



The American Revenuer

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Wrongly attributed to the Penn Pharmacal Co. by Chappell, this cancel rightly belongs to the Premier Perfumery Co. More, inside, page 183.



♦ JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

SEPTEMBER 1998

Volume 52, Number 8
Whole Number 508

The Revenue Stamps of IRAQ



by Joe Ross and John Powell

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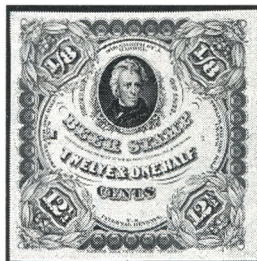
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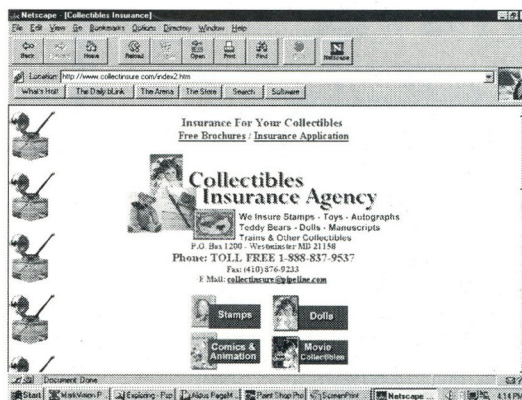
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The National Union Match Company

by Hugh T. (Tom) Carson, ARA

Elliott Perry (alias Christopher West) and Henry Holcombe gave this wrapper the title —*sui generis*; of its own kind, unique. It is unique in that it is an imitation contemporaneously used to defraud the government of the match tax. It is not a counterfeit since it does not copy an existing stamp or claim to be from the US Internal Revenue. It is not a fantasy like the Jock and Wilder, since it was actually used — not created for collectors.

The Cunliffe collection had two National Union Match Wrappers and stated that the stamps were different. The stamps are different. They measure 82 mm by 50 mm and 78 mm by 50 mm. West's *Private Die Match Stamps* and "The Boston Revenue Book" stated that the wrappers measured at 81 by 48.5 mm. There are a few other differences in

the wrappers. The 78 mm stamp is very similar to the one in West's book, except the typeface of Boston Highlands appears to be slightly different. The 78 mm stamp is sharp almost like it was printed from a fresh plate. Shrinkage might account for the size differences — 1.5 mm is not much difference on such a large stamp.

The 82 mm wrapper was missing the line above INTER REV and ONE CENT. It also appears to be from a worn plate (block or phototype). The quality of printing matches the quality of the example illustrated in West's book, but the one in West's book has lines above ONE CENT and INTER REV. If the differences in printing size and apparent wear on the plates mean anything, the National Union Match Company may have been larger than imagined. There were



Revenue Journal of Great Britain—September 1998

Much of the September issue of the *Revenue Journal of Great Britain* is taken up by the Editor's editorial and reviews of other journals and publications, just as this review does, and for the same purpose—to make the readers aware of what else exists that might be of interest to them.

Of interest might be the Revenue Society of Great Britain's Auction 3. An insert with 482 lots of revenues from around the world (103 lots from Great Britain), the listing illustrates many lots in color via a color photocopy.

Of interest might be Jeffrey Kalp's musings as to "The Most Beautiful Stamps in the World?" Revenues of course, he suggests the Canada Law stamp. Of interest might be Alan Anyon's examination of "Colombia—Punched Cancels." Of interest might be the

"Notes & Queries" where questions are posed and answers given. This time items from Algeria, Australia, Cyprus, Bolivia, Colombia and Panama are presented.

Of interest might be Harry Dagnal's study of "Great Britain—Revenue Stamped Paper and Forgeries." Forgeries go back to 1697 when several forgers were executed for their troubles or as one contemporary report about three forgers said two "were ty'd up" while the third "was turned off." Several "Imitation Medicine Duty Stamps" are also discussed and illustrated in a follow-up item.

The Revenue Journal of Great Britain is published quarterly by the Revenue Society of Great Britain. Subscription to the journal is by membership. For information contact their Secretary, Tony Hall, 53a High Street, Whitwell, Hitchin, Herts SG4 8AJ, UK.

Scripophily—August 1998

Scripophily is the quarterly journal of the International Bond and Share Society. Based in London, the society is now twenty years old. The August issue devotes most of its space to news, reviews and auction reports, all well illustrated.

Three feature articles include "Imprinted revenue stamps on U.S. bonds, Part 2" by Ronald E. Leshner (yes, our ARA President), "Art Nouveau—Jugendstil" by Howard Shakespeare, "Alaskan trail" by Henry Hinck and "Scripophily in Tokyo" by David Baeckelandt.

Leshner's article looks at some of the bonds from the Rockford, Rock Island and St. Louis Railroad which illustrate the kinds of agreement and certified statement typically taxed with imprinted revenue stamps. Shakespeare gives an overview of stock cer-

tificates and bonds with Art Nouveau designs. Hinck tells of the Alaska Central Railway and illustrates one of their stock certificates with a map of Alaska. Baeckelandt provides the reader with an overview look at Japanese stock certificates.

All aspects of the various certificates are considered; the companies themselves, the certificates designs, signatures and, of course, tax stamps.

Scripophily is published quarterly by the International Bond and Share Society. In addition to publishing the journal, the society holds quarterly auctions in which members may participate. For information about membership contact Peter Duppa-Miller, Beechcroft, Combe Hay, Bath BA2 7EG, UK (fax (+44) 1225 840583; e-mail <peter.duppa-miller@virgin.net>).

possibly 3 different plates and heavy wear on the plates.

If a vendor or government is not worrying about their stamps being counterfeited, quality control is not a major concern. Another theory would be that the early stamp dealers made copies of this stamp as they are alleged to have of the Macklin. We may never know.

A good story is hard to resist.

According to Aldrich's census there are 10 of these stamps. During the several years that I dealt in revenue stamps, we only handled one. They are very scarce. I would be interested in the measurements of your stamps. My email is <htcarson @worldnet.att.net>.

Are revenue stamps philatelically important?

by Michael J. Morrissey, ARA

Philatelic importance is a much discussed subject these days and one that perhaps means different things to different philatelic judges and exhibitors. The subject almost belies definition. One sage not long ago in these pages mused on this subject and gave "purple stamps of the world" as an example of a philatelic subject that lacked "importance". He, like the associate justice of the supreme court in speaking of obscenity, could not define it, but knew it when he saw it.

Perhaps importance is not defined by an immutable standard, but is a relative matter. In other words, some subjects are philatelically more important than other subjects. The postal history of New Orleans in the 19th Century is certainly more important than the postal history of Johnson County, Kentucky for the same time period. The postal history of the 19th Century transatlantic mails is more important than a study of the postal rates in the Belgian Congo from 1890 to 1920. The importance of the New York Postmaster's provisional issue of 1845 surpasses that of the Bureau Precancels of Kansas.

Where then in relative importance do revenue stamps as a class stand in relation to postage stamps as a class? Most dyed-in-the-wool postal collectors and historians do not consider revenue stamps worthy of collection or study as they had nothing to do with the transportation of the mail and everyone knows that philately is the collecting of "postage stamps." Or is it?

Prior to World War I, postage and revenue stamps were collected more or less as equals. In time though the postage stamps ascended to prominence, perhaps because of the tremendous influence the British held over world philately. Most British postage stamps were valid for revenue purposes and high value stamps, seldom postally used, were common fiscally used. The revenue cancel usually made these usages apparent and disqualified such stamps from a postage stamp collection. Thus, revenue usages and eventually revenue stamps developed a reputation of disdain among many collectors. Addition-

ally, governments prohibited or discouraged the possession and collecting of revenue stamps, many of high denomination, viewing such possession as a great threat to the treasury because of their potential for cleaning and reuse.

There were undoubtedly other contributing factors. In recent years revenue stamps have been resurgent. In 1968 Bob Cunliffe won the first World Series of Philately with his 19th Century U.S. Revenue stamps. The F.I.P. which used to permit the exhibition of only the host country's fiscals at its international exhibitions has now granted the revenue category its own commission. Revenue stamps, shown internationally for about the past 10 years, are commonly exhibited in almost every Champion of Champions qualifying event throughout the year. Revenues are also featured in several fiscal history exhibits that concentrate on the documents taxed and their rates.

These revenue exhibits may be judged as traditional or fiscal philately or fiscal history (the revenue counterpart of postal history), and are in direct competition with postal exhibits for the special awards. They generally fare quite well. But, where do revenue stamps stand with respect to postal exhibits? Which is more important as a class, revenue stamps or postage stamps; postal history or fiscal history? May I suggest that as a class they are equally important though postage may be more popular.

One triumphal statement made by a philatelic judge at a recent national show was that a postage stamp paid a fee for a service while a revenue stamp gave you nothing in return and was nothing more than a way for the government to get into your pocket. Comparing the various roles of these two great categories of stamps is indeed interesting, but how one category is to be preferred because of the general perception that postage stamps give the purchaser or user something for their value while a revenue stamp does not is not apparent. The stamps should stand philatelically on their own two feet, so to speak, without regard to the perception of the general public about their

Romanian tobacco taxpaid

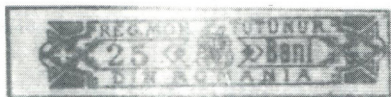
by John Barefoot, ARA

We are working on an update of our Romania listings which will be included as part of our next publication *Balkin Revenues*.

Romania is pretty well complete except a couple of small areas, one of which is tobacco. Romania was a great producer of tobacco—and no doubt Romanians were great consumers of it too. We know that tobacco strips existed from the turn of the century to the 1930s. Interestingly, they have just been re-introduced in 1996. There are separate designs for imported and for locally produced tobacco, and each packet sold has to bear a stamp. Neither design shows a monetary value.

Some readers may have taxpaid from Romania. If anyone can expand the listing here you are invited to contact us at J. Barefoot, Ltd., P.O. Box 8, York YO30 7GL, UK.

Romania Tobacco



Date ? Imperf

1	25b	black	5.00
2	50b	red	5.00

Same design, but surch with value in figures of varying size.

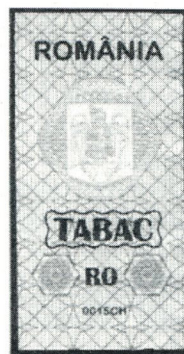
Eleven CalRev members and six guests gathered Sunday July 26 at Jerry Lurie's clubhouse in Pancheco for six hours of philatelic talk. This was the club's annual picnic-outing; a meeting away from the hectic rush

relative functions.

A postage stamp is designed to carry a letter and a revenue stamp is designed to tax the public. Both are statements of fact and philatelically speaking are neutral statements. The claim that postage stamps are more worthy of collection and study because they give the consumer a warmer and fuzzier

No wmk.	Perf	11 1/2.	A	B	C
20	50b	purple (shades).			2.00
2.00	2.00				

No wmk.	Perf	11 1/2.			
42	2L	brown & purple			2.00
43	3L	blue & red		2.00	
44	5L	green & red		3.50	
45	10L	purple & red		5.00	



1996. For imported cigarettes. Imperf.

100	(-)	pink & brown	.20
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1996. For locally produced cigarettes. Imperf.

101.	(-)	violet & turquoise	.20
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CalRev's annual picnic held July 26

of a bourse and stamp show and a time to relax and get to know each other.

Several of the members brought parts of their collections or some trading material. Dick Kemp exhibited his

feeling than do revenue stamps is an absurdity!

The revenue stamps of 1862-1883, the so-called Civil War revenues, for example, may not have carried the mail, but they surely carried the Union to victory. And that, my friend, is philatelic importance!

Springer-listed taxpaid (the longer strips); Joe Ross showed and discussed his recently completed Iraqi catalog and Colombian revenues on document; a Canadian taxpaid collection was displayed by Herb Epperson; and, Jay Lewis revealed some new First and Second issue goodies.

The food was so good—lasagna, chicken, “CalRev B of B salad,” apple pie ala mode and

strawberries ala Walther.

The club’s meeting lineup for the remainder of 1998 is as follows: September 26 at the San Francisco Rosen bourse; November 8 at Sacapex in Sacramento; and, December 5 at Penpex in Redwood City. Please call Jerry Lurie (925-682-3020) for full details. Visitors are always welcome.

The Editor notes...

...that I wish to extend congratulations to all those who contributed articles to the 1997 volume of *The American Revenuer*. This journal was awarded a Gold with felicitations at APS Stampshow 98 which was held in Santa Clara, California, August 27-30 and a Gold at SESCOAL (the only one received by a periodical) held October 2-4 in Los Angeles. It is due to the efforts of all of the authors that according to the Stampshow jury, our journal “sets the standard for study group journals.” The journal was especially noted as being strong in the areas of originality, lasting value and importance to the specialist and philately as a whole. The jury extended its felicitations for Dr. Richard Riley’s *Fiscal philatelic literature handbook*.

...that although it seems to be a long way off, now is the time to begin planning to attend the 1999 ARA convention which will be hosted by Balpex over Labor Day weekend.

As convention time approaches we will provide you with hotel information, a schedule of events and for those who wish to exhibit, the show’s prospectus will appear on the mailing wrapper for the February, March and May issues of *The American Revenuer*.

...that you will be receiving your dues notices in a few weeks. You are all urged to reply promptly after the notice is received. At the same time recruit a new member and send their application to the Secretary along with your dues. New members joining after July 1 and before December 31 are considered paid through December 31 of the following year. All new members also receive a copy of *Riley’s fiscal philatelic literature handbook* at no additional charge.

...that if you are interested in writing for this journal but are not sure where to start contact the editor. We can provide the help you need.

State Revenue News—3rd quarter 1998

Cigarettes a source of controversy in Congress and the courts, but cigarette stamps are the featured items in the third quarter 1998 issue of *State Revenue News*. Editor Scott Troutman leads with a cigarette stamp collecting printer. Other articles explore cigarette stamps from North Dakota, Ohio, Georgia, Florida, Connecticut, Alabama, Kansas, New Mexico, Utah, Iowa, Kansas and an overview of state stamps applied on top of federal stamps.

Additional articles look at the possible end of drug stamp taxes, the Meyercord Company (makers of decal stamps and stamping machines), Colorado waterfowl stamps, Vermont bear reports, Florida fertilizer stamps, Arizona stamps marked void, New York

stock transfer tax refunds, seafood tags, Maryland keg registrations, Connecticut pheasant stamps and Oklahoma wildlife stamps.

A major portion of this issue was devoted to the SRS Auction number 11. This mail sale is open to members of the State Revenue Society and consisted of 374 lots of state revenue stamps of all kinds.

The *State Revenue News* is published quarterly by the State Revenue Society. Membership is \$12 per year. Information about membership can be obtained from the SRS Secretary and *State Revenue News* Editor Scott Troutman, Box 270184, Oklahoma City, OK 73137-0184.

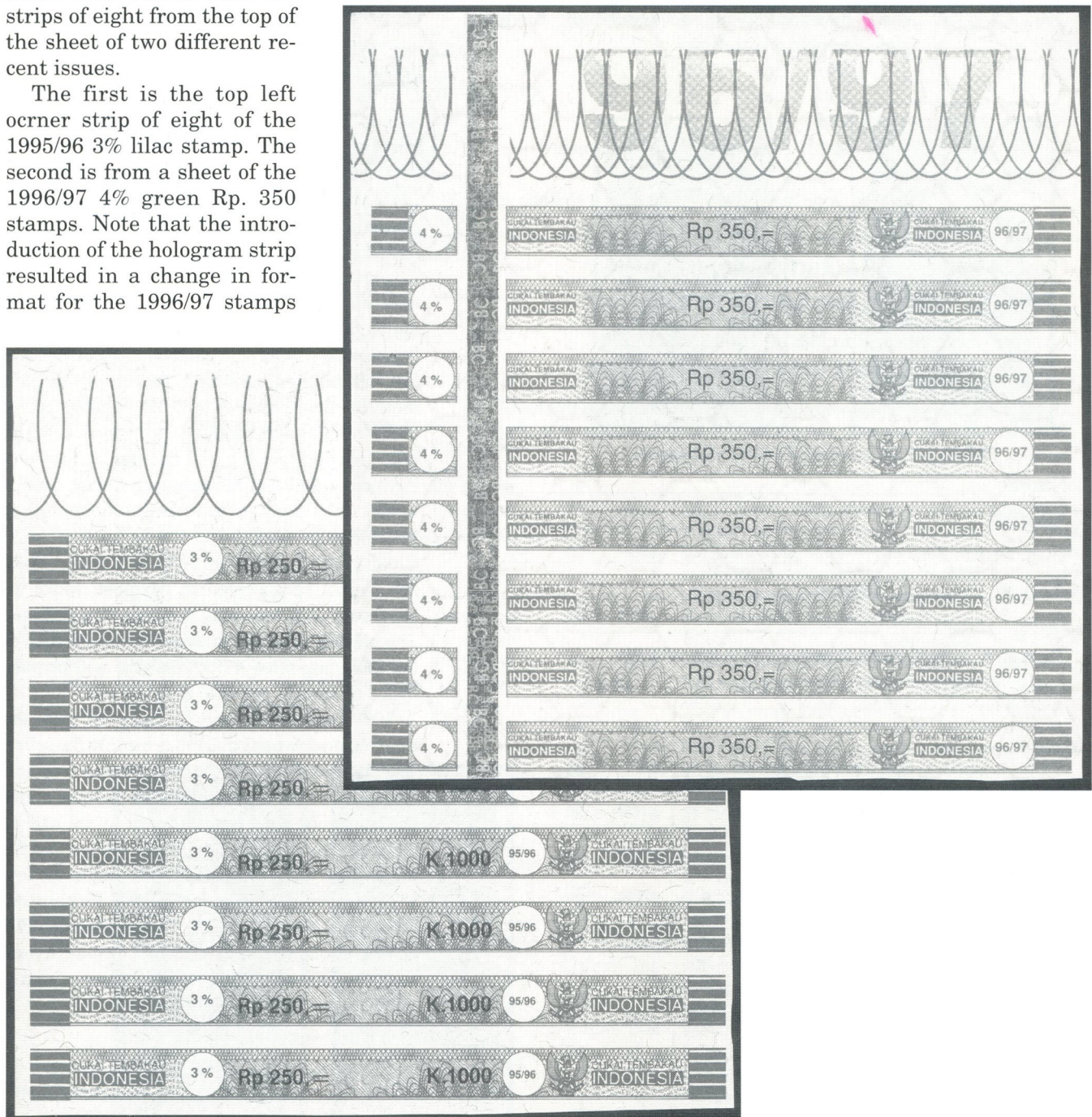
Sheet format of the current Indonesian tobacco strip stamps

by Terence Hines, ARA

The long horizontal (113 x 8 mm) stamps are printed in sheets of 120 (3 columns of 40 each). At the top of each column is a blank area filled with lathe-type scroll-work. Shown here are strips of eight from the top of the sheet of two different recent issues.

The first is the top left corner strip of eight of the 1995/96 3% lilac stamp. The second is from a sheet of the 1996/97 4% green Rp. 350 stamps. Note that the introduction of the hologram strip resulted in a change in format for the 1996/97 stamps

compared to the previous year's issue. Also note that with the 1996/97 issue, a large "96/97" appears at the top of each column of stamps along with the scroll-work.



ARA Auction No. 62—Closing Date: November 27, 1998

ARA Auction Rules

These rules apply to the ARA auction in this issue.

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

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

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

5. Buy bids or bids under \$5 will not be accepted.
6. Bids must be submitted on the bid sheet accompanying these rules or a reproduction or facsimile thereof. No bids will be entered after the closing date. In the case of tie bids, the earliest postmark will be considered the winner.
7. In the descriptions a hyphen between two numbers (e.g.: R214-222) indicates that these numbers (inclusive) are included. A slash (e.g.: R214/R222) means that all numbers are not included.
8. Lots not properly described must be returned within 10 days. Lots described as defective or as having faults cannot be returned because of such defects or faults.
9. Lots sold "AS IS" have not been counted or appraised by the Auction Manager and are not returnable. Bid accordingly.
10. If similar lots are listed and you are interested in only one of them enter "OR" between the lot numbers.
11. An invoice will be sent each winning bidder and lots will be forwarded upon receipt of full payment. Payment is due within 10 days of the receipt of the lots. Postage, handling and insurance will be billed to the buyer, \$1.50 minimum.
12. Payment in full should be made by check, cash or money order. Foreign payments by check must be in US dollars drawn on a US bank, or in cash. Credit card payments are NOT acceptable. Postage cannot be accepted in payment. Make all checks to "The American Revenue Association."
13. The placing of any bid constitutes acceptance of the foregoing rules. Prices realized will be published as soon as possible after the sale.
14. A 10% commission will be deducted from the final bid price when payment is made to the seller. The ARA auctions will be held without reserves. Consignors may bid on their own material and if the consignor buys back his own lot he will be charged only a 10% seller's commission and for the postage and insurance costs to return the lot.
15. Mail bids to: ARA Auction, Martin Richardson, Manager, 7130 Claybeck Drive, Dayton, OH 45424. Phone 937-236-4058-bids may be left on the answering machine if no one answers. Send e-mail to: martyr@cerfnet.com

Future auctions are:

Submit material or inquiries to
the ARA Auction Manager

ARA Auction No. 62

Closing Date: November 27, 1998

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

Use this Bid Sheet or a photocopy for the ARA auction found in this issue. Placing a bid indicates your acceptance of the rules as given with this auction. PRINT, bid not accepted if address is illegable.

Name _____

Address _____

City, State, Zip _____

ARA # _____ Phone _____

Date: _____

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

Lot # Bid Lot # Bid

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

MINIMUM BID IS \$5.00

ARA Auction No. 62 — Closing Date: November 27, 1998

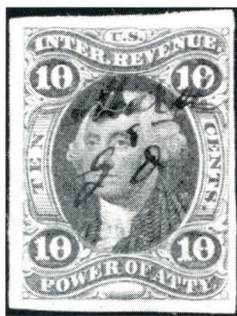
First Issue Revenues

(Manuscript cancels unless noted.)

- | | | | |
|---|------|---|-------------|
| 1 | R1a | 1¢ Express, wide margins, VF. | CV \$55.00 |
| 2 | R11b | 2¢ Blue Playing Cards, mss "ELA", good margins, VF. | CV \$165.00 |
| 3 | R20d | 4¢ Inland Exchange, trace of blue h/s cancel at left, margins just in at rt and bottom, F. | CV \$42.50 |
| 4 | R32a | 10¢ Bill of Lading, black "Dec/62" mss + blue oval H/S cancels, VF. | CV 45.00 |

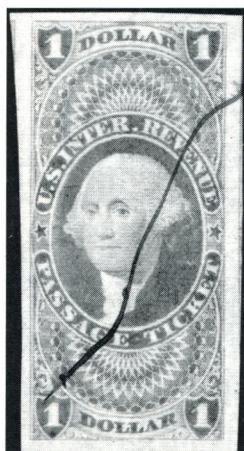


Lot 2



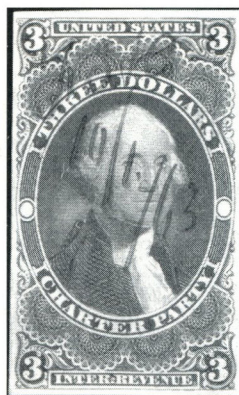
Lot 5

- | | | | |
|----|------|--|-------------|
| 5 | R37a | 10¢ Power of Atty., clear margins, mss cancel, F. CV | \$450.00 |
| 6 | R42a | 20¢ Inld. Exchange, 4 margins, F. | CV \$15.00 |
| 7 | R45a | 25¢ Entry of Goods, VF. | CV \$17.50 |
| 8 | R51c | 30¢ For. Exchange, few nibbed perfs, blue ink stain UR corner, F-VF. | CV \$52.50 |
| 9 | R52b | 30¢ Inld. Exchange, 1863 mss cancel, dull almost brown shade, few nibbed perfs, F. | CV \$60.00 |
| 10 | R58b | 50¢ Life Insurance, F-VF. | CV \$45.00 |
| 11 | R59c | 50¢ Mortgage, plating study, a initial start consisting of 42 stamps in singles and multiples as large as a horiz. strip of 7. Includes at least 3 copies with plate cracks, also guide dots, margins, etc. | CV \$57.00+ |
| 12 | R62a | 50¢ Probate of Will, 4 margins, F+. | CV \$35.00 |
| 13 | R62a | 50¢ Probate of Will, 4 margins, F. | CV \$35.00 |
| 14 | R62b | 50¢ Probate of Will, just in on right, F. | CV \$60.00 |
| 15 | R64a | 60¢ Inld. Exchange, bright & fresh, small Feb 1863 mss cancel, VF appearance, very light vert. bend along right margin. | CV \$85.00 |

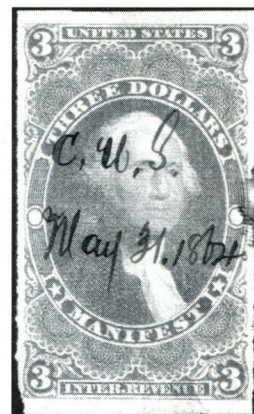


Lots 21 and 22

- | | | | |
|----|------|--|-------------|
| 16 | R64b | 60¢ Inld. Exchange, 1864 mss cancel, F-VF. | CV \$47.50 |
| 17 | R70a | \$1.00 Lease, small thin at top, F. | CV \$35.00 |
| 18 | R72a | \$1.00 Manifest, close at top but clear, VF. | CV \$42.50 |
| 19 | R73a | \$1.00 Mortgage, nice margins, VF. | CV \$20.00 |
| 20 | R73a | \$1.00 Mortgage, small but clear margins, 1864 mss cancel, F. | CV \$20.00 |
| 21 | R74a | \$1.00 Passage Ticket, large margins at rt & lt show part of adjoining stamps, VF. | CV \$250.00 |
| 22 | R74c | \$1.00 Passage Ticket, centered to UL, no faults, F. | CV \$190.00 |
| 23 | R76c | \$1.00 Probate of Will, rt. frame line doubled, misper into design at bottom, SE at rt. | CV \$67.50 |



Lot 24

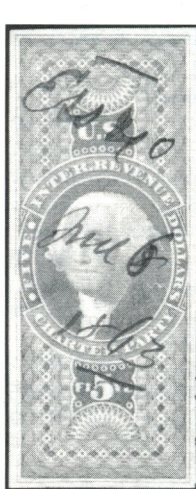


Lot 25

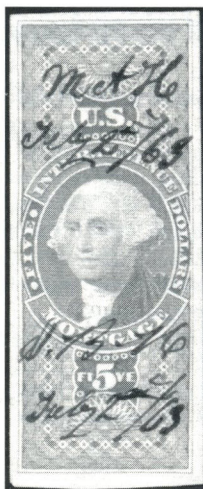
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|----|-------|---|-------------|
| 24 | R85a | \$3.00 Charter Party, close but clear margins, 1863 mss cancel, F. | CV \$110.00 |
| 25 | R86a | \$3.00 Manifest, 1864 mss cancel, rough margins on two sides, clear except for just touching at LL, nice margins at top and bottom, no thins, F+. | CV \$110.00 |
| 26 | R86c | \$3.00 Manifest, few nibbed perfs at top, F. | CV \$25.00 |
| 27 | R88a | \$5.00 Charter Party, 1863 mss cancel, 4 margins, light horiz crease only visible from back o/w VF. | CV \$240.00 |
| 28 | R89d | \$5 Conveyance, small tear at left from pen cancel, in at right, F. | CV \$60.00 |
| 29 | R90c | \$5.00 Manifest, few blunt perfs, h/s cancel, F+. | CV \$77.50 |
| 30 | R91a | \$5.00 Mortgage, nice margins, cut at left outside design, 1863 mss cancel, F+. | CV \$110.00 |
| 31 | R94c | \$10.00 Conveyance, few blunt perfs, UL corner perf tip missing, 4 margins, F+. | CV \$60.00 |
| 32 | R95a | \$10.00 Mortgage, 3mm tear UL margin, 4 clear margins, 1863 mss cancel, F+. | CV \$350.00 |
| 33 | R102c | \$200, bright fresh colors, mss cancel, repaired thin not seen from front, very light diagonal crease has been pressed out, few blunt perfs at left side which is just in. A VF appearing stamp! | CV \$625.00 |

Proofs/Trial Colors

- | | | | |
|----|------|---|----------------|
| 34 | 1-A | Essay, \$1.00 Foreign Exchange, brown, red & green, surface printed in fugitive ink, HR, nice margins. | Est. \$100-125 |
| 35 | R1P4 | 1¢ Express card proof, VF. | CV \$60.00 |



Lot 27



Lot 30



Lot 32



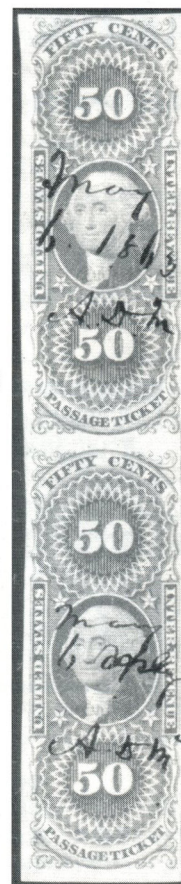
Lot 33



Lot 34

Lot 45

Lot 47



- 36 R8P4 2c Certificate, orange India proof on card, very slight soiled spot at top, pinpoint grey dot on forehead, VF. CV \$75.00
- 37 R80P4 \$1.90 card proof, HR, VF. CV \$90.00
- Multiples**
- 37A R1b 1c Express, vertical strip of 4, just in at left, F. CV \$190.00
- 38 R3c 1c Proprietary, block of 42, hole in UL corner stamp, 5th largest multiple reported, VF. CV \$33.00
- 39 R19b 3c Telegraph, vert. pair, in at right, F. CV \$55.00
- 40 R25b 5c Express, horiz pair, 1863 mss cancel, just in at left, thin UR corner. F. CV \$50.00

- 41 R25b 5c Express, vert. strip of 5, rejoined between 3rd & 4th, thin UR corner, few blunt perfs, horiz crease in top stamp, despite these faults the overall appearance is VG, an unusual multiple. CV \$100.00+
- 42 R37b 10c Power of Atty., block of 9, mss & red h/s cancels, in at top, a scarce multiple, F. ... CV \$415.00
- 43 R42b 20c Inld. Exchange, vertical pair, h/s cancels, F. CV \$55.00
- 44 R42b 20c Inland Exchange, vert. pair, pressed out crease between, in at right. CV \$55.00
- 45 R61a 50c Passage Ticket, vertical pair, 1863 cancel,



Lots 50 and 51

Lots 52, 53 and 54



- close at right, minor toning, F. CV \$210.00
- 46 R65c 70c For. Exchange, horiz pair, blue oval cancel " ? & LOCKWOOD", F. CV \$30.00
- 47 R73c \$1.00 Mortgage, horiz. pair, in at top and right, mss cancels, no faults, F. CV \$350.00
- 48 R81c \$2.00 Conveyance, horiz. block of 10, 1867 mss cancels, pressed out crease across bottom 5 stamps, 3rd largest reported, VF. CV \$96.50
- 49 R88c \$5.00 Charter Party, horiz. pair, fresh & bright, VF. CV \$55.00
- 50 R90c \$5.00 Manifest, horiz. pair, mss cancels, just in at right, no thins or creases, F. CV \$220.00
- 51 R101a \$50.00 green, horiz. pair, lt. mss cancels, 4 clear margins, 2mm hole in lower tablet of left stamp. The vertical crease between the stamps is broken for about 25 mm., VF appearance. CV \$425.00

Cancellations

(Grading is fore cancel only unless noted.)

- 52 R2c 1c Playing Cards, Lawrence, Cohen & Co., Nov., 1862, prntd. cancel, Joyce type 1, good centering, stamp creased and soiled, cancel is excellent, looks much better than it sounds! CV \$110.00
- 53 R2c 1c Playing Cards, Lawrence, Cohen & Co., May, 1864, prntd. cancel, Joyce type 13, stamp in at top & left, excellent cancel, ex-Joyce. CV \$110.00
- 54 R2c 1c Playing Cards, John J. Levy, Dec., 1862 cancel, Joyce type 2, some perf flaws, ex-Joyce. CV \$110.00
- 55 R5a/23c Wells Fargo small oval H/S cancels, partials to SON, blue, black and red, 31 stamps as follows; R5a(7), R5b(11), R5c(8), R9c, R13c(2), R15c, R23c. Est. \$40.00
- 56 R5a/R9c Wells Fargo small black oval cancels on 17 stamps, R5c(14), affixed to portions of W.F. & Co. bank drafts. Est. \$45.00
- 57 R6c/69c Cancel lot; group of 24, 23 H/S, 1 printed, partials to SON, some w/usual small faults, includes Express Co., custom house, etc. CV \$114.00 Est. \$85.00
- 58 R13c 2c Proprietary, "D. B./1865" Doughty Bros. cancel, Beaumont type 3. Est. \$20.00
- 59 R13c 2c Proprietary, "DOUGHTY/1865" black H/S, Beaumont 1a, stamp with rounded LR corner. Est. \$20.00
- 60 R17c 3c Playing Cards, Andrew Daugherty, July 1863 prntd. cancel, Joyce type 44, thin, ex-Joyce. CV \$110.00

- 61 R18c 3c Proprietary, DOUGHTY/BROTHERS/1865 black cancel, Beaumont type 2a. Est \$30.00
- 62 R18c 3c Proprietary, W & B/1864 Whitney & Beckwith cancel, stamp in at left. Est \$20.00
- 63 R18c 3c Proprietary, W&B/1865 Whitley & Beckwith cancel, stamp VF. Est. \$20.00
- 64 R22c 4c Proprietary, Dr. D.H. Seelye oval H/S in black, F. CV \$4.50
- 65 R22c 4c Proprietary, Tanant & Co. circular H/S in black, F. CV \$4.50
- 66 R28c 5c Playing Cards, Lawrence & Cohen, 1864, prntd. cancel, Joyce type 31, clipped at top, nice cancel, ex-Joyce. CV \$15.00
- 67 R29c 5c Proprietary, John J. Levy, Dec., 1862 cancel, Joyce type 8, small piece missing UR corner, ex-Joyce. CV \$20.00
- 68 R38c 10c Proprietary, Samuel Hart, Dec. 1865 prntd. cancel, Joyce type 36, scuff at top, ex-Joyce. CV \$14.00
- 69 R38c 10c Proprietary, Samuel Hart, August, 1864, prntd. cancel, Joyce type 41, ex-Joyce. CV \$14.00
- 70 R38c 10c Proprietary, Lawrence & Cohen, 1864, prntd. cancel, Joyce type 32, clipped perfs at bottom, thin, ex-Joyce. CV \$14.00
- 71 R44a 25c Certificate, SON blue H/S cancel "ILLINOIS CENTRAL RAILROAD" Feb 24, 1868. OPEN
- 72 R46b 25c Insurance, SON h/s "Empire City Fire Ins. Co./ Jul. 1, 1863" cancel, in at right, few nibbed perfs. CV \$10.00
- 73 R48a 25c Power of Atty, SON blue H/S cancel, "ILLINOIS CENTRAL RAILROAD", Jan. 9, 1863. OPEN

Second Issue Revenues

- 74 R119 \$1.30 blue and black, appears unused, barely touches at bottom, VF. CV \$275.00
- 75 R127 \$5.00 blue & black, 4 clear magins, neat 1871 mss cancel, VF+. CV \$17.50 Est. \$20.00+

Proofs/Trial Colors

- 76 R104TC2c pale blue & black Trial Color on bond, block of 4, VF. CV \$240.00
- 77 R109P4 10c blue & black, proof on card, block of 4, VF-XF, large sheet margin at right. CV \$60.00
- 78 R119P4 \$1.30 blue & black, single proof on card, VF. CV \$34.00
- 79 R121P4 \$1.60 blue & black single proof on card, VF. CV \$55.00

Multiples

- 80 R111 20c block of 4, VF. CV \$80.00
- 81 R111 20c blue & black, horiz pair (2), horiz strip of 3 (2), total of 5 nice multiples, VG/F. CV \$91.00
- 82 R118 \$1.00 horiz. strip of 3, mss cancels, VF. ... CV \$16.00
- 83 R118 \$1.00 block of 4, mss cancels, just in at bottom. CV \$37.50

Third Issue Revenues

- 84 R131 \$50 blue & black, mss cancel, design just touches at top & right, no faults, F+. CV \$350.00
- 85 R144 \$1.00 block of 4, mss cancels, horiz and vert. creases from use on document, just touches at right, fine in appearance. CV \$47.50
- 86 R152c Rouletted, very light violet H/S cancel, VF. CV \$32.50

Essays/Proofs

- 87 R134P4 1c claret & black single proof on card, F. CV \$15.00
- 88 R139P4 15c brown & black, proof on card, block of 4, VF. CV \$70.00

Lot 84



Lot 74



Lot 60



- 89 R140P3 30¢ orange & black, single proof on India, portion of imprint in wide bottom margin, XF. CV \$18.00+
- 90 R144P4 \$1.00 green & black, single proof on card, VF. CV \$38.00
- 91 R147P3 \$3.00 green & black, single proof on on India, VF. \$65.00
- 92 R148P4 \$5.00 orange & black, single proof on card, VF. CV \$55.00
- 93 R150P4 \$20.00 orange & black, single proof on card, VF. CV \$150.00

Multiples

- 94 R137 5¢ Third Issue; accumulation of multiples as follows: pairs(4), strips of 3 to 5(12), blocks of 4(12), 6(2), 8(2), 9(2), 10(2), 12, 16 and 20. All VG/VF, excellent basis for plating study. CV \$55.50++

Documentaries

- 95 R155 2¢ Series 1898, 4 plt. no. strips of 3, #556 top, #507 bottom, #501 top & bottom, MNH, F. CV \$40.00
- 96 R249 \$500 blue Series 1917, double transfer thru much of design, VF. CV \$50.00
- 97 R251-256,258 1¢/20¢, \$2 perf 10x10; R262, 10¢ perf 11x10; all used, F/VF group. CV \$20.70

Battleships

- 98 Accumulation of 213 doc's and proprietary, mint & used. Not a lot of value perhaps, but worth looking through. CV \$38.00+ Est. \$10.00
- 99 R162/171 Cancel lot of 53, both printed and hand stamped. A very nice group! Est. \$25-35

Dated Documentaries

- 100 R555 \$30 Series of 1950, vertical strip of 4, SE at rt, top & bot., not cut, H/S cancels, gum stains and some soiling. A scarce multiple! CV \$160.00
- 101 R576 \$4 Series of 1951, used, not cut. VF. CV \$5.00
- 102 R579 \$20 Series of 1951, used, not cut, F+. CV \$8.50
- 103 R580 \$30 Series of 1951, used, not cut, VF. CV \$10.00
- 104 R580 \$30 Series of 1951, used, not cut, F. CV \$10.00
- 105 R582 \$60 Series of 1951, used, not cut, F. CV \$40.00
- 106 R606 \$3.30 Series of 1952, appears unused, no gum, VF. CV \$60.00
- 107 R615 \$500 Series of 1952, used, not cut, VF. CV \$100.00
- 108 R650 \$1000 Series 1953, not cut, VF. CV \$57.50
- 109 R724 \$30, used, not cut, F. CV \$7.00
- 110 R726 \$60, used, not cut, F. CV \$20.00
- 111 R727 \$100, used, not cut, F. CV \$4.75
- 112 R728 \$500, used, not cut, F. CV \$25.00
- 113 R729 \$1000, used, not cut, F. CV \$20.00
- 114 R729 \$1000, used, not cut, F. CV \$20.00
- 115 R730 \$2500, used, not cut, F. CV \$140.00

Proprietaries

- 116 RB1P4 1¢ green & black, proof on card, block of 4, small stain between 2 right stamps, F. CV \$52.00
- 117 RB1TC 1¢ scarlet & black, trial color on bond, F/VF margins, small pin hole in bottom margin. CV \$70.00
- 118 RB3P3, RB4P3 3¢ & 4¢ green & black plate proof singles on India, XF. CV \$44.00
- 119 RB3P4 3¢ green & black, proof on card, block of 4, wide margin at left, VF. CV \$44.00
- 120 RB5P3, 6P3, 7P3 5¢, 6¢ & 10¢ green & black plate proofs on India, F/VF. CV \$66.00
- 121 RB7b 10¢, shallow thin, in at top, F. CV \$45.00
- 122 RB7P4 10¢ green and black, plate proof on card, block of 4, VF. CV \$52.00
- 123 RB11b Horiz. block of 10, dist OG, centered to top, F. OPEN

- 124 RB13a 3¢ Orange, block of 4, right 2/3 of National Bank Note Co. inscription in lower margin, centered to rt., just in, second largest multiple, NH. CV \$60.00
- 125 RB13b 3¢ orange; UL margin block of 10, full OG w/ National Bank Note Co. imprint. Tone spot in selvage UL, printing ink smear at edge of top selvage, tone spot at neck on 2nd stamp from left, bottom row. A beautiful piece, 2nd largest known. CV \$36.75
- 126 RB14a 4¢ horizontal pair, blue H/S cancel, VF. .. CV \$13.00
- 127 RB16b 5¢ Black, minor toning, in at bottom, F. ... CV \$90.00
- 128 RB32, 33 . Small group of multiples (4), all but 1 have margin markings, used. OPEN
- 129 RB73 40¢ unused, OG, HR, F/VF. CV \$45.00

Battleships

- 130 RB20/28 Printed cancel lot of 69, includes; K&M Co., Dr. J&S, Mrs. Winslow's and others. A nice lot. Est. \$25 to \$40.00
- 131 RB20/30 Printed cancel lot of 72; incl's Antikamnia, JCA Co., Emerson, TBD Co., EF & Co., JW & Bro., BJJSC, condition varies as expected, another nice lot! Est. \$35 to \$50.00

Cancels

- 132 RB1b 1¢ green and black, weak Henry Tetlow H/S in blue, F. CV \$7.50
- 133 RB2a 2¢ green & black, Henry Tetlow blue cancel, Beaumont type 1, F. CV \$5.50
- 134 RB11a 1¢ green, E.W. Hoyt & Co., Lowell, MASS. black cancel, stamp faulty. CV \$1.75
- 135 RB11a 1¢ green, Weeks & Potter cancel in black, stamp faulty. CV \$1.75
- 136 RB11b 1¢ green, J.P. Mills cancel, Beaumont type 1, faults. CV \$0.40
- 137 RB11b 1¢ green Dr. Seth Arnold, 3 line cancel, usual rough perfs, F. CV \$0.40
- 138 RB11b 1¢ green, P.S.M. Co./Oct. 27, 1880, cancel in black, VF. Est. \$40.00
- 139 RB12b 2¢ brown, E.F. & CO./N.Y./Oct. 5, 1882, cancel in black, nice strike, stamp in at right. Est. \$20.00
- 140 RB12b 2¢ brown, American Eye Salve Co., small black H/S, Beaumont type 3. Est. \$20.00
- 141 RB13a 3¢ orange, portion of H.R. Stevens, 1877 cancel. Est. \$5.00
- 142 RB13b 3¢ orange, N.V.B./& CO./Sep. 5, '74, black cancel, thin. Est. \$10.00
- 143 RB13b 3¢ orange, "E.F. & CO. / N.Y. / Jan. 5, 1883.", E. Fougera & Co., NY black prtd cancel reading down, stamp is AVG. Est. \$10.00
- 144 RB14a 4¢ brown, 4 line black H/S, H.T. Helmbold, stamp has thin. Est. \$8.00
- 145 RB14b 4¢ red brown, nice strike showing the star in a Specific Medicine Co. blue H/S cancel. .. Est. \$25.00
- 146 RB15b 4¢ red brown, Winchester & Co. black H/S, stamp with usual perf faults. Est. \$10.00
- 147 RB20/30 Cancel lot of 172, both printed and hand stamped, very nice lot! Est. \$50-75
- 148 RB20/31 112 stamps with hand stamp cancels, majority are diff. types, many Joyce cancel types. Includes a number of RB30p and RB31p. Some w/usual small faults. A wonderful lot! Est. \$85 to \$95.00

Future Delivery

- 149 RC19 \$100 Green, red s/n 1728, used, not cut, F. CV \$27.50

Stock Transfer

150	RD37	\$1 green, very light crease not noticeable from face, MNH.	CV \$40.00
151	RD184	\$500 Series 1944, VF centering, clean & fresh, tiny 3mm carefully closed tear at bottom, perf initials.	CV \$175.00
152	RD230	\$500 Series of 1946, H/S cancel, not cut, VF.	CV \$165.00
153	RD310	\$2500 Series 1949, h/s cancel, torn across bottom and repaired.	CV \$325.00
154	RD335	\$1000 Series of 1959, cut cancel, F.	CV \$27.50

Wines

155	RE162	\$20.00 Series 1941, F/VF.	CV \$75.00
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Beer Stamps

156	REA4/191	Beer tax; lot of 4 diff, REA4, 100c, 154 and 191, all with faults.	OPEN
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Playing Cards

157	RF27	CDC Co. precancel on unopened deck of A. Dougherty "Tally-Ho" brand pinochle deck.	OPEN
158	RF6	Used, usual horiz. crease, F.	CV \$45.00

Silver Tax

159	RG22	\$500 Silver Tax; mss and H/S cancel, SE at rt and bottom, rounded perf at UL, 4 staple holes as normal, not a cut cancel, F+.	CV \$225.00
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Potato Tax Stamps

160		Series 1935; 5 pounds black, mint pane of 15, cut close at top, no tab.	OPEN
161	RI1,2	Multiples as follows; RI1, blocks of 4, 7, 10, 19 and 24; RI2, blocks of 24 (2), all unused OG and NH. Very bright and fresh.	CV \$40.80

Tobacco Tax

162	TA353	Accumulation of 120+ Class A cigarettes, series 125, with various cancel types, nice lot for specialist.	Est. \$10.00
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Narcotic Tax

163	RJA58b	20c violet, rouletted, unused, VF.	CV \$200.00
164	RJA70a	20c violet, imperforate, red H/S cancel, VF.	CV \$325.00

Consular Service Fee

165	RK27	\$1.00, used, H/S cancel, two blunt perfs at bottom, left margin close, Good.	CV \$17.50
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Customs Fees

166	RL6	70c Custom Fee, used, F-VF.	CV \$30.00
167	RL7	80c Custom Fee, used, VF.	CV \$75.00

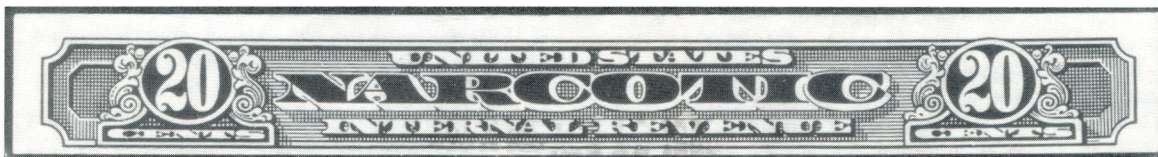
Revenue Stamped Paper

(Castenholz catalog values.)

168	RM111	10c Maryland 1st Federal on promissory note dated Nov. 22, 1798.	CV \$20.00
169	RM128	50c New Hampshire 1st Federal on estate inventory dated Jan. 25, 1799.	CV \$40.00
170	RM129	75c New Hampshire 1st Federal on printed performance bond, nice strike.	CV \$50.00
171	RM240	4c Virginia 1st Federal on small promissory note dated Aug. 4, 1800.	CV \$10.00
172	RM265a	50c 2nd Federal on laid paper, estate inventory dated April 23, 1801, clean strikes, nice.	CV \$65.00
173	RM277a	25c 3rd Federal, watermarked paper, promissory note dated Cincinnati, Ohio, 15 Nov. 1816.	CV \$10.00
174	RN-B3	Check; C.C. Parks, Nat. Bank of North America, VF.	CV \$35.00
175	RN-D1	Draft; Well, Fargo & Co., Carson, Nevada, Jan 7, 1875, VF.	CV \$15.00
176	RN-D1, G1	Drafts; L.H. Hershfield & Bro., 1874 & 1875, Helena, Montana (Terr.).	CV \$27.50
177	RN-D4	Draft; 1st NB of Helena, Montana (Terr.), "Original", VF.	CV \$25.00
178	RN-G1	Draft; Pima County Bank, Tucson, AZ (Terr.), Sep. 2, 1881, VF.	CV \$20.00
179	RN-G1	Draft; First N.B., Tucson, AZ (terr.), Jan. 3, 1883, black on gray, mining scene illus., VF+. ...	CV \$25.00
180	RN-G1	Draft; Capital Bank of Saint Paul, Bismarck N.B. violet H/S at top, Bismarck, DT, Jan. 16, 1884.	CV \$20.00
181	RN-G1	Draft; Bismarck N.B., Bismarck, Dakota (terr.), dup. unpaid on N.B. of Illinois, Chicago.	CV \$20.00
182	RN-G1	Draft; First N.B., Red Oak, Iowa, Mar. 24, 1882, young girl illus., VF.	CV \$15.00
183	RN-G1	Draft; 1st N.B. of Helena, Montana (terr.), Feb. 16, 1881, on 1st N.B. N.Y., "Original", VF and attractive.	CV \$25.00
184	RN-G1	Draft; Agency of the Nevada Bank of S.F., Gold Hill, Calif., Yellow Jacket Silver Mining Co., fresh and attractive.	CV \$25.00
185	RN-G1	Draft; unused, Nevada Bank of S.F. printed alteration to The Bank of Calif., Savage Mining Co., fresh and VF.	CV \$15.00
186	RN-G1	Draft; Wells Fargo & Co. Bankers, Salt Lake City, Utah, June 7, 1877. Not Listed.	Est. \$20.00
187	RN-J4, J5	Drafts; The North Pennsylvania Railroad Co., Philadelphia, 1873, Ellis Clark, general agent, Mfgs N.B., VF.	CV \$33.00
188	RN-M2	Draft; Mfg. N.B., Boston, John F. Cobb & Co., Auburn, ME, unused, F only.	CV \$60.00
189	RN-V4	50c Lincoln on customs warehouse withdrawal form, Alexander T. Stewart & Co., NY. Fold separations	



Lot 163



Lot 164

- carefully repaired rejoined with archival quality tape.
Stamp is clear and VF. CV \$50.00
- 190 RN-X5a 1¢ on Pere Marquette Parlor Car ticket, VF. CV \$15.00

Private Die Proprietary

- 191 RO4d/174d Lot of 17 diff. Includes RO92c, 171b, 171d.
All selected for centering & condition.
Difficult to assemble as such. Includes
several with oversized margins,
F/XF. CV \$35.00 Est. \$65.00
- 192 RO10a 1¢ American Match Co., sound & clean, centered to
top left, F. CV \$95.00
- 193 RO23a 1¢ A. Beecher & Son, double transfer, listed
but not priced in Scott. Shows above UR, in "US
Inter", "Cents" (heavy), "Matches",
F/VF. Est. \$90 to \$100.00
- 194 RO49a var. 1¢ Byam, Carlton & Co., double transfer.
Shows lightly through design, especially "Inter.
Rev. One Cent", perfs just touch at bottom. Not
listed on old paper. Normal CV \$20.00



Lot 195



Lot 202

- 195 RO60a 3¢ Chicago Match Co., 3 blunt perfs at UR,
just touches at bottom, no thins or creases,
VF. CV \$250.00
- 196 RO66a 1¢ Cramer & Kemp, faulty but fine
appearance. CV \$75.00
- 197 RO80c 1¢ Eisenhart, no faults, 4 clear margins, centered to
UL, VF. CV \$75.00
- 198 RO82d 1¢ Excelsior Match, Syracuse, double transfer in
"Inter. Revenue" and UL, F centering, repair UL
corner. CV \$45.00
- 199 RO161c var. 1¢ William Roeber. Unlisted plate crack
across almost full width of stamp at
middle. Est. \$20 to \$25.00
- 200 RO163a var. 1¢ E. T. Russell. Extremely thick paper. Almost
dry-print also, VF/XF. Est. \$10 to \$12.00
- 201 RO168d 1¢ E.K. Smith, sound, 4 clear margins, VF.
CV \$14.00 Est. \$20 to \$25.00
- 202 RO172b var. 3¢ D. Richardson, unlisted major wide plate
crack. Starts diagonally down from "I" of
"Richardson"; at top of head turns vertically
and progresses down thru middle of entire
head. Very dramatic. Perfs just in & minor
closed tear at bottom. Est. \$50 to \$75.00
- 203 RO173e 1¢ N.Y. Match Co. (eagle) on exp. silk paper, small
faults, VG. CV \$100.00
- 204 RS37a 2¢ F. Brown, APS certificate states; "used, genuine,
thinned, torn", the tear is at the top right side about
15mm long, stamp has F appearance. CV \$95.00
- 205 RS36d C.F. Brown, sound copy, appears unused, perf thins
at top, rough perfs as normal, F+. CV \$65.00
- 206 RS270b 12¢ E.A. Wilson, no faults, just in at bottom,
VF. CV \$75.00

- 207 RS308 2¢ carmine, 2 shallow thins, nibbed perf.,
F. CV \$75.00
- 208 RS311 2¢ dated "7-13-98", shallow thin, F. CV \$50.00
- 209 RS312 2¢ dated "7-11-98", lt. thin LR corner, nibbed
perf, F. CV \$70.00

Motor Vehicle Use Revenues

- 210 RV3 \$1.25 green, MNH, VF. CV \$11.00
- 211 RV21 \$3.75 yellow, MNH, VF. CV \$40.00
- 212 RV23 \$2.92 yellow, MNH, VF. CV \$55.00
- 213 RV27 \$1.25 yellow, MNH, VF. CV \$30.00
- 214 RV41 42¢ violet, MNH, VF. CV \$15.00

Hunting Tax Stamps

- 215 Guam; Hunting & Fishing stamps, 9 diff issues, 1977-87, F-
VF, used. OPEN

USIR Tax Paid

- 216 TC439/562 Cigars; 10 various, 1 not listed.
CV \$9.50 Est. \$5.00
- 217 RX9/38 Distilled Spirits; as follows, RX9,24,32 and
38. CV \$12.75
- 218 RZ1/10 Rectified Spirits; as follows RZ1,4,5,7 and
10. CV \$8.75
- 219 TE448/933 Snuff; lot of 9 stamps. CV \$11.40

Savings Stamps

- 220 S1a 10¢ rose booklet pane of 10 w/tab, in at bottom,
MNH. CV \$150.00

Postal Savings Stamps

- 221 PS-15 \$5.00 sepia, several trivial gum creases mentioned
only for accuracy, MNH, VF. CV \$42.50

US Telegraph Stamps

- 222 16T47,50,57,61,79 Western Union booklet panes of 6, no
tabs, MNH, VF. CV \$29.50

US Revenues on documents

- 223 R5c, R10c Checks; 1865, 1866, John Conly & Co,
Bankers of LaPorte, Port Wine, Calif.,
VF. Est. \$10 to \$15.00
- 224 R6c/78c Group of 15 documents, each with 1st issue
stamp(s), better CV stamps or unusual docs. A
worthwhile lot. CV \$72.65 Est. \$75.00
- 225 R24c Certificate of Deposit; Bank of Calif., Gold Hill,
Nevada, Jan 18, 1870, also has 2¢ orange
Nevada tax stamp, both tied with H/S
cancels. Est. \$10 to \$15.00
- 226 R54c 1863 Carroll Co., Virginia deed. Applied post-war by
district collector of internal revenue. Inscribed, "Coll.
Office, Wytheville, July 31, 1867, stamped and
penalty remitted, Geo. W. Jackson, Col. 8th Dist.
Va." With embossed seal of Geo. W. J. OPEN
- 227 R63b Used on May, 1863 performance bond. OPEN
- 228 R163 Freight receipts, 2 diff, Nat. Express Co., Troy, NY,
1899 and 1900, one w/printed cancel. OPEN

Postage used as revenue

- 229 63 U.S. Internal Revenue Annual Taxes, May, 1866.
Document consists of the front page only, partial list
of taxable items on rev. May 21, 1863 cancel. OPEN

Miscellaneous US Documents

- 230 Counter check; Leesburg, Fla. May 2, 1934, with purple H/S,
"Federal Tax 2¢ Added". Est. \$10 to \$15.00

Private Die Proprietary Collateral & Trade Cards

- 231 World's Dispensary Med. Assn., 16 pg illustrated booklet, extolling Dr. Pierce's medicines & other medical products, fresh and XF. Est. \$15 to \$20.00
- 232 Allen's Lung Balsam; multi-colored, two children at the beach, Good.
- 233 Ammen's Cough Syrup, black & white, portrait of young girl, Good.
- 234 Ayer's Cathartic Pills; multi-colored, naked children packaging pills, Fine.
- 235 Ayer's Cathartic Pills; multi-colored, naked children packaging pills, corner crease, Good.
- 236 Ayer's Cherry Pectoral; multi-colored, two children with spoons reaching for bottle, Fine.
- 237 Ayer's Cherry Pectoral; multi-colored, girl with basket of cherries, Fine.
- 238 Ayer's Cherry Pectoral; multi-colored, girl with basket of cherries and doves, Good.
- 239 Ayer's Cherry Pectoral; multi-colored, two children with spoons reaching or bottle, Fine.
- 240 H.E. Bucklen & Co., illustrated ad flyer black on brown, 8-1/2 x 9-1/4, "Dr. King's New Discovery". Est. \$15.00
- 241 Carter's Little Liver Pills; blue on white, young child playing guitar, corners trimmed, Fine.
- 242 Chas. N. Crittenton Central Medicine Warehouse, New York, green illust. ad cover w/bee hive trademark, 1900 PM ties 2c series 1894, slight soiling at edges, attractive. Est. \$20.00+
- 243 Cushman's Menthol Inhaler, multi-colored, girl on stairway - "Oh Mama! May I take the menthol inhaler with me please?", Fine.
- 244 Dally's Pain Extractor, multi-colored, boy fishing in pond, 6mm tear at right, Good.
- 245 Floreston Cologne; multi-colored, girl holding a floral bouquet, 8mm tear at top, Good.
- 246 Hall's Hair Renewer; multi-colored, woman surrounded by cupids, Good.
- 247 Hall's Hair Renewer; multi-colored, woman surrounded by cupids, Good.
- 248 Dr. Harter's Iron Tonic; multi-colored, illus. of two girls, one with umbrella, viewing the road ahead, Good.
- 249 Hoyt's German Cologne; multi-colored die-cut bookmark, girl with red bonnet & glasses, Good.
- 250 Hoyt's German Cologne; multi-colored die-cut bookmark, boy with white bonnet & glasses, Good.
- 251 Hoyt's German Cologne; multi-colored, two children with bottle, corner faults, Good.
- 252 Prof. Huberts Malvina Cream & Lotion; multi-colored, sailboat scene, Good.
- 253 Dr. Jayne's Expectorant; multi-colored, four adults around a table reading "Words of Comfort", Fine.
- 254 Dr. Jayne's Tonic; multi-colored, two children reading a large book, Good.
- 255 Dr. Kilmer & Co., unused 9"x4" advertising blotter showing Swamp root bottle and box in orange, clean & fresh, 2 light creases. Est. \$10.00
- 256 Luttet's S.P. Cough Drops; multi-colored, young girl in red, white & blue outfit holding ad sign, Good.
- 257 Merchants Gargling Oil Liniment ad on reverse of South Bend, IN 1888 cover, Riley type 6, missing a few small pieces at top. Est. \$10.00
- 258 Merchant's Gargling Oil; multi-colored, girl framed within a horseshoe, Fine.
- 259 Murray & Lanman's Florida Water; multi-colored, parrot & bottle, crease, Good.

- 260 Mustang Liniment; multi-colored, circus scene with horse & rider down, corners trimmed, o/w Fine.
- 261 W.H. Schieffelin & Co., Wholesale Druggists, 3 large 1891 illustrated bills printed by the A.B.N. Co and 2 credit note postcards. Est. \$15.00
- 262 Tarrant's Seltzer; multi-colored, shows distinguished man hold glass of seltzer, Good.

USIR Tax Paid

Oleomargarine

- 263 FE82/94 Lot of 18 stamps, used and mint. CV \$47.24
- 264 FE93 Series of 1931, 32 orange, F. CV \$15.00

Alcohol Related

- 265 Tax paid red liquor strips; accumulation of 165+. Est. \$25.00

U.S. Officials

- 266 Lot of 6 diff proofs on card; O26P4, O29P4, O53P4 (in at bottom), O54P4, O57P4(thin), O60P4; otherwise VF. CV \$34.00
- 267 O122 50c dk green, used, F. CV \$40.00

U.S. Postal Stationery

- 268 EX39 Columbian Expo Card, Set 4, Card 5, unused, creases, corner wear, still looks Fine. UPSS CV \$25.00 Est. \$10.00
- 269 U439 3c Washington, albino impression, size 10, toned o/w F. OPEN
- 270 U527 4c Washington Bicentennial, size 10, Thorp #3633, minor toning, F. CV \$22.50
- 271 U599a 15c Honeybee #6 entire, "USA 15c" missing color. CV \$140.00
- 272 UC1,2 5c Airmail entires, Thorp 5001, 5010, fresh, VF. CV \$18.00
- 273 UC7 8c Airmail entires, w/border, Thorp #5011, size 8, Thorp #5012, size 13 fresh, VF. CV \$32.00
- 274 UC9 6c Airmail surcharge on U525, size 5, mint and fresh, VF. CV \$100.00
- 275 UC29 6c + 1c surcharge, Thorp 5072A, fersh and VF. CV \$45.00

Foreign Revenues

Austria

- 276 Austria; accumulation of 1000+ revenues on piece, 1854-1893, nice variety. Est. \$100.00

Burma

- 277 1896 Promissory Note, India QV 1869 Receipt 1a lilac tied with CDS from Mandalay. OPEN
- 278 1917 Bill of Lading (ship illus.) for 2000 bags of "Small Paddy" from Akyab (Burma) to Jaffna (Ceylon) on the HMS Hydrose, w/ KGV Special Adhesive 1a red stamp, nice doc. Est. \$30.00
- 279 1911 Rice Sale Note w/KEd VII 1a red stamp affixed. OPEN
- 280 1909 "Rangoon Municipality", "Scavenging, Lighting & Water Taxes" receipt, India KEd VII 1a red affixed. Est. \$20.00
- 281 Circa 1910 and 1913 Promissory Notes w/KEd VII 1a red, used from Taikgyi and Prome. Est. \$20.00
- 282 20-24 Insurance issues, 15P/K16, 5 diff used. B&H CV £9.50 Est. \$6.00

Canada

- 283 FX-94 \$100 green, used, VF. CV \$17.50
- 284 FG-3 \$100 blue gas inspection, mss cancel. CV \$8.00

Caribbean

- 285 Cuba; 1870's to 1900's, 29 diff, mint & used.

- 286 C1 Jones CV \$30.00 Est. \$8.00
Cuba; 1892-93 50¢ Impt. de Transportes.
Jones CV \$10.00 Est. \$6.00
287 2,4 Dominican Republic; 1881 5p, 1882 5p, both mint,
VF. Est. \$8.00
288 Jamaica; Judicial Issues, 1898-1969, 17 diff, most
used, 4 w/punch cancels, F-VF. Est. \$16.00
289 Puerto Rico; Recibos Y Cuentas, 1880-1893, 5 diff,
mint & used. Est. \$5.00
290 1-12 Puerto Rico; 1898-99 Testaments, 15¢ - 20 Pesos,
MNH, VF. Est. \$12.00

Ceylon

- 291 25-29 Ceylon; 1958, 1972 issues, 5 diff. B&H CV £23.50
Est. \$15.00

China

- 292 China; Peking 1¢ National Wine & Tobacco Bureau,
Bendig type H marble boat. Est. \$8.00
293 China; Postal Savings stamps, 1943 Dr. Sun (3),
30¢ - \$20 President Lin (4), Old Coin issue (6), total
of 13 diff. Est. \$5.00
294 China (Taiwan); 1946 - 1967 20 diff, values
to \$20. Est. \$8.00
295 China; Great Wall 1¢, 2¢ revenues, accumulation of
200+, red cancels, printed cancels, nice lot for the
specialist. Est. \$20.00
296 C8 China; Money order stamp, \$10,000 on \$100 brown.
Fuerst CV \$75.00 Est. \$10.00
297 RT2,3 China; Cigarette tax issues of 1912, \$1 & \$2,
mint. Est. \$6.00
298 China (PRC); Lot of 21 diff, mostly flag & globe
design, machinery design, also ovp't error w/CV
\$10.00. Est. \$8.00
299 R85 China (PRC); \$10 Consular Service, unused
w/tab. Est. \$8.00

Egypt

(Feltus catalog no's and values.)

- 300 Egypt; Bond with coupons and 2 diff 5p revenues,
circa 1990's. Est. \$5.00
301 Egypt; U.S. State Dept. document w/red ribbons and
seal, 1977, 7 Egyptian revenues affixed. Est. \$10.00
302 Egypt; Revenue stamped paper lot, 1890's to
recent, 33 diff, 7 are not listed.
CV \$213.00+ Est. \$60.00

France

- 303 France; Egyptian Bond, 1906, Egyptian Credit
Foncier, 2 French revenues affixed. Est. \$6.00

Germany

- 304 6/21 Germany, Baden; 1916 Issues, 5pf/50m, 13 diff.
Earlier '91 CV \$10.20 Est. \$10.00

Great Britain

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

- 305 Gt. Britain; 1767 Admission to Tenancy parchment
document with 2/9d embossed revenue and cypher
seal. Est. \$20.00
306 Gt. Britain; 1842 Lease, 2 pages with embossed
revenues, £1 (2) and £1 10/-, cypher seals, large
and attractive, some soiling as expected. Est. \$15.00
307 Gt. Britain; 1s orange embossed rev on share
certificate, 1905, Land Bank of Egypt. Est. \$8.00
308 Gt. Britain; 1962 Certificate for Importation of
Pharmaceutical products, £1 Foreign Office stamp,
Foreign Office embossed seal, 6 additional Egyptian
Consular Office stamps. Est. \$10.00
309 24/36 Gt. Britain; Civil Service issues 1881-1895, 7 diff.
Barefoot CV £4.40 Est. \$5.00

India

(B&H catalog no's and values unless noted.)

- 310 Share Transfer stamps, 1926-1953, 11 diff values to
10Rs. B&H CV £26.50 Est. \$10.00
311 National Savings Card, 1958 printing, w/40 25n.p.
stamps affixed, card split along fold, Jaipur GPO
cancels. Est. \$20.00
312 Portuguese India; Medicinal Revenue 0.00.01 on
0.00.06, a)blackish-purple, b)reddish-purple,
Mint. OPEN
313 India; QV c.1893 "For Copies Only" 2as brown
Stamp Paper, CDS "Stamp Department/26 May/
1893". OPEN
314 QV 1880's type 2as brown "For Copies Only" Stamp
Paper, CDS "Stamp Department-Madura/9 Dec/
1892". OPEN
315 Bamboo document with the text inscribed with a
sharp instrument. Est. \$25.00
316 Bamboo document with the text inscribed with a
sharp instrument in Tamil. Est. \$25.00
317 1868 QV 8as red & black Stamp Paper. . Est. \$25.00
318 1936 Foreign Fire Policy, The Sate Assurance Co.
Ltd., w/1923 KGV Insurance 9as pair. B&H CV
£25.00 OPEN
319 1916 Fire Insurance Policy, Norwich Union Fire
Insurance Society, w/1914 KG V 1R Special
Adhesive affixed, attractive. OPEN
320 Fire Insurance Policy, Jupiter Co. w/elephant
illustration and KG V 1926 1 Re Insurance, B&H 19,
also a receipt w/B&H 5 affixed. OPEN
321 Fire Insurance Policy, Concord Insurance Co. Ltd.,
very nice, illustrated, w/1948 1Re Insurance affixed,
B&H 48. OPEN
322 KG V circa 1915 Stamp Paper, provisional 3as on
2as "For Copies Only", used. OPEN
323 6-8 Customs stamps, 1957 issues, 2,5 & 10R.
B&H CV £7.50 Est. \$5.00

Indian States

(Note: K&M catalog no's used unless noted. Catalog values are
highly inflated. Lots normally bring 10 to 20% of
K&M CV.)

- 324 Bonai State; 1937-43 Court Fees, type 6, includes
K&M #'s 86,87 and KGV# 53, plus 5 unrecorded
values, a total of 8 stamps on 5 pieces.
K&M CV \$260.00+ Est. \$100.00
325 Bonai Tributary State; 1912 Court Fees, type 7, 4as,
8as & Re1, none are recorded K&M. Est. \$55.00
326 Jaisalmer State; 1889-98 Court Fee, type 2, 8as
brown-red used in 1888, one year earlier than
recorded, on doc., K&M 24. CV \$100.00 Est. \$20.00
327 Kotah State; 1947 Proxy form with type 44 stamps,
pair, bright red. Not in K&M in this color. OPEN
328 Suket State; Court Fee (Type 1 or 1E) 8as (R1/2),
used on doc in 1925. Error: Value in numerals "R.1/
8" instead of "R.1/2", amended by hand to "R.1/2".
K&M 14 var. Normal CV \$150.00 Est. \$25.00
329 Nawanager State; Commissioner of Ports and
Customs document, 1937 Port Clearance, w/state
arms in red. OPEN
330 Morvi State; Commissioner of Ports and Customs,
Arms Ammunition clearance certificate w/state arms
in black, not dated. OPEN
331 Baghelkhand; Court Fee, 15 anna, used on piece,
surface scuff effects design, still scarce in any cond,
K&M #57. OPEN
332 Bonai State; Court Fee, 13 diff, punched or cut

		cancels, values 1a to 4r. OPEN	
333		Bundi State; 3 Pies Cash Coupon, not punched. Est. \$10.00	
334		Chamba; Court Fee stamp, on piece, punched, K&M #11a. CV \$100.00 Est. \$10.00	
335		Dhami; Court Fee, 1 Anna, Scarce, used, not punched, F. K&M #31. CV \$100.00 OPEN	
336		Dhrangdhra; Court Fee, 10 Rupee, F, used. K&M #184. CV \$20.00 OPEN	
337		Jaisalmer State; 1 ann green, K&M #201, used on piece, not punched, VF. CV \$40.00 Est. \$10.00	
338		Jaisalmer State; Court Fee, 8 anna, K&M no. 14, type 1. CV \$125.00 OPEN	
339		Khaniadhana; Court Fee, 4 & 8 anna, K&M #'s 53, 54. CV \$70.00 OPEN	
340		Rajasthan State; Court Fee ovpt'd on Jaipur Government issues, 15 stamps, punched. OPEN	
341		Rajastman State; Court Fees, 1R 8a stamps with various 50 Paisa overprints, 40 off paper. A good lot for the specialist. OPEN	
Italy			
342		Italy AMG Issues; 50 diff, values to 100 Lira. Est. \$20.00	
Kenya			
343	3,6,12,13,16	Kenya; Gratuated Personal Tax, unused, VF. Est. \$10.00	
Latvia			
344	1,2	Latvia; 1919 Court Fees; 50 K, 1 R, used, F-VF.B&H CV £40.00 Est. \$16.00	
345	5,6	Latvia; 1919 Court Fees, 25 & 50 R, used, F-VF. Barefoot CV £40.00 Est. \$16.00	
346	8,9	Latvia; 1919 Court Fees, 100 & 500 R's, used, F-VF. Barefoot CV £50.00 Est. \$20.00	
New Zealand			
347	198/214	1882 Stamp Duty, 6 diff, used F-VF. B&H CV £33.00 Est. \$15.00	
348	218,226	1882 Stamp Duty, £20, £50, used. B&H CV £25 Est. \$15.00	
Nyassa			
349		1909 Issue 20 R/500 R, 10 diff unused. . Est. \$15.00	
Pakistan			
350		1947-1961, 8 diff Revenue & special adhesives. B&H CV £11.00 Est. \$6.00	
Palestine			
351	3/13	Court Fee, 1920 issue, 5/500 Mills, 7 diff. 1987 CV \$15.00	
352	40-45	Court Fees, 1920 issue, used, complete set, F. Barefoot CV \$44.50	
Persia			
353		Lot of 30 diff most unused, many 1886 issues. Est. \$30.00	
354	1/13	Treasury issues, 5 diff 1900-1909, Forbin 1/12 plus 2 not listed. Est. \$8.00	
355	9/11	Passport revenues, 1909 1,3 & 5K values plus 2 not listed. Est. \$10.00	
Philippines			
356		Sello, 3 Pesos rose, 1898. Est. \$8.00	
Romania			
357		Romania; 19 diff, nice lot. Est. \$10.00	
Russia			
358		Lot of 62 diff, strong in municipals. Est. \$20.00	
359		1962 Professional (Trade Union) dues booklet w/ about 40 5K/40K stamps, 4 diff. Est. \$5.00	
Serbia			
360		Serbia; German occupation, 1944 Banat issues, MNH, F-VF. Spajic cat no's. Est. \$5.00	

South America

361	45,47	Chile: Nitrate ovpt issues, 1930, Crane & Riley no's. GC45 & 47. CV \$16.00+ Est. \$10.00	
362		Columbia; 37 revenues and 7 telegraph/s, all diff, most Forbin listed. Est. \$12.00	
363	13, 16-22	Costa Rica; 1883 5c/25P, 8 diff, Forbin no's. Est. \$5.00	
364		El Salvador; 1904 Issues, 14 diff to 100 Pesos. Ross '94 CV \$22.00 Est. \$12.00	
365		El Salvador; Documentary issues 1940's - 1950's, 12 diff, ovpt's, etc. Ross CV \$9.00+ Est. \$5.00	
366		El Salvador; 1917-1918 Municipals, typographed, 5/50 Pesos, 7 diff. Ross CV \$10.50 Est. \$5.00	
367	16,17	El Salvador; 1891 5 & 10p unused, VF. Ross CV \$12.00 Est. \$5.00	
368	31-33	El Salvador; 1898 Municipals, typographed, 25, 50, 100 Pesos. Ross CV \$14.50 Est. \$8.00	
369		Guatemala; 1993 issues, unused, 6 diff 25c/4Q; 1994 issues, 6 diff, 10c/5Q. Est. \$7.00	

Mexico

(Steven's catalog no's and values.)

370	CH5	State of Coahuila; 1c black, complete sheet of 48 stamps. Stevens CV \$720.00 OPEN	
371	CH5-11	State of Coahuila; 1878 composite sheet of 42 stamps with 50c in lower right corner (see pg. 221 of Stevens catalog), gummed. CV \$700.00 OPEN	
372	CH5-11	State of Coahuila; Composite sheet of 37 stamps with 50c in upper right corner, no gum. Unrecorded format. Stevens CV \$620.00 OPEN	
373	IP107	State of Mexico; 1896 issue, 15c dull blue, sheet of 150, folded once. Stevens CV \$750.00 OPEN	
374	IS59-61, 63	Mexico; 1933 Impuesto Subrela Reuta, used, F-VF. Stevens CV \$7.65 Est. \$5.00	

Venezuela

375		Venezuela; Lot of 42 diff, values to 20B, mint and used. Est. \$10.00	
376		Venezuela State Issues; 1903 issues, Instruccion, Guayana, Marino, Maturin, 6 diff all unused w/gum, some with slight toning, scarce. Forbin CV 18fr Est. \$20.00	

Spain

(Jones catalog values.)

377		Cigarette revenues, 27 diff, all with diff. number-letter combinations, modern issues. Est. \$15.00	
378		Spanish Colonies; 1870 Derecho Judiciais, 10c/2.5E, 4 diff, used, F-VF. CV \$34.00 Est. \$18.00	
379		Spanish Colonies; 1871 Derecho Judiciais, 25c/6P25c, 5 diff, used, F-VF. CV \$27.50 Est. \$14.00	
380		Spanish Colonies; 1872 Derecho Judiciais, 25c/6P25c, 4 diff, used, F-VF. CV \$36.50 Est. \$18.00	
381		Spanish Colonies; 1876 Derecho Judiciais, 3 diff, 1P25c/6P25c, used, F-VF. CV \$21.00 Est. \$9.00	
382		Spanish Colonies; 1877 Derecho Judiciais, 1P25c/62P50c, 3 diff, used, about F. CV \$25.00 Est. \$10.00	
383		Spanish Colonies; Derecho Judiciais, 1878 (3), 1879 (3), 6 diff used, about F. CV \$16.00. Est. \$8.00	

Switzerland

384		Switzerland; 1918-33 Effects de Change, 15 diff 5c/30Fr, used, F-VF. CV 27sf Est. \$10.00	
385		Switzerland; Vaud, 1886 Droit Reels 10c/30fr, 9 diff, MNH. Est. \$5.00	

Thailand

386		Thailand; 1950's, 9 diff vals to 5 Bat, used. Est. \$5.00	
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Turkey

- 387 Turkey; Receipt stamps, Issue of 1910, block of 25 black on pink w/inscrp at top, mint, F. Est. \$15.00

Paraguay

- 388 Cigarette tax stamps, 5 on original wrappers, modern issues. Est. \$5.00
389 Cigarette tax stamps, 42 each, includes 3 strips of 10 for 10 pack cartons. Est. \$15.00
390 Cigarette tax stamps; 77 each, includes 6 strips of 10 each for 10 pack cartons, plus 2 from series M, L, J, F, 5 from C & D series. Est. \$20.00

Brazil

- 391 Deposito stamps; 1913 issue, 77 each, some duplication, values to 200\$000, used. Est. \$10.00
392 Cigarette revenues, 155 diff. from old Cruzeiro, Novo Cruzeiro to present. Attractive lot, F-VF. Est. \$35.00
393 Brazil revenues; lot of 320 diff., includes; Empire, including 1st stamp of 1869; Federal, including many C. do Sul, even 20,000 Cruzeiro; States, from Alagoas to Sergipe. High values included, mostly used, F-VF. Est. \$75.00

Syria

- 394 Syria; Revenue 2 dinars rose x4 on a parcel card, CDS cancel "2.8.85/DAMAS/COLIS POSTAUX". A postal usage of fiscal stamps. Not listed. Est. \$30.00



Lot 395



Lot 396

Straits Settlement

- 395 55 Malaya, \$100 red and grey, used, VF. Barefoot CV \$30.00
396 56 Malaya, \$500 orange & violet, used, VF. Barefoot CV \$75.00

South Africa

(Barefoot catalog no's and values.)

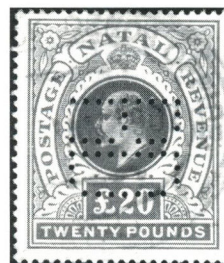
- 397 95 Natal; £10 1902 orange & green, 1904 H/S cancel, perfin "HD", F. CV £75.00 Est. \$20.00
398 96 Natal; £20 1902 green & red, H/S cancel, perfin "HD", F. CV £125.00 Est. \$30.00
399 96 Natal; £20 1902 green & red, vertical pair on piece, H/S 1904 cancels, perfin "HD". CV £250.00 Est. \$50.00
400 105 South Africa, Natal; £1.10 1908 purple & orange, used, VF. CV £10.00

Foreign Miscellaneous

- 401 Cigarette revenues; 38 stamps from 13 diff. countries. Est. \$17.00

USIR Special Tax Paid

- 402 Pleasure Boat or Yacht of the Tax Class 16 ft to 28 ft., \$5.00 FYE 1943, 12 coupons attached, vertical crease and minor soiling. Est. \$40 to \$45



Lot 398

- 403 Coin-Operated Amusement Devices, black on yellow, FYE 1944, \$10.00, no coupons, staple hole. Est. \$15.00
404 Retail Dealer in Liquors (At Large) FYE 1952, s/n 448, all coupons attached, Union Pacific RR. Est. \$35 to \$40
405 Wholesale Liquor Dealer, black on dark green, FYE 1948, 11 coupons attached. Est. \$20 to \$25.00

Foreign Telegraph Stamps

(Hiscock catalog no's and values.)

- 406 Germany; North German Confed. (2), German Empire (9), used, F-VF. CV £14.00+ Est. \$10.00
407 Guatemala; 1898-1938, 6 diff, mint & used. CV £7.00 Est. \$5.00
408 Nicaragua; 1890's - 1956, 44 diff, mint & used, most F-VF. Est. \$20.00
409 Philippines; 1885-1896, 39 diff, unused, most F-VF. CV £60.00+ Est. \$40.00
410 1 El Salvador; 1882 first issue, used, about F. CV £8.00 Est. \$5.00
411 1,2,4-7 Burma; 1946 issues, 1 Anna/10 Rupees, 6 diff, MNH, VF. Hiscocks says rare & not priced. Est. \$15.00
412 1-4 Venezuela; 1896 Issue, 4 diff, used, F-VF. CV £8.00 Est. \$6.00
413 8,10,12,13,15 Burma; 1954 Issues, 1p/1K, 5 diff, MNH, F-VF. Not priced in Hiscock. Est. \$12.00
414 18,19,21,24 Burma; 1953 Officials ovpt, 5 diff, MNH, F-VF. Est. \$10.00
415 25-29, 31 Burma; 1954 officials ovpt, 1P/1K, 6 diff, MNH, F-VF. Est. \$15.00

State Revenues

(Hubbard catalog no's and values.)

Arizona

- 416 Mechanical Game privilege license, 51 x 90 mm, signed "Thad M. Noore", used July, 1935, OG, VF. Not listed. Est. \$25.00
417 Tobacco tax stamps 3 not listed adhesives, 18 x 40 mm, black, value in color within shield, 5c signed Moore(2) & 2c Dewitt. Est. \$5.00
418 Booklet; "Amended Rules and Regulations for the Enforcement of the Temperance Enforcement Act" adopted March 9, 1934. Also attached further amendments approved May 4, 1935, 13 pages. Est. \$30.00
419 B1-6 Beer stamps, 1935, used, F-VF. CV \$5.25
420 B11/21 Malt liquor tax, 1938-44, incl. B11,13,17-19,21, all MNH except 13 & 21, also 80c value not listed. Est. \$20.00
421 C1-3 Cosmetics tax, used, F-VF. Est. \$10.00
422 L19-22 Spiritous liquor tax, 1942 on yellow safety card, all in blocks of 10, VF. CV \$13.50 Est. \$40.00

- 423 LX-19 Luxury tax, 2¢ brown showing complete offset printing on reverse, MNH. OPEN
- 424 LX-8 Luxury Tax, 1933 10¢ green, MNH block of 4. CV \$16.00
- 425 LX-12/36 Luxury tax, 1934 issue, 17 diff., F-VF. Est. \$25.00
- 426 T12 Tobacco tax 2¢ red on rose card, 2 blocks of 10, one has plate #D4C2 na, F-VF. Est. \$10.00
- 427 T12, 21 Tobacco tax stamps, each in blocks of 10 on safety card, F-VF. CV \$1.40+ Est. \$10.00
- Florida**
- 428 Florida; Documentary stamps, 5 diff, used on documents, 1948-1968. Est. \$8.00
- Ohio**
- 429 C49b, C50a Ohio sales tax stamps, complete pad of both, fresh. OPEN
- Virginia**
- 430 Virginia; National Forests Hunting permit stamp, 1958-59 season, F. Est. \$5.00
- New Mexico**
- 431 Egg Inspection, grade AA, 1/3¢ fe, 48 x 70mm, black on blue paper, medium, large and extra large eggs, VF. Not in Hubbard. Est. \$30 to \$40.00
- 432 Cigarette tax decals, 6 diff incl. a Santa Fe, non listed by Hubbard. Est. \$15.00
- 433 Egg Inspection stamps, Grade AA 1/3¢ fee, 48 x 70mm, black on blue, medium and extra large. Not listed in Hubbard. Est. \$30.00
- 434 Egg Inspection Fee stamp, grade AA, "size printed on carton", 1/3¢ black on blue. OPEN
- 435 Cigarette tax, City of Santa Fe, 1¢ black on yellow, rouletted, 19 x 19 mm, unused pair. Est. \$10.00
- 436 B1,2 Alcoholic Liquor tax stamps, B1 is thined, B2 is VF. CV \$8.50
- 437 L6-8 Alcoholic Liquor, 5¢ used, other unused. CV \$3.50
- California**
- 438 Distilled Spirits, 11 diffused and mint. Est. \$5.00
- 439 Fishing license stamps, 13 issues, 1958-67, all used, Good. OPEN
- 440 L15 Distilled Spirits; 2¢ orange, complete sheet of 36 (6 x 6), horiz. black roulette between rows, s/n top margin. Scarce multiple. Est. \$35.00+
- 441 L22 Distilled Spirits; 5¢ deep rose, complete sheet of 36 (6 x 6) on pink card rouletted 7-1/4. Est. \$15.00
- 442 L24 Distilled Spirits; 16¢ purple, complete sheet of 36 (6 x 6) on pink card, rouletted 7-1/4. Est. \$15.00
- 443 L25 Distilled Spirits; 20¢ green, complete sheet of 36 (6 x 6) on pink card, rouletted 7-1/4. Est. \$15.00
- District of Columbia**
- 444 District of Columbia; Beverage tax stamps, 8 diff, used. Est. \$5.00
- Indiana**
- 445 Indiana; Intangibles, 30 stamps, 28 diff. values to \$10, several scarce \$1-\$10 values, most not listed. OPEN
- Illinois**
- 446 Illinois; Chicago municipal cigarette tax decals, green on white safety paper 9 x 11 mm, 6 copies. Est. \$6.00
- 447 Cigarette stamps, 25 decals, 5 of which have blue Cook Co. stamp also, good variety. Est. \$10.00
- Colorado**
- 448 Cigarette tax; violet meter "STATE OF COLORADO/ 6018//TAX PAID" on piece (6) and City of La Junta 2¢ black, F-VF, not listed. Est. \$10.00
- 449 Cigarette tax municipals, La Junta 2¢, Pueblo 1¢



Lot 455

- and 8¢ orange-yellow, F-VF, not listed. ... Est. \$10.00
- 450 WL-4/9 Wine & Liquor 1934 issue, 9 stamps, incl, WL-4,5,7,8,9. Some dupl. w/pairs, etc., all used. Est. \$10.00
- 451 WL-10a/18 Wine & liquor 1934-35 issues, incl. WL-10a (block of 4), 11-13, 17-18, used, F-VF Est. \$40.00
- 452 WL10a/18 Wine & liquor 1934-35 issues (8), incl. 10a (3), 11-13, 17-18, all used, F-VF. Est. \$30.00
- Michigan**
- 453 Michigan; Fishing License stamp, Trout and Simon, 1971 resident, used, minor soiling. Est. \$5.00

Miscellaneous Lots and Assorted Material

- 454 Accumulation of 560+ U.S. revenues & other, includes doc's, RD's, RB's, RE's, RF's, postal notes, R669(2), all after 1873. Should be worth \$60.00
- 455 U.S. State Dept officials of 1873, setenant block of 4 dollar values, \$2, \$5, \$10 and \$20, no gum, the engraved FACSIMILES by Senf as listed in Varro Tyler's book. Est. \$50.00
- 456 Poster Stamps; New York City views, 10 panes of 4, all diff, circa 1930's? Est. \$10.00
- 457 Poster Stamps; Washington, DC scenes, 12 panes of 4, fresh & fine, circa 1930's? Est. \$10.00
- 458 Poster Stamps; "Shine For '39", six diff lithographed with various topics, Copyright "Postamp". Est. \$5.00
- 459 Accumulation of 100+ in a small stock book. We note poster stamps, philatelic society stamps, state rev's, FE's, TA's, TF's, seals and labels. No great value or hidden finds (I think?). Est. \$10 to \$20.00
- 460 Poster Stamps; Wells Fargo & Co. Express, six lithographed advertising labels showing various modes of service, some minor soiling, but seldom offered. OPEN
- 461 Retired ARA Sales Circuits; 96 1st Issues as follows: R276. R1b, R8c, R13e, R17c(space filler), R29d (F), R42c blk of 4 (faulty), R45a strip of 4 (faulty), R88c. Not returnable.

462

Net value \$149.25 OPEN
 Retired ARA Sales Circuit; contents remaining have
 Net value of \$218.75, includes: R60a, R45b, R47c,
 R52c, R64c, R82c, R84c, R4c, R3b, R106, R33c,
 R473, R638, R639, R675, R727, RG125, plus 6
 others. Not returnable. OPEN

463

Lot of Red Cross seals, cinderellas, political labels,
 poster stamps, all foreign and dating back to 1915,
 135 mint and 13 used, all F-VF. Can send 7 page
 photocopy for \$1.50. Est. \$50 to \$75.00

[END OF SALE]

Prices Realized for ARA Auction Number 61, August 14, 1998

Lot Realized	Lot Realized	Lot Realized	Lot Realized	Lot Realized	Lot Realized	Lot Realized	Lot Realized	Lot Realized	Lot Realized
1 16.00	51 .. 18.00	101 .. 6.00	151 80.00	201 10.00	251 U	301 U	351 17.00	401 U	451 U
2 75.00	52 6.00	102 U	152 160.00	202 15.00	252 28.00	302 10.00	352 .. 7.00	402 U	452 36.00
3 U	53 .. 11.00	103 80.00	153 42.00	203 12.00	253 .. 6.00	303 .. 6.00	353 45.00	403 U	453 .. 9.00
4 22.00	54 .. 15.00	104 20.00	154 U	204 U	254 20.00	304 U	354 11.00	404 U	454 .. 7.00
5 15.00	55 .. 26.00	105 20.00	155 29.00	205 .. 9.00	255 30.00	305 U	355 11.00	405 U	455 .. 9.00
6 U	56 .. 17.00	106 32.00	156 21.00	206 U	256 12.00	306 U	356 19.00	406 U	456 .. 9.00
7 20.00	57 .. 26.00	107 23.00	157 18.00	207 U	257 30.00	307 15.00	357 U	407 U	457 20.00
8 U	58 8.00	108 52.00	158 25.00	208 32.00	258 16.00	308 .. 6.00	358 17.00	408 U	458 12.00
9 30.00	59 .. 16.00	109 20.00	159 45.00	209 .. 6.00	259 U	309 U	359 16.00	409 U	459 10.00
10 U	60 .. 10.00	110 20.00	160 11.00	210 19.00	260 U	310 U	360 18.00	410 U	460 U
11 U	61 .. 17.00	111 80.00	161 90.00	211 105.00	261 U	311 U	361 .. 5.00	411 U	461 U
12 .. 28.00	62 .. 11.00	112 15.00	162 50.00	212 36.00	262 .. 5.00	312 90.00	362 .. 5.00	412 U	462 U
13 .. 28.00	63 .. 15.00	113 15.00	163 13.00	213 42.00	263 11.00	313 .. 6.00	363 U	413 U	463 U
14 .. 42.00	64 .. 18.00	114 36.00	164 20.00	214 U	264 40.00	314 11.00	364 U	414 U	464 U
15 .. 44.00	65 U	115 55.00	165 10.00	215 50.00	265 U	315 U	365 U	415 35.00	465 U
16 U	66 .. 17.00	116 20.00	166 U	216 60.00	266 U	316 15.00	366 .. 6.00	416 11.00	466 .. 6.00
17 U	67 .. 24.00	117 U	167 .. 5.00	217 20.00	267 .. 5.00	317 12.00	367 21.00	417 U	467 90.00
18 U	68 .. 19.00	118 U	168 U	218 210.00	268 .. 5.00	318 13.00	368 .. 8.00	418 38.00	468 .. 7.00
19 U	69 9.00	119 20.00	169 U	219 10.00	269 10.00	319 U	369 20.00	419 U	469 .. 8.00
20 U	70 .. 17.00	120 U	170 .. 5.00	220 28.00	270 U	320 U	370 U	420 U	470 11.00
21 .. 42.00	71 .. 12.00	121 20.00	171 U	221 95.00	271 U	321 28.00	371 U	421 U	471 11.00
22 .. 50.00	72 .. 11.00	122 .. 6.00	172 U	222 75.00	272 U	322 13.00	372 U	422 10.00	472 U
23 .. 20.00	73 .. 19.00	123 34.00	173 U	223 52.00	273 U	323 U	373 U	423 16.00	473 11.00
24 .. 62.00	74 9.00	124 35.00	174 16.00	224 15.00	274 U	324 10.00	374 U	424 .. 6.00	474 U
25 .. 28.00	75 6.00	125 U	175 .. 5.00	225 20.00	275 U	325 .. 8.00	375 U	425 .. 6.00	475 U
26 .. 64.00	76 .. 11.00	126 .. 8.00	176 21.00	226 18.00	276 U	326 .. 8.00	376 U	426 .. 6.00	476 18.00
27 U	77 .. 19.00	127 U	177 U	227 75.00	277 U	327 26.00	377 .. 5.00	427 .. 6.00	477 46.00
28 U	78 U	128 46.00	178 50.00	228 20.00	278 U	328 U	378 32.00	428 .. 6.00	478 16.00
29 .. 30.00	79 6.00	129 .. 5.00	179 75.00	229 40.00	279 17.00	329 30.00	379 10.00	429 .. 6.00	479 12.00
30 U	80 8.00	130 .. 6.00	180 22.00	230 50.00	280 U	330 17.00	380 U	430 .. 6.00	480 U
31 .. 22.00	81 U	131 12.00	181 U	231 .. 6.00	281 U	331 15.00	381 U	431 23.00	481 U
32 .. 10.00	82 175.00	132 .. 7.00	182 U	232 13.00	282 15.00	332 24.00	382 U	432 21.00	482 18.00
33 U	83 .. 62.00	133 U	183 .. 9.00	233 48.00	283 15.00	333 .. 7.00	383 16.00	433 15.00	483 U
34 U	84 .. 90.00	134 20.00	184 10.00	234 48.00	284 15.00	334 U	384 .. 5.00	434 23.00	484 10.00
35 .. 17.00	85 .. 25.00	135 65.00	185 U	235 56.00	285 U	335 .. 7.00	385 62.00	435 22.00	485 10.00
36 .. 11.00	86 .. 48.00	136 50.00	186 U	236 10.00	286 .. 5.00	336 U	386 U	436 U	486 27.00
37 7.00	87 .. 50.00	137 75.00	187 20.00	237 18.00	287 34.00	337 U	387 U	437 12.00	487 U
38 U	88 .. 30.00	138 25.00	188 U	238 25.00	288 U	338 20.00	388 U	438 34.00	488 13.00
39 .. 17.00	89 .. 46.00	139 U	189 U	239 40.00	289 U	339 13.00	389 U	439 42.00	489 13.00
40 .. 11.00	90 U	140 50.00	190 10.00	240 16.00	290 U	340 15.00	390 U	440 78.00	490 .. 7.00
41 .. 30.00	91 U	141 35.00	191 25.00	241 21.00	291 120.00	341 25.00	391 U	441 11.00	491 10.00
42 .. 11.00	92 9.00	142 50.00	192 20.00	242 50.00	292 U	342 21.00	392 U	442 20.00	492 34.00
43 U	93 8.00	143 35.00	193 40.00	243 56.00	293 15.00	343 14.00	393 25.00	443 .. 5.00	493 26.00
44 .. 18.00	94 U	144 150.00	194 U	244 21.00	294 10.00	344 12.00	394 10.00	444 U	494 10.00
45 .. 17.00	95 .. 15.00	145 U	195 .. 7.00	245 19.00	295 13.00	345 20.00	395 U	445 30.00	495 21.00
46 .. 11.00	96 .. 18.00	146 60.00	196 U	246 21.00	296 10.00	346 19.00	396 12.00	446 40.00	496 25.00
47 .. 18.00	97 .. 15.00	147 35.00	197 .. 7.00	247 16.00	297 25.00	347 .. 6.00	397 10.00	447 50.00	497 37.00
48 .. 13.00	98 .. 20.00	148 155.00	198 .. 5.00	248 .. 8.00	298 20.00	348 .. 6.00	398 15.00	448 .. 8.00	498 50.00
49 .. 17.00	99 8.00	149 75.00	199 .. 6.00	249 15.00	299 30.00	349 .. 5.00	399 U	449 U	499 11.00
50 .. 17.00	100 .. 7.00	150 70.00	200 .. 9.00	250 12.00	300 U	350 13.00	400 U	450 U	500 U

P.P. Co. printed cancel on 1898 battleship proprietary

by Michael J. Morrissey, ARA

The catalog of the printed precancellations on the battleship proprietary stamps of 1898 was first published in 1957. It was essentially the work of Clarence H. Chappell (ARA 33) as updated by Morton Dean Joyce.

I have seen many of Chappell's notes as they related to the earlier proprietary issues. It was obvious to me that Chappell made many assumptions about identification of otherwise unattributed sets of initials. It should, therefore, not be surprising that some of his battleship cancel identifications were errant also.

Unfortunately there appears to be no indication of how an identification was arrived at. Some were no doubt based on solid evidence such as a stamp on an article, but which ones were and which ones were more wishful thinking is unknown.

The Chappell-Joyce catalog lists P.P. Co. with various dates on the ¼ ¢ brown battleship (Scott No. RB21) and attributes it to the Penn Pharmacal Co. of Philadelphia. Upon what evidence this identification is based is, of course, unstated. My suspicion is that the initials fit and that was all that was necessary. Such an identification should have been stated as a "possible" by the use of a (?) in the listing. Unfortunately, this was not done. As can be seen from the accompanying illustrations, the stamps were used by the Premier Perfumery Co. of Boston, Massachusetts, on a sachet of aromatic organic material. How many other

erroneous attributions were made by Chappell and Joyce? Are there others out there with battleship precancels that challenge the conventional identification of the catalog. If so, we would like to hear from you.



The American Revenue Association

President's Letter

There is much excitement these days in the field of revenues. Much of what I have written in the last year or two has had to do with their recognition at the international level. This month I wish to point to some other areas of activity.

The presence of revenues in the auctions on the Internet is certainly one exciting area. A mint copy of the 50 cent National Park trailer stamp brought very spirited bidding. It was posted by a non-ARA member with a starting bid under \$5 (if I remember correctly). I personally was in the chase competing with at least five other ARA members. The auction ended at just under \$400. If you interested in some unusual material at auction and you have access to the Internet, I suggest you check out Ebay <<http://cayman.ebay.com>>.

If you are interested in finding philatelic sites on the Internet, the place to start is Joe Luft's site at <<http://www.execpc.com/~joeluft>>. I've been exploring philatelic sites on the Internet for two years and find 99% of them not worth a return visit. A site that does not change one iota for months on end is not worth my continued interest. There is one philatelic web site out there in which I made a suggestion several months ago on the guest book. A week ago I returned to the site and my request for including prices realized remains posted and unanswered. It will be a long time before I return to that web site!

One of the more dynamic sites on the Internet, Netstamps, has ceased to exist. It had good editorial comments on philately and several regular columns, including one

on revenues that I authored. Its cessation was a disappointment.

The above mention of the National Park trailer stamps prompts the mention of another development in our hobby that is very positive for the collecting of revenues — the Scott Specialized catalog and Scott Monthly Journal. There was an article about those trailer stamps about a year ago in the Scott Monthly Journal. Indeed there is an article about revenues in most issues of the Scott Monthly Journal. That is certainly not an accident, since the editor is ARA member, Peter Martin. He is also the author of an article on the trailer stamps in the 1998 Philatelic Congress Yearbook. Could the two articles be a harbinger that the trailer stamps will someday be listed in the Scott Specialized?

An ARA member, Jim Kloetzel, is also the editor of the Scott Specialized. Many positive changes in the revenue listings have occurred under his leadership. The beer stamps have been added, the firearms transfer stamps have gone through a major revision, and the unwatermarked varieties of many narcotic tax stamps have been added. Who knows what will be next?

Another positive development related to revenues is the interest in listing plate numbers on revenues in the Durland Catalog. Members are urged to contact the leader of that effort, Wallace Cleland (1710 University Ave, Madison, WI 53705). Efforts are well under way on the battleship documentaries and proprietaries and several other areas, but our membership's assistance is urgently needed.

Ronald E. Leshner, ARA President

Secretary's Report

Applications for Membership

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

David Bowden 5542, 1845 Castle Gate Rd,

Walnut Creek, CA 94595, by APS. US cancels on documentary and proprietary, future delivery, stock transfer, hunting permit.

Robert H Cameron 5547, Box 124, Lagrangeville, NY 12540, by Ronald Leshner. All Canada federal, all US Scott-listed, New York City Local Posts.

Eric Edgerton 5543, 64 Kings Hwy, Long Valley, NJ 07853, by Eric Jackson. All US Scott and non-Scott, incl 19th Century, first 3 issues, 1898.

Donald Katzman 5538, 555 E 10th Ave, #4, Denver, CO 80203, by Secretary. World revs and cenderellas; Canada war tax and savings; US stock transfer, wines, narcotics, firearms, cinderellas.

John E Kostinas, MD 5549, 3005 Voyager Court, Chesapeake, VA 23321, by Secretary. All US, esp PD medicine and playing cards, precancels, cancels, cinderellas.

Daniel M Lind 5539, 1100 Parkview Lane, Eagan, MN 55123, by Secretary. US first 3 issues, M&M; rev proofs and essays.

R S Majeed 5544, PO Box 42046, Baghdad 12631, Iraq, by APS. World medicine tax; Germany, Ireland, UK, Middle East.

Barry Mayer 5548, 45 Berry Hill Rd, Oyster Bay Cove, NY 11771, by APS. All US Scott and non-Scott; all states.

Richard T Moore 5545, Box 1327, Yonkers, NY 10702, by Maynard Bateman. All US Scott-listed, incl first 3 issues on docs.

David O Semsrott 5540 2615 Briar Valley Court, St Louis, MO 63122, by APS. US M&M, motor vehicle use, first issue incl cancels, on docs, varieties.

David W Snow 5541, 206 SE 61st Ave, Portland, OR 97215, by Leshner and Bennett. All US; Austro-Hungarian Empire.

Gerald W Tierney 5546, 1360 York Ave, Apt 2B,

New York City, NY 10021, by Ronald Leshner. collector/dealer, Tierney Co.—World revs, Xmas seals, Colombia.

Highest membership number assigned on this report is 5549.

New Members

Numbers 5530-5537

Application for Reinstatement

Timothy G Wait 1949, 4913 Dexter St, Rockford, IL 61108, by Eric Jackson. All US Scott-listed; cigarettes, cigars, tobacco.

Resigned

265 (HLM10) Herman Herst, Jr.

Deceased

5280 Frederick A Cline, Jr

1863 Bill Rockett (Canadian Revenue Study Group rep

Dropped (No forwarding address)

3934 Anthony R Krusz

3154 Jerry W Whorton, Jr

Membership summary

Previous membership total	1291
Applications for membership	12
Application for reinstatement	1
Resigned	-1
Deceased	-2
Dropped	-2
Current membership total (8/27/98)	1299

U.S. Sales Circuit Notes

In my last column, I offered an inducement for members unfamiliar with the circuit program to take the plunge. Several persons took me up on my offer of a free salesbook, but I'm convinced more can be tempted. So, I'm extending the freebie to year's end. Just drop me a note on a postal card, and I'll mail you the salesbook of your choice at no cost. Let me know which format you prefer: 1, 4, 6, 9 or 12 spaces per page. The 8 1/2" x 11 " oversized salesbook is included in this offer too.

What should be submitted? The circuit could use just about any kind of U. S. revenue material, but the categories most undersupplied are the following: 1898 issues (battleships), playing cards, silver tax, tobacco related, hunting permit (duck stamps: federal only, please), liquor strips and tax

paid. This kind of material is eagerly sought.

It's always better to try to limit your salesbooks to one category each. Experience indicates that sales will be improved this way. I experimented with the idea of starting an all-revenues circuit in my last column, but only a handful of members requested it, so I'll stick with the old categories.

From time to time a member will submit salesbooks mounted with nearly identical material. This is fine, but I need to point out that, while I've modeled the ARA circuit on the APS circuit program, the similarity ends with the thousands of salesbooks our affiliated organization has to farm out. No, I seldom have enough books of any given category to form more than one circuit at a time. This

(Notes/ page 188)



2121
Agency of The Bank of California,
Pay to George H. Lilo
One Hundred and two Dollars.
\$122.00
James H. Fair
Superintendent.

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

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

UNITED STATES REVENUES - Scott Catalogue Numbers

1	War Savings WS1* F	16.00
2	WS8* plate #149590 block of four, F	8.25
3	WS9* plate #149592 block of four, F-VF	22.50
4	First Issue Revenues R38c block of twenty, single line pen cancel, F vertical crease in left row, one stamp with a small thin	425.00
5	R40a unused, F-VF PHOTO	30.00
6	R40b F	12.50
7	R45a VF PHOTO	17.50
8	R49a VF PHOTO	30.00
9	R57a F-VF PHOTO	24.00
10	R68c blue AMERICA Pacific Mail Steamship Lines h/s, F PHOTO	-----
11	R70a used on a probate document from Calaveras county, Calif., 1867, VF	35.00
12	R70a F-VF PHOTO	35.00
13	R89a VF PHOTO	35.00
14	R97c VF crease PHOTO	190.00
15	Documentary R168a unused, F-VF	27.50
16	R180 red handstamp cancel, VF tiny abrasion PHOTO	500.00
17	R7a/R734 collection of 175 different on stock cards, mint & used, some higher values with perforations, F-VF lot	392.05
18	Stock Transfer RD307 F	55.00
19	Wines and Cordials RE31* F PHOTO	80.00
20	RE81 F	7.00
21	RE166 perf. F-VF	35.00
22	RE171 expertly repaired, VF appearance PHOTO	200.00
23	Beer Stamps REA178a VF	7.50
24	REA178aa VF	3.50
25	REA188a VF	5.00
26	Playing Cards RF18a F PHOTO	35.00
27	Silver Tax RG17 F	17.50
28	RG19 F-VF PHOTO	45.00
29	RG21 F-VF	30.00
30	RG37* VF	15.00
31	RG38* F	15.00
32	RG39* F-VF	15.00
33	RG40* F-VF	16.50
34	RG41* F-VF	10.00
35	RG42* VF	16.50
36	RG43* VF	15.00
37	RG44* F-VF	16.50
38	RG45* VF	15.00
39	RG46* VF	25.00
40	RG47* VF PHOTO	25.00
41	RG49* F-VF PHOTO	110.00
42	RG50* F-VF PHOTO	175.00
43	RG51* F-VF PHOTO	240.00
44	RG53* F-VF PHOTO	575.00
45	RG72 F-VF staple holes PHOTO	65.00
46	RG119* thin spot	20.00
47	Cigarette Tube RH3 used on an empty Himyar Tobacco tubes envelope, VF	-----
48	Narcotic Tax RJA41 black "McK & R., Inc." printed cancel, F PHOTO	20.00
49	RJA53b VF	20.00
50	RJA67a VF small faults	15.00
51	Embossed Revenue Stamped Paper RM245 sharp strike on the back of an 1801 debt bond, mss over stamp, F-VF	25.00
52	RM260a sharp strike on an inland bill of lading for the Brig Elizabeth, mss and fold affect stamp, bottom right corner torn off, o/w F-VF	15.00
53	RM468b Federal License to Work a Still, 9c printed stamp, foxed, splitting along folds and lower right corner missing, rare stamp	1,400.00
54	RM558 sharp strike on an 1832 import certificate for Hyson tea, VF	20.00
55	Revenue Stamped Paper RN-B1, Helena, Montana Territory. L. H. Hershfield & Co. draft. 1868. Vignette of miner and dog, VF. Castenholz CV	25.00
56	RN-B1*. New York, N.Y. Atlantic Savings Bank, Manufacturers National Bank draft. Stamp printed at right, vignettes of woman and lighthouse; steamship. VF. Castenholz CV	30.00
57	RN-B1a. Norwich, Conn. Norwich Savings Society receipt. Printed on both sides, VF	17.50
58	RN-B1a. New York, N.Y. William Topping & Co. receipt. Printed on both sides, VF	17.50
59	RN-B4. Nyack, N.Y. Rockland County National Bank draft, VF	30.00
60	RN-B5. New York, N.Y. C. C. Parks, National Bank of North America check. VF	25.00
61	RN-B6. Helena, Montana Terr. L. H. Hershfield draft. Vignette of miner and dog, VF. Castenholz CV	60.00
62	RN-B6. New York, N.Y. Jas. F. Wenman, Marine National Bank check. VF	15.00
63	RN-B10. New York, N.Y. Porter & Higby, Central National Bank check. VF	25.00
64	RN-B10. New York, N.Y. C. S. Sloane & Co., Fourth	

65	National Bank check. VF	25.00
	RN-B16a. Virginia, Nev. Mariposa Mill Co., Agency of the Bank of California. Signed by James Fair check. VF PHOTO	175.00
66	RN-B17b. Virginia, Nev. Gould & Curry Silver Mining Co., Agency of the Bank of California check. VF	35.00
67	RN-B17c. Virginia, Nev. Gould & Curry Silver Mining Co., Agency of the Bank of California check. VF	35.00
68	RN-C1. Carlisle, Ky. Deposit Bank of Carlisle draft. Vignette of train at station, ship in background. F-VF	-----
69	RN-C2*. Selma, Ala. Thos. K. Ferguson, Banker check. Vignette of girl. VF	30.00
70	RN-C2. Baltimore, Md. Lyon Bros., Farmers & Merchants National Bank check. VF	12.00
71	RN-C13. Helena, Montana Territory. L. H. Hershfield & Bro. draft. Vignette of miner and dog. VF. Castenholz CV	35.00
72	RN-E7. Boston, Mass. Lawrence Manufacturing Co., National Webster Bank dividend check. VF	17.50
73	RN-E7. Virginia, Nev. Woodworth Mill, Agency of the Bank of California check. VF	17.50
74	RN-F1. Rushville, Ill. First National Bank draft. Continental Bank Note Co. engraved, multiple vignettes. F-VF. Castenholz CV	20.00
75	RN-G1. San Francisco, Calif. New York Hill Gold Mining Co., Alfred Borel & Co. (changed from F. Berton & Co.) check. VF	12.50
76	RN-G1. Albia, Ia. First National Bank draft. Vignette of train over bridge with cattle in stream. VF. Castenholz CV	14.00
77	RN-G1. Helena, Montana Territory. L. H. Hershfield & Bro. bill of exchange. American Bank Note Co. engraved. VF. Castenholz CV	50.00
78	RN-J4*. Philadelphia, Pa. Philadelphia & Reading Railroad Co., Fidelity Insurance Trust & Safe Deposit Co. check. VF	15.00
79	RN-J11*. Hannis Distilling Co., National Bank of Commerce check. VF	50.00
80	RN-K6. Helena, Montana Territory. First National Bank check. Vignette of miner with pick. VF. Castenholz CV	40.00
81	RN-K6*. Liverpool, Pa. A. C. Bauer, Farmers' Bank check. VF	15.00
82	RN-K11. Lock Haven, Pa. Lock Haven National Bank check. Vignette of woman. F-VF	125.00
83	RN-L5*. Ebensburg, Pa. Lloyd & Co. check. Vignette of child with rabbit. VF	12.50
84	RN-L6. Philadelphia, Pa. Northern Liberties Gas Co., Penn National Bank check. VF	55.00
85	RN-L13. Philadelphia, Pa. Farmers and Mechanics National Bank check. F	300.00
86	RN-M2. Norwich, Ct. L. W. Carroll & Co., Thames National Bank check. VF	10.00
87	RN-M2. Boston, Mass. Hamilton Mfg. Co., National Eagle Bank check. VF	10.00
88	RN-N3. East Cambridge, Mass. Lechmere National Bank draft. VF	15.00
89	RN-X7. San Diego, Cal. Blochman Banking Co. draft. Vignette of ranch house. VF. Castenholz CV	15.00
90	RN-X7. Urbana, Ill. First National Bank draft. Vignettes of five buildings of the Univ. of Ill., VF. Castenholz CV	20.00
91	RN-X7*. Walkersville, Mont. Alice Gold & Silver Mining Co., W. A. Clark & Bro. check. VF. Castenholz CV	25.00
92	RN-X7. Deadwood, So. Dakota. First National Bank of Deadwood check. VF	-----
93	Private Die Medicine RS40c F small thin PHOTO	250.00
94	Hostetter's Celebrated Stomach Bitters, proof on card of facsimile label, VF PHOTO	-----
95	Private Die Perfume RT15pa F small faults, nicked at lower corner PHOTO	1,000.00
96	Motor Vehicle Tax RV41* F-VF	15.00
97	RV53* VF	10.00

TAXPAID REVENUES - Springer Catalogue Numbers

98	Cigars TC167Cb VF few light creases	9.00
99	TC375b* F light crease	2.25
100	TC377a* VF PHOTO	6.00
101	TC385a* VF PHOTO	3.75
102	TC386a* VF PHOTO	4.00
103	TC387a* VF couple light creases PHOTO	10.00
104	TC393a* VF PHOTO	3.50
105	TC394a* VF small sealed tear PHOTO	12.50
106	TC398a* VF PHOTO	10.00
107	Snuff TE280Ab F-VF small faults	6.00
108	TE280Cb F-VF small faults	6.00
109	Tobacco Strips TG75A* VF	1.50
110	TG88C VF small faults	15.00
111	TG104C* VF crease	2.50
112	Customs Imported Wine & Malt Liquor, Series of 1935, VF	-----
113	Fermented Fruit Juice, 12 oz blue, mint, F	-----
114	Process Butter, FB35b VF wrinkle	9.00
115	Oleomargarine, FE54 F-VF	7.50
116	FE55 F-VF small faults	4.00

117	Prohibition Liquor Prescription, Series F, Original and Duplicate, mint, VF	-----
118	SPECIAL TAX STAMPS, Retail Liquor Dealer, 1949, few tack holes, VF	-----
119	1950, few tack holes, VF	-----
120	1953, few tack holes, VF	-----
121	Billiard or Pool Room Premises, 1949, \$20, VF	-----
122	1950, \$20, VF	-----
123	Dealer in Manufactured Tobacco, 1873, F-VF usual tack holes and light soiling	-----
124	1875, VF light creases and soiling	-----
125	1876, VF light creases	-----
126	1877, VF light creases	-----
127	1878, VF light creases	-----
128	1879, VF light creases	-----
129	1880, VF light creases	-----
130	1881, VF light creases	-----
131	1882, VF light creases	-----
132	1883, VF light creases	-----
133	1884, VF light creases	-----
134	1885, VF light creases	-----
135	1886, VF light creases	-----
136	1887, VF light creases	-----
137	1888, VF light creases	-----
138	1889, VF light creases	-----

STATE REVENUES - Hubbard Catalogue Numbers

139	California Documentary D4 ARM type IV controllers overprint, VF unused, crease PHOTO	5.00
140	Illinois Beer B7a VF staple holes PHOTO	5.00
141	B38c* VF	1.00
142	North Carolina Beer B1* VF light crease PHOTO	2.00
143	North Dakota B7 VF small faults PHOTO	3.00
144	Oregon Documentary D1 unused, VF PHOTO	6.00
145	D2 unused, F-VF PHOTO	6.00
146	D3 F-VF PHOTO	4.00
147	D8 VF PHOTO	5.00
148	D9a unused, F-VF PHOTO	12.00
149	South Carolina Liquor Tax, L60-62* VF	-----
150	Washington, Matesen C14* pane of 10, VF	6.50
151	State Revenue accumulation of over 600 stamps on stock sheets, includes some misc material and Puerto Rico, also a batch of ration stamps that are not counted. Mixed condition.	-----
152	HAWAII R8 F-VF crease PHOTO	35.00

GREAT BRITAIN & COMMONWEALTH Barefoot Catalogue Numbers, Values are British £

153	GREAT BRITAIN Commercial overprints on postal fiscals, lot of 31 most all different, F-VF some with faults	-----
154	Isle of Man Revenue, 84-9* VF	6.45
155	Antigua Stamp Duty 1, 2, 4-9, 13, and 15, mint, F-VF few small faults, latter with crease	91.00
156	Australia-Victoria Parcel stamps, 5 different, VF	-----
157	British Guiana Inland Revenue 32, F-VF	5.00
158	Summary Jurisdiction, group of 29 various, 8 different, F-VF small faults	-----
159	Cape of Good Hope accumulation of 136 various, mostly Stamp Duty, values to 1 pound, F-VF some faults	-----
160	Cyprus Stamp Duty, 19, 22, 31 and 37, VF	10.50
161	Gibraltar Stamp Duty 10, F-VF few short perfs PHOTO	10.00
162	Stamp Duty 1, VF	10.00
163	4, VF PHOTO	15.00
164	5, VF PHOTO	15.00
165	11, F-VF	10.00
166	12, F-VF PHOTO	20.00
167	Gold Coast Judicial 6 F-VF PHOTO	17.50
168	7 F-VF	10.00
169	9 block of four, SON cancel, VF PHOTO	100.00
170	19 perf. F-VF PHOTO	25.00
171	Hong Kong accumulation of over 200 various, generally F-VF, some faults	-----
172	Ireland accumulation of 55 various, includes Dog License, Land Commission, Judicature, Petty Sessions, Passport, Consular and more, mint & used, F-VF some faults	-----
173	Jamaica accumulation of over 150 revenues, mint and used, generally F-VF, some faults	-----
174	Kenya Graduated Personal Tax, 3, 6, 12, 13, and 16, each with MSA 02 overprint (remainders), VF	-----
175	Revenue 3, F-VF	2.50
176	Mauritius accumulation of 47 various, F-VF some faults	-----
177	Montserrat Inland Revenue 1, F	5.00
178	Natal Customs 10*, F-VF	2.50
179	Entertainments Duty 11, on the back of an admission ticket, VF few short perfs PHOTO	15.00
180	New South Wales Cattle Duty 10*, F-VF PHOTO	5.00
181	Railway Parcel stamps, 8 different, VF	-----
182	North Borneo Revenue 3* F-VF crease PHOTO	10.00
183	4* F-VF PHOTO	10.00
184	5a* F PHOTO	30.00
185	Northern Rhodesia Revenue 19, VF	3.00
186	21, F-VF	5.00
187	22, VF	10.00
188	23, VF PHOTO	15.00
189	Nyasaland Revenue 24, VF	5.00
190	25, VF couple short perfs, PHOTO	7.50
191	26, F-VF	10.00
192	28, VF	7.50
193	29 F-VF short perf	10.00
194	Rhodesia Railway Parcel stamps, 10 different, VF	-----
195	Sierra Leone Stamp Duty 6, F-VF	5.00
196	Southern Rhodesia Revenue 18, VF PHOTO	10.00
197	20, VF	3.50
198	21 VF crease	3.50
199	22, VF	3.50
200	24 F-VF couple tiny pinholes	15.00
201	48, VF	3.50
202	South West Africa Revenue 63 pair, English and Afrikaans, VF light crease	4.00
203	Tanganyika Stamp Duty 1-7, VF few small faults	45.00
204	31, VF PHOTO	10.00
205	Zambia Revenue 9, VF PHOTO	15.00

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: Playing Cards stamps! I will buy or trade other revenue material for your duplicate RF material. All RF or RU material is wanted. Richard Lesnewski, 1703 West Sunridge Drive, Tucson, AZ 85737. *1533*

For sale: Fundraiser NPS-issued 1994 Grand Canyon pictorial cinderella plate block. Face value \$40; first \$50 check wins it. Paul Weidhaas, 7705 Lakeside Ave, Manhattan KS 66502. *1534*

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. *1535*

Send me eight international reply coupons and get 40 cigarette tape/stamps or 50 various revenues. A. Slesantio, Jalan Goa 3, Kebayoran Baru, Jakarta 12110, Indonesia. *1536*

Wanted: U.S. License and Royalty stamps. I will trade or buy. Send photocopies or description to

Mike McBride, Box 814, Louisville CO 80027.

1537

M&M multiples and singles; better U.S. Beers; printed RB battleship cancels; taxpays; 1st/3rd issue revenues on illustrated checks and drafts; RNs. These are only some of the important collections being broken up. Want lists solicited, or approvals sent against adequate references. Personalized service. Beginners or advanced. Please write today! Gene R. Gauthier, Box 2548, Oshkosh, WI 54903-2548. *1538*

Chauffeur adn taxi badges wanted. Also paper licenses and registrations. Dr Edward Miles, 888-8th Avenue, New York City, NY 10019. 212-684-4708 evenings, NY time. *1539*

The American Revenuer back issues available. Most issues since 1977 (a few earlier) are available for \$2.00 each plus shipping (\$3 for 1 issue, \$2 for 2 issues, \$1 for 3 issues, 4 or more issues postpaid). Write Editor, The American Revenuer Rockford, Iowa 50468-0056. *1540*

Notes: U.S. Sales Circuits/from page 185

results in my having to include all of the like salesbooks in one circuit. My hope is that the receiving members will find cancellation and printing varieties and such to make up for the duplication. So I ask in advance for your understanding in this matter. Keep in mind that I strive to offer as much variety in every circuit as I can, but I can only send out what I

receive from you, the membership.

The moral to this saga is: if you don't want duplication, help out by mounting your unwanted revenues in a (free!) salesbook. If enough people do this, duplication will no longer be a problem. Thanks.

Paul Weidhaas
U.S. Sales Circuit Manager

Statement of Ownership, Management and Circulation

(Required by 39 USC 3685) PS Form 3526: 1. Publication Title: The American Revenuer. 2. Publication Number: 0163-1608. 3. Filing Date: 21 Sep 98. 4. Issue Frequency: 10 times per year. 5. Number of Issues Published Annually: 10. 6. Annual Subscription Price: \$21.00. 7. Complete Mailing Address of Known Office of Publication (Not Printer): The American Revenuer, Box 56, Rockford, Floyd County, Iowa 50468-0056. 8. Complete Mailing Address of Headquarters or General Business Office of Publisher (not printer): The American Revenue Association, Bruce Miller, Secretary, 701 South First Ave #332, Arcadia, CA 91006. 9. Full Names and Complete Mailing Addresses of Publisher, Editor and Managing Editor: Publisher: none; Editor: Kenneth Trettin, Box 56, Rockford, IA 50468-0056; Managing Editor: none. 10. Owner (If the publication is published by a nonprofit organization, give its name and address.) The American Revenue Association, Bruce Miller, Secretary, 701 South First Ave #332, Arcadia, CA 91006. 11. Known Bondholders, Mortgagees and Other Security Holders Owning or Holding 1 Percent or More of Total Amount of Bonds, Mortgages or Other Securities: None. 12. Tax Status: The purpose, function and nonprofit status of this organization and the exempt status for federal income tax purposes has not changed during preceding 12 months. 13. Publication Title: The American Revenuer. 14. Issue Date for Circulation Data Below: July-August 1998. 15. Extent and Nature of Circulation: Average No. Copies Each Issue During Preceding 12 Months: 15a. Total Number of Copies (net press run) 1570, 15b. Paid and/or Requested Circulation (1) Sales through dealers and carriers, street vendors, and counter sales (not mailed) -0-, (2) Paid or requested mail

subscriptions 1315, 15c. Total paid and/or requested circulation (sum of 15b(1) and 15b(2)) 1315, 15d. Free distribution by mail 5, 15e. Free distribution outside the mail -0-, f. Total free distribution (Sum of 15d and 15e) 5, g. Total Distribution (Sum of 15c and 15e) 1320, 15h. Copies not distributed (1) Office use, leftovers, spoiled 250, (2) Returns from news agents -0-, 15i. Total (Sum of 15g, 15h and 15h(2)) 1570. Percent paid and/or requested circulation (15c/15g x 100) 99.62%. Actual No. copies of Single Issue Published Nearest to Filing Date: 15a. Total Number of Copies (net press run) 1546, 15b. Paid and/or Requested Circulation (1) Sales through dealers and carriers, street vendors, and counter sales (not mailed) -0-, (2) Paid or requested mail subscriptions 1291, 15c. Total paid and/or requested circulation (sum of 15b(1) and 15b(2)) 1291, 15d. Free distribution by mail 5, 15e. Free distribution outside the mail -0-, f. Total free distribution (Sum of 15d and 15e) 5, g. Total Distribution (Sum of 15c and 15e) 1296, 15h. Copies not distributed (1) Office use, leftovers, spoiled 250, (2) Returns from news agents -0-, 15i. Total (Sum of 15g, 15h and 15h(2)) 1546. Percent paid and/or requested circulation (15c/15g x 100) 99.61%. 16. Publication of Statement of Ownership Required. Will be printed in the September 1998 issue of this publication. 17. I certify that all information furnished on this form is true and complete. I understand that anyone who furnishes false or misleading information on this form or who omits material or information requested on the form may be subject to criminal sanctions (including fines and imprisonment) and/or civil sanctions (including multiple damages and civil penalties). Signature and Title of Editor, Publisher, Business Manager, or Owner: (signed) Kenneth Trettin, Editor. Date September 21, 1998.

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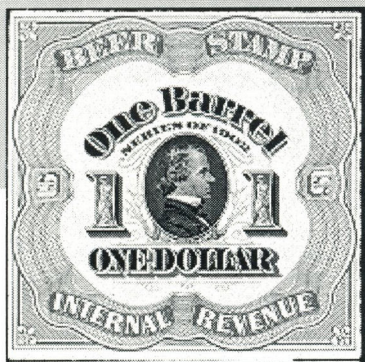
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