s seal. Text in Greek with English translation & official notes. .... Est. \$15.00	438	Chicago and Eastern Illinois RR, 1884, train vignette, green, printed by American Bank Note Co., no stamps. .... Est. \$45.00
415	<b>Hungary</b> ; 160 diff, nice lot. .... Est. \$36.00	439	Malden and Melrose RR (MA), 1858, state seal vignette, no stamps. .... Est. \$50.00
416	Syria; Parcel card, 1986, 2 diunars rose pair revs cancelled "5-6-86/DAMAS/5/COLIS POSTAUX", not listed. .... Est. \$20.00	<b>State Revenues</b>	
417	<b>Mauritius</b> ; QV 1879 Insurance stamps, B&H no's 28-30, 32, used. CV £10.00 .... OPEN	<i>(Hubbard catalog numbers and values unless noted.)</i>	
418	<b>Bahrain</b> ; 1984 revenues, 5 & 10 dinars, used. .... Alnis CV £25.00	440	Lot of 100+ in old Olympic album, 60% are mint. Includes; CA, KS, NM, FL(nice FR issues), IN, WA (many early apple issues, honey), UT .... Est. \$90.00
419	Bahrain; 1984 revenues, 5 and 10 dinars, 2 used pairs. .... Alnis CV £50.00	441	Cigarette stamps, lot of 50+, includes; AL, CT, KS, MS, NH, SD, TN, and a few other unchecked states. Nor returnable. .... Est. \$8.00
420	<b>Malaysia</b> ; 1890 "The Eastern Extension Australasis & China Telegraph Co. Ltd., Penang Station", receipt for telegram to Calcutta, no stamps. ... OPEN	<b>Arizona</b>	
421	Malaysia; 1888 "The Eastern Extension Australasia & China Telegraph Co., Ltd., Penang Station", receipt for telegram to Singapore, no stamps. OPEN	442	B1-6 Malt Liquor Tax, 1935, used, F-VF. .... Est. \$40.00
422	<b>Uganda</b> ; 1927 type ovpt on KG V 10c black (not recorded in B & H), on Texas Co. Ltd. receipt. OPEN	443	B17-19 Malt Liquor Tax, 1942-44, MNH, VF. .... Est. \$6-7
423	8-9,11,12,15 <b>Orange Free State</b> ; 1886-88 telegraph stamps, Hiscocks #'s, used ,mss cancels, F. CV £22.00 .... Est. \$15-20	444	L19-22 Spiritous Liquor Tax, 1942, signed Moore, blocks of 10 on yellow safety card, mint, VF. .... Est. \$75.00
<b>Bangladesh</b>		445	LX1-7 Luxury Tax, 1933, 8 diff, used except LX7, F-VF. .... Est. \$20.00
424	Passport & Visa stamp, 5r green, printers waste, 10r violet on reverse. .... Est. \$15.00	446	LX8-10 Luxury Tax, 1933, used, LX9 is mint with creases and tiny tear. .... Est. \$30.00
425	Passport & Visa stamp, B&H no. 1, printers waste, offset double on front, reverse has portion of India Treasury Note. .... Est. \$18.00	447	LX12/36Luxury Tax, 1933, 23 diff, used, F-VF. ... Est. \$35-40
		<b>Alaska</b>	
		448	Liquor decal, similiar to L13 but with "A"+s/n, jumbo margins, VF. .... Est. \$18.00
		449	L14 Liquor decal, pristine mint copy with junbo margins, NH, VF. .... Est. \$25.00
		450	L18, 18b Liquor decal, 1 pt blue on violet grey card

toned on back but doesn't detract, L18b w/tall s/n on cream colored card, MNH. .... Est. \$20.00

451 L19b Liquor decal, 4/5 qt, tall s/n, horiz pair, MNH. .... Est. \$5.00

#### Texas

452 L45/80 Liquor tax, 1941-56, 21 stamps incld. L45, 62(x4), 63(x4), 73(x4), 74(x4), L79-80 (x2), F-VF, those priced CV \$5.30, 12 not priced. .... Est. \$35-40

#### New Mexico

453 Cigarette tax decals, 11 diff, "NEW MEXICO" in arch above "20 cigarettes" (4), also 3 diff. City of Santa Fee, unlisted in Hubbard. .... Est \$20-25.00

454 Cigarette tax, City of Santa Fee, 1c black on yellow paper, rouletted, design 19 x 19 mm, unused pair, MNH. Not listed in Hubbard. .... Est. \$10-12

455 Cigarette tax decals, 6 diff "NEW MEXIC" in arch above "20 cigarettes" (5 diff colors), also 1 city of Santa Fe. Non listed in Hubbard. .... Est. \$15.00

456 Egg Inspection Fee stamp, grade AA, no fee shown, 48 x 70 mm, black on pale blue paper, large eggs. Egg inspection dept, University Park, N.M., VF, not listed in Hubbard. .... Est. \$15-20

457 Egg Inspection Fee stamp, grade A Large, 1/3c fee, 51 x 88 mm, black on pink, "Egg inspection Department/State College, New Mexico" at bottom, tiny piece missing from LR corner not effecting design, only one consignor has seen. Not listed in Hubbard. .... Est. \$25.00

458 HO1/7 Honey tax stamps, HO1, 2, 4, 5 & HO7, mint, VF. .... Est. \$8.00

#### California

459 Lot of 20 diff., includes: proration, liquor, fish & game, feed, mint & used. .... Est. \$25.00

460 D4 Bill of Lading, \$2 (D4), white paper, strip of four (FOURTH at top), no control ovpt. .... Est. \$10.00

461 D4 Bill of Lading, \$2 (D4), bluish paper, strip of four (FOURTH at top), no control ovpt. .... Est. \$10.00

462 D5 Bill of Lading, \$4 (D5), white paper, strip of four (FOURTH at top), no control ovpt. .... Est. \$10.00

463 D7 Bill of Lading, \$20 (D7), white paper, strip of four (FOURTH at top), no control ovpt. .... Est. \$10.00

464 D10 Bill of Lading, \$200, (D10), bluish paper, strip of four (FIRST at top, no control ovpt. .... Est. \$10.00

465 D11 Bill of Lading, \$400 (D11), bluish paper, strip of four (FIRST at top), no control ovpt, toned along left side. Est. \$10.00

466 L22-25 Liquor stamps, complete panes of 12 stamps each, MNH. .... Est. \$5.00

467 TO1a,b,c Tomatoe Prorate Commission stamps, scarce set of 3, MNH, VF. .... Est. \$125.00

#### Kentucky

468 IL9-12 Import liquor 1938, 4 diff, IL-11 has piece missing, stained, others unused, VF. .... Est. \$5.00

#### Kansas

469 CVM25/33 Cigarette vending machine license stamps, 6 diff, most unused. .... Est. \$20.00

470 E15/59 Egg stamps, 5 diff, Bellinghausen #'s E15, 35, 43, 51 & 59, unused, VF. .... Est. \$10.00

471 E44 Unlisted 30 doz. Egg case stamp. Design like 1937 series but with single date graded panel. Also E44, both mint, VF. .... Est. \$15.00

472 KSQ1 1938 Quail stamp, 50c green & brown, block of 4, MNH, VF. .... Wooten's CV \$140.00+

#### Idaho

473 Egg Inspection stamp, AA Type III, one doz. medium, black on blue, as listed in Cabot,

MNH. .... Est. \$10.00

#### Minnesota

474 BC5,5a Minnesota; 1940 Beer control in blocks of 15, cancelled "J.S.B. Co." perfin in 1940 & 1941, VF. CV \$22.50 .... Est. \$100-125.00

#### New Hampshire

475 TO13-30 Tobacco tax, complete set of 18, Hines cat #'s, mint, VF. .... Est. \$125.00

#### Utah

476 Beer tax stamps on private labels, 10 diff, several not listed in Cabot. .... Est. \$10.00

477 Lot of 20 diff, includes beer, cigs, oleo, liquor, fishing, all mint. .... Est. \$30.00

#### North Dakota

478 751/757 Oleomargarine tax, lot includes; 751, 752, 754-756, single of 751S, 6 stamps. .... Est. \$12.00

#### Colorado

479 Municipal cigarette & tobacco tax stamps, 10« x 16« mm; La Junta 1c black, City of Pueblo 1c black & 8c orange-yellow, F-VF, not listed. .... Est. \$10-\$12

480 WL28 1935 wine & liquor issue 20c vermilion, 7 diff positions, fe faults, generally fine. .... Est. \$10-\$15

481 WL37, 37a 1937 wine & liquor issue, 6c violet, 15 diff positions, F. .... Est. \$25-30

482 WL38 1937 wine & liquor issue, 20c vermilion, collection of 43 diff positions, nice study lot, F-VF. Est \$25-30

483 WL38a 1937 wine & liquor issue, 20c vermilion w/inverted pantograph, 8 diff positions (1, 3, 5, 8, 10, 25, 42), nice study lot, F-VF. .... Est. \$40-50

#### Missouri

484 Cigarette Tax decals, 12, 1 used on piece, 10 on white safety card (3 faulty), 2c black, also 2c green adhesive dated 1951 on back, F. .... Est. \$5.00

485 Auto tax decals, City of Edina, 1942-47, red, yellow & black decals w/instructions for use, 6 diff, F-VF. .... Est. \$25-30

486 Auto tax decals, city of Edina, 1950-58, 9 diff., various colors, some faults but generally fine for decals. .... Est. \$30-40

487 C5/12a City cigarette tax stamps (5), includes Kansas City C5, 9, 10, 12a and Sedalia C2, few minor faults, overall F-VF. CV \$1.90 .... Est. \$10-15.00

488 G48-50 Gasoline inspection stamps, 1, 10 & 100 bbl, perfin cancels, VF. .... Est. \$10.00

489 K18/33 Coal Oil (kerosene) Inspection stamps, includes; K18, 20, 28, & 33, used, VF. .... Est. \$15.00

490 TO1/11 Tobacco stamps, nice lot of mint & used, includes some some "a" variants. Total of 12 stamps. .... Est. \$5.00

#### Foreign Local Posts

491 13-16 Turkey: Lianno's Post (Constantinople) 1866 issue, cpl set of 4 values, unused, F. .... Est. \$5-7

#### Literature

492 Railroad Names, Edison, 1989. Lists names of over 6,000 railroads with predecessor names and what happened to them. 90 contemporary maps, perfect bound. .... Est. \$20.00

493 Scott's Specialized Catalogue of U. S Postage Stamps, Third Edition, 1923, leatherette bound, 3-1/2 x 6 inches, excellent condition. .... OPEN

494 Scott's Supplementary Catalogue of Miscellaneous United States, 1933 Edition, paper bound, few loose pages o/w very good condition. .... OPEN

495 Mull's Match and Medicine album, never used,

	above average condition. .... OPEN	498			Stock sheet with 62 all most all diff U.S. revenues, no 1st/3rd issues or early B's, mostly \$1.00 and up CV, F-VF. Very helpful lot. .... CV \$238.10
<b>Miscellaneous</b>					International Reply coupons; lot of 7 diff, U.S. (x2), France, Gt. Britain, Normay, Sweden, New Zeland, U.S. CV \$14.50. .... OPEN
496	Ref. material; original photos of cancels and docs plus original sketches used to publish TAR "Express Way", 44 items. Excellent ref group for cancel specialist. .... OPEN	499	500	O3	U.S. Official 3c Agriculture, unused, no gum, perfs in at top, fresh color, F. .... CV \$100.00
497	Stock sheet crammed with dozens of U.S. cinderellas, state revs, tax paid, etc. A worth while lot! .... Est. \$25.00				[END OF SALE]

## Prices realized for Sale 60, April 3, 1998

American Revenue Association, P.O. Box 1574, Dayton, OH 45401

Lot Realized	Lot Realized	Lot Realized	Lot Realized	Lot Realized	Lot Realized	Lot Realized	Lot Realized	Lot Realized	Lot Realized
1 ..... 13.00	39 ... 10.00	77 ... 16.00	115 . 14.00	152 ... 1.00	189 ..... U	226 . 30.00	263 ... 6.00	300 ... 2.00	337 ..... U
2 ..... 13.00	40 ... 10.00	78 ... 20.00	116 . 52.00	153 ... 1.00	190 . 10.00	227 . 30.00	264 ... 6.00	301 ..... U	338 ..... U
3 ..... 85.00	41 ... 20.00	79 ... 64.00	117 . 29.00	154 ... 1.00	191 110.00	228 . 44.00	265 ... 9.00	302 . 24.00	339 ..... U
4 ..... 6.00	42 ... 34.00	80 ..... U	118 . 30.00	155 ... 1.00	192 . 46.00	229 ..... U	266 ... 6.00	303 ..... U	340 ..... U
5 ..... U	43 ... 50.00	81 ..... U	119 . 30.00	156 ... 2.00	193 ..... U	230 ... 8.00	267 ... 6.00	304 ..... U	341 . 32.00
6 ..... U	44 ... 42.00	82 ..... 6.00	120 . 31.00	157 ... 2.00	194 ..... U	231 . 12.00	268 . 47.00	305 ..... U	342 ... 9.00
7 ..... U	45 ... 62.00	83 ..... U	121 ... 7.00	158 ... 2.00	195 ..... U	232 .. 8.00	269 ..... U	306 ..... U	343 . 20.00
8 ..... 15.00	46 ..... 5.00	84 ... 35.00	122 . 35.00	159 ..... U	196 . 29.00	233 . 10.00	270 ... 6.00	307 . 26.00	344 ... 1.00
9 ..... 26.00	47 ... 30.00	85 ..... U	123 ... 9.00	160 ..... U	197 ..... U	234 ... 6.00	271 ..... U	308 ..... U	345 ... 5.00
10 ... 95.00	48 ... 10.00	86 ..... U	124 ... 7.00	161 . 80.00	198 . 68.00	235 ... 6.00	272 ..... U	309 ..... U	346 ... 5.00
11 ... 75.00	49 ..... W	87 ..... W	125 ... 8.00	162 . 68.00	199 ..... U	236 ..... U	273 ..... U	310 ..... U	347 . 14.00
12 ... 14.00	50 ..... 5.00	88 ..... 8.00	126 . 15.00	163 . 15.00	200 . 55.00	237 ..... U	274 ..... U	311 ..... U	348 ..... U
13 ... 12.00	51 ..... U	89 ... 12.00	127 ..... U	164 ... 5.00	201 ..... U	238 ..... U	275 ... 3.00	312 ..... U	349 ..... U
14 ... 25.00	52 ... 25.00	90 ..... U	128 . 20.00	165 ... 7.00	202 . 12.00	239 ... 7.00	276 ..... U	313 . 24.00	350 ..... U
15 . 110.00	53 ... 29.00	91 ... 20.00	129 . 19.00	166 . 32.00	203 ... 8.00	240 ... 8.00	277 ..... U	314 ... 6.00	351 ... 1.00
16 ... 58.00	54 ... 45.00	92 ... 32.00	130 . 12.00	167 . 30.00	204 . 16.00	241 ... 7.00	278 ... 3.00	315 . 16.00	352 ... 5.00
17 ..... U	55 ... 29.00	93 ... 25.00	131 ..... U	168 . 18.00	205 . 25.00	242 ..... U	279 ..... U	316 ..... U	353 ..... U
18 ..... U	56 ..... U	94 ... 20.00	132 . 32.00	169 . 16.00	206 . 12.00	243 . 10.00	280 ... 2.00	317 ..... U	354 . 15.00
19 ..... U	57 ... 40.00	95 ..... 8.00	133 . 10.00	170 . 19.00	207 ..... U	244 ... 6.00	281 ..... U	318 ..... U	355 ... 8.00
20 ..... U	58 ... 75.00	96 ... 25.00	134 ... 5.00	171 . 27.00	208 ..... U	245 . 15.00	282 ..... U	319 ..... U	356 . 12.00
21 ... 62.00	59 ..... U	97 ... 27.00	135 ... 3.00	172 . 18.00	209 ..... U	246 ... 6.00	283 ..... U	320 . 28.00	357 ... 8.00
22 ..... U	60 ..... U	98 ..... U	136 ..... U	173 . 30.00	210 ... 8.00	247 . 12.00	284 ... 2.00	321 . 22.00	358 ... 5.00
23 ..... U	61 ..... U	99 ... 50.00	137 ... 9.00	174 . 40.00	211 . 40.00	248 ..... U	285 ... 2.00	322 . 12.00	359 . 48.00
24 ... 69.00	62 ... 32.00	100 . 50.00	138 ... 6.00	175 . 11.00	212 . 18.00	249 ... 8.00	286 ... 2.00	323 ... 6.00	360 . 80.00
25 ..... 7.00	63 ... 50.00	101 . 50.00	139 . 11.00	176 . 15.00	213 ..... U	250 ... 7.00	287 ... 2.00	324 . 13.00	361 . 21.00
26 ... 52.00	64 ..... U	102 . 32.00	140 ... 5.00	177 ... 9.00	214 ..... U	251 ... 5.00	288 ... 2.00	325 ... 6.00	362 ..... U
27 ... 35.00	65 . 130.00	103 . 35.00	141 ... 9.00	178 . 13.00	215 . 17.00	252 ..... U	289 ... 2.00	326 ..... U	363 . 20.00
28 ... 70.00	66 ... 55.00	104 . 45.00	142 ... 3.00	179 . 10.00	216 . 21.00	253 ... 5.00	290 ... 2.00	327 ... 4.00	364 . 22.00
29 ... 60.00	67 ..... 5.00	105 . 30.00	143 ... 3.00	180 . 15.00	217 . 42.00	254 ... 6.00	291 ... 2.00	328 ... 6.00	365 . 22.00
30 ... 14.00	68 ... 28.00	106 . 21.00	144 ... 3.00	181 . 13.00	218 ..... U	255 ... 9.00	292 . 45.00	329 ..... U	366 . 26.00
31 ... 42.00	69 ... 43.00	107 . 33.00	145 ... 3.00	182 . 15.00	219 . 12.00	256 . 17.00	293 ..... U	330 ... 6.00	367 . 22.00
32 ... 42.00	70 ..... U	108 . 21.00	146 ... 3.00	183 . 13.00	220 ..... U	257 ... 5.00	294 ... 6.00	331 ..... U	368 . 22.00
33 ... 42.00	71 ..... U	109 . 10.00	147 ... 2.00	184 . 15.00	221 ..... U	258 ... 7.00	295 ..... U	332 . 15.00	369 . 10.00
34 ... 70.00	72 ... 20.00	110 . 46.00	148 ... 2.00	185 ..... U	222 ..... U	259 . 10.00	296 ... 6.00	333 ... 8.00	370 105.00
35 ..... W	73 ..... 5.00	111 . 85.00	149 ... 5.00	186 . 30.00	223 ..... U	260 ..... U	297 ... 7.00	334 ... 6.00	371 . 14.00
36 ..... U	74 ... 29.00	112 ..... U	150 ... 2.00	187 ..... U	224 ..... U	261 ... 6.00	298 ..... U	335 ... 6.00	372 ..... W
37 ... 33.00	75 ... 15.00	113 ..... U	151 ... 2.00	188 . 23.00	225 ..... U	262 . 21.00	299 . 10.00	336 ... 6.00	End of sale
38 ... 32.00	76 ..... U	114 . 20.00							

## Future ARA Auctions

ARA Auction Number 62 is scheduled to appear in the September issue of *The American Revenuer*. Consignments for this sale are due to be received by the Auction Manager by July 13. This sale will close on November 27.

ARA Auction Number 63 will appear in the January 1999 issue and will have an April 4, 1999, closing date. Consignments for this sale are due in December 1998.



# A matter of fractions



*A block of three or four 5/8-cent stamps on the 1898 Piso private die stamp. (Courtesy of Ronald Leshner)*

**by Richard F. Riley, ARA**

Collectors of US private die proprietary stamps are all aware that the issues of 1898-1900, except for the 4-cent Branca stamp, are all denominated in fractional cents. Probably most are also aware that the stamps of Branca, Fletcher and Piso are found, though uncommonly, in blocks of four containing but three reliefs transferred from the roll. The explanation given in the literature for the occurrence of these curious blocks is that they were created to "simplify accounting", but

without explanation in any case of how such simplification came about. Perhaps fractions of a penny face would cause accounting problems with the Fletcher and Piso issues, but at 4 cents each Branca would not. If fractions of a penny caused problems why don't we find anomalous blocks of the 2 1/2-cent Od Chemical, 5/8-cent Radway or 3 1/8-cent Warner, a trio each the same size essentially as the Branca, Fletcher and Piso stamps?

We were told early on that the stamps of Branca, and

Piso and by extension others of the same size were entered on the plate in five rows of twenty five and that a minimum purchase of \$2000 worth of stamps was required (Holcombe, 1936, 1957). With this information we can construct Table I.

We see immediately that for the six companies a plate layout containing 125 entries allowed purchase of an even number of sheets for exactly \$2000. For the first three companies reduction of the layout to 124 entries, instead of simplifying that accounting

**Table I**

## Number of sheets required to make a \$2000 purchase

Company	Denomination in \$	Plate Layout	Value/ sheet	No. sheets for \$2000
Branca	\$0.04	5 X 25 = 125	\$5.00	400.0
		(5 X 25)-1 = 124	4.96	403.2258
Fletcher	0.0125	5 X 25 = 125	1.5625	1280.0
		(5 X 25)-1 = 124	1.55	1290.3225
Piso	0.00625	5 X 25 = 125	0.78125	2560.0
		(5 X 25)-1 = 124	0.775	2580.6451
Od	0.025	5 X 25 = 125	3.125	640.0
Radway	0.00625	5 X 25 = 125	0.78125	2560.0
Warner	0.03125	5 X 25 = 125	3.90625	512.0

arrangement, would require unavailable units of currency. It is fair to point out however that with a layout of 124 entries, purchase of 404, 1291 and 2582 sheets of Branca, Fletcher or Piso stamps respectively, would satisfy the \$2000 minimum requirement and not entail a payment involving mills or less nor entail arithmetic which would daunt an accountant. For example in the case of Branca with 124 stamps per sheet, 403 sheets would cost \$1998.88. Addition of one more sheet would bring the total to \$2003.84 which meets the \$2000 sheet minimum and for which an exact check could be readily drawn. Obviously Od, Radway and Warner sheets present no problem.

Later a full sheet of the Piso stamp was reported (Holcombe, 1958; Springer 1958) which showed that that stamp was layed down in six columns of twenty one, not 5 X 25, and that one entry was voided at the bottom of the sixth column to give a sheet of 125 tax stamps. Thus the figures given in the last two columns of the table for a sheet of 125 Piso stamps applies. The existence of blocks of four containing a void in the case of the stamps of Fletcher and Branca indicates strongly they too were laid down 6 X 21. Conversely, apparent lack of a record in the literature of a century, for existence of anomalous blocks of the stamps of Od, Radway and Warner indicates they were probably laid down 5 X 25. It may be significant that the stamps of Branca, Fletcher and Piso were the first stamps of their size deliv-

ered by the Bureau of Engraving and Printing in the time frame of this account (Holcombe, 1958). One can speculate that in the rush to fill early orders for these 1898 proprietaries the Bureau used plate stock on hand which may have been of a somewhat unsatisfactory dimension but used pending receipt of more appropriate sized blanks.

Of the remaining issues of 1898-1900, Hostetter was laid down in sheets of 50 and all the rest in sheets of 200 (Holcombe, 1977). Using the simple type of calculations given here it is found that all of them including the Marchand fractionals were printed in sheets of convenient face value for accounting purposes (even dollars and cents) and for the most part could be purchased in whole numbers of sheets for the mandated \$2000.00.

### References

- Holcombe, H. W. Branca Bros. private medicine stamp data. *Weekly Philatelic Gossip* 1936 April 25; 190.
- Holcombe, H. W. The Piso Co. *Weekly Philatelic Gossip* 1957 March 16; 70-1.
- Holcombe, H. W. Private die proprietary stamp notes. Spanish American War series. Addendum. *Weekly Philatelic Gossip* 1958 March 15; 56-7.
- Holcombe, H. W. Patent Medicine Tax Stamps. Lawrence, MA: Quarterman Publications, no date (1977?).
- Springer, S. Match and medicine corner. *The American Revenuer* 1958 April; 12:51.

## Duck Stamp Gallery renovated at Smithsonian

"Artistic License: The Duck Stamp Story," a permanent exhibition at the Smithsonian's National Postal Museum (2 Massachusetts Ave., N.E.) closes for renovations on May 26. It re-opens July 1 featuring more than 50 new objects celebrating the highly successful Federal Duck Stamp Program. The museum will also host the First Day of Issue ceremony for the 1998-1999 Federal Duck Stamp in conjunction with the reopening.

The 800-square-foot gallery features three videos, and an array of rare stamps and other philatelic items highlighting the program's contribution to the restoration of the nation's waterfowl population. All objects in the exhibit, except two mint panes, are being ro-

tated with new objects loaned from the renowned collection of Jeanette Cantrell Rudy of Nashville, Tennessee.

"The National Postal Museum is dedicated to updating its exhibits," says James Bruns, director of the museum. "By rotating items in this very important gallery, our visitors will learn more about the Federal Duck Stamp Program by viewing a variety of stamps from Dr. Rudy's collection."

The exhibit traces the history of the program and looks at the significance of the stamps to hunters as well as collectors. Displays also feature the work of wildlife artists who annually take part in the rigorous national competition to design these miniature

works of art.

"The exhibition is dedicated to the way in which conservationists, duck hunters, stamp collectors, wildlife artists and the federal government have joined forces on behalf of conservation," says Bruns. "The Federal Duck Stamp Program represents the American government at its best."

The 1934 Migratory Bird Hunting Stamp Act requires all waterfowl hunters 16 years of age and older to purchase and carry a duck stamp—a revenue stamp not valid for regular postage. Proceeds from the sale of Duck Stamps help finance the acquisition and protection of wetlands for the nation's migratory waterfowl. Since 1934, the program has raised more than \$500 million, which has been used to purchase more than 4.6 million acres for the National Wildlife Refuge System.

Duck Stamps are the longest-running series of stamps issued by the United States government. The stamps appeal to a wide audience because of their large appearance and beautiful artwork featuring a variety of waterfowl in natural habitats. Public Program

A public program, featuring noted wildlife artist, Sean Mann, will also be held on July 1, from 1:30 to 3:30 p.m. Mann will demonstrate and discuss the craft of duck-call carving for visitors by the "Artistic License" gallery.

"Artistic License" is made possible through a donation from Jeanette Cantrell Rudy. This innovative gallery features fiber optic lighting that enhances the viewing of stamps while protecting their delicate nature, as well as a directional sound system that confines such audio-visual sounds as duck calls to a limited area. Rudy, a collector of Duck Stamps and a waterfowl hunter, has also loaned portions of her personal collection for the exhibit.

### New exhibit highlights

- Throughout the exhibition are examples of rare Duck Stamp efforts. Because there have been so few imperfect Duck Stamps, the 1959 stamp with an inverted inscription, a 1997 printing error and the other rarities on display are highly prized by collectors.
- In the program's inaugural year, hunters pursuing waterfowl on their own land were required to place Duck Stamps on federal form 3333. A separate display case is devoted to this form and to the extremely rare application, form 3332—one of only four known to exist.
- Rudy's customized Duck Stamp album, featuring the artwork of Joe Hautman, who designed the 1992 stamp, is on view. Hautman's color pencil drawings depict all of the waterfowl species featured on the Duck Stamps in her album.
- Three early Duck Stamp issues signed by the artists are included.
- Two valuable plate blocks included are: a plate block of six of the 1935-1936 issue and a plate of four of the 1962-1963 issue.
- Various examples of working and ornamental waterfowl decoys are on view.
- The earliest Federal Duck Stamp "First Day Cover," an example of the third issue, is in the exhibit. It can be seen on a postcard postmarked July 1, 1936, East Orange, N.J.

The National Postal Museum showcases the largest and most comprehensive collection of stamps, philatelic materials and postal history artifacts in the world. With more than 40 interactive games and touch screens, the museum offers hands-on exhibits geared for a family audience. The museum occupies the lower level of the former Washington City Post Office Building, next door to Union Station on Capitol Hill. The museum is open daily from 10 a.m. to 5:30 p.m. Admission is free.

## The Editor notes...

...that as of June 1, the price for Volume I of *The Identifier for Carriers, Locals, Fakes, Forgeries and Bogus Posts of the United States* by Larry Lyons (see review in the February issue 52:42) has got to \$85 plus \$3.50 for shipping. Volume II should be ready

about May 15 and Volume III in December.

...that Volume 2 of the *Scott 1999 Standard Postage Stamp Catalogue* (countries C-F) is now available from your favorite philatelic book dealer. Scott says that over 12,000 price changes have gone into this

postage only volume. The Scott schedule calls for Volume 3 (G-I) in June, Volume 4 (J-O) in July, volume 5 (P-Slovenia) in August, Volume 6 (Solomon Islands-Z) in September, the U.S. Specialized in October and the Classic Specialized in November.

...that your help is needed. The next edition of the *Durland Standard Plate Number Catalog*, scheduled for distribution in 2000, will include revenue plate numbers for the

first time. While the editors have a tentative listing, they would like to receive lists of plate numbers and positions from collectors. If you would like to review their current listings, it will be sent for your comments and additions. Contact Stephen A. Wittig, Box 2742, Springfield, MO 65810-2742; office phone 417-831-8746 or office fax 417-831-8959.

## With the dealers

**Eric Jackson** (Box 728, Leesport PA 19533-0728) has published and distributed his Spring 1998 price list of US revenues. The unillustrated listing has 32 pages of small print listing stamps from the US and possessions plus 8 pages of worldwide revenue stamp literature. Contact Eric for a copy if you did not get one.

**E.S.J. van Dam Ltd.** (Box 300, Bridgenorth, Ontario, Canada K0L 1H0) has released his *van Dam's ReveNews #109*. Included among the Canadian revenues offered in this issue are an assortment of revenue documents, rarities, a match tax collection, semi-official air mail covers, tobacco stamps

and new 1998 wildlife conservation stamps. A free copy is available to ARA members who write and mention *The American Revenuer*.

**Sam Houston Duck Company** (Box 820087, Houston, TX 77282) has published their 1998 *Specialized Duck Stamp Catalog*. This catalog, which is also their price list, includes federal, state and foreign duck stamps listed in various conditions, artist signed and print values. Also included are current listings for Indian Reservation hunting, fishing and conservation issues. The catalog costs \$3 which is refundable with an order.

## Cal-Rev held May meet in San Francisco

Cal-Rev, the revenue collectors of the San Francisco Bay area, met May 3 in San Francisco during the Westpex show. There were 29 in attendance with guests from Istanbul, Turkey, Netherlands, Great Britain, New York City, San Diego and Orange County, California. The program was about the 1937 Marijuana Act and events surrounding it

presented by Alexander Shulgin.

Cal-Rev has meetings scheduled for June 27 at Filatelica Fiesta in San Jose; July 26 in Pacheco (their annual potluck dinner), August 30 at the APS Stampshow in Santa Clara, and September 26 at Asiapex in San Francisco. Visitors are welcome; for information call Jerry Lurie at 925-682-3020.

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# The American Revenue Association

## Secretary's Report

### Applications for Membership

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

**James M Alexander** 5522, 2516 Kings Gate, Carrollton, TX 75006, by Eric Jackson. US-Beer, US-Revenue Stamped Paper, US-Private Die Medicine, US- 1,2,3 Issues, US-1898.

**E John Ambler** 5519, 313 Timber Creek Dr, Jefferson City, MO 65109, by Secretary. US-1,2,3 Issues including cancels, varieties and on documents.

**Keith W Beachman** 5520, by H J W Daugherty. US Consular, embossed and revenue stamped paper, 1,2,3 Issues on Documents, 1898 on Documents, financial documents.

**Eimer Campbell** 5524, 1131 Fox Chase Ct, Centerville, OH 45459, by Eric Jackson. US-Future Delivery, Stock Transfer, Wines, Beer, Silver Tax, Tobacco Sales Tax, Distilled Spirits Excise, Rectification, Cigarette, Cigar, Tobacco, Lock Seals, 1,2,3 Issues, Literature.

**Charles Carr** 5521, 2457 Tyler Rd, Birmingham, AL 35226, by Richard Friedberg. Collector/dealer—tokens.

**Paul A Roeger** 5525, 2812 Halcyon Ave, Baltimore, MD 21214, by Secretary. US-19th Century including M&M, Non-Scott, Financial Documents, Literature.

**Dr David Snyder** 5523, 22 S Chapel Ave, Alhambra, CA 91801, by Secretary. US-Documetary, Proprietary.

*Highest membership number assigned on this report is 5525.*

### New Members

Numbers 5505-5518

### Resigned

5012 Paul Burega  
2907 Peter Bylen  
4404 Trustum C Edmunds, Jr  
3915 John Glynn  
4525 David H Larkey  
5352 Louis Lenhard  
5254 Charles E Martin, Jr

5331 Susan Mohr  
5353 Julius P Nagy  
3166 Tony M Waggoner

### Deceased

5190 William J Macomber  
4519 David V Stivison

### Dropped ("Forwarding Order Expired")

Al Danna, IV (dba Soleo Stamps, Inc)

### Dropped for Non-Payment of Dues

4572 David G Backovitch  
2130 Robert W Bacon  
5218 T Steven Barlow  
5160 Gregory J Bourgeois  
5376 Mark E Bundensen  
5231 Renold J Capocasale  
5377 Francis E Daigle  
5339 Jon Denney  
1009 C S Domzall  
2648 Jeffrey M Dow  
5320 Vincent J Durick  
5378 Habib B Ellameh  
5168 Matt B Ellis  
5379 Bob Epler  
4832 Thomas D Fiddler  
5395 Charles W Finn  
5391 Frank M Furio  
2770 Daniel Gelman  
1166 Bernard R Glennon  
4373 Daniel Gorton  
4134 R Yancey Green  
1571 Michael A Gromet  
5369 Dong Guang-Cheng  
3384 Morris Gutenstein  
2342 Harry Hagendorf  
5207 James A Hall  
5425 Ong Po Han  
5147 Suzanne L Haney  
2965 Charles W Heckroth  
5374 Mark Hill  
5294 Imaizumi Mamoru  
4479 Harry R Johnson, Sr  
3416 Betty C Jung  
1955 Tom Kassel  
5404 Vince King  
5261 Richard C Klink  
5189 Manuel Martinez  
4351 Thomas M Mayse

5081 Wolfgang Morscheck  
 5382 Randy L Neil  
 5370 Scott E Nelson  
 1614 James W Newell  
 4402 Raymond L Norwood  
 5019 Samuel R Partain  
 1693 Gustav Pollak  
 5150 Stephen A Resnick  
 5284 J L Richardson  
 3909 Kenneth Robbins  
 2879 Cedric Roche  
 5393 Jack J Rosecrans  
 1545 Guy A Rossi  
 4816 Robert Sams  
 3550 Mark A Scheuer  
 5176 Peter Schwartz  
 3203 Michael S Sells  
 5366 Mark H Sidman  
 5135 Donald G Smerker  
 3962 Blakeman S Smith  
 5326 Jim Sobery  
 4991 Erich G Sopp

1757 Raymond Starr  
 5067 Gerthie Stephens  
 1511 William R Stumpf  
 5399 Sigurd L Szerlip  
 5407 Raymond A Trupiano  
 5107 John L Underwood, Jr  
 5362 Gregory S Voss  
 2310 H G Walbum  
 5412 Stephen D Werner  
 5131 Linda G Williams  
 2171 Gus L Wolf  
 5419 Jack Yao

### Membership Summary

Previous membership total..... 1355  
 Applications for membership ..... 7  
 Resigned ..... -10  
 Deceased ..... -2  
 Dropped (Forwarding order expired) ..... 1  
 Dropped for Non-Payment of Dues ..... -73  
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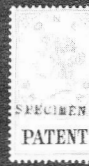
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All stamps are in used condition unless noted as mint(\*).

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27	PLAYING CARDS RF11* VF PHOTO	42.50
28	RF15 F PHOTO	550.00
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33	EMBOSSSED REVENUE RM3 clear strike on a 1756 summons, VF	150.00
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35	RM179 sharp strike on a 1798 promissory note, fold affects stamp, VF	15.00
36	RM243 sharp strike on the back of an 1802 promissory note, improperly used in the Second Federal Issue period, F-VF couple small holes in folds	20.00
37	RM261a sharp strike on an 1801 promissory note, mss. and fold affect stamp, VF	15.00
38	RM263b sharp strike on an 1801 promissory note, mss. on stamp, VF	15.00
39	RM370 sharp strike on an 1846 promissory note, VF	12.50
40	RM370 clear strike on an 1848 promissory note, F small faults	12.50
41	RM371 clear strike on an 1847 promissory note, F fold affects stamp	10.00
42	RM558 clear strike on an 1832 import certificate for tea, VF	20.00
43	STAMPED PAPER RN-K11 Lock Haven National Bank, Penn. check, F-VF small stain at upper right	125.00
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60	RO105b red D & Co. printed cancel, F tiny abrasion PHOTO	30.00

61	RO108d VF PHOTO	22.50
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83	ALLIED MILITARY GOVERNMENT Travel Permit, 1949 DM15 red, F	-----
84	1L lilac Industry & Commerce stamp with AMG-FTT ovpt and 15L green Trieste urgency stamp used on a 1948 document, F-VF few small document faults	-----
85	L.32 stamped paper, 3L purple and 50L carmine Administrative stamps, each with AMG-FTT overprint, and 2L purple Fiscal with AMG VG overprint, used on a 1948 document, VF	-----
86	L.32 stamped paper, 5L olive and 50L carmine Administrative stamps, each with AMG-FTT overprint, used on 1948 document, F-VF	-----
87	L.32 stamped paper with AMG VG overprint, 50L carmine Administrative, 1L blue, 4L gray blue x 7, 5L olive Fiscals, used on a 1948 document, F-VF few small document faults	-----
88	L.32 stamped paper with AMG VG overprint, 50L carmine Administrative, 4L gray blue x 7 and 5L Fiscals, each with AMG-FTT overprints, used on a 1948 document, F-VF small faults	-----

### CANADA

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135	FX109* VF	4.50
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146	MW1* F	7.50
147	NFR6 F	15.00
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149	QR26 F	17.50
150	QR28 F light crease PHOTO	50.00
151	QR33 VF	9.00
152	QR36* VF	10.00
153	SL27 VF	12.00
154	YL2 perfin, F-VF	20.00
155	YL15* F-VF PHOTO	75.00
156	YL16* F-VF PHOTO	120.00

### GREAT BRITAIN - Barefoot Catalogue Numbers

157	Civil Service 25, Specimen, F-VF large tear	-----
158	29 SPECIMEN, F-VF PHOTO	-----
159	Companies Registration 1, SPECIMEN, VF few nibbed perfs	-----
160	1, SPECIMEN overprint inverted, VF PHOTO	-----
161	3, SPECIMEN, VF	-----
162	4, SPECIMEN, VF small thin	-----
163	5, SPECIMEN, VF PHOTO	-----
164	Consular Service, 61, SPECIMEN, F-VF PHOTO	-----
165	62, SPECIMEN, VF PHOTO	-----
166	Customs, 40, SPECIMEN, F few tone spots PHOTO	-----
167	Foreign Bill, 80, SPECIMEN, F-VF	-----
168	12, SPECIMEN, F crease	-----
169	82, SPECIMEN, F few short perfs	-----
170	87, SPECIMEN, F	-----
171	Judicature Fees, 36, SPECIMEN, F PHOTO	-----
172	39, SPECIMEN, F short perf	-----
173	40, SPECIMEN, F-VF PHOTO	-----
174	41, SPECIMEN, F PHOTO	-----
175	43, SPECIMEN, VF PHOTO	-----
176	Land Commission, 1, F-VF tone spot	-----
177	2, SPECIMEN, VF	-----
178	3, SPECIMEN, VF PHOTO	-----
179	4, SPECIMEN, VF small thin	-----
180	Land Registry, 30, F	-----
181	31, SPECIMEN, F-VF	-----
182	Patent, 33, SPECIMEN, F-VF small thin	-----
183	34, SPECIMEN, VF	-----
184	35, SPECIMEN, F-VF PHOTO	-----
185	36, SPECIMEN, F-VF pulled perf	-----
186	Police Courts, 6, SPECIMEN, F-VF	-----
187	7, SPECIMEN, F-VF few short perfs	-----
188	8, SPECIMEN, F-VF PHOTO	-----
189	Probate, 25, SPECIMEN, VF	-----
190	26, SPECIMEN, F-VF thin spot	-----
191	27, SPECIMEN, VF thin spot	-----
192	28, SPECIMEN, VF thin	-----
193	29, SPECIMEN, F-VF thin	-----
194	30, SPECIMEN, F-VF thin	-----
195	31, SPECIMEN, F-VF pulled perf at lower left corner	-----
196	Impressed Duty stamps, lot of 23 cut squares, F-VF	-----
197	B.O.I.C. ERITREA 1943-46, seven different, 1c-20c, F-VF couple small faults PHOTO EX	-----
198	GIBRALTAR Stamp Duty 1* F blunt perfs at right	10.00
199	2 VF ink erosion causes small hole	10.00
200	5 VF PHOTO	15.00
201	6 F-VF light crease	20.00
202	9* VF	10.00
203	10 F-VF	10.00
204	11* F-VF	10.00
205	12* F-VF PHOTO	20.00
206	13 F-VF PHOTO	30.00
207	50 VF	10.00
208	MEXICO Coahuila State, Stevens #CH5 thru 11, composite sheet of 42 stamps comprised of twelve 1c, six 2c, six 3c, four 5c, ten 10c, four 25c, and one 50c; a most interesting and fascinating sheet, VF with a minor corner crease and a few small tears far from design	700.00
209	Coahuila State, CH5, sheet of 48, VF small edge faults	720.00
210	POLAND lot of 101 different revenues, F-VF	-----
211	SAN MARINO 1943, 10c-5L, six different, mint, VF	-----
212	1945, 10L, mint, VF	-----
213	1948-61, 2L on 30c gray, mint, VF	-----



## Member's Ads

ARA members:  
send your request for free ad to Editor, The American Revenuer, 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: Utah private** die beer, Pennsylvania private provisional beer, "Internal Revenue Tax Paid" beer labels; also U.S. lock seals. Scott A. McClung, 8381-H Montgomery Run Road, Ellicott City, MD 21043. \*1512\*

**For Sale: Index** of match and medicine related articles appearing in *The American Revenuer* 1948 to 1997, compiled with subheadings for cancellations, die and printing varieties, histories of firms, facsimiles and collaateral, etc. A wealth of information: over 300 entries on 13 single-spaced pages. \$10 postpaid. Paul Weidhaas, 7705 Lakeside Ave, Manhattan, KS 55602. \*1513\*

**For Sale: 150+** Swiss tax stamps. Assorted. Federal, kanton and gemenden. 1995 catalog value SFr 400+. Special 1998 summer price SFr 44.00, US \$33.00, GB £19. Or any other convertible currency. Postage included. Gene Kelly, Zeltgstrasse 7, 8253 Diessenhofen, Switzerland. \*1514\*

**For Sale: Embossed** revenue stamped paper.

FM128, 50¢ NH on inventory \$25.00; RM129, 75¢ NH on bond \$35.00; RM240, 4¢ VA on note \$6.00; RM241, 10¢ VA on note \$6.00. Gary Saum, Box 731, Delaware, OH 43015. \*1515\*

**Baltic Revenue Catalog** new 1998 edition just published, 40 A4 pages, many additions in municipalities, plus price updates. \$12 airmail postpaid. John Barefoot, PO Box 8, York, YO30 7GL, England. \*1516\*

**For sale: Revenues** of Mongolia, China, French Colonies, Canada, etc. Am preparing listing/catalog of Iranian revenues and need this material (or info on them). Gordon Brooks, PO Box 396, Station NDG, Montreal, Quebec, Canada H4A 3P7. \*1517\*

**Wanted—Plate blocks** / plate strips / plate # singles: revenues (especially battleships) R159-R194, RB1-RB73, RC, RD, RE, RF, RG, RH, RJ, RJA, RK, RL, RO, RS, RT, RU, RV, newspapers (PRs), and Puerto Rico R1-R9. Steve Wittig, Box 2742, Springfield, MO 65801-2742. \*1518\*

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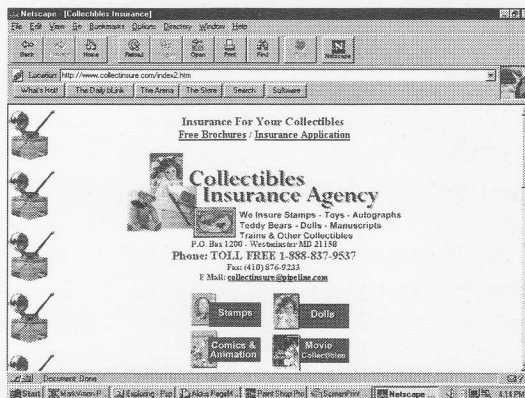
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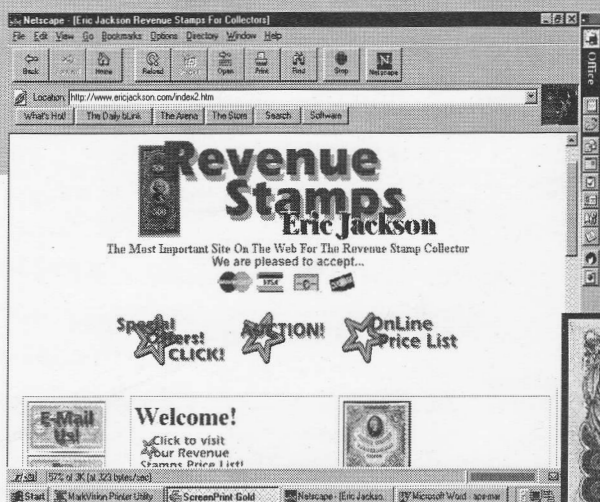
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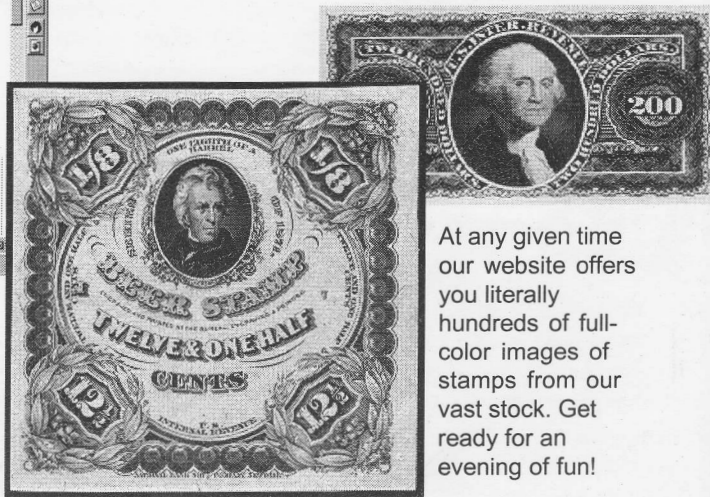
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