



# The American Revenuer

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**T**he 50¢ Conveyance stamp is known in a “steel blue” shade. More about this stamp, inside, page 38.



♦ JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

**FEBRUARY 1999**

Volume 53, Number 2  
Whole Number 512

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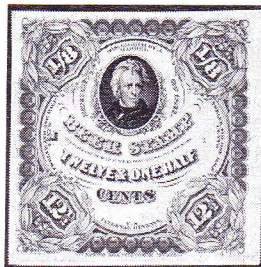
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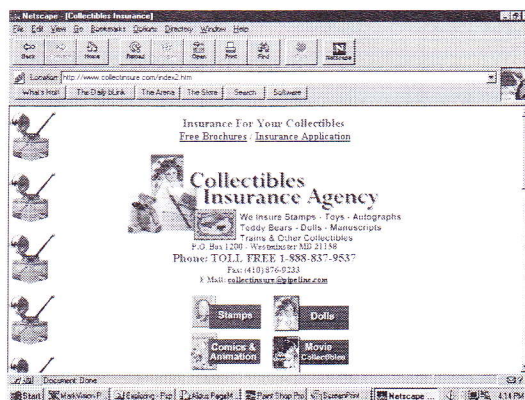
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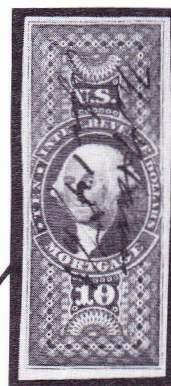
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## THE AMERICAN REVENUER

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**Direct inquiries regarding advertising rates, availability and publication schedules to the Editor. Deadline for next issue: April 15, 1999.**

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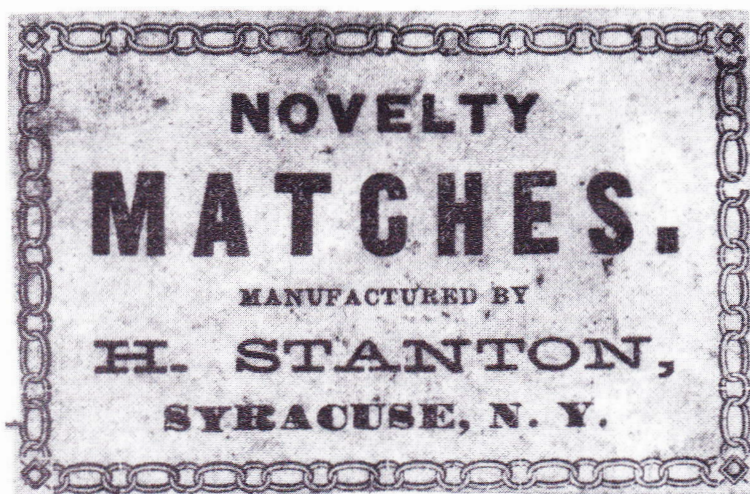
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# The Bureau of Engraving and Printing printed the Stanton match stamp (R0171) on watermarked paper



**Figure 1.**  
Label used by  
Stanton's  
Novelty Match  
Works on a  
container of  
matches.

by Andrew P. Ferry, ARA

Under the pseudonym "Christopher West", Elliott Perry outlined the activities of Henry Stanton as a match manufacturer in central New York State (West, 1921). Figure 1 depicts a label used by Stanton on containers of matches produced by his Novelty Match Works in Syracuse.

According to the Boston Revenue Book, the Stanton private die stamp was first issued (on old paper) in July 1866 and was last issued (on watermarked paper) on December 8, 1880 (Toppan, Deats and Holland, 1899).

While discussing which firms printed the Stanton stamps on various papers, Perry remarked (Figure 2) that, "There may also

have been a printing on watermarked paper by the Bureau but as the records quoted show that the last issue of Stanton stamps was made within two months after the Bureau began to print private die revenues, a printing by the Bureau is doubtful." (West, 1921)

Perry's surmise that the Bureau did not print the Stanton stamp on watermarked paper was wrong. Shown in Figure 3 is a block of four of the Stanton stamp on watermarked paper that provides twofold evidence that the Bureau printed these stamps. When the Bureau of Engraving and Printing took over the bank note companies' private die stamp

Probably there were not less than five plates used for printing this stamp, which was one of the earlier Carpenter productions. All of the Stanton stamps on old paper and many of those on silk paper were printed in Philadelphia. The remainder of the silk paper stamps and all of the pink papers were printed by the National Bank Note Company of New York, and it appears that that Company also printed some of the watermarked stamps. Probably there was a printing of the watermarked stamps by the American Bank Note Co., although no specimens from such a printing have ever been identified by the writer. There may also have been a printing on watermarked paper by the Bureau but as the records quoted show that the last issue of Stanton stamps was made within two months after the Bureau began to print private die revenues, a printing by the Bureau is doubtful. Usually it was customary to keep a considerable supply—enough to last three months or more—on hand so that orders for stamps from manufacturers could be filled immediately. The black ink always used on the

**Figure 2.** Part of the article in the July 23, 1921, issue of Mekeel's Weekly Stamp News in which Perry remarks that, "...a printing by the Bureau is doubtful."



plates in October of 1880, the Bureau workers allowed the imprints of the bank note companies to remain on the plates, but they scratched out most of the data in the imprints by drawing lines through them. This characteristic obliteration of the bank note company's imprint by the Bureau workers on the plate of the Stanton stamp is readily apparent in Figure 3.

The second point of evidence for these stamps having been printed on watermarked paper by the Bureau is also depicted in Figure 3, wherein a typical Bureau guide line is present on the left.

The foregoing again underscores the importance of examining stamps for the presence of imprints that provide evidence of their origin (Ferry, 1989, 1993, 1994, 1996). The imprint on this block of four would be impossible to overlook. But in other instances, only fragments of the imprint may remain, and can easily be overlooked by the non-discerning collector (Ferry, 1989, 1993).

Almost always, the margins containing the imprints were cut or torn from the sheets (and discarded) before the stamps were used. The outside row of perforations usually came between the imprints and the outside row of stamps and, unless the alignment of the perforations was poor enough to produce badly centered stamps, no trace of an imprint will be found. Because most imprints are found on poorly centered specimens, and because no collector likes to retain off-center stamps, a great deal of evidence that would be of immense assistance in the study of the private die stamps today was discarded years ago and is gone forever (Ferry, 1989, 1993, 1994, 1996).

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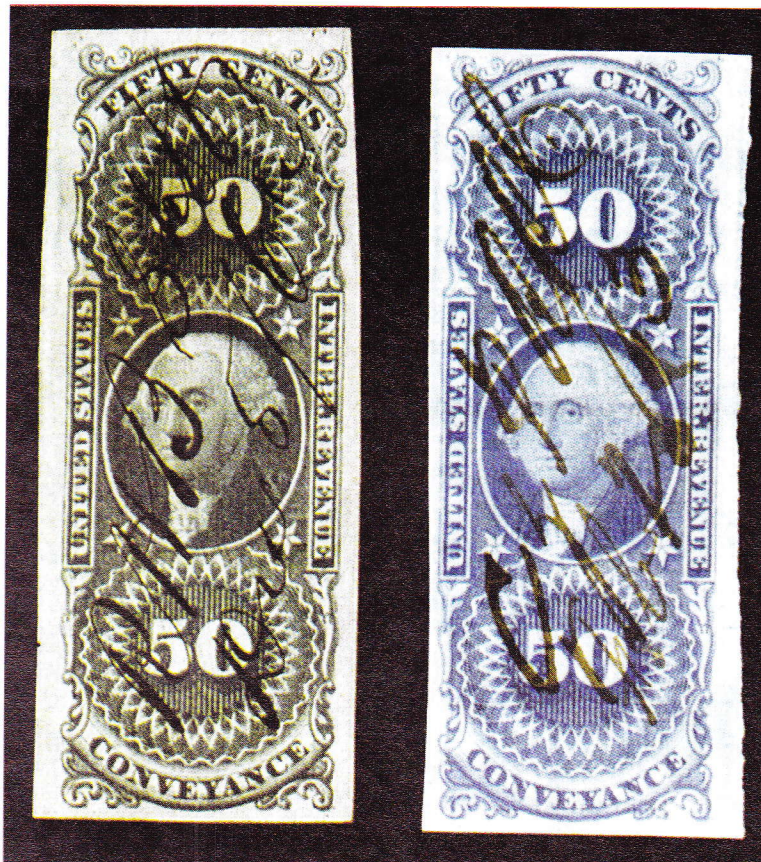
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- West, C. Henry Stanton. *Mekeel's Weekly Stamp News* 1921 July 23; 35:435.



**Figure 3.** This block of four of the Stanton stamp includes at the bottom a bank note company imprint scratched by the Bureau's printers and, at the left, a Bureau guide line.



# The 50¢ Conveyance steel blue



by Michael J. Morrissey, ARA

The venerated *Boston Revenue Book* by Toppan, Deats and Holland published by the Boston Philatelic Society in 1899 noted the various colors and shades in which the First Issue revenues were printed. I do not believe they made any claim to completeness or absolute accuracy, but the list certainly forms the outline for a study of the myriad of shades and colors employed in the nine-year life of the issue.

About four years ago, a prominent eastern collector advised me that he had acquired a goodly sized block of the 50¢ Conveyance imperforate in the "steel blue" shade. At the time I was not quite sure what he meant, but believed that I was vaguely familiar with the color, having casually noted it before.

Recently, I had occasion to acquire a 50¢ Conveyance imperforate in an unusual dull, dark shade. I consulted the *Boston Revenue*

*Book* and there discovered the steel blue shade listed for that stamp alone. Obviously, it was very scarce and differed from any shade of blue known on any of the other nine First Issue 50¢ stamps or any other blue stamp in the entire issue. This is strong evidence that it was from a single printing run. My own example, pictured here in color along with a normal blue for comparison, is canceled in pen and ink "P. H. B. Shff / Dec 5 / 62" in two lines reading up. It may have once graced a civil summons in a lawsuit or been affixed to a sheriff's deed.

We know that the 50¢ Conveyance stamps were first printed October 18, 1862, and first delivered to the Internal Revenue on November 17, 1862. This stamp, if canceled the date of use as required by law, would have been used just 19 days after first issuance. The delay between printing and issuance is indicative of the back-up at the perforating machines that marked the early stamp production experience of Butler & Carpenter, the government contract printers in Philadelphia. It appears that the perforating pins were set to perforate smaller denomination stamps and would have had to have been reset to perforate larger stamps, but as the larger stamps were less frequently used, the decision was undoubtedly made to give preference to the more commonly used values in the perforating process as a convenience to the public.

Clearly, the first printing of the 50¢ Conveyance was awaiting perforation when on November 7, 1862, C. F. Estee, Acting Commissioner of Internal Revenue, telegraphed the printers to "fill all orders for stamps with utmost dispatch without perforating." Ten days later, when it was obvious they were still hopelessly behind in the perforating process, the first delivery of the 50¢ Conveyance stamps was made in unperforated condition. It is believed that this first printing accounted for the steel blues.

How is it that this shade was produced considering that the early printings of the 50¢ stamps are almost uniformly in a dull, bright or dark blue that though distinguish-



### Cincopex '99 at Hamilton, New York

CINCOPEX '99 will be held August 14-15, 1999, at "The Commons" Colgate University, College Street, Hamilton, New York. Hours: Saturday 10:00 a.m. to 5:00 p.m., Sunday 10:00 a.m. to 4:00 p.m., admission is free. The location is handicap accessible. It is an open show and is sponsored by the Chenango Valley Stamp Club.

The Cincopex stamp shows are a yearly event sponsored in rotation by a group of five clubs in the central New York area.

### Cigarette Tubes

I enjoyed the article by W. H. Waggoner on Cigarette Tubes which appeared in the October 1998 issue of *The American Revenuer* (52:192-198). However, the following points should be made to enhance the article:

1. On the first Cigarette Tubes stamp (Scott RH1) plate number 8880 was used. In addition, plate number 8879 was used on the same issue according to an article entitled "Plate Numbers of the Documentary Stamps of 1917" by W. Wallace Cleland in the *United States Specialist* (publication of the Bureau Issues Association) on page 32 of the January 1999 issue.

2. In the discussion of the missing period after the "e" in the "CIGTTE." overprint on the first Cigarette Tubes (Scott RH1a) the author cites the Quarterman Publication reprint of the *Revenue Unit Columns from the American Philatelist* by Beverly S. King, Justin L. Bacharach and George Turner as making the first mention of this variety in 1929. True, it was first mentioned on page 596 of the June 1929 *The American Philatelist*, but the article refers to its source as *Mekeel's Weekly Stamp News*. Further research indicates that J. W. Wilson of Des Moines, Iowa, first reported this variety on page 130 of the February 25, 1929, issue of *Mekeel's Weekly Stamp News*.

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able shades, are all true blues? The steel blue appears to some to have a greenish tinge. The 3¢ Foreign Exchange went to press in a deep green just two days earlier on October 16, 1862. Perhaps the ball mill used to grind ink pigments still contained contaminants of

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3. The 1933 Cigarette Tubes (Scott RH3 and RH4) were printed in sheets of 100 without plate numbers.

4. In the listing of the freshness codes of the 1¢ 1933 Cigarette Tubes (Scott RH3) the listing should have included D-2, D-3 and L-2 instead of D-29, D31 and L29.

5. On page 196 of the article, several precancels on the 2¢ Cigarette Tubes (Scott RH4) are mentioned which include "U.S. MARSHALL / NOV 5 1936" (item g). This is similar to an Alfred Dunhill precancel where the customs registry number has been added. The Internal Revenue Service Regulations revised November 1934, Chapter XIV, Article 189, section d states, "Stamps of denomination 1 cent or 2 cents will [be] require[d] to [be] affixed to packages of cigarettes imported and must be canceled by the importer writing his name, customs entry number and date thereon before such tubes are released from customs custody."

Myron Hyman

### The author replies

I write to thank you for your letter regarding my article on Cigarette Tubes stamps. You noted several facts of which I was unaware. In the interest of clarity, I will reply to your points in the same order as you numbered them.

1. I did not know about the 8880 plate

green that were not cleaned out. In any event, the steel blue, though difficult to describe, is, once seen, a color thereafter easily recognized, sought after and prized. Happy Hunting!



number on RH1. You are the second person to write me about this.

2. You are quite correct. I probably should have backed-up this reference to the pertinent Mekeel's but it is unlikely that readers will have that publication handy where they might very well have the 1981 Quarterman reprint. In any case, 1929 apparently was the year of discovery.

3. Thanks for this information which I did not know. I have never seen a sheet of these stamps.

4. You found the typos that occurred in the list of freshness codes. These were changed from my original manuscript. [*An error that occurred when I scanned the manuscript into the computer...Editor.*]

5. Good information. Thank you for both the Dunhill and Customs data.

I thank you for your letter and its information. I am pleased to learn that people are reading what I write.

W. H. Waggoner

## Scripophily—February 1999

*Scripophily* is the quarterly publication of the International Bond & Share Society. While few articles are directly concerned with revenue stamps, some are and others are as the certificates contain revenues. The whole area of collecting stock and bond certificates is much like that of collecting checks. We will find that the interests of many ARA members overlap this area.

An index supplement accompanies the February 1999 issue of *Scripophily*. The society's publications since 1978 to the end of 1998 are covered. The listing is by country and the issuing authority of the certificate. For several countries such as the U.K. and the U.S. the list contains sub-groupings such as mining, 18th century and entrepreneurs. There is no indication if revenues would be discussed.

There are five major articles in this issue,

each 1 to 4 pages (A5 size) long. They are "Magic Money" (questionable schemes about redeeming old uncanceled bonds and stock certificates), "Three Goes for Shipping" (three certificates printed of stock blanks printed by the Goes Company featuring a navigation vignette), "The North American Land Company" (a history of the company founded in 1795 and its documents, "Bonds or Paper Money?" (French bonds that circulated as currency), and, "Go West, Yunker Mann!" (documents promoting German Immigration to 1840s Texas).

Also included are society and news items and an extensive report of auction results (it should be noted that many of these certificates bring high prices). Information can be obtained from the Editor (and ARA member) Brian Mills, P.O. Box 9, Tadworth, Surrey, KT20 7JU, UK.

## Literature in review

***The Revenue Stamps of Argentina, Volume II: The Provinces and Municipalities Catamarca to Corrientes*** by Clive Akerman (ISBN 0 9525123 2 7). 106 + viii pages, A4, card cover, wire-o bound, unpriced, illustrated. Published by the author. Available from the author (Bell Hill Cottage, Bell Hill, Lydbrook, Glos. GLq7 9SA, UK) for £20 or US \$30 (US banknotes only—no checks) surface post paid, airmail add £3 or US \$5.

Twenty-one provinces of Argentina issued revenue stamps. Buenos Aires was the subject of volume one, the five provinces and their municipalities beginning with the let-

ter "C" are the subject of this volume. (Only 15 to go Clive!) The format and content is more of a handbook than that of a catalog. Listings of the stamps are presented, without catalog numbers or prices, and often in tabular form. The book is quite similar in form to the series of articles about the Argentine Federal issues that appeared in *The American Revenuer* a number of years ago.

A short geographical and historical introduction is given to each province and municipality (arranged by province followed by the stamp-issuing cities within that province). A discussion is provided about the stamps covering the evolution of the issues, their de-



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signs, papers used and known varieties. Tax laws, the tax rates, and usage of the stamps is not included in this presentation.

The listings include stamped paper, adhesive stamps and label-like stamps which were often used on items such as tobacco and alcohol. Most, if not all, stamp designs are illustrated. It is assumed that the illustrations were scanned into a computer from the original stamps. With few exceptions, they are of excellent quality with evidence of hard ink-paper color combinations being enhanced to improve their appearance.

It would appear that the entire book has been printed by a good quality, high resolution laser printer and not being a second generation xerographic or offset reproduction; essentially it appears to be print on demand. This should be viewed as a positive feature and not a negative one. It is a learned, qual-

ity publication, of limited interest that would probably never be published if not for modern computer technology.

The author acknowledges considerable input from Donald Duston who was able to confirm the existence and descriptions of a number of stamps listed by Forbin. Forbin's 1915 catalog was the last listing of these stamps. Don Duston was able to provide much information about stamps from the 1950s and 1960s although the listings of the more modern issues (post 1920) are probably incomplete. Right now this catalog is the only game in town but the author seeks input and talks about a second edition some day. This whole area is just waiting for additional discoveries; Akerman has provided a very sound foundation for collections and study in this area.

Kenneth Trettin

## Revenue stamps fight fraud in a new exhibit at the National Postal Museum

"Down with the Frauds: Taxation as Consumer Protection," an exhibition of more than 25 extremely rare revenue stamps, opens March 12 in the Rarities Vault at the Smithsonian's National Postal Museum (2 Massachusetts Ave., N.E., Washington, DC). The exhibit runs through September 10.

Advances in food science following the Civil War enabled dishonest manufacturers to pass off "invented" foods as more expensive naturally grown produce. Adulterated products such as oleomargarine and filled cheese were often sold to consumers as authentic farm produce at a bargain price. Both farmers and consumers objected to the practice and called upon the federal government to end the fraud.

In the 1870s, a widespread reform movement to regulate and tax adulterated products swept through the United States. For the first time, federal regulations mandated new standards for truthful labeling and product advertising. "Down with the Frauds" features revenue stamps used to identify imitation products and to provide revenue to the government to pay for the costs of enforcing truthful advertising, correct labeling and new consumer laws. The success of these efforts and other programs eventually led to the Pure Food and Drug Act of 1906, the nation's first major piece of consumer protec-

tion legislation.

The rarity of these revenue stamps is largely due to the overwhelming success of the tax program in driving out adulterated foods from the marketplace. As the use of these products declined, there was little need for an excise tax to protect consumers.

Several highlights of the exhibit are:

*1871 imported cigar stamp.* The "imported cigar" stamp, used by the U.S. Customs Service, became an expensive symbol of quality. Some West Coast cigar manufacturers illegally sought to capitalize on high price imports by sending their cigars to Vancouver, British Columbia, Canada, for re-importation into this country. The Customs Service caught on to the scheme and discontinued the illegal practice.

*1872 imitation wine stamp.* Manufacturers of "imitation wine" were required to label their product accordingly and pay a special annual tax. This new requirement proved to be unsuccessful as few revenue stamps were used. The federal government, however, used this early program to improve later attempts, which were successful.

*1 cent series of 1952 filled cheese stamps.* Revenue stamps were placed on packages of filled cheese to protect consumers' deception. This manufactured substance added cheap ingredients such as lard, oleo oil and cotton-



seed oil to natural cheese.

*Set of 1926 oleomargarine case stamps and set of 1931 uncolored oleomargarine stamps.* Oleomargarine was invented as a cheap substitute for butter. Some unscrupulous dealers switched the higher-priced butter with oleo without consumers' knowledge. Beginning in 1886, the federal government taxed the manufacturers, the wholesale dealers and the retail dealers of oleo. In 1902, the government raised the taxes again bringing the price equal to the price of natural butter.

*\$12 special annual manufacturer's tax stamp, series of 1933.* Manufacturers and distributors were required to attach a stamp and a form to all packages of mixed flour to inform customers that the product was adul-

terated with grains other than wheat.

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

## A cinderella bottle stamp



by John Semeniuk, ARA

ARIZONA brand iced tea comes in a variety of flavors. Many of the bottles are colorfully attractive and are collectible in their own right. But for revenue stamp collectors it is the neck label found on the 20 fluid ounce bottles of the "Honey Lemon Iced Tea" variety that holds special interest. This is because part of the label is printed in imitation of a bottle stamp (illustrated here). The item could perhaps be termed a cinderella revenue stamp. The stamp portion of the label measures 18 x 128 mm in size and constitutes the lower part of the collar label which appears around the cap and neck of the bottle. As far as is known this stamp-like label appears only on the above-noted variety of ARIZONA iced tea.

The colors of the stamp portion are rose

pink and white, the latter color being in imitation of paper. The evenly spaced color images of seven lemons (six complete and one partial) appear in a row directly above the stamp imprint. The images of both the stamp and of the lemons seem to be printed directly upon a silver-colored foil paper which forms the basic background color of the label as a whole.

A right-facing eagle with raised, outstretched wings is depicted twice on the stamp. The words "Honey" (above) and "Lemon" (below) form part of the overall stamp design and are repeated three times, as is an imprint in black which reads "Premium Estate."

Unlike a genuine bottle stamp which normally would have been affixed in a vertical position over and across the cap so as to be



torn when the cap was twisted off, the imitation stamp is wrapped around the neck of the bottle in a horizontal fashion.

Removing the label from the neck of the bottle proved a bit of a challenge as it was glued rather firmly around its entire length, not just at the ends. A good soaking of approximately 90 minutes in lukewarm water and some slow, careful peeling did the trick, even if at a cost of a few minor thins and

some wrinkles. Of course, the uppermost portion of the label was destroyed when the cap was twisted off. This is unavoidable unless one opts to soak an unopened bottle.

Considering the relative frequency with which product labels are changed, collectors desiring a copy of the item in question should probably endeavor to secure one as soon as possible.

## Cal-Rev March meeting

Fourteen members of Cal-Rev, the California chapter of the ARA, met March 14 at the Easter Seal Show in Sacramento. The program was show and tell with Jerry Lurie showing several mobile home tax stamps which are issued by the Department of Motor Vehicles. If these are not purchased and attached to the outside of the domicile, the home is placed on the property tax rolls.

Other items shown included a Humble Oil document for Cargo Tank safety by Earl Stritzinger. This item was for fueling facility inspection with a decal being attached to the

tank. Joe Ross showed medicine tax stamps and a Victoria beer stamp and a Serbian beer stamp die proof. James Busse displayed a German income tax document with income tax stamps attached. John Wetterling discussed additions to his series of Chinese revenue catalogs. William Barr showed the group some mixed flour stamps.

The next meeting will be in Walnut Creek at Coalpex on April 18 at noon. Michael Mahler will present the program. Visitors are most welcome. For information please contact Jerry Lurie at 415-682-3020.

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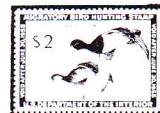
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# The American Revenue Association

## President's Letter

I am sorry to report that on March 14, 1999, John Bobo, ARA #3 died at the age of 85. John was very active in the affairs of the ARA long before I became a member. He served as Secretary-Treasurer, Vice President, and President. For many years he also served as the Advertising Manager. Before there was an American Revenue Association, John was a frequent contributor of listings of taxpays to the *Bureau Specialist*. Much of his stock and collection were sold in the public auction #24 of Michael Aldrich on November 15, 1986. The taxpays seemed to have been his favorite area of U.S. revenues and I was a customer of his for many years. He answered all my naive questions when I was beginning to collect taxpays. Later when I had tougher questions he attempted to draw upon his many years of collecting and dealing in stamps to provide lots of information. John's colorful letters were always worth saving; I relish several of them in my files which were written in the style of Telly Sevalos. We miss you John, but I imagine that you are now looking at perfect specimens of all the ragged copies of the taxpays that you sold to us down here on earth. May you rest in peace.

With the last issue came the prospectus for BALPEX where the ARA will be meeting on Labor Day weekend. How can I encourage you to exhibit this year? Exhibiting is a won-

derful discipline that has added to my personal enjoyment of the hobby. Exhibiting helps focus your attention on not only what needs to be added to the collection for completeness, but on what needs to be added to tell in a more complete way the story of your subject. That may mean printed cancellations, used multiples, plate inscriptions and numbers, and double transfers would make a valuable addition to your collection. So we know what to seek out for our collections.

That begins to sound like a specialized collection. But the other trend in collecting that I have been hearing more about lately is the general collection. Years ago I sold my consular fee stamps, the first three issues, and cigarette stamps to help purchase some specialized items. But more recently I have rekindled my interest in all the various categories of revenues, especially the tobacco taxpays and some of the special tax stamps. In short I am once again collecting generally, trying to acquire one of every different U.S. revenue stamp. Admittedly, it is an unattainable quest, but it is wonderful to look across the broad field of U.S. revenues and find that I have a few examples in most of the nooks and crannies of the field.

Looking forward to see many of you and your exhibits in Baltimore on Labor Day weekend.

Ronald E. Leshner, ARA President

## Secretary's Report

### Applications for Membership

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

**Albert Aldham** 5567, 1660 Hemlock Farms, Hawley, PA 18428, by Secretary. US embossed and stamped paper, cinderellas, stamps on docs; UK embossed.

**Daniel R Brownlee** 5565, 1333 W Campbell Rd, #158, Richardson, TX 75080, by Eric Jackson. collector/dealer—world seals, incl Zmas and TB,

revs, cinderellas; all US, incl cinderellas; Haiti, Mexico.

**Steven C Chandler** 5562, Box 1524, Mitchelville, MD 20716, by John Marquardt. All US Scott-listed, incl on docs; all states.

**Lee Davis** 5568, Box 57115, New Orleans, LA 50157, by Eric Jackson. All US Scott-listed; France, West Germany and German states.

**Charles R Kern** 5569, 1130 Perry Dr, Palatine, IL 60067, by Secretary. US documentaries on docs, pplaying cards, embossed paper, all M&M, first 3 issues. (Replaces Charles H Kern, ARA 34, deceased)

**Roger Kirby** 5563, 27 Hill St, Emu Park, QLD



4702, Australia, by ronald E Leshar. British Caribbean.

**David R Lucas** 5566, 300 S Woodlawn, Apt 418, Derby, KS 67037, by Eric Jackson. Kansas fish and game, KS revs. E-mail: davidlucas@fn.net

**Vincent Ong** 5564, 18 Dunbar Walk, Singapore 459 299, Singapore, by Eric Jackson. world revs, cinderellas, literature; China.

*Highest membership number assigned on this report is 5569.*

### Resigned

4856 Anne-Yvonne Colin

5433 Denis Dant

5001 Mary Ann Owens

5172 David L Prentice

3301 William F Rapp

715 Hugo H Singer

4380 Marland C Thurston

### Deceased

5277 Ralph G Hill, Jr

34 Charles H Kern

### Membership Status

Previous membership total ..... 1306

Applications for membership ..... 8

Resigned ..... -7

Deceased ..... -2

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

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1	Proofs R17P4 VF PHOTO	90.00
2	R48P4 VF	30.00
3	R51P4 VF PHOTO	90.00
4	R51TC3 deep red violet, VF PHOTO	155.00
5	R143P4 VF	38.00
6	R147P3 VF light crease PHOTO	70.00
7	RB1P4 VF	12.00
8	RB2P4 VF	12.00
9	RB3TC on wove paper, unpriced in Scott, VF PHOTO	----
10	RN-V4P VF PHOTO	----
11	RN-W2P VF couple tiny thin spots PHOTO	----
12	RN-X7P on pink paper, VF	----
13	First Issue Revenues R97c F light crease PHOTO	120.00
14	Documentary R160 SON violet handstamp, F-VF faint crease PHOTO	70.00
15	R179 faint cut cancel, VF	20.00
16	R192a* surcharge omitted, F-VF PHOTO	140.00
17	R198* F	47.50
18	R216* F VF PHOTO	95.00
19	R241* F	6.50
20	R242* F	35.00
21	R276* F-VF	32.50
22	R277* F	32.50
23	R279 F	30.00
24	R291* F	40.00
25	R293* F-VF PHOTO	60.00
26	R300* F	32.50
27	R385 cut cancel, VF PHOTO	45.00
28	R560 VF PHOTO	75.00
29	R585 perfin, F-VF	27.50
30	R601 F-VF	45.00
31	R603 F-VF PHOTO	60.00
32	R604 F-VF PHOTO	60.00
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35	R669 F-VF PHOTO	55.00
36	R672 F-VF	50.00
37	R678* F	20.00
38	R685 F PHOTO	175.00
39	R687 perfin, F-VF PHOTO	150.00
40	R696 perfin, VF PHOTO	110.00
41	R703 cut cancel, VF PHOTO	110.00
42	R705 perfin, VF PHOTO	100.00
43	R708 perfin, VF PHOTO	50.00
44	R710 perfin, VF	30.00
45	R714 perfin, VF PHOTO	100.00
46	R730 perfin, VF PHOTO	50.00
47	R731 perfin, VF PHOTO	60.00
48	R732 cut cancel, VF	50.00
49	Proprietary RB29* VF	30.00
50	RB29p* VF tiny nick in bottom margin	50.00
51	RB29p* upper right corner margin block of four, F-VF	250.00
52	RB30p* F-VF	50.00
53	RB31p* F-VF	50.00
54	RB39* F	80.00
55	RB41* F	50.00
56	RB73* F-VF	45.00
57	Future Delivery RC2* F	30.00
58	RC3A* F-VF PHOTO	75.00
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60	RD32* F	32.50
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63	RD64 perfin, F-VF PHOTO	80.00
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66	RD154* F-VF PHOTO	50.00

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70	RD307 F	55.00
71	RD324* F-VF	17.50
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73	RD335 perfin, VF	22.50
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83	RE81* F-VF	30.00
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87	RE196a* "LLL" error	37.50
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89	RE198b* F-VF PHOTO	75.00
90	Playing Cards RF4 F-VF usual crease PHOTO	45.00
91	RF10 F-VF usual crease PHOTO	60.00
92	RF10a inverted surcharge, F-VF usual crease	30.00
93	RF11* VF PHOTO	42.50
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98	RG69* VF PHOTO	60.00
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101	Consular Service Fee RK26 straight edge, F-VF PHOTO	190.00
102	Private Die Match RO14b F	30.00
103	RO95b F	35.00
104	RO141a F	30.00
105	RO173u F thin PHOTO	55.00
106	RO181b F-VF crease	35.00
107	Private Die Medicine RS23a F few short perfs	17.50
108	RS34b F creases PHOTO	125.00
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111	RS85d straight edge at bottom, F-VF	7.00
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127	RU12b F PHOTO	25.00
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129	Boating RVB2* VF	42.50
130	Firearms Transfer Tax RY8 used on transfer document, F-VF	125.00
131	Tobacco Springer TF259A F small thin	16.50

132 Customs Cigars TCC49a\* F-VF light crease ----  
133 Distilled Spirits for Export Series of 1949, 10c blue, VF ----

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Duck Stamps are Scott Catalogue Numbers  
Other are from the Ducks 97 CD Rom

134	Alabama Duck Hunting, AL8* VF	12.00
135	Alaska Duck Hunting, AL3* VF	9.00
136	Arkansas Duck Hunting, 7* VF	10.00
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138	ARTP-3* VF	12.00
139	ARTP-4* VF	12.00
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141	California Duck Hunting, CA17* VF	10.00
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144	Georgia Trout, GAT-6 VF	10.00
145	GAT-9 VF	10.00
146	GAT-12 VF	10.00
147	Illinois Salmon, ILS-13* VF	10.00
148	ILS-14* VF	10.00
149	Indiana Duck Hunting, IN11* VF	8.00
150	Trout & Salmon, INT-39* VF	9.00
151	INT-40* VF	9.00
152	Iowa Duck Hunting, IA15* VF	15.00
153	Trout, IAT-28* VF	14.00
154	IAT-29* VF	14.50
155	Kentucky Duck Hunting, KY2* VF	8.50
156	KYT-19* VF	8.50
157	Trout, KYT-18* F	8.50
158	KYT-20* VF	8.50
159	Maryland Chesapeake Bay Fishing, MDCB-11* VF	8.50
160	MDCB-14* VF	8.50
161	Trout, MDT-43* VF	6.00
162	MDT-45* VF	5.00
163	Michigan Duck Hunting, MI1* VF	4.25
164	Duck Hunting, MI11* VF	13.00
165	Trout & Salmon, MITS-10* VF	6.00
166	MITS-21* VF	11.00
167	MITS-22* VF	11.00
168	Minnesota Trout & Salmon, MNTS-3* VF	8.50
169	MNTS-4* VF	8.50
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173	Montana Duck Hunting, MT34* VF	12.00
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