



The American Revenuer

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♦ JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

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Volume 54, Number 6
Whole Number 526

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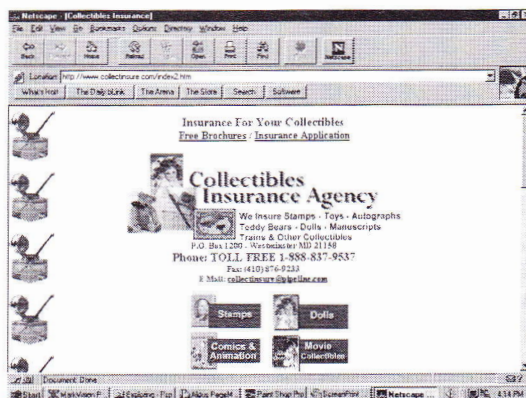
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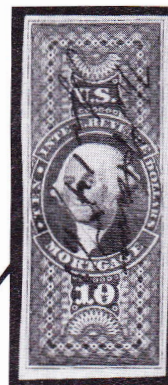
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New catalog of U.S. perforated revenues

a progress report

by Chuck Spaulding, ARA

Have you ever wondered about the meaning of those perforated initials that damaged your valuable United States revenue stamps? I know I did. The I got involved in trying to find out . Perforations in revenue stamps can authenticate the history of the various stamp types and contribute more information and interest to a collection of revenues than ones which have no perforated stamps.

In April 1999 the Perfins Club announced in *The American Revenuer* (53:78-79) a major effort to document these perforations The end goal is to produce a catalog of them. The catalog will not only show an alphabetical

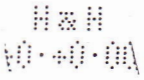



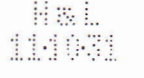

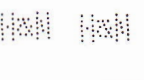
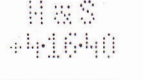
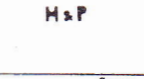
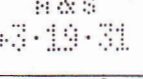
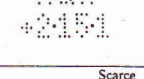
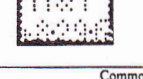
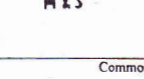
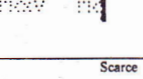

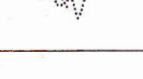
listing of the pictures of these perforations, but will also place emphasis on the type of stamps in which they are found. Preliminary research shows that it would be logical to have separate sections on Stock Transfer stamps (both state and federal), beer stamps, wine stamps, proprietary stamps, etc. and show the perforations that are found in them. With each design, we will include the company that used it, the time period in which it was used, and other type stamps in which it has been found, and other related data.

Most of the perforated designs are only found in one type of revenue. For example, the designs found in beer stamps have never been in any other type of revenue. So far, we have found this to be true for oleomargarine, wine and tobacco revenues. There may be others. Therefore, our efforts have been to develop separate sections of stamp types, rather than lumping them all together. This arrangement may be more useful to collectors who specialize in one type of United States revenue stamp, and who may wish to use the catalog to mount the different designs. As you can see, our focus is on the stamps' types and not on the perforations. In this regard, we would welcome any suggestions which would make this catalog useful to any U.S. revenue collector.

The basic method of researching the perforations is to produce work sheets and send them to members who wish to help with the project. The designs usually start with a letter of the alphabet and each set of work sheets contains the designs that start with the same letter. Members review them, study their collections and forward new designs and additional data to the editor.

We have produced and distributed work sheets for the letter A to L. These sheets have identified 1346 designs. To date, embers have added 376 additional designs for a total of 1722. The working group has also reported much information on the users of the designs, usage periods, stamp types and related data. Figure 1 shows a typical work sheet page. We have produced 113 of these pages.

Figure 1. A typical worksheet page.

H&H/d-2 Single Head / d ST, STNY 	H&S (H230.3) Common Halle & Stieglitz New York, NY (1926)-35 Multi-head Do, Po, ST, STNY 
H&K (H225) Common Harriman & Keech * New York, NY 1935-38 Multi-head Do, Po, ST, STNY Clark, Childs & Keech before 1935 	H&S Common Halle & Stieglitz * New York, NY 1934-43 Multi-head Do, ST, STNY Not H230 or H230.3 
H&L/d Notcom Heller & Levenson New York, NY 1929-36 Single Head / d Do, ST, STNY 	L/H&S/d/L Notcom Herzfeld & Stern * New York, NY 1920-26 L / Single Head / d / L Do, ST, STNY Design is not symmetrical 
H&N (H227) Common Hilson & Neuberger * New York, NY (1926)-28 Multi-head Po, ST, STNY 1928 Series 	H&S/d-1 Common Herzfeld & Stern * New York, NY 1935-45 Single Head / d ST, STNY 
H&P [co] Scarce Hartshorne & Picabia * New York, NY 1918 Single Head Cut Out ST, STNY 	H&S/d-2 Common Herzfeld & Stern * New York, NY 1927-28 Single Head / d Do, ST, STNY 
H&R/d Scarce Helliwig & Reutter * New York, NY 0, 1, 2? Single Head / d ST, STNY 	H&T/d Scarce Single Head / d Do 1914 Series 
H&S [co] Scarce Halle & Stieglitz * New York, NY 1909-10 Single Head Cut Out Do, STNY Also used H [co]-1 	H&V Common Multi-head ST, STNY 
H&S (H230) Common Halle & Stieglitz * New York, NY (1917)-26 Single Head Do, Po, ST, STNY 	H&V (H231) Scarce (Multi-head) Po, ST (1908) 

H12

They are not preliminary catalog pages. The final catalog will be structured completely different.

One of our members has taken a special interest in the perforations found in beer stamps. He is researching the breweries that used these designs. Figure 2 shows a typical entry for a beer design. In this area he is working ahead of the group and has identified over 600 designs and he estimates that there are at least 2000 more to discover. He could use help from members that have large collections of perforated beer stamps. Many of the very common beer stamps have been found with very scarce perforations in them. These stamps may become more valuable after the catalog is published and collectors start looking for these designs.

My own special efforts have been directed to the perfin and dated type designs that were used by stock brokers. These types of designs are found in stock sales slips that used state and federal Stock Transfer and Documentary stamps. I believe that I have been fairly successful in finding most of these designs, but I have not yet succeeded in identifying all the stock brokers that used the designs. The sales slips these brokers used have their company names and other important data. Members with large collections or accumulations can help to fill the empty spaces in the work sheets. If you are not able to work with the group, you can loan or sell your duplicate sales slips to the project. The condition of these slips

GJRBCO/OHIU605/d		C or B
George J. Renner Brewing Co.		
Akron, OH 1862-1953		
Single Head / Single Head / d		
BeOH		
George Kempel 1862-66; Christopher Oberholtz	1866-69	
Fredrick Oberholtz & Co.	1869-74	
Unkown Brewer or closed	1874-76	
John A. Kolp	1876-79	
Frederick Horn	1879-88	
Renner Brewing Co.	1888-1901	
Geo. J. Renner Brewing Co.	1901-18	
The Renner Products Co.	1919-33	
George J. Renner Brewing Co.	1933-53	

G J R B C O
O H I O U 6 0 5
6 . 1 0 . 5 2

and revenue documents is not important. Our only criteria is that all the data can be read.

Figure 3 shows a typical sale slip with a New York and federal Stock transfer stamps. The user of the design, "L / AAH&Co / d / L" was A. A. Housman & Co. of New York City. Our research has shown that this company used at least three different perforators between 1912 and 1927. the

Figure 2. A typical entry for a beer stamp design.

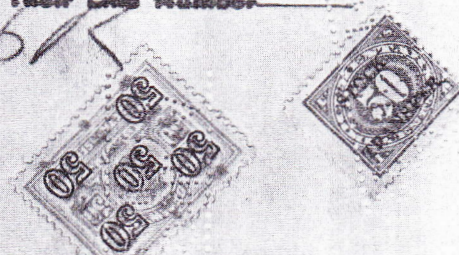
No. 161 Our Line Number 276 New York, 191

A. A. HOUSMAN & CO.
20 BROAD STREET

SOLD TO

10 shares B. H. L. @ 1762 10

Their Line Number 367



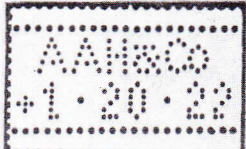


Figure 3. A typical stock sales slip.

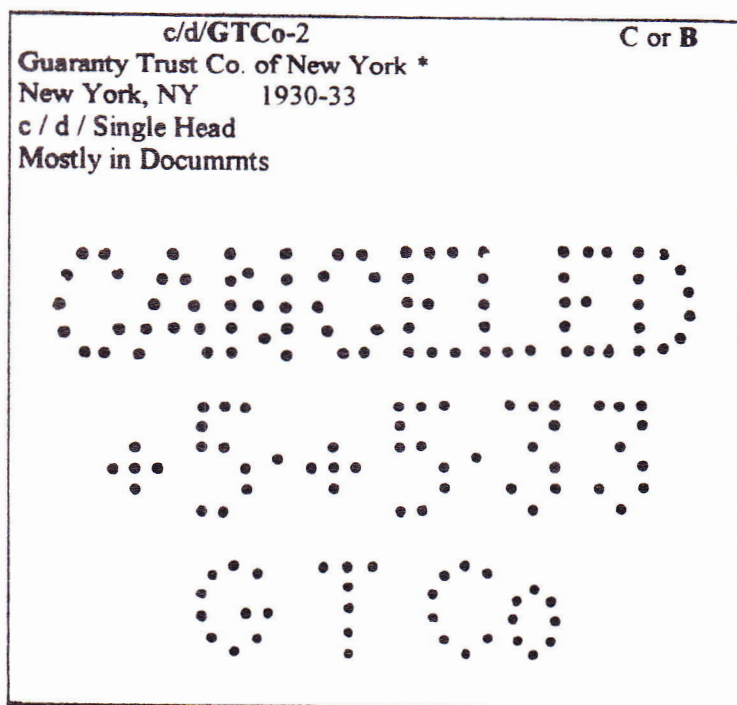


Figure 5. An early documentary stamp perforation.

design was also found in documentary stamps.

Figure 4 shows a large type perforation that is sometimes found in stock sale slips but is mostly found in shares. The one show, is one of three perforators that was used by Guaranty Trust Company of New York City. There is evidence that they had at least three additional perforators of this type. Other financial companies also used similar type designs. members who collect shares can help us by examining their collections. We are also interested in acquiring these types of documents. We are not looking for documents

Figure 4. A typical perforation design found in share certificates.



in pristine condition. They are strictly for research.

One interesting area of discovery is the designs found in early documentary stamps. We have found a large number of them. Figure 5 shows a perfin type design "CGF" that was found in a R125 documentary stamp. The *Scott Catalog* tells us that the revenue was issued in 1871. This is all we have been

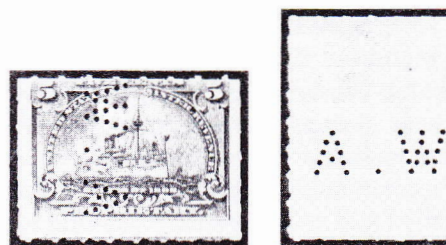


Figure 6. 1898 proprietary stamp perforation.

able to find about this design. Who was "CGF" and on what type of document or transaction was this design used? Perhaps he was an attorney and used his perforated initials to protect the high value revenue stamps from being stolen? Was the document a land sale or another type of transaction that required a documentary stamp? We need to find someone who has old documents and has not soaked the revenue stamps off of them.

We have been more successful in finding the possible users of designs found in Proprietary stamps. Thanks to the excellent work by Mustacich and Giacomelli (1999) on Battleship Proprietary revenue stamps, we have been able to put the perforated initials together with the probable users. Figure 6 shows the perforated design "A.W" in RB31 which was issued in 1898. We have also found the design in earlier issues. using the above reference work, we have determined that the probable user of the design was Alfred Wright of Rochester, New York, who manufactured perfumes. Collectors of Proprietary stamps may wish to add these perforated designs to their collections.

Perhaps our most difficult cataloging problem involves the designs found in tobacco and oleomargarine stamps. Both types of designs usually start with a number and end with an abbreviation of a state. Figure 7

shows a typical perforation found in a cigar stamp. Our research had determined that the first number is the factory number and the second is the district number followed by the state in which the factory was located. The big mystery is who operated the factory? The United State Department of Agriculture [or the Bureau of Internal Revenue] probably determined these classifications for both tobacco and oleomargarine but to date, we have been unable to find anyone who has a copy of the register that matches the factory number with the owners of the factories that produced the products. If we are lucky, we may be able to find someone who has a large collection of cigar boxes with the stamps and the users names printed on the boxes. It is unlikely that anyone collected empty oleomargarine barrels. Any leads in this area of discovery will be appreciated.

I have nothing but praise for the hard working members who are contributing to this project. Most of them are members of both the ARA and The Perfins Club. The working group is relatively small but international. Aside from the United States collectors we have members in Canada, Great Britain and New Zealand, confirming that there are United States revenue collectors around the world. To be a part of the group requires some inconveniences and expense. Contributing members have to search their collections, remove items to photocopy and mail them to me, and return the material to its proper location in their albums. Some members have sent original material for

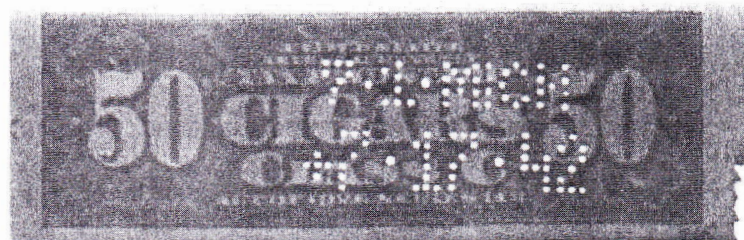


Figure 7.
Typical
tobacco stamp
perforation.

more careful study. I am very grateful for their dedication to the project.

We have a long way to go and a lot of things to resolve before we produce a final catalog. A simple numbering system has yet to be established for the designs in the different sections. I would like to produce the final catalog on a computer, but I will need a lot of technical help to accomplish this. We are always searching for better copies of each design. Of course, we still have to prepare work sheets for letters M to Z and the sections on numbers and designs.

If you would like to help us in anyway or would like more information on the project, please contact me, Chuck Spaulding, at: 48 Strathmore Lane, Rockville Centre, NY 1157-1848 USA; e-mail at <perfinsman@juno.com> or by phone at 516-678-6280.

Reference

Mustachich, R.. V. and A. Giacomelli. *The Battleship Desk Reference: a study of proprietary battleship revenue stamps and their cancellations*. Santa Barbara, CA: Robert V. Mustacich, 1999.

The Editor notes...

...that I have obtained Internet service through my Local Telephone Company for several years. They have simply farmed out the work to someone in Des Moines. Now they want the whole Gravy Train for themselves. This thoroughly messes up Everything; it will take over a year to get the word to everyone. Anyway, starting December 7 (Remember Pearl Harbor), 2000, my e-mail address was changed to: Kenneth Trettin <hogman@omnitelcom.com>.

...that dues notices were mailed and if you have not returned yours with payment for

2001, please do so immediately. Also please take the time to fill out the data requested on the back side of the dues notice for a new ARA membership directory. We are simplifying the listing of collecting interests this time. If you do not update your collecting interests, none will be listed in the directory for you. As e-mail becomes a more common and often preferred method of communication, we are requesting that you include your electronic address. We will also attempt to keep these addresses updated in *The American Revenuer*.

Cuban airline departure tax stamps

by Terence Hines, ARA

Like many countries, Cuba imposes a departure tax on airline passengers. At least two different stamps are currently in use. Both are shown here. The standard stamp is a self-adhesive with a denomination specified as \$20 US dollars. The other stamp is inscribed "EXENTA DE PAGO" (exempt from paying). It is apparently used for passengers who do not pur-

chase a ticket. That can happen with infants who are carried by a parent as was the case here.



An appreciation

Ernest Wilkens and philatelic bibliographies

by Richard Riley, ARA

It was never my good fortune to have known Ernest Wilkens personally, though a monument to his scholarship and dedication to philately has been at my right hand for years. It is a 682 page 25 x 30 cm volume whose existence any revenue collectors may not be aware of, which he presented to the world of philately and particularly to reference librarians. It is *Philately A Library Catalog of the Collectors Club Library New York City*. Author * Subject * Title * Periodicals published by G. K. Hall & Co., Boston, Massachusetts, in 1974. This card catalog in book form is prefaced by Ernest C. Wilkens, who as Governor of the Collectors Club at that time, had much to do with its publication. As noted in the preface two major acquisitions that made the Collectors Club Library the largest of its

kind in the U.S. were the 30,000 volumes which had been collected by Victor Suppantisch of Austria in 1923 and later acquisition of the important collection of William Ricketts. Other sources followed and thus the holdings are rich in earlier material and especially of European origin.

Access to this lode of information made it reasonably easy to check the accuracy and completeness of many references in the bibliography of catalogs and monographs, as well as publication data, in our fiscal literature handbook (*The American Revenuer*, June 1997). Money may never be found to publish an update of the former, now dated, volume. Fortunately, an ongoing extension to more recent catalogs and monographs acquired by the American Philatelic Research Library is available on-line at <www.stamps.org>.

An Orator-io of sorts

the stamps of Orator Francis Woodward



Figure 1. The three types of Woodward handstamped cancels found on the 1898 battleship proprietaries. The circular date stamp showing Woodward's name seen on the $\frac{3}{8}$ cent is also found on the $\frac{5}{8}$ and $1\frac{1}{4}$ cent denominations. The cancel shown of the $\frac{5}{8}$ cent denomination is also found on the $\frac{1}{4}$, $\frac{3}{8}$, $1\frac{1}{4}$ and $2\frac{1}{2}$ cent denominations and that on the $1\frac{1}{4}$ cent denominations is also found on the $\frac{1}{4}$ cent.

by Richard F. Riley, ARA

Almost certainly behind every cancel on a U.S. revenue stamp, whether manuscript, handstamped or printed, lies a story of some

sort. Undoubtedly the majority are prosaic and of small interest but on occasion we encounter ones with at least a Horatio Algeresque flavor. Such are the handstamped cancels of Orator Francis Woodward (Figure 1) found on the 1898 battleship proprietaries.

Orator Woodward was born in North Bergen, New Jersey, not far outside of New



Figure 2. Back ad on UX9 dated 1891 to a druggist in Knowlesville, New York.

KEMP'S BALSAM OFFICE,

SAVE 5%

LEROY, N. Y.

Can you sell, this season, **3 doz. Kemp's Balsam, 50c.** size? By purchasing this amount of any jobber you get **5% off.** If you think you can sell it, it will pay you to buy it, get it on your want book NOW. We shall send a distributor to your town to sample it, in a few days.

We will also sample Lane's Family Medicine. If you can use **3 doz. of Lane's Medicine** you can get **5% off** from any jobber by ordering a **3 doz. box.** Our work in your town will be done thoroughly.

Respectfully yours,
ORATOR F. WOODWARD.



Figure 3.
Postal card to
Pennsylvania
with advertising
on back like
that seen in
Figure 2 and a
cover to Ohio.

York City in 1856, and brought to LeRoy, New York, by his parents four years later. Life was not easy as he was growing up as a teenager, and no job too menial, because in his mind every opportunity to learn was a step toward his goal of a prosperous future. By age 20 he had acquired some manufacturing and selling experience in the production and marketing of ammunition for target shooting and of composition nest eggs which killed lice on nesting hens. In 1882 at age 26 he acquired the formula for Kemp's Balsam and thereby entered into the business of providing patent medicines for human consumption.

Kemp's Balsam evidently proved to be a best seller, judging from the present rating of

"very common" accorded the bottles in which it was sold. Shortly after 1882 Woodward acquired formulas for Lane's Tea, Lane's Cold Tablets, Kemp's Laxative, Sherman's Headache Remedy and Raccoon Corn Plaster which he promoted in part through ads to druggists about the state (Figure 2). As business increased his net was cast further afield and we find advertising covers from out of state (Figure 3). Kemp's Balsam and Lane's Family Medicines were packaged in units selling for 25 or 50 cents each as noted on the containers shown on the covers seen in Figure 3.

Woodward apparently was a great believer in advertising. Possibly emulating the purveyors of Merchant's Gargling Oil, he evi-

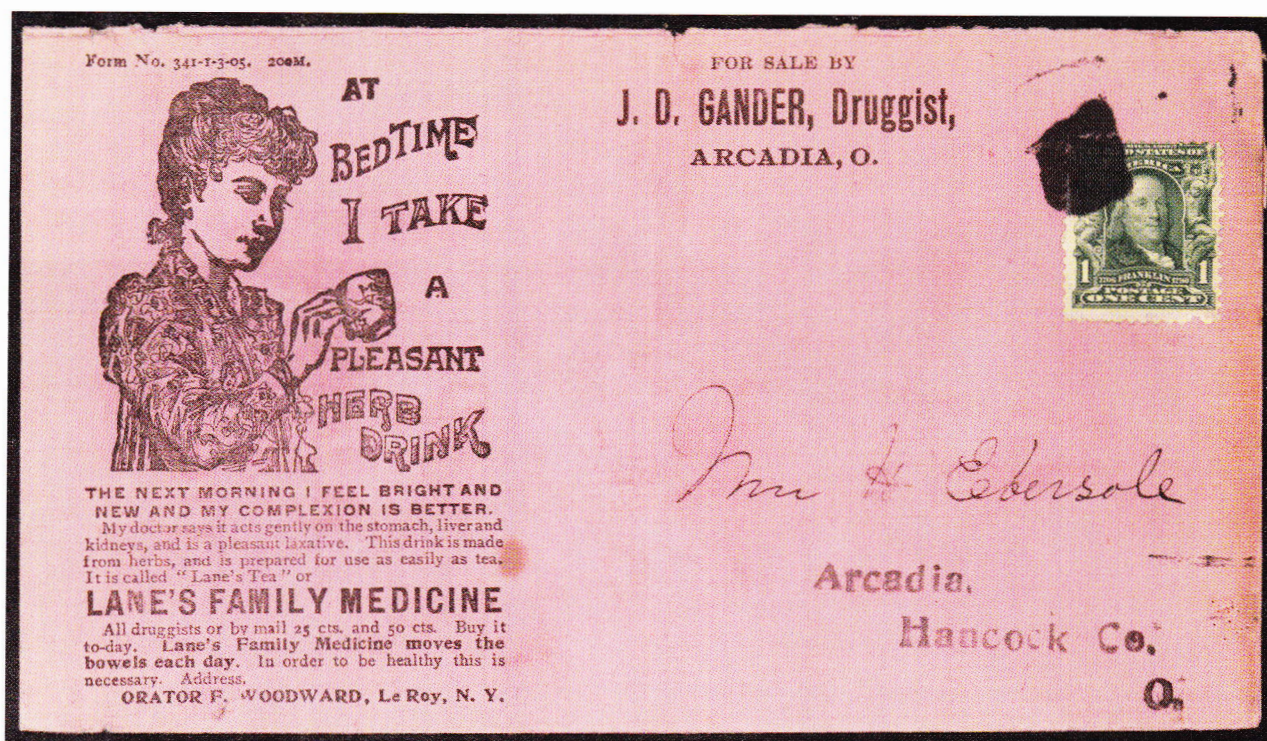


Figure 4.
Advertising
cover for
Lane's Family
Medicines.

dently inveigled J. D. Gander, druggist of Arcadia, Ohio, into using envelopes touting Lane's Family Medicines (Figure 4). Quite likely the envelopes were provided Gander free of charge.

The advent of the Spanish-American War resulted in the enactment of a tax on patent medicines and other proprietary products and required that they be taxed at the rate of $\frac{1}{8}$ cent per 5 cents retail. Thus Lane's Family Medicines and Kemp's Balsam required the application of tax stamps of $\frac{5}{8}$ or $1\frac{1}{4}$ cents.

The stamps must have had enormous usage thought at this date it is not very likely your favorite dealer in U.S. revenue stamps can pluck examples from stock showing his cancel. From the records of Mustacich and Giacomelli these O F W handstamps in all, appear most commonly on the $\frac{5}{8}$ cent denomination. Another stamp which may have been employed by Woodward is the 3 cent proprietary of 1875 canceled O F W (Figure 5). Lacking any other means of identification, as might be provided by a labeled container bearing the stamp, we can only guess at the identity of the user. In 1878, the date of the cancel, Orator Woodward was but 22 years old and if he was responsible for the cancel, it

may have paid a probable tax on his delousing hens eggs. Schedule C of the tax act of 1862 included the sales of "remedies or specifics for any disease, diseases or affections whatever, affecting the human or animal body...." Ah, the toils of the tax collector!

Success with the Lane's Family line evidently emboldened Woodward to branch out into the food line. In 1896 he bought the patent for Grain-O, a roasted cereal product for the preparation of a hot drink for those unable to drink coffee or tea and in 1899 a gelatin dessert preparation. The latter, like a lot of things considered American, had its origin in Europe. This product had been known in France since 1692. The formula had found its way to one Pearl Wait, a LeRoy carpenter who was dabbling in a homespun variety of pharmaceuticals along with Woodward and S. C. Wells. His wife converted the gelatin into a fruit flavored dessert like the French had enjoyed. However, Pearl was unable to promote the dessert with profit and sold his rights to Woodward for \$450. The year was 1899. Initially Wood-



Figure 5. An earlier OFW cancel on RB13, which possibly paid a tax on a vermifuge.



Figure 6. Another postal card touting Jell-O and Grain-O. The back indicates Jell-O was packaged in cases of two and four dozen boxes at 90 cents a dozen, i.e. 7.5 cents each, retailing as shown at 10 cents a box. (Now known as working for pennies.)

How is your Stock of

Prepared by
The Genesee Pure Food Co.
LEROY, N. Y.

JELL-O
The New Dessert.

The most delightful Food Preparation on the market. Prepared in two minutes. No BAKING, No TROUBLE. Simply add a little hot water and set away to cool. FOUR FLAVORS—LEMON, ORANGE, RASPBERRY and STRAWBERRY.

PACKED AS FOLLOWS.
ASSORTED CASE—\$3 60.
Four doz., 1 doz. each flavor...at 90 cents per doz.
LEMON—\$1.80.
Case contains 2 doz. (straight) at 90 cents per doz.
ORANGE—\$1.80.
Case contains 2 doz. (straight) at 90 cents per doz.
RASPBERRY—\$1.80.
Case contains 2 doz. (straight) at 90 cents per doz.
STRAWBERRY—\$1.80.
Case contains 2 doz. (straight) at 90 cents per doz.

JELL-O —

Is advertised in papers generally throughout the country, and attractive advertising matter is being distributed from house to house by our large force of agents.

Put a Case on Your Want Book NOW.

ward had little more success in promoting the product that had Wait but with money made with Grain-O and his pharmaceuticals he persisted and it eventually caught on. got Grain-O and the gelatin dessert, dubbed Jell-O by Wait's wife, were produced by Woodward's firm, the Genesee Pure Food Co. (Figure 6). The poor little boy from North Bergen; sales of Jell-O first reached \$1,000,000 in 1906. Unfortunately Orator was not to see that happen. He died January 21, 1906.

Epilogue

the Genesee Pure Food Company, which produced Jell-O as well as Woodward's nostrums remained in the family for years. The assets were reorganized in 1903 by Orator's sons as the Jell-O Company. In 1905 the company was sold to the Postum Cereal Co. which subsequently became the General Foods Corporation.

The enterprise of Orator Francis Woodward made a fortune for the family, who in later years made magnificent gifts of a num-

ber of millions of dollars for the construction and maintenance of a neuropsychiatric facility and the Hartwell Clinic at the University of Rochester Medical School, Rochester, New York.

Acknowledgement

Robert Mustacich graciously supplied the stamps shown in Figure 1 to provide better illustrations than any I owned, and for other information relative to the subject.

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An unusual Indonesian imprinted revenue

by Terence Hines, ARA

Until I obtained the item described and illustrated in this note, all Indonesian revenue stamped paper I had seen bore a design printed in orange. the designs showed, depending on the date, a palm tree or the Indonesian eagle. Shown here is a receipt dated January 1953 with a very plain, text only, imprinted revenue stamp at the lower left of the document. The text, in both Dutch and Indonesian, reads "Stamp duty at Rp. 0.30 paid with (this) statement. Permit H.I.F. No. 1."

I do not know what "H.I.F." stands for. Obviously this is the only example of this type of text-only Indonesian imprinted revenue I have seen. If I may speculate, perhaps the "H.I.F." permit is a permit to use this type of revenue imprint and only a few companies obtained such permits, thus accounting for the seeming rarity of such imprints. I am also sending this item to the Dutch revenue journal *cleyen segel* in the hopes that the readers of that or this journal may be able to provide some information, especially on what "H.I.F." stands for.

ONTVANGEN VAN: TERIMA DARI:		N. V. GEBEO	
Nio Koen Joeng Dj. Pasar Sltm. 14		GEVESTIGD TE BANDOENG BERKEDUDUKAN DI BANDUNG	
200 VA 10	19.35	0.30	19.63
het door ons kasregister afgedrukte bedrag voor geleverde elektrische arbeid in de maand		dijmbah jang di pertandakan oleh kasregister kami, untuk pembayaran pemakaian setrum listrik dalam bulan	
JAN. '53			
Ingesteld vermogen of klasse	Punten stroom afname	Vastrecht of belasting- recht	Klantrecht
Kekuatan ter- tentu atau kelas	Benjak- sja lampu	Hak tetap	Hak langganan
			Meterai
			Dijmbah
Totaal bedrag		volgens nevenstaande specificatie. menurut pertelaan disamping ini.	
Deze kwitantie is slechts geldig, indien voorzien van een afdruk van ons kasregister met bijbehorende handtekening.		Kwitansi ini hanya berlaku, djika ada tanda kasregister kami berikut tanda tangannya.	
Zegelrecht ad Rp. 0.30 bij afrekening voldaan. Vergunning H.I.F. No. 1		N. V. GEMEENSCHAPPELIJK ELECTRICITEITSBEDRIJF BANDOENG EN OMSTREKEN ING. ADMIN.	
Meterai Rp. 0.30 reels dipenuhi. Idzin H.I.F. No. 1		-1-FEB-53 50239 • • 1960 P 1 34.25	

In memoriam: Bill Gerlach

by **Michael J. Morrissey, ARA**

It is with deep regret that we report the passing of Bill Gerlach, ARA 1960, on December 3, 2000, of cancer at age 64.

I had known Bill personally and professionally for more than twenty years and can earnestly say that he was a true friend and one of the great characters that populate our hobby.

An inveterate revenueur, he developed gold award winning exhibits at the national level with collections of U.S. Revenue Stamped Paper, Post Office Seals and Proprietary Revenues. He loved not only the paper chase itself, but the study and research that so enriches our avocation.

Many may remember the story in 1997 of the return of his revenue collection that had been stolen from his fiancé's (later his wife) Chicago apartment twenty years before.. Bill was accustomed to discuss this fine collection with me when we would occasionally get together to buy, sell and trade or just discuss stamps. I told hi that the collection would eventually turn up, but he was convinced otherwise. We were both glad I was right. I was eventually able to acquire some items

from this wonderful collection.

Professionally, Bill was retired from the United States Department of Agriculture, Office of the Inspector General. He was also an U.S. Army veteran.

He was a member of many philatelic organizations including the American Philatelic Society, the American Revenue Association and the Worthington (Ohio) Stamp Club. He is credited with the catalog listing of the 1¢ black Alvah Littlefield patent medicine stamp on horizontal laid paper (Scott RS164a), the Type-D revenue stamped paper in red (Scott RN-D5) and the inverted 8¢ surcharge on the 1919 playing card stamp (Scott RF16a).

He made significant contributions to the catalog listing of the Post Office Official Seals in the area of the typesets. He also added considerably to our knowledge of plate configuration, plate numbers and marginal markings on U.S. revenue stamps of 1898 and after.

He is survived by his wife, Donna, daughters Ene-Kathryn and Cecilie, and brothers John and Walter.

Cal-rev November and December meetings

by **Jerry Lurie, ARA**

Cal-rev's seventh meeting for 2000 was held on November 5 with ten members present. Russell Whitmore was welcomed into the group. He collects and exhibits American Indian material.

Get-well cards were signed by all to be sent to Dick Kemp and Earl Stritzinger with

the hopes that they both will be feeling better very soon and again be able to join us. The program was a show and tell which was lead off by Jay Lewis. He showed his Civil War era photos with stamps attached, including several blackjacks used as revenues. Joe Ross showed a stockbook of Romanian rev-

(Cal-rev/page137)

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The American Revenue Association

President's Letter

We are on the eve of the new millenium as I write this. The year 2000 has been a year of great mourning for the loss of five giants of our portion of the hobby. Our first loss was Ernest Wilkens of whom I have written at length; next was Sherwood Springer, a household name whenever U.S. taxpays, license and royalty, college stamps, S. Allen Taylor's fantasies, and express stamps are part of the conversation. At least some of the ten editions of the Springer catalogs are on the shelves of every serious collector of off-beat U.S. material.

Tom Priester, whose excellent research and catalog work on U.S. beer stamps, led the charge that resulted in the resurgence of the popularity of beer stamps and their eventual listed in the Scott Specialized. Priester's catalog of beer stamps, especially the first edition with its many additional notes remains an indispensable reference for the serious beer stamp collector. A former director of the ARA Foreign Sales Division, Don Duston, has also been lost to us all. Don's cataloging efforts, especially in the area of French Colonies, have been of the utmost importance in the surge of the popularity of foreign revenues. Without the quiet work of Don, the effort to gain worldwide recognition for the importance of revenues would have been much more difficult.

The most recent loss has been Bill Gerlach. Bill formed very important special-

ized collections and exhibits of revenue stamped paper, post office seals, and the general proprietary stamps. Although he did not publish widely himself, he assisted many other collectors and researchers in all areas of revenues. At stamp shows he mined the bourses and it was unusual if he did not turn up two or three nuggets, the unusual, the rare, or the significant item to push the research onward. He was a major contributor to the new Durland catalog effort to list revenue plate numbers. Like the other four individuals named above, Bill will be difficult to replace. In mourning their loss, we celebrate the achievements and contributions of these five giants of revenue philately.

Finally, we have been slow about soliciting nominations for the election of officers that should have taken place by now. I am stepping down as President of the ARA after eight years. Eric Jackson has been nominated as President. We need candidates for Vice-President and the three at large positions on the board currently filled by Brian Bleckwenn, Ken Trettin, and Scott Troutman, all of whom are eligible for renomination and reelection. If you are interested in serving the ARA in any of these positions, please contact me by mail at Box 1663, Easton, MD 21601, or by email at revenueer@dmv.com, or by telephone at 410-822-4357 no later than January 15, 2001.

Ronald Leshner

Secretary's Report

Applications for Membership

In accordance with Article 4, Section 2(c) as ammended 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.

AKLEY, KENNETH A. 5668. 1660 Meadow Lane, East meadow NY 11554. Proposed by R.C.F. North America, Worldwide.

BEAL, ERIC 5674. 437 Center St., Old Town ME 04468-2146. Proposed by Eric Jackson. United States, US-1,2,3 Issues, US-M&M, US-Potato

Tax, US-Scott Listed.

DESANTO, JOHN 5675. 1261 Crane St., Schenectady NY 12303. Proposed by B. Miller Ref: Stamp Collector. Cinderellas, United States. FRASER, KAREN L. 5666. 283 Hillcrest Dr., Leucadia CA 92024. Proposed by J. Lurie. Cinderellas, Indonesia, Local Posts, San Marino, Worldwide.

GLOVER, SAMUEL I. DR. 5665. Box 567, Corrales NM 87048-0567. Proposed by APS. Spain-Colonies.

GRAETER, RAYMOND G. 5676. 6413 Ocean Pines Lane, Spring Hill FL 34606. Proposed by

H. Daugherty. US-Consular Service Fee, US-Documentary, US-Playing Cards, US-Proprietary, US-Stock Transfer, US-Wines.

GREEN, SCOTT 5670. Box 500704, Atlanta GA 31150. Proposed by Eric Jackson. Worldwide.

IRVING, CLIFF 5669. Box 131, 33 Ploughed Neck Rd., East Sandwich MA 02537. Proposed by J. Lurie. Canada, United States.

KRUTZ, CHARLES 5671. 5603 Colfax Ave., Alexandria VA 22311-1009. US-Beer, US-Distilled Spirits Excise, US-Liquor Strips, US-Rectification, US-State, US-Wines.

KUNZE, JOEL 5672. Box 310, 202 Alexander St., Fayette IA 52142-0310. Proposed by Eric Jackson. United States.

LOFF, JAMES E. 5667. 267-76 Street, Apr. 4K, Brooklyn NY 11209-2062. Proposed by R.C.F. Ireland. United States, US-Cinderellas, US-Express Labels, US-Local Posts, US-Postal Notes, US-Scott Listed, US-Taxpays, US-Telegraphs.

MAKHIJA, RAVI 5663. The Bungalow, R/O 39/31 Mount Pleasant, Alperton, Middx HAO 1UA, England, United Kingdom. Proposed by Eric Jackson. Ireland, UK-Adhesive, UK-Embossed, United Kingdom.

PHELAN, DALE 5662. 25 St. Andrews Dr., Pinehurst NC 28374. Proposed by Eric Jackson. US-Documentary, US-Future Delivery, US-Stock

Transfer.

PHYFER, JAY 5673. Box 1881, Bristol VA 24203. Proposed by Eric Jackson.

ROBU, VALENTIN 5660. O.P. 1, C.P. 1087, Cluj-Napoca 3400 Romania. Proposed by Eric Jackson. Romania.

SNELGROVE, EDUARDO. 5664. 1731 Fordham Way, Mountain View CA 94040. Proposed by Eric Jackson. US-Hunting Permit, US-Savings, US-Silver Tax, US-State Fish & Game, US-Stock Transfer.

WILKINSON, ROBERT M. 5661. 14 Churchill Dr., Bella Vista AR 72714. Proposed by Richard Friedberg. United States, US-Beer, US-Cigarette Tubes, US-Consular Service Fee, US-Customs Fee, US-Documentary, US-Embossed Revenue Stamped Paper, US-Future Delivery, US-Playing Cards, US-Potato Tax, US-Private Die Match, US-Private Die Medicine, US-Private Die Perfumery, US-Private Die Playing Cards, US-Proprietary, US-Scott Listed, US-Silver Tax, US-Stock Transfer, US-Tobacco Sales, US-Wines.

WILLIS, MICHAEL 5677. 110 Windcliff Rd., Prince Fredrick MD 20678. Proposed by Eric Jackson. US-First Issue, US-First Issue Varieties, US-Scott Listed.

Cal-rev:December meeting at Penpex/ from page 135

enues. Bill Barrlet showed his Italian municipals, one-third of which are unlisted. Anson Stout displayed two Indian documents. Jerry Lurie discussed his most unforgettable character—Sherwood Springer. Russell Whitmore and Don Green added interesting tidbits.

The group met a final time for the old century on December second at Penpex held in Redwood City, California. Twelve members attended. Elections were held with all officers being held over.

Bill Dwyer presented a program on "How to get better results from your computer graphics, scanner and printer." He covered color spaces, file formats and software. Additionally, George Condas showed a Greek

postcard offered free to any place in the world. Anson Stout showed a Chinese revenue with an overprint which made it into a lottery ticket. Ralph Walther talked about C. Bileski's purchases at Christy's American Bank Note Auction and making "cinderellas" of the current rouletted revenues of Saskatchewan. J. Busse discussed and showed an entire newspaper from Zagreb, Coratia, with a revenue stamp on the back.

The next meeting of Cal-rev will take place February tenth at the Holiday Inn on Van Ness Avenue in San Francisco during the Rosen show. For more information contact Jerry at 925-682-3020 or at <calrev1@hotmail.com>.



bedding, linen, wearing apparel

Internal Revenue Tax, 24c
Stamps not being obtainable at time of sale and shipment of this package, will be paid in sworn returns thereon to the DEPARTMENT OF INTERNAL REVENUE, for deposit of Mo.
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All stamps are in used condition unless noted as mint(*).

UNITED STATES - Scott Catalogue Numbers

1	Railroad Stamps Southern Pacific Lines, 20c Excess Value stamp used on the back of a Passenger's Receipt, F	-----
2	Ration Stamps S-1 Service Gasoline Ration booklet of twelve panes, VF	-----
3	T-1 Transport Mileage Ration booklet of twelve panes, VF	-----
4	First Issue Revenues R19a VF PHOTO	60.00
5	R32a VF PHOTO	45.00
6	R33b imperforate vertically, VF light crease PHOTO	275.00
7	R48c, R44c on back, Panama RR stock cert., 1865, VF	-----
8	R49a VF light crease	30.00
9	R50a F-VF corner crease	42.50
10	R51a F-VF PHOTO	72.50
11	R52a VF PHOTO	50.00
12	R64a F-VF light crease PHOTO	85.00
13	R65a VF light crease PHOTO	325.00
14	R68a VF light crease PHOTO	70.00
15	R72a F-VF PHOTO	42.50
16	R78a top sheet margin, VF corner crease	22.50
17	R82a F-VF PHOTO	100.00
18	R86a VF PHOTO	110.00
19	R91a VF PHOTO	110.00
20	R101a VF thin spot PHOTO	200.00
21	R101c F-VF crease PHOTO	90.00
22	Second Issue Revenues R106 F-VF PHOTO	60.00
23	Documentary R152c F-VF	32.50
24	R164a* F PHOTO	65.00
25	R192a* surcharge omitted, F-VF gum skip PHOTO	160.00
26	R250 F-VF	12.50
27	R256 F-VF	4.50
28	R299 F PHOTO	60.00
29	R335 cut cancel, VF PHOTO	40.00
30	R458 F-VF	10.00
31	R460 VF PHOTO	100.00
32	R505 VF	20.00
33	R508 F-VF	10.00
34	R510 cut cancel, F-VF	27.50
35	R560 cut cancel, F-VF	25.00
36	R616 F-VF	30.00
37	R617 F-VF PHOTO	165.00
38	R669 F-VF PHOTO	65.00
39	R672 F-VF PHOTO	60.00
40	R683 F-VF PHOTO	75.00
41	R684 cut cancel, VF	18.00
42	R691 F-VF	7.00
43	R693 cut cancel, F-VF	17.50
44	R700 F-VF	12.50
45	R714 F-VF light corner crease PHOTO	450.00
46	R724 VF	7.00
47	Stock Transfer RD20 three small hole punch cancel, F-VF	20.00
48	RD230 VF PHOTO	180.00
49	RD283 VF PHOTO	110.00
50	RD307 F-VF PHOTO	65.00
51	RD309 VF PHOTO	95.00
52	RD335 F-VF PHOTO	85.00
53	Wines and Cordials RE40 F-VF	24.00
54	RE80 VF	4.00
55	Beer Stamps REA4 with A. S. (Amana Society) precancel, VF light crease PHOTO	100.00
56	REA99 VF repaired tear	75.00
57	REA99a F repaired tears PHOTO	300.00
58	Playing Cards RF6 VF usual crease PHOTO	50.00
59	RF10 F-VF usual crease PHOTO	65.00
60	RF11* XF PHOTO	42.50
61	Silver Tax RG18 F	20.00
62	RG21 VF	35.00
63	RG39* F-VF	20.00
64	RG80 F-VF PHOTO	325.00
65	RG125 F-VF	60.00
66	RG130 VF	35.00
67	Narcotic Tax RJA105 VF usual light crease PHOTO	85.00
68	Customs Fee RL4 F-VF	4.50
69	RL6 F-VF	30.00
70	RL7 VF PHOTO	75.00
71	Embossed Revenue Stamped Paper RM3 clear strike on a 1756 warrant, F-VF small document faults	150.00
72	RM45 sharp strike on an 1800 Norwich City promissory note, fold affects stamp, F-VF small tear at bottom	45.00
73	RM128 sharp strike on a 1799 estate inventory, F-VF	40.00
74	RM163 sharp strike on an 1800 promissory note, fold	

affects stamp, VF	25.00
75 RM202 sharp strike on a 1799 promissory note, fold affects stamp, F-VF	50.00
76 RM558 sharp strike on an 1832 import certificate for one chest of Hyson Skin Tea, VF	20.00
77 Revenue Stamped Paper RN-C1 Lake Superior, Mich., Quincy Mining Co. draft, 1870, VF	-----
78 RN-C2 Bethlehem, Pa., Moravian Seminary, First National Bank check, 1872, VF	12.00
79 RN-D1* Austin, Nev., Manhattan Silver Mining Co. \$1 scrip, VF	-----
80 RN-D1* as above, \$5 scrip, VF	-----
81 RN-D1* as above, \$10 scrip, VF	-----
82 RN-D1* as above, \$20 scrip, VF	-----
83 RN-E7 Ithaca, N.Y., Quantlett & Brooks, Tompkins County National Bank check, 1872, F-VF	17.50
84 RN-H3 Philadelphia, Pa., Third National Bank check, 1869, VF	5.00
85 RN-J4* Philadelphia, Pa., Philadelphia & Reading Rail Road Co., Fidelity Ins. Trust & Safe Deposit Co. check, VF	15.00
86 RN-J5 Philadelphia, Pa., B. K. Jamison & Co. Bankers check, 1874, VF	12.00
87 RN-J11 Philadelphia, Pa., Tradesmens National Bank check, 1875, F-VF	15.00
88 RN-K6 Philadelphia, Pa., Tradesmens National Bank check, 1875, VF	7.50
89 RN-P5 Little Schuylkill Navigation, Rail Road & Coal Co., assignment and transfer of stock, 1871, VF	40.00
90 RN-P5 cut square pair, VF	14.00
91 RN-S2 cut square, VF usual fold, small thin PHOTO	375.00
92 RN-U1 Quincy Mining Co. stock certificate, 1872, VF	-----
93 RN-V6 cut square, VF	70.00
94 RN-W2 Atlantic and Pacific Railroad Co., Central Division, \$1,000 Land Grant Bond, 1871, VF	-----
95 RN-X5a Pere Marquette Parlor Car ticket, VF	15.00
96 Private Die Match R0181b F-VF PHOTO	37.50
97 Private Die Medicine RS14d VF PHOTO	75.00
98 RS41a F couple short perfs PHOTO	210.00
99 RS48b F-VF couple light creases PHOTO	160.00
100 RS57d F PHOTO	85.00
101 RS65e F creases	30.00
102 RS74hd F-VF small thin	11.00
103 RS110d F thin, pulled perf PHOTO	95.00
104 RS117d F small faults	35.00
105 RS142d F-VF short perf PHOTO	65.00
106 ST. LOUIS PROVISIONAL LABEL, Antikamnia Chemical Co., 2 1/2c, F-VF creases, light soiling PHOTO	-----
107 Boating RVB1* VF	37.50
108 Firearms Transfer Tax RY1* F-VF PHOTO	350.00
109 RY3* F-VF PHOTO	85.00
110 RY6 F-VF	75.00

STATE REVENUES - Hubbard Catalogue Numbers

111 Oregon Insurance, D28* sheet of 20, F-VF	7.00
112 D29* sheet of 20, F-VF	10.00
113 D30* sheet of 20, VF	20.00
114 D31* sheet of 20, VF	30.00
115 Liquor Seal, LS2* block of four imperf horizontally and imperf between vertically, VF crease and stain PHOTO	-----
116 LS2c* pair, imperf horizontally, F crease PHOTO	-----

CANADA REVENUES - VanDam Catalogue Numbers

117 Bill Stamp FB12 F	40.00
118 FB32 F	25.00
119 Postal Note & Scrip FPS37* VF	10.00
120 FPS40* VF	8.50
121 Supreme Court FSC9 F PHOTO	40.00
122 FSC18 VF couple short perfs	9.00
123 FSC21 VF	9.00
124 FSC24 VF	14.00
125 FSC26 F	50.00
126 Weights & Measures FWM24 F-VF	15.00
127 FWM25 VF crease	20.00
128 FWM33* VF PHOTO	40.00
129 FWM47 F	25.00
130 FWM54 F	17.00
131 FWM56 F-VF	25.00
132 War Tax FWT10a VF PHOTO	50.00
133 FWT11b F-VF PHOTO	35.00
134 FWT14 F-VF	17.50
135 Excise Tax FX11* F-VF	20.00
136 FX20 F-VF	35.00

137 FX63 F-VF	17.50
138 FX77 F-VF	10.00
139 FX86 F-VF	16.00
140 FX93 F-VF	5.50
141 FX94 F	20.00
142 FX106* VF	9.00
143 FX116* F-VF	15.00
144 FX120* VF	25.00
145 FX121* VF	10.00
146 FX139* F-VF	25.00
147 Telephone Franks TBT31* F	30.00
148 ALBERTA Law AL2 VF	15.00
149 AL17 VF	10.00
150 AL39 F-VF	22.50
151 Prosperity Certificate AP1* F-VF	10.00
152 BRITISH COLUMBIA Law BCL4 F-VF	20.00
153 BCL6 F-VF	15.00
154 BCL11 F-VF	10.00
155 BCL13 VF	10.00
156 BCL27 VF	10.00
157 BCL46 F-VF	15.00
158 BCL47* VF	25.00
159 BCL50 VF	15.00
160 MANITOBA Law ML113 VF	17.50
161 Telephone Franks MT4 F-VF PHOTO	40.00
162 NEWFOUNDLAND Inland Revenue NFR6 VF	25.00
163 NFR18b F PHOTO	200.00
164 NFR41 VF	25.00
165 Money Order Tax NFM1a F-VF	20.00
166 NOVA SCOTIA Cape Breton Law NSC19 F-VF small thin PHOTO	300.00
167 ONTARIO Law OL50 F PHOTO	95.00
168 Stock Transfer OST26* VF short perf	35.00
169 PRAIRIE PROVINCES PC6 F-VF	55.00
170 QUEBEC Law QL31 F PHOTO	100.00
171 QL46 VF	20.00
172 QL48 VF	55.00
173 QL52 F-VF	37.50
174 QL104 VF	30.00
175 QL105 F-VF	50.00
176 Registration QR15 F	30.00
177 QR26 F	20.00
178 Stock Transfer QST3 F-VF	27.50
179 SASKATCHEWAN Law SL22 VF	8.00
180 SL26 VF	15.00
181 SL28 VF	25.00
182 SL29 VF	50.00
183 Electrical Inspection SE26* VF	15.00
184 SE27a* F-VF	25.00
185 YUKON TERRITORY Dawson Mining Court YL1* F few nibbed perfs PHOTO	175.00
186 YL2 F-VF	30.00
187 YL3 perfin, VF	60.00
188 YL4 perfin, F PHOTO	75.00
189 YL5* F PHOTO	95.00
190 YL6* F PHOTO	250.00

BRITISH COMMONWEALTH - Barefoot Catalogue Numbers

191 ANTIGUA Stamp Duty 1 F-VF	5.00
192 2* VF	3.00
193 4* F-VF	5.00
194 5* F	5.00
195 7* F	10.00
196 8* F	10.00
197 9* F	10.00
198 AUSTRALIA Queensland Stamp Duty 47* F-VF PH	35.00
199 Victoria Beer Duty 41 VF PHOTO	30.00
200 43 F-VF small faults PHOTO	25.00
201 44 VF light crease, small abrasion	30.00
202 Railway RVB1 Stamp 6d Melbourne, F-VF	-----
203 EAST AFRICA Judicial Fee 3 VF PHOTO	50.00
204 IRELAND Chancery Fee Fund 28 black trial color proof on card, VF light stain at left PHOTO	-----
205 29 black trial color proof on card, VF PHOTO	-----
206 30 black trial color proof on card, VF light staining PH	-----
207 Consular Service 14 VF	-----
208 County Courts 35* VF PHOTO	20.00
209 36* F-VF	10.00
210 37* F	10.00
211 Customs Entry Duty 8* VF	10.00
212 9* VF	10.00
213 Dog License Registration 1, 2 and 4, F-VF	8.00
214 Law Fund 2/ embossed stamp with cypher seal on back, VF	-----
215 Passport 2 VF	2.50
216 Registration of Deeds 23 perf. 14, SPECIMEN ovpt, F PHOTO	-----
217 24 perf. 14, SPECIMEN ovpt, F-VF PHOTO	-----
218 25 perf. 14, SPECIMEN ovpt, F-VF few short perfs	-----
219 26 perf. 12.5, SPECIMEN ovpt, F	-----
220 38* F-VF	5.00
221 Revenue, Embossed Adhesive 1 VF	2.50
222 40 on small piece, cypher seal on back, VF	2.50
223 Unemployment 55 F-VF	5.00
224 ORANGE RIVER COLONY Revenue 111 VF	15.00
225 112* imperforate, unlisted in Barefoot, VF PHOTO	-----
226 115 VF PHOTO	5.00
227 PAPUA Stamp Duty 2B VF crease PHOTO	15.00
228 STELLALAND Revenue 5* F-VF light tone spots PH	35.00
229 13* VF light tone spots	-----
230 15* VF light tone spots	15.00

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U.S. stock sales slips and revenue documents wanted for research. Condition is not important as long as the data can be read. Describe or photocopy with price. All offers answered. Chuck Spaulding, 48 Strathmore Lane, Rockville Centre, NY 11570-1848; e-mail <perfinman@juno.com>; phone 516-678-6280. *1601*

WINE REVENUES

SCOTT #	MINT	USED	SCOTT #	MINT	USED	SCOTT #	MINT	USED	SCOTT #	MINT	USED	SCOTT #	MINT	USED
RE1	.65	—	RE41	—	.30	RE83	125.00	75.00	RE126	25.00	—	RE162	tack holes	25.00
RE2	.40	—	RE42	—	2.50	RE83A	.50	.15	RE127	3.50	2.50	RE163	—	70.00
RE3	—	.30	RE43	3.25	2.25	RE84	—	.30	RE129	—	7.50	RE163	perfin	17.50
RE5	—	2.50	RE44	20.00	—	RE85	.60	—	RE130	5.00	1.75	RE164	perfin	20.00
RE7	2.50	1.50	RE44	perfin	5.00	RE86	1.00	.65	RE131	3.50	.15	RE165	—	20.00
RE8	1.00	.60	RE45	—	.40	RE87	6.00	5.00	RE133	1.00	.20	RE165	perfin	8.50
RE9	5.50	3.00	RE46	—	2.00	RE88	1.75	.50	RE134	—	7.50	RE166	perfin	27.50
RE11	3.00	3.00	RE47	35.00	27.50	RE89	1.75	.50	RE135	2.50	.20	RE169	varnish & tack	—
RE12	—	1.50	RE48	—	.50	RE90	4.00	3.25	RE136	2.00	.15	holes, F for this	150.00	—
RE13	14.00	—	RE49	6.00	4.75	RE92	—	.50	RE138	—	6.00	RE173	—	4.00
RE14	3.00	1.00	RE50	—	2.50	RE93	1.50	.50	RE139	10.00	—	RE178	staple holes	45.00
RE15	—	.20	RE52	—	1.25	RE95	.35	—	RE140	2.50	.15	RE180	—	30.00
RE16	6.00	—	RE53	—	.20	RE96	1.50	.15	RE141	—	1.00	RE181	—	3.00
RE17	3.50	3.00	RE54	—	2.50	RE96A	120.00	3.00	RE143	—	60.00	RE181	perfin	1.50
RE18	.25	.15	RE55	—	.25	RE97	.75	.20	RE144	15.00	.20	RE183	—	55.00
RE19	30.00	30.00	RE56	—	40.00	RE98	1.25	.15	RE145	10.00	.20	RE184	—	25.00
RE20	.15	.15	RE57	—	50.00	RE99	1.25	—	RE146	5.00	.15	RE186	—	15.00
RE21	2.50	2.50	RE58	—	45.00	RE100	2.00	.20	RE147	1.25	.15	RE187	—	95.00
RE22	—	1.00	RE59	—	135.00	RE101	—	.20	RE149	8.50	1.00	RE190	—	3.00
RE23	10.00	8.00	RE60	—	2.00	RE102	—	.25	RE150	—	50.00	RE191	—	3.00
RE24	.50	.30	RE61	—	5.50	RE102A	—	2.00	RE150	perfin	27.50	RE192	—	10.00
RE25	—	.50	RE62	—	2.00	RE103	—	1.50	RE151	—	15	RE193	—	3.75
RE26	.50	.25	RE63	—	10.00	RE104	17.50	10.00	RE153	7.50	1.00	RE195	—	50.00
RE27	—	.50	RE64	—	2.00	RE105	27.50	15.00	RE155	—	25.00	RE196	—	4.00
RE28	—	.75	RE65	—	4.50	RE106	staple hole	10.00	RE156	—	5.00	RE196a	—	15.00
RE29	30.00	10.00	RE66	—	.25	RE107	25.00	7.50	RE157	—	5.00	RE198	—	25.00
RE30	—	3.00	RE67	—	4.00	RE108	—	.60	RE158	—	3.00	RE198b	—	65.00
RE31	70.00	—	RE69	—	4.50	RE110a	horiz. pair, imperf	—	RE159	12.00	10.00	RE198b	perfin	10.00
RE32	.30	.30	RE70	—	4.50	between, mint	100.00	—	RE160	15.00	.40	RE199	—	3.50
RE33	4.00	4.00	RE71	—	4.50	RE111	—	1.00	RE161	XF staple hole,	—	RE200	—	1.50
RE34	.30	.30	RE73	—	4.00	RE112	—	5.00	exceptionally fresh	125.00	—	RE203	—	5.00
RE35	—	.75	RE74	—	4.50	RE113	—	4.00						
RE36	7.50	—	RE75	—	.30	RE117	—	2.00						
RE37	—	.40	RE76	—	.15	RE118	—	2.50						
RE39	—	1.75	RE77	—	4.00	RE121	—	4.00						
RE40	22.50	20.00	RE80	—	27.50	RE123	—	3.50						
			RE81	—	30.00	RE124	—	4.00						
			RE82	—	15.00	RE125	—	6.00						

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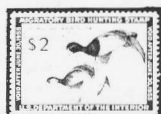
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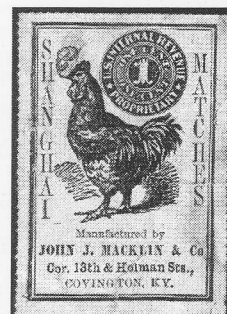
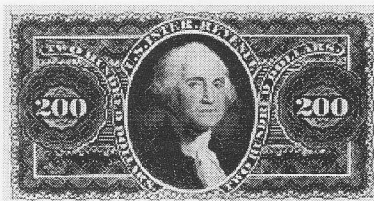
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Springer was best known as the editor and publisher of *Springer's Handbook of North American Cinderella Stamps Including Taxpaid Revenues*. He was an authority and dealer on U.S. Revenue and Local Post stamps for well over 50 years.

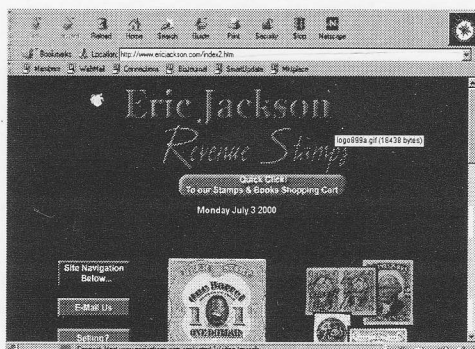
Obviously, it will take many months to integrate this material into our inventory. Collectors should visit our website on a regular basis, watch our auctions in *The Ameri-*



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