



The American Revenuer

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First used in 1912, Recording Press 92 has been donated to the British Library for their philatelic collections by the Stamp Office of HM Revenue and Customs.
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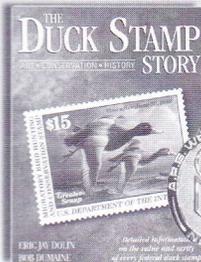
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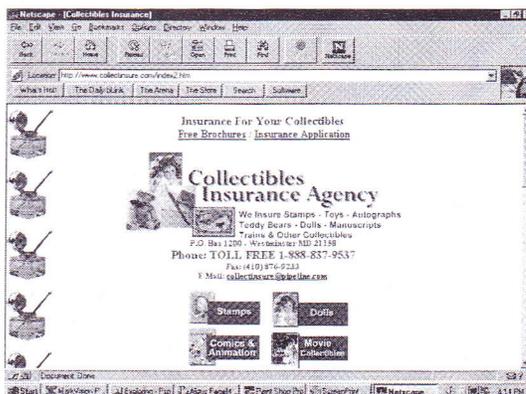
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A Cigar Maker's Permit

A newly discovered U.S.I.R. document

(71.)
UNITED STATES INTERNAL REVENUE.
CIGAR MAKER'S PERMIT.

To whom it may concern:

This Permit is granted to Jacob Knapp, of the City of Syracuse, in the county of Onondaga and State of New York, to carry on the trade of CIGAR MAKING, at No. 55 Division street, in said City, in the 11th Division of the 23rd Collection District of said State, in conformity with the provisions of an act entitled "An act to provide internal revenue to support the Government, to pay the interest on the public debt, and for other purposes," approved June 30, 1864.

Witness my hand, this 8th day of August, A. D. 1865.

(Signed) E. E. Chapman
Assistant Assessor, 11th Division,
23rd Collection Dist., State of New York

Every person making Cigars is required to take a Permit from the Assistant Assessor of the District in which he resides, for which he must pay a fee of 25 cents. If a person holding a Permit makes Cigars in any other District than that in which he resides, he must procure the endorsement of the Assistant Assessor of such District upon his Permit, for which endorsement he must pay a fee of 10 cents. Any violation of either of these provisions subjects the offender to a fine of \$5 for each day, or to imprisonment not exceeding 30 days, and to the forfeiture of all the Cigars and Tobacco found in his possession.

Every person making Cigars is required to keep an account of the total number made, and their kind and quality; and the account must show for whom such Cigars are made, and his or their place of business. A copy of this account, verified by oath, must be delivered to the Assistant Assessor of the District on the first Monday of every month. Any violation of this provision subjects the offender to a fine of \$100, or to imprisonment for 30 days.

If any person employs another to make Cigars without having the Permit or endorsement required by law, he is subject to a fine of \$10, or to imprisonment for 10 days.

Figure 1.
Cigar Maker's Permit granted to Jacob Knapp of Syracuse, New York.

By Alan Hicks, ARA

A Cigar Maker's Permit was called for by the Act of June 30, 1864. (Statutes 1866). I first discovered this while doing research for *Civil War Era Occupational Licenses 1863-1873* (Hicks 2004). Since none of these Permits had been seen by fiscal philatelists, it was thought they had been legislated but not implemented. At last, two examples have come to light.

The first is dated August 8, 1865, and was issued to Jacob Knapp, of Syracuse, N.Y. (Figure 1). The other is dated November 12, 1866, and was issued to Alters Schelidi, of St. Louis, Missouri (Figure 2). Mr. Schelidi's Permit was badly damaged and shows extensive repairs. (Author's note: never allow a vendor to ship anything framed with glass!) Both are typog-

raphed on white, wove, unwatermarked paper. They measure 208 mm wide x 260 mm high.

The Act required individual cigar makers to obtain these Permits, for a fee of 25¢, from the Assessor or Assistant Assessor of their District. A cigar maker without this permit could be penalized with a fine of \$5.00 a day for the period of the violation, imprisonment not to exceed 30 days and the seizure of his tobacco products. Employers who hired cigar makers without permits risked a penalty of \$100.00 a day, imprisonment and seizure of their tobacco products as well.

The information provided on the document itself tells us that if the cigar maker made cigars in a District other than the one in which he resides, his Permit needed the endorsement of the Assistant Assessor of that District. There was a 10¢ fee for this endorsement.

Alters Schelidi's Permit has such an endorsement (Figure 3), on the reverse. It is

Figure 2. Cigar Maker's Permit granted to Alters Schelidi of St. Louis, Missouri.

(71.)
UNITED STATES INTERNAL REVENUE.
CIGAR MAKER'S PERMIT.

To whom it may concern:

This Permit is granted to Alters Schelidi, of the City of St. Louis, in the county of St. Louis and State of Missouri, to carry on the trade of CIGAR MAKING, at No. 710 St. Charles street, in said City, in the 1st Division of the 1st Collection District of said State, in conformity with the provisions of an act entitled "An act to provide internal revenue to support the Government, to pay the interest on the public debt, and for other purposes," approved June 30, 1864.

Witness my hand, this 12th day of November, A. D. 1866.

(Signed) Henry A. Lee
Assistant Assessor, 1st Division,
1st Collection Dist., State of Missouri

Every person making Cigars is required to take a Permit from the Assistant Assessor of the District in which he resides, for which he must pay a fee of 25 cents. If a person holding a Permit makes Cigars in any other District than that in which he resides, he must procure the endorsement of the Assistant Assessor of such District upon his Permit, for which endorsement he must pay a fee of 10 cents. Any violation of either of these provisions subjects the offender to a fine of \$5 for each day, or to imprisonment not exceeding 30 days, and to the forfeiture of all the Cigars and Tobacco found in his possession.

Every person making Cigars is required to keep an account of the total number made, and their kind and quality; and the account must show for whom such Cigars are made, and his or their place of business. A copy of this account, verified by oath, must be delivered to the Assistant Assessor of the District on the first Monday of every month. Any violation of this provision subjects the offender to a fine of \$100, or to imprisonment for 30 days.

If any person employs another to make Cigars without having the Permit or endorsement required by law, he is subject to a fine of \$10, or to imprisonment for 10 days.

questionable whether it was needed because his residence and place of work were both in the 1st District of Missouri. It may be that he lived and worked in different Assessment Districts and local Assessors required the additional endorsement. Both the Permit and Endorsement are dated November 12, 1866, but are signed by different Assistant Assessors.

Businesses manufacturing cigars were required to submit a manufacturer's monthly report showing the details of their manufacturing. This was used to compute the amount of tax due. The penalty for failure to submit this report was \$100.00 and imprisonment.

Such controls on individual cigar makers seem overly strict. The only reason I can imagine is that the law concentrated cigar making under the authority of manufacturers sworn to uphold the law and pay the proper amount of tax. Freelance cigar manufacturers operating on their own, without payment of tax, could not be tolerated.

REFERENCES

- Hicks, J. A. 2004. *Civil War Era Occupational Licenses 1863-1873*. Morristown, New Jersey: The author, 20.
- Statutes at Large of the United States of America, Vol. XIII*. Sec. 94. Boston: Little, Brown and Company, 1866: 271.

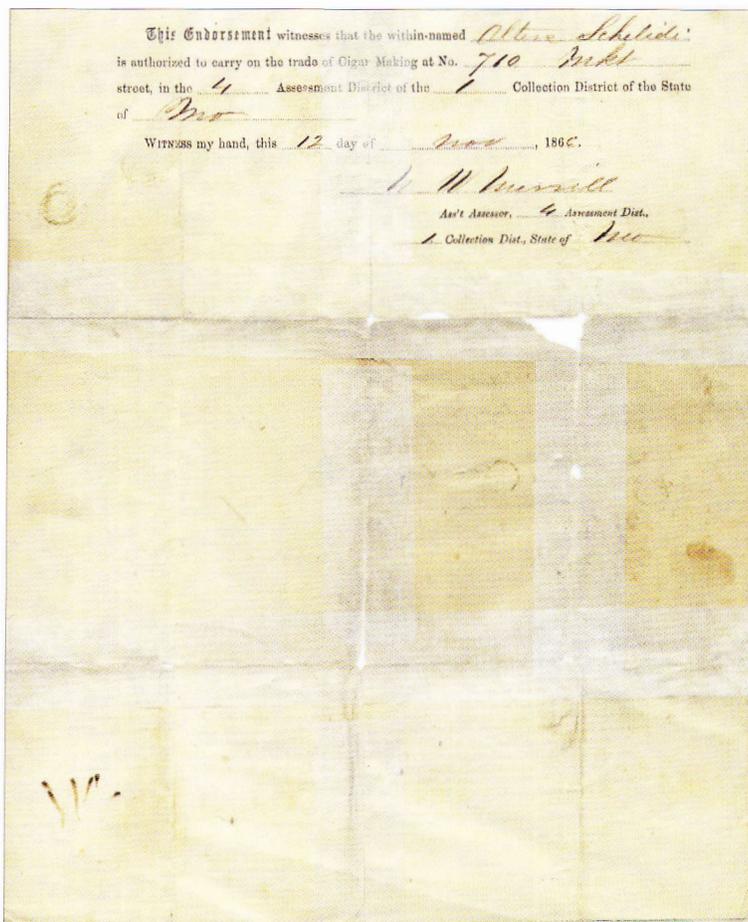


Figure 3. Reverse of Alters Schelidi's Cigar Maker's Permit showing the endorsement of the Assistant Assessor.

To the Editor...



GB Medicine census

I should be grateful if the following plea for help could be published in the next issue of *The American Revenuer*.

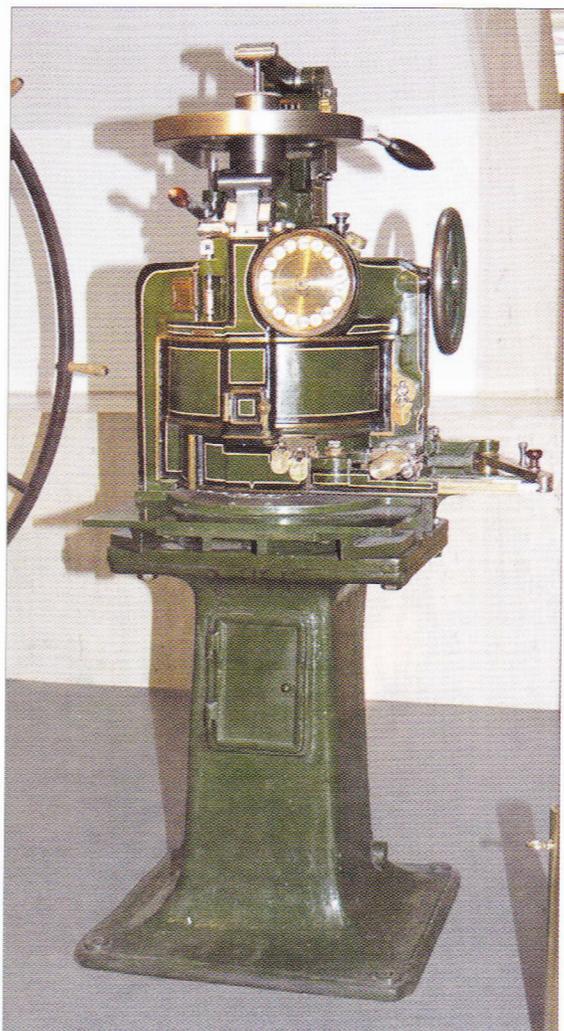
We are carrying out a census of the stamps, varieties, proofs, specimens and forgeries of these issues that are in private hands, for inclusion in a monograph on the subject. We

would be grateful if collectors with accumulations of these items (say 15 or more) would contact us, preferably by e-mail to <miketanner1@aol.com> but otherwise to Dr. Conrad Graham, 232 Rotherwick Road, London NW11 7DG, United Kingdom.

With thanks,
Conrad Graham

Stamp Office press donated to the British Library

The British Library in London maintains its nation's stamp collections and large amounts of archival material which is available to philatelic researchers. Among the better known



The Grover eighteen die multi recording press now on display at the Philatelic Collections of the British Library.

The Library produces a quarterly publication, the *British Library Philatelic Collections Newsletter*. The Autumn 2006 issue (Issue 10) contains an article indicating that the Stamp Office of HM Revenue and Customs has donated to the British Library an Embossing Recording Press. The press was refurbished by the Engineers of the Stamp Office and was on display in the Library.

In 1994 HM Stamp Office published the book *Creating a Good Impression: Three hundred years of The Stamp Office and stamp*

duties written by Harry Dagnall. This book provides a history of the Stamp Office and the embossed duty stamps. The Stamp Office came into being in 1694 during the reign of William and Mary as required by *An Act for granting to their Majesties several duties upon vellum, parchment and paper, for four years, towards carrying on the war against France*. As with taxes anywhere, they lasted for more than four years.

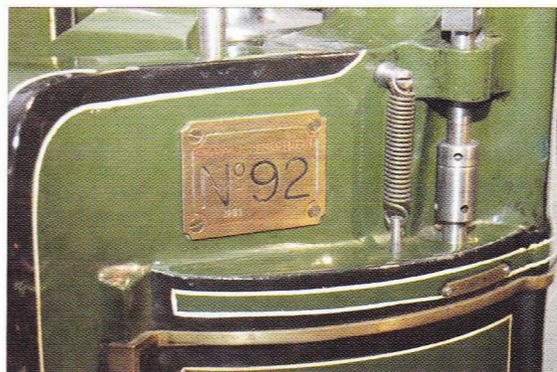
In 1694 each denomination stamp was of a different design to prevent forgers from raising the face value of the stamp. The stamps were colorless and embossed in relief by means of a simple hand operated fly-press which had two heavy balls on the handle. When swung by the operator they caused a steel die to strike a leather pad with the document between them.

Color was not added to the embossed revenue stamps until the 1870s when inks were developed that were permanent, consistent in color, took evenly and did not obscure the text on the document. This development involved the introduction of new presses capable of automatically inking the die between each impression. Vermillion was the most common color.

Power presses had been introduced by 1900 but in 1994 manual stamping was still done on two types of presses: an open press and a recording press. Both types rely on inertia and a screw to deliver the blow. The two ball weights have been replaced by a heavy horizontal flywheel with a handle by which the Stamping Officer can swing it round.

The open press has one die placed in it. They are employed for high value stamps, for

records.





The wheel on the right is used to select the die as indicated on the brass dial; the lever to the left (with a red handle) is used to lock the die in place. The lever to the top is used to spin the fly wheel which causes the die to strike the document.

canceled stamps that are not required and for stamping duplicate documents with blue stamps. The recording press still in use has space for eighteen dies and records the number of impressions made by each die. Each die has a set of forty-four date plugs: thirty-one days, twelve months and a year; every day at least one plug has to be changed in each die in use.

Paul Skinner, Curator of Philatelic Collections and Editor of the newsletter has provided photographs of the press and additional information that was supplied to them by Mark Poacher who used to work on this and similar Embossing Presses in the Engineers Department of the Inland Revenue Stamp Office.

The Press is a "Grover Eighteen Die Multi Recording Press," which was manufactured by Messrs. Grover & Co., for use in Great Britain for the collection of duty, by means of embossed revenue stamps. The first such press of this type dates from circa 1890. This press is Recording Press Number 92.

Before being put on display Recording Press 92 served most of its working life in the Belfast Stamp office which opened in 1912. Recording Press 92 worked in two locations within Belfast city center, the law courts and for a short time Dorchester House. The press was returned to the Engineers Department (UK) in 1993, where it was then refurbished and installed into the Bristol Stamp Office in 1995. At that time it was use as a back up

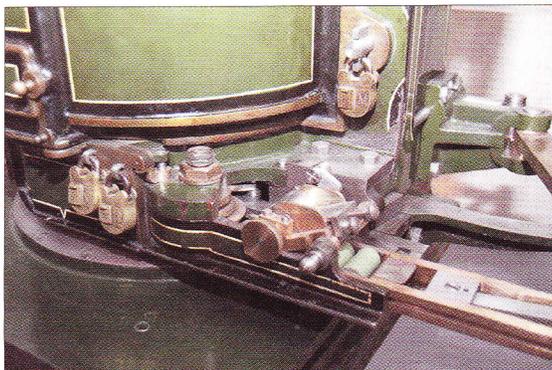
press. It was then returned to the Engineers at the end of 1997, put into storage until being prepared for display and transferred to the British Library in 2005. The paintwork is thought to be original.

The eighteen multi-die recording press was probably manufactured by Grover & Co. around the turn of the twentieth century; there were examples of recording presses from 1890 in the Engineers department before it closed. The presses were supplied to the Inland Revenue in component form. These components would consist of rough casting and parts. The Stamp Office Engineers would undertake the design, manufacture and assembly of the presses. This resulted in the presses all being individuals, all working tolerances would be the same but slight differences would occur. The original blueprints and copyrights are held by the Inland Revenue.

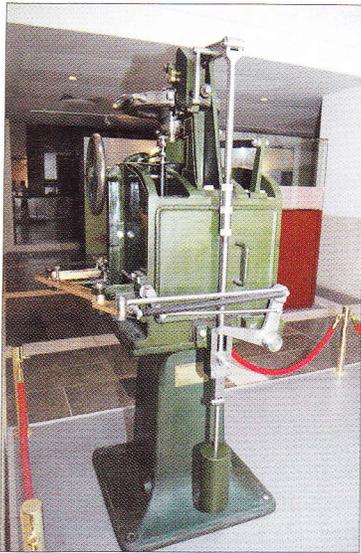
The recording press weighs 630 kg and on its anti-vibration equipment weighs 795 kg. It has an overall depth of 71 cm, a width of 69 cm and a height of 1.7 meters.

Security measures were state of the art at the time these presses were first produced. The Inland Revenue produced a whole program of operating procedures regarding the securing of the presses at the close of business and opening at the beginning of the day. The recording press has six padlocks which are in place on press 92, the locks are marked as follows: D, W, ST (two locks) and M (two locks). The keys to the ST locks are held by the Stamper (operator), the key to the W lock is held by the Customer Service Manager and the key to the D lock is held by the Control Officer.

These locks are operational locks, the other two locks (M) are for use by the Engineers; these would only be removed by engineers visiting the office to conduct an annual in-



Documents to be stamped were inserted into this area. Several of the locks and the ribbon to provide the colored impression are visible.



A view of Recording Press No. 92 from the back.

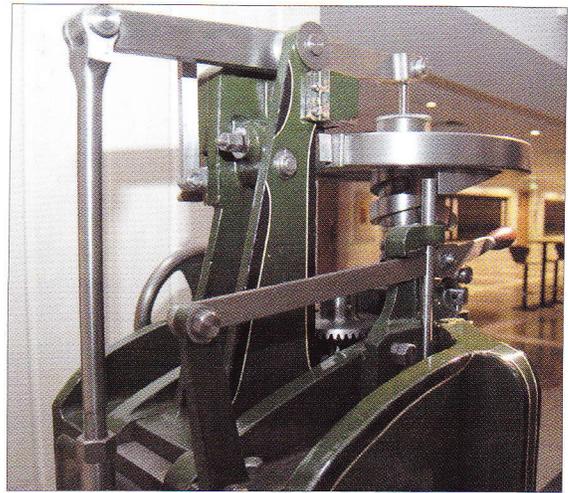
spection or investigate any malfunction. At the close of business each officer in turn would secure their own lock(s) and the Control Office would oversee this and secure the control lock last.

The fact that the stamps are embossed is another security factor. All the dies used have been engraved and made by the Royal Mint. All dies have three identifying marks on them. Each die has a registered number (this does not appear on the impression) a registration letter(s) and a country symbol for example a rose is used

for all English dies and thistles for Scottish dies.

The recording press on display has eighteen dies from 5p to £1,000. To operate the press first a duty die must be selected. This is done by rotating the handle on the right side of the press which moves the indicator on the front brass dial, this shows which die has been selected. The document to be stamped is then placed under the die, the handle on the left side of the press is pulled down. This locks the turntable holding the dies and the press is then ready to be operated. The handwheel handle at the top right side of the press is then given a swing and inertia then does the job of embossing the document. The

Taking a proof impression in an open press (single die). (Photo: The Stamps Office of HM Revenue and Customs.)



A close up view from the rear side of the press.

handwheel handle is then caught on the return stroke and placed back on the brake. The locking bolt handle is then lifted up and the turntable is then released and can be rotated so another duty can be selected and the process can take place again. At its height experienced stampers (operators) could stamp up to 10,000 impressions per day.

The Stamp Office has been called on in the past to assist various overseas governments by supplying machinery and stamps. Presses like number 92 have been supplied for revenue stamping to Barbados, Ceylon, Egypt, Eire, Fiji, Guernsey, India, Jamaica, Mauritius, Nigeria, Trinidad & Tobago and Uganda.

Mark Poacher comments that this example of British design and craftsmanship has nearly disappeared from Inland Revenue office. A handful of presses still remain to collect duty on specialized documents. The bulk of the embossed stamping that the recording presses carried out has now been replaced with a computerized certificate, this was introduced under the Modernization of Stamp Duty Act.

The website for the British Library Philatelic Collections is <www.bl.uk/collections/philatelic>. The site contains information about the collections and the Library's services. They may be contacted by email at <philatelic@bl.uk> or at 96 Euston Road, London NW1 2DB.

This article was written from material provided by Mr. Paul Skinner, Curator of Philatelic Collections, and photographs by the British Library.

In search of the Bureau perforated Series of 1934 red bottle stamps

by **Ronald E. Leshner, ARA**

Years ago while searching for information about the Slight lock seals I was fortunate to examine the Bureau of Engraving and Printing's records of deliveries of stamps and currency for the mid-1930s, records that have since been discarded. One of the more curious sets of entries in these delivery records were the Series of 1934 red bottle stamps, both perforated and imperforate. One must be careful about how to interpret the perforated entries, because BEP records also describe rouletted stamps as perforated. So the question that naturally arises is can we identify which among the extant examples were perforated by BEP and which were produced locally by distilleries, wholesale liquor dealers, or importers.

For more than fifty years Bobo (Burton and Bobo 1944) and others have been documenting the various roulettes and perforations to be found on the red bottle stamps. Although Bobo called the roulettes and perforations "regular issues," it is hard to believe that these were Bureau applied separations. Many of the sizes of the roulettes and perforations find no match among other Bureau revenue stamps. In fact, revenue stamp collectors have assumed that these separations were all produced privately and not by the Bureau. Table I shows the forms of perforations that have been reported on the Series of 1934 (no district and sheet numbers) and Series of 1934-A (with black district and sheet numbers) red bottle stamps.

If all of these varieties were done privately, then their status is a curious variety worthy of mention; but if they were produced and delivered by BEP, then most collectors would probably agree that their importance rises and that any cataloging effort should list such a perforation as a major variety. The author's rationale for this assumption is that perforation varieties produced by BEP on postage stamps are considered major varieties, whereas private perforations are listed in an appended section.

Veteran collectors recognize that BEP supplied several categories of stamps both rouletted and imperforate. The various taxpaid stamps for the many categories of manufactured tobacco (cigarettes, cigars, snuff, etc.) were being supplied by BEP both imperforate and either perforated or rouletted as early as 1872. The permanent narcotic tax stamps (RJA42 and following) were also supplied both imperforate and rouletted. At first the narcotic tax stamps were supplied only rouletted. But beginning in the fiscal year ending June 30, 1926 they were also supplied imperforate at the request of the Eli Lilly Company of Indianapolis (to accommodate the machinery that applied the stamps to packages). Later other pharmaceutical companies used the imperforate stamps.

Most of the deliveries of the red bottle strips were imperforate, amply confirmed by examining the extant examples. One of the

Table I

Separation	Series of 1934	Series of 1934-A
Perforated 11		x
Perforated 11½	B	
Perforated 11¾		B
Perforated 12	x	x
Perforated 12 (black printed)		x
Perforated 12½	x	x
Perforated 13, 12		B
Perforated 14	x	x
Rouletted 3		x
Rouletted 6¼	x	x
Rouletted 6¼ (black printed)		x
Rouletted 6¾		B
Rouletted 7	x	
Rouletted 9	x	
Rouletted 9½	x	x
Black rouletted 9½	x	
Black rouletted 10		B
Rouletted 9½ x perforated 12	x	x
Rouletted 7 x perforated 12	x	

B = reported by Bobo and unconfirmed in several significant collections



Figure 1. Series 1934 federal red bottle strip, perforated 12-67, as measured on the Kiusalas specialist gauge. Used by the Michigan Liquor Control Commission.

reasons for this is found in a contemporary trade journal in which marketing professionals (Anonymous 1934) strongly suggested trimming off all that unappealing white paper outside the engraved design! That is why we see so many of the later stamps with little or no margins. One can only imagine what these same marketing professionals must have thought about perforations and roulettes.

Since there are no known examples of other work of the Bureau of most of the varieties that have been recorded to date, most can be eliminated from the list of likely perforations applied by the Bureau. Among the rouletted stamps that leaves us with roulette 7. An analysis using the Kiusalas Specialist gauge of the examples in the authors collection shows a single example perforated 11-73 and several examples perforated 12-67, 12-66, and 12½-63.

Several factors lead us to drop the 11-73 and 12-66 as Bureau-applied perforations. The lonely example of perforation 11-73 on a red bottle strip has a printed dashed line over the perforations, probably a guiding aid for someone not used to perforating equipment. Kiusalas (1966) suggests that the Bureau did not use perforation 12-66 after about 1914 and it has been observed that no later revenues have been found with this perforation.

That leaves us with the roulettes 3 and 7 and perforations 12-67 and 12½-63 as the

most likely candidates for Bureau work. Four examples of roulette 7 on the red bottle stamps were compared with contemporary narcotic tax stamps which were rouletted 7 by the the Bureau. The roulettes do not appear to have been done on the same machinery. Some astute observers will note that the Bureau did use roulette 3 on the Series of 1916 wine stamps and many of the tax paid (Mixed Flour, Cigarettes, Cigars, Snuff, etc.). In light of what has just been said about the Narcotic tax stamps, roulette 3 was abandoned in favor of roulette 7 probably before 1926. So it, too, is not a likely candidate for the Bureau's separation on the red bottle strips of 1934.

The only examples of perforation 12½-63 that are in the author's collection are from the Series of 1934 (no serial numbers). These may have been the work of the Bureau and would have been produced by the Rosback rotary perforator (used on the 1919 postage stamp, Scott 536). But this gauge is not otherwise known on revenues until the post-1936 book wine stamps (Scott RE107C and D).

The Bureau is known to have used perforation 12-67 (the Rosback stroke perforator) on the high denomination documentary stamps beginning in 1915 (and continuing until the 1960's), the Series of 1916 book wine stamps, and the reprinted book wine stamps of 1934 (RE107A-D). Later, about 1936 the Bureau

Figure 2. Series of 1934 (without district and sheet numbers). Perforation 12-67, as measured on the Kiusalas specialist gauge.





Figure 3. Series 1934-A federal red strip stamp with district and sheet numbers, perforated 12-67, as measured on the Kiusalas specialist gauge. Used by Hiram Walker, Detroit, Michigan.

apparently switched briefly to 12½-63 (the Rosback rotary) on RE107C-D. We also have verbal confirmation from the late George Brett that he saw Rosback perforators in use in the Bureau during the 1930s.

Based on the author's collection (Table II), the most frequently seen user of the perforation 12-67 stamps was Hiram Walker of Detroit, Michigan, the well known importer of blended Canadian whisky. Yet at least on the Series of 1934 stamps without serial numbers there are two additional recorded users on the east coast and the two state liquor control systems, Michigan and Oregon. The less than ½ pint denomination that is reported used by Hiram Walker is somewhat arbitrarily assigned to the Series of 1934, but could have been produced later, as this miniature size was never serially numbered.

Curiously, most of the examples of red strip stamps of Hiram Walker in the author's collection are perforated 12-66. Why do we find just a few that gauge 12-67? One hypothesis is that the importer started perforating the bottle stamps themselves and then noticed that the government could supply the perforated stamps. After a single order of govern-

ment perforated stamps, if this hypothesis is correct, they switched back to perforating the stamps locally. While this scenario may be plausible, it does not seem compelling. But at this late date it is all that we have.

It seems most likely to this author that the Rosback stroke perforator, gauge 12-67, which came into use in 1915 and had been used on high denomination revenues printed from flat plates (documentary and the overprints on these same general documentary and the book wine stamps) was used by the Bureau to perforate the flat plate printed red bottle stamps. Unless additional information is forthcoming from Bureau records, likely we will never know for sure.

Bibliography

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- Burton, C. E. and J. S. Bobo. 1944. Distilled Spirits Stamps. *The Bureau Specialist* June and September; 15: 4, 56.
- Kiusalas, R. A. 1966. Specialized Perforation Gauges, *The Bureau Specialist* February; 37: 60-61.

Table II

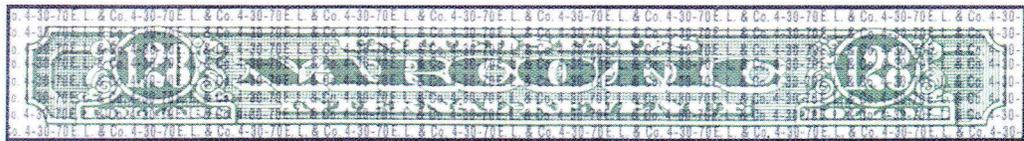
Series of 1934 (no serial numbers) Gauge 12-67

less than ½ pint	Canadian Club Canadian Whisky	Hiram Walker, Detroit
1 pint		Oregon Liquor Control Commission
1 pint	(Figure 1)	Michigan Liquor Control Commission
1/5 gallon	(Figure 2)	Nicholas & Co. , Inc., NYC
1/5 gallon		no cancel
1 quart		The Great A & P Tea Company, NYC

Series of 1934-A (with serial numbers) Gauge 12-67

1 pint	23-0078834	Canadian Club Straight Whisky
4/5 quart	23-0185165 (Figure 3)	"Canadian Club" Blended Canadian Whisky
quart	23-0203294	"Canadian Club" Blended Canadian Whisky

The \$1.28 Narcotic stamps varieties



Figures 1a and 1b. RJA47a in two sizes. (This and all stamp illustrations in this article are reduced to 89% of actual size.)

by Charles R. Biro, ARA

The present edition of the Scott catalogue lists the \$1.28 size four narcotic stamps in three separate major varieties, two on watermarked paper—imperforate and rouletted 7 (RJA74a, and 74b) and one on unwatermarked paper, rouletted 7 (RJA103b). Examples of these stamps are illustrated as Figure 1 (RJA74a), Figure 2 (RJA74b) and the unwatermarked stamp in Figure 3 (RJA103b).

The size four narcotic stamps have traditionally been listed with measurements of $\frac{3}{4}$ inches high by six inches long. However, examples of all three varieties of the \$1.28 value can be found with wide side margins that give overall measurements of $\frac{3}{4}$ inches high by eight inches long. Thus, a full two inches

longer than the traditional length.

For years I thought these to be some production defect or quality control issue rather than a genuine variety, since the eight inch length only occurred on this denomination. Then when looking over a copy of a Government Printing Office (GPO) printed tax stamp informational/ordering booklet I saw that the \$1.28 size four narcotic stamp was listed with the $\frac{3}{4}$ high by eight inches long measurements. Quickly I looked through the rest of the document I had in my hands to try and find some hint of what officially this was and on the final page I found the GPO document number GPO-651088-0-63 and IRS-89268-3883-C. Translating this into English from the bureaucratic was fairly mild: first,

Figures 2a and 2b. RJA74b, rouletted 7 on watermarked paper.



Figures 3a and 3b. RJA103b on unwatermarked paper.



the GPO—a Government Printing Office publication; second, the document number—651088 chronologically; third, the revision level - 0—not revised; and, finally, the year of its first production —1963. The IRS data was not so easy but at least I knew that they were the source of the information contained in the document. (Figure 4)

What all this means is that the eight inches long stamps were now a officially produced and purchasable government product at least from the 1963 catalogue. Additionally, this information would give credibility when I published this and hopefully would be able to get the varieties listed in a future catalogue edition.

Examples of three long variety these stamps are illustrated in Figures 1b (RJA74a) and Figure 2b (RJA74b) and the unwatermarked stamp in Figure 3b (RJA103b).

I continue to urge all readers to examine their holding and establish a dialogue in the pages of *The American Revenuer*, so we can continue to solve this and other perplexing questions of fiscal philately. Perhaps someone will be lucky enough to discover other wide margin denomination varieties or even confirm the existence these issues within their holdings.

In closing I would like to share an example of the \$1.28 size four narcotic stamp on watermarked paper—rouletted 7 with partial Benfield Type 1 specimen overprint (thick Gothic letters approximately 8.5 mm high by 66 mm in total length)—Figure 5. This stamp (RJA74b-S) was not listed in the September

NARCOTICS (Gummed and Perforated or Ungummed and Perforated. Special orders for a year's supply can be furnished ungummed and unperforated)

DENOMINATION	SIZE NO. 1 (200 a Sheet)	SIZE NO. 2 (100 a Sheet)	SIZE NO. 3 (50 a Sheet)	SIZE NO. 4 (25 a Sheet)	NUMBER OF STAMPS IN PACKAGE OR COIL	MINIMUM ORDER	
						PER- FORATED	UNPER- FORATED
Sheet Style							
\$.01	1-1/2"x 1/4"	2-1/2"x3/8"	4"x 1/2"	6"x 3/4"	10,000	One Sheet	
.02		2-1/2"x3/8"	4"x 1/2"	6"x 3/4"	10,000		
.03		2-1/2"x3/8"		6"x 3/4"	10,000		
.04			4"x 1/2"		10,000		
.05			4"x 1/2"	6"x 3/4"	10,000		
.06			4"x 1/2"	6"x 3/4"	10,000		
.08			4"x 1/2"	6"x 3/4"	10,000		
.09			4"x 1/2"	6"x 3/4"	10,000		
.10			4"x 1/2"	6"x 3/4"	10,000		
.16			4"x 1/2"	6"x 3/4"	10,000		
.18			4"x 1/2"	6"x 3/4"	10,000		
.19			4"x 1/2"	6"x 3/4"	10,000		
.20			4"x 1/2"	6"x 3/4"	10,000		
.25				6"x 3/4"	10,000		
.40				6"x 3/4"	10,000		
1.00				6"x 3/4"	10,000		
1.28			→	8"x 3/4"	10,000		
Coil Style							
.01					10,000	One Coil	

3

1984 article and listing in *The American Revenuer*, on the "Narcotics Stamps Marked 'Specimen'" by William Benfield (38: 157–58). Scott's editors have yet to include any narcotic with specimen overprints in the listings, but perhaps they will in some future edition of the catalogue. This does make one wonder if the specimen size was originally produced then the request for the longer stamps must have been in response to a request to a spe-

Figure 4. A page from a government booklet indicating that Narcotic stamps could be ordered in a length of 8 inches.



Figure 5. A specimen overprint not previously listed.

cific user that had a need for longer stamps to seal their products. If you look closely at the only used example the cancellation is by the Eli Lilly and Company, perhaps the source of the requested change in size. If you

have any information, data, or comments to share on these or any other of the narcotics tax stamps, please contact the author via email at <crbiro@aol.com> so that I may continue to update the readers.

Literature in review

The Life and Work of Charles Whiting and the Beaufort House Press, A Treasury Competition Winner by Michael Salmon. 60 + iv pages, 7³/₄ x 10³/₄ inches, card cover, illustrated in color. Published by the Royal Philatelic Society London as a supplement to *The London Philatelist* (January/February 2007, Volume 116). Available from the publisher (41 Devonshire Place, London W1G 6JY, U.K.).

Most revenue stamp collectors are familiar with various two color revenue stamps

printed on a Congreve compound plate printing press beginning in the early 1800s. These stamps were used by the United Kingdom for such things as bank note duty stamps, medicine duty labels and paper duty labels; by Sweden for the Charta Sigillata; and, by a number of Commonwealth countries such as India.

Much of what has been written about these stamps has been concerned with the duty paid, the stamp or how it was printed. This work deals with one of the printers using the method invented by Sir William Congreve, who had a long list of inventions to his credit including the Congreve rockets responsible for the "rockets red glare" during the September 13, 1814, bombardment of Fort Mchenry.

Charles Fenton Whiting was born November 17, 1802, the eldest son of James Whiting, who was a printer in London. Charles was admitted to the Worshipful Company of Stationers and Newspaper Makers March 1, 1825. While Whiting's shop did a wide variety of printing, their use of the compound plate press is of most interest of revenue stamp collectors. Many different duty stamps printed on the compound press are illustrated, in color.

Whiting submitted many essays to the Treasury competition which ended in the penny black postage stamps. While Whiting did not get the printing contract, many of the suggestions he made regarding postal reform were adopted. In 1860 Whiting's



Beaufort House Press printed telegraph stamps for the South Eastern Railway and the postage stamps of Prince Edward Island.

This is definitely an interesting study of a printer who printed various newspapers and journals including a weekly edited by Charles Dickens, was involved in postal reform, printed postage and revenue stamps as well as many commercial jobs such as tickets and product wrappers.

Frank Walton, editor of *The London Philatelist*, did not know the price this publication would be selling for at the time this review was being written, but was sure it would be available to non-members. In the past supplements have sold for about £10. I can recommend this as a worthwhile addition to one's philatelic library.

Kenneth Trettin

by Don Woodworth, ARA

Response to my Wine Stamp article in the May-June 2006 of *The American Revenuer* has been tremendous. As co-authors of the Wine Stamp Cancellation Catalog that is being finalized on the basis of feedback received from this article, Dave Nussmann and I extend a huge "Thank You!" to the following ARA members and stamp dealers who (as of this time) have generously contributed information and/or stamps for study: Frank Bachenheimer, Jerold Backstrom, Andrew Cooper, Bill Dunker, Paul Fasser, Michael Florer, Brad Horton, Prof. James Hunt, Hermann Ivester, Eric Jackson, Frank Kollinger, Ronald Leshner, Ronald McVay, Mary Jane Menzel, Paul Nelson, Joseph Nichols, T.G. Rehkop, David Semsrott, and Scott Troutman—plus several contributors who prefer anonymity.

The tremendous support we've received from ARA members has helped expand the content of the catalog by about 20 percent. We are hoping to complete the data gathering/entry phase of the project by mid-2007, so that we may then devote energy to fine-tuning the huge number of remaining details necessary to ensure that a quality product goes to press. Our draft manuscript currently stands at about 362 pages—and is still growing based upon contributions from ARA members. The final product will also include about 16 pages of illustrations.

We still need help in a few areas:

- There have not been many responses on cancellations on Fermented Fruit Juice stamps (Scott numbers REF1–REF9). As well as new companies, we would like to hear about May and June 1933 early uses for each cancel. If there are members who

Wine catalog progress report

can share photocopies of their stamps—or preferably the actual stamps—for study, we would be grateful.

- Printed precancels. Although dates and denominations not included in the Chapelle List (TAR 1958-61) are of particular interest, knowledge about any precancel copies contributes greatly to improving statistics on abundance. Again, we would appreciate stamps (or color photocopies) for study.
- Finding information about obscure wineries and wine bottlers and interpreting company initials is a daunting task. Members with an interest, plus access to a major university or large city library, could provide great help in developing information. There are unknowns in many states, but resources for Californian, New York, and Ohio would be particularly welcome. The list of unknown winery names and initials is too long to produce here but can be made available to anyone who wishes to help.

If there are potential contributors that can help, we would be delighted to hear from them in the near future. Please contact Don at <ddd@apci.net> (or via mail c/o Editor, *The American Revenuer*) and he will steer you to Dave Nussmann if you are able to help with information on wineries and printed cancels or make arrangements directly regarding additional help on Fermented Fruit Juice cancels or further information on cancels on the Wine stamps themselves.

We again thank the membership of the ARA membership for their wonderful support in helping to move this project forward. It's a tremendous amount of work that we hope members will find valuable when it hits print in 2008.

The American Revenue Association

Secretary's Report

Applications for Membership

In accordance with Article 4, Section 2(c) as amended December 31, 1979, of the ARABY-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.

CLARKE, J F GATES 6950. 2610 Belaire Dr, Wilmington DE 19808. North America, Worldwide

DUVAL, GENE 6949. Proposed by: Greg Ouellette 6904. US-1898 Cancels, US-Proprietary, US-Scott Listed, US-Wines.

GUILLOTIN, AGATHE 6948. 105 Saint Tropaz Cir, Beaver Falls PA 15010. France, Germany, US-Financial Documents, US-Literature, US-Playing Cards, US-Stamps on Documents, US-Stock Transfer

HANKIN, JOHN D 6952. PO Box 395, Denville NJ 07834. Proposed by: Martin Richardson 1507. United States, US-Possessions

HOPP, RICHARD 6954. 4936 Wortser Ave, Sherman Oaks CA 91423. Proposed by: Martin Richardson 1507. US-Financial Documents, US-Literature, US-Postal Notes, US-Stamps on Documents, US-State

KOPPERL, ROBERT 6946. 4915 SW Spokane St, Seattle WA 98116. Proposed by: Martin Richardson 1507. Canada-Federal, United States, US-Non-Scott Listed, US-State, US-Taxpays

LIBOT, ROGER 6956. Yoro Stamps, Carnotstraat 129, Antwerpen, B. 2060 Belgium. Proposed by: Eric Jackson.

SHAHANI, DULEEP 6955. A-201 Seagull, Rizvi Complex, Bandra, Mumbai, 400050, India. Proposed by: Martin Richardson. British Commonwealth, Cinderellas, France-Colonies, India, Worldwide

SHOEMAKER, ROBERT 6953. PO Box 1046, Cockeysville MD 21030. Proposed by: Martin Richardson 1507, Liberia

WRISLEY, DAVE 6947. United States.

ZARAGOZA, SCOTT 6951. Box 11175, Beverly Hills CA 90213. Proposed by: Martin Richardson 1507, Australia-State, India, Local Posts, Mexico, Thailand

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1356 GIBBS, C DORANCE

3235 KARLIN, HOWARD

3346 LURIE, JEROME

2011 SPOELMAN, MR C

1094 TUPPER, EDWARD

Resigned

2851 BERGSTROM, BOB

2614 LIPPERT, ROBERT

6880 MONROE, CHARLES P

4978 RAHM, JOHN P III

5654 REYNOLDS, ROBERT A

4907 ROCCO, ROBERT A

6853 SHACKLE, CHRISTOPHER

5633 WARREN, DANIEL C, M.D.

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LESNEWSKI, RICHARD 3829. 1703 W Sunridge Dr, Tucson AZ 85704

MATSON, JERRY A 5071. 7435 SW Hart Place, Beaverton OR 97008-6231

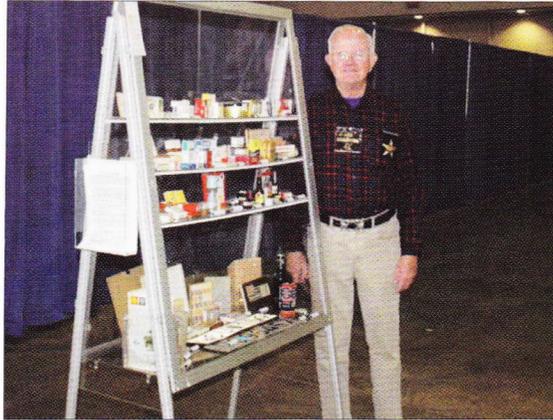
NELLES, HOWARD 2375. 2120 Phillips Rd, Apt 9, New Bedford MA 02745

SMITH, ALEXANDER B 5301. PO Box 237, Weatogue CT 06089-0237

THIRKILL, ALBERTE 4309. PO Box 60, Cinebar WA 98533

Revenue exhibit honors

ARIPEX, January 19–21, Tuscon, Arizona, *Scandinavian Revenues in Three Dimensions* by Paul A. Nelson received a Silver, the ARA One Frame Best Revenue Award and the AAPE Creativity Award. Paul and his exhibit are pictured. It was detached from the row of conventional exhibits so that viewers could walk around and look at the items.



Literature in Review

The Revenue Stamps of Norway by Bjørn Kristian Wang. Available on CD or computer printout. An order blank is available by email from <bwang@msn.com> or by post from him at 491 Lyndhurst Drive, North Salt Lake City, Utah 84054. The CD costs \$30; the black and white hard copy, \$60 (including the CD); and a full color hard copy can be made by special arrangement with the author. These prices include domestic postage; overseas orders are extra, and dealer quantity discounts are available. Payment by cash, check, or Paypal.

This new publication, available on CD and in hard copy formats, is the result of several years of study and research by the author and a strong team of participating collectors in several countries.

Kristian, whose writing is known to Scandinavian philatelists because of the several awards he has won in the US and in Norway, is a specialist in Norwegian philately. This project builds upon the research and publications of Thomle, Røsholm, Hannevig, Soot-Ryen, Brofos, Nelson, and Aune. About fifty collaborators are credited; many of the stamps that are described in this new work were first seen when these generous people shared their collections for study.

The CD, in draft form because of the entry date limitation, took a Gold award at Chicagopex in November, 2006. This was the first year that Chicagopex accepted electronic publications, and Wang's CD received the highest

award of the several CD entries.

The CD contains true color scans of most of the stamps that are described; the length of the book if printed is 1,090 pages! The decision to provide this information on CD was made for the obvious cost reasons; a black and white hard copy includes a CD so that a desk reference can be used with the computer for more information. The scope of this work does not include stamped revenue paper nor tobacco tax stamps. Further study and research needs to be done on these areas.

A new catalog numbering system was developed, based upon Soot-Ryen's system for the fee, adjustment, and documentary stamps, and upon the Brofos-Nelson numbers for other previously documented Norwegian revenues. Each listing has cross references to previous catalog numbers.

Norway does not use any revenue or tax-paid stamps at this time, so the years from 1873 through 1988 fully encompass the project. However, the team expects that new discoveries will come to light as this book comes into use by collectors; updates and correction of the inevitable errata will be provided.

The text is in English, with a small Norwegian-English translation overview, and there is a well-illustrated glossary of terms to help complete understanding of some of the more technical philatelic terms.

Paul A. Nelson, ARA



ERIC JACKSON

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TERMS OF SALE: Lots will be sold to the highest bidder at a slight advance over the second high bid. Tie bids go to the earliest received. Bid on any sheet of paper or online. Mail, Phone and Fax bids must be in our hands by 3:00 pm on closing day so that they may be entered into the system prior to closing time. 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 \$2.00. All payments are due upon receipt of invoice. I accept American Express, Discover, Mastercard, and Visa. Pennsylvania residents will have 6% sales tax added to their purchases.

Color images of all lots are available on our website.

UNITED STATES - Scott Catalogue Numbers

1	First Issue R74a F-VF PHOTO	300.00
2	R85a F-VF	175.00
3	R86a VF PHOTO	175.00
4	R98a VF PHOTO	150.00
5	R99c F small thin and pulled perf PHOTO	2,000.00
6	R102c F-VF light crease PHOTO	900.00
7	Second Issue R115a VF small sealed tear at bottom PHOTO	75.00
8	R128 F-VF PHOTO	200.00
9	Documentary 286 IR handstamp on 2c Trans-Mississippi, City Bank, Battle Creek (Mi.) cancel, F small faults PHOTO	--
10	R189 used, VF PHOTO	500.00
11	R290a horizontal pair, imperforate, without gum, mint, VF PHOTO	--
12	R296a horizontal pair, imperforate, without gum, mint, VF PHOTO	--
13	R460 used, VF	140.00
14	R535 used, VF	150.00
15	R585 used, VF	110.00
16	R603 used, VF	65.00
17	R669 mint, F-VF	110.00
18	R685 used, VF PHOTO	240.00
19	R687 cut cancel, VF PHOTO	350.00
20	R730a booklet pane of four, mint, XF	850.00
21	R731a booklet pane of four, mint, XF	--
22	Proprietary RB8b F thin, light crease PHOTO	1,000.00
23	Stock Transfer RD282 used, F-VF PHOTO	240.00
24	RD308 used, VF PHOTO	250.00
25	RD328 mint, VF	150.00
26	RD361 used, VF	100.00
27	Wines and Cordials RE58 used, VF tiny corner crease	52.50
28	RE107D perforated 12.5, used, VF crease between stamp & tab, staple holes	375.00
29	RE164 mint, F-VF PHOTO	325.00
30	RE165A mint, F-VF PHOTO	150.00
31	RE179A mint, F-VF PHOTO	150.00
32	RE182A mint, F-VF PHOTO	150.00
33	RE182D mint, F-VF PHOTO	150.00
34	RE194 mint, VF	140.00
35	RE202 mint, F-VF	275.00
36	Narcotic Tax RJA19 block of six, McK. & R. Inc. printed cancel, F-VF light soiling	54.00
37	RJA74b wide side margins, mint, VF	10.50+
38	RJA94Ab mint, VF PHOTO	--
39	RJA98b mint, VF PHOTO	400.00+
40	RJA100b mint, VF	250.00+
41	RJA103b wide side margins, mint, VF	60.00+
42	Marihuana Transfer Tax RJM7 mint, F-VF natural s/c PHOTO	750.00
43	Embossed Revenue RM98 sharp strike on an 1800 single bond, VF	50.00
44	RM102 bluish paper, sharp strike on a 1799 notarized statement by a witness to a fight, mended along fold with archival tape, VF	125.00
45	RM129 sharp strike on a part printed 1799 performance bond for an estate administrator, VF	75.00
46	RM163 bluish paper, sharp strike on a 1798 Edenton promissory note, VF	50.00
47	RM188 sharp strike on a 1799 Bristol promissory note, VF	35.00
48	RM204 sharp strike on an 1800 promissory note, fold affects stamp, VF	125.00
49	RM242 sharp strike on a 1799 bail bond, ms. affects stamp, VF	125.00
50	RM260a sharp strikes on an 1801 promissory note, VF	15.00
51	RM325a die cut, F	17.50
52	RM511 clear strike on an 1802 import certificate for one hoghead of rum, VF	22.50
53	Private Die Medicine RS4b double transfer, VF crease & thins	125.00+
54	RS25c F small faults, blunt perfs at right PHOTO	210.00
55	RS65e F small thin, light crease	60.00
56	RS84b VF thin spots PHOTO	125.00
57	RS117e F crease, tiny tear PHOTO	200.00
58	RS143b F small faults	250.00
59	RS144pa F small faults and repairs including piece replaced at bottom PHOTO	800.00
60	RS148c double transfer, F tiny nick at top	110.00
61	RS180d VF repaired tear PHOTO	350.00
62	RS181pd F thins, light crease	200.00
63	RS226a foreign entry of X. Bazin stamp, F faulty	--

64	RS227a F-VF small faults, repaired tear PHOTO	700.00
65	RS247b F-VF margin faults, usual creases PHOTO	6,500.00
66	RS248a F margins reduced at top and right, faulty	2,000.00
67	RS269a F small faults	1,750.00
68	Match & Medicine Facsimile Labels 49M1 mint, F-VF crease, corner nick	--
69	Filled Cheese FC18B 1c black, mint, VF	--
70	FC18cB unfinished, w/o denomination, black, mint, VF	--
71	FC20B 10c black, mint, VF	--
72	FC21A 24c black, mint, VF	--
73	FC22B 25c black, mint, VF	--
74	Tobacco Tinfoils TF1-1 VF	25.00
75	TF3-19 F usual faults	50.00
76	TF3-60 F-VF small faults	25.00
77	TF5-72 F-VF small faults	25.00
78	TF5-92 VF small faults, corner nick	40.00
79	TF6-9 VF small faults	40.00
80	TF6-17 VF small faults	25.00
81	TF6-28 VF small faults	25.00
82	TF6-49 VF small faults	25.00
83	TF6-65 VF small faults	40.00
84	TF10-10 F-VF small faults	25.00
85	TF10-18 VF small faults	25.00
86	TF10-22 VF small faults	40.00
87	TF10-35 VF small faults	25.00
88	TF10-45 VF	40.00
89	TF10-52 VF small faults	25.00
90	TF10-71 VF tiny flaws	40.00
91	TF10-76 VF small faults	25.00
92	TF10-81 F-VF small faults	20.00
93	TF10-92 VF small faults	40.00
94	TF10-99 VF tiny flaws	25.00
95	TF12-19 VF crease	40.00
96	TF12-59 VF	40.00
97	TF12-111 VF wrinkles	40.00
98	First Issue Revenue Proofs R2P4 VF	65.00
99	R18P3 VF	60.00
100	R28P4 VF	325.00
101	R51P4 VF	100.00
102	R85P4 VF	65.00
103	Second Issue Revenue Proofs R121P4 VF	60.00
104	R126P4 VF	100.00
105	Third Issue Revenue Proofs R142P4 VF	50.00
106	R146P4 VF	40.00
107	R148P4 VF	55.00
108	R149P4 VF	55.00
109	Revenue Stamped Paper Proofs RN-H3P1 on india cut to shape, affixed to card, VF	--
110	RN-J9P1 on india, 100x49 mm, F-VF small faults and sealed tear	--
111	RN-T4P1 on thick wove paper, 47x58 mm, VF	--
112	RN-T4, V4, & W2P1 combination on thick wove paper, 185x120mm, VF small thins, tiny stain spots	--
113	First Issue Revenue Trial Color Proofs R13TC3 VF 75.00	75.00
114	R51TC3 VF	155.00
115	Second Issue Revenue Trial Color Proofs R104TC5 VF	60.00
116	Revenue Stamped Paper Trial Color Proofs RN-U1TC1 red on thick wove paper, F-VF margin nick at right	--
117	Local Post Stamps IL3 with initials 'LR', F-VF	--
118	35L7 unused, XF PHOTO	100.00
119	64L1a horizontal pair, mint, F-VF corner nick	--
120	70L3 vertical strip of three, used, blue oval SAN FRANCISCO LETTER EXPRESS cancel with running pony, VF light brown adhesive stain PHOTO	175.00
121	86L1 used, blue oval h/s, F-VF appearance, extensively repaired PHOTO	1,250.00
122	87L58 unused, VF	30.00
123	87L73TC trial color plate proof, VF crease	--
124	143L1 used, F small tear PHOTO	800.00
125	143L9 used, F thin	80.00

GREAT BRITAIN & COMMONWEALTH

Barefoot Catalogue Numbers		
126	GREAT BRITAIN Consular Service 88a vertical bisect tied on document, British Vice-Consul. Paris. 1914, F-VF	--
127	Diplomatic Service 5 tied on document fragment by British Consulate, Macao h/s, cancel. 1967, VF PHOTO	47.50
128	ISLE OF MAN Revenue 54 block of four, used, VF	480.00
129	55 horizontal strip of three, oval POLICE OFFICE cancel, F-VF PHOTO	460.00
130	69 mint, VF	35.00
131	78 used, HIGH BAILIFF ISLE OF MAN oval h/s, VF	1.00
132	AUSTRALIA- Queensland Buffalo Fly Control Stamp 8 used, VF PHOTO	425.00
133	3 used, VF	420.00

134	13 used, F-VF	15.00
135	BRITISH CENTRAL AFRICA Consular 3C used, VF	435.00
136	BRITISH EAST AFRICA Judicial Fee 1 used, F-VF thin	435.00
137	3 used, F-VF PHOTO	450.00
138	4 used, VF PHOTO	465.00
139	BRITISH BECHUANALAND Revenue 4, 5, 9 used, F-VF	17.50
140	14 used, VF light creases	435.00
141	BURMA thirteen different, used, F-VF	--
142	CEYLON 15 used, cut cancel, VF PHOTO	450.00
143	EASTERN NIGERIA Income Tax 3 used, VF PH	420.00
144	4 used, F-VF few short perfs	420.00
145	GRIQUALAND Revenue 24 lot of eleven with various G overprints, some inverted, used, F small faults	455.00
146	HONG KONG Bill of Exchange 68 used, VF	420.00
147	95A & B used, VF	410.00
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150	123B unlisted in Barefoot, used, F small faults	--
151	124C used, F-VF	415.00
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153	133 used, VF	410.00
154	135 used, VF	415.00
155	164 used, VF light crease	420.00
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165	56-65 used, F-VF	426.00
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169	74 used, F-VF	420.00
170	121 used, VF	410.00
171	125 used, VF PHOTO	425.00
172	127 used, VF PHOTO	435.00
173	160 used, VF	410.00
174	Stamp Duty 6A used, F-VF	410.00
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177	31B perfin cancel, VF PHOTO	475.00
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190	ST. VINCENT Revenue 1 used, F	410.00
191	5 used, F	425.00
192	11 used, F	410.00
193	13 used, F	425.00
194	15 used, F	42.50
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197	20 used, VF	435.00
198	22 used, VF PHOTO	475.00
199	26 used, F PHOTO	4100.00
200	30 used, F	410.00
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206	3 used, F-VF perfs clipped at bottom PHOTO	4250.00
207	TATI CONCESSIONS Revenue 4 mint, F PHOTO	450.00
208	5 mint, VF PHOTO	450.00
209	6 mint, VF small faults PHOTO	4100.00
210	ECUADOR Quito Vermouth 20c orange & black, red SPECIMEN overprint & security, VF	--
211	IONIAN ISLANDS Revenue eight different, mint, F-VF	--
212	LIBERIA Revenue 1906 imperforate proofs, 20c, 25c & 30c, F-VF	--
213	1906 51 purple & black, watermarked, mint, VF PHOTO	--
214	1906 52 brown & black, watermarked, mint, VF	--
215	1906 2c/55 nine values, used, F-VF small faults	--
216	1911 complete set of eight, mixed mint & used, F-VF	--
217	1911 \$10 on 10c provisional, used, VF small faults PHOTO	--
218	1928 reengraved issue, 5c, 10c, 25c, 50c & \$1, mint, VF	--
219	183 black REVENUE overprint, used, VF PHOTO	--
220	221 black INTERNAL REVENUE h/s, used, VF PHOTO	--
221	O104 violet INTERNAL REVENUE h/s, used, VF PHOTO	--
222	Foreign Service 1c, 5c, 10c, 25c, 50c, & \$10, used, F-VF few small faults	--
223	MEXICO Documents & Books DO66A double transfer on left side of stamp, used, F	--
224	DO95A horizontal pair imperforate vertically, a few blind perfs are visible, used, F-VF	--
225	NICARAGUA Revenues with SPECIMEN overprints, 146 different, F-VF	--
226	SLOVENIA-LUBIANA Revenues five different, used, VF	--

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1863

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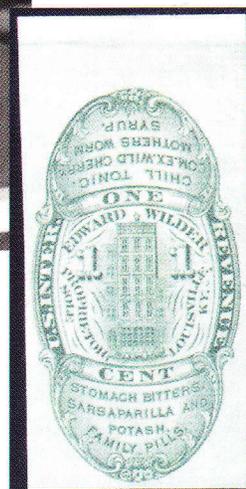
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