



# The American Revenuer

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**T**axes, stamps and  
tags related to cotton. More,  
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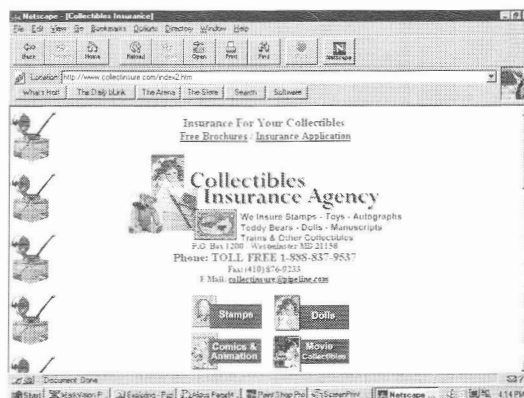
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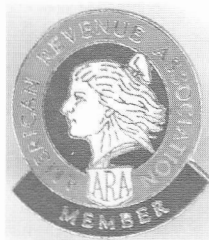
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# Taxes, stamps and tags related to cotton

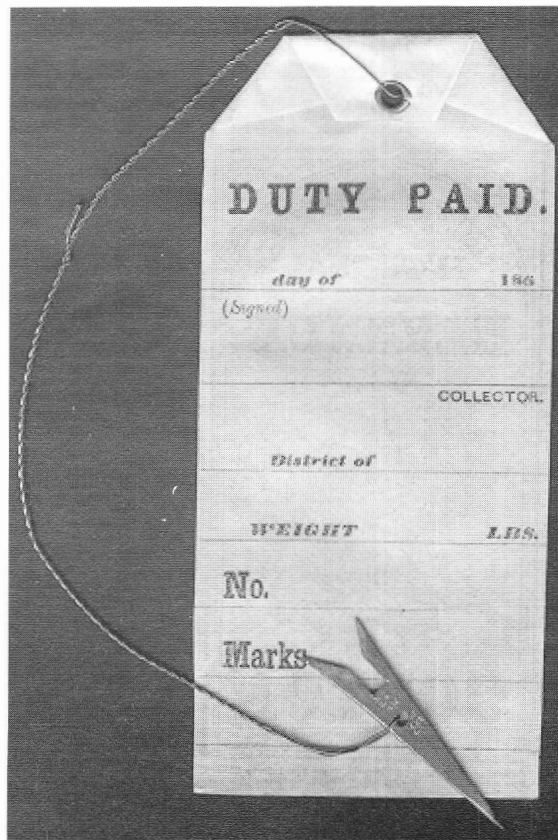
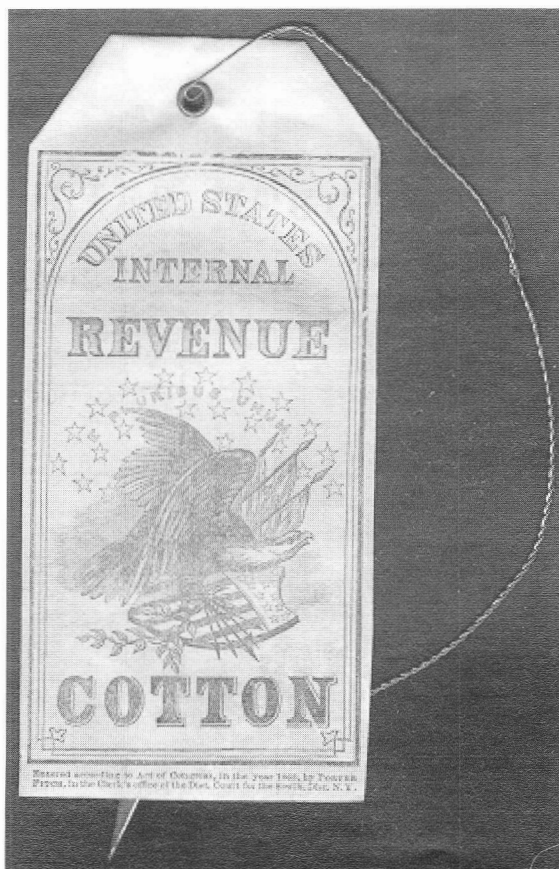
by W. H. Waggoner, ARA

Cotton has been called "the world's most important nonfood agricultural commodity." Among the sixty-odd cotton growing countries in the world, the United States produces 50-60% of all the commercial cotton grown, averaging approximately 12 million bales annually since World War II. Prior to that time, we produced even more, the output approaching 17 million bales in the 1931-32 season. Any raw material produced in such quantity is certain to become the subject of federal taxation sooner or later, and cotton was no exception. Of particular interest to revenue stamp collectors, however, is the fact that no other agricultural crop has been associated with a more interesting and varied group of stamps and tags. Generally related to the production and marketing of cotton, these have included some printed on parchment and others stamped into metal, in addition to stamps printed on paper.

Neither the time nor place of cottons origin is known, but the growth of cotton, both wild and cultivated, is confined to tropical and subtropical regions. Seed from the West Indies apparently was responsible for the long-staple "sea-island" cotton whose cultivation developed in Georgia as early as 1767. Likewise, the short-staple upland Georgia cotton for which Eli Whitney invented his "gin" in 1792 probably originated in lands farther south. In any case, cotton quickly became a major plantation crop and in 1803 displaced tobacco as this country's leading agricultural export.

To protect and encourage this sort of commercial activity, the United States had earlier imposed import duties upon competing material. Thus, while no taxes were levied upon cotton grown in this country, the Tariff Act of July 4, 1789, included a duty of 3

**Figure 1.** The front and back sides of a parchment cotton tag. (Courtesy Eric Jackson)





cents per pound on all that was imported (1 *Stat.* 25). Import duties on raw cotton persisted at various rates until 1868 at which time the tax was removed and cotton became a duty-free import.

### **The 1862-1867 Period**

The first federal tax on domestic cotton was included in the Act of July 1, 1862. This legislation (12 *Stat.* 465) imposed a tax of ½ cent per pound, effective October 1, 1862, and authorized the Commissioner of Internal Revenue “to make ... rules and regulations ... for the payment of said tax at places different from that of the production of said cotton. This last provision was in recognition of the fact that newly harvested cotton is seldom traded commercially. The raw cotton of commerce has had the seeds removed and been compressed before entering the market. Traditionally, both ginning and baling were done at cotton gins located in small rural towns, a short distance from the farms where it was grown. It did not pay to carry unginced cotton very far from its source. The many cotton gins and accompanying warehouses thus became the places where taxes on cotton were collected.

The initial tax rate was in force for slightly over 17 months before it was increased (13 *Stat.* 15) to 2 cents per pound by

shall have been paid ....” Tax collectors also were directed to provide the payer of the tax with a detailed written record of each payment before the cotton could be removed. Neither the exact method and wording by which collectors were to mark the cotton bales, nor the actual form of the “removal permit,” was specified. In the absence of any evidence to the contrary, stamp collectors have assumed that tax agents marked the bales “Tax Paid” us-

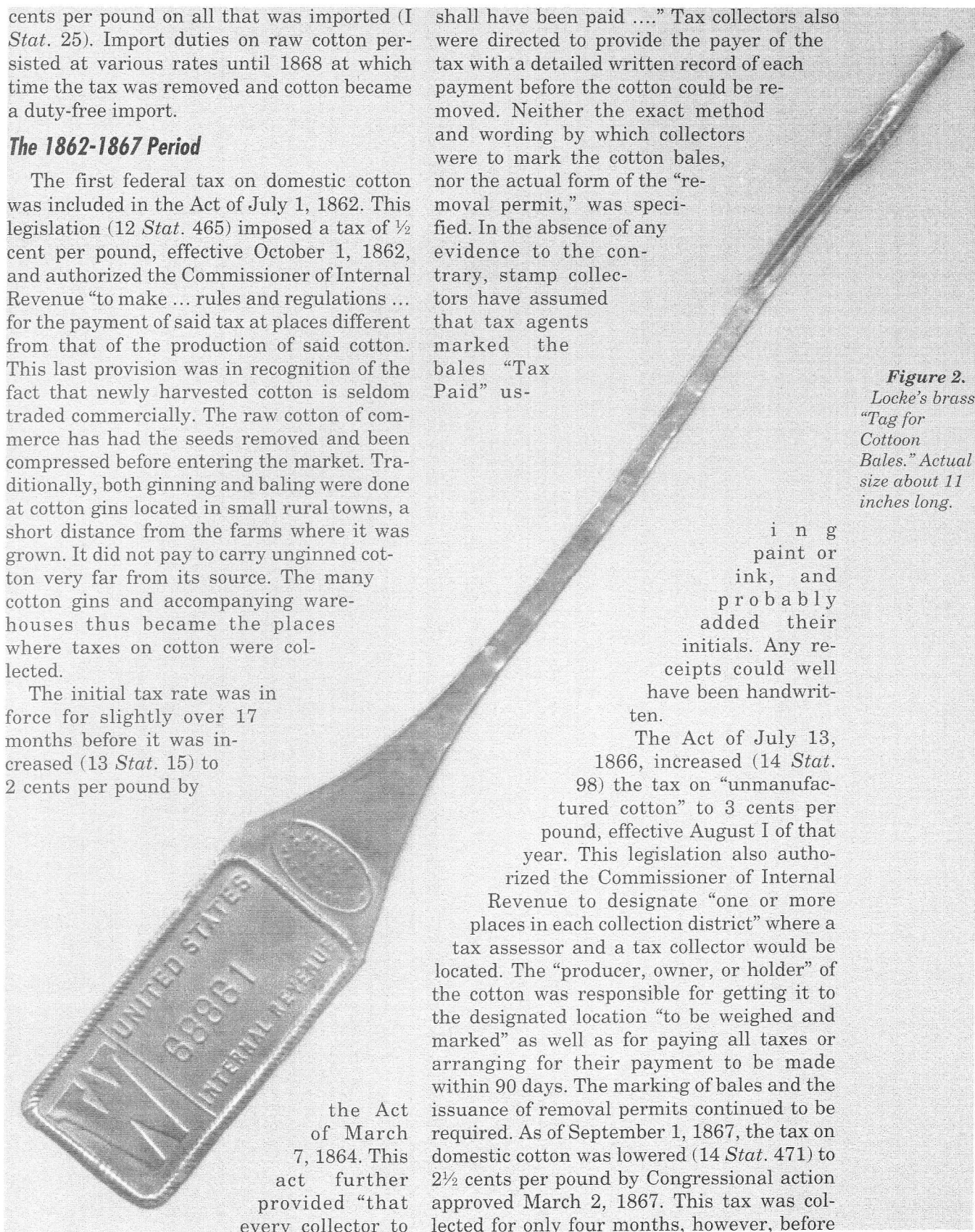
ing paint or ink, and probably added their initials. Any receipts could well have been handwritten.

The Act of July 13, 1866, increased (14 *Stat.* 98) the tax on “unmanufactured cotton” to 3 cents per pound, effective August 1 of that year. This legislation also authorized the Commissioner of Internal Revenue to designate “one or more places in each collection district” where a tax assessor and a tax collector would be located. The “producer, owner, or holder” of the cotton was responsible for getting it to the designated location “to be weighed and marked” as well as for paying all taxes or arranging for their payment to be made within 90 days. The marking of bales and the issuance of removal permits continued to be required. As of September 1, 1867, the tax on domestic cotton was lowered (14 *Stat.* 471) to 2½ cents per pound by Congressional action approved March 2, 1867. This tax was collected for only four months, however, before the Act of February 3, 1868, declared (retroactively) that all cotton grown in this country

the Act of March 7, 1864. This act further provided “that every collector to

whom any duty upon cotton shall be paid shall mark the bales ... upon which the duty

**Figure 2.**  
Locke's brass  
“Tag for  
Cotton  
Bales.” Actual  
size about 11  
inches long.



after the year 1867 "shall be exempt from internal tax." (15 Stat. 34).

Taxes were collected on cotton, therefore, from October 1, 1862, to December 31, 1867, but no revenue stamps marked the event. Bale tags did, however, and apparently from the beginning. A letter (Nast, 1912, p. 31) written in 1912 by Royal E. Cabell, Commissioner of Internal Revenue (1909—1913), stated: "The tags in question appear to have been used during the entire time that a tax was imposed on cotton." He was referring to a particular type of metallic tag but, in fact, bale tags of at least three different types are known.

An example of what is believed to be the earliest type is shown in Figure 1. The tag is approximately 2¼ x 5 inches in size and made of parchment. A similar tag printed on canvas has been reported. The notation "DUTY PAID" appears on the back, together with spaces in which the tax collector was to record the date, his name, the weight of the bale, and an identifying number. In order to use this device, a notched rod was attached to the sharpened metal point which was then inserted into the end of the cotton bale as far as the

*Holder for Bales.*

On September 15, 1863, U.S. Patent 39,944 was granted to Henry D. Mears for an *Improved Incorrodible Mark or Label for Bales of Cotton, etc.* Its distin-

guishing feature was its metal construction, presumably brass, used to make a circular tag, a retaining cord, and hook. So far as I am aware, no revenue collector has a copy of the device shown in the specification drawing that accompanied Mr. Mears' patent application.

Collectors are familiar with another type of brass tag, however, which is known in several different varieties. Edward A. Locke of Boston was granted U. S. Patent 42,860 on May 24, 1864, for his *Tag for Cotton Bales*. An example of one variety of this type metallic tag is shown in Figure 2. Some, if not all, tags of this type were manufactured by the United States Metallic Stamp Company. This arrow-shaped marker is a bit over 11 inches long and approximately 1½ inches wide at the fletched end where the embossing was applied. The retaining barb at the other end is made of two pieces crimped together and with a hook at the free end. The entire device is made of sheet brass. As Mr. Locke noted in his patent description, this material would "retain embossed letters, ... (be) pliable, ... will not emit sparks when contacted with (other) metallic substances."

Figure 3 pictures a similar tag of slightly smaller size. Also arrow-shaped, this marker is approximately 10 inches long and about 1¼ inches wide where the embossing was applied. In this variety, the separate piece that constitutes the barb and hook is attached by

**Figure 3.** A similar brass cotton bale tag. Actual size about 10 inches long.

tether would permit, leaving only the tag exposed. The barbs on the metal point prevented its withdrawal when the rod was removed. Barely visible at the bottom of the tag is a printed notice that includes the name "Porter Fitch" and the year "1863." These data refer to U.S. Patent 38,363, granted to Mr. Fitch on April 28, 1863, for an *Improvement in Mark*



means of a wire staple. As before, the whole is made of sheet brass.

Mr. Nast believed (Nast, 1912, p. 34) that the larger brass tags with the crimped barb followed Locke's design; the smaller ones with the stapled barb were designed by Mears and manufactured by his company. Tags of both sizes are known with the embossing at both the left and right ends and with differing wording in the labels. All known examples include a letter (series designation?) and numbers in the embossing. He also suggested that all three patentees and their inventions were associated with the manufacture of the metallic tags. In such a cooperative, Mr. Fitch's contribution was the use of a barb or hook to prevent the withdrawal of the tag once it was put in place.

It should be remembered that bale tags of whatever variety were designed to accompany the cotton from the gin to the textile mill or other industrial operation where the bale would be broken down. Because such a large percentage of this country's cotton was exported, it is not surprising that bale tags are scarce if not rare. Even remainders would have been recycled for the brass and thus removed from the philatelic marketplace. In this connection, it has been remarked that the known examples of parchment tags probably are remainders since used copies have not been identified.

Before we leave this time period, recall that the federal taxes whose collection was evidenced by the bale tags had been initiated as a war-time measure after the principal source of supply had been cut-off. Thus although the 1862 law taxed "all cotton held by any person or persons, corporation, or association of persons," it was of limited utility

since the Commissioner of Internal Revenue had no direct contact with cotton producers. But what had happened in the cotton belt?

As part of an omnibus tax bill enacted on April 24, 1863, the First Confederate Congress put (*Confederate Statutes*) a money tax on cotton and other strategic materials at the rate of 8% of their value. No provision was made for a "bale" tax and the Confederacy never issued any revenue stamps. The tax could be paid "in kind," however, in which case the rate was by weight (Waggoner, 1994) and amounted to one-tenth of the crop's gross poundage. Figure 4 shows one

**Figure 4.**  
Form No. 4  
used by the  
Confederacy to  
tax farm  
products.

No. 4.

Form of the Estimate and Assessment of Agricultural Products agreed upon by the Assessor and tax-payer and the value of the portion thereof to which the Government is entitled, which are taxed in kind, in accordance with the provisions of section 11, of "an Act to lay taxes for the common defence and carry on the government of the Confederate States," said estimate and assessment to be made as soon as the crops are made ready for market.

	Quantity of gross Crop.	Quality.	Tithe or One- Tenth.	Value of One-Tenth.
Wheat,	<i>Bushels</i>			<i>sp ct</i>
Corn,	"			
Oats,	"			
Rye,	"			
Buckwheat,	"			
Rice,	"			
Sweet Potatoes,	"	<i>Plugs</i>		
Irish Potatoes,	"			
Cured Hay,	"			
Cured Fodder,	"			
Sugar,	"			
Molasses made of Cane,	"			
Cotton,	"			
Wool,	"			
Tobacco,	"			
Peas,	"			
Beans,	"			
Ground Peas,	"			

*Estad J E G M Wells* of the County of *Wilcox* and State of *Alabama*  
do swear that the above is a true statement and estimate of all the agricultural products produced by me during the year 1863  
which are taxable by the provisions of the 11th section of the above stated Act, including what may have been sold or consumed  
by me, and of the value of that portion of said crops to which the government is entitled.

Sworn to and subscribed before me the *3* day of *May* 1863 and I further certify that the above  
estimate and assessment has been agreed upon by said *Estad J E G M Wells* and myself as a correct  
and true statement of the amount of his crops and the value of the portion to which the government is entitled.

*C. J. Wells* Assessor.

NOTE.—Each farmer and planter has the privilege of reserving fifty bushels of sweet potatoes, fifty bushels of Irish potatoes, one hundred  
bushels of corn or fifty bushels of wheat, produced in the year 1863, and twenty bushels of peas or beans, but not more than twenty bushels  
each, for his own use. In making the estimate and assessment, therefore, these quantities of the articles mentioned will be excluded therefrom.  
1863.

Assessor of \_\_\_\_\_ District \_\_\_\_\_

RECEIVED OF \_\_\_\_\_  
County, State of Alabama, the above statement of Tax in Kind, to be collected by me, and to be accounted for on the settlement  
of my accounts with the Auditor.

Page: *Quarterly*

*No 613 State of Miss 25 Collection Dist  
 Rec of In to Paris the sum  
 of One hundred <sup>69</sup>/<sub>100</sub> Dollars  
 being the amt of the money  
 portion & Cotton & on <sup>3</sup>/<sub>10</sub> per Wheat  
 & wool Tot payable by her  
 for this year 1863  
 Mar 14 1864  
 W. L. Smith collector  
 for 25 District*

**Figure 5.** An  
 1864 receipt  
 for tax  
 payment.

side of a Confederate Form No. 4 involving cotton, completed in Alabama on May 5, 1864. Figure 5 shows a handwritten receipt for a tax payment involving both money and farm products, issued in Mississippi on March 14, 1864. The \$ 100 treasury note issued by the State of Mississippi in January

**Figure 6.** An  
 1862 Missis-  
 sippi note.

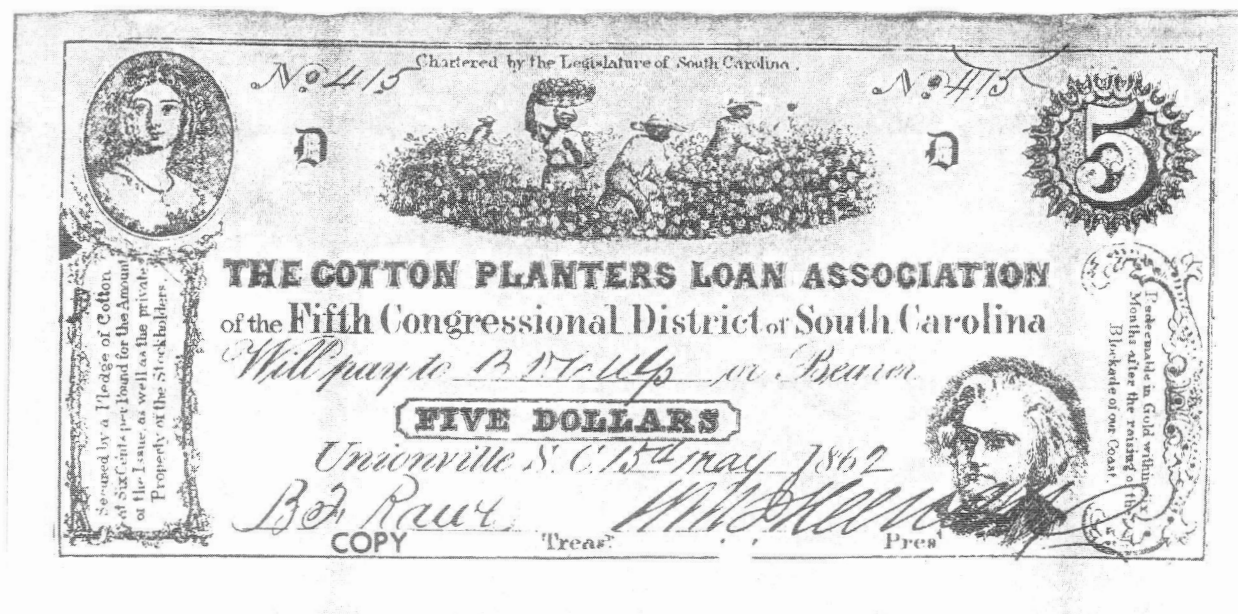
1862 (Figure 6) pictures slaves picking cotton as one of its vignettes.

Little cotton was actually used to pay taxes; most was saved (at least initially) in anticipation of the massive profits promised by the "King Cotton theory" endorsed by most Southerners (Wise, 1988, p. 11). This doctrine held that the economy of England was so dependent upon the supply of southern cotton (in 1859, England had imported 78% of the American cotton crop) that without it, the British textile industry would collapse, sending the country into economic ruin. Accordingly, the expectation was that England would make certain the South won the Civil War, even to the extent of entering that conflict on the side of the Confederacy. This never happened,

of course, but the idea was slow to die. Shortages soon hastened the reexamination of this view, however, even as the price of cotton skyrocketed in the North and in England. It was reported (Williams, 1963), for example, that drugs and medicines smuggled through the Union lines could be exchanged for cotton







**Figure 7.** An 1862 \$5 note from South Carolina.

worth \$100 per bale in the South but readily salable in Boston for \$950. Figure 7 shows another example of Confederate currency, this one circulated by a South Carolina association. Also picturing cotton picking and issued in 1862, this was actually a promissory note which, as the tablet below the female portrait states, was "Secured by a Pledge of Cotton at Six Cents per Pound."

The South had always depended upon imports for her manufactured goods. The war increased that dependence and cotton soon became the principal medium of exchange. In addition to that held privately, the Confederate government owned more than 400,000 bales (Wise, p. 93) much of which eventually was used to secure all manner of bonds, certificates, and loans. Post war reports revealed, however, that nowhere near that many bales were carried to the West Indies and England by all the blockade runners. It was also reported (Wise, 1988, p. 224) that large numbers of cotton bales controlled by various Southern exporting firms were seized by the United States at war's end. It is doubtful whether taxes on all this cotton were ever collected.

The taxes due on cotton obtained by Northern traders during the war had a better chance of collection. Wartime shortages in both the North and South engineered these trades; politics and huge profits powered them. Catton (1863) described how the system worked in 1862 in Nashville. "... in Feb-

ruary, there was no cotton, ... But the traders went scouting around, baled cotton began to appear, United States currency started to circulate, and in two months some 3600 bales of cotton had gone north, at an average price of \$100 a bale ... it was estimated that before the summer ended Nashville would send out at least 18,000 bales."

Strange as it may seem, much of this trade was conducted with the blessings of various officials. An act approved July 2, 1864, authorized (13 Stat. 88) the Secretary of the Treasury, with presidential approval, "to appoint agents to purchase for the United States any products of states declared to be in insurrection." Early in 1865, Congress had second thoughts when it learned that permits had been granted to certain individuals to "exchange provisions with the rebels for cotton." A joint House-Senate Committee directed to investigate found (Report 24), among other things, that "Hanson ARisley, an (authorized purchase) agent ... (had) from November 4, 1864, to January 24, 1865, made contracts with sixty-one persons to purchase over 930,000 bales of cotton." The Committee estimated that "cotton ... contracted for, or purchased, by (all) agents ... probably (numbered) not less than 2,000,000 bales." How much of this was actually delivered (and taxed) is not known.

Postwar tax data are known (Commissioner's Report). Taxes collected on raw cotton amounted to the following:

# More on red liquor strips

by Scott Troutman, ARA

In the January 1997 issue of *The American Revenuer* (51:14-15), my article on the 1934 laws connected with the red liquor strips ended with a series of open questions. As usual, the membership responded with some of the answers.

One question was, does anyone out there have examples of red liquor strips with overprints changing the denominations of the stamps as the law allowed. Richard Hemsted provided five examples and Mack Matesen a sixth. The examples are as follows:

1. 1934 stamp. A  $\frac{1}{5}$  gallon strip of "BRUSH 7 LIVINGSTON INC" with one end of the  $\frac{1}{5}$

gallon struck out and "1 PINT" printed in the white space on the end of the strip. On the other end they did not strike out the  $\frac{1}{5}$  gallon.

2. Series 111. A  $\frac{3}{4}$  pint stamp has four lines striking out the value and below them (to the inside of the stamp) is the value 12  $\frac{1}{2}$  OZ. There is no company designation.

3. Series 111. A  $\frac{1}{2}$  something stamp (the ends have been trimmed so as to remove the original unit of measure) has seven lines obliterating the value above which, in two lines, is " $\frac{23}{32}$  / PINT." This strip has a "W. A. TAYLOR & CO / NEW YORK, N.Y." two line company designation.

Two 1934  
provisionals—  
a "CON-  
TENTS 12  
OUNCES" on  
a  $\frac{1}{2}$  pint and a  
 $\frac{1}{2}$  gallon on  $\frac{1}{5}$   
gallon.



## Cotton—concluded

1865	\$ 1,772,983.48
1866	18,409,654.90
1867	23,769,078.80

The applicable tax rates for these years were those given here earlier; 2 cents, 3 cents, and  $2\frac{1}{2}$  cents. Unfortunately for revenue stamp collectors, these were not stamp taxes. Recall, also, that the federal tax on raw cotton ceased at the end of 1867, at which time the use of metallic bale tags presumably also ended.

### References

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4. Series 111. A 1 pint strip with a wide black obliterator over the value and a one line "23/32 qt" value. This strip has a one line "W.A. Taylor & Co., New York, N.Y." company label.

5. Series 111. A 3/4 pint strip with a seven line obliterator and a two line "25/32 / QUART" value from "SCHENLEY IMPORT CORPORATION / NEW YORK, N.Y."

6. Series 111. A 1 pint stamp overprinted with a new value "23/32 QT." with the two line overprint "Purchased at U.S. Customs Sale Seattle, Washington Jan 16, 1934(?) / by Charles Gilkey, Seattle Washington ????? ??"

In his privately circulated catalog of 1985, Ron Thompson illustrated additional provisionals on the 1934, 1937 and series 111 issues. Some of the provisionals he shows do not indicate a new bottle size but only strike out the original.

My second question was when was the requirement that the company name be printed on the stamp dropped. Mack Matesen found the answer in Bill Smiley's article "Federal Liquor Tax Stamps and State Cancellations: The Unfinished Story" in the January 1988 issue of *The American Revenuer* (42:3-8). According to Smiley the requirement for printing the name was dropped August 1, 1936, on domestic spirits. It remained for foreign produced liquors.

Another question was that many of the red liquor strips have only a black number over-

printed on them; did this reference a distillery? Mack Matesen answered that there were Rs for rectifiers and Ds for distilleries. Ron Thompson indicates that the R number was a registration number indicating the rectifier or distiller while the D number indicated the collection district or office. He further states that there were various local offices within districts each with an assigned number which could change from time to time.

Rich Hemmsted says the hyphenated numbers (example 36-0309885) are prefixed with the collection district (36). According to Ron Thompson the first number was the collection district. He believes that of the 63 districts there will be no stamps from 26 of them. The second number is a sheet number.

My last question was when were the denominations taken off the stamps. But Richard Hemsted widened this into how many different types of stamps are there? From various sources of information, here is a rough time line.

January 1, 1934—engraved, double line USIR watermark, imperforate, denominations: Less than 1/2 pint (small size), 1/2 pint, 1 pint, 1/5 gallon, 1 quart. A company name was required; no control numbers.

November 1934—Hyphenated control numbers appear.

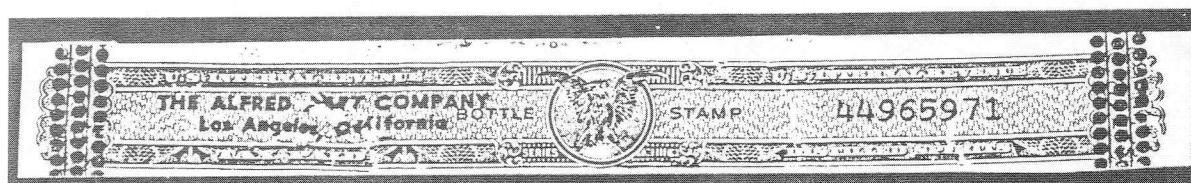
August 1, 1936—Printing the company name on domestic liquors is no longer required.

1937—In a 1985 privately produced catalog,

1934 provisional—"23/32 QT." on 1 quart with cancel reading "Purchased at U.S. Customs Sale..." (see item 6 in text).

1937 provisional—"1 pt. 10 fl. oz." on a 4/5 quart.

Series 111 provisional—1/2 pint obliterated without new size indicated.



Ron Thompson indicates a new issue similar to the 1934 but with the district and sheet numbers applied. The denominations are: Less than ½ pint (no control number), ½ pint, ¾ pint, ⅝ pint/ 1 pint/ ¾ quart, ⅞ quart (replaced the ⅝ gallon), q quart, ½ gallon and 1 gallon. Most of the new odd values were used on brandies and liqueurs.

1941—Series 111, lithographed on double line USIR watermarked paper, district and sheet number except on the Less than ½ pint. Thompson indicates the following values: Less than ½ pint, ½ pint, ¾ pint, ⅞ pint, 1 pint, ¾ quart, ⅞ quart, 1 quart, ½ gallon and 1 gallon. District 18 (Kentucky) issued series 111 stamps with light and dark green control numbers on ½ pint, 1 pint and ⅞ quart stamps and in the same denominations with the letters A (1948), B (1949) or C (1950) replacing the hyphen.

1950— Sheet number only. Thompson indicates the following denominations: ½ pint, ¾ pint, ⅞ pint, 1 pint, ¾ quart, ⅞ quart, 1 quart, ½ gallon and 1 gallon.

1962—Thompson indicates this issue is lithographed on double line USIR watermarked paper and inscribed series 112. The bottle size is no longer inscribed

at the ends of the strip. The small sized series 111 stamp was still used for Less than ½ pint until 1978.

1972—Thompson indicates control and enforcement of liquor laws was placed under the Bureau of Alcohol, Tobacco and Firearms.

1978—Thompson indicates a new issue, lithographed on unwatermarked paper, inscribed Bureau of ATF. The bottle size is not indicated. They come in two sizes; a small for less than ½ pint and a large for all other sizes which is inscribed Series 112 and has a control number.

January 1, 1980—The word "TAXPAID" in the lower left panel is replaced with "DISTILLED" and "DISTILLED SPIRITS" in the lower right panel is replaced with "SPIRITS" on both the small and large stamps. The control number is dropped although Thompson reports that according to the Old Fitzgerald Distillery some distilleries continue to serial number strips as an internal control.

July 1, 1985—Stamp use is discontinued. Facsimiles begin to appear (see "Repeal of Stamp Requirement" by Ron Thompson in *The American Revenuer*, 1985 February; 39:25-26).

## Luren—January 1999

*Luren*, the newsletter published by the Scandinavian Philatelic Library of Southern California, Inc., usually has some revenue related articles in most issues. The January 1999 issue is no exception—in fact a major portion of this issue is revenue stamp related. This issue contains a major article "Sweden's radio and TV licenses: stamps, forms and more" by Leif Bergman. This is only an extract of an article which appeared in *Bältspännaren* (1997:1-2) and has been translated by Lennart Kron.

Radio licenses were first issued by Sweden in 1925. In 1928 a system of using stamps

was introduced to indicate payment of the fees. Later, stamps were also used for television licenses. The stamps are listed in the article and many of the cards and order forms used in conjunction with the stamps are illustrated as well as the stamps.

*Luren* is published monthly by the Scandinavian Philatelic Library of Southern California, Inc. Dues are \$10 per year in North America and \$12 overseas. For information contact Paul Nelson (the President and Editor as well as an ARA member) at Box 310, Claremont, CA 91711.

## The Revenue Journal of Great Britain—December 1998

Editor Clive Akerman relates how "Revenues go to the Seaside" in the December 1998 issue of *The Revenue Journal of Great Britain*. The Revenue Society of Great Brit-

ain sponsored the revenue competition at Brighton & Hove '98, the biennial national stamp exhibition put on by the Association of British Philatelic Societies. This was a very



sizable showing of revenue material consisting of 24 exhibits. (An international literature competition was another part of the show, which included four revenue literature exhibits. Mr. Akerman comments that, "*The American Revenuer* walked off with a Vermeil and the Warwick & Warwick trophy for the best periodical—cheeky s\*ds!")

An updated of a previously published article "Portugal—The De La Rue Contract" by John Dahl discusses the revenues of 1861 which were printed by De La Rue rather than Perkins Bacon.

Björn-Eric Saarinen lists the "Russian Tobacco Excise Strips" from 1848 through 1900. This list, illustrated in color, is based on a collection of them (not Mr. Saarinen's) and is

probably not complete. But then this area is so esoteric that few collectors have ever seen any of these stamps.

This issue concludes with society business and the "Notes & Queries" column which presents items from Portugal, Bolivia, Kanton Fribourg, Argentina, Persia/Iran, Sudan and Great Britain.

*The Revenue Journal of Great Britain* is the quarterly publication of the Revenue Society of Great Britain. Subscription is by membership in the society. Annual dues are £15 in the U.K. and £20 overseas. Membership information is available from the Secretary, Tony Hall, 53a High Street, Whitwell, Hitchin, Herts SG4 8AJ, U.K.

## Literature in review

***Handbook and Catalog of Danish Tobacco and Alcohol Tax Stamps*** by Claus Rafner, 152 + xiv pages, 8 3/4 by 11 1/4 inches, hardbound, steel clamp proprietary binding, illustrated, unpriced, rarity scale. Published by The Press for Philately, Snow Camp NC 1998, ISBN 0-9656592-1-6. \$39.50 postpaid from Jay Smith & Associates, Box 650, Snow Camp NC 27349.

In his foreword the author points out that the collecting of fiscal stamps is more popular in the U.S. than in Denmark and hence his decision to publish this work in English rather than Danish. He had considerable help from Scandinavian revenue specialist Paul Nelson. In Denmark these stamps are known as "banderoles" and this handbook presents a detailed listing of the tobacco product issues from 1912 to 1998 and a similar treatment of the alcohol product stamps from 1928 to 1998.

In the first section of the handbook on tobacco stamps, one category is not covered by this book and that is the tax stamp which was placed on the invoice as opposed to the tobacco product pack. The invoice tax stamps were used only for cigars. All other products including cigarettes, cigarette and pipe tobacco, snuff, and chewing tobacco received the pack stamps that are presented in this book.

There are four general categories of the pack tax stamps—the classic band label, the Royal Danish Crown stamp, the "TOLD"

(Customs) type and the "Told\*Skat" (National Customs and Tax Authorities) type. A catalog numbering system was devised for this handbook, with the flexibility built in to expand it as future discoveries are made. The stamps are listed in tables along with denomination, type of product they were applied to and contents of the package, and color of the stamp.

For the alcohol tax stamps there are also four broad categories based on their designs. These stamps are discussed under separate wine and spirits categories. Again the detailed descriptions of the varieties appear in tables. One noteworthy exception to the normal affixed stamp was a stamped cap on akvavit and snaps produced by one firm which was given permission to apply a stamping to the screw cap of the bottle with the required information. This gives a new twist to the hobby of collecting bottle caps.

Although this is not a priced catalog in the usual sense, there are tables to indicate relative scarcity and value of the different issues. For both the tobacco and alcohol product tax stamps a rarity factor table is provided by the author at the end of the respective sections of the handbook. Even though some of the stamps are described as scarce, the value scale runs from \* to \*\*\*\*\* which is a scale from \$1 up to about \$15. Since most stamps were damaged upon opening the product package, examples in very fine condition will

***Literature/page 26***

# ARA Auction No. 63—Closing Date: April 17, 1999

## 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](mailto:martyr@cerfnet.com)

Future auctions and deadlines are listed on page 24 of this issue.

Submit material or inquiries to  
the ARA Auction Manager

## ARA Auction No. 63

Closing Date: April 17, 1999

**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 illegible.

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. 63 — Closing Date: April 17, 1999

## First Issue Revenues

(Manuscript cancels unless noted.)

- 1 R1/R89 Accumulation of 240+ stamps, includes few better, R8, R41, R51 and others. Condition varies from defective to F+. CV with no a or b no's counted is \$447.95. Not returnable. .... OPEN
- 2 R1a 1c Express, huge margins incl small portion of next stamp at top, neat mss cancel, XF. .... CV \$55.00
- 3 R3d/81d Collection of 13 all diff silk paper singles, none cut, most selected for centering and condition, 4 not cancelled, clean group. .... CV \$144.95
- 4 R11b 2c Playing Cards, in at RT, VG. .... CV \$165.00
- 5 R13d 2c blue Proprietary, silk paper, F-VF, uncanceled, deep color. .... CV \$45.00



Lot 2

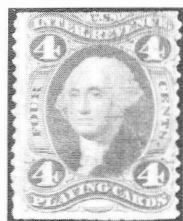


Lot 6



Lot 7

- 6 R17c 3c Playing Cards, in at RT and bottom, black circular SON HS cancel, "Miller & Miller Cloud", F. .... CV \$120.00
- 7 R21c 4c Playing Cards, fresh & sound, neat 6/9/64 mss cancel, perfs just in at top, nice for this stamp. .... CV \$500.00



Lot 8



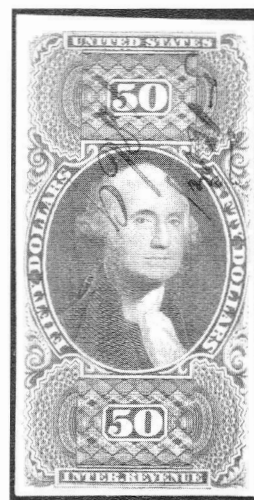
Lot 12



Lot 13

- 8 R21c 4c Playing Cards, in at RT, top and bottom perfs trimmed, nice color, F. .... CV \$500.00
- 9 R27c 5c Inld. Exchange; cracked plate at left, centered to right, F. .... CV \$32.50
- 10 R27c 5c Inld. Exchange; vertical pair, top stamp with DT in "5", F. .... CV \$27.50
- 11 R29c 5c Proprietary, extra row of perfs at top, centered to UR, VG. .... CV \$22.50
- 12 R33b 10c Certificate, imperf horiz, close margins, F. .... CV \$200.00
- 13 R36a 10c Inld Exchange, close at top and RT, 1863 mss cancel, F. .... CV \$175.00
- 14 R36d 10c Inland Exchange, silk paper, uncanceled, VF. .... CV \$27.50
- 15 R49c 25c Protest; block of 4, few pen holes, trivial crease o/w F+. .... CV \$110.00
- 16 R50c 25c Warehouse; block of 4, some hinge reinforcement, SE at bottom, F. .... CV \$220.00

- 17 R51a 30c For'n Exchange, close margins, 1863 mss cancel, F. .... CV \$72.50
- 18 R58b 50c Life Insurance, top margin copy, some soiling and perf stains, VG. .... CV \$45.00
- 19 R61c 50c Passage Ticket; block of 4, in at right, F. .... CV \$225.00
- 20 R62c 50c Probate of Will; block of 4, hinge reinforcement, centered to right, F. .... CV \$350.00
- 21 R68a \$1 Foreign Exchange, top margin copy, other 3 margins very nice, VF. .... CV \$60.00
- 22 R74c \$1 Passage Ticket, black CDS "Blaxom & Co"?, pen hole near center, VG. .... CV \$190.00
- 23 R76a \$1 Probate of Will, 1863 mss cancel, close margins, F. .... CV \$70.00
- 24 R77c \$1.30 Foreign Exchange, rough perfs, close margins, stains, VG. .... CV \$50.00
- 25 R81a \$2.00 Conveyance, fresh & bright color, sound, neat Dec 16 1862 mss cancel, VF-XF. .... CV \$100.00
- 26 R81d \$2.00 Conveyance, silk paper, F-VF, bright color. .... CV \$25.00
- 27 R82a \$2 Mortgage, 1863 mss cancel, close margins, F. .... CV \$100.00
- 28 R82d \$2.00 Mortgage, silk paper, VF. .... CV \$55.00
- 29 R87c \$3.50 Inland Exchange; vertical pair, VF. .... CV \$140.00
- 30 R91a \$5 Mortgage, "B.B. Sons, 9/17/63" pen cancel, 4 close margins, F. .... CV \$110.00



Lots 31  
and 34

- 31 R92a \$5 Probate of Will, top margin close, side margins just show portion of adjacent stamps, 1870 pen cancel, paper adhering to back, part OG, VG. (Needs to be soaked & cleaned!) .... CV \$475.00
- 32 R94a \$10 Conveyance, close margins, F. .... CV \$90.00
- 33 R98c \$20 Conveyance, part OG, pen cancel, oxidized, in at LT, VG. .... CV \$60.00
- 34 R101a \$50.00 USIR, deep green color, very fresh & clean, 1869 mss cancel, XF. .... CV \$190.00

## Proofs/Trial Colors

- 35 R3TC 1c Proprietary, black on India, top left margin copy, fresh and XF. .... CV \$80.00
- 36 R3TC 1c Proprietary, blue, perforated, OG, left

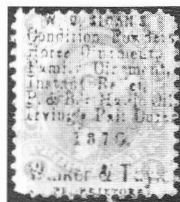
- margin copy, just touches at right, fresh color, F. .... CV \$125.00
- 37 R7TC 2c Certificate, ultramarine on card, nice margins, HR, VF. .... CV \$65.00
- 38 R8P3 2c Certificate, orange India on card, wide margins, fresh color, HR, XF. .... CV \$75.00
- 39 R24TC 5c Certificate, carmine on India, nice margins, VF. .... CV \$110.00
- 40 R66TC \$1.00 Conveyance on India, VF. .... CV \$85.00
- 41 R68TC \$1.00 Foreign Exchange, hr, thinned, F. . CV \$60.00
- 42 R75TC \$1.00 Power of Attorney, hr, VF. .... CV \$120.00
- 43 R76TC \$1.00 Probate of Will, shallow hinge thin, close but clear at bottom, F. .... CV \$60.00
- 44 R81TC \$2.00 Conveyance on card, hr, VF. .... CV \$85.00
- 45 R82TC \$2.00 Mortgage on card, hr, VF. .... CV \$85.00
- 46 R82TC \$2.00 Mortgage, close but clear at top margin, w/ APES certif., VF. .... CV \$85.00
- 47 R99TC \$20 Probate of Will, black on card, crease which does not show on front, VF appearance. CV \$275.00
- 48 R99TC \$20 Probate of Will, red orname on card, small HR, fresh, nice color, VF. .... CV \$275.00

#### Multiples

- 49 R4c 1c Telegraph; block of 4, mss 1864 cancel, hinge reinf., F. .... CV \$110.00
- 50 R69c Horiz. strip of 4, 2nd stamp from right with Scott listed DT of top shields, VF. .... CV \$24.00+

#### Cancellations

- 51 R1b, R10c American Express Co. type AM-16(W.H. Riggs, Buffalo) cancels in black; R10c is SON Dec 3, 1862, stamp is F; R1b has most most side perfs clipped, cancel is partial, a scarce type. CV \$42.50 ..... Est. \$30.00
- 52 R1c/69c First Issue cancel lot; 23 stamps includes 2 pairs R48c, all have SON HS cancels. Includes: R1c, R3c, R23c, R24c(x2), R26c, R34c(x2), R35c, R42c, R43c, R44c(x3), R48c(x4), R49c, R69c. .... OPEN



Lots 53 and 54

- 53 R2c 1c Playing Cards, "L.C. & Co./MAY./1863." printed cancel, stamp is faulty and has been repaired, cancel is excellent. .... CV \$200.00
- 54 R3c 1870 10 line Walker & Taylor printed cancel, only VG stamp & cancel. .... Est. \$50-60
- 55 R6c, R15c Wells Fargo cancel lot, 16 items total, each tied with HS cancel, 12 blue, 4 black, all on pieces of WF drafts, all diff dates, R6c (x12), R15c (x4). .... Est. \$50-60
- 56 R6c, R15c Wells Fargo cancel lot, HS's from Gold Hill, Nev. Terr. R6c (x2), R15c (x2), 3 blue single ovals (1 @ 50% + 2 small portions), 1 black DC @ 75%. .... Est. \$10.00
- 57 R6c/48c First Issue cancel lot; 33 stamps, most are SON HS cancels. Includes: R6c(x5), R10c, R15c(x4), R23c(x4), R24c(x11), R25c, R44c(x3), R45c(x2), R48c(x3). .... OPEN
- 58 R6c/R25b Wells Fargo cancel lot, R6c (x5), R24b (x2), R25b, all with legible mostly SON Virginia City black double circle HS's, all diff dates from 3/

- 16/66 thru 6/6/67, F lot. .... Est. \$35-40
- 59 R6c/R68c Insurance Co. HS cancels; 22 all diff, incl. R46b, R47c, R49c (x3), all but 7 are SON, VG-VF ..... Est. \$65-70
- 60 R6c/R68c Railroad Co. HS cancels, 16 all diff. HS cancels, all but 1 SON, incl. R43b, R47c, R64c, VG-VF. .... Est \$50-55
- 61 R7a Wells Fargo cancel lot of 6 each with diff small black oval HS cancel, stamps VG-VF. CV \$75.00 ..... Est. \$40.00
- 62 R7c/RB14b Cancel lot of 33 stamps, all w/partial to SON HS cancels, several printed also, VG-VF. CV \$133.55 ..... Est. \$100.00
- 63 R9a American Exp. Co. HS type AM-22 in magenta (A. Higgins, Agt. Syracuse), 80% strike, very scarce type. CV \$12.50 ..... Est. \$14.00
- 64 R11c 2c Playing Cards, 3 line HS "DOF/MAY/1865", F. .... OPEN
- 65 R15c Wells Fargo Nev double oval blue cancel on three copies of R15c plus cancel on 2c orange Nevada state stamp, all diff dates. .... Est. \$8-9
- 66 R19b 3c Telegraph, SON HS "Z.D.S. TRES. DEL. CO. 1864", F. .... CV \$20.00
- 67 R22c Cancel; "F.B. Clusk, Druggist & Chemist", showing chemical balance, SON, Fine for this. CV \$6.50 ..... Est. \$18.00
- 68 R22c Cancel; "Dr. D.H.S. & Co, 1864" (Dr. D.H. Seelye), F. CV \$6.50 ..... Est. \$8.00
- 69 R23c, R24c Reconstructed blue double oval HS, Merchants Union Exp. Co., New York, F. .... Est. \$5-10
- 70 R23c/R27c Wells Fargo cancel lot, 9 blue and 1 black oval, all diff dates or dating. Contains: R23c, R24a, R24b(x3), R24c, R25b, R27c(x3). CV \$38.75 ..... Est. \$35-40
- 71 R24b Vertical pair, red Adams Ex. Co./Jun 1/1863 HS twice on a vertical pair. Perfs trimmed on entire left edge which is common for this usage. .... CV \$50.00
- 72 R25a Adams Exp. Co. double circle SON cancels, 2 each in blue and black, all diff dates. CV \$18.00 ..... Est. \$25-35
- 73 R27c 5c Inl'd. Exchange, blue "36" HS cancel, unusual, F. .... OPEN
- 74 R42a 20c Inl'd. Exchange, SON HS "D.L. & W.R.R. Co./ Sep 23/1864" in black, stamp just in at top, o/w VF. .... CV \$15.00
- 75 R42a 20c Inl'd Exchange, SON HS "D.L. & W. R.R. CO./ A-/1864", VF. .... CV \$15.00
- 76 R44b Illinois Central Railroad, SON 1863 cancel in blue, stamps is VG. .... Est \$10.00
- 77 R46b Illinois Central Railroad SON 1863 blue cancel, stamp is VG. .... Est. \$10.00
- 78 R47c 25c Life Insurance, SON HS "FAUSTO MORA/ 1864", F. .... OPEN
- 79 R49a Insurance Co. cancel, extra sharp 2 line "Williamsburg City Fire Ins. Co.", type W-23, F. CV \$30.00 ..... Est. \$25.00
- 80 R72c Schuy'l Coal Co. (Schuylkill), sharp black HS cancel, hinge damage on back. .... OPEN

#### Second Issue Revenues

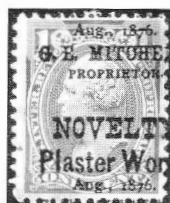
- 81 R116 60c, not cut, in at LT, HR, F. .... CV \$90.00
- 82 R119 \$1.30, two rows of extra perfs, red pen cancel, just in at bottom and RT, not cut, F. .... CV \$275.00
- 83 R126 \$3.50, red pen cancel, centered to RT, not cut, F. .... CV \$150.00
- 84 R131 \$50, purple pen cancel, not cut, nice margins for this





Lot 84

Lot 116



issue, small bck thins, VF appearance. . CV \$350.00

#### Proofs/Trial Colors

- 85 R111P3 20c blue & black proof single on India, VF-XF. .... CV \$18.00
- 86 R111P4 20c ble & black, proof single on card, F-VF. .... CV \$14.00
- 87 R122P4 \$1.90 blue & black, proof single on card, VF. .... CV \$34.00

#### Multiples

- 88 R107 Group of 5c multiples, excellant basis for a plating project, some unused, clean lot, VG-XF. Includes: pairs and strips (x11), blocks of 4 thru 6(x22), blocks of 8 thru 12 (x7). .... CV \$990.00+
- 89 R128 \$10.00 blue & black, horiz. strip of 4! Fresh and very bright, neat blue mss cancels, F-VF centering, sound except for a light thin area extreme left, right 3 stamps are sound. .... CV \$600.00

#### Third Issue Revenues

- 90 R149 \$10 green, centered to LR, pen cancelled (14+ times!), not cut, F. .... CV \$75.00

#### Essays/Proofs

- 91 R134P4 1c claret & black, proof single on card, XF. .... CV \$15.00
- 92 R136P3 4c brown & black, proof single on India, wide margins, XF. .... CV \$20.00
- 93 R137P4 5c orange & black, proof single on card, VF. .... CV \$15.00
- 94 R138P4 6c orange & black, proof single on card, VF. .... CV \$15.00
- 95 R139P3 15c brown & black, proof single on India, big margins, XF. .... CV \$20.00
- 96 R139P4 15c brown & black, proof single on card, VF. .... CV \$15.00

#### Cancels

- 97 R155 First Day of tax, Jul 1, 1898, violet HS NB of Newburgh, NY, F. .... OPEN
- 98 R155 Cancel lot of 30 stamps, mostly SON HS cancels, includes banks and RR, 2 are first day examples, also 2 HS Arkansas Valley Smelting Co. drafts. .... Est. \$12-14

#### Documentaries

- 99 Cancel lot; stocksheet with 345 HS revenues, almost all documentary battleships & Commerce,

only a few latter issues, some better no's included. Almost all diff HS's, majority SON and legible. .... Est. \$100.00

100 R190 \$1.00 w/black surcharge, unused, OG, VF. .... CV \$17.50

101 R202 \$30 Series 1914, 4 wide margins, purple dated HS cancel, VF-XF. .... CV \$11.00

102 R249 \$500 blue, red S/N, SE at RT, HS cancel, no cuts or pin holes. .... CV \$35.00

#### Dated Documentaries

- 103 R593 20c Series 1952, ovpt is across the center of the stamp, pen cancel, F. .... OPEN
- 104 R611 \$30 Series 1952, used, HS cancel, not cut, VF. .... CV \$18.00

#### Proprietaries

- 105 RB1TC 1c orange & black, trial color single on bond, VF. .... CV \$70.00
- 106 RB1TC 1c orange & ultramarine, trial color single on granite bond, extra wide sheet margin at top, VF-XF. .... CV \$60.00
- 107 RB2a Double Transfers, each is diff., in the lower portion of 5 diff stamps, VG. .... CV \$90.00
- 108 RB2P4 2c green & black proof on card, block of 12 (4x3), wide at bottom, VF. .... CV \$152.00+
- 109 RB3P4 3c green & black, plate proof on card, block of 4, VF. .... CV \$52.00
- 110 RB3TC 3c blue & black trial color single on bond, VF margins, wide at right, few light creases, NG. .... CV \$60.00
- 111 RB4b 4c green, 4 margins, pen stroke cancel, VF. .... CV \$15.00
- 112 RB5P3 5c green & black, plate proof on India, block of 4, VF-XF. .... CV \$100.00
- 113 RB6P3 6c green & black, plate proof on India, block of 4, VF. .... CV \$100.00
- 114 RB14b Horiz. pair with SON "French Pad Co., Toledo, O." oval cancel in purple, VF. CV \$5.50 ..... Est. \$10.00
- 115 RB40 3-3/4c black, blunt perfs, light bends, used, just F. .... CV \$20.00

#### Cancels

- 116 RB11b 1c green, printed cancel, 5 lines, "G.E. MITCHEL VOVELTY Plaster Works", centered to RT cutting off last letter of each line, stamp F. .... OPEN
- 117 RB14a 4c red brown, black letter "G" cancel, stamp VF. .... OPEN
- 118 RB20/28 Printed cancel lot of 18 diff, 11 diff co's, A.S.H. to W.T.H. Co., nice lot. .... Est. \$25.00+
- 119 RB25/29 Antikamnia Chemical Co.; type 5, RB25(2), 28(7), 29; type 6, RB29 (1-4-1901), all diff dates, usual cond. for these. .... Est. \$15.00

#### Stock Transfer

- 120 RD31 \$2 carmine, perf 10, OG, MNH, F-VF. .... CV \$30.00
- 121 RD328 \$10 Series 1950, mint OG, very lt. hinge mark, VF. .... CV \$80.00

#### Wines

- 122 RE2/RE109 Cancel lot of 126 wine stamps, all HS plus several printed cancels, legible, mostly diff. CV \$295.05 ..... Est. \$200.00

#### Beer Stamps

- 123 REA4 50c 1/2 barrel brown, appears unused, not punched, full margins, pressed out horiz. crease ends in small

# Lot 151



- closed paper break, VF appearance. .... CV \$20.00
- 124 REA16 25c 1/4 barrel green, SON black circular "W&J" HS cancel, intact, not cut or punched, F. .... CV \$20.00
- 125 REA22b 25c Series of 1871, 3 clear margins, in at right side, MSS cancel, pressed out creases, F. .... CV \$15.00
- 126 REA31 Series 1875 16-2/3c, defect in LL margin, small thin O/W F. .... CV \$30.00
- 127 REA38b Series 1878, 16-2/3c, silk paper, 1 line under cents variety, in at top, creased, reinf & faulty. .... CV \$50.00  
OPEN
- 128 REA39 25c 1/4 Barrel Series of 1878, oval HS cancel, creases, F. .... CV \$2.50
- 129 REA39b Series 1878 25c, silk paper, stained and creased with few small holes, in at bottom, still presentable. .... CV \$75.00
- 130 REA41c 50c Series of 1878, 2 clear margins, usual creases and a few thins, overall appearance is that of being unused, VG-F. .... CV \$55.00
- 131 REA41f, 42f 50c & \$1 Series 1878; 41f in at LT, no faults, HS cancel; 42f in at Bot, horiz crease, bleached white stain (10 x 20mm) in center. .... CV \$57.50
- 132 REA53 Series of 1898 ovpt in red, usual creases, closed internal tear, wide margin at bottom with plt. no. 5499. CV \$15.00 ..... Est. \$15.00
- 133 REA55 1/2 Barrel Series of 1898 red provsional ovpt, 2 close margins, F. .... CV \$7.50
- 134 REA60, 62, 63 Series of 1898 stamps, REA60 is F, 62 VF and 63 appears unused, F. .... CV \$30.00
- 135 REA72 1/6 barrel 1902 printed provisional, LR corner repair, VG. CV \$90.00 ..... OPEN
- 136 REA79d 1/2 barrel on bright blue, Series of 1902, fresh, perfin cancel, small tear at bottom, F. .... CV \$10.00
- 137 REA80d 1 barrel on bright blue, Series of 1902, unused, strong horiz crease, margins on 2 sides, F. .... CV \$45.00
- 138 REA86, 93, 94 1909 Issues, REA86 and 93 are VF, REA94 is in at left, all have perfin cancels. .... CV \$25.00
- 139 REA179 1933 1/4 barrel green, perfin cancel, stains, F. .... CV \$15.00
- 140 REA191 Series of 1947, 1/4 barrel green, perfin cancel, surface scuff, usual wrinkles, VG. .... CV \$12.50

## Narcotic Tax

- 141 Treasury Dept. Order form for opium, coca leaves etc., original, Series of 1936, dated 1943. .... OPEN

## Consular Service Fee

- 142 RK1 25c, natural SE at top, mint, hinge mark, F-VF. .. CV \$45.00 ..... Est. \$25-30
- 143 RK4, RK5 \$2.00 has sheet margin at left, centered low, but clear; \$2.50 centered to right but clear, both are OG and have hinge remnants. .... Est. \$30-35
- 144 RK33 50c orange, fresh, centered to top, perfs just touch frame, OG has few minor hinge spots, F. CV \$55.00 ..... Est. \$85-90



Lot 179



Lot 181



Lot 162

Lot 183

## Revenue Stamped Paper

- 145 RN-C2/G1 Accumulation of 59 checks as follows: RN-G1 (x5), RN-C2 (x10), RN-D1 (x44), various vignettes, also 6 checks 1906 dates with RN-G facimile. Total CV \$205.00 ..... OPEN
- 146 RN-J11 Unused, green on lt violet, Jacob Hoffman, Tanner, Central Banking Co., Mt. Union, Pa. Very fresh and not oxidized. Not listed in Castenholz. .... Scott CV \$50.00

## Private Die Proprietary Stamps

- 147 RO2a 1c Alexander's orange, in at top and LT, F. .... CV \$20.00
- 148 RO7d 1c Alligator blue, centered to LR, minor toning, usual thins, F. .... CV \$20.00
- 149 RO17b/RS277d Multiples as follows: RO17b horiz pair; RO26c block of 4; RO26d horiz pair; RS87b horiz pair; RS87d horiz strip of 4; RS277d horiz pair; VG-F, some minor faults. .... Est. \$35.00
- 150 RO17d 1c Barber Match Co., block of 6 (2x3), clean and fresh color, VG centering. .... Est. \$15.00
- 151 RO37b 3c Bousfield & Poole black, torn and repaired, VF appearance, just in at top. .... CV \$90.00
- 152 RO58d 1c Cardinal Match Co., block of 4, unused, OG. From right edge of plate, perfs in along left. .... Est. \$60-70
- 153 RO65a 1c Cramer & Kemp black, faulty, VG. .... CV \$27.50
- 154 RO72d 1c Dunham green, centered to UR, rough perfs, usual thins, VG. .... CV \$65.00
- 155 RO89b 3c Wm. Gates black, pretty rough, faulty. CV \$35.00
- 156 RO94d 1c Wm. Gates black, repaired, faulty. .... CV \$70.00
- 157 RO126d 1c Leigh & Palmer black, crease, faulty. . CV \$35.00

- 158 RO137e1c N.Y. Match eagle vermillion, crease, stain, space filler. .... CV \$100.00
- 159 RO167b3c Schmitt & Schmitt, deep color, has legit double perfs at top, VF. .... CV \$35.00
- 160 RO171a 1c H. Stanton, horiz pair, VF centering, carefully repaired tear in one stamp. .... Est. \$30-35
- 161 RS19a 2c D. S. Barnes black, centered to LR, faulty, F. .... CV \$60.00
- 162 RS22a 2c Demas Barnes; Major unlisted double transfer in upper half of the stamp. Portions of the design, incl central circle, Two Cent, repeated 17-1/2 mm above normal design. Sound, F-VF centering, a few blunted perfs which are not significant on such an item. Previously not reported. .... Est. \$300.00
- 163 RS68b 2c Jeremiah Curtis & Son, light DT in "J., CU, PR" at left, also shift of left frame line, sound, perfs in at top and right. .... Normal CV \$9.00
- 164 RS79b 2c Perry Davis & Son, dull red, sound and clean, light stain across top, F. .... CV \$75.00
- 165 RS99b 4c S.B. Hartman & Co., F centering, minor thin spot, portion of perfs clipped at UR which is common. .... CV \$50.00
- 166 RS117a 1c Herrick's black, stained, faulty. .... CV \$70.00
- 167 RS117b 1c Herrick's Pills, F. light doubling of design at UL and LR. Normal CV \$30.00 .... Est. \$40.00
- 168 RS148 2c Dr. D. Jayne & Son, strong double transfer thru all the central area, few light thin spots, overall VG-F. .... CV \$55.00
- 169 RS161d 4c Lawrence & Martin, huge margin at top which incl small portion of plate imprint, and at right, just in along bottom, some small faults, VG-F. .... CV \$30.00
- 170 RT7d 1c E.W. Hoyt & Co., F, small thin. .... CV \$12.50
- 171 RU2 2c A. Dougherty vermillion, soiled, few perf defects, VG. .... CV \$65.00

## USIR Tax Paid

(Springer Catalogue numbers and values.)

### Cigar

- 172 TD35/114 Small Cigars tax paid, 9 diff, incl TD35, 56, 59, 63, 73, 86, 87(x2), 114. .... Est. \$7-10

### Cigarette

- 173 Cigarette Tax; 1918 Provisional w/"\$1.25 PER M/ACT AUG 5, 1909" X'd out; "ACT OF 1917" in red & "1918" HS in violet on Springer #TB22, also cancelled "JAN 20, 1920", not listed, VF. .... Est \$50-75

### Tobacco

- 174 TF7-3 Tin Foil tobacco tax wrapper, 1879 issue 2oz, Code D, normal creases, few holes, F+. .... OPEN
- 175 TF7-9 Tin foil tobacco wrapper, 1879 issue 2oz, Code D, usual creases, few holes, F+. .... OPEN

## U. S. Revenue Essays

(Turner catalog numbers and values.)

- 176 T2-Ab 25c yellow & blue, some toning shows at top, small thins, F appearance. .... CV \$35.00
- 177 T2-Ab 25c dull violet frame, blue center, cut to shape, small thin o/w VF. .... CV \$35.00
- 178 T2-B 25c yellow frame, brown center, thins, small tear at left, design smeared at bottom, VG. .... CV \$45.00
- 179 T16a Lincoln vignette, pale rose and brown, 25 x 21 mm, small thin, VF appearance. .... CV \$50.00
- 180 T25-Hc \$2 purple and brown on bond, nice color, 2x2 mm of LL corner torn off. .... CV \$30.00
- 181 T34 3c green & brown Washington, cut to shape, LR

- corner missing, nice color. .... CV \$50.00
- 182 T36-Bd \$2 blue Washington, perforated and gummed, HR, small nick at UL margin o/w VF. .... CV \$20.00
- 183 T55 2c Telegraph, blue on India, cut close, frsh color, VF. .... CV \$200.00

## Private Die Proprietary, Trade Cards

- 184 Humphrey's Homeopathic No. 15 Rheumatism labels (2), illus w/naked woman on lion, one sound other carefully repaired tear. .... Est. \$15-20
- 185 Medicine advertisements; 2 covers with printed ads on reverse, Merchant's Gargling Oil in black (rough opened at left), and blue. .... Est \$10.00

## Foreign Revenues

### Austria

- 186 Accumulation of 1858 issues on piece, 1Kr to 20 Fl, 160+ stamps, mixed paper varieties, cancels, etc. .... Est. \$20.00
- 187 Accumulation of 1879-1893 issues on piece, 1Kr to 20Fl, over 1200 stamps mostly 1888 issues. .... Est. \$40.00

### Burma

- 188 Stamp paper; KGV Rs. 10/- value with Peacock in design, hole in UL of stamp. .... Est. \$25.00
- 189 Receipts, bills, 6 diff, 4 with KGV stamps, circa 1903 - 1939. .... Est. \$30.00
- 190 Court Fee; KG V 1R stamp w/punch on document with map of property, 1937 date. .... Est. \$20.00
- 191 Stamp Paper; KG V 8 As. w/Peacock design, hole in UL as usual for these. .... Est. \$20.00
- 192 Lottery Ticket; Series of 1938 2 Rs. .... Est. \$10.00

### Canada

- 193 Lot of 200+ revenues, QV to Leafs, some duplication but not much, few better. 1986 Van Dam CV was \$200+. .... OPEN
- 194 NPB14 New Brunswick; 1934 Probate, 10c block of 4, MNH, VF. .... CV \$12.00
- 195 NBP22 New Brunswick; 1934 Probate, 20c block of 4, MNH, VF. .... CV \$14.00
- 196 NPB23 New Brunswick; 1934 Probate, 50c block of 4, MNH, VF. .... CV \$14.00
- 197 NFR-3 Newfoundland; Inland Revenue, 25c blue, used, mss cancel, centered to top, F. .... CV \$15.00
- 198 QR9, 13Quebec; "Beaver" Registration stamps, used, F-VF. .... CV \$13.00

### Cuba

(Jones Catalog numbers and values.)

- 199 CD14 1894 Facultades, Univ of Havana, pair, MNH, VF+. .... CV \$15.00
- 200 MH41, 45 Havana municipals, MNH, F-VF. .... CV \$20.00
- 201 BP258, 61 1879 Police Document stamps, MNH, VF. .... CV \$8.00
- 202 BP310-313 1882 Police document stamps, used, few small thins, VG-F. .... CV \$11.00
- 203 AA24 1856-64 Legal Document stamps, used block of 8, mss cancel, F-VF. .... CV \$40.00
- 204 AA20 1856-64 Legal Document stamps, used strip of 3, F-VF. .... CV \$45.00
- 205 BC2-3 1870-71 City Identity document stamps, used, F-VF. .... CV \$20.00
- 206 BP211, 216 1877 Police Document stamps, MNH, VF. .... CV \$7.00
- 207 BP237, 239 1878 Police Document stamps, MNH, F-VF. .... CV \$4.00



## China, Postal Money Orders and Stamps

(Fuerst Catalogue numbers and values.)

- 208 Inverted ovpt \$50,000 on \$5 carmine (Type CT?), block of 4 plus normal stamp for comparison, mint. Not in Fuerst. .... Est. \$20.00
- 209 Type C8-2 \$10,000 on \$100, 3 unlisted, \$1,000 on \$1 (CP), \$5,000 on 5c (CT reddish purple), \$100,000 on \$500 (CT vermillion), all unused. .... OPEN
- 210 Strip of 5 type C11-3, \$1,000,000 on green \$500 Central Trust. Right half of money order, stamps cut in half as normal, also attached are #752 and #772 postage stamps, all with same cancel, folded once. .... Est. \$25.00
- 211 Single type C11-2 \$500,000 on \$3,000 blue Central Trust. On left half of remittance form and cut in half as normal. Also #748(x2) and #809 postage stamps on reverse, cancelled Suchow, folded. .... Est. \$15.00
- 212 Type C6-5 \$100,00 on red \$500 CT. Left half of remittance form, stamp cut in half as normal. Also #640(x3) with same cancel, folded. .... Est. \$20.00
- 213 Type C11-3 \$1,000,000 on green \$5,000 Central Trust, additional strip of 7 of \$5,000,000 on purple \$10,000 CT (not listed), on left half of Remittance Form. Cut in half as normal. Also includes the postal receipt, both folded. .... Est. \$50.00
- 214 Money order forms, Gold Yuan era, 10 each various values of the gold CT issues affixed, including \$1, \$5, and \$50. .... Est. \$20.00
- 215 Remittance form with 14 copies of type CT-10 \$50 olive grey, from Kweichow Province to Lai Ping. .... Est. \$25.00



Lot 216



Lot 293

- 216 Type CT-13, used, centered to RT but clear, F. .... CV \$75.00
- 217 Remittance forms from the Silver Yuan era, 10 diff, rejoined halves, with various surcharged \$1 and \$5 CT silver issues. .... Est. \$30.00
- 218 1949 Postal Remittance Form, halves joined, used in Kweichow area. Franked with \$1 orange brown and \$5 red Central Printing stamps ovpt in blue "Silver Yuan Kweichow Postal Area". Not recorded in Fuerst, considered rare. .... Est. \$75.00

## China, Misc.

- 219 Opium, Tax for permit to destroy (burn), set of 5 diff, F-VF. .... Est. \$60.00
- 220 Receipts, 7 diff with circa 1949 issue stamps. .... Est. \$30.00

## Egypt

(Feltus catalogue numbers and values.)

- 221 1916 documentaries, 5 & 50 Mills, used on piece, fugitive ink, VF. CV \$75.00 ..... Est. \$10.00
- 222 Fund Raising label, purple block of 4, cancelled on reverse, "Higher Assoc. of the Nile Valley for the Delivery of Palestine", F. .... Est. \$5.00
- 223 451/467 1959-62 Consulars, set of 16, 50M/4£, used, VF. CV \$58.00+ ..... Est. \$15.00

## Germany

- 224 Bavaria; Railroad stamps, values 40 Pf to 5M, 6 diff blocks of 4, MNH, F-VF. .... Est. \$30.00

## Great Britain

- 225 Lot of high values, Shilling to £2. Aprox 42 stamps some still on piece. CV £25.00 ..... Est. \$50.00
- 226 Power of Attorney; 1865 Bath, with 1£ 10s embossed revenue and Bath crown HS. .... Est. \$30.00
- 227 Bill; 1922 issued in Manchester with embossed orange 9 pence Bill or Note stamp and India Foreign Bills KG V 6 As (x2) on reverse. .... Est. \$25.00
- 228 Railway Parcel Stamps; Midland Railway 1p orange; N.Z. Railways 1p purple. .... OPEN

## Hong Kong

(Barefoot catalogue, 1996 numbers and values.)

- 229 Exchange Receipt; pair of 5c Stamp Duty, #82, on reverse. .... Est. \$30.00

## India

(Barefoot catalogue, 1996 numbers and values.)

- 230 Court Fee documents, KGV issues, 24 stamps on 14 doc's. .... Est. \$30.00
- 231 National Savings Certificates, 26 diff, no stamps. .... Est. \$20.00
- 232 Share Certificates; 11 diff with various stamps from QV on includes 1871 Bank of Bengal with QV 1A stamp. .... Est. \$45.00
- 233 Power of Attorney; 1955-56 stamp paper, 1R with additional \$5.00 Malaya revenue. .... Est. \$28.00
- 234 Share Transfer doc from Bank of India, 1919 date, KG V 10 Rs stamp w/ovpt. .... Est. \$25.00
- 235 Shipping Bill; 1919 date w/ship vignette and strip of 4 KG V 1a stamps, from Cocanada carrying Gingelly seeds. .... Est. \$20.00
- 236 Power of Attorney; 1892, red impressed 10 Shilling crown seal with India QV 5R stamp. For a Major General in the Bengal Lancers. .... Est. \$30.00
- 237 Court Fee; 1928 KG V Rs. 1000/- stamp paper, single punch in center as usual, complete, used, high values are very scarce. .... Est. \$60.00
- 238 Stamp Office embossed revenue on 1872 document, 2 AS. value, scarce. .... Est. \$50.00
- 239 Share Certificate; Hyderabad, 1950, illustration of factory, yellow embossed Rs 100/- stamp. .... Est. \$26.00
- 240 Loan Document; 1909 Bank of Bombay w/KE VII 8 Rs #59. .... Est. \$15.00
- 241 Rice Sale Note; 1921 from Rangoon, Burma w/KG V 1a pair. .... Est. \$25.00
- 242 Stamp Paper; 1873 date, 8 As. MADRAS engraved seal Coat of Arms, from stamp office, complete document in native script, no punched, rare. .... Est. \$65.00
- 243 Bill; 1930 issued in Germany with German gree revenue and India #44 KG V 6 As strip of 3. .... Est. \$25.00
- 244 Portuguese India; 1906 School Enrollment Certificate with 13 stamps affixed, most have red ovpt's, scarce. .... Est. \$35.00

## Indian States

(K & M Catalogue numbers and values.)

- 245 Chamba State; P.O. National Savings Certificates; ovpt in blue, 2 values, 10 R and 500 R. .... Est. \$25.00
- 246 Dhenkanal; Court Fee, 11 diff, interesting "fish" vignette,

- most punched, a nice lot. .... OPEN
- 247 Dholpur State; Court Fee stamped paper, 55 mostly diff, usual edge faults. .... OPEN
- 248 Indore; Stamp paper 13 diff used, none punched, engraved Rajah design, nice lot. .... Est. \$40.00
- 249 Kalsia State; Court Fee, Rs. 10/- stamp paper with K&M #46, 70(x3), #37 (x7), #32 stamps added, all are punched, some staining. .... Est. \$50.00
- 250 Khilchipur State; Court Fee stamped paper, types 5-10, 22 docs, high cat value. .... OPEN
- 251 Palitana State; Court Fee, ovpt'd Saurashtra on 1 anna, 35 stamps on docs. .... Est. \$40.00
- 252 Patiala State; P.O. National Savings Certificates, ovpt'd in black, 6 values from 5 to 1000 R. .... Est. \$60.00
- 253 Sambhar-Samlat; Court fee stamped paper, 6 diff, 1940's. .... OPEN
- 254 Thikana State; Court Fee document with #501 and #507(x2), punched. CV \$135.00 .... Est. \$15.00
- 255 Travancore & Cochin; Stamp papers, cut off from top, 9 diff. .... Est. \$26.00
- 256 United State of Travancore & Cochin; black ovpt on green 2 Anna Cochin stamp paper, not punched. Est. \$15.00
- 257 West Bengal State; Electricity Bonds, 17 diff, 1980's - 90's. .... OPEN

#### Indonesia

(Barefoot catalogue, 1996 numbers and values.)

- 258 Immigration Form, issued 1959, photo of applicant attached, blue, 5 Rp tax stamp affixed. .... Est. \$10.00
- 259 Revenue stamped paper, 4 diff, 1984, '86, '90, '96, all used and folded once. .... Est. \$15.00
- 260 Radio tax stamps, entire sheet of 25, 50 Rp, from sub province of Rembang. .... Est. \$35.00
- 261 TV License tax stamps, 12 diff blocks of 4, earliest issues 1991. Face values of 500. through 3,000. Rp each. F-VF, ungummed as issued. .... Est. \$20.00
- 262 Netherlands Indies; Handelzegels, mint setenent 1937 issues, values from 1.50f to 30.00f, 15 diff values, few faults but overall VF. .... Est. \$45.00
- 263 Java & Sumatra; Local Issues, 33 diff mint & used revenues printed locally during first year of independence 1946. .... Est. \$22.00
- 264 Java; Tax Paid PBB self-adhesive stamps, hologram state seal at right, 4 diff blocks of 4 each, 1994-97 from Central Java province. .... Est. \$20.00
- 265 East Java & Moluccas; LEGES (alcohol tax stamps) tapes and stickers, 13 diff, also a local beer BINTANG bottle label. .... Est. \$26.00
- 266 Immigration retribusi stamps, 1951 - 1965 usages, values from 1.00 Rp to 10.00 Rp, F-VF, used. .... Est. \$15.00
- 267 Japanese Occupation; 36 diff mint/used WWII issues for the Riau archipelago, Java, Sumatra and lesser Sunda Islands. .... Est. \$30.00
- 268 Tobacco tax stamps; 1998/99 issues with holograms, 43 stamps, 18 are 22x48mm, 25 are 115x12mm strips, little if any duplication of values or percentages. .... Est. \$25.00
- 269 National revenues; set of 2, 1000 Rp and 2000 Rp, corner block of 1000 Rp with printed text error, DUA RIBU instead of SERIBU. Hologram designs, all MNH, VF. .... Est. \$15.00
- 270 TV License tax stamps; a full card (12 months) for 1994, 16 stamps (1 damaged), values of 1,000 - 6,000 Rp, mss cancels. .... Est. \$15.00
- 271 TV License tax stamps; 1998 issue with hologram, blocks of 4, 1000 Rp and 3000 Rp, MNH, VF. .... Est. \$15.00
- 272 Provincial tax stamps; LEGES, entire receipts for automo-

- biles and motorcycles, 5 each, 2500 Rp (x2) 1 stamp punched, 5000 Rp (x2), 1 with no stamp, all have been folded. The stamped receipts are hologram issues of 1994-96. .... Est. \$20.00
- 273 Java; 1945 Revolution Issue, 15 Sen red on buff, full sheet of 100, ungummed as issued, folded, VF. .... Est. \$16.00
- 274 Tobacco tax stamps; 1995/96 issue, 250 Rp 3% code and 1000K ovpt, lilac color, full sheet of 120, folded twice, VF. .... Est. \$45.00
- 275 Tobacco tax stamps; 1995/96 Issues, the first with holograms, 4 diff values. .... Est. \$30.00
- 276 Tobacco tax stamps; 1996/97 Second Issue with holograms, 22 diff. .... Est. \$25.00
- 277 Tobacco tax stamps; 1997/98 Third Issue with holograms, 25 diff. .... Est. \$20.00
- 278 Tobacco tax stamps; High values used for cigars, 1996/97 (x2), 1997/98 (x2), all diff values, orange, with holograms. .... Est. \$22.00
- 279 Tobacco tax stamps; 1960 issue, 200 Sen red, 1400 Sen black, used, VF. .... OPEN
- 280 Immigration passbook; 1952, issued to Chinese living in Indonesia, 3 Guilden seal (1952), 500 Rp (1956), red Retribution stamp, some damage, interesting. .... OPEN
- 281 Netherlands Indies; Japanese Occupation machine and HS ovpt's, local ovpt's from Sumatra and Borneo, mint & used lot of 45 diff. .... OPEN

#### Japan

- 282 Lot of aprox. 5,000 revenues. Aprox. 15 diff, quantities vary from 1 to hundreds of each, 1 Sen yellow (circa 1900) in a quantity of 3,000+. These have never been checked for cancels or varieties. .... OPEN

#### Kenya

- 283 11 Judicial Fee, red ovpt on 3/- black and brown, SON HS cancel, colors washed out from soaking, F. .... CV £25.00

#### New Zealand

(Barefoot catalogue, 1996 numbers and values.)

- 284 Will with 5 stamps affixed, 1920, 20, 30 & 40 Shilling stamp duty plus 5p(x2) postage. .... Est. \$40.00
- 285 108 Stamp Duty; 15 shillings red on grey, used, SON cancel, F. CV £15.00 .... Est. \$10.00
- 286 109 Stamp Duty; 15 shillings green on purple, centered high, used, F. CV £15.00 .... Est. \$10.00
- 287 209/218 Stamp Duty, Pound values as follows: 6, 8, 10, 15(faults), 20, all F except as noted, used. CV £42.50 .... Est. \$25.00
- 288 223, 224, 226 Stamp Duty; £40, £45, £50 values, used, F. CV £50.00 .... Est. \$30.00

#### Pakistan

(Barefoot catalogue, 1996 numbers and values.)

- 289 Promissory Note, 1965 for Rs. 5,00,000, 50 Rs (#17) and 200 Rs. (not listed) Special Adhesives. .. Est. \$25.00

#### Poland

- 290 Lot of 86 diff, includes German occupation, mint & used. .... Est. \$40.00

#### Russia

- 291 1 1913 Consular issue, 10K blue, claret & rose, block of 4, MNH, VF. .... Est. \$20.00
- 292 7 Russia; 1913 Consular issue, 2p25k, blue, claret & green block of 4, MNH, VF. Forbin CV 12.00F .... Est. \$25.00

#### Serbia

- 293 16 Used with box HS cancel dated "30 VII 1909", creases and minor faults, Forbin listed as

Rare ..... OPEN

### South America, Ecuador

- 294 Consular ABNCo punched specimens, set of 6 diff, V-VF. Est. \$10.00  
295 1917-1918 Movils issues, ABNCo punched specimens, 26 diff, F-VF. Est. \$35.00

### South America, El Salvador

- 296 Lot of 32 stamps, 3 duplicates. OPEN  
297 Lot of 52 diff documentaries & municipals, 1898 - 1950's, mint & used. Ross CV \$55.00+ Est. \$15.00

### South America, Peru

- 298 109 1891 Documentary 10S orange, block of 6, MNH, VF. Forbin CV 24.00F

### Spain

- 299 Lot of 32 stamps, 1871 to 1930's. OPEN

### Turkey

(McDonald Catalogue numbers and values.)

- 300 6, 8, 10 Constantinople Municipal cleaning fees tax, 20 Para black on buff, 2-1/2 Piastre black on lilac, 5 Piastre black on green. CV \$14.00  
301 Lot of 250 diff, mint & used. CV \$270.00++ Est. \$100.00

### Yugoslavia

- 302 Lot of 110 diff, 1920's to more recent, most are used. Est. \$36.00

### Canal Zone

- 303 R-10 1961 liquor tax strip stamp, "LITROS", scarlet red, De La Rue imprint, used, VF. Est. \$10-15

### South America, Paraguay

- 304 Cigarette Tax; 1991 Issues, Series B (x10), Series M strip of 10 (x2), Series C strip of 10 (x2), used. .. Est. \$15.00  
305 Cigarette Tax; 1991 Issues, Series L and Series M strips of 10 (x3), Series H strip of 5, Series B, C, D, F & P from 1 to 5 each, used. Est. \$20.00  
306 Cigarette packs, 7 modern with company labels still affixed, 3 diff, no tax stamps. Est. \$5.00

### South America, Argentina

- 307 Lot of 95 stamps circa 1900, all diff, most are MNH. ... OPEN  
308 Province Issues of 1915-20's, 150 MNH stamps, 15 diff blocks of 10. Many Peso issues to 50 pesos, VF. Est. \$20.00

### Indo China

- 309 Receipts used in combination with Indian revenues, 4 diff. Est. \$40.00

### South America, Brazil

- 310 Cigarette tax, 25 diff stamps each still affixed to package wrapper, modern issues. Est. \$10.00  
311 Deposito stamps; A nice lot of 1913 issues printed by ABN Co., 200 stamps, duplication, from 100 Reis to 30\$000. Est. \$15.00  
312 Cigarette Tax; 241 diff, from old Cruzeiro to present, diff C.G.C. no's, with and w/o imprints, etc. Nice lot. Est \$75.00  
313 Lot of 252 all different revenues. Starts with first issue in 1869 to present. Includes Empire, federal, bebida, cigarette, consumeo, consular, exactorias, saude, fumo, lotarias and vinho. High values included. Mostly used with some mint. Also revenues from 11 diff states. A very nice lot! Est. \$70.00

### Singapore

- 314 Check, 1936 National City Bank of New York w/4c orange embossed revenue. Est. \$15.00

### Cyprus

(Barefoot catalogue, 1996 numbers and values.)

- 315 11, 19(x4) 1881 1/- green & black, 1883 1 pi lilac, used. CV £14.00

### Malaya, Federation, Straits Settlements, Java

(Barefoot catalogue, 1996 numbers and values.)

- 316 Malaya (Penang); Receipt dated 1934 with albino impression of 4c embossed revenue. Est. \$20.00  
317 Malaya (Penang); Bank Exchange note with HK stamp duty no's 194, 195, also 10c Malaya/Penang Tiger revenue stamp, nice mixed usage. Est. \$30.00  
318 Malaya States; Power of Attorney, 1935 4 page doc with Johore \$3 P&R and FMS Tiger \$1 & \$2 all with punch hole in lower corner. Also has Malaya KGV \$2 (x2) tied by Singapore Crown in red, creases, F but presentable. Est. \$40.00  
319 Agreement; 1947 one page doc in English with BMA MALAYA ovpt KG VI 15c & 10c stamps. Est. \$30.00  
320 Penang; Indenture of Sub-Mortgage, 1909, with Straits Settlements KE VII \$1 & \$5 (x3) P&R hand-stamped Penang Crown in red, wonderful condition. Est. \$60.00  
321 Life Insurance Policy; 1936 policy Sun Life Assurance Co. of Canada with Straits Settlements KG V 10c tied by Singapore Crown chop in red. Est. \$18.00  
322 Court Document; Straits Settlements \$1 orna on 1897 doc, tied by orna Singapore \$1 chop, aged with rough edges. Est. \$35.00  
323 Power of Attorney; 1955 document with 50c Johore revenue, stamp has piece of LL corner missing, doc in English. Est. \$20.00  
324 Power of Attorney; unused blank form, 4 pages. OPEN  
325 Promissory Note; 1937, KG V 25c Malaya tied with orange 25c Singapore embossed seal, also 4c orange Malaya postage w/penn cancel. Est. \$20.00  
326 Telegram; 1909 Penang E.E.A. & C.T.C., no stamps, F. Est. \$15.00  
327 Invoice of Gain; 1950 documents for shipment from Germany to Singapore accompanying Bill of Exchange, receipt of payment, etc. Revenues are Malaya meter imprints. Interesting if not complex! OPEN  
328 Malaya; QV 3c on receipt, Tiger values on 3 diff receipts, 1905 Kwala Kubu 10c + 50c on Promissory Note. Est. \$50.00  
329 Bill of Lading; 1913 British India Steam Navigation Co. for goods shipped from Singapore to Negapatam, w/KG V 10c revenue. Est. \$30.00  
330 Power of Attorney; 1936, the State of Selangor, Kuala Lumpur, in English w/ Malaya \$1 revenue cancelled by Stamp Office Kuala Lumpur. Est. \$36.00  
331 Telegram; F.M.S. Government from Ipoh, no stamps. OPEN  
332 Telegram; Government Telegraph, from Penang, no stamps. OPEN  
333 Telegram; 1934 E.E.A. & C.T.C. form from Penang, red illustrated route map of world at top. No stamps. Est. \$25.00  
334 Telegram; 1915, sent from Penang to Madras, Madras G.T.O. cancel and PASMADRAS A. CENSOR handstamp. Est. \$20.00  
335 Extract From the Mukim Register, 1926 doc, map sketch on reverse, collector of land revenue seal. ... Est \$15.00

### Australia

(Barefoot catalogue, 1996 numbers and values.)

- 336 29, 31, 34(x5) New South Wales 1868/82 stamp duty, various shades, used, F-VF. CV £12.00  
337 53 Tasmania; 1918 stamp duty, 5d ovpt on £1 orange & green, mint, VLH, F-VF. CV £35.00  
339 Queensland; Railway stamps, 1894 3d, 1896 1d, 6d, used, F-VF. CV \$5.00

### Cape of Good Hope



- 338 1(x2), 3 1864 Embossed revenues, #1's cut to shape, #3 w/ mss cancel. .... CV £8.50

#### Bangladesh

- 340 Hand stamp ovpt on Pakistan unused Postal Orders 5 values, also an unused IRC. .... Est. \$65.00

#### Sudan

- 341 18-20, 22 1898-99 Military Telegraph stamps, mint, both halves, F-VF. Hiscocks ..... CV £5.00

#### Estonia

- 342 Lot of 14 diff revenues in quantities of 90 to 100 each. Appear to be from 1st imperf issue and the next two perf issues, 1920's to 1930's, total of 1,335 stamps. .... Est. \$25.00

#### British East Africa, Judicial Fee Issues

(Barefoot 1996 catalog numbers and values.)

- 343 1 Red ovpt on 4a green, used, VF. .... CV £25.00  
344 2 Red ovpt on 1R blue, used, minor soiling, VF. .... CV £20.00  
345 3 Red ovpt on 5R brown, used, VF. .... CV £35.00



Lot 346



Lot 347

- 346 4 Red ovpt on 10R brown, appears unused, no gum, VF. .... CV £50.00  
347 33 Violet HS reading up on 8A blue, used, VF. .... CV £50.00  
348 37 Blue ovpt on 2A purple, used, F. .... CV £10.00  
349 38 Blue ovpt on horiz pair of 4A black, used, VF. .... CV £20.00  
350 39 Blue ovpt on 8A grey & pale blue, appears unused, no gum, VF. .... CV £10.00  
351 40 Blue ovpt on 1R green, stamp has washed out appearance from soaking, F. .... CV £20.00  
352 41 Blue ovpt on 2R purple, used, VF. .... CV £50.00  
353 42 Blue ovpt on 3R black & green, used, center washed out o/w VF. .... CV £50.00  
354 43 Blue ovpt on 4R green and brown, used, F. .... CV £50.00  
355 44 Black ovpt on 5R red and black, used, VF. .... CV £50.00  
356 45 Blue ovpt on 10R grey and brown, faded from washing, used, F. .... CV £50.00

#### Jamaica

(Barefoot 1996 catalog numbers and values.)

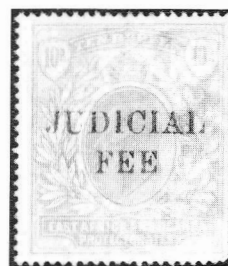
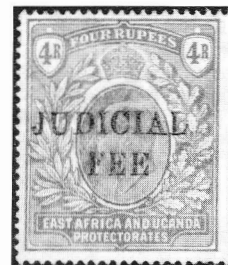
- 357 44 Judicials; 1/- green & black, plate no. block of 10, gutter block of 32 (creases), overall VF appearance, MNH. .... CV £84.00  
Est. \$15.00

#### USIR Special Tax Paid

- 358 Practitioner Dispensing Opium, Coca Leaves, Etc., \$1.00 purple, expires June 30, 1949, creases. .... OPEN  
359 Meat Inspection Stamp; US Dept of Agriculture, Act of March 3, 1891, red s/n, HS cancel. UL corner missing, still in better condition than normal for these. .... OPEN



Lots 352  
353, 354  
355, 356



#### Foreign Exposition Seals & Labels

- 360 France; 1904 Mme Curie label, "Mission Ed Taymans", magenta on greyish paper, unused, NG, VF. .... Est. \$10-15  
361 France; 1900 Paris Exposition Universelle, 13 diff labels, mint NH or LH, F. .... Est. \$75-100  
362 France; 1902 Lille Exposition Internationale label, blue & grey, NG, F-VF. .... Est. \$10-15  
363 Belgium; 1910 Brussels Exposition labels, 2 diff, F-VF. .... Est. \$10-15  
364 Belgium; 1908 Gent Exposition de la Table, multicolored, used, portion of CDS, F-VF. .... Est. \$10-15

#### State Revenues

(Hubbard Catalogue numbers and values.)

##### Arizona

- 365 B11/21 1938-44 Malt Liquor Tax as follows; B11, 13, 17-19, 21, also a not listed 80c green signed by Moore, MNH except for B13, 21, F-VF. .... Est. \$20-25

##### New Mexico

- 366 Cigarette Tax; City of Sante Fe, 1c black on yellow paper, rouletted, 19 x 19mm, unused pair, NH. Not listed in Hubbard. .... Est. \$10-12  
367 Egg Inspection fee stamp, Grade AA, no fee shown, black on pale blue paper, large eggs, VF, not listed. .... Est. \$15-20  
368 Tobacco Tax decals (2), 20 cigarettes, black & blue on white, black & yellow on white with underprint in red for New Mexico Bureau of Revenue. Not listed. .... Est. \$5.00  
369 Egg Inspection fee stamp, Grade AA, "size printed on carton", inspection fee 1/3c, black on pale blue

- paper, F-VF. .... Est. \$20.00  
 370 Egg Inspection fee stamps (2), Grade AA, 1/3¢ inspection fee, 48 x 70mm, black on pale blue paper, medium & extra large, VF. .... Est. \$30-40

#### Illinois

- 371 Cigarette tax stamps, 31 from including Cook County and a few from West Virginia, at least 12 diff, modern issues. .... Est. \$5.00

#### North Carolina

- 372 G31 \$15 Tax Paid, 6000 gallons gasoline, 205 x 77 mm, punched as normal, VF. Not priced in Hubbard. .... OPEN

#### Colorado

- 373 Municipal cigarette & tobacco tax stamps, 10-1/2 x 16-1/2 mm, La Junta 2¢ black, City of Pueblo 1¢ black and 8¢ orange-yellow, F-VF. Not listed. . Est. \$10-12

### United States Local Posts

- 374 155L1 McGreely's Express, 25¢ blue, unused, no gum, SE at RT, F-VF. .... Scott CV \$35.00

### United States Literature

- 375 Shift Hunters Letters, publication of the Bureau Issues Assoc., over 50 no's. from #4 thru #91, excellent for illustrations of plate varieties, most are US postage issues, some revenues. Includes signed letter from George Turner asking for donation of this material from estate of owner. Originals, not duplicates, in three ring binder. .... OPEN  
 376 *The American Philatelist*; 1967 (vol 81); 1968 (vol 82 no 1-7); Mar 1972 (vol 86) through Dec 1976 (vol 90) except Jan and Feb 1975; 1978 and 1979 (vols 92-93) hardbound; 1980 (vol 94) through 1997 (vol 111) except May 1983. Shipping cost from Iowa will be added, approximately 100 lbs. .... OPEN  
 377 *Philatelic Literature Review*; 1974 (vol 23) through 1997 (vol 46) complete. Early issues have ARA Library markings, Shipping from Iowa will be added, approximately 30 lbs. .... OPE

### Foreign Literature

- 378 *Revenues of Ottoman Empire and Republic of Turkey* by McDonald, 1990, spiral bound. .... OPEN  
 379 *British Commonwealth Revenues* by J. Barefoot & A. Hall, 1990 Fourth edition. .... OPEN  
 380 *The Royal Cypher Labels of Great Britain, Ireland & the Colonies (1701 to 1922)* by W. A. Barber & A. F. Brown, 1988, as new. .... OPEN  
 381 *Priced Catalog of the Revenue Stamps of Cuba* by William McP. Jones, First Edition, 1990, spiral bound. OPEN  
 382 *Catalogue De Timbres Administratifs Public De Suisse (Fiscaux Et Analogues): Confederation, Cantons, Communes* by Denis Gainon, 1993. .... OPEN  
 383 *The Impressed Duty Stamps of Great Britain* by S. Frank, 1981, spiral bound. .... Est. \$20.00  
 384 *The General Revenue Stamps of Czechoslovakia* by Burianek & Ittel, 1971, 12 pp, card cover.. Est. \$5.00  
 385 *Catalogue Des Timbres Fiscaux Et Socio-Postaux De France*, Yvert Et Tellier, 1990, 152 pp. ... Est. \$20.00  
 386 *Standard Catalogue of Canada Revenues, Sissons, 1978*, card covers, 50 pp. .... Est. \$10.00  
 387 *A Handbook of Guatemalan Telegraph Stamps* by J. C. Andrews, 1993, card covers, 24 pp. .... Est. \$5.00  
 388 *Catalogue of the Money Order Stamps of China (Pagoda Design)* by R. Fuerst, 1977, card covers, 34 pp. .... Est. \$10.00  
 389 *The Revenue Stamps of Communist China 1929 - 1955* by P.I. Padget, 1981 second edition, card covers, 24pp. Est. \$10.00

### United States Express Companies & Misc.

- 390 Merchants Rapid Delivery; 3 stamps, 2 black on yellow "M.D. Hall, 300 E. 3rd St.", 1 black on blue, "3rd and Wall St." .... OPEN  
 391 Auto Delivery Company; 2 stamps black on white and pink. .... OPEN  
 [END OF SALE]

## Auction notes

### Martin Richardson, Auction Manager

Sale no. 63 will be the 19th sale I have conducted. I learned quite a bit about conducting auctions and describing lots. In the case of some countries I have learned more than I actually cared to! I have also learned about dealing with people. It is often difficult and frustrating, but I have taken a "customer is always right" attitude. This has failed only once. That particular individual has passed away, the problems were resolved by a higher force, so to speak. The function of the auction is that of service to the membership. We, the A. R. A., are not here to make a lot of money, nor for that matter lose money.

Payments for auction lots are expected promptly, hopefully with 10 days of receipt of the material you successfully bid on. If you

are a first time bidder you will receive a statement first and the lots when they are paid for. Yes, I do charge a nominal interest penalty, 1% per month, for late payment. This seldom happens however. If your lots arrive when you are out of town, on vacation, or business, don't worry about being a week or two late.

I wait ten days to two weeks after the closing date before finalizing a sale. I must wait for mail bids mailed late or from overseas. Final statements and lots are mailed from three to four weeks at the latest after the losing date.

I can now accept credit card payments directly. Acceptable cards are; VISA, Master Charge, Discover and American Express only. You will see a debit from the American

### Prices realized for sale 62—Closing Date: November 27, 1998

Lot#	Realized	Lot#	Realized	Lot#	Realized	Lot#	Realized	Lot#	Realized	Lot#	Realized	Lot#	Realized
1	..... U	47	.... 50.00	94	.... 75.00	141	..... U	188	.. 40.00	235	..... U	281	.... 6.00
2	.... 85.00	48	.. 125.00	95	..... 9.00	142	..... U	189	.. 37.00	236	.. 12.00	282	.... 5.00
3	..... U	49	..... U	96	..... U	143	..... U	190	.. 13.00	237	.. 12.00	283	.... 9.00
4	..... U	50	..... U	97	.... 12.00	144	..... U	191	.. 85.00	238	.. 10.00	284	.... 4.00
5	.... 175.00	51	.. 100.00	98	.... 25.00	145	.. 22.00	192	..... U	239	..... U	285	.... 7.00
6	..... U	52	..... U	99	.... 15.00	146	..... U	193	130.00	240	.. 15.00	286	.... 6.00
7	..... 5.00	53	..... U	100	.. 55.00	147	.. 90.00	194	.. 60.00	241	..... U	287	..... U
8	..... U	54	.. 125.00	101	.... 5.00	148	.. 95.00	195	205.00	242	.. 13.00	288	.... 6.00
9	..... U	55	.... 34.00	102	.... 6.00	149	.. 12.00	196	..... U	243	.... 9.00	289	.. 12.00
10	.... 22.00	56	..... U	103	.... 5.00	150	..... U	197	.. 45.00	244	..... U	290	.. 16.00
11	.... 85.00	57	.... 70.00	104	.... 5.00	151	120.00	198	.. 62.00	245	..... U	291	..... U
12	..... U	58	.... 15.00	105	.. 26.00	152	.. 76.00	199	.. 42.00	246	..... U	292	..... U
13	..... U	59	.... 29.00	106	.. 23.00	153	..... U	200	.. 30.00	247	..... U	293	..... U
14	.... 26.00	60	.... 95.00	107	.. 62.00	154	.. 12.00	201	.. 30.00	248	..... U	294	.... 5.00
15	.... 17.00	61	.... 32.00	108	.. 42.00	155	.. 50.00	202	100.00	249	..... U	295	.. 26.00
16	.... 20.00	62	..... U	109	.... 2.00	156	.... 6.00	203	..... U	250	..... U	296	.... 9.00
17	.... 16.00	63	..... U	110	.... 5.00	157	.. 12.00	204	..... U	251	..... U	297	..... U
18	..... U	64	..... U	111	..... U	158	.. 42.00	205	.. 20.00	252	.... 8.00	298	.... 8.00
19	.... 15.00	65	.... 22.00	112	.... 8.00	159	165.00	206	.. 54.00	253	.. 11.00	299	.... 6.00
20	..... U	66	.... 37.00	113	.... 8.00	160	.... 6.00	207	.. 35.00	254	..... U	300	.... 5.00
21	.. 145.00	67	.... 48.00	114	.... 9.00	161	.. 10.00	208	.. 17.00	255	.. 11.00	301	.... 7.00
22	.. 110.00	68	.... 16.00	115	.. 45.00	162	.. 11.00	209	.. 21.00	256	..... U	302	.. 60.00
23	.... 32.00	69	.... 16.00	116	..... U	163	155.00	210	.... 6.00	257	.... 6.00	303	.... 5.00
24	..... U	70	.... 20.00	117	.. 30.00	164	200.00	211	.. 18.00	258	.... 7.00	304	.. 11.00
25	.... 24.00	71	..... U	118	.. 22.00	165	.... 8.00	212	.. 40.00	259	..... U	305	.. 18.00
26	..... U	72	.... 8.00	119	..... U	166	.. 12.00	213	.. 10.00	260	.. 10.00	306	.. 14.00
27	.. 110.00	73	..... U	120	.. 32.00	167	.. 47.00	214	.... 6.00	261	.. 21.00	307	..... U
28	..... U	74	.... 64.00	121	..... U	168	.. 16.00	215	..... U	262	.... 9.00	308	.. 15.00
29	..... U	75	.... 20.00	122	..... U	169	.. 34.00	216	.... 7.00	263	.. 42.00	309	.... 7.00
30	.... 26.00	76	.. 180.00	123	.... 5.00	170	.. 56.00	217	.. 12.00	264	.. 13.00	310	..... U
31	..... U	77	.... 42.00	124	.. 37.00	171	.. 10.00	218	.... 9.00	265	.. 42.00	311	..... U
32	.. 100.00	78	.... 26.00	125	.. 42.00	172	.. 48.00	219	.. 15.00	266	..... U	312	..... U
33	.. 200.00	79	.... 40.00	126	.... 7.00	173	.. 11.00	220	.. 85.00	267	.. 15.00	313	.... 6.00
34	..... U	80	..... U	127	.. 50.00	174	.. 32.00	221	.. 30.00	268	..... U	314	.... 7.00
35	.... 32.00	81	.... 40.00	128	..... U	175	.... 8.00	222	.. 10.00	269	..... U	315	..... U
36	..... U	82	.... 8.00	129	..... U	176	..... U	223	.. 13.00	270	..... U	316	..... U
37	.. 120.00	83	.... 16.00	130	.. 58.00	177	.. 22.00	224	..... U	271	..... U	317	..... U
37A	170.00	84	.. 190.00	131	.. 65.00	178	..... U	225	.. 18.00	272	..... U	318	.... 7.00
38	.. 155.00	85	.... 17.00	132	..... U	179	.. 18.00	226	.. 15.00	273	..... U	319	.... 7.00
39	..... U	86	.... 12.00	133	.. 12.00	180	..... U	227	.. 16.00	274	..... U	320	.... 8.00
40	.... 20.00	87	.... 15.00	134	..... U	181	..... U	228	.. 12.00	275	..... U	321	..... U
41	..... U	88	.... 35.00	135	.... 7.00	182	.. 11.00	229	.. 10.00	276	125.00	322	.... 6.00
42	..... U	89	.... 19.00	136	..... U	183	..... U	230	.. 15.00	277	.... 5.00	323	..... U
43	..... U	90	.... 25.00	137	..... U	184	..... U	231	.... 8.00	278	.. 10.00	324	..... U
44	..... U	91	.... 30.00	138	..... U	185	..... U	232	..... U	279	.... 5.00	325	..... U
45	.... 60.00	92	.... 40.00	139	..... U	186	.. 13.00	233	..... U	280	.... 5.00	326	..... U
46	..... U	93	.... 90.00	140	.. 15.00	187	.. 32.00	234	.. 11.00			372	.. 95.00
												418	..... U
													[End of Sale]

Revenue Association on your statement. There is a small additional fee for this, usual 3 to 4% maximum. This new service was done primarily for the benefit of our foreign members, but is available to anyone. There will be a place for you to enter your credit card information on your statement.

Address changes are a big problem. I do

not have a membership list. I do not receive membership change of addresses from the Secretary. I only maintain a list of members who have bid or consigned material in the auctions. If your address changes, you must notify me directly.

Bids can be submitted by mail, telephone or E-mail. The information is on the bid sheet



appearing with each auction. The FAX number is no longer valid for bidding. That number was at my office and I have now retired. I don't wish to check that number any more.

If you would like a picture of any lot you may request them. Black and white computer scanned images are free if you send a SASE. I can provide color images for 25¢ each plus a SASE. In the near future I will store scanned images at a location on the Internet for viewing along with the auction lot descriptions. At this time there are no plans to conduct the auction on-line.

Returning lots is permitted in certain circumstances. Lots must be returned within 10 days. If a lot is described as defective, faulty or "as is", it is not returnable. If either the consignor or I have erred in the identification of the stamp or item, it can be returned. Accumulations, lots with many stamps, duplicates, etc., are not returnable. It is not practical for me to examine every single stamp in such lots, yet alone check them for accuracy, etc. Bid accordingly. As I said, I've learned a lot about describing lots. Please trust me when I state a cancel is 100% on a First Issue revenue but the stamp is faulty.

You are bidding on what is probably a scarce cancel, not based on the condition of the stamp. Remember that certain stamps are normally found with manuscript cancels, cut cancels, punched holes, etc. I will always note the exceptions, not necessarily the common.

How do you submit material for the auctions? Prepare the material by making up individual lots with the catalog number, description, condition and value. Use glassine envelopes, stock cards or sheets. If you have used a specialized catalog please note which one and the date of issue. If you cannot identify the stamp or its value, then please provide an estimated value. Assign an owner's lot number and a separate sheet of paper listing the items submitted. If you have a reserve or minimum acceptable bid, please list it also. You may bid on your own lots if you wish. If you do so and win the lot, you will be charged the 10% commission only plus return postage.

Mail your lots prior to the submittal dates provided for each auction, the sooner the better of course. Please send your lots to the Post Office Box address and insure them or register them as you see necessary. You will receive a confirmation from me upon receipt and a detailed consignor's statement after the auction lot numbers have been assigned.

What sells? Almost anything if it is priced correctly! There are some exceptions. Please check the prices realized to get a feel for what sells and what does not. If you ever have any questions concerning the auction please don't hesitate to contact me. As I said at the beginning, the auction is a service for the membership. Thanks for your support!

### Future ARA auctions

Sale	TAR Issue	Lots Due NLT	Closing Date
63	January 1999	Dec. 1, 1998	April 17, 1999
64	May 1999	Mar. 1, 1999	August 7, 1999
65	September 1999	Jul. 1, 1999	Nov 27, 1999
66	January 2000	Dec. 1, 1999	April 8, 2000

### *Literature: Danish Tobacco and Alcohol Tax Stamps/*from page 13

demand a premium.

Bibliographies for both subjects are provided to lead the reader to a variety of sources including references to the laws that pertain to the revenue policies. Editor and publisher Jay Smith furnishes an appendix with a table that assigns code prefix letters to the many types of revenue stamps issued by the Nordic countries. Examples of the code letters include A for alcohol stamps, AD for airport departure, CL for consular/legation, DM for documentary, MT for matches, T

for tobacco, and VM for vending machines.

Perhaps the major attraction of this book, which sports handsome multicolored covers, is the fact that it is printed on demand. In other words there is not a major press run of several hundred copies as with most philatelic texts, but rather a short run of as few as ten copies may be produced at a time. This method allows for changes and updates to be incorporated very easily while at the same time not requiring a major investment in inventory that may soon be out of date.

This book is recommended on a number of counts. It provides the first detailed collation and study of a specialized area of Danish revenue stamps; it offers a method of codifying all categories of Nordic country revenue issues; and it presents to the reader and collec-

tor (and prospective writer) a novel approach to publishing hard copy works for sale as the market demands rather than investing in inventory problems. The illustrations, printing, and binding are all first rate.

Alan Warren

***Finland and Åland Revenue Stamp and Revenue Stamped Paper Catalog 1998*** by Björn-Erik Saarinen, edited by Jay Smith, in English and Finnish, 188 + xiv pages, 8 3/4 by 11 1/4 inches, hardbound, steel clamp proprietary binding. Published by The Press for Philately, Snow Camp NC 1998, ISBN 0-9656592-0-8. \$39.50 postpaid from Jay Smith & Associates, Box 650, Snow Camp NC 27349.

Kudos to Jay Smith and the author of this work for presenting a first time publication in an on-demand format.

The Finnish and English text appear face to face on the same page and the illustrations, which are numerous and of good quality, bear captions in both languages. After defining abbreviations and the catalog numbering system, Saarinen launches into a detailed listing of the documentary revenue issues of Finland. Tables include the catalog number, denomination, color, varieties, and catalog value in U.S. dollars. In a few cases only one to three copies are known in private collections and this is indicated without a value.

Preceding the catalog pricing tables are data on each stamp issue such as colors, the designer's name, method of printing and the printing office, watermarks and perforations. The last documentary issues appeared in 1982. In 1994 the use of revenue stamps was discontinued in Finland. Reference is made to the use of stamp duty machines, similar to

postage meters. Beginning in 1922, special revenue stamps for taxing the first sale of stock shares was introduced and these are also listed.

Some other categories in this catalog are stamps for alcohol, income tax, WW I railway tax, amusement tickets, automobile taxes, tobacco and playing cards among others. Revenue stamped paper is discussed where designs were impressed or imprinted on documents as opposed to using adhesive stamps. This section alone takes thirty pages in the catalog.

Although Åland is considered a modern stamp issuing country among collectors, the country issued revenue stamps beginning in 1928. The text concludes with a short discussion of the use of Finnish documentary stamps in Åland. The bibliography contains over three dozen entries for further research. The author also provides a list of the pertinent laws and decrees relating to revenue taxes.

Editor and publisher Jay Smith presents a letter code system for designating the revenue stamps of the Nordic countries. This system is used in this catalog and can be used for future publications on revenue issues of any of the Scandinavian area countries. The illustrations, printing and binding of this book are all first rate, and the outside covers have a number of the stamps shown in color.

Alan Warren

## AUCTIONS WITH A DIFFERENCE

*Revenues, Documents, Covers*

◆ Write for next catalog ◆

**H.J.W. Daugherty**

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

ADSA ARA APS

# WORLD-WIDE REVENUES

Send for latest price list

**William T. McDonald**

Box 1287

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ARA

mcdonald@whidbey.net

APS

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# The American Revenue Association

## President's Letter

Welcome to the new year and there are more changes to announce. J. Allen Hicks, who I believe has served as the first and only Awards Chairman of the ARA has resigned. Allen has served many years initiated the design of the ARA medals that are awarded at the national level show where we meet. He also designed the certificates which are available at both the annual meeting show and at regional and national level shows that request them. We are very thankful for the many years of volunteer service than Allen has given to the ARA. Replacing him will be Ed Tricomi, a long time ARA member and an individual who works in the field of graphic arts. Ed is well known as an exhibitor at both the national and international levels.

Duane Zinkel has resigned his position as Foreign Sales Circuit Manager. Duane has served the ARA very ably in this capacity for quite a few years. His replacement is T. G. Rehkop, who I first met at the APS Summer Seminars. More information on that transfer should be in the masthead.

Finally, and certainly not the least, Gerald Krupnikoff has resigned as Treasurer. We have recruited David Wenzelman, a CPA and Vice President of Chicago Philatelic Society. He has the interest and the skills to keep us on a strong financial basis.

Finding capable replacements for individuals who have given many hours of volunteer service to the ARA has been a preoccupation of mine for the past seven months and I am happy to say that I believe that the transitions are going smoothly. This society has been blessed for many years with individuals who have had service to the membership foremost in their minds. The individuals mentioned above are not the only ones who keep the ARA on an even keel. I would be remiss if I did not mention the U.S. Circuit Director, Paul Weidhaas, and the Auction Manager, Marty Richardson. They, too, have given many volunteer hours of service to the membership. And one more name deserves special mention, our editor, Ken Trettin. Yes, he is compensated for his work, but at a much more modest rate than we would have to pay a full time professional. So

Ken, too, really gives many hours of volunteer time to the organization. Our journal has greatly benefited and improved under Ken's long tenure as editor. And he and TAR are beginning to receive some significant recognition.

During the past few months the 1997 volume of TAR has been entered in a number of national and interational literature competitions. The awards it has received have been significant. At APS Stampshow 98 (August 27-30)—a gold with felicitations for *Riley's fiscal philatelic literature handbook*; at SESCAL 98 (Los Angeles October 2-4)—a gold; at Chicagopex 98 (November 6-8)—a gold with felicitations for *Riley's handbook* and best in periodicals; at Praga 98 (Prag, Czech Republic September 10-13)—a large Vermeil; at Nordia 98 (Odense, Denmark October 16-18)—a large vermeil; at Italia 98 (Milan, Italy October 23-November 1)—a large vermeil with felicitations for *Riley's handbook*; and at Brighton & Hove 98 International Literature Competition (Brighten and Hove, United Kingdom, November 21-22) a vermeil plus Best Philatelic Journal Prize.

The ARA will be meeting at BALPEX, Labor Day weekend. Plan now to exhibit and attend. These shows are always a great time to meet fellow ARA members, acquire some new items for our collections, and exchange information. Plans are being developed for speakers, a banquet, and maybe a side trip to the National Postal Museum, where a new exhibit will be opening in March, entitled "Down With the Frauds!" Taxation as Consumer Protection. Eric Jackson and I are the guest curators for the exhibit, which consists of material related to oleomargarine, adulterated and process butter, mixed flour, and filled cheese. I can assure you that a lot of interesting material from government files has found its way to the National Postal Museum and will be on display in the Rarities Vault. Why not take the time to visit Washington, D.C. and the National Postal Museum? But don't forget the next ARA gathering at BALPEX. See you there.

Ron Leshner, ARA President



### Applications for Membership

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

**James F Jones** 5561, 2005 Broomall St, Boothwyn, PA 19061, by Eric Jackson. All US Scott and non—Scott.

### Application for Reinstatement

**Victor Kreloff** 3320, Box 13, Caspar, CA 95420, by Secretary. Buenos Aires, St. Vincent, India telegraphs, ldds and ends.

### New Members

Numbers 5554-5560

### Resignations

4964 W R Bartlett  
1324 Richard C Celler  
3368 Denis Gainon  
1313 Gordon McHenry  
3873 John J Nussbickel  
5157 William C Jogers, Jr  
5114 Ray Shults

### Membership Summary

Previous membership total .....	1311
Application for membership .....	1
Application for reinstatement .....	1
Resignations .....	-7
Current membership total (12/28/98) .....	1306

## U.S. Sales Circuit Notes

What does fifty cents buy these days? Well, it can get you a can of Coke from a vending machine. Or you can receive an ARA salesbook, guaranteed non-fattening and easy on your teeth. Mid-winter is traditionally the time of year when the midnight oil burns brightly in the stamp den. Why not invest that four bits and order a salesbook? Use it to mount all those duplicates, and put me to work circulating your material for you. I will see that it gets to 25 or 30 of your fellow collectors. Nice material attractively priced will likely result in something to show for your efforts. And with no funny aftertaste. Let me know which format your prefer: 1, 4, 6, 9 or 12 spaces per page. An 1 1/2 x 11 inch oversized salesbook is available 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), private die proprietaries, tobacco related, state and local revenues (noon-fish and game), liquor strips and tax paid. This kind of material is eagerly sought.

It is always better to try to limit your salesbooks too one category each. Experience indicates that sales will be improved this way. Simply mount material priced at a minimum of \$30, and up to a limit of \$500 per book. Please be sure to note any flaws, especially hidden things such as thins. Always adjust for damage.

Do not waste time mounting stamps better rel-

egated to penny approvals. Most circuit participants are not interested in the common stuff, unless it has an interesting printed cancellation or other feature of special interest. And do price your material to sell. Use the ARA auction results as a guide, or any of the myriad dealers' and auction houses' pricelists and prices realized.

One last note. Occasionally I receive books with non-revenue material, such as officials, newspaper and periodicals, and seals and labels. Postage stamps are definitely out, but revenue-related cinderellas are okay. As always, feel free to contact me if you have any questions.

Paul Weidhaas  
U.S. Sales Circuit Manager

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## MAIL AUCTION #138

**CLOSING DATE: March 31, 1999**

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

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

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

### UNITED STATES - Scott Catalogue Numbers

1	Proofs R134P4 XF	15.00
2	R134TC4 brown and black, VF PHOTO	60.00
3	R144P4 VF	38.00
4	R149P4 VF PHOTO	55.00
5	First Issue Revenues R15c* sheet of 210, Fine, some reinforcement, missing all selvage at top and some at sides and bottom, some faults	-----
6	Cancellations Dr. Seth Arnold, Woonsocket, R.I. printed cancel on R3c, F PHOTO	-----
7	Chollar Potosi Mining Co., SON strike on R15c, F PHOTO	-----
8	Planters Ins. Co., Paducah, Ky., SON strike on R26c, F PHOTO	-----
9	Putnam Fire Insurance Co., blue SON strike on R44c, F-VF PHOTO	-----
10	Dr. Seth Arnold, Woonsocket, R.I., printed cancel on RB12b, VF PHOTO	-----
11	Railroad Cancellations Cincinnati, Hamilton & Dayton RR (C18g), clear SON strike on R88c, F crease PHOTO	-----
12	Grand Trunk Railway (G-2A), SON strike on R69c, F-VF PHOTO	-----
13	Illinois Central RR (I-1A), SON strike in blue on R61c, F-VF thin PHOTO	-----
14	Little Schuykill Navigation Rail Road & Coal Co. (L-8-3) SON strike on R47c, embossed cancel, VF PH	-----
15	Michigan Central RR (M-8N), sharp SON strike in blue on R84c, F PHOTO	-----
16	New York Central RR (N-11), bold SON strike on R44a, VF light crease PHOTO	-----
17	N-11C, clear SON strike on R51c, F PHOTO	-----
18	New London Northern Railroad Co. (N-21B), SON on R6c on small cut square, VF PHOTO	-----
19	Documentary R168 on the back of The Prosper Gold Mining & Milling Co., New Mexico Territory, stock certificate, mining vignettes, VF	-----
20	R160 straight edge at bottom, VF PHOTO	70.00
21	R292* sheet of 100, F-VF	300.00
22	R664* sheet of 100, VF	165.00
23	R722 perforin, F-VF light crease PHOTO	1,000.00
24	Proprietary RB7a F-VF small thin PHOTO	175.00
25	Future Delivery RC2* F	30.00
26	RC22* sheet of 100, plate #10743 block at top, F	-----
27	Stock Transfer RD66 cut cancel, VF PHOTO	2,000.00
28	Wines and Cordials RE107 VF	7.50
29	Beer Stamps REA79d F crease	10.00
30	REA102 VF PHOTO	45.00
31	Silver Tax RG38* F	17.50
32	RG39* F-VF	17.50
33	RG40* F-VF	19.00
34	RG41* F	11.50
35	RG42* F	19.00
36	RG43* F	17.50
37	RG44* F-VF	19.00
38	Narcotic Tax RJA59c* VF	4.00
39	RJA60b* huge jumbo margins, XF PHOTO	20.00
40	RJA62b* VF	25.00
41	RJA64b* F-VF	45.00
42	RJA66b* VF	15.00
43	RJA71c* VF	4.00
44	RJA72c* F-VF	65.00
45	RJA74b* VF	10.00
46	RJA80b* VF	-----
47	Embossed Revenue Stamped Paper RM85 sharp strike on the back of a 1800 single bond, fold affects stamp, F-VF	25.00
48	RM87 sharp strike on a 1799 promissory note, mss over stamp, F some foxing and a small hole	20.00
49	RM110 sharp strike on a 1798 promissory note, fold affects stamp, VF	10.00
50	RM240 sharp strike on the back of a 1799 promissory note, VF	10.00
51	RM241 sharp strike on the back on a 1799 single bond, VF	10.00
52	RM243 sharp strike on a 1799 penal bond, VF	20.00
53	RM260b sharp strikes on an 1801 New Haven promissory note, folds ending in small tears affect stamps, F	15.00
54	RM260b sharp strikes on an 1801 single bond, mss affects stamps, VF	15.00
55	RM261a sharp strikes on an 1802 penal bond, fold affects stamps, VF	15.00
56	RM261b sharp strikes on an 1801 New Haven promissory note, fold affects counter-stamp, VF	20.00
57	RM263b sharp strikes on an 1802 single bond, mss and fold affect stamp, F-VF	17.50
58	RM264a sharp strikes on an 1802 Philadelphia promissory note, mss over stamps, VF small tear	55.00
59	RM266b sharp strikes on an 1801 Philadelphia promissory note, mss and fold affect stamp, VF	50.00
60	RM276a sharp strike on an 1816 Bank of Washington, Penn., promissory note, cut cancel, F-VF	10.00
61	RM277b sharp strike on an 1815 Bank of Washington, Penn., promissory note, VF	10.00

62	RM278a sharp strike on an 1817 Bank of Washington, Penn., promissory note, VF	10.00
63	RM279a sharp strike on an 1817 Bank of Washington, Penn., promissory note, fold affects stamp, VF	13.00
64	RM280a sharp strike on an 1816 New York promissory note, XF	13.00
65	RM281b sharp strike on an 1814 Philadelphia promissory note, F-VF	32.50
66	RM305a die cut, watermarked, F-VF toned along lower left	17.50
67	RM306a die cut, watermarked, F	17.50
68	RM308a die cut, watermarked, F-VF toned at upper right	17.50
69	RM310a die cut, watermarked, superb strike, F-VF	17.50
70	RM311a die cut, watermarked, F	17.50
71	RM313a die cut, watermarked, VF	17.50
72	RM315a die cut, watermarked, F	17.50
73	RM319a die cut, watermarked, VF	17.50
74	RM313a die cut, F-VF	17.50
75	RM325a die cut, laid paper, VF toned along bottom	17.50
76	RM370 clear strike on an 1855 promissory note, F-VF	12.50
77	RM371 sharp strike on an 1848 promissory note, F-VF	10.00
78	RM372 sharp strike on an 1847 promissory note, VF	10.00
79	RM373 sharp strike on an 1851 promissory note, fold just touches stamp, VF	12.50
80	RM374 sharp strike on an 1846 promissory note, F-VF bit of upper left corner missing	10.00
81	RM375 sharp strike on an 1846 promissory note, VF	10.00
82	RM376 clear strike on an 1846 promissory note, F-VF	12.50
83	RM558 sharp strike on an 1826 import certificate for one chest of Hyson Tea, VF	20.00
84	RM561 sharp strike on an 1802 import certificate for one hoghead of rum from Dominica, VF	25.00
85	Revenue Stamped Paper RN-G1. San Francisco, Calif. New York Hill Gold Mining Co., Alfred Borel & Co. (changed from F. Berton & Co.) check, 1885, VF	-----
86	RN-G1. Bismarck, Dakota Territory. Bank of Bismarck check, 1897, VF	-----
87	RN-G3. Montclair, N.J. John J. H. Love, Essex County National Bank of Newark check, 1877, F	90.00
88	RN-K11. Lock Haven, Penn. Lock Haven National Bank check, vignette of girl at left, F-VF small stain at upper right corner	125.00
89	RN-L13. Philadelphia, Penn. Farmers and Mechanics National Bank check, F	300.00
90	RN-P5* Chicago, Rock Island & Pacific RR Co. stock agreement, VF	55.00
91	RN-U1* stamp redeemed, Chicago & South Western Railway Co. stock certificate, blue & black, CNBC engraved, beautiful vignettes	35.00
92	RN-U1 Dayton & Michigan Railroad stock certificate, vignette of train at station, VF	35.00
93	RN-X7. Albany, N. Y. United Traction Co. voucher check, VF	-----
94	Rectification Tax RZ1* sheet of ten, VF	70.00
95	RZ2* VF	25.00

### TAXPAID REVENUES - Springer Catalogue Numbers

96	Cigarette TB23a VF	12.00
97	Cigars TC147* VF	4.50
98	Tobacco Strips TG15B TSM plate #8, VF thins PHOTO	8.00
99	TG20B* XF PHOTO	4.00
100	TG153D* bright blue paper, sheet of twenty, folded in half, VF	-----
101	Distilled Spirits Series of 1868, 40 gallons, silk paper, punched remainder, VF	-----
102	40 gallons, wove paper, punched remainder, VF	-----
103	50 gallons, silk paper, punched remainder, VF	-----
104	Series of 1875, Grant, 40 gallons, punched remainder, VF	-----
105	Wholesale Liquor Dealer Series of 1910, 40 Gallons, mint, VF	-----
106	Process Butter FB35b VF small scrape in bottom margin	9.00
107	Oleomargarine FE54 VF	7.50
108	FE55 appears VF, tack holes and thin	4.00
109	Opium Order Forms 1914 Duplicate, F-VF small faults	-----
110	1923 Original, black, F-VF creases	-----
111	1923 Duplicate, red, F-VF	-----

### STATE REVENUES

112	Alaska Sport Fishing, AKF-11* booklet pane of four, appears VF, creases affect all four stamps	380.00
113	AKF-12 used on license, VF crease	50.00
114	AKF-12* booklet pane of four, VF PHOTO	600.00
115	Maryland Big Game Hunting, Firearms, 1967, MDBGF-8, VF PHOTO	30.00
116	Minnesota Deed Tax, nine different, 50c-\$100, mint, F-VF	-----
117	\$200 blue, booklet pane of two, mint, VF PHOTO	-----
118	South Carolina Liquor Tax, L60-62* VF	-----
119	HAWAII R1* F	10.00
120	R7* VF PHOTO	20.00
121	R8 F PHOTO	40.00

122	R11* F-VF	7.50
123	R13* F	10.00
124	R14* F	12.00
125	R15* F-VF PHOTO	27.50
126	R16* F PHOTO	27.50

### PHILIPPINE ISLANDS - Warren Catalogue Numbers

127	Provisional Papel Sellado, 5c Pagos Al Estado cut square with blue boxed h/s "U.S. Military Government, -1901-, Internal Revenue" VF PHOTO	-----
128	-15c Pacos Al Aesthete cut square, as above, VF PHOTO	-----
129	W375 VF PHOTO	5.00
130	W388E embossed US, F-VF crease PHOTO	30.00
131	W390 F-VF crease	3.00
132	W508 F PHOTO	6.00
133	W595 F-VF	7.50
134	W598 F-VF PHOTO	50.00
135	W625 VF	3.75
136	W626a F	7.50
137	W627 straight edge at bottom, F	15.00
138	W630* straight edge at left, F PHOTO	60.00
139	W639b* straight edges, F-VF	10.00
140	W641* straight edges, VF	15.00
141	W660* straight edge at top, F-VF	20.00
142	W718 VF	7.00
143	W730 F-VF PHOTO	50.00
144	W738* F-VF PHOTO	70.00
145	W770* F-VF PHOTO	15.00
146	W771 punch cancel, straight edge at bottom, F	30.00
147	W791 F-VF PHOTO	7.50

### PUERTO RICO

148	Internal Revenue, 1900, 1/10c black, 1/2c green, 3c blue, and 10c violet, VF each with crease PHOTO	-----
149	Documentary, 1902 \$10 green, punch cancel, VF PHOTO	-----
150	1936, 1c blue-green, mint, F-VF	-----
151	5c brittle, mint, F-VF straight edge at left	-----
152	10c orange, mint, VF straight edge at right	-----
153	\$1 brown, punch cancel, VF straight edge at bottom	-----
154	Excise Tax, Class A, \$0.15-\$0.25 red, mint, VF PHOTO	-----
155	-\$0.25-\$0.50 red, mint, F-VF	-----
156	-\$0.50-\$0.75 red, mint, F	-----
157	-\$0.75-\$1.00 red, mint, F	-----
158	Class B, \$1.00-\$2.00 blue, unused, VF	-----
159	-\$2.00-\$3.00 blue, mint, F straight edge at bottom	-----
160	-\$3.00-\$5.00 blue, mint, F-VF PHOTO	-----
161	Class C, \$7 a \$10 green, unused, F PHOTO	-----
162	-\$10 UP green, used, F-VF straight edges PHOTO	-----
163	Cigarette, Springer TA77a with red PORTO RICO ovpt reading down, VF PHOTO	-----
164	TB21d with red PORTO RICO reading down, VF PH	-----
165	CIGARS TC172a with black PORTO RICO reading down, VF crease and small thin PHOTO	-----
166	Mayaguez Cigarillos, 5/8c blue, F	-----

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

167	US39b* F	-----
168	US40 F-VF	-----
169	US41A* VF PHOTO	10.00
170	US43* VF	-----
171	US46a VF PHOTO	10.00
172	US47a C F-VF PHOTO	15.00
173	US48a* F-VF PHOTO	10.00
174	US49a C F PHOTO	300.00
175	US50a C F couple short perfs PHOTO	350.00
176	US60* F-VF irregular margin at lower left PHOTO	12.50

### DANISH WEST INDIES-VIRGIN ISLANDS McRee Catalogue Numbers

177	R1 VF light toning	-----
178	R4* VF	-----
179	R6* F	-----
180	R8* VF	-----
181	R40* VF	-----
182	R40a F-VF	-----
183	R42 F-VF crease	-----
184	R43 F	-----
185	R44* F-VF	-----
186	R45 F-VF	-----
187	R46* VF	-----
188	R48 F-VF	-----
189	R49* F-VF thin spot	-----
190	R60* VF	-----
191	R61* VF	-----
192	R62* VF	-----
193	R63* VF	-----
194	R64* VF	-----
195	R65* VF	-----
196	R66* VF	-----
197	RJ4 F-VF crease	-----
198	RJ6 VF few short perfs	-----
199	RJ16 F-VF crease PHOTO	-----
200	RJ17* F small faults PHOTO	-----
201	RJ36* F-VF PHOTO	-----
202	RJ37 VF thin spot	-----
203	RJ40* F-VF	-----
204	RJ49* F-VF PHOTO	-----
205	RJ50* F-VF PHOTO	-----
206	IRJ2 VF light crease PHOTO	-----
207	IRJ3 VF	-----
208	IRJ4 F	-----
209	IRJ6 VF corner crease PHOTO	-----
210	IRJ11 F corner crease	-----
211	IRJ13 F	-----
213	Christmas Seal Bonds, National Tuberculosis & Respiratory Disease Ass'n., nine different, face values \$5 to \$1,000, VF	-----
214	EL SALVADOR Revenues, twelve different, F-VF	-----
215	NICARAGUA Mosquito Reservation, 10c blue on black, on 1893 Bluefields, Supreme Court document, F-VF	-----



## Member's Ads

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

**Wanted: Scott RY3** and RY4 on complete BATF documents. Send descriptions/details to Gregg Greenwald, 2401 Bluebird Ct., Marshfield, WI 54449-3128. \*1464\*

**R23c, 25c or 26c**, your choice on 1867 Indiana marriage license; \$3.00 each. Gary Saum, Box 731, Delaware, Ohio 43015. \*1465\*

**M&M multiples wanted** for study. Describe or photocopy and price. All offers answered. Paul Weidhaas, 7705 Lakeside Ave., Manhattan KS 66502. \*1466\*

**Over 800 battleship** (R161-R172 and RB20-RB31) plate number singles for sale or trade. I am always a buyer of any revenues, possessions, and newspapers (PRs) plate number material. Steve Witting, Box 2742, Springfield, MO 65801-2742. \*1467\*

**Wanted: Printed precancellations** on First issue or RB1-RB19. Single stamp or entire collection. M. J. Morrissey, Box 441, Worthington, OH 43085. \*1468\*

**Collectors of Chinese** and/or Korean revenues

are invited to apply for our April mail auction catalog if not already known to us (those who have bid before get catalogs automatically). Stamps from Overseas, 35 Church Hill, Winchmore Hill, London N21 1LN, England, UK. \*1469\*

**Wanted: U.S. cinderellas** (EKKO reception; trading/gift/rebate; express/parcel delivery; license and royalty; railroad/busline baggage, newspaper, delivery; union dues). Scott A. McClung, 8381-H Montgomery Run Road, Ellicott City, MD 21043. \*1470\*

**Wanted: Playing Card** 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. \*1471\*

**R19b on 1863** telegraph despatch, \$125. R6c First Printing on October 1862 brown vignetted check, \$20. SASE brings long list of revenue-stamped documents. Michael Mahler, 2721 Second St. #211, Santa Monica, CA 90405. \*1472\*

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