

G. KOCK

WORLD FORGERY CATALOGUE

**A REFERENCE LIST OF
STAMP FORGERY DESCRIPTIONS**

1st edition

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INTRODUCTION

The intention of this reference list is to help collectors quickly find descriptions of forgeries of many different stamps. A mere statement that forgeries of a certain set exist has not been referred to. Forged postmarks used on genuine stamps (e.g. *Madame Joseph Forged Postmarks*, 1994) are very numerous and are outside the scope of this work. Forged postmarks pictured in the Fournier album have, however, been included in this reference list as they help to identify the forged stamp. Postal forgeries (information source marked ^{PF}) and local stamps are included. Postal stationery and unforgerd bogus/phantom and pure war propaganda stamps are not referred to.

References to reprints (source marked ^R) in Bacon have been included if the available description has been considered sufficient for easy detection. Many of those included are frequently met with non-European reprints that were probably made in large quantities for the stamp trade. All stamp reprint descriptions in Ohrt are included.

Contrary to catalogue rules stamps issued by occupying authorities are here listed under the country whose territory was occupied, unless it was a neighbouring area that was immediately and permanently annexed. This principle ensures a geographical and chronological continuity. Likewise post offices abroad (e.g. German offices in China) are to be found under the country where the office was situated. German, Italian and Malayan states are grouped under the countries which they formed when united. But e.g. Australian, Canadian, Mozambique, Nigerian and South African colonies have not been grouped together.

In addition to defining the issues by year and denominations I have, with kind permission, used MICHEL and SCOTT catalogue numbers for exact identification. Permission to use Stanley Gibbons numbers was asked for but not granted. Catalogue numbers may change. Numbers (or pages) indicated as e.g. 24–7 means nos. 24, 25, 26 and 27. Books' volume numbers are in *italics*.

The forged overprints and surcharges have usually been applied to genuine stamps. This fact is not specifically mentioned in the listings, except for Fournier, who commonly used both his own forged stamps and genuine ones as the basic stamp.

The sources used for this list are mainly books. Periodicals and low-circulation specialist society papers etc. have not been extensively utilised because they are not, regrettably, readily available to most collectors when needed, and references to them would therefore often be of little help. Earée and the great general works of the 1920's and 1930's (Serrane, Billig, Schroeder, de Haene, Dorn etc.) are still obtainable either as originals or reprints and can be found in many philatelic libraries. HANDBOOKS IN UNCOMMON LANGUAGES HAVE ALSO BEEN AVOIDED. Some descriptions are INEVITABLY more useful than others.

In a work like this with a lot of figures errors are inevitable. Forgeries may have been assigned wrong catalogue numbers. Corrections and hints on omitted works are very welcome. Photocopies (with source mentioned) of articles not listed would be much appreciated.

I am indebted to Mr. Juhani V. Olamo RDP FRPSL for giving me access to his extensive philatelic library, and to the library of the Helsinki Postal Museum.

LITERATURE REFERRED TO

Sources used only a few times are detailed in the main text and are therefore *not* mentioned here. Some of the works referred to have been reprinted in the series Billig's Philatelic Handbook. Each stamp's references in the main list are in alphabetical order.

Aretz, Frank. *Know Your Stamps*. volumes I, II and III (volume IV is on varieties). Toronto 1941. Very useful.

Bacon^R, E. D. *Reprints of 19th Century Postal Adhesive Stamps*. 1899. Reprinted in e.g. 1954. Descriptions have been selectively included in my list. Cf. Ohrt.

Barefoot, John. *Forgery & Reprint Guide*. York 1983–87. Volume 1 Great Britain, 2 Alsace & Lorraine, 3 Armenia 1922 Pictorals, 4 Armenia 1923 Pictorals, 5–6 Samoa Express, 7–8 D.D.S.G. (Danube Steamship Co), 9 Latvia 1, 10 Latvia 2 - Airmails, 11 Azerbaijan, 12 Portuguese Colonies, 13 Romania 1906 Charity Issues, 14 Suez Canal, 15 Poland Airmails, 16 Western Army Eagles (Russia), 17–18 Upper Silesia Plebiscite Issues, 19 Heli-goland reprints, 20 Western Australia.

Billig Otto E. Stiedl (text) & Fritz Billig (photo). *Billig's grosses Handbuch der Fälschungen*. Published in Vienna in 1933–8 in 44 small volumes (Lieferung) covering one country each. Some of the volumes have been translated into English. Pages are not numbered but stamps are treated in chronological order. Very comprehensive, based on photos.

Blunt, Alan. *Poland? Forgery?* Alnis Guide, York 1990. Pages numbered by me.

Bohne, Dr. Werner M., ed. *Reference Manual of Forgeries*, The Germany Philatelic Society (Arnold MD, USA). Since 1975, 41 annual releases have been issued so far. See note under Germany.

Brun, Jean-François. *Out-Foxing the Fakers*. APS 1993. Original French edition Paris 1989.

Bynof-Smith, H. *Forged Postage Stamps*. Sydney AUS. Volume I The British Empire (1990), II The Americas excluding British Empire (1991), III Africa and Asia (1992), IV Europe and Colonies, Albania to Greece (1993), V Europe and Colonies, Hungary to Ukraine (1993). There are some problems with the information contained in this work.

Ceresa, R. J. *The Postage Stamps of Russia*. Volume I Armenia, II Ukraine, III The Armies and Post Offices, IV Azerbaijan, Batum and Georgia, V The RSFSR Issues. Since the first volume was published in England in 1977, numerous parts of this monumental work have appeared and still appear. It covers all aspects of the traditional Russian philately of the first decades of the 20th century, with a strong emphasis on forgeries.

Cinderella L. N. & M. Williams. *Cinderella Stamps*. London 1970.

Crete *Crete: Postal History - Stamps*. Amsterdam 1986.

Dorn *The Forged Stamps of All Countries*. Publ. J. Dorn, London c. 1935. Reprinted in the 1950's. Comprehensive.

Earée, R. B. *Album Weeds. How to Detect Forged Stamps*. 3rd edition 1906, volume I (Afghanistan to Luxembourg, pages 1–587) and volume II (Madeira to Zululand, pages 1–709). This the last and largest edition is currently available in a modern eight volume Australian reprint version, which retains the original page numbers. N.B. I have used in my list the volume numbers of this reprint. Despite its age of about one century, Earée's work is still today an important general handbook on forgeries. The limited picture facilities of those days have led to lengthy verbal descriptions.

Early *The Early Philatelic Forgeries of All Countries*. A Ragatz reprint of 1953 containing, in one volume, works from the 1860's by Moens, Doble, Lewes & Pemberton, Dalston and Stourton. References, mainly non-European, included here very selectively.

Färnström, Nils. *Falskt*. Stockholm 1975.

Feenstra, Rienk M. *Greece, A Collection of Forgeries*. Ridderkerk 1993, supplement 1997.

Fletcher^{PF}, H. G. Leslie. *Postal Forgeries of the World*. Batley 1977.

Fournier, François. References to stamps, overprints and surcharges and postmarks pictured in The Album or mentioned in this forger's Price-List. There are notable differences

(both ways) in the contents of The Album (situation per early 1920's) and the Price-List (1914).

A *The Fournier Album of Philatelic Forgeries*, A Photographic Composite for Reference Purposes. Published by Ragatz in 1970 and strongly recommended. Forgeries have been described in Serrane II.

P *Fournier's 1914 Price-List*. It is included in Ragatz' Album on pages *g* to *j* (1st choice items), *k* to *m* (2nd choice items) and *n* to *q* (overprints and surcharges on forged or genuine stamps), and has also been reprinted in 1947, 1949 and 1958 (but with another page numbering).

² An index ² after the catalogue number in my list means that the forgery was marketed as a "2nd choice" item "of less skilled workmanship", but this does not necessarily mean that the forgery is easier to detect. This mark applies only to Fournier forgeries.

* At least those overprints (including surcharges) marked * were applied on genuine stamps only. Overprinted stamps not marked * after their catalogue number have been considered to be total forgeries, but there are, of course, exceptions. The asterisk is used *only* in connexion with Fournier forgeries.

⊖ after a page number (mostly for Fournier) denotes a reference to a forged post-mark supposedly used on the set or stamp in question. The date of the postmark has not been taken very strictly. Fournier mainly used his postmarks on his own products only. At least some of the dates were movable.

Frimærker *Frimærker Folk og Filateli*. København 1969.

Gee-Ma *The Gee-Ma Forgeries*. Publ. Robson Lowe Ltd 1980.

Germany *Fakes & Forgeries of Germany & Colonies*. The Germany Philatelic Society Inc (USA) 1966.

Gordon^{PF}, Gustav G. *Frimärksförfalskningar till postens skada*. Stockholm 1945.

de **Haene**, A. *Étude sur les Faux Timbres d'Europe*. Namur 1926. Very good. Town of origin or name of forger is often mentioned.

Haide, Erich. *Check to the Forgers*. Germany 1948.

Hurt & Williams E. F. Hurt and L. N. & M. Williams. *Handbook of the Private Local Posts*. Billig's Specialized Catalogues 6, 1950.

Jacques, W. A. *Andorra – Andorre*. Publ. Robson Lowe 1974, supplement 1985.

Jarman, Kit. *The Local Posts of Morocco*. Alnis Guide, Great Britain 1993.

Johnson, Alden. *Forgeries Old and New*, *I* and *II*. Toronto 1941 and 1945.

Kneitschel *Catalogo Kneitschel de Sellos Argentinos*. Buenos Aires 1974.

Linn's Stamp News, Ohio USA. The number referred to is the number of Varro E. Tyler's Focus on Forgeries feature in this newspaper.

van de **Loo**, P. F. A. *Forgeries of Netherlands stamps and former Colonies*, *I* and *II*. Hilversum 1979 and 1982. Pages numbered by me.

Mathews, Ian B. et al. *Transvaal Philately*. Cape Town 1981.

Newall, Alexander F. *Airmail Stamps: Fakes and Forgeries*. Great Britain 1990.

Ohr^R, Paul. *Handbuch aller bekannten Neudrucke*, Band I (Afghanistan–Hamburg), Band II (Hannover–Marokko), Band III (Marshall Is–Panama) and Band IV (Paraguay–Preußen). Unfinished. Düsseldorf 1907, 1912, 1919 and 1937. Reprinted c. 1994 by Peter Feuser Verlag, Stuttgart. More detailed than Bacon.

Oneglia Robson Lowe & Carl Walske. *The Oneglia Engraved Forgeries Commonly Attributed to Angelo Panelli*. Limassol 1996.

Opinions *Opinions: Philatelic Expertizing - An Inside View*. *I* (1983), *II* (1984). (There are 7 volumes 1983–93.) The Philatelic Foundation, USA. Not just forgeries.

Ossa, Mikko. *Forgeries of Finnish Postage Stamps*. Tammisaari 1977.

Payne, Eric. *Ethiopian Fiscals and Fournier Forgeries*. Cockrill Series, Great Britain 1982.

Pugh British North America forgeries. See note under Canada.

Schach. *Schach den Fälschungen*, publ. Kurt Kayssner, Germany 1935/36 (Lieferung 1–4, often found in one ring-bound volume), 1938 and 1949. The last two have separate paginations. A good handbook.

Schloss, Hermann. *Distinguishing Characteristics of Classic Stamps*, I German states, II rest of Europe. New York 1948, 1951. Original French edition Nice 1944.

Schröder *The Oswald Schröder Forgeries*. Publ. Robson Lowe Ltd 1980.

Serrane, Fernand. *Vade-mecum du spécialiste-expert en timbres-poste*. I Europe, II hors d'Europe. Nice 1926, Bergerac 1929. The volume on Europe (which has been reprinted) also contains a lot of valuable non-forgery information. An English translation of Serrane's very important work is in preparation in the USA.

Sjögren, Erik. *Distinguishing Features of Jaan Lubi Forgeries of Estonian Stamps*. Part I in no. 28/1982, part II in no. 29/1983 and part III in no. 31/1987 of *Eesti Filatelist* (Sweden).

Sperati *The Work of Jean de Sperati*. British Philatelic Association 1955. Part I, The Text (reprinted 1956), contains with each description the necessary reference to the picture plates in Part II. My list refers to the pages of Part I only. An excellent book, but Speratis are rarely encountered. In 1997 James Bendon (Limassol) published a one volume reprint edition integrating both the text and the plates. The original page numbering was retained.

Spud Papers *The Spud Papers: An Illustrated Descriptive Catalog of Early Philatelic Forgeries*. Published 1871–81 in 67 parts. This historical work (mainly on Spiro) is available in one volume in the form of two modern (1977) reprints. I have used Bertrand's. Better descriptions may be found in later forgery handbooks, but all descriptions are listed in my catalogue.

Spying Eye [B. Reeves or B. Newman] *Handbook on Philatelic Forgeries*. Chicago 1948.

Stempel (Willy Wolff) *600 falsche Stempel*. Arbeitsgemeinschaft 'Neues Handbuch der Briefmarkenkunde', Germany 1960's. I have included references to the overprints pictured.

Thuin *The Yucatan Affair: The Work of Raoul Ch. de Thuin, Philatelic Counterfeiter*. Publ. APS 1974 (reprinted 1980). Very thorough.

Tsang, Ming W. *Hong Kong Forgeries*. Glenside PA USA 1994.

Tullberg, Sigurd. *Handbok för filatelisten*. Stockholm 1951. Contains 107 pages (also as off-print) with many concise forgery and reprint descriptions. These have been referred to only if there is a good illustration or if the description is of great value, but this book may be very helpful to collectors able to read Swedish.

Tyler, Varro E. *Focus on Forgeries: A Guide to Forgeries of Common Stamps*. Publ. Linn's 1993. (Tyler's book *Philatelic Forgers: Their Lives and Works*, is also highly recommended.)

Wilhelmsen, Kr. *Japans klassiske forfalskninger*. Tromsø 1981. With English and German translations. The best on Japan.

Williams, L. N. & M. *Forged Stamps of the Two World Wars*. London 1954.

Wondelgem *Le faussaire de Wondelgem*. Publ. Groupe d'Etude des Falsifications, Bruxelles 1992. Contains pictures of 505 forged overprints up to 1930. Not very helpful.

SYMBOLS USED

- ❖ Overprinted or surcharged stamp (symbol not used when the overprint is self-evident). 5/10: 5 surcharged on 10.
- Air mail stamp.
- ☆ Commemorative or charity stamp.
- PF Postal forgery.
- R Reprint.

See **Fournier** above for explanations of other symbols used (A P ² * ▫).

ISSUE DENOM. MICHEL SCOTT REFERENCES with page numbers

AFGHANISTAN

1871-8		1-105	1-108	Serrane // 8, Tullberg 391.
2 6 12-13 16-23 26-50 101-5			3 10 15-16 19-26 29-53 104-8	Earée / 1-8.
1873-8		6 7 12-105	10 11 15-108	Thuin 13.
1873-5	1sh 1a ½r	6-10	10-13	Bynof-Smith /// 12.
1880-92	1a-1r	106-51 ²	109-76 ²	Bacon ^R 1, Bynof-Smith /// 14, Earée / 9, Fournier P k, Ohrt ^R / 11, Serrane // 8, Thuin 20.
1931-9	2p newsp.	228 250 268-70 275	281-6	Bynof-Smith /// 16, Linn's 173 1994.
1932	40p-3a	229-34	263-8	Linn's 187 1994.
1939	5 10 20a	296-8	C1-3	Bynof-Smith /// 18, Linn's 184 1994.

ALBANIA

1913	1gr 2pa-10pi	1-2 3-16*	1-19*	Fournier A 7 7 ^a 161, Haene 37, Serrane / 17, Thuin 22, Tullberg 391 (3-16 only).
1913	10pa-10gr	18-23 24-8	21-6 27-33	Serrane / 18.
1913	10pa-2gr	24-8	27-33	Schach 1935/36 69.
1929	5q-3fr →	210-6	C22-8	Newall 4, Wondelgem 20.
1946	0.20-2fr ☆	391-5	379-83	Tyler 2.
	<i>Greek occupations: see Epirus.</i>			<i>Italian post offices: see Turkey.</i>
	Koritza (Albanian issues, cf. Epirus)			
1914	10 25pa	1-2	52A-53	Schach 1935/36 160, Serrane / 19.
1917	1c-1fr	3-10	54-61	Bynof-Smith IV 12-5, Tyler 1.
1917	1c-1fr	11-7	62-8	Bynof-Smith IV 12-5, Schach 1935/36 160 [97 134].

ANDORRA

	French post offices			
1931	1c-20fr	1-23	1-22	Brun 44, Bynof-Smith IV 86, Jacques 51 S21 XIV.
	Spanish post offices			
1928	2c-10p	1-12	1-12	Jacques 18 S10, Linn's 237 1996.
1929	2c-10p	15-26	13-24	Jacques 19.

ANGOLA

1870	5-300 10-50r	1-9 10-14	1-9 10-15	Bacon ^R 4, Barefoot 12, Bynof-Smith V 90, Dorn 180, Earée / 13, Fournier A 8 8 ^a P g, Ohrt ^R / 13, Serrane // 11-12 74.
	100r	7	7	Spud Papers 136.
	40r	13F	-	Fournier P g.
1886	5r	15	16	Bynof-Smith V 90.
1894	25r ❖	25*	37*	Fournier A 8 P n.
1902	65-400r ❖	53-74	61-82	Wondelgem 15.
1911	2½-700r ❖	88-102 116-7	88-102 116-7	Wondelgem 16 15 16.
1939	5a →	293	-	Newall 236.
	<i>Angra: see Azores.</i>			

ANJOUAN

1892-07	1c-1fr 10-50c	1-13 14-19	1-19 20-30	Bynof-Smith 4 82, Fournier A 2 30-3 2 ^a 156 ^a , Schach 1935/36 37-8, Earée /// 387 ^a , Serrane // 12 69, Spying Eye 33, Tyler 44.
	<i>Annam and Tonking: see Indo-China</i>			

ANTIGUA

1862-85	1 6d	1-5 11-12	1-8 11 18-19	Bynof-Smith / 6, Dorn 81, Earée / 15, Johnson // 1, Serrane // 13, Spud Papers 90.
	1d	1 2 4 11	2 3 5 6 8 18	Linn's 173 1994.
1879	4d	7	10	Johnson // 1.
1882	½d	8	12	Linn's 267 1998.

ARGENTINA

1858-60	5 10 15 5c	1-3 4	1-3 4	Bynof-Smith // 10, Early/Dalston 5, Fournier
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8		Mi		Sc	
					A 1 1\square P g , Kneitschel 598–622, Serrane // 16, Spud Papers 43.
1858	5 10 15c	1–3		1–3	Billig's Phil. Handbook 32 6, Dom 4, Earée / 20.
1860	5c	4		4	Bacon ^R 6, Early/Stourton 1.
1862	5 10 15c	5–7 ²		5–7 ²	**
**Bacon ^R 7,					Bynof-Smith // 12, Dorn 4, Earée / 25, Early/Lewes & Pemberton 11, Fournier A 1
P k , Kneitschel 622–7, Ohrt ^R / 17, Serrane // 18, Spud Papers 97.					
	15c	7		7	Sperati 178.
1864–7	5 10 15c	8–17		8–17	Bynof-Smith // 14, Dorn 5, Earée / 29 31, Kneitschel 575 628, Serrane // 18.
1867–74	1c	18		22	Bynof-Smith // 14.
1877	1 2 8c \diamond	27–9*		30–2*	Bynof-Smith // 16 (27–8 only), Earée / 33, Fournier A 1, Kneitschel 632–6, Serrane // 19, Thuin 25.
1882–90	$\frac{1}{2}$ \diamond 6 10c	37–8 55–6		41–2 62–3	Kneitschel 636 638.
1884	$\frac{1}{2}$ $\frac{1}{2}$ 1c \diamond	43–5*		47–51*	Fournier A 1 1 \square (1–4).
1890–1	$\frac{1}{4}$ \diamond $\frac{1}{4}$ c–50p	75 76–80 III–IV		83–4 85–8	Fournier A 1 (75* only), Kneitschel 639 576–7 638.
1892	2 5c \star	81–2		90–1	Billig's Phil. Handbook 32 11, Bynof-Smith // 16, Dorn 5, Earée / 34, Fournier A 1 P g , Serrane // 19, Tyler 3.
1892–7	$\frac{1}{2}$ c–5p	83–98		92–121	Kneitschel ^R 576–7.
1892–03	5c green, 5c	87F 104		96b 127	Kneitschel 639 638.
1910	10 20p \star	151–2		174–5	Sperati 179.
1912	20p	181		204	Kneitschel 639.
1918	5c	224		253	Dorn ^{PF} 5, Fletcher ^{PF} 11, Serrane ^{PF} // 19.
1923	12c	275		330	Kneitschel 638.
Official					
1884	1–60c $\frac{1}{2}$ –90c	1–7* 8–24*		O1–29*	Fournier A 1, Thuin 23.
	1–60c	1–7		O23–9	Earée / 36.
Buenos Aires					
1857	Essay, "Gauchito"	I–IV		–	Earée // 200, Kneitschel 583, The Philatelist Sept 1964 Sept 1965 283.
1858–9	2–5 1p	1–8 ²		1–8 ²	"Barquito" **
**Bacon ^R 27,					Bynof-Smith // 34, Dorn 2, Fournier A 17 17 \square P k , Kneitschel 563–7 583–91, Ohrt ^R / 52, Schröder 6, Serrane // 19, Sperati 180.
1858	2 3 4 5p	1–5		1–6	Fournier P g .
1858–9	1p	6–8		7–8	Earée // 191.
1859–62	4r 1 2p "Cabecita"	9–11 ² 12–13 ²		9–11 ² 12–13 ²	Bynof-Smith // 36, Dorn 3, Earée // 197, Fournier A 17 17 \square P k , Kneitschel 568–71 592–3, Serrane // 21, Sperati 182.
1859	1 2p	10–11		10–11	Fournier P g .
Cordoba					
1858	5 10c	1–2		1–2	Dorn 1, Earée // 300, Kneitschel 594–6, Schröder 7, Serrane // 21.
Corrientes					
1856–80	1r 2 3c	1 2 3–6		1 2 3–8	Dorn 2 (1 only), Earée // 302, Kneitschel 573–5 596–7, Serrane // 22, Tullberg 416.
	1r 2 3c	1 ² 3–6 ²		1 ² 3–8 ²	Fournier P k , Ohrt ^R / 55.
ARMENIA					
1919–23 (All issues)		1–180, I–IV		1–390	Ceresa I.
1920	1–100r**	la–k		–	Haene 45, Tyler 4. ** Paris issue
1921	1–25 000r**	lla–s		278–94	Barefoot 3, Haene 44–5. ***1 st Soviet issue.
1922	50–10 000r**	IVa–k		300–9	Barefoot 4. ***3 rd Soviet issue.
	300r	IVb		301	Linn's 192 1995.
AUSTRALIA					
1913	£2	13		15	Sperati 31, Bynof-Smith / 8.
1920	\rightarrow	I (after 57)		–	Newall 6.
1931–6	2d King, Sydney	100 115		116 133	Bynof-Smith ^{PF} / 10, Fletcher ^{PF} 14 12.
1941	2 $\frac{1}{2}$ 5 $\frac{1}{2}$ d \diamond	160 162		189–90	Gee–Ma 9.
Official	\diamond "OS", perf.			–	FIAP Journal 2/91, FIP Flash March 1992.

Mi Sc
AUSTRIA

1850	1–9kr	1–5	1–5	Dorn 5, Ohrt ^R /// 368 372–84, Serrane / 41, Tullberg ^R 309–11.
	1kr	1	1	Bynof-Smith /V 16.
	2kr	2	2	Earée / 37, Haene 45.
1851	0.6–30kr newsp.	6–9	P1–4	**
**Billig 26, Bynof-Smith /V 16, Dorn 6, Earée / 38, Fournier A 10 10 [▫] P g k, Haene 47 365, Ohrt ^R /// 370 374–87, Schloss // 3, Serrane / 45, Spud Papers 59.				
	6–30kr	7–8	P2–3	Haene 48, Sperati 157 159, Tullberg ^R 310–2.
1858	2–15kr	10–15	6–11	Dorn 6, Ohrt ^R /// 368 372–84.
	2kr	10	6	Fournier P g.
1858	1.05kr newsp.	16–17	P5–7	Billig 26, Dorn 6, Haene 47, Ohrt ^R /// 370 374–87.
1860	2–15kr	18–22 23	12–16 P7	Dorn 6, Ohrt ^R /// 370–87.
1863–83	5–15 50kr	26–8 49	19–21 46	Ohrt ^R /// 386.
1867	10kr	38	30 37	Dorn 6, Fletcher ^{PF} 16, Haene 45.
	25kr	40	32 39	Färnström 39.
	50kr	41	33	Haene 46.
1883	5kr	46	43	Ohrt ^R /// 386.
1890–1	1–10 20kr	50–54 63	51–5 66	Haene 46.
1910	50h–10kr ☆	172–7	139–44	Ohrt ^R /// 400.
	10kr ☆	177	144	Bynof-Smith /V 20.
1916–7	5 10 25h	186 188 223	146 148 170	Germany 128, Williams 9.
1918	1.50–4kr →	225–7	C1–3	Haene 46.
1919–21	20kr	291A	226	Haene 48.
1920	5h–20kr ☆❖	321–39	B11–27	Haene 110, Serrane / 109.
1921	20kr ☆❖	359	B49	Haene 47.
1945	5–42pf ❖	668II–73	398–404	Bohne, Stempel 22.
	1–5m ❖	Va–d (after 673)	–	Bohne.
1945	1pf–5m ❖	674–96	405–31	Bohne, Stempel 19.
Military, general issue				
1915	1h–10kr	1–21	M1–21	Haene 52, Wondelgem 11.
Postage due				
1919	25h 1kr	68 72	J68 74	Haene 48, Schach 1935/36 48.
Newspaper tax				
1853–78	1–4kr	1–6	PR1–6	Earée / 43, Serrane / 48.
1858	1–4kr	2–4	PR2–4	Dorn 8, Billig 26, Sperati 159.
	1kr	2	PR2	Fletcher ^{PF} 16, Gordon ^{PF} 95.
1858–78	1–2kr	3 5–6	PR3 5–6	Bynof-Smith /V 18.

Locals (1945)

Several towns

Erste k.k. Donau Dampfschiffahrt Ges.				
1866–70	17–10kr	1–4 ²	–	Barefoot 7–8, Bynof-Smith /V 40, Earée // 325, Fournier P k, Serrane / 49, Spud Papers 72.
Lombardy-Venetia				
1850	5–45c	1–5	1–6	Billig 26, Bynof-Smith /V 24, Dorn 9, Fournier A 87 87 [▫] P i, Haene 229–30 230, Ohrt ^R /// 369 372–84, Serrane / 295–6, Tullberg ^R 309–11.
	15 30 45c	3–5	4–6	Fletcher ^{PF} 18–20, Gordon ^{PF} 98.
	45c	5	6	Earée / 50.
1858	2–15s	6–11	7–12	Ohrt ^R /// 369 372–84 386, Haene 230 (6 only).
	3s	7	8	Fournier P i.
1861–2	5 10s	12–13	13–14	Haene 230, Ohrt ^R /// 369 372–84.
Newspaper tax				
1589–9	1–4kr	1–3	PR1–3	Fournier P i, Serrane / 299.

AZERBAIJAN

1919–23 (All issues)	1–68	1–80	Ceresia /V.
1919–21 10k–50r 1–5000r	1–10 13–27	2–10 15–29	Barefoot 11, Tyler 5–8.
Bogus (1918):	500r	–	Linn's.
“Occupation Azirbayedjan”: see Iran.			

AZORES

1868–95	1–89*	1–92*	Bacon ^R 16, Earée / 51, Fournier A 1.
1868–82	1–36	1–39	Ohrt ^R / 18, Tullberg ^R 287–8.

10	Mi	Sc	
1841-85	16-51	21-60	Barefoot 12 14.
1895	50-100r ☆	81-4	132-5 Fournier P n.
1910	2½-1000r	123-36	126-39 Wondelgem 16.
1912-30	Ceres	151-237	155-237 Johnson / 1, Tyler 9.
Angra, Horta and Ponta Delgada (separate issues)			
1892	5-300r	1-12	1-12 (13) Barefoot 12 15. APPLIES TO ALL ISLANDS.

BAHAMAS

1859-98	1 4 6d 1s	1-11	1-25 Bynof-Smith / 14, Dorn 81, Earée / 63-5, Johnson // 1-2, Serrane // 25-6.
1859-75	1 4 6d 1s	1-8	1-19 Oneglia 37.
1860-2	1 4 6d 1s	2-4 ² 8 ²	2-10 ² 19 ² Fournier P k.
1863-82	1s	8 11	19 23 Spud Papers 135.
1883	4d ❖	12	26 Earée / 66, Johnson // 2, Oneglia 37.
1884-02	£1 1	18 29	32 43 Sperati 32.
1902	5s	28	42 Johnson // 2.
1942	Columbus ☆ ❖	121-34*	116-29* Gee-Ma 9.

BAHRAIN

1948	2½a	62	64 Gee-Ma 9.
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BARBADOS

1852-78	½-4 ½d-1s	1-21 23-30	1-42 44-56 Bynof-Smith / 16, Dorn 82, Earée / 68, Johnson // 2, Serrane // 27.
1852-70	(Cancellation)	1-10	1-23 Fournier A 157 ^a 158 ^a .
1852-7	½ 1 4d	1-3 x-y	1-2 4-6 Early/Stourton 5, Oneglia 38.
1878	1d ❖	31	57-9 Johnson // 3.
1882-6	5s	40	68 Sperati 33.
1897	2s6d ☆	61	89 Johnson // 3.
1907	1d ☆ ❖	80*	B1* Fournier A 166, Gee-Ma 9.
1916-8	2s	106	137 Aretz / 2, Johnson // 3.
1947	1/2d ❖	177	209 GSM Feb 1994 54.

BATUM, British occupation

1919-20	(All issues)	1-53	1-65 Ashford (British Occupation of Batum, 1989), Barefoot & Hall (Georgia, European Philately 11, 1983), Ceresa IV.
1919-20	5k-5r 1r-50r	1-6 45-53	1-6 57-65 Aretz / 2, Bynof-Smith III 20, Dorn 10, Serrane // 27, Spying Eye 2.

BECHUANALAND, BRITISH (former Stellaland)

1886-94	❖	1-8* 9* 40-4*	1-9* 10* 33-7* Fournier A 164 P n (not 9).
1886	½ ½d-1s	1-8	1-9 Earée / 142, Johnson / 1.
1891	1 2d	38-9	31-2 Earée / 143.

BECHUANALAND PROTECTORATE

1889-98	½ ½-6d	36* 46-51*	67* 69-74* Fournier A 164 P n (not 36).
1904-12	½d-1s ½ 1d	53-8	76-9 Wondelgem 19.
1914-24	½d-5s	60-70	83-91 Johnson // 3.

BELGIAN CONGO

Independent State of Congo

1886	5c-5fr	1-5	1-5 Haene 82 87.
	10 25 50c	2-4	2-4 EIC: les 10-25 & 50Cs de 1886 (Groupe Falsif. Bruxelles 1990).
	50c 5fr	4-5	4-5 Billig 41.
	5fr	5	5 **

**Bynof-Smith IV 30, Dorn 14, EIC: le 5F de 1886 (Groupe Falsif. Bruxelles 1991), Éléments d'expertise ... (Groupe Falsif. Bruxelles c. 1995), Fournier A 34 34^a P g, Haene 83 87, Serrane // 76-8.

1887-94	5c-10fr	9-11 13 III-III	9 11-12 Billig 41, Haene 85 86 87-8 (not II-III).
	50c 5fr	9-10	9-11 Bynof-Smith IV 30.
	5 10 5fr	10-11 13	11-13 Dom 14, Fournier A 34 34 ^a P g, Serrane // 78-9.
	5 5fr	10 13	11 13 Tullberg 395-8.
	10fr	11	13 Sperati 161.

		Mi	Sc	
1894-8	5c 10fr	14 25	14 30	Haene 86.
Parcels:	3.50fr ❖	1-2 3-4	Q1-6	Billig 41, Bynof-Smith IV 30, Fournier A 34 34 ^a P o, Haene 87, Wondelgem 7.

Belgian colony

1909	5c-10fr	1-10	31-40	Billig 41, Haene 86, Wondelgem 7.
1923	0,25fr ❖	63l-II	86-7	Haene 86, Serrane II 79, Wondelgem 7.
→	❖"AVION"	-	-	Wondelgem 7.
Due:	❖"TAXES", 1894-10		Yvert 1-40	Haene 87, Wondelgem 7.

Democratic Republic of Congo

1968	10k/2fr ❖	313	616	Fletcher ^{PF} 28.
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BELGIUM

1849	10 20c	1-2	1-2	Billig 40, Dorn 10, Haene 63 72, Ohrt ^R / 28.
1849-63	1-40c	3-13	3-16	Dorn 10.
	20c	4	4	Billig 40.
1858-61	1 10 20c	6-8	9-11	Ohrt ^R / 29.
	1c	6	9	Billig 40, Serrane / 73.
1863	1-40c	10-13	13-16	Earee / 78, Haene 72, Serrane / 76.
1865	10c-1fr	14-18	18-22	Haene 72, Ohrt ^R / 29.
	1fr	18	22	Billig 40, Dorn 11, Haene 63 365.
1866	1 1 2 5c	19-22	23-6	Dorn 11-2, Ohrt ^R / 29, Serrane / 77-8.
	1c	19	23	Billig 40, Émission de 1866 1c noir (Groupe Falsif. Bruxelles 1987), Fournier A 12 P g, Haene 64.
	2 5c	21-2	25-6	Billig 40, Haene 65 72 366.
1869-70	1-8c	23-6	28-31	Billig 40.
1869-78	8c 5fr	26 34a-b	31 39	Dorn 12, Haene 66.
1869-78	30 40c 1fr	30 31 33	34-6	Billig 40.
	5fr	34a-b	39-39a	**
**Billig 40, Brun 30, Dorn 12, Éléments d'expertise ... (Groupe Falsif. Bruxelles c. 1995), Färnström 39, Fournier A 12 ^a P g, Haene 73-4, Schloss II 9, Serrane / 79-80, Sperati 160.				
1883	10 25c	35 37	45 47	Billig 40.
1884-6	2fr	47	59	Billig 40, Bynof-Smith IV 26.
1893	2fr	59	74	Billig 40, Dorn 12.
1894-6	5-25 5-10c ☆	61-3 64-6	76-8 79-81	Haene 74.
1897-00	2fr	70	75	Billig 40, Haene 66 67 366.
1905	20 35c 2fr	72 74 77	86 88 91	Faux et authentiques de la série "Grosse barbe" (Groupe Falsif. Bruxelles 1994).
	2fr	77	91	Billig 40, Dorn 13, Haene 66, Serrane / 81.
1910-1	1-10c ☆	81-8 III	B17-24	Les surcharges "Charleroi 1911" (Groupe Falsif. Bruxelles 1993), Wondelgem 6.
	2 2c ☆	82 86	B2 10	Billig 40.
	1-2c ☆	81III-82II	B9-10	Haene 73, Serrane / 81.
	2 2c ☆	82 I-III 86 I-III	B2 10 18	Les 2 centimes caritas (Groupe Falsif. Bruxelles c. 1995).
1912	5fr	99	102	Émission de 1912 le 5F lie de vin (Groupe Falsif. Bruxelles 1990).
1912-3	25c	102	105	Billig 40.
1914	5-20c ❖	104-6 107-9	B25-7 28-30	Billig 40, Bynof-Smith IV 28, Dorn 13, Haene 68-70, Serrane / 82.
1914	5-20c ☆	104-6	B25-7	Schach 1935/36 98, Spying Eye 4 6.
1914	5-20c ☆	107-9	B28-30	Aretz / 4-6, Tyler 10.
1915	5-20c ☆	110-2	B31-3	Dorn 13, Schach 1935/36 137.
	20c ☆	112B	B33	Haene 73.
1915-20	65c	124	139	Haene 73.
1918	1 35c ☆	129 136	B34 41	Billig 40.
1919-20	2fr	156	135	Haene 70.
1921	20/5 20/15c ❖	162 164	140 142	Haene 73, Wondelgem 6.
	20/5c ❖	162	140	Serrane / 83.
	20/10c ❖	163	141	Billig 40.
1921	50c ☆	165	170	Wondelgem 22.
1921	55/65c ❖	168	143	Wondelgem 6.
1929	5c-10fr ☆❖	235I-243I (after 269)	-	Schach 1935/36 156.
1930	60c-1.75fr ☆❖	288-90	222-4	Aretz / 4.

12		Mi		Sc	
Official					
1929	5c-1.50fr	1-5		O1-5	Billig 40.
Postage due					
1895-09	5c-1fr	3-11		J3-11	Serrane / 83.
	5c-1fr	3-7		J3-7	Dorn 13.
	1 1fr	7 10		J7 10	Billig 40, Haene 70-1.
Railway parcels					
1882-94	10c-2fr	7-14		Q7-15	Billig 40, Dorn 14, Tyler 11.
	1 2fr	13-14		Q14-15	Haene 71, Serrane / 84.
1902	10-90c	28-38		Q29-41	Dorn 14.
	20c	30		Q31	Haene 71.
1902	1fr	39		Q42	Serrane / 84.
1915	5c-5fr	48-57		Q49-60	Aretz / 6, Serrane / 84, Wondelgem 6.
1915	10c-10fr	58-77		Q61-80	Haene 73.
1924	2.30/2.40fr	156		Q173	Wondelgem 6.
Newspapers					
1928	0.10-20fr	1-19		P1-19	Aretz / 7, Billig 40, Schach 1935/36 4 97-8.
Telegraph					
1866-79	50 25 50c	1 4-5		-	Billig 40.
1888-99	80c	14		-	Serrane / 83.
1889	25fr	17		-	Dorn 13, Haene 71.

Eupen and Malmédy

1920	5pf-1.25m	1-7		1N18-24	Billig 40, Haene 80, Serrane / 84, Tullberg 398.
	75pf 1.25m	6-7		1N23-4	Wondelgem 6.

Eupen

1920	1-10fr 3-65c	1-14 15-17		1N25-41	Billig 40, Bohne, Tullberg 398, Wondelgem 6 22.
	1-25c	1-7		1N25-32	Schach 1935/36 82.
Due:	5-50c	1-5		1NJ1-5	Billig 40, Bohne, Wondelgem 6 22.

Malmédy

1920	1-10fr 3-65c	1-14 15-17		1N42-58	Bohne, Wondelgem 6.
Due:	5-50c	1-5		1NJ6-10	Wondelgem 6.

German occupation of Belgium

1914-18	3c-2.50fr	2c-6.25fr		1-9 10-25	N1-9 10-25	Wondelgem 6.
	1.25fr 75c	1.25-6.25fr		8 21 23-5	N8 21 23-5	Haene 78-80, Serrane / 84.
	1.25fr 25c			8 18	N8 18	Aretz / 7.
	1.25fr			23	N23	Bohne.
	6.25fr			25	N25	Schach 1935/36 16.

Benin: see Dahomey.

BERMUDA

1865-75	1d-1s, also ❖	1-10		1-15	Oneglia 39.
1865-98	1d-1s	1-5 14-19		1-9 19-25	Bynof-Smith / 18, Dorn 82, Earée / 92, Serrane // 28, Tullberg 400.
1865-98	1 2 6d 1s 1 2d	1 2 4 5 14 15		1 2 4 6 19 20	Spud Papers 116.
1865-75	6d	4		4	Johnson // 4
1874-5	3 1d ❖	6-7 8-10		10-12 13-15	Earée / 94-5, Serrane // 29.
1906-9	¼d	25		31	Johnson // 4.
1938-53	12s6d	115		127	Herman Herst (More Stories ..., 1982) 158.

BOHEMIA AND MORAVIA (German protectorate)

Theresienstadt: 1943	1			-	Bohne, Germany 136.
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BOKHARA (bogus)

1886	11 22 65p	-		-	Cinderella 98.
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BOLIVIA

1867-8	5-100c 5-100c	1-4 5-7		1-8	Dorn 14, Earée / 99-101, Serrane // 29.
1867-8	5 10 50 100c	1-4		1-2 4-5 7	Ohrtr ^R / 41.
	10c	2		4	Sperati 184.
	50 5c	3 5		5 3	Tullberg 400.
1867-8	100 100c	4 7		7 8	Johnson / 2.
1868-71	5-500c 5-500c	8-12 13-17		10-14 15-19	Dorn 15, Serrane // 29.
1868	5-500c	8-12		10-14	Earée / 101.
	10 500c	9 12		11 14	Bynof-Smith // 18, Sperati 185 (12 only).

		Mi	Sc	
	100 500c	11	13	Spud Papers 145.
1894	1-100c	38-44	40-6	Dorn 15, Fournier A 12 12 ^a , Serrane // 29.
1897	2b	52	54	Dorn 15, Fournier P g, Serrane // 30.
1899	1-20c ❖	53-7	55-9	Fournier P n, Serrane // 30, Thuin 26.
1899	1c-1b	58-65	C2-9	Serrane // 30.
1911	5/2c ❖	88	95	Thuin 26.
1930	1.50-3b → ❖	185-7	C24-6	Thuin 27, Wondelgem 13 (185 only).
1930	5c → ❖	188	11	Thuin 26.
1939	5c-10b → ❖	310-9	C72-81	Newall 9.

BOSNIA AND HERZEGOVINA

1879-98	1-20 ½kr	1-9	1-10	Dorn 15, Haene 94.
1900-1	1h-5kr	10-20 21-23	11-21 22-4	Haene 94 95-96, Schach 1935/36 183, Serrane / 91-2, Tullberg 400, Tyler 12 13.
	1-50h	10-20	11-21	Johnson / 2, Schach 1935/36 99-100.
	50h 1k	20 21	21 22	Bynof-Smith <i>IV</i> 32.
	1 2 5kr	21-3	22-4	Dorn 16.
1901-5	20-45h	24-28	25-9	Haene 94.
1906-10	5 5kr	44 60	45 61	Fournier A 13.
1912	12-72h	61-3	62-4	Dorn 16, Haene 94, Schach 1938 3.
	72h	63	64	Linn's.
1913	2-20h newsp.	85-8	P1-4	Johnson / 2.
1917	10 15h ☆ ❖	119-20	B11-12	Wondelgem 11.
Postage due				
1904	1-200h	1-13	J1-13	Haene 97.

BRAZIL

1843	30 60 90r	1-3	1-3	Bynof-Smith // 22-4, Dorn 16, Earée / 104, Oneglia 40, Serrane // 33 34.
	30r	1	1	Aretz / 10.
	60 90r	2-3	2-3	Sperati 186, Spud Papers 144 (3 only).
1844-6	10-600r	4-10 ²	7-13 ²	Bynof-Smith // 26, Earée / 109, Fournier P k, Frimärken som hobby (Stockholm 1954) 158, Oneglia 40, Serrane // 33 34, Spud Papers 59.
	180 300 600r	8-10	11-13	Fournier P g.
1849-66	10-600r	11-18 ² 19-22 ²	21-40 ²	Earée / 112 116, Fournier A 15 P g k (also A), Oneglia 40, Serrane // 34 35.
1849-50	10-600r	11-18	21-28	Bynof-Smith // 28-31.
1854-61	10-430r	19-22	37-40	Spud Papers 60 112.
	280 430r	21-2	51-2	Dorn 16, Serrane // 34 35.
	280r	21	51	Ohr ^R / 42, Tullberg ^R 289.
1889-90	10-1000r	67-75 76-84	P1-9 10-18	Dorn 17, Serrane // 36.
1891	100r	97	109	Dorn 17, Serrane // 34 35.
1894-7	100 300 500r	108 110-1	116 143 148	119-20 145 150
	300 500r	110 111	119-20 145 150	Dorn 17, Fournier A 157 ^a , Serrane // 36.
1900	100 200r	145-6	160-1	Fletcher ^{BF} 21, Tullberg ^{PF} 402.
Postage due				
1890	10-1000r	1-9 10-17	J1-9 10-17	Fournier A 15 15 ^a P g, Serrane // 34 36 (1-9).
	100r	4	J4	Tyler 14.
Luftschiffbau Zeppelin GmbH (private air stamps)				
1930	5r** → ❖	Zp9	-	Newall 11. **The Parahyba issue.
<i>British Central Africa: see Nyasaland.</i>				

BRITISH COLUMBIA and Vancouver Is.

1860-71 (All issues)		1-12	1-18	Oneglia 43.
1861	2½d	1	2	Dorn 82, Johnson // 4.
1865-71	3d 2c 25c	2 7 10	7 8 11	Bynof-Smith / 20.
1865-7	3d	2	7	Dorn 82, Earée / 143, Johnson // 5, Serrane // 63, Tullberg 404.
1865	5 10c	3 4	3 4	Sperati 34.
1868-71	2 5c-\$1	7 8-12	8-18	Earée / 145.

14**Mi****Sc****BRITISH EAST AFRICA**

1890	½-4a ❖	1-3*	1-3*	Fournier A 165 P n, Gee-Ma 9.
1890-4	½a-1r	4-17	14-26	Dorn 83, Johnson / 3.
	4 8a 1r	10 15 17	19 24 26	Sperati 35.
	2-5r	18-21	27-30	Aretz / 9, Bynof-Smith / 22, Fournier A 3 P g (not 19), Serrane // 9-10.
1894	5/8a ❖	24*	36*	Fournier A 3.
1895	½a-5r	26-40	38-52	Bynof-Smith / 22, Fournier A 3, Wondelgem 19 19.
1895	2½/4½a ❖	41*	53*	Fournier A 3.
	2 4 5r	37 39-40	49 51-2	Fournier P n.
1895-6	½a-5r	42-56*	54-71*	Fournier A 3 P n, Thuin 34.
	2 3 5r	54-6	68-70	Wondelgem 19.
1897	2½/1 3a ❖	79-80 III	95-100	Wondelgem 11.

BRITISH GUIANA

1850	2-12c	1-4	1-5	Dorn 83, Earée // 147, Fournier P I (2-4 ² only), Schröder 14, Serrane // 128.
1852	1 4c	5-6 ²	6-7 ²	Dorn 83, Earée // 149, Fournier P I, Ohrt ^R / 47, Serrane // 129.
1853-60	1 6c	7-8	8-12	Dorn 84, Earée // 160, Serrane // 129.
1853-63	1 6 1c	7-8 12	8-12 18	Ohrt ^R / 47.
1856	1 4 4c	9-11	13-16	Dorn 84, Earée // 151, Serrane // 129.
1856-62	4 1 2 4c	11 21-3	15-16 35-43	Fournier A 74 74 ^a (α on 21-3) P I (11a-b ²).
1860-75	1-24 1-12c	12-20 24-8	17-22 44-62	Bynof-Smith / 24, Dorn 84, Early/Dalston 10, Early/Stourton 9, Serrane // 129, Spud Papers 46.
1862	1 2 4c	21-23I-VI ²	35-43 ²	Dorn 84-5, Earée // 152, Fournier P I, Serrane // 129, Tullberg 404-5.
1863-75	1-12 6 24c	24-8 29-30	45-62 63-5 67-8 70-1	Dorn 85 (24-8 only), Spud Papers 46.
1863-75	6 24 48 c	29-31	63-71	Aretz / 9, Bynof-Smith / 26, Earée // 163, Serrane // 130, Tullberg 405.
1876	96c	40	80	Dorn 85.
1882	1 2c	58-9	103-6	Dorn 86, Serrane // 130.
1899	2/5-15c ❖	103-5	157-9	Gee-Ma 9.
Official				
1875-7	1-24 1-8c	1-5 6-10	O1-5 6-10	Serrane // 130, Wondelgem 16.
1875	1-24c	1-5	O1-5	Earée // 165.
Postal fiscals: 1888-9	(15 values ❖)			Serrane // 130.

BRITISH HONDURAS

1866-87	1d-1s	1-13	1-17	Bynof-Smith / 28, Dorn 86, Earée // 168, Johnson // 5, Oneglia 43, Serrane // 139.
	1 3 6d 1s	1-5 7-9	1-7 13	Spud Papers 118.
1866	6d 1s	2-3 ²	2-3 ²	Fournier P I.
1882-7	6d 1s	12 13	16 17	Sperati 36.
1888-9	2-50c ❖	14-19	18-25	Oneglia 43.
1888-9	**	20 26 29	26 33 35	Gee-Ma 9. **2/50/1 6/10/4 5/3/3 ❖

*British North Borneo: see North Borneo.**British Solomon Is: see Solomon Is.**British South Africa Company: see Rhodesia.**British Virgin Is: see Virgin Is.***BRUNEI**

Japanese occupation:	1-19	N1-19	Gee-Ma 9.
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BULGARIA

1879-82	5c-1fr 1-50st	1-5 6-11 12-20	1-18 23-4	Dorn 17, Schach 1935/36 145.
1879-81	5c-1fr 3-30st	1-5 6-11	1-11	Haene 106, Serrane / 105.
1879	5c-1fr	1-5	1-5	Billig 34.
1881	10-30st	8-11	8-11	Billig 34.
1882	5st	15F	13a	Billig 34, Haene 107.
1884-5	3-50st ❖	21-4*	19-22*	Billig 34, Dorn 17-8, Earée // 201, Fournier A 15 15 ^a P n (21 23 only), Haene 107, Schach 1935/36 145, Tullberg 407-8, Wondelgem 21.
1892-5	15 01st ❖	38-9	38 40	Haene 107.

		Mi	Sc	
	15st ❖	38	38	Billig 34, Tullberg 408, Wondelgem 21 (39 only).
1901	5 10st ❖	46-7	55-6	Billig 34, Tullberg 408.
1901	5 15st ☆	48-9	53-4	Billig 34, Bynof-Smith /V 34, Dorn 18, Linn's 179 1994, Serrane / 106-7, Spying Eye 8.
1902	5 10 15st ☆	62-4	70-2	Billig 34, Bynof-Smith /V 36, Dorn 18, Haene 106, Johnson / 4, Schach 1935/36 120, Serrane / 106-7.
1903-9	10 5st ❖	65 69-70	73 83 85	Haene 108.
1909	1-10st ❖	71-5	77-81	Billig 34.
	10st ❖	74-5	80-1	Wondelgem 21.
1916	3/1st ❖	107	113	Billig 34, Haene 108, Schach 1935/36 177, Tullberg 411.
1932	18-28l →	249-51	C12-14	Newall 14, Spying Eye 10.
Postage due				
1884	5 25 50st	1-3	J1-3	Billig 34.
1885-6	5 25 50st	4-6	J4-6	Haene 108.
1901	5-50st	1a-f (after 15)	-	Haene 108.

BURMA, Japanese occupation

1942	Peacock ❖	1-46	1N1-49	Bynof-Smith /// 18, Gee-Ma 10.
1943	1-30c	78-85	2N30-7	Tyler 15.
1943	1 2 3c	89-91	2N41-3	Tyler 16.

CAMEROONS

German colony

1897	3-50pf	1-6	1-6	Bohne, Dorn 78, Fournier A 25-6 156α, Serrane / 29 // 37, Stempel 7, Wondelgem 11.
1900-19	3-80pf	7-15 20-3	7-15 20-3	Bohne, Bynof-Smith /V 142, Dorn 78, Fournier A 25-6 156α, Serrane // 64, Spying Eye 33, Tyler 46.
	1-5m	16-19 24-5	16-19 24-5	Schach 1938 5.

British occupation

1915	½d-5s	1-13	53-65	Bohne, Serrane // 37.
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French occupation and mandate

1915	1c-2fr ❖ Gabon	1-15	101-15	Bohne, Serrane // 37, Wondelgem 12.
1916	1c-2fr**	16-29	116-29	Serrane // 37, Wondelgem 12.
1940-1	❖ "SPITFIRE"	211-4 220-1	B10-13, 14-15	Gee-Ma 11.** ❖ on Middle Congo and Fr. Congo.

CANADA

Kenneth W. Pugh's Reference Manual of BNA Fakes Forgeries & Counterfeits (2 volumes) Florida 1977-81 (11 releases) contains descriptions of forged stamps of all the colonies in British North America.

1851	½-12d	1-9	1-13	Oneglia 44.
1851-8	3d	2	4	Johnson // 6, Opinions // 182.
	7½ 10d	4 5	7 9	Johnson / 4 // 7 (5 only).
1858-9	3 6d	8-9	12-13	Earée // 203.
1859-64	10c	13	16-17	Opinions / 118.
	10 12½ 17c	13-15	16-19	Oneglia 44.
1870-94	2c	27	36	Opinions / 120.
1897	½c-\$5 ☆	38-53	50-65	GSM May 1997 47, Johnson // 7, Opinions // 186.
	\$4 5	52-3	64-5	Bynof-Smith / 32.
1898	2c ☆	74	85-6	GSM May 1997 47.
1899	2/3 2/3c ❖	75-6* K*	87A*	Fournier A 164 P n, Gee-Ma 10, GSM May 1997 48, Johnson / 4.
1911-25	3 2c	94 106	107 108	GSM May 1997 49.
1915	5 20 50c ❖ "WAR TAX"	Unlisted (after 99)		GSM May 1997 49.
1917	3c ☆	104	135	GSM May 1997 48.
1926-32	2/3c ❖ 6/5c →	116-7 169	139-40 C3	Gee-Ma 10.
1992	43c	1343	1395	Linn's 236 1996.
Official: 1949-63, all issues ❖				
Barnard's Cariboo Express: 1858				
1853	1 4 6d 1s	1-4	1-6 12-15	Bynof-Smith / 34-9, Dorn 87, Earée // 206,

CAPE OF GOOD HOPE

16		MI		Sc	
					Fournier A 18 P g, Oneglia 46, Serrane // 38.
	1 4d	1 2		1-4 12-13	Ohr ^R // 195.
1861	1 4d	5-6		7 9	Bynof-Smith / 34-9, Dorn 88, Earée // 211, Fournier P g (also 5F 6F), Serrane // 40. Earée // 216, Spying Eye 12.
1864-90	Michel type c	7-37		16-40	Spud Papers 92.
	7-9 12-3 24	27-8 34-5 37		16-18 24 27	34 37-8 47 49 54
1868	4/6d ❖	11		20	Earée // 217, Tullberg 433 436.
1874-6	1d/6 1d/1s ❖	14 17		21 22	Wondelgem 18.
1879-80	3d ❖	18 19 21		29 30 31-2	Earée // 218, Gee-Ma 10.
1882	5s	28		38	Bynof-Smith / 40, Sperati 37.
1882	½/3d ❖	29-30		39-40	Earée // 218, Gee-Ma 10, Serrane // 41.
1893	½ ❖	40l		58b	Wondelgem 18.
1902-4	4d	58		68	Bynof-Smith / 42.

Mafeking

1900	1 1 3 6d**	1-4		162-5	Fournier A 18 147 [□] . **On Cape.
	3d**	3		164	Gee-Ma 10. **On Bech. Prot./Br. Bech.
	3d 1 1s**	7* 10* 13*		168* 175* 176*	Fournier A 164. **On Bech. Prot./Br. Bech.

CAPE VERDE

1877	5-300 10-50r	1-9 10-14		1-9 10-14	Bacon ^R 28, Barefoot 12, Dorn 180, Fournier A 19 19 [□] 129 [□] 158 [□] P g (also 5F 13F), Ohr ^R // 196, Serrane // 41 74.
1902	65-400r ❖	52-60 61-72		59-79	Wondelgem 15.
1911	2½-700r ❖	86-100 157-66		85-99	184-93 Wondelgem 16.
1939	5e →	257		-	Newall 236.

CAROLINES

1897	3-50pf	1-6		1-6	Bohne, Dorn 78, Fournier A 25-6 P n 155 [□] , Serrane / 29 // 41, Wondelgem 11.
1901	3-80pf	7-15 21 III		7-15 21-2	Bohne, Dorn 78, Fournier A 25-6, Germany 56, Spying Eye 33, Serrane // 64, Tyler 46.
1910	5/3pf	20		20	Bohne.

CAYMAN ISLANDS

1907-8	½ 1 2½d ❖	18-20		18-30	Gee-Ma 10.
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CENTRAL LITHUANIA

Postage due: 1921	50f	1		J1	Tyler 17.
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CEYLON

1857-69	½d-2s	1-41		1-57	Bynof-Smith / 44-7, Dorn 88, Earée // 219, Serrane // 42-3.
	1-2s	2-22 24-8 34		1-13 17-37 39-44	Oneglia 49.
1866	3d	43		59 62	Bynof-Smith / 46, Serrane // 43.
1872-80	2.50r	55		82	Bynof-Smith / 48, Johnson // 8.
1883-7	4 16 24 5/4c	60 63 V 64		88 93-4 94A	Sperati 38 39.
1885-7	5/4-96c ❖	64-74*		94A-100* 112-3* 116-20*	Fournier A 84, Wondelgem 18.
1885-7	10 15c ❖	75-80* 90*		101-4* 114*121-3* 126*	Fournier A 84, Wondelgem 18 (not 80 90).
1888	2/4c ❖	106 108		147 151D	Sperati 39.
1888-91	2 15c ❖	104-5* 108-9*		111-2*	147-50* 153-4* Wondelgem 13, Fournier A 84 (not 108-9).
1903-5	1.50 2.25r	141-2		176-7	Dorn 88.
1918	1-3c war stamp	181-4		MR1-4	Serrane // 43.
1940	3/20c ❖	244		290	Johnson // 8.
Official					
1895-04	2c-1.12r	1-17*		P8-24*	Fournier A 84 P n (12-15 only), Wondelgem 17.

CHILE

1853-67	1 5 10 20c	1-7		1-14	Bynof-Smith // 38, Dorn 18, Earée // 231, Oneglia 50, Serrane // 44-5.
1867-8	1-20c	8-12		15-19	Dorn 19, Earée // 232, Serrane // 45, Spud Papers 48, Tyler 19.
1877-89	1-20 1-50c	13-17 18-21		20-4 25-7 34	Dorn 19.

		Mi	Sc	
1900	5/30c ❖	50*	50*	Dorn 19, Fournier A 22.
1904	1-12 3 2-10c ❖	58-63	58-67	Dorn 19, Thuin 61.
1905	1 12c	64 69	68 73	Dorn 19.
1928	6 3p →❖	168 173	C6E 12	Newall 26.
1934-52	50p →	219	C50	Fletcher ^{PF} 22.
Official				
1907	1c-1p Navy	9-16	O9-16	Wondelgem 16.
Postage due				
1894	2-40c	1-9	J1-9	Dorn 20, Fournier A 22 22 ^α , Serrane // 45.
1895-6	1c-1p 1-100c	10-21 22-33	J19-30 31-42	Bynof-Smith // 40, Linn's.
1895	1c-1p	10-21 ²	J19-30 ²	Fournier P k, Serrane // 45 (16-21 only).
1896	20-100c	28-33 ²	J37-42 ²	Fournier A 20 P k, Serrane // 45.

CHINA

1878	1 3 5c	1-3	1-9	Bynof-Smith /// 28.
1878-88	5 1c	3 4	3 6 9 10 13	Opinions // 144.
1885-8	1 3 5c	4-6	10-15	Bynof-Smith /// 30.
1894	1-24c ☆	7-15	16-24	Bynof-Smith /// 32.
1897	½-30c ❖	16-B28	25-77	Gee-Ma 3 12 ^α .
1903	1c Foochow	1 (after 71)	123	Johnson // 8.
1912	½c-\$5	94-108 109-123	146-60 163-77	Gee-Ma 3 12 ^α .
	4c	98 113	150 167	Fletcher ^{PF} 24.
1913-9	10 50c \$1	158 164-5	211 216-7 230 235-6	Serrane ^{PF} // 46.
	10c	158	211 230	Fletcher ^{PF} 24, Linn's 222 1996.
	30 50c \$1	163-5	215-7 234-6	Fletcher ^{PF} 25-7.
1923-37	2 3 5 1c ❖	182 210 287-8 289	247 274 339-41	Gee-Ma 3 12 ^α .
1932 ²⁷ Nov.	5 10 15 30c →	"HANG KUNG" ❖	-	Newall 29, Gee-Ma 12 ^α .
1940-1	3c❖ 1c-\$1 ☆	383-93 416-25	441-8	Gee-Ma 3 12 ^α .
1941-3	1 7 40c ❖	430-43 445-7	482-4 486-91	Gee-Ma 3 4 12 ^α
1942-3	regional❖ 50c❖	471-84 485-98	525-6 527-8	Gee-Ma 4 12 ^α .
1943	regional❖ 20 50c	500-86	529-49	Gee-Ma 4 12 ^α .
1945-6	10-50 53 73c❖	660-2 678-89	- C41-2	Gee-Ma 4-6 12 ^α .
1946-8	❖	702-46 747-64 817-23	647-97 698-721 768-74	Gee-Ma 4-6 12 ^α .
1948-9	→ ❖	849-73 875-946	C55-60 820-85E	Gee-Ma 6 12 ^α .
1949	❖ on fiscals	1021-5 1031-40	960-2 963-70	Gee-Ma 6 12 ^α .
1949	❖ East Szechwan	1062-71	997-1006	Gee-Ma 6 12 ^α .
Postage due				
1940	\$1 2	58-9	J67-8	Gee-Ma 3 12 ^α .

Provinces, ❖

Manchuria (Central Govt issue):	1927	1-20	1-20	Gee-Ma 7.
North East (Central Govt issues):	1946-8	Mi1-5 6-11 38-41 53-64		
		Sc1-5 6-11 26-9 53-63 C5-19		Gee-Ma 7.
Sinkiang (Central Govt issues):	1915-44	Mi1-22 145-198 199-200		
		Sc1-38 162-88 194-5		Gee-Ma 7.
Yunnan (Central Govt issue):	1926	1-20	1-20	Gee-Ma 7.
Fukien (Provincial Govt issues):	1949	19-21 22-27	13-23 C1 E1	Gee-Ma 6.
Hunan (Provincial Govt issue):	1949	1-5	1 C1	Gee-Ma 6.
North West (Communist Govt issue):	1949	67-72	-	Gee-Ma 7.

Shanghai local

1865	1-16c	1-6 7-14	1-15 16-41	Bacon ^R 129, Bynof-Smith /// 104-7, Dorn 193-4, Earée VII 346, Serrane // 259-62, Tullberg ^R 304-5.
1865	1-16c	7-14	16-41	Spud Papers 73.
1866-89	Small dragon	15-22 31-7 43-7 51-60 70-4	42-50 69-88 92-7 101-15 124-8	Bynof-Smith /// 108, Dorn 194-5, Earée VII 355-8, Johnson / 31-2, Serrane // 262-4.
	Small dragon	16 17 19 24 34 45 43A 43C	51 70 44 46 84 92 102 111	Linn's 205 206 1995, 216 1996.
1866-76	Small dragon	15-22 ² 31-7 ²	42-50* 69-46*	Fournier A 131 131 ^α P m.
1873-89	❖	23-A30 38-42 48-50 61-9	51-68 78-91 116-23	Serrane // 264.
1893	½-20c ❖ ☆	105-11*	160-6	Fournier A 131.
Postage due				
1892	2-15 2-20c	1-3* 4-11*	J1-13*	Fournier A 165 131 ^α .

Other private locals

Chunking: 1893–4 2c red Linn's 223 1996.
Wuhu: 1894 1c brown Tyler 150.

Wei Hai Wei: see Wei Hai Wei.

British occupation (CEF)

1900–9 3p–1r 3p–1r 1–10* 11–22* 1–10* 11–22* Fournier A 165 P n.
 1900–21 (All issues) 1–33* 1–33* Wondelgem 17.

Japanese occupation (1941–45)

Kwangtung: (All issues+due) 1–57, due 1 1N1–58 1NJ1 Gee-Ma 8.
Meng Chiang: (All ✦ issues) 1–84 92–118 2N1–93 100–27 Gee-Ma 8.
North China: (All ✦ issues, incl. provinces) 2–366 3N 4N 5N 6N 7N 8N Gee-Ma 8.
Shanghai and Nanking: (All ✦ issues) 1–6 12–93 104–7 9N1–100 107–14 Gee-Ma 8.

Belgian post office (proposed)

Essays: Belgian stamps of 1893 and 1905 ✦. Wondelgem 6.

French post offices

1894 5c–5fr 1–13 1–12A Aretz / 20, Serrane // 47 68, Wondelgem 14.
 1900–3 25 16 5c ✦ 14* 18* 30* 13* 17* 45* Fournier A 165, Wondelgem 8 (only 18).
 1902–22 1 2 5fr 27–9 37–8 48 42–4 63–4 85 Serrane // 73.
 Postage due

1903 5–30c 13–20* J20–30 Bynof-Smith IV 85, Fournier A 165.

German post offices

1898 3–50pf 1–6 1–6 Bohne, Fournier A 165 P n, Gee-Ma 11,
 Serrane / 29 // 46, Wondelgem 11.
 1900 5/10pf 7 16 Bohne, Earée III 391, Fournier A 165 P n.
 1900 3–80pf 8–14* 17–23* Bohne, Fournier A 165 104^a P n.
 1900–01 3pf–5m V–VI (after 14) – Germany 53–4^a.
 1901–19 3pf–5m 1c–\$2½ 15–47 24–56 Serrane // 47.
 1901 3pf–5m 15–27 24–36 Bohne, Stempel 12.
 3–80pf 15–23* 24–32* Fournier A 165 104^a P n.
 3pf 15 24 Germany 82.

Indo-Chinese post offices**General issues**

1902–4 1c–5fr 1c–10fr 1–16 17–28 18–33 46–56 Wondelgem 14.
 1c–5fr 1–16 18–33 Fournier A 165.

Canton

1901–4 1c–5fr 1c–5fr 1–16I 17–32I 1–14 15–30 Fournier A 163, Serrane // 38.
 1901 1c–5fr 1–16I 1–14 Wondelgem 14.
 1919 2 4p 82–3I 80–1 Serrane // 151.

Chungking

1902–19 (All issues) 17–32V 33–83VI 1–67 Serrane // 275.
 1902–4 1c–5fr 17–32V* 1–16* Fournier A 165.
 1902–3 1c–5fr I–XVII (after 32) – Serrane // 275.
 1906 1c–10fr 33–49VI 17–33 Wondelgem 14.
 1919 2 4p 82–3VI 66–7 Serrane // 151.

Postage due

1902–3 5c–1fr I–X – Serrane // 275, Wondelgem 14.

Hoi Hao

1901–4 1c–1fr 1c–1fr 1–16II 17–32II 1–15 16–31 Fournier A 163, Serrane // 137.
 1901 1c–1fr 1–16II 1–15 Gee-Ma 11, Wondelgem 14.
 1919 2 4p 82–3II 83–4 Serrane // 151.

Kwangchow: see Kwangchow.

Mongtze

1901 1c–5fr 1–16 III 1–15 Wondelgem 14.
 1902–4 1c–10fr 2 4p 17–32III 33–49IV 82–3IV 16–32 67–8 Serrane // 183 151.

Pakhoi

1902–4 1c–5fr 17–32IV 1–16 Fournier A 163, Serrane // 208.
 1906–19 1c–10fr 2 4p 33–49V 82–3V 17–33 68–9 Serrane // 208 151.

Yunnanfou

1902–4 1c–5fr 17–32VI 1–15 Fournier A 163, Serrane // 307–8 69.
 1906–19 1c–10fr 2 4p 33–49VII 82–3 17–33 66–7 Serrane // 307–8 69 151.

Italian post offices

1917–21 Peking and Tientsin ✦ on stamps used in Italy. Serrane // 47, Wondelgem 10 14.

Russian post offices

1899–17 1k–10r 1–34* 1–47* Fournier A 165 23 23^a 158^a P n (1–19 only),

Serrane // 48, Tullberg 470, Wondelgem 13.

United States post office

1919 24c 11 K15 Opinions / 99 96.
Cilicia: see Turkey. Cochín-China: see Indo-China.

COLOMBIA

1859	2½c-1p	1-5	1-8	Dom 20, Earée // 238, Early/Dalston 16 (3-4 only), Serrane // 49.
	1p	5	7-8	Early/Stourton 20 (8 only), Ohrt ^R // 211, Tullberg ^R 290.
1860	1 10 20c	6-8	9-12	Dom 20, Earée // 235, Serrane // 49.
1861	2½c-1p	9-13 ²	13-18 ²	**
**Aretz /				239, Early/Dalston 16, Early/Stourton 20 21,
Fournier P k,				Schröder 1, Serrane // 49-52, Sperati 186, Spud Papers 38, Tullberg 412.
	2½c	9	13	Early/Lewes & Pemberton 14.
1862	10 20 50c 1p	14-17	19-23	Dom 21, Schröder 3, Serrane // 52.
	10 50c 1p	14 16 17	19 21 23	Sperati 188.
	20 50c 1p	15-17	20-3	Bynof-Smith // 44.
1863	5 10 20 50c	18-21	24-9	Bynof-Smith // 46, Dorn 21-2, Earée // 243, Serrane // 52, Tullberg 412.
	5c	18	24	Early/Stourton 21.
	20c	20 ²	26 ²	Fournier P k.
1864	5 10 20 50 1p	22-6	30-4	Bynof-Smith // 46, Dorn 22, Earée // 250, Fournier A 24 24 ² , Serrane // 52.
	1p	26 ²	34 ²	Fournier P k, Sperati 190.
1865	1c-1p	27-32	35 37-42	Serrane // 53, Spud Papers 40.
	5c-1p	28-32	37-42	Bynof-Smith // 48, Earée // 256, Tullberg 415, Tyler 20.
	20c 1p	30 ² 32 ² ?	39 ² 42 ²	Fournier P k.
	50c	31	41	Spud Papers 55 157.
1865	2½c triang.	33	36	Dom 25, Earée // 254, Fournier A 24 24 ² P g, Serrane // 60.
1865	5c "A", 5c "R"	34-5 ²	F1 ² 2 ²	Bynof-Smith // 50, Dorn 25-6, Earée // 270, Fournier A 24 24 ² P k, Serrane // 58.
1865	25 50c 1p	36-8	J1-3	Spud Papers 101.
	25 50c	36-7	J1-2	Dom 25, Earée // 268, Fournier A 24 24 ² P g, Serrane // 60.
1866-7	10 20 50c	40-2	46-8	Earée // 258.
	5 10p	44-5	51-2	Dom 22, Serrane // 53.
1868-80	5c-1p	46-50	53-7	Serrane // 55.
	10 50c 1p	47 49-50	54 56-7	Bacon ^R 30, Dorn 23, Ohrt ^R // 211 213 225.
1869-70	2½c triang.	51 ²	59 ²	Dom 24, Earée // 264, Fournier A 24 24 ² P k, Serrane // 60, Spud Papers 71.
1870-7	5 10p	52-3 ²	64-5 ²	Bacon ^R 29, Dorn 23, Earée // 262, Fournier A 24 24 ² P k, Ohrt ^R // 216, Serrane // 55.
1870	5c "A", 5c "R"	54-5 ²	F3-6 ²	Dom 26, Earée // 273, Fournier P k, Serrane // 59.
1870-4	1-25c	56-61	62-3 66-9	Bacon ^R 30, Dorn 24, Earée // 265, Ohrt ^R // 216 (56-9 only), Serrane // 55.
	1 1 2c	56-8	66-8	Tyler 21 22.
	1 green 2c	56 58	66 68	Spud Papers 70.
	25 25 25c, 10p	61, I-II, 65	63, -, 77-9	Ohrt ^R // 219 226.
1876-81	5 10 20c 10p 25c	62-4 65-6	73-97	Dom 24.
1876-81	5 10 20c	62-4	73-5 80-2 93-5	Bacon ^R 31, Serrane // 56.
1881	1 2 5c	67-9	109-11	Ohrt ^R // 220 227, Serrane // 56.
	2c	68	110	Linn's 255 1997.
1881	10c reg.	70	F7	Dom 26, Fournier A 24 24 ² P g, Serrane // 59.
1881-2	1 2 5 10 20c	71-5	103-8	Ohrt ^R // 222.
1883-6	10c	86	119	Fournier A 24 24 ² .
1886	10p	88A-B	126 128	Fournier P g.
1886-8	2 10 20c	90 92-3	131 133-4	Ohrt ^R // 223.
1888	1 5 5 10p	96-9	136-40	Dom 24.
1888-99	10 10p	99 116	140 159	Serrane // 57 54.
1889	10c reg.	101a-b ²	F9-10 ²	Dom 26, Fournier P k, Serrane // 59.

		Mi	Sc	
1902-5	5c green	146	268	Tyler 23.
	**	147 149 155	270 274 285	Serrane // 57. **5c blue, 20c brown, 10p
	20c brown	149	270	Tyler 24.
1902-4	5 5 5 10 10p	184-8	220-4	Serrane // 57.
1919	2c → ❖	264	C1a	Newall 34, Opinions / 129.
1950	5c-5p →	557-65	C166-74	Newall 48.

Locals, federal post

Garzón (Tolima): 1894

Thuin 64.

Antioquia

1868	2½ 5 10c 1p	1-4	1-4	Dorn 27, Ohrt ^R / 14, Serrane // 60, Tullberg 286 288 391.
	2½ 10c 1p	1 3 4	1 3 4	Bacon ^R 5.
	2½ 5 10c	1-3	1-3	Schröder 5, Earée / 16 (2-3 only).
	5c	2	2	Sperati 191.
1869-73	2½c-1p 1c-5p	5-10 11-18	5-10 12-19	Serrane // 61.
1869-72	2½c-1p	5-10	5-10	Dorn 27, Earée / 17.
	2½ 5 10c 1p	5 7-8 10	5 7-8 10	Ohrt ^R / 15.
1869-73	5 10 1p 5c	7 8 10a 12	7 8 10 13	Bacon ^R 5 6.
1873	5p	18 ²	19 ²	Fournier A 24 ^a P k.
1875-7	1 1 1c	19-21	20-3	Tyler 25.
1889	2½ 2½ 5 5c	58-61 ²	69-72 ²	Fournier A 24 ^a P k.

Bolivar

1863-6	10 10c 1p	1-3I-II ²	1-3 ²	Dorn 27, Earée / 96, Fournier P k, Schröder 5 (1-2 only), Serrane // 61.
	10c green	1	1	Fournier A 24, Sperati 191.
1879-81	5 10 20c	11-13y 15-17y	15-17 25-8	Linn's 188 1995.
1880-1	5 10	15-16y	25-6	Serrane // 62.
	80c 1p	18-19 ?	23-4 28 ?	Fournier P g.
1903-4	20 20 5 10 20c	64-5 66-8	11-2 89-92	Serrane // 62.

Cauca

1892 5 10c Bogus (not a forgery): "Provincia de Cauca" Fournier A 24.

Cundinamarca

1870-85	5 10 5c-1p	1-2 12-16	1-2 17-22	Bacon ^R 32 33, Ohrt ^R / 56.
1885	10c	13	18-19	Fournier A 24.
1883	1p/10c ❖	II (after 9)	-	Thuin 66 (also another unlisted overprint).

Tolima

1870-1	5 10 5c-1p	1-2 3-6	1-8 9-12	Bacon ^R 141, Serrane // 62.
1870	5 10c	1-2	1-8	Schröder 6, Thuin 63-4.
1871	5 10 50c 1p	3-6	9-12	Earée VIII 523.
1884	1c-10p	15-26	23-34	Tyler 26.
1886	5 10 50c 1p	27-30 31-34	36-9	Bacon ^R 141, Scott cat., Serrane // 62.
	1p	30	39	Fournier A 24.
Insured letter seal: 1879	1	-	-	Earée VIII 524.

Private air mail stamps

Compañía Colombiana de Navegación Aérea

1920	10c	1-10	C1-10	Newall 39.
	SCADTA , issues for Colombia (Listed in Michel as own "country".)			
1921	**	6 7 8 9	C17-24	Newall 46. **10 30 30 30c → ❖
1923	With ❖ "D, "P"	29-39	-	Gerard Marque (in The American Philatelist).
1929	20c reg. → ❖	60	CF2	Thuin 65.

CONFEDERATE STATES OF AMERICA

1861-2	5 2 5 10c	1-5	1-5	Bynof-Smith // 158-61 (not 3), Dorn 224-5, Earée // 279, Early/Stourton 12-15, Serrane // 104.
	5 green, 5c blue	1 ² 4 ²	1 ² 4 ²	Early/Stourton 12-4, Fournier P I.
	5 10c	1-2	1-2	Early/Lewes & Pemberton 12, Early/Moens 26.
1862-3	10 10c	5 9	5 9	Sperati 197.
1862-3	5 2 10 20c	6-7 8-11	6-7 8-13	Serrane // 105, Tyler 27 (6-7 only).
1862	5c	7	7	Bynof-Smith // 162, Earée // 283.
1862	1c orange	I (after 7)	14	Earée // 287.
1863	2 10 20c	8-11	8-13	Dorn 225.
	2c	8	8	Oneglia 89, Opinions / 83 // 176.
	10 10c	9-10	9-12	Bynof-Smith // 164.

10 20c Mi Sc Earée // 284.
 10-11 10-13

Postmaster's stamps (1861)

Athens Dorn 226, Serrane // 103.
Austin Opinions / 80.
Baton Rouge Dorn 226, Serrane // 103.
Charleston Dorn 226.
Fredericksburg Dorn 226.
Goliad Dorn 226, Serrane // 103.
Greenville Serrane // 103.
Kingston Dorn 227.
Knoxville Dorn 227, Earée // 289, Serrane // 103.
Livingston Bynof-Smith // 166, Dorn 227, Serrane // 103.
Lynchburg Dorn 227, Serrane // 103.
Macon Serrane // 103.
Marion Dorn 227.
Memphis Bynof-Smith // 166, Dorn 227, Earée // 291, Early/Stourton 29, Serrane // 104.
Mobile Dorn 227, Earée // 293, Early/Stourton 30, Serrane // 104.
Nashville Dorn 228, Earée // 296, Early/Lewes & Pemberton 17, Early/Stourton 35, Serrane // 104.
New Orleans Dorn 228, Earée // 297, Early/Lewes & Pemberton 17, Early/Stourton 39, Serrane // 104.
Petersburg Dorn 228, Earée // 299, Serrane // 104.
Pleasant Shade Dorn 228.

Bogus

Buck's Express, Richmond Early/Stourton 45.

COOK ISLANDS

1892 1-10p 1-4 1-8 Aretz / 13, Dorn 89, Fournier A 16 P g, Johnson // 12 13, Serrane // 82.

1921 2s-£1 1-5 **Rarotonga**, postal fiscals 67-71 Serrane // 231.

COSTA RICA

1862-4 ½r-1p 1-4 1-4 Bynof-Smith // 52, Dorn 28-9, Earée // 304, Serrane // 83, Spud Papers 31, Tullberg 416.
 ½ 4r 1 3 1 3 Early/Stourton 16.
 ½ 2r 1-2 1-2 Early/Dalston 15.
 1881-2 1-20c ❖ 5-9* 7-15* Bynof-Smith // 54, Earée // 307, Fournier A 23 P o, Serrane // 83, Thuin 69-70.
 1912 2c/5c-10col ❖ 83-9* 93-9* Fournier A 165.
 1928 10/12c →❖ 141 147 Linn's.
 1930 8c-1col →❖ 147-50 C7-10 Newall 52.
 1946 25-55c → 15c❖ 383-5 404-6 C121-3, 145-7 Newall 54 53.

Official

1883 1-40c ❖ 1-5 O1-7 Thuin 68.
 1889-92 8-13* 14-19* 20-3* 27* O25-40* 44* Fournier A 23 P o, Serrane // 84.

Guanacaste

1885-9 ❖ 1-24* 1-64* Fournier A 23 140.
 1889 1c-5p 1-10c ❖ 12-20 21-4 55-63 64-7 Thuin 68.
 2 5 10c ❖ 13-15* 56-8* Fournier P o.

CRETE

British administration area

1898-99 20p 10-20p 1 2-5 1-5 Crete 46-8, Feenstra 94-7, Haene 111-2, Serrane / 117-8.
 10-20p 2-5 2-5 Fournier A 37.
 20 20p 3 5 3 5 Tyler 28.

Russian administration area

1899 1-2m 1-4 10-13 Crete 55, Feenstra 98-100 100A, Fournier A 37 P g k, Serrane / 118.
 1899 1m-1gr 5-10 14-46 Crete 64, Feenstra 100-2, Haene 112, Ohrt^R // 229, Serrane / 119.

Cretan administration

1900 1l-5dr 1-9* 50-8* Fournier A 37, Haene 113.

22		Mi	Sc	
1909	5/20l	46	98	Wondelgem 21.
1909	10l-5dr	47-54	103-10	Feenstra 108A.
Official				
1908-10	10 30l	1-6	O1-6	Feenstra 109.
Postage due				
1908	1l-2dr	10-17	J10-16 18	Schröder 163.
				Therison insurrection
1905	5l-1dr 5-20l	1-5, I-III	-	Crete 160-1, Feenstra 103-4 104A, Fournier A 37 P g, Haene 113, Serrane / 120. Tyler 29.
1905	5-20l map	I-III	-	Crete 164, Feenstra 105-8, Haene 113.
1905	5l-2dr	6-10	-	
				Austrian post office
1903-6	❖	1-15*	1-14*	Crete 100, Fournier A 37 160 P o, Schach 1935/36 86.
1914	10c ☆	23	21	Aretz / 1.
				French post office
1902-3	1-5fr 1-20pi	13-15 16-20	13-15 16-20	Haene 114, Serrane / 120 // 73.
1903	1pi	16	16	Wondelgem 10.
				Italian post office
1900-1	1pi	1-2*	1-2*	Fournier A 37.
1906-12	1c-5l 5-50c	3-13 14 15-20	3-19 E1	Bynof-Smith V 22, Serrane / 120, Wondelgem 10.
1906	1c-5l	3-13	3-13	Crete 85, Haene 114.
	10c	6	6	Fournier P o.

CROATIA

1941	50pa-5.50d	1-8	1-8	Bohne.
1941	25pa-30d	9-23 24-38	9-23 -	Bohne.
Postage due				
1941	50pa-10d	1-5	J1-5	Bohne.
				Locals
Banja Luka:	1941	1-2	-	Bohne.
Brac**:	1944	1-6	-	Bohne. (**Issued by German Army.)
Dalmatia (Šibenik):	1944	1-5	-	Bohne.

CUBA (see also Spanish Antilles)

1873	12½c-1p	1-4	54-7	Earée // 318, Serrane // 85, Spud Papers 119.
	12 25c	1-2 ²	54-5 ²	Fournier P k, Bynof-Smith V 158 (1 only).
	25c 1p	2 4	55 57	Billig's Phil. Handbook V 191.
1875	12c½c 1p	9 12	63 66	Serrane // 85.
1876	12½c-1p	13-16	67-70	Earée // 319, Serrane // 86.
1878	5c-1p	21-5	76-81	Dorn 203, Tyler 30 (25 only).
1878-9	**	II, III (after 25, 30)	77 89	Sperati 132. **10c black, 10c brown.
1882-7	5c	48	103	Dorn 204.
1883	5 10 20c ❖	55-7*	106-20*	Dorn 204, Fournier A 36, Serrane // 86.
1890	5c	67	144	Serrane // 86.
1898	4m	115	159	Aretz / 14.
	6c	122	166	Earée // 321.
	60 80c 1 2p	128-31 128-31 ²	172-5 ²	Dorn 204, Fournier A 36 157 ^a P g k, Serrane // 86.
	60c	128	172	Tyler 31.
1928	5c → ❖	68	C2	Newall 55. (Republic)

Puerto Principe

1898-9	❖	1-16*, Due 1-4*	176-220*, J1-4*	Fournier A 36 166, Serrane // 87.
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CURAÇAO (Netherlands Antilles)

1873-92	2½c-2.50g	1-18	1-12	Dorn 136, Serrane // 87.
	2½c-2.50g	2-18	2-12	Fournier A 39 39 ^a P g.
1876-89	10c 2.50g	10 13	4 7	Loo / 66 69.
1886-92	12½-1.50g	14-18	8-12	Loo / 67-8 // 65-7.
1891-5	25/30c 2½/10c ❖	24 30	18 25	Loo // 68 / 70.
1895	2½/30c ❖	31	26	Loo // 69, Serrane // 87.
1901-2	12½ 25c 1.50g ❖	32-4	27-9	Wondelgem 8, Loo / 71 (32 only).
1929	50 1 2g → ❖	104-6	C1-3	Loo / 72 73, Wondelgem 8 13.
1931	10 20c →	[108 110]**	[C4 6]**	Loo // 70. **With private ❖.

		Mi	Sc	
1947	1½–25g →	266–72	C44–50	Loo // 71–7.
Postage due				
1889	2½–50c	1–10	J1–10	Dorn 137, Fournier P g, Loo / 74–5 // 79–82, Serrane // 87–8.
1891–39	2½–50c	11–15 16–20	21–30	J11–20 21–30 Loo / 77 // 78 83–4.

CYPRUS

1880–1	½d–1s ½d 30pa	1–6 7–8	1–6 7–8	Bynof-Smith / 50, Castle (Cyprus, London 1987) 126, Earée // 322, Fournier A 24, Tullberg 419.
	½ ½d 30pa	1 7–8	1 7–8	Serrane // 48.
	½ 1d	1–2*	1–2*	Fournier P o.
	1d–1s	2–6	2–6	Aretz / 14, Johnson // 13, Wondelgem 19.
	2½d	3	3	Tyler 32.
	4d	4	4	Aretz / 14.
1882–6	½ ½ ½d	14 23–5	16 26–7	Wondelgem 15.
1882	½d 30pa	14–15	16–7	Castle (see above) 126, Earée // 322.
1894–04	45 9 18 45pi	35 42 44–5	34 44 46–7	Sperati 40.
1921–2	9 45pi	81 83	84 86	Aretz / 15, Johnson // 14.

CZECHOSLOVAKIA

1918	10 20h Scouts	I–II	–	Johnson / 7.
1918–9	**	5 8–10 22	5 8–10 38	Johnson / 8. **25 100–400 300h.
1919–20	10 20 30h	25 27 29	43a 45a 47a/e	Schach 1935/36 75.
	30h	29	47a	Johnson / 8.
1919	6h	42b	B4	Johnson / 10.
	2 3 2–4 2–10kr	51–2 55–7 59–61	B18 18a 19 20 20a 22–3	Schach 1935/36 68.
	1.50–4kr →	71–3	B37–9	Newall 56.
	50f–10kr	130–7	B83–90	Schach 1935/36 81–2.
1920–2	50–100 185–250h	175–7 179–80	87 73 88 90–1	Gordon ^{PF} 78.
	60h	176	73	Fletcher ^{PF} 32, Johnson ^{PF} / 9.
	60 250h	176 180	73 91	Haene ^{PF} 335.
1920	5–100h	189–91	P2 7–8	Schach 1935/36 15 56 190–1.
1920–2	14–28k→	192–4	C1–6	Bynof-Smith IV 38, Haide 39, Johnson / 10.
	50–250h →	199–201	C9–9	Bynof-Smith IV 38.
1925	50–200h ☆	209–11	B137–9	Johnson / 10.
1934	1 2k m/s	330x–331x	200–1A	Johnson / 9, Spying Eye 13.
Postage due				
1923–6	60 60h ❖	23 37	J26 27	Schach 1935/36 158.
Sudetenland, German occupation (1938)				
Asch:		1–5	–	Bohne, Stempel 20.
Karlsbad:		1–63	–	Bohne, Stempel 20.
Konstantinsbad:		1–35	–	Bohne.
Reichenberg-Maffersdorf:		1–138	–	Bohne, Stempel 13.
Rumburg:		1–52	–	Stempel 19.

DAHOMÉY

Benin

1892	1–13	1–13	1–15	Aretz / 8, Earée / 79, Fournier A 162 163 156 ^α P n (also varieties), Serrane // 28, Wondelgem 12.
1892	01 40 75c	14–16b	16–19	Aretz / 8, Fournier P n, Serrane // 28.
1893	1c–1fr	17–29	20–32	Bynof-Smith 4 82 88, Earée III 387 ^α , Fournier A 30–3 33 ^α 156 ^α , Schach 1935/36 37–8, Serrane // 69, Spying Eye 33, Tyler 44.
1894	1c–1fr	30–42	33–45	Bynof-Smith 4 82, Earée III 387 ^α , Fournier A 30–3 33 ^α 156 ^α , Schach 1935/36 37–8, Spying Eye 33, Tyler 44.

Dahomey

1899–12	10–50c 1c–5fr	1–5 6–17 33–42	1–16 32–41	Bynof-Smith 4 82, Fournier A 30–3 33 ^α , Schach 1935/36 37–8, Spying Eye 33, Tyler 44.
1906–7	1–5fr	30–2	29–31	Aretz / 22, Bynof-Smith IV 98, Dorn 41, Serrane // 73.
1915	5c ❖	58	B1	Brun 89–90, Serrane // 89, Wondelgem 11.
1942	10 20fr →	165–6	C11–12	Newall 104.

24

Mi

Sc

DANISH WEST INDIES

1856-73	3c	1-3	1-3	Earée // 323, Färnström 86, Frimærker 178, Serrane // 13 14.
1873-4	1 3 4 7 14c	5-9 ²	5-7 ² 9 ² 12 ²	Bynof-Smith IV 4, Earée // 324, Färnström 86-7, Fournier P k, Frimærker 178, Linn's 233 1996. Serrane // 13 14, Spud Papers 142 (8 only). Fournier A 129 ^a .
1915-6	7 14c 5-50b	8 9 49-56	9 12 51-8	
Postage due				
1902	1 4 6 10c	1-4	J1-4	Färnström 87, Frimærker 178, Linn's 199 1995, Serrane // 13, Spying Eye 20.
1905-13	5 20 30 50b 5b	5-8 5	J5-8 35	Färnström 87, Frimærker 178, Johnson / 11. Linn's 203 1995.

*Mail boat stamps: see Venezuela.***DANZIG**

1920	5pf-5m	1-15	1-15	Bohne, Collegium philatelicum 6 (19), Stempel 20, Wondelgem 20.
	3 4m	13 14	13 14	Schach 1935/36 22 178, Stempel 20.
1920	5-75pf	21-5	34 37-9 45	Aretz / 15, Bohne, Schach 1935/36 36 84, Stempel 20, Wondelgem 20.
1920	1-10m	26-31		Bohne, Schach 1935/36 178.
1920	2-80pf 60pf-2m		32-40 47-9	31-3 36-6 40 42 44 47-8 **
**Collegium philatelicum 7 (20) 8 (21) 10 (23), Schuler (Die Schrägdrucke und ihre Fälschungen, Infla-Berlin 1960), Stempel 20, Wondelgem 20.				
	2-80pf	32-40	31-3 35-6 40 42	Aretz / 15, Bohne, Schach 1935/36 36.
	60pf-2m	47 49	44 48	Haene 117.
1920	40pf-1m →	50-2	C1-3	Schach 1938 3.
1921	5 10pf ☆	53M 54M	49-50	Haene 118.
1923-4	5g ❖ 2½g →	192 206	167 C30	Bohne.
1930	5pf-1g ☆❖	220-30	200-10	Schach 1935/36 2 182.
1934	5-15pf ☆❖	237-9	B9-11	Schach 1938 4.
Official				
1924	5-75pf	41-51	O42-52	Aretz / 16, Johnson / 12, Schach 1935/36 1 83 112.

Polish post offices

1925	1-50 5-15gr	1-14	1K1-13	Aretz III 58, Blunt 65, Bohne, Schach 1935/36 72 182, Tullberg 421.
1926-34		15-28	1K14-27	Aretz III 58, Blunt 66-9, Bohne.
1929-33		20-28	1K19-27	Schach 1935/36 174.
1936-7	5-25 5-15gr	29-33	1K28-32	Aretz III 58, Blunt 70, Bohne.

DENMARK

Essays: 4r Mercury head, 8r King's head				Early/Lewes & Pemberton 13.
1851-4	4 2r 2-16sk	1-2 3-6	1-2 3-6	Ohr ^R / 58.
	4r	1	2	Haene 115.
	2r	2	1	Earée // 332, Färnström 81, Frimærker 158, Spud Papers 64.
1854	2sk	3	3	Frimærker 158.
	8 16sk	5-6	5-6	Earée // 335, Färnström 83, Fournier P h, Haene 115.
	16sk	6	6	Frimærker 158, Serrane / 125.
1858-63	8sk 16sk	8 10	8 10	Färnström 83, Frimærker 158.
1863	16sk	10	10	Fournier P h, Haene 115, Serrane / 125.
1864-71	2-16 2-48sk	11-15 16-21	11-15 16-24	Haene 115, Ohr ^R / 58.
1870-1	2-48sk	16-21	16-24	Ohr ^R / 58.
1882-85	5 10ø	32 35AF	35 39a	Haene 115.
1904-12	4-15 35/16ø ❖		40-1 60	55-6 79 Frimærker 162.
1915	80/8ø ❖	82	137	Frimærker 162, Haene 116, Serrane / 128.
1918	27/1ø-10kr ❖		84-96	138-54 Aretz / 16, Färnström 84, Frimærker 162, Johnson / 12, Schach 1935/36 160, Tullberg 420.
1921	10 20ø ☆❖	116-7	B1-2	Färnström 84, Frimærker 166.
1925	10-25ø →	143-5 180-1	C1-5	Färnström 86, Frimærker 170, Linn's 183 1994, Newall 59.

		Mi	Sc	
Official				
1871	2–16sk	1–3	O1–3	Ohr ^R / 58.
Military				
1917	5–10ø	1–2	O1–2	Bynof-Smith <i>IV</i> 42, Färnström 84, Frimærker 166.
Postage due				
1921	1–50ø	1–7	J1–7	Färnström 85, Frimærker 166, Johnson / 12, Schach 1935/36 128, Tullberg 420.

Parcels (Postfærge)				
1919–41		1–24	Q1–27	Bynof-Smith <i>IV</i> 42, Färnström 85–6, Frimærker 174, Johnson / 12, Schach 1935/36 79–80, Tullberg 420.

Locals

Holte:	1870	2sk brown		Cinderella 87.
	1872–3	2sk green		The Private local posts of 20.
Horsens:	1886	5/3ø ❖		Denmark (Trelleborg 1974) 141.

Faroe Islands

1919	2/5ø	1	1	Färnström 84–5, Frimærker 166, Johnson / 12, Schach 1935/36 77–8.
1941	50/5ø ❖	5	5	Frimærker 166.

DIEGO SUAREZ

1890	15/1–25c	1–5	1–5	Fournier A 162 156 ^a P o, Serrane // 89.
1890	1 5 15 25c	6–9	6–9	Brun 14–5 19, Dorn 42, Fournier A 40 156 ^a P h, Serrane // 89.
1891	5c	10	10	Fournier P h, Serrane // 91.
1891	5/10–20c	11–12	11–12	Dorn 43, Fournier P o, Serrane // 91.
1892	1c–1fr	13–24	13–24	Dorn 43, Earée <i>III</i> 387 ^a , Fournier A 162–3 156 ^a P o, Serrane // 92, Wondelgem 12.
1892	1c–1fr	25–37	25–37	Bynof-Smith <i>IV</i> 82, Earée <i>III</i> 387 ^a , Fournier A 30–3 156 ^a , Schach 1935/36 37–8, Serrane // 69, Spying Eye 33, Tyler 44.
1894	1c–1fr	38–50	38–50	Bynof-Smith <i>IV</i> 82, Earée <i>III</i> 387 ^a , Fournier A 30–3 33 ^a 156 ^a , Schach 1935/36 37–8, Serrane // 69, Spying Eye 33, Tyler 44.
Postage due				
1891	5 50c	1–2	J1–2	Dorn 43, Fournier P h, Serrane // 92.
1892	1c–1fr	3–13	J3–13	Brun 39, Fournier P o.

DODECANESE ISLANDS (*Aegean Islands*)

1912	10 25c**	5X 7X	3 7	Haene 368. **Rhodes ❖.
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DOMINICA

1874–88	½d–1s	1–6 10–18	1–9 16–24	Johnson // 14.
1874–9	1 6d 1s	2 ² 5–6 ²	1–3 ² 5 ² 8–9 ²	Earée <i>III</i> 337, Fournier P k, Spud Papers 110.
1883–8	1d viol., 1d red	12–13	18–19	Earée <i>III</i> 337
	1d viol., 1s	12 18	18 24	Spud Papers 110, Sperati 41 (18 only).
	6d 1s	17–18	23 24	Dorn 89, Serrane // 95.
1886	1d/1s ❖	20	15	Ge-e-Ma 10, Wondelgem 18.

DOMINICAN REPUBLIC

1865	½ 1r	1–4	1–4	Bynof-Smith // 56, Schröder 8, Sperati 191.
1865	½ 1r	1–2	1–2	Dorn 29, Earée <i>III</i> 338, Serrane // 92.
	½r	1 or 3	1 or 2	Fournier P h.
1865	½ 1r	3–4	3–4	Dorn 29, Earée <i>III</i> 339, Serrane // 92.
1866–74	½ 1r	5–20 ²	5–31 ²	Bynof-Smith // 56, Dorn 30, Earée <i>III</i> 340, Fournier A 39 P k, Serrane // 93.
1879	½–1r	21–4	32–5	Dorn 30, Fournier A 39 P h, Serrane // 94 93.
	1r	23–4	34 34a 35	Tyler 33.
1880–1	100 100c	33 42	44 53	Dorn 30 (33 only), Fournier A 39, Serrane // 94.
1883	5c–5fr ❖	43–60	54–87	Dorn 31, Serrane // 94.
1883	5fr/100c ❖	51 and/or 60	70 and/or 87	Fournier A 39 P o, , Serrane // 94.
1900	¼c–1p map	84–92	111–9	Bynof-Smith // 58, Dorn 31, Fournier A 158 ^a , Johnson / 13, Serrane // 94 93, Tyler 34.

26		Mi	Sc	
	2–50c map	87–91	114–8	Fournier A 39 P h.
1905	2c	126	127	Aretz / 16.
	1p	131	142	Sperati 192.
1931	10c–1p →	251–8	C10–17	Linn's 175 1994, Newall 61.

EASTERN RUMELIA (Southern Bulgaria, from 1885)

1881	½pr–5pi ❖	1–4* 5*	1–8* 9*	Fournier A 161 P j.
1881	5pa–5pi	6–12	10–19	Fournier A 120 120 ^a P j, Serrane / 398.
	10pa	7F	–	Haene 296.
1884	5pi	V (after 12)	19	Sperati 162.
1885	5pa–5pi ❖	13–28	20–40	Earée VII/ 370, Fournier A 14 P n, Haene 109, Serrane / 107.

East Germany: see German Democratic Republic.

ECUADOR

1865–72	½ 1 4r	1–3 4	1–8	Ohrt ^R / 74, Serrane // 98–101.
	½ 1 1r	1–3 1–3 ²	1–5 7–8	Bacon ^R 35, Bynof-Smith // 60, Dorn 31–2, Earée III/ 347, Fournier A 42 42 ^a P h k, Bynof-Smith // 60, Dorn 32–3, Earée III/ 349–51 (6–7 only), Fournier P k, Serrane // 101.
1872	½ 1r 1p	5–7 ²	9–11 ²	Aretz / 17, Fournier A 42 42 ^a P h.
	1r	6	10	Spud Papers 134.
	1p	7	11	Ohrt ^R / 76.
1881–93	8–14 15–21 22–9	12–17 18–30		Thuin 73.
1883	10/50c ❖	15	18	Dorn 33.
1892	1c–5s	19–26	23–30	Thuin 73.
1893	5c ❖	28–A29	35–8	39–46 47–54 55–62
1894–96	1c–5s	30–7 39–46 54–61		Ohrt ^R / 75, Serrane // 101 (not 54–61).
1896	1c–1s ☆	72–8	63–9	Dorn 33, Serrane // 101, Tyler 35 36.
1896	5/20 10/50c❖	79 80	75 80	Thuin 75 73.
1897	1c–5s ❖	81–99	77–119	Serrane // 102, Thuin 71–2.
1902	1 5 10c	132–4*	–	Fournier A 42 42 ^a P h.
1929	2c–10s →	282–9	C8–15	Newall 63–4.
1945	40/5c →	563	C135	Fletcher ^{PF} 23.
Official				
1886–7	1–80c	la–k	O1–10	Serrane // 102, Thuin 75.
1896	1c–1s	22–9	O34–49	Fournier A 164.
1924–5	1–10c	109–16	O169–77	Thuin 77.
Postage due				
1896	1–100c	1–7	J1–14	Ohrt ^R / 76.
1928–9	50c–3s → ❖	1–6	C1–6	SCADTA , issues for Ecuador Newall 65.

EGYPT

1866	5pa–10pi	1–7	1–7	Dorn 89, Earée III/ 352, Serrane // 95.
	10pa 2 5pi	2 5 6	2 4 5	Bynof-Smith III/ 34.
	5pi	6	5	Fournier P h A 155 ^a .
1867	5pa–5pi	8–13	8–15	Dorn 90, Earée III/ 357, Fournier A 41, Opinions // 205, Serrane // 95, Spud Papers 34 37.
	10pa 2 5pi	9 12–13	9 14–15	Bynof-Smith III/ 34.
1872–5	5pa–5pi	14–20 ²	19–25 ²	Bynof-Smith III/ 36, Dorn 90, Earée III/ 362, Fournier A 41 P k A 155 ^a , Serrane // 96.
	5pi	20	25	Spud Papers 151.
1879–84	5 10 20 ❖	21–2 31*	27–8 42*	Fournier A 41, Serrane // 96.
1926	5m–50pi ☆❖	112–5	121–4	Opinions // 207, Serrane // 96.
Postage due				
1884–6	10pa–5pi 10pa–2pi	1–5 6–9	J1–5 6–9	Bynof-Smith III/ 38, Dorn 90, Serrane // 96.
1884	10pa–5pi	1–5	J1–5	Fournier P h A 155 ^a .
1888	2m–5pi	10–14	J10–14	Bynof-Smith III/ 38, Fournier P h A 155 ^a , Serrane // 97, Tyler 37.
1898	3m/2pi ❖	19	J19	Fournier A 41.
				Suez Canal Company
1868	1–40c	1–4 ²	–	**

Barefoot 14, Bynof-Smith III/ 114–9, Dorn 91, Earée VII/ 430, Fournier **A 41 **P** k, d'Humières

(The Private Ship Letter Stamps of the World 3, 1985) 197–235, Hurt & Williams 133, Serrane // 97, Spud Papers 52, Tullberg 543.

	Mi	Sc	
	1c	1	Fournier P h.
			Alexandria, French post office
1899–00	1c–5fr	1–15*	Fournier A 4, Wondelgem 12.
1902–25	1 2 5fr	28–30 45–7 57–9 71–3	28–30 43–5 58–61 71–3 Serrane // 73.
1915	5c ❖	32	B1 Brun 89–90, Wondelgem 11.
1921	15 150 1m	42–4 47 58	40–2 45 61 Wondelgem 12.
			Port Said, French post office
1899–00	1c–5fr	1–15*	Fournier A 163, Serrane // 218, Wondelgem 12.
1899	2510c ❖	16–17*	16–17* Fournier A 161 P q, Serrane // 228.
1902–3	10c	23	23 Bynof-Smith IV 110.
1902–25	1 2 5fr	30–2 45–7 57–9 78–80	30–2 46–8 53–5 78–80 Serrane // 72–3.
1915	5c ❖	34	B1 Brun 89–90, Wondelgem 11.

ELOBEY, ANNOBÓN AND CORISCO

1906	15/2c ❖	36	36	Sperati 133.
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EL SALVADOR

1867	½ 1 2 4r	1–4	1–4	Bynof-Smith // 104, Dorn 190, Earée VII 316, Serrane // 253, Spud Papers 37, Thuin 78.
	½r	1	1	Tyler 116.
1874	½ 1 2 4r	5–8*	5–12*	Fournier A 164 154 ^α , Thuin 80–1.
1889	1/3c ❖	17	25	Thuin 78 86.
1895–6	1c 15c ❖	124–6 153	129–31 158	Thuin 86 87.
1896–00	15 13 1c ❖	153* 168* 209*	158* 171* 246*	Fournier A 164.
1898–00	1c–1p ❖	174II–215II	192–98A	Thuin 79.
1900	❖	199I–213I	226–36 242–5	Thuin 91–2.
1900	1–50c ❖	216III–25III	226–8	270–8 280–2
1905	1–10 1 6c❖	240–4 245–51		Thuin 82–3 (also 216I–225I/263–9: p. 81–2). 296–311 312–25 326–8 333–5 Thuin 83–5 87 89.
1905-8	5 1c ❖	254–6 301	318–20 368	Thuin 87 90.
1930	15 20 25 40c →	454–7	C15–8	Johnson / 29, Linn's 207 1995.
1933	15c–1col →	477–81	C28–32	Newall 68.
Official				
1896–00	❖	1–111*	O1–242*	Fournier A 164 154 ^α .
1896–00	❖ "FRANQUEO OFICIAL"	13–48	50–77 91–98x	102I–111II O1–36 73–4 Thuin 79–80.
1947–8	1–50c	214–9	O362–7	Thuin 86.
Postage due				
1895–9	1–50c	1–40	J1–56	Tyler 117.

EPIRUS (Albanian part, Greek administrations)

Provisional government

1914	1I–5dr	3–8	7–12	Feenstra 78A.
				Northern Epirus, Greek occupations
1914	1I–1dr	17–27	N1–12	Feenstra 79–81.
1940–1	❖ 1–17	18–27 28–37	N202–38	Feenstra 62C.
				Chimarra locals
1914	1–25I	1–4	1–4	Feenstra 73–7, Haene 123, Schach 1935/36 161.
1914	3–50I ❖	7–12	34–41	Feenstra 78.

Bogus issues

Erseka:	1914	5I–5dr (7 vals.)	Feenstra 77A.
Moshopolis:	1914	1I–25dr (15 vals.)	Tyler 38.

ERITREA

1893–03	1c–5I	1–10* 12–18* 19–28*	1–10* 12–18* 19–32*	Fournier A 41 157 ^α P o, Serrane // 102.
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Postage due				
1903	5c–10I	1–7 8–11	J1–11	Fournier P o.

ESTONIA

1918–9	5 15k 35 70p	1–4	1–4	Schach 1938 6, Sjögren / III, Tullberg 425.
1919	5p	5	27	Schach 1938 6.

28		Mi	Sc	
1919–20	5 10 10 15p	6–8 9	28–31	Schach 1935/36 185–6.
	5 10 15 35 70p	6 8–11	29–33	Serrane / 177, Sjögren / III, Tullberg 425.
	70p	11	33	Schach 1938 6.
1919–20	1 5m	12–3	34–5	Haene 145, Serrane / 177.
	5m	13	35	Sjögren II, Tullberg 426.
1920	5m →	14	C1	Aretz / 17, Schach 1935/36 44–7, Sjögren II, Tullberg 426.
1920	25 35p 2m	15–17a–b	39 41 44	Schach 1935/36 186, Sjögren II III.
1920	1 1 2m ❖	18–20	55–7	Sjögren II,
	2 ❖	20	57	Schach 1935/36 21.
1920	35 70 ☆	21–2	31–2	Schach 1938 8, Sjögren / III III, Tullberg 426, Tyler 39.
1920	15 25m	23–4	36–7	Haene 145, Serrane / 177.
	25m	24	37	Schach 1935/36 43, Tullberg 426.
1920	1m ❖	25	B3	Schach 1938 7, Sjögren II.
1920	1 2.50m	27–8	43 46	Schach 1938 8, Sjögren III III.
1921	50p	31	42	Sjögren II.
1923	5 15 10 20 45m →	41–5	C2–8	Aretz / 17, Newall 70, Schach 1935/36 44–7, Tullberg 426, Wondelgem 13 (43 only).
1923	2½ 5m ☆ ❖	46–7	B9–12	Schach 1949 5.
1924	5–45m →	48–52	C9–18	Schach 1938 9, Tullberg 426.
1924	25p	53	40	Sjögren II III.

Tallinn

1919	1k–10r**	1–14	8–26	Ceresa III. ** "Eesti Post" ❖.
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German occupation

Eastern Command and Ostland: see Russia.

Elwa:	1941	1–48	–	Bohne.
Odenpäh:	1941	1–2	–	Bohne.

ETHIOPIA (Abyssinia)

1894–08	(All issues)	1–39	1–86	Payne.
1894	¼–16g	1–7, I–V	1–42	Bynof-Smith III 40, Dorn 1, Fournier A 54–60 P n, Johnson / 1, Serrane II 112.
	¼–16g	1–7, I II	1–14	Wondelgem 10.
	4–16g	5–7	5–7	Linn's 235 1996.
1905	05–3.20fr	8–14 8I/II 8III 8IV 9III		43–53 51B
				Fournier A 58–9 P n, Serrane II 112.
1905–8	17I–II 18–24I–II 25–31 32 33–9			55–6 57–70 71–7 78–9 80–6
				Fournier A 59–60 P n, Serrane II 112.

Postage due

1896	Bogus ❖ _{on 1–7}		(7 vals. ¼–16g)	J1–7	Fournier A 58.
1905–28	1–7I–II 8–14 15–21 22–8		J8–42		Fournier A 58–61 P n, Payne, Serrane II 112.

French post offices

1907	25 50c 1fr	1–3	29 32–3	Fournier A 155 ^a , Haene 222, Serrane II 73.
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FALKLAND ISLANDS

1928	2½d ❖	47	47	Gee-Ma 10.
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FERNANDO PÓO

1868	20c	1	1	Dorn 204, Fournier A 62 P h, Sperati 133, Serrane II 113.
1884–98	❖	9–12* 23–5V* 36–A37VII*		9–12 23–5 34–8 Fournier A 166.
1884–99	❖	9–11 23–33	9–12 23–38	Serrane II 113.
1897–9	5c ¹ / ₈ –25c ❖	26–33*	26–33*	Fournier A 62.
1896	5 10c	34–5	39–40	Dorn 204, Serrane II 113.
1899–00	60c–2p 3m	59–62 ² 69	60–3 ² 68	Fournier A 62 158 ^a P h I, Serrane II 113.
1900	1–5m 2–8c	67–71 ² 73–8 ²	66–70 ² 72–7 ²	Fournier P I.

FIJI

1870	Fiji Times	I–V	1–10	Dorn 91, Earée III 368, Hurt & Williams 53, Opinions I 122, Serrane II 114.
1871	1 3 6d	1–3	15–17	Dorn 92, Earée III 363, Johnson I 14, Serrane II 114.
	1d	1	15	Spying Eye 22.

		Mi	Sc	
1872	2 6 12c ❖	4-6	18-20	Earée III 365, Spud Papers 69.
1874	2 6 12 ❖	7-9*	21-6*	Earée III 366, Fournier A 63, Serrane // 115 116.
1881	1 2s	21-2	44-5	Serrane // 116, Dorn 92.
	1s	21	44	Bynof-Smith / 52, Fournier A 63 P h.
	2s	22	45	Earée III 367, Scott cat.
1903	£1	46	69	Bynof-Smith / 52.

FINLAND

The philatelic society Helsingfors Frimärkssamlare Förening will, starting 1998, publish an extensive, illustrated loose leaf handbook in several parts on Finnish forgeries, Forgery Manual of Finland. The editor is Juhani V. Olamo RDP FRPSL, Pihlajatie 2 A 8, 00270 Helsinki.

1856	5 10k	1-2	1-2	**
**Aretz / 18,	Bynof-Smith IV 48,	Dorn 33,	Earée III 373,	Fournier A 10 10 ^α P I, Haene 149-51
153, Linder ^R (HFF Jubileumsskrift, Helsingfors 1953)	80-5, Ohrt ^R / 79,	Ossa 16,	Serrane / 178.	
1860-74	5 10k 5 8p	3-4 5-6	4-5 6-7	Bynof-Smith IV 50.
1860-5	5 10k	3-4	4-5	Dorn 34, Earée III 375, Ohrt ^R / 79.
1866-74	5p-1m	5-10	6-11	Bynof-Smith IV 50, Dorn 34, Earée III 379, Haene 151-4 368, Ohrt ^R / 80.
	1m	10	11	Fournier A 10 10 ^α 158 ^α P h, Ossa 45, Serrane / 181, Sperati 163.
1875-82	32p 2p-1m	11 12-19	16 17-24 25-30	Dorn 35.
	20p	16	21 28	Tyler 40.
	1m	19	24 30	Haene 154.
1885-7	5p-10m	20-6	31-7	Dorn 35.
	1-10m	24-6	35-7	Aretz / 18, Serrane / 182.
1889-95	2p-10m	27-34	38-45	Dorn 35.
	1-10m	32-4	43-5	Haene 152 154.
	1m	32	43	Färnström 91, Schach 1935/36 155.
	5 10m	33-4	44-5	Fournier P h.
1891	3½ 7r	46-7	57-8	Dorn 35 186, Fournier P h, Haene 152, Ossa 69, Serrane / 182.
1901	10 20p	51-2	66-7	**
**Färnström ^{PF} 93, Fletcher ^{PF} 33, Gordon ^{PF} 15, Haene ^{PF} 153, Lakanen ^{PF} (Majlundin postimerkki-väärennykset, Lappeenranta 1943), Ossa ^{PF} 74, Tullberg ^{PF} 429.				
	10m	54	69	Fournier P h, Haene 153, Ossa 73, Serrane / 183.
1930	10m →	161	C1	Färnström 94, Johnson / 13, Schach 1935/36.

Locals

Helsingfors Stadspost:	1866-91			Bynof-Smith IV 50, Emmerfors (Helsingfors Stadspost, Sverige 1986) 30-6, Fournier A 10 10 ^α P I, HFF Studier o. meddelanden 5 100.
Wanajavesi Ångbåtsbolag:	1866-75			Cinderella 84, Hurt & Williams 154.

FIUME

1918	2f-10kr ❖	1-31	1-26	Bynof-Smith IV 52, Fournier A 98 ^α , Serrane / 184, Wondelgem 10.
1919	2c-10cor	32-48	27-43	Serrane / 184.
	10-20c	35-7	30-2	Tyler 41.
	10cor	48	43	Linn's 197 1995.
1920	5c-10l 5c-10l❖	98-111 114-28	86-99 134-47	Aretz / 18, Schach 1935/36 63, Tullberg 428, Tyler 42.
1923	5c-5l	154-65	172-83	Schach 1935/36 126-8, Tullberg 428, Tyler 43.
Military:	5-25c	1-4	100-3	Aretz / 19, Bynof-Smith IV 54, Johnson / 14.
Fiumean occupation of islands in the Carnaro				
1920	(All issues)	1-35	104-33	Bynof-Smith IV 54.
1920	30/20 50/5c❖	18-19	E4-5	Haene 156.
				<i>Formosa: see Taiwan.</i>

FRANCE

1849-50	10c-1fr	1-7	1-9	Bynof-Smith IV 56-9, Dorn 36, Earée III 379, Fournier A 64 66 66 ^α P h I, Haene 156 165, Ohrt ^R / 92, Serrane / 187-9, Spying Eye 23.
	10 15c	1-2	1-2	Johnson II 14.
	40c	5R	7b	Brun 47.

		Mi	Sc	
	10 15 20 40c 1fr	1-3 5-7	1-3 7-9	Sperati 68.
1849-61		1-7 8-9 14 17	1-9	10-11 17 21 Ohr ^R / 92.
1852	10 25c	8-9	10-11	Bynof-Smith <i>IV</i> 62, Dorn 36-7, Earée <i>III</i> 381, Haene 157 165, Serrane / 190.
	10c	8	10	Sperati 74.
1853-61	1c-1fr	10-17	12-21	Bynof-Smith <i>IV</i> 62, Fournier A 64 66 66 [♠] .
	20 25 80c 1fr	13l 14 16 17	15 17 20-1	Dorn 37 [♠] Haene 157-8 165.
	25c	14	17	Fletcher ^{PF} 34.
	1fr	17	21	Aretz / 20, Earée <i>III</i> 382, Fournier P h, Gordon ^{PF} 17, Serrane / 192, Sperati 74
1869	5fr	32	37	Bynof-Smith <i>IV</i> 62, Earée <i>III</i> 383, Fournier P l, Spud Papers 92.
1870	1-80c	36-44	38-48	Dorn 37-8, Haene 158-9, Serrane / 201-5.
	2 4 20 30 80c	37-8 41l-2 44	39 40 43 46 48	Sperati 76.
	10 80c	40 44	42 48	Brun 16 20.
	20c	41	43-5	Fletcher ^{PF} 34.
1871-5	1-25 10-80c	45-51 52-55	50-9 60-3	Bynof-Smith <i>IV</i> 60, Serrane / 207.
	25 15c	51 53F	58 60a	Haene 159 166.
1876-81	1 2c	56-67	64-76	Ohr ^R / 93.
	25c	63l	72	Haene 159, Opinions // 218.
1877-8	1 4c	68F 71	87 90	Haene 166.
1877-92	15 15c	73 83	92 103	Earée <i>III</i> 384, Fletcher ^{PF} 35.
	15c	73	92	Gordon ^{PF} 19, Haene ^{PF} 159-60.
1884-99	50c	81	101	Haene 166.
1900	5fr	100	130	Dorn 38, Haene 160 367, Serrane // 73.
1902	15c	103	133	Haene 161.
1903	10c	108	138	Fletcher ^{PF} 35, Haene ^{PF} 161, Serrane ^{PF} / 208.
1906	10 10 25c	114 117a 119b	155 162b 168	Haene ^{PF} 162 167.
	10c	117a	162b	Fletcher ^{PF} 36, Gordon ^{PF} 21, Tullberg ^{PF} 430-1.
	25c	119b	168	Fletcher ^{PF} 38, Gordon ^{PF} 21, Haene ^{PF} 162.
1914	10c ☆❖	125	B1	Brun 89-90, Haene 167, Serrane / 208, Spying Eye 30, Wondelgem 11.
1914	10c Valenciennes	127	-	Brun 27, Haene 162, Hurt & Williams 151, Serrane / 208.
1917-9	5fr ☆	135	B10	Brun 55.
1925-6	1,50fr	197	196	Fletcher ^{PF} 38.
1926	55/60c ❖	199	236	Brun 37.
1927	2 5fr →❖	220-1	C1-2	Newall 85, Schach 1935/36 8 71 102, Spying Eye 31.
1927	50c ☆❖	228	B26	Brun 28, Tullberg 431-3.
1928	10 10fr →❖	230-1	C3-4	Brun 36, Bynof-Smith <i>IV</i> 68, Newall 88, Spying Eye 32.
1929	2fr ☆❖	239	246	Brun 38, Schach 1935/36 9, Spying Eye 28.
1930	50c 1.50fr ☆❖	249-50	256-7	Schach 1938 11.
1930	1.50fr →EIPA	[255]	C6b	Newall 97.
1932-3	50c	276	267	Cinderella ^{PF} 86, Fletcher ^{PF} 39.
1936	50fr →	311	C14	Brun 56 ⁸ , Newall 101.
1936	50c ☆	331	318	Fletcher ^{PF} 39.
1938-41		380-1 399 515 518	521-5	360-1 382 431 434 437-41 Germany 132, Williams 14.
1946	3 10fr m/s ☆	763-4	566-7	Brun 13.
1947-9	15fr	805	547	Fletcher ^{PF} 46.
Military: 1901-7		1-5* 1-5K*	M1-5*	Fournier A 64 66 163 P o, Schach 1938 10, Wondelgem 12.
Postage due				
1859-78	10-60c	1-9	J1-10	Dorn 39, Fournier A 65 66 66 [♠] P h, Haene 162-3 168, Schloss // 26, Serrane / 209-11.
	10 10 15 60c	1-2 4 7	J1-3 9	Brun 14 15 27.
	10 10 40c	1-2 6	J1 3 8	Sperati 79.
1871	25 40 60c	5-7	J6 8 9	Schröder 10.
1881-92	1c-5fr 1-5fr 50c	10-23 24-26 27	J11-25 26-8	Fournier P h, Serrane / 11.
	1-5fr	21-3	J23-5	Brun 14 29, Dorn 39, Haene 164 168.
1884-96	1-5fr 30c 1fr	24-6 32 34	J26-8 35 40	Haene 164 168.

	Mi	Sc	
Newspapers			
1868–9	2 5c	Yvert 1–12	P1–6 Bynof-Smith <i>IV</i> 64, Dorn 38, Fournier A 65 P h.
Telegraphs			
1868	25c–2fr	1–8	– Dorn 40, Fournier A 65 P h, Haene 164.
	1fr	3	– Sperati 80.
	2 2fr	4 8	– Brun 25.
German occupations			
Western Rear Zone			
1916	5c	2	N16 Bohne.
	1.25 2.50f	11–12	N25–6 Haene 78–80, Serrane <i>I</i> 84.
	2.50f	12	N26 Bohne, Wondelgem 6.
Lorraine			
1940	3–100pf	1–16	N43–58 Bohne.
Saint Nazaire			
1945	50c 2f	1–2	– Bohne, Germany 98.
French Legion, German Armed Forces			
1941	+100f	l, m/s l	– Bohne, Germany 18 19.
French colonies general issues			
1859–65	1–80c	1–6	1–6 Bynof-Smith <i>IV</i> 78, Dorn 40, Earée <i>III</i> 385, Fletcher ^{PF} 47, Fournier A 27, Haene 172, Ohrt ^R <i>I</i> 97, Schloss <i>II</i> 29, Serrane <i>I</i> 111 <i>II</i> 66.
1871–2	1–80 5c	7–9 10	7–8 13 15 Dorn 40–1, Serrane <i>II</i> 66.
	80 5c	9 10	8 15 Haene 174.
1871	10c	11	9 Fournier P g, Ohrt ^R <i>I</i> 97, Serrane <i>I</i> 112 <i>II</i> 67.
	20 40c	12 13	11 14 Ohrt ^R <i>I</i> 97 (12 only), Serrane <i>II</i> 67 (13 only).
1872–77	1–25 10–80c	14–19 20–23	16–23 Fournier A 9 140, Haene 173 174, Serrane <i>I</i> 113 <i>II</i> 67–8.
	25c	19	12 Ohrt ^R <i>I</i> 97.
1877–80	1c–1fr 1–35c	24–35 36–44	24–45 Ohrt ^R <i>I</i> 98, Serrane <i>I</i> 114 <i>II</i> 68.
1877–9	5c	27	31 Bynof-Smith <i>IV</i> 78.
1878–80	25c	42	44 Haene 174.
1881–6	1c–1fr	45–58	46–59 Aretz <i>I</i> 21, Bynof-Smith <i>IV</i> 80, Dorn 40–1, Fournier A 27–29, Haene 173, Johnson <i>I</i> 15, Serrane <i>I</i> 114–5 <i>II</i> 68.
Postage due			
1884–5	1c–5fr	1–14	J1–14 Dorn 41, Fournier P g, Serrane <i>II</i> 70.
	1–5fr	12–14	J12–14 Fournier A 29, Ohrt ^R <i>I</i> 99, Serrane <i>I</i> 115–7.
	5fr	14	J14 Haene 173.
	1–5fr black	I–III	J12a–14a Fournier P g.
1893	60c 1fr	20–1	J21–2 Serrane <i>II</i> 72.

FRENCH CONGO

(later: Gabon, Middle Congo and Ubangi-Shari-Chad, still later: French Equatorial Africa)

1891–2	5–15c ❖	1–10	1–10	Fournier A 161 P o.
	5c ❖	1–4	1–4	Wondelgem 14.
1892	5 10c ❖	11–14*	14–17*	Fournier A 161, Serrane <i>II</i> 80.
1892	1c–1fr 10–50c	15–27 45–8	18–34	Bynof-Smith 4 82, Earée <i>III</i> 387 ^a , Fournier A 30–3 33 ^a , Schach 1935/36 37–8, Serrane <i>II</i> 69, Spying Eye 33, Tyler 44.
1900–03	15 5c ❖	29 49	51 52	Fournier A 161.
1903	5 10c ❖	49 50	52 53	Wondelgem 13.
Parcels: 1891	10c	Unlisted	Bynof-Smith <i>IV</i> 90, Fournier A 35 P g, Serrane <i>II</i> 80.	

French Equatorial Africa

1940	1.50–50fr →	155–62	C9–16	Newall 108.
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FRENCH GUIANA

1886–8	❖	1–9	1–11	Serrane <i>II</i> 130.
1886	0.05 ❖	1 2	1 2	Fournier A 161 156 ^a .
1892	30 2c–1fr 1c–1fr	10 11–15 16–28	12–17 18–30	Serrane <i>II</i> 131, Thuin 95, Wondelgem 12.
1892	1c–1fr	16–28	18–30	Fournier P o A 156 ^a .
1892	1c–1fr 5c–2fr	29–41 43–8 66–72	32–50 87–93	Bynof-Smith 4 82, Earée <i>III</i> 387 ^a , Fournier A 30–3 33 ^a , Schach 1935/36 37–8, Serrane <i>II</i> 69, Spying Eye 33, Tyler 44.

32		Mi	Sc	
1892	0.05c ❖	42	31	Fournier A 161 P o.
1915	5c ❖	73	B1	Serrane // 131.
1915	5c ❖	74	B2	Brun 89–90, Wondelgem 11.
TAG:	private air mail stamps, 1921		1–14	– Newall 110.

FRENCH GUINEA

1892–12	1c–1fr 5 10c	1–17 48–54	1–17 48–54	Bynof-Smith 4 82, Earée III 387 ^α , Fournier A 30–3 33 ^α 158 ^α , Schach 1935/36 37–8, Serrane // 69, Spying Eye 33, Tyler 44, Wondelgem 12.
1906	1 2 5fr	45–7	45–7	Aretz / 22, Bynof-Smith IV 98, Dorn 41, Serrane // 128 73.
1915	5c ❖	80	B1	Brun 89–90, Wondelgem 11.
1942	10 20fr	195–6	C11–12	Newall 104.

FRENCH INDIA

1892–07	1c–1fr 10–50c	1–13 14–19	1–19	Bynof-Smith 4 82, Earée III 387 ^α , Fournier A 30–3 33 ^α 156 ^α , Schach 1935/36 37–8, Serrane // 146 69, Spying Eye 33, Tyler 44.
1903–16	❖	20–3 43–7	20–3 B1–5	Serrane // 146.
	0.05fr 5c	20 44	20 B2	Wondelgem 11 15.
1916	5c ❖	47	B5	Brun 89–90, Wondelgem 11.
	<i>French Indo-China: see Indo-China.</i>		<i>French Morocco: see Morocco.</i>	

FRENCH OCEANIA

Tahiti

1882–93	1–5 3–4K 6–17 6–17K 18–29 18–29K		1–4 5–16 17–28	Fournier A 163 P q, Serrane // 272 69 272.
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French Oceania

1892–00	1c–1fr 5–50c	1–13 14–20	1–20	Bynof-Smith 4 82, Fournier A 30–3 33 ^α 157 ^α , Schach 1935/36 37–8, Serrane // 69, Spying Eye 33, Tyler 44.
1903	10/15–40c	21–3	Tahiti 29–31	Fournier A 163 157 ^α .
1915–6	5c ❖	44–7	B1–4	Serrane // 206, Wondelgem 11 (not 46–7).
1916	5c ❖	47	B4	Brun 89–90, Wondelgem 11.
Postage due, Tahiti				
1893	1–13 1–10K 14–26 14–26K		J1–13 14–26	Fournier P q A 157 ^α , Serrane // 273 69.

FRENCH SOMALI COAST

Obock

1892	1c–1fr 1c–5fr	1–12I–II 13–23	1–20 21–31	Fournier A 163 156 ^α P p, Serrane // 205 68, Wondelgem 12.
	4c	3I	3	Bacon ^R 99, Ohrt ^R III 352.
1892	1c–1fr	1–12I	1–11	Aretz III 56, Johnson / 21.
1892	1c–1fr	24–36	32–44	Bynof-Smith IV 82, Earée III 388 ^α , Fournier A 30–3 33 ^α 156 ^α , Schach 1935/36 37–8, Serrane // 69, Spying Eye 33, Tyler 44.
1893	2 5fr	37–8	44A–45	Dorn 47, Serrane // 206.
1894	1c–25fr	39–55	46–63	Serrane // 206.
Postage due				
1892	1c–5fr	1–14I–II	J1–18	Aretz III 56, Bynof-Smith IV 85, Fournier P p, Johnson / 21, Serrane // 205 68.

French Somali Coast (Djibouti)

1893	5c	1	1	Fournier A 36 36 ^α 155 ^α P o, Serrane // 85.
	25 50c ❖	2–3	2–3	Wondelgem 8 11 12.
1894–00	1c–50fr	6–21	6–22	Dorn 47, Earée III 387 ^α .
1899–02	**	22 23 24	23 24 27B	Fournier A 36 36 ^α 155 ^α . **0.40 0.05 0.05fr ❖.
1902	5/40 10/50c ❖	30–1	28–9	Serrane // 85.
1902	1c–5fr 1c–5fr	37–51 52–65	34–63	Dorn 47, Fournier 167 ^α , Serrane // 85.
1915	5c ❖	121	B1	Brun 89–90, Wondelgem 11.

FRENCH SUDAN

(the second, now Mali) (cf. Upper Senegal and Niger)

1942	10 20fr	146–7	C11–12	Newall 104.
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Mi Sc

GABON

1886-9	5-75c ❖	1-5 6-10 11-13	1-5 6-10 11-13	Dorn 43, Fournier A 67 67 ^α P o, Serrane // 116.
1888	15 25c ❖	6-10	6-10	Bacon ^R 46, Ohrt ^R / 99-100.
1889	15 25c	14-15	14-15	Bynof-Smith IV 92, Dorn 43, Fournier A 67 67 ^α P h, Serrane // 117-9.
1904-12	1c-5fr 05 10c	16-32 72-84	16-32 72-84	Bynof-Smith IV 82 94, Fournier A 30-3 67 ^α , Schach 1935/36 37, Serrane // 69, Spying Eye 33, Tyler 44.
1910	1 2 5fr	46-8	46-8	Dorn 44, Serrane // 119.
1915	5 5c ❖	85-6	B1-2	Wondelgem 11.
1917	5c ❖	87	B3	Brun 89-90, Wondelgem 11.

GAMBIA

1869-86	½d-1s	1-19	1-19	Dorn 93, Earée III 388 ^α , Johnson // 15, Serrane // 120, Tullberg 435.
1869-74	4 6d	1-4	1-4	Bynof-Smith I 54.
1880	1d	6	6	Tyler 45.

GEORGIA

1919-23 (All issues)	1-62	1-55 B1-4	Barefoot & Hall (Georgia, European Philately 11, 1983), Ceresa IV.
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GERMAN DEMOCRATIC REPUBLIC**Soviet Zone, East Saxony regionals**

1945	12pf	41	15N1	Bohne.
1945-6	(24 stamps)	42-65	15N2-20 15NB1-2	Germany 98 ^α .
1945	☆ (charity)	20-2 23-5 26-8	12NB1-12	Schach 1949 9 13 11, Haide 27, Germany 26.
	6-12pf ☆	20-2	12NB1-3	Bohne.

Soviet Zone, General issues

1948	2-84pf distr. ❖	166-81	-	Falsch oder echt (Leverkusen 1981) 78-9, Germany 69 92 109-10 120, Stempel 4.
1948	2-84 pf ❖	182-97 200-11	10N1-16 17-28	Bohne, Stempel 13.

German Democratic Republic

1954	5-70pf ❖	435-42	216-23	Bohne, Germany 104 108-9 119, Stempel 15-16.
1955	20+5pf ☆ ❖	449	B27	Bohne.
1955	455 imperf.	455	228	Germany 142.
Official (Zentraler Kurierdienst)				
1957	10 20pf	I-II (after 15)	-	Germany 119.

GERMAN EAST AFRICA

1893	2-25p	1-5 6-10	1-5 6-10	Bohne, Dorn 78, Fournier A 25-6 164, Serrane / 28 // 9 64, Wondelgem 9.
1901-19	2-40p 2½-60h	11-18 22-37	11-18 22-38	Bohne, Bynof-Smith IV 142, Dorn 78, Fournier A 25-6 155 ^α , Germany 55 ^α , Serrane // 9 64, Spying Eye 33, Tyler 46.
	1-3r	19-21 38-9	19-21 39-41	Schach 1938 5.

German New Guinea: see New Guinea. German South West Africa: see South West Africa.

GERMANY

The Germany Philatelic Society's (USA) Reference Manual of Forgeries (referred to as "Bohne") contains descriptions of practically all forgeries of German-related stamps. It is therefore not purposeful to list them all separately here, although exceptions have been made. Those included are descriptions difficult to find elsewhere. This means mainly non-classical material. There are no page numbers to refer to (loose leaf system), but the manual is divided into clear sections.

German states**Baden**

1851-8	1 3 6 9kr	1-8	1-9	Billig 6, Dorn 48, Earée / 56-60, Ohrt ^R / 21, Schloss / 6, Serrane / 50-55.
1851	1 6 9kr	1 3-4	1 3-4	Germany 45 46, Haene 54 57.
1853	1kr	5	6	Haene 55.
1860-65	1 3 6 9 18 30kr		9-22	10-25 Dorn 49, Earée / 56-60, Schloss / 7, Serrane / 50-55.

34		Mi	Sc	
1860-5		9-12 17-22	10-25	Haene 55-8.
1862-5		13-22	15-25	Fournier A 11 11 ^a P g.
1862-5	3 1 3 6 9 18 30kr	16-22	18-25	Aretz / 1, Billig 6, Bynof-Smith <i>IV</i> 144.
	18 30kr	21 22	24-5	Sperati 81 82.
Postage due				
1862	1-12kr	1-3 ²	LJ1-3 ²	Billig 6, Dorn 50, Earée / 60, Fournier P k, Haene 56, Linn's 198 1995, Schloss / 9, Serrane / 56.
Bavaria				
1849	1kr	1	1	Billig 10, Dorn 50, Earée / 72, Fournier A 11 11 ^a P g, Haene 59 60, Schloss / 12, Serrane / 58, Sperati 83, Spud Papers 89.
1849-62	1 3 6 9 12 18kr	2-13	2-14	Bynof-Smith <i>IV</i> 146, Dorn 51, Fournier A 11 11 ^a , Haene 59 61 62, Serrane / 61-2.
	12 18kr	6-7 12-3	7-8 13-14	Billig 10, Earée / 75.
1867-11		14-75	15-76	Billig 10.
1867-78	14 15 18 20 21 26 41 46			15 16 18 19 21 29 43 45 Ohrt ^R / 26-7.
1867-74	12 18 12kr 1m	18-19 26 30	21-2 29 31	Haene 60-2.
1914-20	5 10 15pf	95 96 115	95 96 101	Germany 128, Williams 11.
1919	3pf-20m 2½pf-5m ❖	116-35 136-51		136-75 176-91 Haene 61, Serrane / 64.
1919	2½pf-5m 3pf-20m ❖	136-51 152-70		176-91 193-230 Haene 61.
	2½pf-5m ❖	136-51		176-91 Bohne, Wondelgem 20.
Official				
1908	3-50pf	1-5	O1-5	Haene 62, Serrane / 58, Wondelgem 20.
Postage due				
1862-70	3 1 3kr	1-3 1 ²	J1-3 1 ²	Aretz / 3, Billig 10, Dorn 51, Earée / 75, Fournier A 11 11 ^a P g (1-2 only) k (1 only), Haene 60 62, Schloss / 15, Serrane / 64-5.
Bergedorf				
1861	½-4s	1-5	1-5	**
**Billig 7, Bynof-Smith <i>IV</i> 150-3, Dorn 52, Earée / 81, Fournier P k, Germany ^R 90 143, Haene 90-94, Ohrt ^R / 31, Schloss / 17, Serrane / 88, Tullberg 287.				
	½s	1	1	Sperati 84.
Bremen				
1855-67	3 5 7gr 5sgr	1-15	1-15	**
**Billig 2, Brun 20-1, Bynof-Smith <i>IV</i> 154-67, Dorn 53-5, Earée / 122, Fournier A 14 14 ^a , Haene 98-103, Ohrt ^R / 47, Schloss / 25, Serrane / 94-8.				
1855-62	3 5 5gr	1 2 7	1 2 6	Sperati 85-6.
1861-7	2 3 10 2 3 10gr	5 6 8 10 11 14	5 7 9-11 14	Fournier P g.
Brunswick				
1852-6 1861-4		1-8 10-16	1-11 13-22	**
**Billig 4, Bynof-Smith <i>IV</i> 168-71, Dorn 55-7, Earée // 173, Fournier A 16 16 ^a , Haene 103-4, Schloss / 33, Serrane / 100-4, Wilms (Braunschweig, Stockholm 1923) 33-52.				
1852-64		1-8 10-12 14	1-11 14-22	Spud Papers 51.
1852	1 2 3sgr	1-3	1-3	Fournier P g.
	1sgr	1	1	Aretz / 11.
	2 3sgr	2 3	2 3	Sperati 87.
1852-6		2 ² 5-8 ²	2 ² 5 ² 7-10 ²	Fournier P k.
1853	⅓sgr	5	5	Ohrt ^R / 42.
1857	⅔/4ggr	9	12	Billig 4, Bynof-Smith <i>IV</i> 172, Dorn 57, Earée // 173, Haene 106, Serrane / 100-4, Wilms (Braunschweig, Stockholm 1923) 33-52.
1861-4	1-3 ⅓-3sgr	11-12 ² 13-16 ²	8 ² 11 ² 13 ² 16-18 ²	Fournier P k.
1864	3sgr	16	18	Haene 105.
1865	⅓-3sgr	17-20	23-6	Billig 4, Bynof-Smith <i>IV</i> 172, Dorn 57, Four- nier A 16 16 ^a P g, Serrane / 100-4, Wilms (Braunschweig, Stockholm 1923) 33-52.
	1 2sgr	18 19	24-5	Earée // 173, Ohrt ^R / 42.
Hamburg				
1859-66		1-21	1-25	Billig 11, Bynof-Smith <i>IV</i> 174-83, Dorn 58, Earée <i>III</i> 431-51, Haene 187-90, Schloss / 37, Serrane / 245-50.
		1 3 9 10 12 14	1 3 12 13 22 23	Fournier A 77-8 78 ^a P i.
		3-6 ² 8-18 ²	3-6 ² 9-23 ²	Fournier P I.

		Mi	Sc	
1867	2½s	89 12 14 20 21 22	9 12 22-5 26	Ohr ^R / 108 114 121. Dorn 60.
Hanover				
1850-7		1-5 7 9-12	1-6 8 9-14	Billig 3, Bynof-Smith <i>IV</i> 184, Dorn 60, Earée <i>III</i> 452, Fournier A 79 79 ^α , Haene 192 195, Schloss / 51, Serrane / 251, Spud Papers 74. Ohr ^R // 126 130.
1850-1		1 5 12	1 6 14	Fournier P i.
1853-9	3pf	3-5 1-5 ²	3-6 1-6 ²	**
**Aretz // 29, Billig 3, Bynof-Smith <i>IV</i> 188, Dorn 62, Earée <i>III</i> 455, Fournier A 79 79 ^α , Ohr ^R // 126 130 140, Schloss / 51, Serrane / 253, Spud Papers 75 98.		6 8 13	7 9 16	
1856-61		8 10-12 13 18	9 12-14 16 24	Fournier P i.
1856-7	3pf- ¹ / ₁₀ th	8-12	9-14	Ohr ^R // 126.
1859-64	King	14-16 ² 18-19	23-5	19-24 27-9 Billig 3, Bynof-Smith <i>IV</i> 186, Dorn 63, Earée <i>III</i> 457, Fournier A 79 79 ^α P i, Haene 194-5, Schloss / 51, Serrane 254. Ohr ^R // 132 142, Tullberg ^R 294 (16 only).
1860-4	3gr ½gr	16 25 17 22	22 29 18 26	Billig 3, Bynof-Smith <i>IV</i> 188, Dorn 64, Earée <i>III</i> 458, Fournier A 79 79 ^α , Haene 194, Schloss / 51, Serrane 255.
1860-1	½ 10gr	17 18	18 24	Sperati 87-8.
1860-2	½gr	17 ²	18 ²	Fournier P i, Ohr ^R // 140.
1863-4	3pf	20-1	17 25	Aretz // 30, Billig 3, Dorn 63, Fournier A 79 79 ^α , Schloss / 51, Schröder 11.
	3pf	20	17	Sperati 88.
<i>Heligoland: see Heligoland.</i>				
Lubeck				
1859-62	½-4 ½-1s	1-5 6-7	1-5 6-7	Billig 5, Bynof-Smith <i>IV</i> 190-3, Earée <i>IV</i> 562, Fournier A 87 87 ^α , Haene 232, Schloss / 61, Serrane / 301-3.
1859-65		1-5 8-12 14	1-5 8-12 14	Ohr ^R // 239.
1859	½-4s	1-5 ²	1-5 ²	Fournier P i, Spud Papers 27.
	2s	3F	3a	Sperati 89.
1863	½-4s	8-12	8-12	Billig 5, Dorn 65, Earée <i>IV</i> 576, Fournier A 87 87 ^α , Haene 234, Schloss / 61, Serrane 303.
1864	1¼s	13	13	Billig 5, Dorn 65-6, Earée 577, Fournier P i, Haene 234, Serrane / 303, Spud Papers 30.
Mecklenburg-Schwerin				
1856-67 (All stamps)		1-8 1-8 ²	1-8 1-8 ²	Billig 12 (not 5), Bynof-Smith <i>IV</i> 194, Dorn 66, Earée <i>V</i> 19, Fournier A 105 105 ^α P i, i, Haene 247-9, Schloss / 67, Serrane / 321-2. Sperati 89.
1856	5s	3	3	
Mecklenburg-Strelitz				
1864	1-3sgr	4-6	4-6	Billig 12, Dorn 67, Earée <i>V</i> 24, Serrane / 323.
North German Confederation				
1869	2gr	17	17	Haene ^{PF} 42.
	18kr	23	23	Haene 43, Ohr ^α <i>III</i> 327.
Alsace (German occupation)				
1870	1-25c	1-7	N1-14	**
**Barefoot 2, Billig 13, Bynof-Smith <i>IV</i> 216, Dorn 58, Earée / 11, Fournier A 7 7 ^α P g, Haene 170-2, Ohr ^R <i>III</i> 308, Schloss / 1, Serrane / 34-8.				
Oldenburg				
1852	⅓sgr- ¹ / ₁₀ th	1-4	1-4	Billig 17, Bynof-Smith <i>IV</i> 196, Dorn 67-8, Earée <i>VI</i> 153, Haene 260-4 269-70, Schloss / 61, Serrane / 347, Spud Papers 82.
	⅓sgr	1	1	Sperati 90.
1859-61	⅓-3 ¼-3gr	5-8 9-14	5-8 9-15	Billig 17, Bynof-Smith <i>IV</i> 196-203, Dorn 58- 9, Earée <i>VI</i> 157, Fournier A 109 109 ^α , Haene 264-7 270-1, Schloss / 77, Serrane / 347, Sperati 90-1 (not 6), Spud Papers 83.
1862-7	1-3 1-3gr ⅓-3gr	6-8 12-14 15-9	6-8 13-15 16-25	Fournier P i. Haene 268.

36	Mi	Sc	Prussia (Mainly reprints)
1850-9	1-13	1-13	Dorn 70, Haene 283-4, Ohrt ^R /V 473, Schloss / 82, Serrane / 375.
1861-5	4-6pf 1-3sgr 2sgr	14-18 17	15-20 18
1866	10 30sgr	20-1	21-2
			Haene 284 285, Ohrt ^R /V 508. Gordon ^{PF} 55. Dorn 71, Earée VI 223, Haene 284 285 285, Serrane / 376.
Saxony			
1850	3pf	1	1
**Bynof-Smith /V 204-7, Dorn 71, Earée VII 321, Fournier A 125 125 ^α P j, Haene 308-9 311, Schloss / 86, Schröder 12, Serrane / 415, Sperati 94, Spud Papers 78.			
1850-1	3 3pf	1 1 ² 2	1 1 ² 2
1851	3pf	2	2
1851-55		3-11	3-12
1856	5 10ngr	12-13 ²	13-14 ²
	10ngr	13	14
Billig 15, Dorn 72, Earée VII 326, Fournier A 125 125 ^α , Haene 310, Schloss / 89, Sperati 94. Haene 310, Serrane / 417.			
Billig 15, Dorn 72, Earée VII 326, Fournier P m, Haene 310-1 311, Schach 1935/36 74, Schloss / 90, Serrane / 418, Tullberg 527.			
Aretz III 62, Bynof-Smith /V 208, Sperati 95, Spud Papers 78.			
Ne. Sächs. Böhm. D.S.E.G. (New Saxon-Bohemian Steamship Co; bogus)			
1869	5kr=1gr 10kr=2gr 15kr=3gr		The Philatelist June 1965 210.
Schleswig and Holstein			
1850	1 2s	1-2 ²	1-2 ²
**Billig 16 6, Bynof-Smith /V 210, Dorn 72, Earée VII 335, Fournier A 130 130 ^α P m, Haene 312-4, Ohrt ^R /V 613, Schloss / 92, Serrane / 420, Tullberg ^R 304 (1 only).			
1864	4 1¼ s	3-4	8-9
1864	1¼s	5-7	15-18
1865-6		8-25	3-7 19-25
1865	1¼s	20	20
1852-66 (All stamps)	1-54		1-63
1852	1/3sgr 3sgr	2 6	2 7
1859	10sgr 30kr 10sgr	19 ² 25 ² 19	14 ² 52 ² 14
1851	1-18kr	1-5	1-6
	1kr 18kr	1 5	1 6
1857-9	1-18kr	6-10 11-15	7-12 13-18
1857-65	9 18kr	Mi9-10 14-15 19-20 24 28-9 33-4 Sc11-12 17-18 22 27-9 33 39-40 45-6	9 33-4 Dorn 76.
	18kr	10 15 20 29 34	12 18 29 40 46
1873	70kr	42	53
1875-9	2m	50 52	69 70
1875-81	2m 50pf 2.5m	50 51 53 54	67 69 71-2
		50-2 54	67 69 70 72
1881	5m	54	72
Official (Portopflichtige Dienstsache)			
1906	2-25pf ☆❖	107-11*	07-11*
Official (Amtlicher Verkehr)			
1881	5 50pf	202 206	O97 105
			Germany 46.

		Mi	Sc	
	1m	207	O107	Billig 18, Dorn 76, Fournier A 76, Germany 46, Haene 358, Serrane / 478.
1890-1	50 50pf	211 213	O106 106a	Billig 18.
1890	1m	212	O108	Fournier A 76.
1896-02	2pf	214	O94	Germany 46.
1906	2pf-1m ☆❖	217-26*	O109-18*	Billig 18, Dorn 76, Fournier A 160, Haene 360, Tullberg 571, Wondelgem 20.
1906	1m	236	O134	Fournier A 76.
Germany				
1872	¼-5gr 1-18kr	1-11 16-28	1-11 14-26	Dorn 77, Fournier A 5 ^α , Germany 50 106 114, Haene 38-40.
	7kr	10	10	Ohr ^R / 60.
1875	3pf	31	29	Fletcher ^{PF} 48.
1880	10 50pf	41 44	39 42	Bohne ^{PF} , Gordon ^{PF} 82, Haene ^{PF} 37.
1889	3-50pf	45-50	45-51	Bynof-Smith /V 116, Fournier A 5, Serrane / 28, Tullberg 558-9.
	3 25 50pf	45 49 50	45 50-1	Ohr ^R / 62.
	10pf	47	48	Earée ^{PF} /III 391, Fletcher ^{PF} 49, Gordon ^{PF} 83, Haene ^{PF} 38.
1900	10pf	56	55	Fletcher ^{PF} 50.
1900	1m	63	62	Linn's 229 1996.
1901	3pf ❖ Vineta	67*	65B*	Haene 39, Fournier P n.
1902	3pf	69	66	Haene 39.
	10pf	71	68	Fletcher ^{PF} 51, Gordon ^{PF} 87, Haene ^{PF} 38.
1905-17	10 15pf	86 101	83 100	Bohne, Bynof-Smith /V 118, Fletcher ^{PF} 52, Germany ^{PF} 16 51 128, Gordon ^{PF} 90, Haene ^{PF} 38, Johnson ^{PF} / 16, Schach ^{PF} 1935/36 122, Williams ^{PF} 7.
1912	→	I-VI (after 97)	-	Bohne.
	→	IV-V	-	Stempel 20.
1919	❖ "Nad Polskiem Morzem Puck"			[on 107-10] Blunt 116 (cinderella).
1919	40pf →	112U	C2a	Bohne.
1920	3-20m	134-8	Bavaria 271-5	Bohne.
1920	60pf	147	126	Fletcher ^{PF} 53, Haene 38 ^{PF} .
1921	5m/75pf ❖	156	135	Haene ^{PF} 39.
1922-3	50m	246	198	Bohne.
1923	5-20m ☆❖	258-60	B5-7	Bohne, Haene 39-40.
1923	1000m	273	234	Bohne.
1923		277-336	241-321	Germany 89 ^α .
1923	20Tm	280-2	244-6	Bohne.
	75Tm	288	252	Fälschungen (Lüdenscheid 1984) 22.
1923	800Tm	301-8	261-8	Bohne.
1923	2MRDm	326A	295	Fletcher ^{PF} 50.
1923	1MRDm	331	310	Haene 40.
1923	10MRDm	335-7	314-6	Bohne, Haene 40.
1927	8-25pf ☆❖	407-9	363-5	Schach 1935/36 49 117.
1929	50+40pf ☆	434	B32a	Germany 50.
1930-1	2 4, 1-4m → ☆	438-9 456-8	C38-9 40-2	Bynof-Smith /V 122, Stempel 20.
1932	12+3pf ☆❖	464 464F	B43	Bohne.
1932	4-40pf ☆	474-8	B44-8	Germany 57.
1933	1-4m → ☆	496-8	C43-5	Bynof-Smith /V 122, Stempel 20.
1933	5-50pf ☆❖	508-11+m/s	B58	Bynof-Smith /V 124.
1933	12pf	519	422	Germany ^{PF} 14, Williams ^{PF} 19.
1934	3-25pf ☆❖	548-53	436-41	Schach 1935/36 88.
1939	6-25pf ☆❖	695-7	B141-3	Bohne.
1941	3 4 6 8 12pf	782-3 785-6 788	507-8 510-1 513	Germany ^{PF} 14, Williams ^{PF} 19.
1945	12+38pf ☆	909-10 909-10U		B292-3 Bohne.
Official				
1923		75-88 99-104 105-11	O22-8 40-6	Bohne.
1923	20m-50MRDm	75-88	O22-8	Fälschungen (Lüdenscheid 1984) 22, Schach 1938 4.
Military (Feldpost, Insepost)				
1942	→	1	MC1	Germany ^{PF} 79.

38		Mi	Sc	
1942-4	(Parcels)	3 6	MQ3 -	Falsch oder echt (Leverkusen 1981) 75 76, Fälschungen (Lüdenscheid 1984) 23 15-6.
1943	Tunis	5	-	Germany 48 129, Haide 15, Schach 1949 29.
1944-5	→ Inselpost	6-12	-	Schach 1949 21.
	Rhodos →	8	-	Bohne.
	(several)	8-9 14-17	-	Haide 20 25, Stempel 21.
1944	Rhodos ☆❖	12	-	Bohne, Haide 5, Stempel 21.
1945	Hela	13	-	Bohne, Fletcher ^{PF} 58.

Semi-official airmail

1913	→	10 11	-	Newall 115 114.
			Stadt-Express (Berlin local)	
1859	½ 1 2sgr	-	-	The Philatelist Feb 1964 117.

1915	¼d-3d	Ruhleben (British prisoners of war camp near Spandau)	H&W 1-16	-	Bohne.
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Plebiscite districts

Allenstein

1920	5pf-3m	1-14	1-14	Bohne, Haene 43-4, Serrane / 29.
1920	5pf-3m	15-28	15-28	Bohne, Haene 44, Serrane / 29.

Marienwerder

1920	5pf-1m	15-20	24-31	Haene 247, Wondelgem 11.
1920	1m	21 1	-	Bohne.
1920	1-5m	22-5	32-5	Bohne, Wondelgem 13.

Schleswig

1920	1ø-10kr**	15-28	15-28	Wondelgem 16. **Zone 1.
Official:	2½pf-10m	1-14	O1-14	Bohne, Wondelgem 16.

Upper Silesia

1920	50pf/5m ❖	12	13	Wondelgem 20.
1921	10pf-1m ❖	30-40	32-42	Barefoot 17-18, Blunt 88-90, Bohne, Haene 318, Wondelgem 12.

Official:	1920	1-7 8-20	O32-8 3-51	Bohne.
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Rhineland, Belgian occupation

1919	1c-10f	1-17	1N1-17	Billig 40 (Belgium), Bohne, Wondelgem 6 22.
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Locals (1945-8)

Aschaffenburg				Bohne.
Bad Nauheim				Germany 42.
Barsinghausen ❖				Stempel 17.
Dessau ❖				Bohne.
Fredersdorf ❖				Stempel 17.
Freudenstadt				Bohne.
Glauchau ❖				Bohne, Germany 24, Stempel 17.
Grossräschen				Bohne.
Herrnhut ❖				Bohne.
Holzhausen (West Saxony) ❖				Stempel 18.
Löbau ❖				Stempel 18.
Meissen ❖				Germany 98 139, Haide 35, Stempel 18.
Mühlberg ❖				Haide 36, Stempel 18.
Netzschkau-Reichenbach ❖				Bohne, Haide 37.
Perleberg ❖				Stempel 18.
Plauen				Stempel 18.
Saulgau ❖				Stempel 18.
Schwarzenberg ❖				Stempel 18.
Strausberg ❖				Stempel 18.
Westerstede ❖				Bohne, Stempel 18.
Wittenberg ❖				Stempel 18.

West Germany

American and British Zones

1945	(All stamps)	1-35	3NI-20	Germany 48, Schach 1949 1.
	8pf	21	3N6	Bohne.
	8 80pf 1m	21 34 35	3N6 19 20	Fletcher ^{PF} 59.
1948	2-84pf ❖	36-68	585A-633	Bohne, Germany 59, Stempel 13 22.
1948	50+50pf ☆	72	B301	Germany 49.
1948	2pf-5dm	73-100	634-61	Germany 114 140.
	25pf	87A	648a	Germany 65 103.

Mi Sc
French zone

Baden

1947 2pf-1m 1-13 5N1-13 Germany 134 α , Linn's 204 1995.

Württemberg

Compulsory tax: 1949 1 - Germany 98 134 α .

German Federal Republic

1988 10 20pf 1347 1398 1516-7 Bohne.

1992 100pf ☆ 1612 1641 1748 1769 Bohne.

West Berlin

1948-9 2pf-5m 2pf-2m 1-20 21-34 9N1-34 Bohne 22, Fälschungen (Lüdenscheid 1984) 17, Germany 23 27-39 81 94 118 134 145, Stempel 13.

1949 1/3m ❖ 67 9N67 Bohne.

1949 10-30pf ☆ 68-70 9NB1-3 Falsch oder echt (Leverkusen 1981) 78.

1953 4-30 ☆ 106-9 9NB8-11 Germany 134 α .

1956 25pf 147 9N129 Bohne, Germany 98 136.

GIBRALTAR

1886 ½d-1s 1-7 1-7 Haene 177, Serrane / 212, Wondelgem 19.

2 6d 1s 3 6 7 3 6 7 Bynof-Smith / 56, Sperati 42.

1886 4 6d 1s 12-14 16 18 20 Bynof-Smith / 56, Haene 177, Sperati 44.

GILBERT AND ELLICE ISLANDS

1911 ½d-1s 1-7 1-7 Wondelgem 19.

GOLD COAST

1875-91 ½d-1s 1-5 6-7 8-15 1-8 10-19 Bynof-Smith / 58.

1875 1 4 6d 2 4-5 1 2-3 Earée III 397.

1883-94 ½ 1d 20s 6 7 20 4 10 24 Sperati 46.

1889 1/6d ❖ 17* 21* Aretz / 23, Fournier A 164, Gee-Ma 10, Wondelgem 18.

GREAT BRITAIN

1840 1d 1 1 Earée III 400.

1 2d 1-2 1-2 Bynof-Smith / 62, Haene 178 179.

1840-1 1 1d 1 3 1 3 Ohrt^R / 100.

1867-9 1s 33 54 Barefoot^{PF} 1, Bynof-Smith^{PF} / 64, Earée^{PF} III 405, Fletcher^{PF} 62, Gordon^{PF} 12, Haene^{PF} 178.

1872-6 6 2½d 38 47 59 67 Earée III 402 405.

1880 2s 54 56 Bynof-Smith / 66, Haene 180, Johnson // 15, Sperati 47.

1880-1 2 2½d 58-9 81-2 Schloss // 34.

1882-3 £5 10s 66 68 91 93 Dorn 80, Earée III 403, Haene 180.

£5 66 91 Barefoot 1.

1883 9d 80 106 Dorn 80, Haene 178 180.

1884-91 £1 85 98-9 110 123-4 Bynof-Smith / 88.

1902-13 £1 118 142 Dorn 80, Haene 179.

1923 Air mail essay → - Linn's 212 1995.

Official

Unissued: 1840, 1d 1 O1 Earée III 401.

All departments: 1-75* O2-83* Earée III 406-9, Fournier A 68 P o, Tullberg 425, Wondelgem 17.

Admiralty: 1-6 O54-61 Gee-Ma 9.

Board of Education: 15-16 17-21 O65-6 67-71 Bynof-Smith / 70, Gee-Ma 9, Johnson // 16.

Telegraphs

Govt Telegraphs: 1877 £5 Yvert 11 Barefoot 1.

Army Telegraphs: 1895-00 ❖ Yvert 31-45 Wondelgem 17.

Locals

Edinburgh & Leith Parcel Delivery Co.: 1866, 3d, H&W 14

National Circular Delivery Co Ltd: 1867, 4 values

Bogus Delivery Cos.: Aberdeen, Birmingham, Edinburg & Leith, Liverpool

Lundy: 1942, ½ 2 9p m/s cut-outs

Atlantic Coast Air Services (Lundy): 1936, ½d-1s→, H&W 35-40

Cinderella 83.

The Philatelist Nov 1956 32.

Fournier A 141.

Linn's 209 210 211 1995.

Cinderella 89.

German occupation

Guernsey:	1941-4	½-2½d	1-3	N1-5	Barefoot 1, Tyler 52.
Jersey:	1941-2	½ 1d	1 2	N1-2	Barefoot 1, Tyler 18.

GREAT COMORO (in Michel: Komoren)

1897-00	1c-1fr 10-50c	1-19	1-19 20-9	Bynof-Smith 4 82, Fournier A 30-3 33 ^a , Schach 1935/36 37, Serrane // 69 121, Spying Eye 33, Tyler 44.
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GREECE

1861-86	1-80l	1-61	1-58	**	
**Billig 31 32, Bynof-Smith /V 218, Earée // 414, Feenstra 1-22 6S 11S 21A, Fournier A 69 72 72 72 ^a P h, Haene 182-4, Oneglia 51, Serrane / 228 (236), Wondelgem 21.					
	1l	1	1	Sperati 163.	
1886-95	1l-1dr	67-75 76-92	64-116	Billig 32, Dorn 129, Feenstra 23-33 34-5, Fournier A 69 P h, Haene 182-4, Serrane / 64-72 87 Fournier P h.	
1886-8	1l-1dr	67-75C 67B	67A 73	64-72 87 Fournier P h.	
1889-92	20 25l	80 81	95 111	Fletcher ^{PF} 61, Gordon ^{PF} 23.	
	40l	82	97	Schach 1935/36 163.	
1896	40-60l 2-10dr ☆	102-3 105-7	123-4 126-8	Aretz / 23-4, Billig 32, Feenstra 36-46, Haene 183 184, Schach 164 (103 only).	
	5 10dr ☆	106-7	127-8	Bynof-Smith /V 220, Dorn 130, Fournier A 70 72 ^a , P h, Sperati 164.	
1900	❖	108-24	129-64	Feenstra 47-54, Fournier A 70-2, Haene 185, Serrane / 241, Wondelgem 21.	
	❖	108-12 119 121	130-9 141-9 160 162	Billig 32.	
	❖	116-22	151-2 155-6 159-63	Wondelgem 16.	
	1 2 1 2dr ❖	121-2 123-4	153-4 157-8 161-2	Fournier P o.	
1901	25l	131	171	Feenstra 55.	
1913	10 25dr	188-9	N165-6	Aretz // 26, Feenstra 60S, Schach 1935/36 41-2.	
1916	1l-10dr ❖	210-26	233-48B	Feenstra 62.	
1923	5l-10dr ❖	239-48	267-76A	Feenstra 62A.	
	3dr ❖	246	274	Schach 1935/36 165.	
	5l-2dr ❖ Crete due		288-96	307-15 Schach 1935/36 163.	
1933	30-120dr →	352-4	C5-7	Feenstra 136.	
1933	100dr	371	380	Billig 32, Feenstra 62B, Schach 1935/36 159.	
1944 ¹¹ June	Bombardment ❖		Unlisted	Feenstra 62D.	
1946-7	10-5000dr ❖	512-29	472-81	Feenstra 63.	
Postage due					
1875-6	1l-2dr 1-200l	1-12 13-24	1-12 13-24	Billig 32, Feenstra 66-70, Fournier A 70-1 P h, Haene 185, Serrane / 242.	
	1l	1	1	Tyler 48.	
Compulsory tax					
1915-22	5l	IVa-d	-	Feenstra 64.	
1917	20 10 20l ❖	22-8 42-3	RA24-30 39-40	Feenstra 64-5.	
	20/20l ❖	22	RA24	Billig 32.	
1918	5l	48	RA45	Aretz // 25, Feenstra 65A, Linn's 186 1994, Spying Eye 38.	
1948	50dr	82	RA82	Feenstra 65B.	
Greek territorial acquisitions in Turkey (New Greece)					
General (overprinted) issue					
1912-4	1l-25dr	1-41	N109-48	Feenstra 56-9, Haene 185, Wondelgem 21.	
Due:	1l-5dr 1l-5dr	1-13 14-26	NJ1-26	Feenstra 56-9, Wondelgem 21.	
Cavalla					
1913	5l-1dr ❖ (11 vals.)**		N167-78	Aretz // 27, Feenstra 92-3. **Unauthorised issue.	
Chios					
1913	25l ❖	1	N1	Feenstra 61.	
Dedeagatch					
1913	1l-1dr	1-22	N179-201	W. Liberman & G. Wenkums (Philotelia, Athens 1975).	
		4-16	N182-95	Feenstra 71-2 72A.	
	1-50l	17-22	N196-201	Haene 186.	
Icaria					
1913	1-10l ❖	1a-f 1-8	N2-15	Feenstra 87 86A.	

Mi Sc

Lemnos

1912 1l–25dr ❖ 1–37 N17–52 Feenstra 110–3, Haene 186, Schach 1935/36 165.

Mytilene

1912 ❖ 1–18 N53–72 Feenstra 114–6, Fournier A 161, Haene 186, Serrane / 243.

Samos

1912–5 (All issues) 1–36 N73–108 Billig 29, Feenstra 117–21, Serrane / 243.
 1912 5–25l 1–3 N73–5 Dorn 130, Gordon 63, Haene 187.
 1913 1–25dr 15–19 N87–91 Aretz // 25, Gordon 63, Haene 187, Spying Eye 37.
 25dr 19 N91 Schach 1935/36 150.

Thessaly, Turkish occupation

1898 10pa–5pi A85–E85** M1–5 Billig 37, Earée VIII 521, Haene 336, Johnson / 35, Spying Eye 44. **Under Turkey.

Zante, German occupation

1943 10–50 50c 1–3 N26–7 NC13 Bohne, Germany 136^α.

Corfu and Paxos, Italian occupation

1941 50l–100dr → 21–31 NC1–11 Newall 50.
Foreign Levant post offices in area of present day Greece: see Turkey.

GREENLAND

1945 1ø–5kr ❖ 17–25 19–27 Färnström 86, Frimærker 166.

GRENADA

1861–75 1 6d 1–6 1–7A Dorn 93, Earée III 416, Serrane II 121.
 1883 ½d bisect 14ll 15 Thuin 35.
 1883 8d 20 25 Johnson // 18.
 1886–9 1 4 ½d ❖ 22–4* 26l* 27* 27–9* 31–2* Fournier A 165.
 Postage due: 1892 2d ❖ 6–7* J6–7* Fournier A 165.
 Postal fiscal: 4d ❖ – – Earée III 418.

GRIQUALAND WEST

1874–8 ❖ “G” 1–20* 1–102* Fournier A 73 P o (P 2–3* 4–9*).

GUADELOUPE

1889 3 15 25c ❖ 3–5 3–5 Fournier A 73 (4 only), Serrane II 122 124.
 1889 10 15c 7–8 7–8 Fournier A 73 P o, Serrane II 122.
 1891 1c–1fr 30 80c 12–24 25–6 12–26 Fournier A 73 P o, Serrane II 122, Wondelgem 12.
 1892–12 1c–1fr 5–50c 27–44 69–71 27–44 83–5 Bynof-Smith 4 82, Earée III 387^α, Fournier A 30–3 33^α 73^α, Schach 1935/36 37–8, Serrane II 69, Spying Eye 33, Tyler 44.
 1915–7 5c ❖ 72–3 B1–2 Brun 89–90, Wondelgem 11.
 Postage due
 1876 15–40c 1–5 J1–5 Bacon^R 47, Dorn 44–5, Fournier A 73 P h.
 25 40c 2 4 J1–2 Ohrt^R / 103, Serrane II 122.
 1884 5–50c 6–12 J6–12 Fournier P h.
 1903 30/60 30/1fr ❖ 13–14 J13–14 Fournier A 73.

GUAM

1899 ❖ on US stamps 1–8* 12* 1–8* E1* Fournier A 73 P o, Serrane II 126, Wondelgem 16.

GUATEMALA

1871 1 5 10 20c 1–4² 1–4² Bynof-Smith // 62, Dorn 131, Earée III 424, Fournier P I, Serrane II 126, Spud Papers 79.
 1872 4r 1p 5–6 5–6 Bynof-Smith // 62, Dorn 131, Serrane II 127.
 4r 5 5 Aretz // 27.
 1875 ¼–2r 7–10² 7–10² Bynof-Smith // 62, Dorn 131, Earée III 425, Fournier P I, Serrane II 127, Tyler 49.
 1r 9 9 Spud Papers 153.
 1878 ½r–1p 11–14² 11–14² Dorn 131, Earée III 427, Fournier A 147 P I, Ohrt^R / 104, Serrane II 127, Spud Papers 151, Tyler 50.

42		Mi	Sc	
1879–81	¼ 1r 1–20c❖	15–16 17–20	15–16 17–20	Dorn 131.
	1c/¼ ❖	17	17	Serrane // 127.
	10c/1 ❖	19*	19*	Fournier A 165.
1881	1–20c	21–5	21–5	Serrane // 127.
1916–17	25/2c ❖	150	157	Aretz // 28.
Official				
1902	1–25c	1–5	O1–5	Aretz // 28, Bynof-Smith // 64, Dorn 132, Serrane // 127, Tyler 51.
Telegraphs: 1898	2–100c	(9 values)		Fournier A 166, Wondelgem 16.

HAITI

1881–5	1–20 1–20c	1–6 7–12	1–6 7–13	Bynof-Smith // 66, Earée III 492, Färnström (Haiti 1881–1906, Stockholm c. 1970) 34, Färnström 31–2, Fournier A 74 74 [□] P h, Serrane // 132, Tullberg 441.
1882–5	1–20 2c	7–12 13	7–13	Fletcher ^{PF} 64.
1882–5	5c	10	10	Aretz // 28.
1886–91	1–5 1–7c	14–16 22–6	18–20 26–30	Dorn 132–3.
1893–6	1–20 1–20c	28–33 34–9	32–7 38–43	Dorn 133, Johnson // 18, Serrane // 133 132, Tyler 53.
1902	❖ "G ¹ P ^{RE} "	59–73	67–81	Bynof-Smith // 68, Fournier A 74 74 [□] , Färnström (Haiti 1881–1906, Stockholm c. 1970) 25 36, Färnström 31–2, Johnson // 18, Serrane // 133, Thuin 98, Tullberg 329–30.
1904	❖ "POSTE PAYE" (1–50c)	74–80 81–86	89–95 102–7	Dorn 133, Serrane // 133–4, Thuin 98.
	1 50c	81 86	96 101	82–95 96–107 Fournier A 74 74 [□] P h o.
1907	1/20 2/50c ❖	87–8	108–9	Tyler 54 55.
1906	❖ "PIASTRES FORTES"	89–103	110–24	Thuin 99.
1907–8	1 2c ❖ "G ¹ O.Z.", "1", "GOURDE"		Mi122–7 142–73 180–5 188–239	Burton Sellers (The American Philatelic Congress Book 1958), Färnström (Haiti 1881–1906, Stockholm c. 1970) 39, Thuin 99.
			Sc150–61 169–201 235–308	Thuin 99–102.
Postage due				
1902–14	2–50 5–50c❖	5–8 13–19	J5–9 14–20	Thuin 98 99.

HAWAII

1851–2	2 5 13 13c	1–3 4	1–4	Dorn 133, Earée III 461, Serrane // 134.
	2 5c	1–2	1–2	Bynof-Smith // 70–3.
1853	5 13c	5–6	5–6 8–9	Bacon ^R 52 53, Bynof-Smith // 74, Dorn 134, Earée III 463, Early/Stourton 47–9, Fournier A 74 P i, Johnson // 19, Ohrt ^R // 143 145, Serrane // 135, Spud Papers 61, Tullberg 448.
	5c	5	5 8 9	Early/Lewes & Pemberton 20, Johnson // 19, Opinions I 101.
1859–65	1 2 5c	7–10 13–16	12–24	Bynof-Smith // 76, Earée III 483, Fournier A 74 P i, Opinions I 103, Serrane // 136, Sperati 199, Tullberg 448, Tyler 56.
1859	1 2c	7–10	12–20 23–4	Dorn 135, Early/Dalston 26, Early/Lewes & Pemberton 19, Early/Moens 29.
	1c	7 9	12 15 19 23	Early/Stourton 47.
1861	2c	11	27–8	Bynof-Smith // 74, Earée III 475, Early/Stourton 50, Ohrt ^R // 144, Serrane // 136, Spud Papers 62, Tullberg 449.
1864	2c	12	31	Bynof-Smith // 78, Earée III 477, Spud Papers 62, Tyler 57.
1866	5c	17	32	Bynof-Smith // 78, Earée III 478, Spud Papers 62.
1869	2c	18	–	Dorn 134, Earée III 479, Ohrt ^R // 146, Serrane // 136, Tullberg ^R 294.
	1–18c	19–23	30–4	Tullberg 449.
1871	1 6 18c	19 21 23	30 33–4	Earée III 481, Serrane // 137, Spud Papers 93.
1882–90	50c	33	48	Sperati 199.
1893	❖ "Prov. Govt."	37–56*	53–73*	Fournier A 165, Wondelgem 16.

HEJAZ

1921 1pa-2pi 14-21 L14-23 John M. Wilson (Preliminary study: Forgeries of the unframed overprint, 1976).

HELIGOLAND

1867-76 1-17 1-25 **
 **Bacon^R 54-68, Barefoot^R 19, Billig 19, Collegium philatelicum^R 2 (15), Dorn^R 94-5, Earée III 493, Falsch oder echt^R (Leverkusen 1981) 30 86, Haene^R 197-202, Lemberger (Helgoland Philatelie, 1970), Ohr^R // 147, Schloss // 43, Serrane^R / 257.
 1-12² 17² 1-15² 20² Fournier A 22 22^a P I.
 1867-9 1-6 1-5 Spud Papers 41.

HONDURAS

1866 2 2r 1-2² 1-2² Dorn 139, Earée III 499, Fournier P I, Serrane // 137-8, Spud Papers 121, Tyler 58.
 1877 ½-2r ❖ 3-14* 3-25* Fournier A 22, Serrane // 138, Thuin 113-4.
 ½/2r ❖ 8a* 24* Fournier P o.
 1896 1c-1p 77-84 95-102 Dorn 140, Serrane // 138, Tyler 59.
 1898 1c-1p 85-92 103-10 Aretz // 31, Bynof-Smith // 80, Serrane // 138.
 1913-8 2 5c ❖ 123-6 157 141-4 Thuin 114-5 104.
 1925 5c-1p → 183-7 C1-9 Thuin 108-10.
 1925 25/1-20c → ❖ 192-4 C10-3 Gee-Ma 11, Newall 125, Thuin 126-8.
 1926 6 6 6 6c ❖ 195 196-7 200 230 231-4 239 Thuin 104 105 116 105.
 1927 6/15-20c ❖ 201-4 240-3 Thuin 116-7.
 1929-30 1c-1p ❖ 226-37 259-78 Thuin 106-7.
 1930 25 10c → ❖ 247 250-1 C25 29-30 Thuin 117.
 1930 20c-1p 1-50c ❖ 260-2 265-70 C38-40 285-92 Thuin 110 106.
 1931 ❖ T.S.dec.* → 295-7 300-1 302-6 311-7 C51-5 Thuin 107 111.
 1931 1c-1p → ❖ A317-I317 CO6-14 Thuin 111-2.
 Official
 1898 5c-1p ❖ 23-7 O23-7 Fournier A 158 P o, Serrane // 138.
 1911 1c-1p ❖ 28-35 O28-39 Thuin 112.
 1913-5 20 10 10c ❖ 39 48 49 O43-6 Thuin 125.
 1933 0.20-1.20 | ❖ 92-136 CO15-43 Thuin 118-24 106-7.

HONG KONG

1862-80 2-96c 1-30 34 1-24 29-35C Oneglia 52.
 1862-02 1-23 31-8 44-5 55-60 1-24 36-48 Dorn 96 (the unoverprinted stamps).
 1862-80 2-96c 16 28c ❖ 1-23 29-30 1-24 29-30 Tsang 1-22.
 1862-77 2-96c 1-23² 1-24² Earée III 502, Fournier P I A 155^a, Serrane // 139. Attributed to Spiro but not in The Spud Papers.
 1862 2-96c 1-7 1-7 Aretz // 31.
 1863-70 96c 16 23 Sperati 48.
 1876-80 5-28c ❖ 24-30² 29-30C² Fournier A 165 P I A 155^a, Serrane // 140, Tsang 34-49, Wondelgem 18 (not 29).
 5 5c ❖ 24-5 31-2 Gee-Ma 10.
 1885-91 ❖ 39-41* 46-50* 51* 53* 55* 61-5* Fournier A 165, Serrane // 140.
 1891 7 14c \$1 ❖ 46-7 50 63 64-5 Tsang 50-3, Wondelgem (not 50) 11 18.
 1891 2c ☆ ❖ 51* 66* Dorn 96, Fournier P o A 155^a, Gee-Ma 10, Tsang 64-73.
 1898-07 10/30 20c 53 68 69 78 Tsang 55.
 1903-07 50c-\$10 70-5 85-90 80-5 102-8 Dorn 96, Serrane // 140.
 \$3 10 3 10 73 75 88 90 83 85 106 108 Tsang 24-6.
 1904-7 20c 83 97 Fletcher^{PF} 65, Tsang^{PF} 23.
Japanese occupation
 1945 5y 3 N1-3 Tsang 56-7.
 Horta: see Azores.

HUNGARY

1871 2-25kr 1-6 1-6 Bynof-Smith V 18, Dorn 140, Earée III 504, Haene 203-4 205, Serrane / 262.
 2 3 15kr 1 2 5 1 2 5 Sperati 165.
 3 10kr** 2 4 2 4 Fournier A 4 P i. **Forged perf.
 1871 1kr 7 P1 Dorn 141, Haene 204, Serrane / 265.

44		Mi	Sc	
1871	2–25kr	8–13	7–12	Dorn 140.
1874	2–20kr	15B–19B	13a–17a	Schach 1935/36 187.
1913	60f	122	97	Aretz // 32.
1914	1k+2f ❖	159	B32	Haene 205.
1915	5+2k ❖	178	B51	Haene 206.
1918	1.50 4,50k→❖	210–1	C1–2	Aretz // 32, Dorn 141, Haene 206, Schach 1935/36 62, Wondelgem 13.
1918	❖"Köztársaság"	219–41	153–73	Haene 206.
1919	❖"Tanácsk."	266–85	203–22	Haene 206.
1920	2–45f ❖	292–302	311–21	Aretz // 32, Haene 207.
1923	10–50k ☆	369–73	B72–6	Haene 204.
1924	100 5000k→	383 387	C6 10	Newall 132.
1926–7	8 16 32f	416 418 421	408 410 413	Fletcher ^{PF} 66, Gordon ^{PF} 93, Tullberg ^{PF} 562.
Postage due				
1903–6	1–100 2–100f	1–9 10–17	J1–17	Haene 205.
1923–4	500–500k	88–91	J94–9	Haene 207.

Occupation issues (1919)

Arad:	Haene 208, Schach 1935/36 61, Serrane / 265, Tullberg 387.
Bánát & Bácska, Baranya, Szeged:	Serrane / 265.
Debreczen:	Haene 209, Schach 1935/36 70, Serrane / 265.

Icaria: see Greece.

ICELAND

1873	2–16sk	1–5 ²	1–7 ²	Bynof-Smith IV 46, Earée III 505, Fournier A 38 P I, Serrane / 267, Tullberg 451.
1876–81	5–40a	6–17	8–30	Ohr ^R // 187.
1897	3/5a ❖	18–19	31–3	Wondelgem 16.
1902	3–100a ❖	23–34	45–68	Färnström 95–6, Haene 211, Ohr ^R // 187, Wondelgem 21.

Official

1873	4 8sk	1–2	O1–3	Spud Papers 129.
1876–02	3–50 3–50a	3–9 10–16	O4–30	Ohr ^R // 187.

IFNI

1937	→ Bogus ❖ "VIA AÉREA" on Spain 5c–10p, former Mi 1–14.	Thuin 357.
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INDIA

1852	Scinde	1–3	A1–3	Bynof-Smith III 44, Dorn 96, Hurt & Williams 126, Serrane // 140.
1854	½ 1 2 4a	4–5 7	2–4 6	Bacon ^R 68, Dorn 97, Ohr ^R / 48, Serrane // 140.
	½ 1a	4–5I	2–4	Earée IV 507.
	1a	5	4	Early/Stourton 24, Schröder 15.
	½a red	I (after 6)	1	Early/Stourton 23, Sperati 49.
1854	4a	7 7K	6 6c	Fournier A 68 P i, Opinions // 191.
1856–8	2a green	II (after 14)	14	Sperati 49.
1866–98	6 ¼a ❖	23* 48*	29–30* 53*	Fournier A 68, Serrane // 141 (23 only).
1882–6	9p 1r	32 41	37 46	Sperati 50.
	1r	41	46	Earée IV 510, Fletcher ^{PF} 68, Johnson // 20.
1921	9p/1a ❖	93	104	Aretz // 33.
1937–49	1r 8a	158 200	162 216	Fletcher ^{PF} 70.
Official				
1866–06	(All issues)	1–45*	O1–46*	Fournier A 68 (1–4 21–45) P o (13–19).
1866–72	½–8a ½–4a	1–4 5–10	O1–10	Wondelgem 18.
1866–7	½–8a	11–15	O11–15	Bacon ^R 71, Ohr ^R / 50.
1883–99	3p	26	O33	Johnson // 21.

Azad Hind ("Free India"; unissued)

1943	1a–1r	VIII–XB	–	Bohne.
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Indian states (^C Convention state)

Bamra

1889	¼–8a	1–6	1–6	Aretz // 34, Bacon ^R 19, Fournier A 147 P k (1–4 ² only), Ohr ^R / 25, Serrane // 142.
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Bhopal

1881	¼–4a	5–9	13–17	Serrane // 142.
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	Mi	Sc	
			Bhor
1879	½ 1a 1a	1-2 ² 2	1-2 ² 2 Fournier P k (also fiscals). Aretz // 35.
			Bundi
1894-00	½a-1r	2-16	1A-13 ^C Thuin 132.
			Chamba
1886-14	❖	Mi1-12* 16-20* 21-32*, official 1-10* 11-14* 15-23*	Sc1-11* 15-19* 20-31*, O1-10* 11-14* 15-23* Fournier A 166 157 ^α P n, Serrane // 44, Wondelgem 19.
			Charkhari
1894-7	¼-4a ½-4a	1-5 2-5 ²	1-8 1-3 ² 5-8 ² Serrane // 143, Thuin 133-6. Fournier A 157 ^α P k.
			Datia
1893-7	¼-4a ½-4a	1-4 10-13	1-2 4-5 10-13 Fournier A 147.
1897	½-4a ¼-4a	6-9 ² 14-18 ²	6-9 ² 14-25 ² Fournier P k, Serrane // 144 (not 14-18). ^C (except 1-3)
			Fardikot
1878-86	1f 1p ½a	1-3 ²	1-3 ² Bacon ^R 37, Fournier P l, Ohrt ^R / 78, Serrane // 144.
1886-7	❖	4-14*, official 1-9*	4-14* O1-9* Fournier A 166 P o, Wondelgem 19.
			Gwalior
1885-08	❖	Mi1-7* 9-25* (also red) 29-34* 35-45* 49-50*	Sc1-5* 7-8' 9-25* 29-34* 35-45* 49-50* Fournier A 166 157 ^α P o, Serrane // 131 (9-28).
			Hyderabad
1869-71	1 ½ 2a	1 2-3	1-3 Ohrt ^R / 106, Serrane // 144.
1869	1a	1	2 Earée // 328, Spud Papers 67.
1869-71	½ 2 1a	2-3 5, official 1-3	1 3 5, O1-3 Earée // 330.
			Indore
1886-9	½ ½a	1 3	1 3 Ohrt ^R // 185.
			Jhind
1885-09	❖	Mi1-6* 7-12* 13-24* 28-31* 32-44*	(Convention state only.) Sc33-8* 39-44* 45-58* 62* 63-6* 67-78* Fournier A 166 157 ^α P p.
1885-6	½a-1r ❖	1-6 7-12	33-8 39-44 Serrane // 157.
1885	½a-1r ❖	1-6	33-8 Bacon ^R 80, Ohrt ^R // 193, Wondelgem 19.
Official			
1885-07	❖	1-3* 4-6* 8-14* (+red) 15-23*	O1-3* 4-6* 9-15* 16-24* Fournier A 166 157 ^α P p, Wondelgem 18 19.
1885	❖	1-3	Bacon ^R 80, Ohrt ^R // 193, Serrane // 157, Wondelgem (also 4-6) 18 19.
			Kashmir (and Jammu)
1866-77	1-5 14-51 53-61	1-5 24-60 63-73	Ohrt ^R // 197, Thuin 136-42.
1867-77	For Jammu	6-13	6-23 Aretz // 35, Fournier P k (6-9 ²).
1866-94	52 53-61 62-93	62 63-73 74-127	Aretz // 35.
1878-94		62-93 ² type e	74-127 ² Fournier A 147 P k.
			Kishengarh
1899-05 (Cancellation)	1-28	1-35	Fournier A 157 ^α , Serrane // 145.
			Nabha
1885-10	❖	Mi1-6* 7-12* 13-22* 26* 27-30* 32-7*	Sc1-6* 7-22* 26-30* 31-6* Fournier A 166 P p, Johnson // 36.
1885	½a-1r ❖	1-6 7-12	1-6 7-10 13 18 Bacon ^R 90 (1-6 only), Ohrt ^R // 276.
Official			
1885-13	❖	1-33	O1-33 Johnson // 36, Wondelgem 19.
1885-08	❖	1-3* 4-15* 16-24*	O1-3* 4-15* 16-26* Fournier A 166 P p.
1885-92	❖	1-3 4-6	O1-3 6 7 8 Bacon ^R 90, Ohrt ^R // 276.
			Nawanuggur
1875-88	1-3d	3-5 ²	3-5 ² Fournier P l A 147, Ohrt ^R // 279.
			Patiala
1884-12	❖	1-6* 7-12* 13-23* 27-9* 30-41*	1-6* 7-12* 13-22* 26-9* 31-42* Fournier A 166 P q.

46		Mi	Sc	
1884-5 ❖		1-6 7-8	1-6 7 11	Bacon ^R 103, Ohrt ^R <i>IV</i> 457 (7-8 only).
1891-26 ❖ "PATIALA"		13-53	13-51 53-5	Wondelgem 19.
Official				
1884-06 ❖		1-3* 8-16*	17-26*	O1-3* 8-16* 17-26* Fournier P q.
1884-90 ❖		1-3 4 6-7	O1-3 4 6-7	Bacon ^R 103 (1-3 only), Ohrt ^R <i>IV</i> 457 (4 6-7 only).
1891-26 ❖ "PATIALA"		8-36	O8-34	Wondelgem 18 19.

Poonch

1879-88 1p-4a		Mi2-5 8-11, official 1-4		
		Sc1B-24 (not 4anna), O1-4		Serrane // 145, Thuin 143.

Sirmoor

1879-80 ¼ ¼a		1-2	1-2	Serrane // 145.
Official: ❖ on "elephant" stamps of 1895.				Wondelgem 17.

Soruth

1869-77 1-4a 1 4a		2-5 ² 6-7 ²	3-10 ² 11-13 ²	Fournier P m, Bacon ^R 130 (3 I-II only).
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INDO-CHINA

Annam and Tonking

1888-9 1-5c		1-6 1-6K	1-9	Fournier A 9 9 ^a P n, Serrane // 12 68.
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Cochin-China

1886-8 5 15c		1-5	1-5	Fournier A 140 140 ^a P o, Serrane // 49 68.
1886 5c		1	1	Wondelgem 11.

General issues

1889-92 5 5c ❖		1-2 1-2K	1-2	Fournier A 162 9 ^a 140 ^a 156 ^a P p, Serrane // 151.
1892-12 1c-5fr 5-50c		3-21 59-64	3-21 59-64	Bynof-Smith 4 82, Earée <i>III</i> 387 ^a , Fournier A 30-3 9 ^a 140 ^a 156 ^a , Schach 1935/36 37-8, Serrane // 151, Spying Eye 33, Tyler 44.
1915 5 ❖		66-8	B2-4	Brun 89-90, Wondelgem 11.
1919 2 4p		88-9	81-2	Serrane // 151.
1942-4 6 10 40c		284-7	219-21	Fletcher ^{PF} 71.
Parcel: 1891 10c		1-2	Q1	Fournier A 162 P p.

INHAMBANE

1895 5-300r ☆❖		1-9* 10-14*	1-9* 10-14*	Fournier A 166, Serrane // 152, Wondelgem 15.
1911 ❖"REPUBLICA"		32-46	32-46	Wondelgem 16.
1914-7 2½-700r ❖		87 89-101	88 89-101	Wondelgem 16.

IONIAN ISLANDS

1859 ½ 1 2d		1-3 ²	1-3 ²	**
**Bynof-Smith / 80, Dorn 98, Earée <i>IV</i> 511, Feenstra 88-91, Fournier A 63 63 ^a P I, Haene 209, Johnson // 21, Oneglia 54, Serrane / 266, Tullberg 465.				

IRAN (Persia)

1868-70 1-8ch		1-4	1-4	Bynof-Smith <i>III</i> 98-101, Collegium philatelicum ^R 5 (18), Dorn 172, Serrane // 216.
1868-76 2 2ch		2 15	2 16	Sperati 195.
1875-6 1-8ch		5-8 9-12 14-18	11-14 15-20	Bacon ^R 104-5, Earée <i>VI</i> 195, Fournier A 109 109 ^a , Serrane // 217 218.
1875 1-8ch		5-8 ²	11-14 ²	Fournier P m.
1876 1-10ch		19-22 ²	27-30 ²	Fournier P m, Serrane // 219.
		10ch	30	Spud Papers 150.
1878 1kr-1t		24-30	33-40	Dorn 173, Serrane // 218.
1879 1ch-5kr		31-6	41-6	Bacon ^R 106, Dorn 173, Earée <i>VI</i> 196, Serrane // 220.
1881-2 5 10 25ch		37-9 40-2	47-9 50-2	Collegium philatelicum ^R 5 (18), Dorn 173-4, Earée <i>VI</i> 197, Serrane // 220, Tyler 60 (40-2 only).
1882-4 50c-10fr 5 10ch		43-6 47-9	53-9	Bynof-Smith <i>III</i> 102, Serrane // 221.
		5fr	45	Tyler 61.
		10fr	46	Linn's 177 1994.
1886-7 ❖"OFFICIEL"		56-62	56-72	Collegium philatelicum 8 (21), Earée <i>VI</i> 199.
1901-2 ❖ 1ch-50kr		128* 129-47*	173-209*	Fournier A 165.
1909 1ch-30kr		288-303	448-63	Collegium philatelicum ^R 5 (18).
1912 1ch-30kr**		325-39	501-15	Thuin 334, Wondelgem 16. ** "OFFICIEL"

	Mi	Sc	
1913-6	Mirza, 1333	340-6 356-62	- 543-9
1917	6ch ❖	411-2	600
1919	1-12ch ❖	441-5	617-21
1921-22	10 1* ❖; "CONTR. 1922"	447-8	462-78
1927	1ch-30kr →	544-59	C1-16
1928	3kr-3t →	564-8	C17-21

Bushire, British occupation

1915	1ch-10kr 1ch-3t	1-14 15-29	N1-14 15-29	Bynof-Smith III 24-7, Gee-Ma 10.
1917	2k-70k (13/17 values)	-	-	Ceresa IV, Cinderella 81, Wondelgem 19.

ISRAEL

1948	3-1000m	1-9	1-9	Bynof-Smith III 46, Opinions II 222.
Locals (1948):				The Interim Period Postage Stamps of Israel (1969) 112.

ITALIAN SOMALILAND

1903	1b-10a	1-7	1-7	Serrane II 267.
1905	40c/10a ❖	9	9	Wondelgem 10.
Official:	1934 → 25c	2	CO1	Newall 152.
Postage due:	1906	5c-10l	1-11 J1-11	Serrane II 267, Wondelgem 10.

ITALY

Italian states

Modena

1852-9	5c-11 5-80c	1-6 ² 7-11 ²	1-9 ² 10-14 ²	Aretz II 47, Billig 8, Bynof-Smith V 24 28, Dorn 141 142, Earée V 45 48, Fournier A 104 102 ^α P I, Haene 251 252, Schloss II 67.
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Newspaper tax

1853-9	9 10c	1-3 4	PR1-5	Dorn 142, Schloss II 67, Serrane I 330.
	9 10c	1-3	PR1-4	Billig 8.
	9 10c	1-2 4 ²	PR1-3 5 ²	Fournier P i.
	9c	1	PR1	Haene 252 253, Sperati 98.
1859	10c	4	PR5	Aretz II 48, Billig 8, Dorn 143, Earée V 51, Haene 253, Ohr ^R III 271, Sperati 99.

Naples (Two Sicilies)

1858-60	½-50gr ½t	1-7 8-9	1-7 8-9	Billig 23, Bynof-Smith V 30, Dorn 144, Earée V 55 66, Haene 118 121, Ohr ^R III 281 282, Oneglia 60, Schloss II 80, Serrane I 131-6.
1858	½ 10gr	1 5	1 5	Brun 33.
	2 10 20gr	3 5-6	3 5-6	Fletcher ^{PF} 76, Gordon ^{PF} 44.
1860	½ ½t	8 9	8 9	Fournier A 38 38 ^α P h.
	½t	9	9	Sperati 99.

Papal (Roman) States

1852-64	½b-1sc	1-9 10-11	1-11	**
**Billig 1, Bynof-Smith V 36-41, Dorn 148, Earée VI 232, Haene 146-7, Levitsky (Roman States Forgeries, 1986 1990), Schloss II 126, Serrane I 146, Tullberg 472.				
	1 5 8b	2 6 9	2 6 9	Fletcher ^{PF} 83, Gordon ^{PF} 41-2.
	7 50b 1sc	8 10-1	8 10-1	Fournier P h.
1852-64	50b 1sc	10-11	10-11	Fournier A 51-2 53 ^α 98 ^α (all exc. Piacenza, Colorno and Fiume) 111 ^α (Terracina), Sperati 102, Spud Papers 80.
1867-8	2-80 2-80c	12-18 ² 19-25 ²	12-18 19-25	**
**Aretz III 59, Billig 1, Bynof-Smith V 42-5, Earée VI 245, Fournier A 51-3 53 ^α 98 ^α (all exc. Piacenza, Colorno and Fiume) 111 ^α (Terracina) P k, Haene 148 148-9, Levitsky (Roman States Forgeries, c. 1990), Ohr ^R II 201, Schloss II 130, Serrane I 149.				

Parma

1852-9	5-40c	1-5 6-8 9-11	1-5 6-8 9-11	Fournier A 110-1 98 ^α (Piacenza and Colorno) 111 ^α (exc. Terracina).
1852-5	5-40 5-25c	1-5 6-8	1-5 6-8	Billig 21, Bynof-Smith V 46, Dorn 146, Earée VI 188, Haene 272-3, Ohr ^R IV 457, Schloss II 98, Serrane I 352.
1852	5-40c	1-5 ²	1-5 ²	Fournier P I.
	25c	4	4	Spud Papers 152.

48		Mi	Sc	
1857-9	15-40c	9-11 ²	9-11 ²	Billig 21, Bynof-Smith V 48, Dorn 146, Earée V/ 191, Fournier P I, Haene 273, Serrane I 355-7.
1859	5-80c	12-16 ²	12-16 ²	Billig 21, Bynof-Smith V 50-3, Dorn 147, Earée V/ 192, Fournier A 110-1 P I, Haene 273-4.
	5 40 80c	12 15 16	12 15 16	Sperati 101.
Newspaper tax				
1853-7	9 6c 9c	1-2 ² 1	1-2 ² 1	Earée V/ 192, Fournier P I, Haene 273-4. Billig 21.

Romagna

1859	½-20b	1-9 ²	1-9 ²	**
**Billig 9, Bynof-Smith V 54-7, Dorn 148, Earée V/ 296, Fournier A 113-20 120 ^a P m, Haene 286 287-8, The Philatelist Jan-Feb 1964 92 112, Schloss // 109, Serrane I 378, Tullberg ^s 304.				

Sardinia

1851-63	5c-3l	1-15	1-15	Billig 24, Bynof-Smith V 58, Dorn 150, Fournier A 126 126 ^a , Haene 305, Serrane I 407-13.
1851-4	5 20 40c	1-3 7-9	1-3 7-9	Earée IV 513 519.
1851	5 20 40c	1-3 ²	1-3 ²	Fournier P m, Schloss // 138.
	5 40c	1 3	1 3	Sperati 103, Spud Papers 105.
1853-63	5c-3l	4-6 7-9 10-15	4-6 7-9 10-15	Fournier P j.
1855-63	5 20 40c	10 12-3	10 12-3	Tyler 120-2.
1861	1c	16	16	Billig 24.

Sicily (Two Sicilies)

1859	½-50gr	1-7	10-18	Billig 20, Bynof-Smith V 60-3, Dorn 152, Earée VII 359, Fournier A 38 ^a , Haene 122, Oneglia 84, Schloss // 146, Serrane I 142.
	½ 5-50gr	1 4- 7	10 14-18	Sperati 105.

Tuscany

1851-60	1q-60cr 1c-3l	1-16 17-23	1-16 17-23	Schloss // 195 198, Serrane I 453 458.
1851-9	1q-60cr	1-9 10-16	1-9 10-16	Billig 22, Dorn 153, Earée VIII 559, Fournier (with wm) A 142 P j, Haene 337-9, Schloss // 195, Serrane I 453 457.
1851	2s	3 ²	3 ²	Fournier P m, Sperati 107.
1857-9	1s	11	11	Sperati 107.
1860	1c-3l	17-23	17-23	Billig 22, Bynof-Smith V 68, Dorn 154, Earée VIII 566, Fournier A 144 144 ^a , Haene 338 339-40, Serrane I 458.
	1-80c	17-22 ²	17-22 ²	Fournier P m.
	5c	18	18	Spud Papers 14.
Newspaper tax				
1854	2s	I I ²	PR I ²	Dorn 154, Fournier P j m, Haene 339, Serrane I 459.

Italy

1861, Naples	½t-50gr	1-8	19-27	Billig 25, Dorn 145, Earée V 72, Fournier A 38, Haene 120 121, Schloss // 55, Serrane I 272.
	2-20gr	4-7	22-6	Fletcher ^{PF} 81-2, Gordon ^{PF} 33, Tullberg ^{PF} 459.
	2gr	4	22	Sperati 100.
1862	10-80c	9-12	17-21	Billig 25, Fournier P i, Tullberg ^{PF} 459.
1863	15c	15	23	Billig 25, Dorn 155, Fletcher ^{PF} 72, Gordon ^{PF} 34.
1863	30c	19	30	Haene 214.
1865-90	20/15 /30 /50c❖	25* 56-7*	34* 65-6*	Fournier A 98.
1877	20c	28	36	Earée IV 520.
1878	2/0.02-10l❖	29-36	37-44	Haene 214, Schach 1935/36 169.
	2/5l ❖	35	43	Billig 25.
1879	30c	41	49	Haene 212 216.
1889	5l	54	57	Billig 25, Haene 212 214-5 216.
1890	20/50c ❖	57	66	Billig 25, Schach 1938 11.
1891	2/5c ❖	58	64	Haene 215.
1890-05	2c❖ 15/20c❖	61-6* 86*	58-63* 92*	Fournier A 98.
1901-22	5 10c	76-7	78-9	Haene ^{PF} 212 215.
1903	25c espr.	85	E1	Gordon ^{PF} 36.
1906	15 5 10c	87-9	93-5	Haene ^{PF} 212, Serrane ^{PF} I 276-7.

		Mi	Sc	
1906	10c	89	95	Fletcher ^{PF} 73, Gordon ^{PF} 37.
1910	10l	99	114	Haene 213.
1915-6	15+5c ☆	121	B2	Haene 213.
1916	20/15c ❖	124	B4	Billig 25, Haene 215.
1918-9	15c	130	96	Fletcher ^{PF} 72, Gordon ^{PF} 38, Haene ^{PF} 212, Serrane ^{PF} / 277, Tullberg ^{PF} 457.
1920	50c espr.	132	E2	Haene 214.
1921-3	"BLP" ❖	B83/B135	B9-16	Billig 25, Bynof-Smith V 22.
1922	10-40c ☆❖	153-6	142A-D	Billig 25, Haene 215, Schach 1938 11.
1923-7	10/2c	168	149	Schach 1938 12.
1923	5l ☆	193	170	Brun 30.
1924	10c-2l ☆❖	194-200	174A-G	Schach 1935/36 138.
1924	1/15-25c ❖	201-4	171-4	Aretz // 36, Billig 25, Haene 215, Tullberg 460.
1926-7	60c	246	109	Fletcher ^{PF} 74.
1929	25c	304	218	Williams ^{PF} 25.
	50c	307	221	Gordon ^{PF} 39.
1933	5.25 →	445-6	C48-9	Newall 145.
1945-8	100l	704	477	Fletcher ^{PF} 74.
1951	55l ☆	840	583	Linn's 228 1996.
Official				
1934	10l →	10	CO2	Newall 149.
Postage due				
1863	10c	1	J1	Billig 25, Dorn 156, Earée IV 521, Haene 214, Schloss // 58, Serrane / 277-8, Spud Papers 98.
1870-94	1c-10l	3-14 ²	J3-6 ² 8-11 ²	13 ² 15 ² 17 ² Billig 25, Bynof-Smith V 20, Dorn 156, Earée IV 521, Fournier P I, Spying Eye 39.
	2c	4	J4	Schach 1935/36 104.
1890-1	10-30c ❖	15-17	J25-7	Dorn 156, Fournier A 98.
1918	3h-10kr	1-A17	N33-50	Serrane / 279, Wondelgem 15.
Trentino, Italian occupation				
Venezia Giulia, Italian occupation				
1918-9	3h-10kr 1c-1l	1-18 19-31	N1-19 20-30	Aretz / 1, Haene 217-8, Serrane / 279.
Due:	5c-1l	1-7	J1-7	Aretz / 1, Haene 217-8, Serrane / 279.
Austrian occupation of Italy (Friuli)				
1918	2c-1.06l ❖	I-XIV	N20-33	Haene 52 217.
<i>Italian post offices abroad, general issues (Estero): see Turkey.</i>				
IVORY COAST				
1892	1c-1fr 05 10c	1-17 36-40	1-17 37-41	Bynof-Smith 4 82 98, Fournier A 30-3 161 33 ^a , Schach 1935/36 37-8, Serrane // 69 84, Spying Eye 33, Tyler 44.
	1c-1fr	1-13 14-17	1-17	Earée III 387 ^a .
1906	1 2 5fr	33-5	34-6	Aretz / 22, Bynof-Smith IV 98, Dorn 41, Serrane // 73.
1915	5c ❖	58	B1	Brun 89-90, Wondelgem 11.
1942	10 20fr	195-6	C11-12	Newall 104.
JAMAICA				
1860-86	1 2d	1 2 8 9 16 17 20-1		7 8 12 17-20 Bynof-Smith / 82, Dorn 98, Earée IV 525.
1860-11	1s	6 13 28 41 55	6 12 28 43 53	Johnson // 22.
JAPAN				
1871-4	1-4 5-8 9-16 17x-z		1-4 5-8 9-25 29	Fournier P i (cf. 1-16 ² in P I below).
1871-2	48-500m ½-5s	1-4 ² 5-8 ²	1-4 ² 5-8 ²	Aretz // 37 39, Bynof-Smith III 50-9, Dorn 156, Earée IV 526 528, Fournier A 85 85 ^a P I, Johnson // 23 26 30 32, Serrane // 152, Wilhelmsen 10-47.
1872	1 2s	6-7	6-7	Ohr ^R // 191, Spud Papers 141 (7 only).
1872-3	Without syllable.	9-16 ²	9-25 ²	Aretz // 37 39, Bynof-Smith III 60-3, Dorn 157, Earée IV 530, Fournier P I, Serrane // 154, Wilhelmsen 48-196.

50		Mi	Sc	
1874-5	6s 1s	10 17	29 33	Fletcher ^{PF} 86.
1874	With syllable.	17-24	28-44	Aretz // 37 39, Bynof-Smith /// 64-7, Dorn 157, Earée IV 532, Fournier P I (18-24 ² only), Serrane // 155, Wilhelmsen 48-196.
1874-5	With syllable.	18-23 25-7 29-34	28 30 32-8 41-50	Fournier P i (cf. P I).
	2 30s	20 24	28 34 49	Spud Papers 122 156.
1875	Birds	25-7 ²	46-7 ² 50 ²	Aretz // 36, Bynof-Smith /// 68-71, Dorn 158, Earée IV 537, Fournier P I, Serrane // 156, Spud Papers 147, Wilhelmsen 48-196.
1875	With syllable.	28-39	40-5 48-9	Aretz // 37 39, Bynof-Smith /// 72-9, Serrane // 156, Wilhelmsen 48-196.
1876-89	10 20 30s "Koban"	32-4 41-52 53-56	45 48-9 56-74	Earée IV 538. Aretz // 37 39, Bynof-Smith /// 80, Fournier P i, Serrane // 157, Wilhelmsen 197-264.
	5 6s	44-5	59-60	Earée IV 541.
1899	20s	84	105	Fletcher ^{PF} 87.
1919	1½ 3s →	134-5	C1-2	Brun 39, Newall 156.
1945-7	5 30s	343 352	353 363	Tyler 64 65.
1946-7	1e	353	364	Linn's.
1946-7	½d-5s	1-7	M1-7	British Commonwealth Occupation Force FIAP Journal 2/91, FIP Flash March 1992, Gee-Ma 9, Sixth Sense (Murray Payne) 7/96.

KARELIA

1922	5p-25m	1-15	1-15	Aretz // 41, Ceresa III, Haene 110, Suomen postimerkkien käsikirja (Mikkeli 1970) 37-8, Tyler 66.
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KIAOCHOW

1900	5/10pf	1 I 1 II 2 I	1-6	Bohne.
1901-19	3-80pf 1-40c	1 I-II	1-3b	Fournier A 104 ^α 165 P n.
		5-13 18-23 28-33		10-18 23-8 33-8
	1-5m \$½-2½	14-17 24-7 34-7		Bohne, Dorn 78, Fournier A 25-6, Germany 55 ^α 56 ^α , Serrane // 158 64, Spying Eye 33, Tyler 46. 19-22 29-32 39-42
				Bohne ^α , Germany 55 ^α 56 ^α , Schach 1938 5.

KOREA

1879	Bogus	"Clown"	-	The Philatelist 1964 267.
1884	5-100m	1-2, I-III	1 2	Bynof-Smith /// 82, Dorn 158, Johnson / 5-6, Ohrt ^R // 229, Serrane // 82.
	10m	2	2	Tyler 67.
1895	5-50p	3-6	6-9	Bynof-Smith /// 84.
	50p	6	9	Linn's 190 1995.
1902	3ch ☆	27	34	Tyler 68.

Japanese post offices

1900	❖	1-14 15	1-14 15	Opinions // 226.
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KOREA, REPUBLIC OF (South Korea)

1946	5ch/5s ❖	1	55	Linn's 247 1997.
1962-3	20 40w	361-2	369-70	Linn's 202 and 213 1995.

KUWAIT

1923-4	2a	4	4	Aretz // 41.
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KWANGCHOW

1906	1c-10fr	33-49III	1-17	Serrane // 158.
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LABUAN

1891	6/8-40c ❖	28-30	29-32	Fournier A 165, Wondelgem 18.
1892-4	2-40c	31-7 40-6	33-9 42-8	Collegium philatelicum 2 (25) ^α , Dorn 98-9, Linn's 250 1997 (40-6), Serrane // 158.
1894-05	❖	47-55 70-82 92-7	119-23	49-57 72-86 96-109 119-23
1895-9	4-40 4c ❖	56-60 83-91	58-62 87-95	Gee-Ma 10. Serrane // 159.

1902-4 1c-\$1 4c ❖ Mi 98-118 Sc 99A-118 Wondelgem 22 π .

LAGOS

1884-6 2s6d 5 10s 17-19 33 35 37 Bynof-Smith / 84, Dorn 99, Serrane // 159, Sperati 51.

LATVIA

1918-27 Sun 1-23 1-33 Barefoot 9, Fournier A 155 π , Haene 218, Schach 1938 12.
 1919 5 10 15k 3B-5B 3-5 Tyler 69.
 1919 3k 6 9 17 Schach 1935/36 25.
 3 75 25k 6 11 14 9 17 13A 16 24 Tullberg 475.
 20 20k 10 19 10 18 29 Schach 1938 12.
 25k 11 13A Aretz // 41.
 1919 5 15 35k ☆ 25-7 43-51 Barefoot 9, Schach 1935/36 136.
 1919 10 25 35k 1r ☆ 36-9 64-7 Barefoot 9, Tyler 70.
 1920 50k 1r 42-3 70-1 Barefoot 9, Aretz // 42, Haene 218.
 1920 10 20 30r ❖ 55-7 83-5 Barefoot 9, Schach 1935/36 6 (not 55).
 2r ❖ 58-9 86-7 Barefoot 9, Schach 1935/36 23 85 (not 59).
 2r ❖ 63 88 Haene 219.
 1921 2r/20 40 50 1 ❖ 65-68 B13-20 Barefoot 9, Schach 1935/36 14.
 10-100r ❖ 70-4 95-9 Barefoot 9, Schach 1935/36 33-5.
 1921 10 20r → 75-6 C1-2 Barefoot 10, Newall 164.
 1927 15s-11 ❖ 114-6 132-4 Barefoot 9, Schach 1935/36 17, Tullberg 476.
 1928 10 15 25s → 129-31 C3-5 Barefoot 10, Newall 164-5, Schach 1938 12.
 1931 10 15 25s → 177-9 C6-8 Tyler 71.
 1931 10 15 25s → ❖ 190-2 CB3-5 Barefoot 10, Newall 167-8, Schach 1935/36 5.
 1933 10-100s → 220-4 C9-13 Barefoot 10, Newall 169-70, Schach 1935/36 87-8.
 1933 3 7 35s → 225-7 CB18-20 Barefoot 10, Newall 169-70, Schach 1938 14.
 1991 100-1000k ❖ 313-6 309-11 Latvian Postage Stamp Catalogue (Riga 1994).

German occupations

Eastern Command and Ostland: see Russia.

General issue 1941 15-50k 1-6 - Bohne.
Kurland 1945 6-12pf 1-3 4A-4B - Bohne, Haide 21 24, Stempel 19.
Libau 1919 5-50pf 1-6 1N1-6 Aretz // 43.

West Russian Army: see Russia.

LEBANON

1946-7 0.50-6p 341-5 197-202 Linn's 232 1996.
 1948 5-50p → 392-7 C135-40 Linn's 174 1994.
 1952 5-300p → 473-8 C165-74 Linn's 218 1996.
 1953 5-100p → 492-9 C175-82 Linn's 201 1995.

LEEWARD ISLANDS

1897 ½d-5s ❖ ☆ 9-16 9-16 Bynof-Smith / 86, Serrane // 159.
 ½ 1d 9-10* 9-10* Fournier A 165 P p.

LIBERIA

1860-80 1-24c 1-6 7-9 10-14 1-20 Philip Cockrill (Liberia: Forgeries of the First Issues), Dorn 160-1, Early/Stourton 25, Fournier A 86 P i, Serrane // 160-2.
 1860-79 6 12 24c 1-6 7-9 1-15 Aretz // 44, Bynof-Smith /// 86-91, Spud Papers 20.
 1860 6 12 24c 1-3² 1-3² Fournier P I.
 1867 6 12 24c 7-9 13-15 Earée IV 545.
 1880 1-24c 10-14 16-20 Bynof-Smith /// 92.
 1881 3c 15² 21² Bynof-Smith /// 94, Fournier P I.
 1892 1c 26 33 Bynof-Smith /// 94.
 1936 6/1 2 3c → 260-2 C1-3 Newall 172.

LIBYA

Italian colony 1912-18 1c-10l 1-15 1-15 Serrane // 162.
Fezzan, French occupation 1943 0.50/50c → 14 - Newall 79.

52

Bengasi, Italian post office	1901, 1911	1 1pi	Mi 1 28	Sc 1 2	Wondelgem 10.
Tripoli, Italian post office	1909	1c-5l	1-12	2-13	Wondelgem 10.

Bengasi is listed in Michel under Italien, Tripoli under Italienisch-Tripolitanien.

LIECHTENSTEIN

1912-20	5h-2½kr	1-10 11-16	1-10 11-16	Haene 227-8.
1921	2-15r 20r-1fr	45-52 53-60	54-69	Schach 1935/36 54, 1938 15.

LITHUANIA

1922	2 4 10a →	121-3	C18-20	Newall 174.
1924	60c →	222Y	C34 36	Johnson // 35, Newall 176.
1932	5c-2l →	340-7A-B	C55-62	Newall 177-9, Schach 1938 16.
	15 20 40c →	342-4	C57-8 59	Linn's 246 1997, 266 1998.
1933	5c-2l →	348-55A-B	C63-70	Newall 180.
1935	40c → ❖	404	-	Newall 183.

German occupation (1941)

Eastern Command and Ostland: see Russia.

General issue	2-80k	1-9	-	Bohne.
Panevezys	5-30k 5-60k	1-3 4-9	-	Bohne.
Raseiniai	5-60k 80k-1r	1-7 8-11	-	Bohne.
Rokiškis	5-60k	1-7 a&b	-	Bohne.
Telšiai	5k-1r	1-25	-	Bohne.
Ukmerge	5-30k	1-5	-	Bohne.
Vilnius region	5k-1r	10-18	-	Bohne.
Zarasai	5-60k	1-7 a&b	-	Bohne.

Russian occupation (1919)

Grodno region	50sk/1-70k	1-9	L1-8	Ceresa III.
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LOURENÇO MARQUES

1895	5-300r	1-12	1-12	Barefoot 12.
1895	5-300r ☆ ❖	14-30*	13-28*	Fournier A 164, Serrane // 162.
1902	65-400r ❖	52-64	58-70	Wondelgem 15.
1911-6	❖ "REPUBLICA"	78-92 142-5	77-91 140-3	Wondelgem 16.

LUXEMBOURG

1852	10c 1sgr	1-2 ²	1-3 ²	Billig 39, Bynof-Smith V 70, Dorn 162, Earée IV 579, Fournier P I, Haene 235-41, Ohrt ^R // 246 248, Serrane I 307, Spud Papers 124, Tullberg ^R 297.
1859-80	1-40c	3-44	4-47	Billig 39, Bynof-Smith V 72-5, Earée IV 581, Fournier A 88-98 98a, Schloss // 62, Serrane I 308-14.
	1-40c	3-36	4-39	Fournier P i.
	1 2 30 37½ 40c	3 4 9-11	4 5 10-12	Schach 1949 7.
	2 37½c	4 10	5 11	Sperati 166.
1865-75	37½c	22	24	Aretz // 44, Haene 238 240.
1875	1fr/37½ ❖	36ll	39	Haene 241.
1882-9	1c-5fr	45-56	48-69	Dorn 163, Fournier A 157a.
	5fr	56	59	Billig 39, Fournier P i, Haene 239 241.
1891-3	20c	59F	62a	Haene 241.
	2½fr	65	68	Haene 239.
1907	1-6c precanc.	84-8	75-8 80	Stempel 13.
1923	10fr m/s	142	151	Bynof-Smith V 78, Serrane I 314.
Official				
1875-27		1-153	O1-157	Billig 39, Haene 242, Wondelgem 20.
1875-80		1-18*	O1-19*	Bynof-Smith V 76, Earée IV 586, Fournier A 98, Serrane I 316.
1875-82	1c-1fr 5fr	1-9* 46*	O1-10* 63*	Fournier P p.
1881-2	1c-5fr	21-46*	O39-63*	Earée IV 587, Fournier A 98, Serrane I 316.
1928-35	5c-10fr	154-78	O158-82	Stempel 13.
				German occupation
1940-1	3-100pf 3-40pf	1-16 33-41	N1-16 NB1-9	Bohne.

MACAO

1884-5	5-300 10-80r	1-9 16-21	1-15	Bacon ^R 83, Barefoot 12, Dorn 180, Fournier A 99 84 ^α 101 ^α P i, Ohrt ^R // 254, Serrane // 75 163, Tyler 72.
1884-5	80 5-40r ❖	10-15 22-8	16-28	Fournier A 100 84 ^α 101 ^α P p, Serrane // 163.
1902	6 18a ❖	100-23	108-31	Wondelgem 15.
1911-13	❖REPUBLICA*	142-57 171-88	197-207	147-157D 164-86 195-205
1939	50a →	326	-	Wondelgem 16. Newall 236.

MADAGASCAR

1889	05 05 25c	1-3 3F 1-3K	1-3 2b 1-3a	Fournier P p A 156 ^α , Serrane // 163.
1889-91	5-25c	3 4-7	3 4 7	Fournier A 161 P p.
	5c	6-7	6-7	Wondelgem 16.
1891	5c-5fr	8-13	8-13	Dorn 45, Fournier A 156 ^α , Serrane // 163-6.
1895	5c-5fr	14-22	14-22	Bynof-Smith IV 100, Serrane // 166.
1896	5-25c ❖	23-7	23-7	Aretz // 45, Fournier A 161 P p, Serrane // 166.
1896-12	1c-5fr 05 10c	28-48 91-4	101-38	28-47 115-8 **
				**Bynof-Smith IV 82 100, Fournier A 2 30-3 33 ^α , Schach 1935/36 37-8, Serrane // 166 12 69
				121 175 183, Spying Eye 33, Tyler 44.
1902	0.01-0.15fr ❖	49-58	48-62	Serrane // 166.
	0.10.005.0.10fr	54 57 58	53 61 62	Wondelgem 13 11.
1915	5c ❖	139	B1	Brun 89-90, Serrane // 166, Wondelgem 11.
	Postage due			
1896-7	5c-1fr	1-7*	J1-7*	Fournier A 161, Serrane // 166 70-3.

MADEIRA (Funchal)

1868-80	(All stamps)	1-32*	1-32	Bacon ^R 84, Barefoot 12, Bynof-Smith V 92, Earée V 1, Fournier A 161, Ohrt ^R // 257, Serrane // 167, Tullberg ^R 298 484..
1868-70	5-240r	1-4 5-13	1-15	Wondelgem 15.

MALAYA**Straits Settlements** (see also Singapore)

1867	1½-32c	1* 3-5* 8-9*	1* 3-5* 8-9*	Fournier A 165, Wondelgem 18.
	12c	7	7	Earée VII 425.
1867-72	2-96c	10-18	10-18	Earée VII 425, Oneglia 54, Serrane // 167, Spud Papers 23.
1879-85	19-27 30 38 42	20-35 52 57		Oneglia 54.
1882-91	2-8 24-96c	30-3 39-42	40 42 48-9 54-7	Spud Papers 23.
	2-10 2-96c	30-4 35-42	40-57	Serrane // 167, Earée VII 428 (41-2 only).
1883-92	2 4 8c ❖	43-4 46-48a-b	58-60 62 67-8	Oneglia 54.
	2c ❖	45-6*	61-2*	Fournier A 165.
1883-5	8 3c ❖	49-50 51 52	63-6 70	Oneglia 54, Wondelgem 18 15.
1899	4c ❖	75-7*	89-91*	Earée VII 428, Fournier A 165
1907	Labuan ❖	110-3 115-7	134A-140 142-4	Wondelgem 19.

Federated Malay States

1900	1-50c 5c-\$25	1-8 9-14	1-8 9-13A	Wondelgem 19.
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Japanese occupation

1942	All seals			Gee-Ma 10.
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British Military Administration

1945	1c-\$5	1-15	256-71	Gee-Ma 10, Sixth Sense (Murray Payne) 6/96.
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Malayan states**Negri Sembilan**

1898-00	1/15c ❖	15	20	Wondelgem 18.
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Pahang

1889-99	2 8 10 10-50c	1-3 10-13	1-6 16-18A	Wondelgem 19.
	2 8 10 2c	1* 2-3 4I-IV	1-10	Oneglia 54, Fournier A 165 (1* only).

Perak

1878-83	2 2 2c	1 2 5	1 3 12	Oneglia 54.
	2c	1	1	Earée VI 194, Tullberg 510.
Official:	❖ "PGS"	1-9*	O1-9*	Fournier A 165, Wondelgem 16.
Official:	❖ "PGS"	5-9	O5-9	Oneglia 54.

Selangor

54

1878-91	❖	Mi	1-2 3-4 9I-IV	Sc	1-2 5-7 19-23	Oneglia 54.
1881-2	2c		5		8	Earée VII 341.
1900	1/5c		28		42	Serrane II 258.

Sungei Ujong

1878-80	½a 2c		1-2*		- 2*	Earée VII 431, Fournier A 165.
1880-91	❖		2 3 4 5 9-11 13I-IV		2 4-6	16-18 27-30 Oneglia 56.
1881-3	❖		3-11		4-30	Wondelgem 19.
1881-91	❖		3-4 8-13		4-5 14-30	Earée VII 432.
1882	2 4c		5-7*		6-11*	Earée VII 432, Fournier A 165.

MALDIVE ISLANDS

1906	2-25		1-6*		1-6*	Fournier P p, Serrane II 168, Wondelgem 22 19.
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MALTA

Great Britain used in Malta:

1860-82	½d		1-3		1-7	Fournier A 155a. Dorn 99, Oneglia 57.
1860	½d		1		1-2	Haene 246, Sperati 52.
1902	½/2½d ❖		16		20	Dorn 99, Serrane I 319.
1922	10s		63		73	Haene 246 246.
1926	¼d-10s		101-14		116-29	Tullberg 485.
Postage due						
1925	½d-1s6d		1-10		J1-10	Serrane I 320.

MARIANA ISLANDS**Spanish colony**

1899	2-15c ❖		1-6		1-6	Serrane II 168.
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German colony

1899-00	3-50pf		1-6		11-16	Bohne, Fournier A 25-6 156a P p, Ohrt ^R II 260, Serrane I 29 II 168 64, Wondelgem
1899	25pf		5 I		15	Bohne.
1901-19	3-80pf		7-15 20		17-25 30	Bohne, Fournier A 25-6 156a, Serrane II 65, Spying Eye 33, Tyler 46.
	1-5m		16-19 21		26-29 31	Schach 1938 5.

MARSHALL ISLANDS

1897-00	3-50pf		1-6 7-12		1-6 7-12	Bohne, Dorn 78, Fournier A 25-6 156a P p, Serrane II 171 64, Wondelgem 11.
1897-9	3-50pf		1-6		1-6	Ohrt ^R III 262E, Serrane I 29.
1901-19	3-80pf		13-21 26		13-21 26	Bohne, Bynof-Smith IV 142, Dorn 78, Fournier A 25-6 156a, Serrane II 171 64, Spying Eye 33, Tyler 46.
	1-5m		22-5 27		22-5 27	Schach 1938 5.

*Overprinted GRI: see New Guinea.***MARTINIQUE**

1886-92	❖		1-25		1-32	Fournier A 162 P p, Serrane II 171.
1888	5/4 15/4c ❖		7-12		11-16	Bynof-Smith IV 102, Wondelgem 14.
1892-12	1c-1fr 5c-5fr		26-46 73-6		33-53 101-4	Bynof-Smith 4 82 102, Earée III 387a, Fournier A 30-3 33a 156a, Schach 1935/36 37-8, Serrane II 172 69, Spying Eye 33, Tyler 44.
1904	10c ❖		48-55		54-61	Serrane II 172.
1915	5c ❖		77		B1	Brun 89-90, Wondelgem 11.

MAURITANIA

1906-7	1 2 5fr		14-16		15-17	Aretz I 22, Dorn 41, Serrane II 73.
1915	5 5c ❖		34-5		B1-2	Brun 89-90, Wondelgem 11.
1942	10 20fr →		145-6		C11-12	Newall 104.

MAURITIUS

1847-59	1 2d		1-2 3-6		1-2 3-6 14-15	Bynof-Smith I 88, Oneglia 58, Serrane II 172.
1847	1 2d		1-2		1-2	Earée V 4.
1848	1 2d		3-4		3-6	Dorn 100, Earée V 7, Sperati 53.
	1d		3		3	Ohrt ^R III 262J.

		Mi	Sc	
1859	2 1d	5-6 7-8	14-15 16-17	Bynof-Smith / 90, Dorn 100, Earée V 8 10. Ohrt ^R /// 262H.
	2d	5III	14	
1859	1 2d	7-8	16-17	Oneglia 58, Serrane // 173.
1858-62	4 6 9d 1s	9-12 13-14 II-IV	23-6	7-12 18-23 Dorn 101, Fournier A 147, Serrane // 174. Niils Strandell (Stockholm 1948) 173. Fournier A 164.
	4d	9 10 IV	7-9 12	
	4d	9*	12*	
1859-9	4 6 9d	10-12	9-11	Bynof-Smith / 92, Earée V 13, Oneglia 58.
1859-62	6d	13 ² 23 ² 25 ²	18 ² 20 ² 22 ²	Fournier P I, Spud Papers 13.
	6d 1s	13-4 23-6	18-23	Bynof-Smith / 94, Dorn 101, Earée V 15.
1859	blue	IV (after 14)	8	Spud Papers 139.
1860-3	1d-1s	15-22	24-31	Dorn 101, Earée V 16.
	9d	20	29	Bynof-Smith / 94.
1863-72	1d-5s	27-37	32-41	Dorn 101, Earée V 16, Serrane // 175.
1877	1s/5s ❖	42	49	Wondelgem 18.
1879-80	13 38c	55 58	62 65	Sperati 54.
1891	2/4-38c ❖	72-5*	85-8*	Fournier A 164.
1902-23	1-5 5-10 5-10r		107-9 144-5 152-3	124-6 150-1 158-9 Aretz // 45.
1902	4c-2.50r ❖	110-5	118-23	Wondelgem 17.

MAYOTTE

1892-00	1c-5fr 10-50c	1-14 15-20	1-20 22-32	Bynof-Smith IV 82, Earée III 388a, Fournier A 30-3 33a, Schach 1935/36 37, Serrane // 175, Spying Eye 33, Tyler 44.
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MEMEL

1920-3	(All issues)	1-120 121-237	1-99 N1-114	Bohnea.
1920	5-80pf	1-8 14-17	1-12	Bohne, Wondelgem 20.
1920	4m	31I 31Ia	31	Bohne.
1921	60pf-4m →	40-6	C1-7	Aretz // 46, Haene 250, Johnson / 17, Newall 184, Schach 1935/36 3, Tullberg 488. Schach 1935/36 184.
	60pf 2 3m	41 44 45	C4 6 7	Bohne.
1921-22	4m 5 25pf	46 46Ia 52 58	C5, 50 56	Bohne, Haene 251, Newall 186.
1922	40pf-9m →	72-83	C8-19	Bohne, Schach 1938 18.
	9m →	83	C17	
Lithuanian occupation				
1923		193-205 206-10	216	N70-82 91-5 98 Bohne.
1923	40-100m	151-4	N31-4	Bohne (not 154), Tyler 73.
1923	25c	214-9	N97-100 109	Schach 1935/36 65-7, Tullberg 487.

MEXICO

1856-82	(District names)	1-122	1-149	Thuin 150-6.
1856-72	(Cancellations)	1-94	1-104	Thuin 159-269a.
1856-61	½-8r	1-5 ² 6-10 ² 11-13 ²	1-5 ² 6-12 ²	Bacon ^R 86 87, Bynof-Smith // 84 (1-5 only), Dorn 164-5, Earée V 26 29, Early/Stourton 29, Fournier A 102 102a 106a P I, Ohrt ^R /// 266 269, Serrane // 176. Pulver (Introduction, Linn's 1992) 16.
	½-8r	4-6 9-13	4-6 9-12	Bynof-Smith // 86, Dorn 165, Earée V 30, Fournier A 103 102a P I, Ohrt ^R /// 266 269, Serrane // 178, Tyler 74.
1864	1r-1p	14-17 ²	14a-17a ²	Fournier A 103 102a P p, Serrane // 178. Aretz // 46, Bynof-Smith // 88, Dorn 165-6, Earée V 32, Fournier A 102 P I, Serrane // 178 177. Ohrt ^R /// 268.
1864	Bogus ½r ❖	[former 18]	-	Bynof-Smith // 90, Dorn 166, Earée V 35 37, Fournier A 102 P I, Serrane // 179 177.
1864-5	½r-3c	19-24 ²	18-25 ²	Bynof-Smith // 92, Dorn 166, Serrane // 172. Sperati 193. Dorn 166-7, Earée V 39, Linn's 191 1995, Serrane // 180 177.
	3c	24	18	
1866	7-50c litho	25-8 ² (29-32)	26-30 ² (31-4)	Bynof-Smith // 90, Dorn 166, Earée V 35 37, Fournier A 102 P I, Serrane // 179 177.
1867	½-8r	33-8 39-42	35-41 42-5	Bynof-Smith // 92, Dorn 166, Serrane // 172. Sperati 193.
	½r	33	35	
1868-72	6-100c	43-74	46-80	Dorn 166-7, Earée V 39, Linn's 191 1995, Serrane // 180 177.
1872	6-100c	75-94	81-104	Bynof-Smith // 92, Dorn 167, Earée V 40, Fournier A 102 102a P i (P 75-84 only), Ohrt ^R /// 267, Pulver (Introduction, Linn's 1992) 20,

56**Mi****Sc**

				Serrane // 180 177, Spud Papers 65.	
1874–83	100c	101	111 122	Earée V 41.	
1879–82	1–100c	107–19	123–45	Serrane // 181.	
1886–95	20 12c	155 170	182 219	Ohrt ^R // 267.	
1895	5 10p	188–9	255–6	Sperati 193.	
1913	Sonora 1–10c		253–68	321–46	Thuin 284 [♠] .
1914	☆❖ "TORREÓN"		285, la–f	362–8	Thuin 284.
1914–5	❖ "GCM"		332–427	420–99	Thuin 283–4.
1916–7	❖ "G.P.DEM."		444–532	515–602	Thuin 284.
1917	❖ \$2.50/1–10c		533–7	603–7	Thuin 284.
1919	3 5c ❖☆		556–7	B1–2	Thuin 286.
Official					
1895–20	❖	1–122	O10–133	Thuin 286.	
Porte de mar					
1875	10–100c**	la–h	–	Tyler 75. **On yellow.	
1875	2–100c	1–12 ²	JX9–25 ²	Bynof-Smith // 94, Dorn 167–8, Earée V 42–4, Fournier A 102 102 [♠] P I, Serrane // 182.	
1879	2–100c	lla–f	JX26–9	Dorn 168, Fournier P i, Serrane // 183.	

Civil war locals

1915 ❖ "EC", "ES", "GC" 1–23 and others – Thuin 285-6.

Locals (1867–77)

Thuin 270–3 273–4[♠].

Dorn 168, Serrane // 181.

Thuin 274.

Dorn 168, Earée III 419 422, Fournier P i (Mi 2–3a–e 9 4–7²), Schröder 8, Serrane // 182, Thuin 275–80 281[♠].

Bogus locals

Thuin 282.

Serrane // 182, Thuin 282.

Campeche**Chiapas****Cuernavaca****Guadalajara****Monterrey, Morelia****Patzcuaro****MIDDLE CONGO**

1916	5c ❖ local	18	B1	Wondelgem 11.
1916	5c ❖	19	B2	Brun 89–90, Wondelgem 11.

MOHELI

1906–7	1c–5fr	1–16	1–16 17–22	Bynof-Smith IV 82, Fournier A 30–3, Schach 1935/36 37, Serrane // 183 69, Spying Eye 33, Tyler 44.
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MONACO

1885	1c–5fr	1–10	1–10	Tullberg 491.
	40c–5fr	7–10	7–10	Dorn 164, Earée V 53, Fournier A 105 105 [♠] P i, Haene 254–7, Serrane / 332.
	75c	8	8	Sperati 167.
	1 5fr	9–10	9–10	Aretz III 49.
	5fr	10	10	Brun 14, Bynof-Smith V 80, Schloss // 73.
1914	10+5c ❖	26	B1	Brun 89–90, Wondelgem 11.
1920	2c–5fr ☆❖	34–6	B9–11	Aretz III 49, Wondelgem 13.

MONTENEGRO

1874–93	2–25n	1–7	1–7	Billig 27, Earée V 54, Haene 257 258, Linn's 231 1996, Schloss // 77, Serrane / 338, Spud Papers 111.
1893	2–25n ☆❖	8–14	8–14	Bacon ^R 89, Ohrt ^R III 274.
	5–25n	10–14	10–14	Bohne.
1894–6	1n–1f 1n–2f	15–20	32 39 41–4	Fournier P i.
1896	1n–2f	22–33	45–56	Billig 27, Fournier A 107–8 107 [♠] P i, Haene 258, Johnson / 18, Serrane / 340, Tyler 76.
1905	1h–5kr ☆❖	51–9	66–74	Billig 27, Fournier A 107–8 107 [♠] .
Austrian occupation				
1917	10 15h	1–2*	1N1–2*	Fournier A 107 107 [♠] , Haene 53, Schach 1935/36 55, Wondelgem 11.

German occupation

1943	25c–5 l → ❖	10–14 15–19	3N10–14 C1–5	Bohne, Germany 147.
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Kotor: see Yugoslavia.

Italian occupation

1941-2 →→→ 15-22 33-C33 44-51 2NC1-9 10-17 Newall 187.

MONTSERAT1876 1-6d 1-2 Earée V 55, Serrane // 184, Wondelgem 19.
1884 4d 8 9 Sperati 54.**MOROCCO****French protectorate**1914-21 1-35c 1-11* 38-48* Wondelgem 12.
1 2 5p 15-17 52-4 Serrane // 73.
1914 5c ❖ A18-A20 B1-5 Serrane // 170, Wondelgem 11.
5c ❖ A20 B6 Brun 89-90.
1922 75c → 41 C4 Serrane // 170.**Locals (1890's)**Jarman 28.
Jarman 39.
Jarman10, Hurt & Williams 136, Tyler 77.**British post offices**1898-06 5c-2p 1-22* 1-33* Fournier A 163. For all offices.
1907 ½d-2s6 33-9* 201-8* Wondelgem 10. For Tangier office.
1914-26 ½d-2s6 43-50* 209-17* Wondelgem 10. For all offices.**French post offices**1891-00 5c-2p 1-6* 7-10* 1-8 9-10 Fournier A 157[□], Serrane // 170.
1891 25c 4* 5* Wondelgem 13.
1893 5 10c 7-8* 9-10* Fournier A 163 P p.
1902-3 1-2p 16-17 21-2 Serrane // 73.
1903 5 10c 18-19* 24-5* Fournier A 154 P p, Serrane // 170.
1911-7 1c-1p 25-36* 26-37* Serrane // 170 73.**German post offices**1899-00 3-60c 3c-6.25p 1-6 7-19 1-6 7-19 Fournier A 157[□], Serrane // 168-9.
1899 3-60c 1-6 1-6 Serrane / 29.
1900 3c-1p 7-15* 7-15* Fournier A 163.
1905 5c 20 32a Bohne.
1905 1p 29 28 Wondelgem 11.
1906-11 3c-1p 34-42 33-41 Tyler 47.
1p 41 Bohne, Wondelgem 11.
6.25p 45 44 Schach 1938 5.
1911 10c-6.25p 48-58 45-57 Bohne.**Spanish post offices**1903-6 5-25 ⁴/₄ 2c-10p 1-3* 4* 6-17* 2-13
Fournier A 163 157[□], Serrane // 169 (not 4).
1903 5-25 ⁴/₄c 1-3* 4* 1* 3-4* 7* Fournier P p.**MOZAMBIQUE**1876-85 5-300r 10-50r 1-9 10-14 1-14 Bacon^R 90, Barefoot 12, Dorn 180, Fournier A
101 116 102[□] 106[□] P i, Serrane // 75 184.
1881-5 20r 11 5 Sperati 167.
1895 5-300r ❖ ☆ 41-9* 36-44* Fournier A 160, Wondelgem 15.
1898 2½/20r ❖ 51 46-7 Fournier A 106.
1902 65-400r ❖ 68-89 72-93 Wondelgem 15.
1911-6 2½-700r ❖ 103-17 189-200 99-113 209-20 Wondelgem 16.
1939 5e → 328 - Newall 236.
1947 50c-50e → 342-9 C16-23 Newall 193.**MOZAMBIQUE COMPANY**1892-3 5-300r ❖ ☆ 1-9 1-9 Barefoot 12.
1911 2½-700r ❖ 62-76 77-91 61A-75 75B-89 Wondelgem 16.**NATAL**1857-61 3d-1s 1d 1-4 5-7 1-4 5-7 Dorn 101-2, Earée V 73 (5-7 only), Early/
Stourton 35, Ohrt^R III 277 278, Serrane // 185.
1859-70 8-23 8-37 Oneglia 62.

	Mi	Sc	
1859-64 1 3 6d	8-13	8-16	Bynof-Smith / 96, Dorn 102, Serrane // 186.
1859-64 1 3 6d	8 11 12	8 14 15	Fournier A 53 158 ^a .
1859-63 1 3 6d	8-9	8-12	Earée V 75.
1867 1s	14	17	Dorn 102.
1869 1 3d 1s	15-22 23	18-37 41-3	Earée V 77.
1870-3 1 3 6d 1s	24-7	38-40	Wondelgem 17.
1885-95 ½/1 ½/1d ❖	50 57	72 79	Bynof-Smith / 96.
½/1d	50	72	Dorn 102, Earée V 78, Johnson // 36.
Official: 1904 ½d-1s	1-6	O1-6	Wondelgem 16.

NAURU

1916 ½d-1s	1-11	1-12	Johnson // 36.
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NEPAL

1881 1 2 4a	1-3 ²	1-6	Fournier P I.
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NETHERLANDS

1852 5 10 15c	1-3	1-3	Dorn 135.
10c	2	2	Ohr ^R III 305.
15c	3	3	Aretz III 49.
1867 5-50c	7-12	7-12	Dorn 135-6, Haene 275, Serrane / 363.
5 10 20c proofs	7 8 10	7 8 10	Loo // 1-3.
50c	12	12	Fournier P I, Haene 275, Loo / 1 // 4-5.
1869-71 ½-2½c	13-18	17-22	Haene 277.
1c black	14	18	Aretz III 49.
1869-88 1c green 2.50g	15 29	19 33	Loo // 6-7.
1891-3 5c	35a-b	41 41b	Haene 275, Loo / 2.
10 50c 2.50g	37 43 45	43 49 53	Loo // 8-9.
2.50g	45	53	Aretz III 49, Loo / 3.
1896 50c	46	51	Loo / 3.
5g	48	54	Aretz III 49, Dorn 136, Haene 275, Loo / 4 // 10.
1899 2½ 5 10c	(52) (54) 56	(60) (65) 67	Loo // 12-15 17.
2/2½c	60	76	Serrane / 364.
1898-05 1 2½g	63-4	83-4	Loo // 16.
1907 ½-2½c ☆	72-4 (75)	87-9 (57)	Loo // 18 11.
1913 2½c-10g ☆	81-92	90-101	Loo // 19.
10g	92	101	Aretz III 49, Brun 17, Dorn 136, Haene 275-6 277, Loo / 5 // 20-1, Serrane / 365.
1919 40 60c ❖	95-6	102-3	Loo / 6-7.
1921 10-60c →	102-4	C1-3	Loo / 22-4, Newall 196.
1921-3 10c	106	(67)	Fletcher ^{PF} 90.
1923 10/3-22½c ❖	118-22	119-23	Loo / 8 // 22.
1923 2.50 5g ☆	132-3	133-4	Loo // 23-5 / 9-11.
2.50g	132	133	Brun 32-3.
1923 2 10c ☆	134-5	B4-5	Loo / 12-14.
1923 1g/17½c ❖	137	136	Loo // 26.
1928 40 75c →	213-4	C4-5	Loo // 32-3, Newall 198.
1935 1½c	281	167	Williams 26.
1940 80-500c	371-4	240-3	Loo / 15-16.
1942 7½ 12½c**	[on 402-3]	-	Loo // 27.
1950-2 2-20c 10c	552-7 587	B208-13 331	Loo // 29 30.
1953 10c ☆❖	606	B248	Loo // 31.
1972 45c	977	463	Loo // 28.
Official			
1913-8 1-10c Armenwet	1-8	O1-8	Loo / 32-3, Schach 1935/36 19, Wondelgem 8.
International Court of Justice			
1940 7½-30c	16-19	16-19	Loo / 39.
Franchise: Belgian internees, 1916		1 -	Loo / 34-8.
Postage due			
1870 5 10c	1-2	J1-2	Serrane / 365.
5c	1	J1	Haene 277.
1881 1c-1g	3-12	J3-12	Earée III 496, Loo / 26-9.
1-25c	3-11	J3-11	Serrane / 365.
1907 ½c-1g ❖	29-41*	J29-41*	Fournier A 161, Loo // 34-8, Wondelgem 8.

**Bogus ❖

	Mi	Sc	
1924-38 4-10 ❖ 3c	65-7 69	J76-8 61	Loo // 39-42.
1924 5c ❖	66	J77A	Aretz III 51, Loo / 30-1.
1921-38 1g	79	J71	Loo // 43.
Parcel due: 1924 15c ❖ 2	-	-	Loo / 40.

Netherlands Antilles: see Curaçao.

NETHERLANDS INDIES

1864-8 10c	1-2	1-2	Bynof-Smith V 82, Dorn 137, Earée III 345, Early/Stourton 25, Loo / 41-3 // 48-9, Oneglia 63, Serrane // 146.
1870-88 1c-2.50g	3-16	3-16	Bynof-Smith V 84, Dorn 137-8, Earée III 346 (not 16), Loo / 44-5 (not 16), Serrane // 147-9.
	5 10 20 50c	8 9 12 15	8 9 12 15
1883-99 5c _{green} 25/25c	21 35	21 35	Spud Papers 73. Loo // 50 / 46.
1902 ½ 2½c ❖	38-9	46-7	Dorn 138, Loo / 47 // 51-2.
1908 ❖ "JAVA"	61-78	81-98	Wondelgem 8, Loo // 54 53 (67-78 only).
	1 1g	77 95	79 97
1908 ❖ "BUITEN BEZIT"	79-96	63-80	Aretz / 16. Wondelgem 8.
	7½-50c	85-94	69-78
1912 1 2½g	105-6	60 62	Loo // 55-6. Serrane // 149.
1915-8 5c ☆ ½c ❖	125-7 128	B1-3 137	Loo // 57 58.
1922-5 12½c	143	119	Loo / 48.
1928 10c-1½g →	161-5	C1-2	Loo / 49-52 // 59, Tyler 78 (164 only).
1928 10-150c →	166-70	C6-10	Loo / 53, Newall 200.
1930 30c →	173a-b	C11-2	Loo / 54.
1931 30c-7½g →	181-3	C14-6	Loo / 55 // 60-1, Newall 201.
1932 50c →	188	C17	Loo / 56.
Official			
1911 10c-2.50g ❖	1-7	O21-7	Serrane // 149, Wondelgem 8.
1911 ½c-2½g ❖	8-27	O1-20	Loo // 64, Wondelgem 8.
Postage due			
1874-5 5-20c	1-4	J3-6	Dorn 138.
1882-8 2½-75c	5-13	J7-15	Dorn 138, Fournier P i A 78 ^α 154 ^α 157 ^α , Loo / 59 60-2, Serrane // 149.
	30c	10	J12
	40c	11	J13
1892-09 10 20 2½-75c	14-22	J16-24	Loo // 62. Loo / 57-8, Serrane // 149.
			Loo / 63 64 // 63.
			Japanese occupation
1942 ❖	Unlisted		Gee-Ma 11.

NETHERLANDS NEW GUINEA

1953 10c ❖	24	B3	Loo / 65.
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NEVIS

1861-78 1 4 6d 1s	1-11	1-18	Bynof-Smith / 98, Dorn 102-3, Earée V 79, Fournier A 106 106 ^α P i, Oneglia 63, Serrane // 186-90, Tullberg 496.
	1 1 1d	1 5 8	1 5 9 14 18
1876-78 6d 1s 6d	10 11 18	16 17 28	Early/Stourton 36, Linn's 238 1996. Sperati 55 56.

NEW BRUNSWICK

1851 3 6d 1s	1-3	1-4	Dorn 103-4, Earée V 86, Johnson / 19, Ohrt ^R // 284, Oneglia 65, Serrane // 192.
	3d	1 ²	1 ²
1860 1-17c	4-9	6-11	Fournier P i, Spud Papers 56. Bynof-Smith / 100, Dorn 104, Earée V 88, Linn's 224 214 220 225 226 1996, Serrane // 194, Spud Papers 56.
	1c	4	6
	12½c	8	10
			Johnson / 19. Spud Papers 99.

NEW CALEDONIA

1860 10c	1 ²	1 ²	Bynof-Smith IV 104, Dorn 45, Earée V 93, Early/Stourton 37, Fournier P i, Johnson / 19, Ohrt ^R // 288, Serrane // 194-6.
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60		Mi	Sc	
1881-93	❖	2-13	2-13	Serrane // 196-7 68.
1881-6	5-25 5c	4-5 8-9	4-5 8-9	Fournier A 159, Wondelgem 14 (8-9 only).
1891-2	10 1c-1fr	11-13 K 20-33	11-13 23-33	Fournier A 159 156 ^α P p.
1892	2c-1fr 1c-1fr	14-19 20-33	16-19 23-33	Brun 35, Serrane // 197, Wondelgem 14.
1892-01	5c ❖	34-5 51-2	35-7 -	Fournier A 159 156 ^α .
1892	5 10c ❖	34-37	35-9	Serrane // 197.
1893-12	1c-1fr 5-50c	38-50 56-61	102-6	40-58 117-21 Bynof-Smith 4 82, Earée /// 388 ^α , Fournier A 30-3 156 ^α , Schach 1935/36 37-8, Serrane // 197, Spying Eye 33, Tyler 44.
1903-4	1c-1fr 1-20c ☆	64-77 78-84	66-80 81-7	Serrane // 197, Bynof-Smith <i>IV</i> 106-9.
1904	4/5c	80 I	83	Wondelgem 11.
1915-6	5c ❖	108-9	B2-3	Brun 89-90, Wondelgem 11.
1932	40 50c →	172-3	180-1	Newall 207.
Postage due				
1903	5c-2fr ☆	1-8	J1-8	Bynof-Smith <i>IV</i> 106-9, Serrane // 197 (also ❖* ^T).

NEWFOUNDLAND

1857-62	1d-1s	1-9 10-15	1-15 15A-23	Dorn 105-6, Earée <i>V</i> 94 97, Oneglia 66, Serrane // 275-9.
1857-60	1d	1	1	Aretz /// 52.
	2d-1s	2-9 ²	2-15 ²	Fournier P m, Bynof-Smith / 102-5 (not 5-8).
	2 4 6 6½d 1s	2 4 6 7 9	2 4 6 7 9 11-13 15	Sperati 57.
	3d	3	3 11A	Spud Papers 115.
	5d	5	5 12A	Johnson / 20.
	1s	9	9 15	Ohrt ^R /// 287.
1866	2-24c	16-21	24-31	Bynof-Smith / 106, Dorn 106-7, Earée <i>V</i> 103, Serrane // 279, Spud Papers 85 88.
	5c	17	25	Aretz /// 53, Oneglia 66.
1868-79	1-6 1-5c	22-30	32-40	Dorn 107, Earée <i>V</i> 108, Serrane // 280, Spud Papers 85 88.
	1 5 1 5c	22 25 27 30	26 32 37 40	Oneglia 66, Bynof-Smith / 108 (25 and 30 only).
1880-96	1-3 ½-3c	31-3 35-8	41-52 56-8	Bacon ^R 93.
1897	1/3c ❖	58	75-7	Earée <i>V</i> 109, Gee-Ma 11, Tullberg 498.
1920	3/15 3/35c ❖	111-2	128-30	Aretz /// 53, Gee-Ma 11, Johnson / 20.
1933	\$4.50 → ❖	199	C18	Newall 204.

NEW GUINEA (New Britain, etc.)

German colony

1897-99	3-50pf	1-6	1-6	Bohne, Dorn 78, Fournier A 25-6 155 ^α 164 P p, Serrane / 29 // 202 64, Wondelgem 11.
1901-14	3-80pf	7-15 21-2	7-15 21-2	Bohne, Fournier A 25-6 155 ^α , Spying Eye 33, Tyler 46.
	1-5m	16-19 23	16-19 23	Schach 1938 5.

British occupation (GNG stamps)

1914	1-8d	1-11	1-11 16-26	Bohne, Bynof-Smith / 110.
British occupation, Marshall Islands stamps				
1914	1d-5s	1-13	30-42	Bohne.
	1-2d	1-4	30-3	Wondelgem 17.

North West Pacific Islands

1915-22 (All issues)	1-38	1-46	1-46	Aretz /// 55, Serrane // 191.
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Australian mandate

1925-8	£1	51	13	Bynof-Smith / 112.
1932-5	£1 2 5 →	122-4	C43-5	Bynof-Smith / 112, Newall 209.

NEW HEBRIDES

1908-9	½-1s**	1-6 7-9	1-6 7-9	Wondelgem 19. **British issue.
1920-4	50/25c** ❖	73	42-3	Serrane // 203. **French issue.

NEW REPUBLIC (South Africa)

1886-7		1-38 39-56	1-42 43-64	Dorn 108, Mathews 252, Serrane // 203.
	1-6d	1 ² 4 20 ² 23 41 57 60		1 ² 4 19 ² 22 44 59 62 Fournier A 108-9 P i (P 1 and 20 only).

Mi Sc
NEW SOUTH WALES

1850-72		1-19 26-30	1-43 56 58 63 65 67	Oneiglia 75.
1850-4	1 2 3d	1-12	1-20	Bynof-Smith / 120-3, Dorn 109, Earée V 118.
1850	1 2 3d	1-3	1-9	Bynof-Smith / 114-9 180, Dorn 108, Earée V 110, Early/Stourton 37-8 (1-2 only), Serrane // 199-201, Spud Papers 32.
1851-4	1-8d	4-12	10-25	Serrane // 201.
1853-9	2 6 8 1 2d	6 8 9 13 14	14-16 18-19	20 23 24 Ohrt ^R /// 291 294.
1854-88	5 6 8d 1s	16-19 26-30	45 47 54 56 26-31 38-42	56 65 67 Dorn 109, Earée V 122, Serrane // 201.
1855	5d 1 5s	16 19 26 30 31	54 57 26 31 38 42 44	56 60 65 68 Bynof-Smith / 124.
1854-9	5d	16	26	Aretz /// 54, Linn's 195 1995.
1856-85		20 22 31 50-8 60	F1-4	61-8 72 74 75A Ohrt ^R /// 293 295.
1856-63	Registered	20 22 35	F1-5	Earée V 127.
1861-97	5s	31	44	Dorn 110, Earée V 126.
1888-9	2d	64	78	Bynof-Smith ^{PF} / 130, Fletcher ^{PF} 91, London Philatelist ^{PF} Jan 1970.
Official				
1879-94	(All issues)	1-40	O1-40	Bynof-Smith / 128, Earée V 128, Wondelgem 17.
1879-82	5 8d	5 7 15 17	O6 8-9 16 18	Bynof-Smith / 126.
	5 8d	5 7	O6 8-9	Oneiglia 75.

NEW ZEALAND

1855-72	Chalon	1-40	1-50	Dorn 110, Earée V 129, Serrane // 204.
Victoria Land:	1911 ½d	1-2	NZ 130d 131d	FIAP Journal 2/91, FIP Flash March 1992.
Great Barrier Island:	1898-9	pigeongram local		Earée /// 398, Newall 212.

NICARAGUA

1862-80	2 5 1-25 1-25c	1-2 3-12	1-2 3-12	Bynof-Smith // 96, Earée V 134, Serrane // 190.
1862	2 5c	1-2	1-2	Early/Stourton 40, Spud Papers 45.
	5c	2	2	Early/Lewes & Pemberton 18.
1869-80	1-25c	3-7 8-12	3-7 8-12	Ohrt ^R /// 301.
1869-71	1-25c	3-7	3-7	Dorn 169.
	1c	3	3	Spud Papers 113.
1892-7	1c-10p 1c-10p	40-59 80-97	40-60 81-109M	Serrane // 190.
1896-8	1c-5p	80-8 89-97 98-108	81-9 90-8 99-109	Ohrt ^R /// 302.
1901	❖ "1901"	133-51 II	134-58	Serrane // 190.
1904-5	15/10c ❖	172	177	Thuin 295.
1906-7	❖ "Vale"	187-9 191 194 202-5 207-8	193-5 197 200 212-5 235-6	Thuin 295 296 293.
1908	❖ "Vale" on fisc.	210-30	217-36	Serrane // 191.
1911	❖ on back	266III 267-9II-III	279-85	Thuin 296-8.
1923-7	❖ "Resello 1927"	415-6 421-33	420-1 427-52	Thuin 290 292 296 289-90.
1931	❖ "1931", ❖ →	512-20 528-35	540-8 C9-17	Thuin 289 293-5.
1932	15c →	560	C30	Newall 215.
1933	10 15 25 50c →	670-3	C88-91	Newall 213, Tyler 79.
1935	❖ "RESELLO 1935"	679-736	603-628 C112-146	Thuin 289.
Official				
1896-8	1c-5p	62-70 76-84	85-95	O82-99 100-17 118-28 Ohrt ^R /// 303.
1896	1-20c	71-5	O72-81	Thuin 288.
1899	1c-5p	96-106	O129-39	Fournier A 164 A 107a.
1906-9		147 165 186-91I	O169 194 210-5	Thuin 296.
1913	1c-5p blue	216-30	O245-9	Thuin 288.
1932	15c-1co →	296-300	CO4-8	Thuin 290.
Postage due				
1896-7	1-50c 1-50c	1-7 8-14	J1-7 8-14	Ohrt ^R /// 302, Serrane // 191.
				Bluefields (Zelaya)
1904-7	❖ "B"	1-43	1L1-50	Thuin 291-2.
1908-9	❖ "B"	56-76	1L63-72	Thuin 291-2.
				Cabo [Gracias a Dios]
1904-6	❖ "Cabo"	1-32	2L1-47	Thuin 287-8.

62

Mi

Sc

NIGER

1942 10 20fr → 116-7 C11-12 Newall 104.

NIGER COAST (Oil Rivers)1892-3 ½d-1s 1-6* 9II* 9IV* 10* 11-13* 1-6* 16-19* 21-6* 29-31* 32-6*
Fournier **A** 36 **P** o (**P** 1-6 only).
1893 ½d-5s 8-11 8-32 Gee-Ma 11.**NIUE**

1911 ½ 1½ 3d 2s 11-24 31-4 14-20 21-9 41-7 Bynof-Smith / 132.

NORTH BORNEO, BRITISH1883-6 ½-10c 1-6 9-10 13-14 1-3 4 8-13 15-17 19-21 Serrane // 31.
1883 2 50c 3 7 2 6 10 Dorn 110-1.
1883-6 50c 5/8c 7 14 6 17 21 Fournier **A** 13 13^a **P** g.
1883 8/2c 9 10 4 - Earée V 143 142.
1886-92 \$1 ½-10c 23 25-33 33 35-43 L. H. Shipman (The Stamps and Postal History of North Borneo) 246 215.
1888-92 ½-10c 25-33 35-43 Dorn 111, Fournier **A** 13 13^a **P** g, Johnson // 37, Serrane // 31-3, Tullberg 500.
½c 25 35 Tyler 80.
1889 25c-\$2 34-7 44-7 Serrane // 31-3.
1890-2 2 6/8-10c 42* 45-48* 50* 52-5* Fournier **A** 13 13^a, Serrane // 33.
1894 12 24c 55 57 65 67 Johnson // 38.
1894 \$1 60 70 Dom 111, Fournier **A** 13 13^a **P** g, Serrane // 31-3.
1899 4c ❖ 80-91* 91-102* Fournier **A** 13 13^a, Serrane // 33.
1916 1-25c ☆❖ 146-58 B1-13 Serrane // 33.
Japanese occupation
1944 ❖ 33-4 Gee-Ma 9.**NORTH INGERMANLAND**1920 10p-10m 8-14 8-14 Ceresa III, Ossa 92, Tyler 81-2 (8-9 only).
50p 10 10 Linn's 241 1997.**NORWAY**1855 4sk 1 1 Dorn 169, Earée VI 145, Färnström 97-8, Serrane / 342.
1863-6 2-24sk 6-10 6-10 Dorn 169-70, Johnson / 21.
3sk 7 7 Aretz III 54, Färnström 99, Schach 1935/36 139.
1926-9 10ø 120 115 Fletcher^{PF} 94.
1941 1ø-5kr ❖ 237-56 207-39 Färnström 102.**Locals****Bergen:** Pages 9 10 11 in Pihl (Norges byposter, NFT Bergen 1963).
Drammen: Pages 18 19 19 20 21 21 in Pihl (Norges byposter, NFT Bergen 1963).**NOSSI-BÉ**1889-93 ❖ 1-6 3F 7-9 10-18 19-22 20K 22K 23-25
1-31 Fournier **A** 159 **P** p, Serrane // 192 (1-9 also 68).
1889 5-25 5-25c 1-6 7-9 1-9 Bacon^R 98, Ohrt^R III 351.
1894 1c-1fr 26-38 32-44 Bynof-Smith 4 82, Earée III 388^a, Fournier **A** 30-3 33^a, Schach 1935/36 37-8, Serrane // 192, Spying Eye 33, Tyler 44.
Postage due: 1891 1-13 J1-17 Fournier **A** 159, Serrane // 192.**NOVA SCOTIA**1851-7 1 3 6d 1s 1-4 1-7 Dorn 112, Ohrt^R III 289, Oneglia 76, Serrane // 198.
3 6d 1s 2-4 2-7 Aretz III 55, Johnson / 19.
3 6d 2-3² 2-5* Bynof-Smith / 134, Fournier **P** I.
1860-3 1-12½c 5-10 8-13 Bynof-Smith / 136, Dorn 112, Earée VI 146 149, Oneglia 76, Serrane // 198.
1-12½c** 5-10² 8-13² Fournier **A** 85 **P** I. *** "Specimen".
1 2 5 10 12½c 5-7 9-10 8-10 12-13 Spud Papers 117.

1–10c Mi 5–9 Sc 8–12 Linn's 239 240 1996, Opinions / 127 (8 only).

NYASALAND (*British Central Africa*)

1891 1d–£10 1–16* 1–17* Fournier A 2 2^a 3^a.
Obock: see French Somali Coast

ORANGE FREE STATE

1868–97 (All issues) 1–22 1–43 Dorn 112, Serrane // 206.
 1868–78 1 6d 1s 4d 1–3² 5² 3² 7–8² 10² Bynof-Smith // 96, Fournier P I, Linn's 230 1996.
 1868 1 6d 1s 1–3 3 8 10 Earée V / 176, Spud Papers 39 120.
 1877 4/6d 4 13–16 Wondelgem 8.
 1881 3/4d 9I–II 26–7 Fournier A 164.
 Military: **Comando Brief**, 1899 – Hurt & Williams 37, Sutton (Stamp Curiosi-
 ties, 1957) 254.
 Telegrams: 1885–1905 – Fournier A 147.
Orange River Colony
 1900 6d 29–30 50–1 Wondelgem 17.
 1900–2 ½ 1 2½d 33–5* 54–6* Fournier A 164.

PAKISTAN

1947 3p–25r 1–19 1–19 Gee-Ma 11.

PANAMA

Colombian state / department

1878 5 10 20 50c 1–4 1–7 The American Philatelist Feb 1978, Bacon^R
 100, Dorn 170, Fournier A 106 P i, Ohrt^R //
 446 450, Serrane // 208, Tullberg 507.
 10c 2 2 6 Sperati 194.
 1887–8 1–50c 5–10 8–13 Dorn^R 170, Ohrt^R // 446 450, Serrane^R // 209.
 1887–8 5c 7 10 Linn's 261 1997.
 50c 10 13 Tyler 83.
 1897 10c "R" 22 F2 Thuin 320.
 1898–02 Reg. 25–6 30–1 H1–3 4–5 Thuin 323 324.

Republic

1903–4 ❖ "Panama" 33–50 51–64 Serrane // 209.
 ❖ "Panama" 33–50I 51–64 Ohrt^R // 448, Thuin 303.
 ❖ "Panama" 33–49III 101–8 Ohrt^R // 448, Thuin 306.
 ❖ "Panama" 33–49IV 109–16 Thuin 307.
 ❖ "Panama" 33–49V 129–38 Thuin 310.
 ❖ "Panama" 33–45VII 151–7 Thuin 315.
 ❖ "Panama" 33–45VIII 158–62 Thuin 318.
 ❖ "Panama" 37VI 139 Thuin 314.
 ❖ "Panama" 41 F6 Thuin 312–4, 320.
 1903–4 ❖ "Panama" 51–9I 76–82 Thuin 304.
 ❖ "Panama" 51–7* 65–82* Fournier A 106.
 1906–10 1/20c 2½c Ret. 65 A84 181 15 Thuin 327 326.
 1929–6 25c 1b 5c → 145 155 184 C1 6 20 Newall 217 219 220.

PANAMA CANAL ZONE

1904–6 ❖ on Panama 1–3* 9–16* 1–3* 9–20* Fournier A 106, Thuin 54 56 (not 15–16).
 1904 ❖ on US 1–5c 4–6* 4–6* Fournier P p.

PAPUA

1901 2s6d 8 8 Serrane // 210, Sperati 59.
 1906–7 ½d–2s6d 9–16 17–24 11–18 19–26 Serrane // 210.
 1929–30 3 3 6d 1s → 69 70–2 C1 2–4 Gee-Ma 11.

PARAGUAY

1862 c. No value, 9 colours Bogus The Philatelist Jan 1961 99, Feb 1964 118.
 1870 1 2 3r 1–3 1–3 Dorn 171, Earée V / 184, Serrane // 210.
 1r 1 1 Spud Papers 104.
 2r 2 2 Ohrt^R / V 455.
 3r 3 3 Sperati 194.
 1878 5c/1–3r ❖ 4–6* 4–9* Dorn 171, Earée V / 186, Fournier A 109,

64		Mi	Sc	
1879–81	5 10c	7–8	10–11	Ohrtr ^R /V 455, Serrane // 210, Thuin 332–3. Bacon ^R 101, Dorn 171, Ohrtr ^R /V 453, Serrane // 211.
1881–4	1 2 1c ❖	9–10* 14*	17–19*	Bacon ^R 101, Dorn 171, Earée /V 186, Fournier A 109, Ohrtr /V 454, Serrane // 211.
1929–31	2.85 5.65 11.30p→		311 313 315 C7 9 11	Newall 221.
1930	95c–6.80p →	334–9	C19–22	Newall 222, Tyler 84 85.
1931–9	1–10p →	359–73	C39–53	Linn's 176 1994, Newall 224.
1931–4	5 10 20 40 80c →		Mi374 378 382 386 391 ScC56 60 64 68 71	Newall 226.
	10c	378–81	C60–3	Tyler 86.
1934	4.50–13.50p→	432–4	C88–90	Tyler 87.
1937	24 65 84 3.40p →	442–5	446–51	C98–101 102–6 Linn's 182 178 1994, Newall 228 (442–5 only).
Official				
1890	1–20c	20–6	O20–6	Thuin 332. <i>Persia: see Iran.</i>

PERU

1857	PSNC	1–2 ²	1–2 ²	Bynof-Smith // 98–101, Dorn 174, Earée /V 178, Fournier P I, Johnson / 21, Serrane // 214, Spud Papers 30.
1858	1d–½p 1d–1p ½p	3–5 6–7 5	3–6 7–8 5–6	Dorn 174, Earée /V 200, Serrane // 211. Sperati 195.
1858–60	1p	7 9	8 10–11	Bynof-Smith // 102.
1860	1d 1p	8–9	9–11	Dorn 175, Earée /V 201–2.
1862	1d 1p	10–11	12–13	Dorn 175.
1866	5 10 20c	12–14	16–18	Dorn 176, Earée /V 202, Serrane // 212, Spud Papers 107.
1871–3	5 2c	16 18	19–20	Dorn 176, Serrane // 212, Bacon ^R 107 (18 only).
1874–9	1c–1s 2c 10c 20c	19–25 20 22 23	21–9 22 25 27	Dorn 176, Serrane // 213. Earée V 204. Tyler 88. Linn's 227 1996.
1880–1	1c–1s 1c–1s ❖	26–30 31–5	32–7 38–42	Serrane // 213, Thuin 344–5, Wondelgem 16.
1881	1c–1s ❖	31–5	38–42	Bacon ^R 107.
				Arequipa (government issues)
1881	10c ❖	39	3N3	Serrane // 214, Thuin 345.
1883	10 10c ❖	40–1	3N7–10	Bacon ^R 109, Serrane // 214.
1883	10 25c 1s 10c	III–V (after 41) III	– –	Bacon ^R 109, Serrane // 214. Earée /V 205.
1885	5 10c❖5 10c	42–3 44–5	3N22–6	Bacon ^R 109, Serrane // 214.
				General issues resumed
1883–4	1c–1s 1–5c ❖	47–51* 52–66*	65–73* 95–100*	Fournier A 160, Serrane // 213.
1883–4	1c–1s	47–51	95–100	Wondelgem 16.
1883	Triang. ❖	52–66	65–73 77–8	79–85 86–91 Thuin 347 344–5.
1886	1s	74	115	Serrane // 213.
1908–15	❖"EXPRESO"	134 144 146	E1–2	Thuin 350–1.
1915	2/12–50c ❖	154–6	189 194–5	Thuin 351.
1932	50c ☆ →	267–9	C3	Newall 229.
Official				
1890–96	❖"GOBIERNO"	1–20* 21–4*	O2–22*	Fournier A 160, Thuin 350.
Postage due				
1881	1–50c	11–15	J6–10	Bacon ^R 107, Serrane // 213.
				Locals (during the Chilean occupation 1881–5)
Ancachs				Thuin 349.
Arequipa	(I–VI)			Thuin 345.
Ayacucho				Thuin 346 348.
Chachapoyas				Thuin 341.
Chala				Thuin 348.
Cuzco				Serrane // 214, Thuin 337 338 343 346.
Huacho				Thuin 340.
Moquegua				Thuin 338 343.

		Mi	Sc	
Paita				Thuin 342.
Pasco				Thuin 342.
Piura				Thuin 339 340.
Puno				Serrane // 214, Thuin 346.
Yca				Thuin 339 349.
				Chilean occupation
1881-3	1-20c 1c-1s ❖	1-6 7-10	N11-23	Bacon ^R 108, Thuin 347.

PHILIPPINES

1854	5c-2r	1-4	1-5	Dorn 205, Earée VI 206, Serrane // 222.
1854-5	10 5c	2 5	2 6	Sperati 133 134.
1855	5c	5	6	Dorn 205, Schröder 9, Serrane // 222-3.
1859	5 10c	7-8	10-11	Dorn 205, Earée VI 210, Early/Stourton 27-8, Serrane // 224.
1861	5c	9 ² (or 7)	12 ² (or 10)	Dorn 206, Fournier P m, Serrane // 224.
1862-3	5 5c-2r	10 11-14	13 14-17	Dorn 206-7, Serrane // 223-5.
	5 5c	10 11	13 14	Earée VI 211, Spud Papers 29 (11 only).
	1 2r	13-14	16-17	Sperati 135.
1864	3 ¹ / ₈ -25c	17-20	21-4	Dorn 207, Earée VI 215, Serrane // 225, Spud Papers 57.
1872-4	16c 1.25p	41 48	44 51	Sperati 135 136.
1877-97	❖	56* 66* 96* 99* 181*		59-61* 94* 134* 181* 185* 187* Fournier A 112.
1879-9	25 100 200m	58 61 64	63 66 69-70	Sperati 136.
1898	60c-2p	203-6 203-6 ²	208-11 ²	Dorn 207, Fournier A 112 112 ² P i m, Serrane // 226 223.
1899	❖ on US stamps	207-36*	212-40* E1*	Aretz III 56, Dorn 207, Serrane // 226, Wondelgem 16.
	❖ on US stamps	207-14* 222-9* 221*		212-17* 220-2* 226-33* 240* E1* Fournier A 112 166 P q.

Postage due

1899-01	❖ on US stamps	1-7*	J1-7*	Fournier A 112.
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Aguinaldo insurrection

1899	8c	3	-	Serrane // 226.
	1m	4	-	Tyler 89.
Telegraphs:		H&W 7 7a	-	Tyler 90.

POLAND

Kingdom

1860	10k	1	1	Blunt 7-8, Dorn 188, Haene 42 278.
				Area formerly occupied by Germany, ❖
1918	3-60 5-25pf	6-13 14-16	15-26	Blunt 28, Schach 1938 19 (6 only).
	5/2½ 5/3pf	14-15	16-17	Haene 42.
				Area formerly occupied by Austria, ❖
1918	3-90h	17-28	27-40	Blunt 29-34, Haene 280, Serrane / 367.
	10 20 45h	17-19*	27-9*	Fournier A 160, Schach 1935/36 171, Wondelgem 20.
	3-50 50 90h	20-8	30-40	Schach 1935/36 175.
1919	3h-10kr	29-53	41-53	Aretz III 58, Blunt 35-42, Haene 280, Schach 1935/36 30 172, Tullberg 514.
	25/80h	48	60	Schach 1935/36 170.
1919	2h-1kr definit.	54-64	61-71	Blunt 9-11.
				Area formerly occupied by Germany (definitive issues)
1919	5-20m	114-7	145-8	Blunt 13-4.
	20m	117	148	Gordon ^{PF} 49, Haene ^{PF} 279.
1919	10f-1m ☆	123-9	133-9	Haene 278.
1919	5 10pf Posen ❖	130-4	72-6	Bohne , Schach 1935/36 170-1.
	5pf Posen ❖	130	72	Blunt 43-4.
1919	5 10pf Posen ❖	135-6	77-8	Blunt 45-53, Bohne , Schach 1935/36 28 1938 19.
				General issues
1921	5-20m ☆ ❖	154-7	B11-14	Johnson / 21.
1921	25 100m →	I-II (TABROMIK)	-	Barefoot 15, Blunt 120-2, Cinderella 60, Newall 230.

66		Mi	Sc	
1923	300 50000m	177 188	167 197	Blunt 149 56.
1924	1 000 000- 2 000 000m	199-200	213-4	Blunt 15-16, Schach 1938 19, Tyler 91 (200 only).
1925	1-45gr →	224-32	C1-9	Barefoot 15, Blunt 19, Bynof-Smith V 88, Newall 234, Schach 1935/36 176, Tyler 92.
1925-7	20gr	239	233	Blunt 17-8, Fletcher ^{PF} 92, Gordon ^{PF} 49, Schach ^{PF} 1938 20.
1928	50gr 1zl	254-5 m/s 1	251	Blunt 20.
1929	25gr	263	260	Blunt ^{PF} 21-2, Fletcher ^{PF} 92.
1930	25 25 30gr	267 276-7	265	Blunt ^{PF} 23-5, Fletcher ^{PF} 93, Gordon ^{PF} 50-2.
1934	20 30gr ☆❖	285-6	280-1	Blunt 58-9, Schach 1938 20, Spying Eye 41.
1934	30 55gr ☆❖	313-4	306-7	Blunt 57, Spying Eye 43.
1944-5	25gr-1zl 1 1.50zl	380-2 386 409		341-3 Blunt 26 60-3.
1950	❖ groszy	A564-667	-	Blunt 93-4.
1954	5zl →	m/s A I (after 849)	[C34]	Blunt 27.

Postage due

1919-21 2-500h 2-500f 6-35m 13-30 32-6 J13-34 35-9 Blunt 12 55.

Locals

**Cieszyn, Krakow, Leczyca, Lowicz, Plonsk
Przedbórz**

Blunt 91 95-6 97 98 99.
Blunt 100-15, Petriuk (Stadtpostämter, 1985)
78 87 95 99, Schach 1949 15 16.
Blunt 117-8 119 123.

**Sieradz, Skierniewice, Tarnow
Warsaw**

Blunt 124-34, Haene 279 280, Hurt & Williams 155 157, Schach 1949 15.
Blunt 135-6.

**Warsaw 1944
Zarki**

Blunt 137-8, Bohne, Petriuk (Stadtpostämter, 1985) 168, Schach 1949 18.
Blunt 143-4.

Legionistom polskim (cinderella)

Eastern Silesia

1920	5-50f 1-5kr	1-10	41-50	Wondelgem 16.
		German occupation (Generalgouvernement)		
1940	2gr-3zl ❖	14-39	N30-55	Bohne.
1944	10+10zl ☆	125	NB41	Germany 136α.

PORTUGAL

1853-96		1-95 127 129	1-96 113 116	Ohr ^R /V 645.
1853-6	5-100r	1-4 5-8 9-10	1-10	Dorn ^R 178, Haene 282 (3-4 only).
1862	25r	14	14	Earée /V 216.
1866-7	5-120r	17-24	17-24	Haene 282, Serrane / 370.
1870-6	5-300r	34-45	34-45	Dorn 178, Earée /V 217, Serrane / 371.
1882-4	500r	58	62	Dorn 178, Haene 281.
1892	5 10 5-80r ❖	78-86*	79-87*	Fournier A 160.
1892	5-80 5-80r ❖	80-6 87-95	81-7 88-96	Wondelgem 15 16.
1895	50-1000r ☆	115-23	138-46	Dorn 178, Haene 281, Serrane / 372.
	50-100r ☆	115-8	138-41	Fournier P i.
1898	2½-150r	138-45	147-54	Dorn 178, Haene 281, Serrane / 372.
1910-1	2½-1000r ❖	168-81 189 203	170-83 192 206	Wondelgem 16 15.

Postage due

1898	5-200r	1-6	J1-6	Haene 281, Serrane / 372.
	5 10 20r	1-3	J1-3	Ohr ^R /V 655.

PORTUGUESE CONGO

1902-18 ❖ 29-41 60-74 115-24 36 48 60-74 117-26 Wondelgem 15 16.

PORTUGUESE GUINEA

1881-5	5-300 10-50r	1-9I-II 10-14I-II	1-21	Bacon ^R 47, Barefoot 12, Fournier A 75-6 101α 157α P o (also 5FI-II), Serrane // 128, Wondelgem 15.
1902	65-400r ❖	53-75	67-89	Wondelgem 15.
1911-5	2½-700r ❖	89-103 150-62	95-109 180-92	Wondelgem 16.
1939	5e →	250	-	Newall 236.

PORTUGUESE INDIA

1871-7 Locally printed 1-47 1-55 Dorn 179-80, Earée /V 218, Serrane // 150.

		Mi	Sc	
1877	5-300 10-50r	48-56 57-60	56-64 65-9	Bacon ^R 114, Barefoot 12, Dorn 180, Fournier P i A 80 155 ^α , Serrane // 75 150.
1881	New curr'cy ❖	61-96 97-140		70-112 113-61 Serrane // 150.
	❖ on crown type	97-140	113-61	Fournier A 81-4 84 ^α P p.
1911	❖ on bisects	241-8 255-9 265		264-70 278-82 285B-6 Wondelgem 15.
1913	❖ "REPUBLICA"	Mi267-74 275-90 308-10		
		Sc290-7 300-16 340-2		Wondelgem 16 15.
1913	1½ 3r ❖	319-21 327-9		376-8 390-2 Wondelgem 15.
1939	4½t →	417	-	Newall 236.

PRINCE EDWARD ISLAND

1861	2 3 6d	1-3	1-3	Dorn 113, Earée VI 221.
1861-8	3 1-9d	2 4-9	2 4-9	Serrane // 228.
1862-8	1 9d	4 9	4 8	Dorn 113.
	4d	7	9	Linn's 194 1995.
1872	4c	14	14	Dorn 113.
	6c	15	15	Linn's 196 1995.

PUERTO RICO (see also Spanish Antilles)

1873-6	25 50c 1p ❖	1-10*	1-12*	Billig's Phil. Handbook VI 145 146 148 153, Fournier A 112, Serrane // 227.
1877	5-50c	11-15	13-17	Billig's Phil. Handbook VI 154, Dorn 208.
1890	4 6 8 40 80c	74-6 84-5	87 91 93 126	130 Sperati 137.
	80c	85	130	Billig's Phil. Handbook VI 156.
1891-7	80 80c	100 129	131-2	Sperati 138 139.
1893	3c ☆	101	133	Billig's Phil. Handbook VI 158-61, Dorn 208.
1898	1m-2p	130-49	135-54	Dorn 208, Serrane // 227.
	40c	145	150	Billig's Phil. Handbook VI 1162.
	60 80c 1 2p	146-9 146-9 ²	151-4 ²	Fournier A 112 112 ^α P i m.
1898	Bogus ❖	-	-	Earée VI 216, Fournier A 166.
1899	❖ on US 1-10c	168-72*	210-4*	Billig's Phil. Handbook VI 170, Fournier A 112 166 P q.

Postage due

1899	❖ on US 1-10c	1-3*	J1-3*	Fournier A 112 166 P q.
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Locals

Coamo: 1898	2	201	Billig's Phil. Handbook VI 164.
Ponce: 1898	1	200	Billig's Phil. Handbook VI 163.

QUEENSLAND

1860-79	1d-5s	1-37	1-61	Dorn 113-4, Earée VI 226, Serrane // 229-31.
	1d-1s	1-11 12 15	1-11 15 F1-2	Oneglia 78.
	1 4d	13 ² 24 ²	12-13 ² 23 ²	Fournier P m.

REUNION

1851	15 30c	1-2 ²	1-2 ²	Bacon ^R 117, Bynof-Smith IV 112, Dorn 46, Earée VI 228, Fournier A 40 P m, Serrane // 231-8.
1885-91	5-25c 1c-1fr	3-7 11-28 30l	3-8 11-28 3l	Fournier A 162 156 ^α , Wondelgem 12. Fournier P q, Serrane // 238.
1891	1c-1fr	17-28	17-28	
1892-05	1c-1fr 5-50c	Mi32-44 46-51 72-9		Bynof-Smith 4 82, Dorn 47, Earée III 388 ^α , Fournier A 30-3 156 ^α , Schach 1935/36 37-8, Serrane // 69, Spying Eye 33, Tyler 44.
		Sc34-52 99-106		Fournier A 162.
1894	2/20c ❖	45l-III	53-5	Wondelgem 11.
1901	5-15c ❖	52-3	56-7	Brun 89-90, Wondelgem 11.
1916	5c ❖	82	B3	Newall 238.
1937	50c →	161	C1	
Postage due				
1889-92	5-30c	1-5	J1-5	Bynof-Smith IV 114, Dorn 46, Fournier A 40 P i, Serrane // 239-41.
Parcels:	1890 10c	I ²	Q1 ²	Fournier P m, Serrane // 241.

		Mi	Sc	
1872	10b	39	56	Tyler 94.
	50b	42	59	Dorn 185, Haene 291.
1876	5b	44F	62d	Haene 293.
1885–9	1½–50 1½–25b	57–69 70–75	75–87 88–9	Billig 44, Dorn 185, Schach 1935/36 106, Serrane / 396, Fournier A 124 P j (P 59–69 only).
1891	1½–15b ☆	90–4	108–12	Billig 44, Fournier A 125 125 ^α , Schach 1935/36 114, Serrane / 397.
1893–8	1 2l	108–9	130–1	Billig 44, Johnson // 39.
1900	1b–2l	117–26	148–57	Schach 1935/36 106.
	1 2l	125–6	156–7	Billig 44, Johnson // 39.
1900–11	1 15 15 40b–2l	Mi128	135–6 139–44	
		Sc133	138–9 142–7	Schach 1935/36 149 40 58.
	1 1 2 2l	141–4	144–7	Billig 44, Johnson // 39.
1903	1–50b ☆	146–53	158–65	Billig 44, Dorn 185, Haene 292, Johnson / 22, Schach 1935/36 59–60, Serrane / 397, Tyler 95.
1903	15b–5l ☆	154–160	166–72	Billig 44, Haene 292, Serrane / 397.
	1 2l	158–9	170–1	Schach 1935/36 104.
1906	3 5 10 15 ☆**	161–72	B1–12	Aretz III 60, Barefoot 13, Billig 44, Bynof-Smith V 114, Haene 292, Serrane / 397, Tyler 97 98 99.
				**Queen spinning, weaving and as nurse (3 sets).
1906	3 5 10 15 ☆	169–72	B9–12	Schach 1935/36 130.
1906	1 2 3l ☆	205–7	204–6	Billig 44, Linn's 180–1 1994, Schach 1935/36 52.
1909–14	5 15b	222 224	219 221	Billig 44, Schach 1935/36 111–2 (224 only).
1913	1 2l ☆	235–6	238–9	Schach 1935/36 125 105, Billig 44 (236 only).
1918	25 5b ❖ lassy	237–8	240–1	Haene 294, Billig 44 (237 only).
	5 10b ❖	238–9	241–2	Billig 44, Tyler 96.
1919	1 5 10b ❖	248–50	245–7	Billig 44.
1920	1 2l	260 262	257 259	Haene ^{PF} 292.
1920–7	2 2 2l	261 263 273b	258 260 270a	Billig ^{PF} 44.
1920–7	10l	285	282	Billig ^{PF} 44, Gordon ^{PF} 57.
1922	25b ☆	287	284	Schach 1935/36 129.
1927	1 2 3 5 6l ☆	303–7	B21–5	Schach 1938 21.
1928	10l ☆	334	341	Schach 1938 22.
1930	25b–10l 1–5l ❖↔	361–74	359–68 C7–12	Billig 44, Bynof-Smith V 116, Newall 240, Schach 1935/36 78, Wondelgem 21.
1932	25b–10l ☆	450–6	421–7	Schach 1938 22, Tullberg 523.
Franchise (Silistra): 1913			–	Barefoot 13, Billig 44.
Postage due				
1881–10	2–60b	1–30	J1–40	Billig 44, Schach 1935/36 167, Tyler 100.
1920–6	2l	59	J68 75	Haene 292.
Compulsory tax (Ajutor issues)				
1915	5 10b ❖	1–2	RA1–2	Billig 44, Wondelgem 21.
Fiscal values of definitives:	50b 1 2 5 50l			Billig 44, Schach 1935/36 53–4.
Compulsory tax due:	1918 5–6	RAJ1–2		Billig 44.

Locals and occupations by Rumania

Kustendje & Czernawoda (private local)

1865 20pa H&W 1 Bynof-Smith III 134, Hurt & Williams 79.

1919 ❖ Transylvania (ex Hungarian), Rumanian occupation Aretz II 33 (also postage due).

Kolomyya (W. Ukraine), Rumanian occupation

1919 (All issues) 1–31, due 1–17 Schach 1935/36 151.

Austrian occupation

1917–8 3b–4l 3b–4l 1–17 18–34 1N1–17 18–34 Haene 53 295.

German occupation

1917–8 (All issues) 1–12 3N1–12 Fournier A 125^α.

1917 15–40b 10–40b 1–3 4–7 3N1–3 4–7 Wondelgem 21.

40b 3 3N3 Schach 1935/36 100.

1918 40b 12 3N12 Haene 294.

Postage due

1918 5–50b 5–10b 1–5 6–7 3NJ1–7 Bohne, Wondelgem 21.

5–50b 1–5* 3NJ3–7* Fournier A 165.

70		Mi	Sc	
Compulsory tax				
1917	5–10b	1–2	3NRA1–2	Wondelgem 21.
1917–8	10 5b	3–5* 7*	3NRA3–5*	Fournier A 165.
Compulsory tax due				
1918	10b	8*	3NRAJ1*	Fournier A 165.
German 9th Army, Rear Zone				
1918	10–30pf	1–4	3N13–16	Bohne, Haene 294, Wondelgem 21.
Compulsory tax: 1918 – – – Schach 1935/36 101.				

RUSSIA

Empire

1857	10k	1	1	Dorn 185, Haene 300.
1858	20k	3	3	Earée <i>VI</i> 299.
1875–9	7k	25	27	Dorn ^{PF} 185, Haene ^{PF} 296.
1884	3.50 7r	38–9	39–40	Billig 33, Bynof-Smith <i>V</i> 118, Dorn 186, Fournier A 126 126 ^α P j, Haene 297 300, Serrane / 402.
1889–04	7k	45	50 59	Fletcher ^{PF} 95.
	70k 3.50 7 1r	48–50 55	45 53–4 67–70	Haene 297.
1908–17	7 10 70k	69 70b 77	78–9 86	Fletcher ^{PF} 96 97 96.
1915	20k	1c (after 104D)	107	Haene ^{PF} 297.
1916	20 10 20k ❖	106 107–8	110 117–8	Wondelgem 15 13.
1917	10k	114	124	Johnson / 23.
1915–9	1r	126	131	Billig 28.

Russian SFSR

1918–23	(All issues)	149–219	149–241	Ceresa <i>V</i> , Schach 1935/36 12 ^α .
1918	35 70k	149–50	150	Johnson / 24.
1921	1 2 5r	151–3	177–9	Billig 28, Tyler 101 (151–2 only).
1921	5 100r	153 156	179 181	Schach 1938 24.
1921	20r	154	180	Billig 28, Tyler 102.
1921	100–1000r	156–61 162–4	180–6 188–90	Billig 28, Haene 297.
	100r	162	188	Tyler 103.
1921	2250r (4)	165–8	B14–17	Billig 28, Haene 298, Johnson / 26–7, Schach 1935/36 32 85.
1922	5000r ❖ (3)	169 171–2	191 193–4	Billig 28.
1922	7500/250r ❖	176	201	Haene 300.
1922	12–1200m →**	V–XII (after 180)	CO1–8	Newall 296 302. **Consular air mail.
1922	1–10k ❖	185–9	B24–9	Billig 28.
	2 3k ❖	186–7	B25–6	Schach 1935/36 7 20 29.
1922	100 000r ❖	190	210	Billig 28, Haene 298.
1922	5 45r ☆	191 195	211 215	Billig 28.
1922	45r 45r →	195 196	C1	Aretz <i>III</i> 61, Haide 44, Schach 1935/36 118.
1922	all 20+5r ☆	197–200	B34–7	Tyler 105–8, Schach 1938 25 (not 198).
1922	5 20 200r ❖	201–2 207	216 218 222–4 229	Billig 28.
1923	4+4r ❖	214	B42	Haene 300.
Compulsory tax (Rostov/Don)				
1922	2000–6000r	1–4	B30–3	Billig 33, Haene 298, Johnson / 27–9, Schach 1935/36 10.

Soviet Union

1924	3 6 12 20k ☆	238–41	265–72	Billig 33, Haene 298–9, Schach 1935/36 39, Tyler 104.
1923–4	5 10 15 20 →❖		267–70 XV–XVIII	C2–5 6–9
				Newall 300 (also the uncharged stamps).
1934	5–80k →	462–4	C45–9	Bynof-Smith <i>V</i> 120, Newall 304, Schach 1938 26, Tyler 109.
1935	1r/10k →❖	527	C68	Newall 306.
1937	10 50k ☆	555–6	596	Johnson / 25.

Wenden

1862	2k	1	L1	Fournier P j, Serrane / 468.
1863	2 4k	1–2	L2–3	Bacon ^R 163, Dorn 189, Earée <i>IV</i> 560, Fournier A 128 P j, Haene 356, Hurt & Williams 160–2, Serrane / 469.
1863–71	2k	3–6	L4–6	Dom 189–90, Hurt & Williams 161–2, Serrane / 470.
1863–4	2k	3 4	L4 5	Earée <i>IV</i> 561–2.

		Mi	Sc	
1864–71	2k	4–6	L4 6	Sperati 170.
1864	2k	4	L4b	Bacon ^R 164, Haene 356, Schröder 13.
1875	2k	8	L8	Bacon ^R 163, Hurt & Williams 162.
1878–94	2k	9–11	L9–11	Bacon ^R 163, Dorn 190, Hurt & Williams 162.

Zemstvos

Chern, Malmyzh, Maloarkhangelsk, Nolinsk, Shadrinsk, Staraya Russa, Tikhvin, Vasil, Yassy

				Bacon ^R 123–5.
1942	50k	1	–	Blunt 92.

Polish Army in Tashkent

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Far Eastern Soviet Republic

1923	1 2 5 10k ❖	41–4	66–70	Ceresa III.
1923	20/1–70k→❖	45–57	–	Ceresa III, Newall 75.

Transcaucasian SFSR

1923	(All issues)	1–33	1–31	Ceresa IV.
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White Armies in the West (1919)

Belorussian (Gen. Bulak-Bulakhovich), bogus ("Absobni Atrad BNR", 5 vals.)

–	–	Johnson I 38, Linn's 242 1997, Spying Eye 47.
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Northwestern (Gen. Yudenich): North (OKCA, Gen. Rodzianko, part of NW Army):

1–14	1–14	Ceresa III.
15–19	1–5	Ceresa III, Johnson I 24, Tyler 110–4.

North (Gen. Miller issue):

I–VII	–	Ceresa III.
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Western (Gen. Avalov-Bermond)

1–36	2N1–36	Ceresa III, Johnson I 17.
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Bogus: "Western Army Eagles"

–	–	Barefoot 16.
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Polish Corps (in Belorussia):

1–15	–	Blunt 79–87, Ceresa III.
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White Armies and Republics in Siberia

Adm. Kolchak:

1–6	1–10	Ceresa III.
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Chita (Gen. Semjonov):

7–10	38–41	Ceresa III.
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Far Eastern Republic (DVR, Gen. Semjonov):

1–21	2–36	Ceresa III.
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Priamur region, Nikolaevsk:

1–29	51–81	Ceresa III.
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Whole region (Gen. Diederichs):

30–56	85–118	Ceresa III.
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Czechoslovak Legion:

1–17	1–14	Ceresa III, Johnson I 32.
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Finnish occupation of Russia

Aunus (Olonets): 1919, 5p–10m 1–8 N1–8 **

**Färnström 94, Fieandt (Aunus-merkit, Lappeenranta 1922) 27–37, Ossa 89, Schach 1935/36 12.

German occupations of Russia

See also *Estonia, Latvia and Lithuania.*

Eastern Command (Baltic provinces, general issue)

1916	2½pf–1m	1–12	1N1–12	Bohne.
1918	20 40pf	1–2	N1–2	Bohne, Ceresa III, Schach 1935/36 140, Tullberg 422.

10th Army (civilians' mail)

1918	30 60pf	1–2	–	Bohne.
1941–3	1–80 10–20pf	1–18 19–20	N9–28	Bohne, Stempel 13.

Pskow (Pleskau)

1941	20–60k	1–9	–	Bohne.
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RYUKYU ISLANDS

1958	3c	68	54	Linn's 185 1994.
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SAAR

1920	2–80pf	1–16	1–16	Bynof-Smith V 124, Johnson II 39, Schach 1935/36 64 103, Stempel 20α, Wondelgem 20.
	1m	17	17	Bohne, Bynof-Smith V 124, Wondelgem 20.
1920	5pf–10m	18–31	19–32	Bohne, Stempel 20α, Wondelgem 20.
	1–3m	27–29	35–7	Haene 307.
1920	5–75pf 5pf–4m	32–40 44–9	41–54 58	Bohne, Schach 1938 27, Stempel 20α, Wondelgem 20.
	2.50m	43	57	Schach 1938 28, Wondelgem 20.

72		Mi	Sc	
1921	5 10m	51-2	66-7	Bohne, Gordon ^{PF} 62, Schach 1938 28.
1928	10fr ☆	134	B15	Bohne.
				French occupation
1947-52		206-316	155-229	Germany 134 ^α .
1947	50f/1m ❖	238a	187a	Bohne.

SAINT CHRISTOPHER

1870-85	½ 1 2½ 4 6d	1-11	1-16	Dorn 114, Serrane // 242.
1870-9	1 6d	12 4 ²	1-2 ² 4 ² 37 ²	Bynof-Smith / 138, Earée VI 299, Fournier P m.
1870-84	1 6 1d	1 4 6	1 2 4 37	Spud Papers 114.
1890	6d	19	15	Sperati 60.

SAINT HELENA

1856-94	½d-5s	1-20	1-39	Bynof-Smith / 140, Dorn 114, Earée VII 301, Serrane // 242, Oneglia 78 (1-12 only).
1856-80		1-2 11-12	1-32	Fournier A 53.
		1-2 ² 5-10 ²	1-2 ² 3-6 ²	Fournier P m.
	1s 1s	9 20	16-17 23 31-2	Spud Papers 143.

SAINT LUCIA

1860-84	1d-1s and ❖	1-10 11-17	1-14 15-24	Bynof-Smith / 142, Dorn 114, Oneglia 80, Serrane // 244, Tullberg 529.
	1 4 6d 1s	1-10	1-14	Earée VII 306.
1883-7	6d 1s	23 24	34 36	Sperati 60 61.
Saint Lucia Steam Conveyance Co Ltd:		1872(?)		Hurt & Williams 124.

SAINTE-MARIE DE MADAGASCAR

1894	1c-1fr	1-13	1-13	Bynof-Smith 4 82, Earée III 388 ^α , Fournier A 30-3 33 ^α , Schach 1935/36 37-8, Serrane // 245 69, Spying Eye 33, Tyler 44.
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SAINT PIERRE AND MIQUELON

1885-91	❖	1-16	1-18	Fournier A 159 P q.
1885-6	❖	1-13	1-14	Serrane // 245-6 68.
1885	5/4c ❖	2	10	Earée VII 311.
1885	05c/20c-1fr❖	7-10	4-6 11	Wondelgem 14.
1891	1c-1fr ❖	17-29	19-35	Fournier P q A 156 ^α , Serrane // 247, Wondelgem 14.
1891-2	1-2c/5-25c❖	30-5	36-41	Serrane // 247 68.
1892-12	1c-1fr 5-50c	Mi46-58 67-72 90-100 Sc60-78 110-20		Bynof-Smith 4 82, Earée III 388 ^α , Fournier A 30-3 33 ^α 156 ^α , Schach 1935/36 37-8, Serrane // 69, Spying Eye 33, Tyler 44.
1892	10c-5fr ❖ on due	59-66	52-9	Fournier A 159 P q, Serrane // 247 70-3, Wondelgem 16.
1915-7	5c ❖	101-2	B1-2	Brun 89-90, Wondelgem 11.
1941-2	❖ "FRANCE LIBRE"	215-87	222-99	Gee-Ma 11.
Postage due				
1893	5c-5fr	1-9	J1-9	Fournier P q, Serrane // 70-3.

SAINT THOMAS AND PRINCE ISLANDS

1870-85	5-300 10-50r	1-9 10-14	1-9 10-14	Bacon ^R 126, Barefoot 12, Bynof-Smith V 94, Dorn 180, Earée VII 311, Fournier A 129 129 ^α P j, Johnson // 42, Serrane // 75 247. Spud Papers 125.
1870-7	5-100r	1-7	1-7	
1889-11	5 65-400 2½-700r	Mi25 59-82 96-110 Sc25 62-85 91-105		Wondelgem 15 16.
1939	5e →	351	-	Newall 236.

SAINT VINCENT

1861-97	1 4 6d 1s	Mi1-13 22-3 28-30 34-5 41-2 Sc1-28A 30-3 36-9 41-54		Bynof-Smith / 144, Dorn 115, Earée VII 313, Serrane // 251.
	1 4 6d 1s	Mi1-14 19-23 28-30 34-5 37-8 Sc1-28A 30-3 36-9 46-9 51-2 57-8		Oneglia 81.

		Mi	Sc	
1869	4d	5	7	Spud Papers 81.
1871–80	1s	13	17 18 22–3	Johnson // 40.
1880	1 ½ 1 4d ❖	14 19–21	30 31–3	Serrane // 252.
1880–91	5s	18 36	29 54	Dorn 115, Serrane // 252.
1883–91	2½ 1 2½d ❖	27 31 33	40 55 56	Wondelgem 18.
1883	2½d ❖	27	40	Earée VII 315.
1890–2	2½d ❖	37*	57*	Fournier A 166.

Salvador: see *El Salvador*

SAMOA

1877	Samoa Express	1–7 ²	1–8 ²	Aretz III 61, Bacon ^R 127, Barefoot 5–6, Bynof-Smith / 146–9, Dorn 116, Earée VII 316, Fournier P m, Hurt & Williams 126, Serrane // 253. Opinions / 113.
1892	2½d	15	14a	
1893–4	5d 5d ❖	16* 17* 18	20–2* 23	Fournier A 164 (#16 17), Serrane // 256 (#18). (Western Samoa)
1900	3–50pf	1–6	51–6	Dorn 78, Fournier A 25–6 155 ^a P q, Serrane / 29 257 64, Wondelgem 11.
1900–19	3–80pf	7–15 20–2	57–65 70–2	Bohne, Bynof-Smith IV 142, Fournier A 25–6 155 ^a , Serrane // 257, Spying Eye 33, Tyler 46.
	1–5m	16–19 23	66–9 73	Schach 1938 5.
		British occupation		(Western Samoa)
1914	½–9d	1–9	101–9	Bohne.
	½–3d 6d	1–5 8	101–5 108	Wondelgem 17.

Samos: see *under Greece*.

SAN MARINO

1877–99	2c–5l	1–7 8–11	12–22 26–31	
			1–24 25–7	Fournier A 127–8 128 ^a P j q (also w. wm), Haene 303, Schloss // 136, Serrane / 403 405, Tyler 118.
1903	2c–5l	34–45	40–76	Haene 303, Serrane / 406.
	1 5l	43 45	69 75	Sperati 172.
1936	75/50–80c→	232–3	C17–18	Newall 246.
Postage due: 1897, 5l		8	J8	Haene 304.

SARAWAK

1869–75	3 3 2–12c	1 2 3–7	1 2 3–7	Dorn 116–7, Serrane // 257.
1871	3c	2	2	Johnson // 41, Tyler 119.
1899	2c ❖	30–1*	33–4*	Fournier A 165.
1947	❖ “GR”	150–64	159–73	Gee-Ma 11.

Saudi Arabia: see *Hejaz*.

SCADTA: see *Colombia and Ecuador*.

SEDANG (bogus)

1888	7 values	–	–	Tyler 123.
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SENEGAL

1887–92	5c–1fr	1–5l–XIII 6–7	1–30 31–4	Fournier A 162 156 ^a , Serrane // 258 68.
1887	5 5 10c	1–3		Wondelgem 11 13.
1892	75c 1fr	6–7	31–4	Fournier P q, Wondelgem 11 13.
1892–12	1c–1fr 5–50c	8–25 47–52	35–52 73–8	Bynof-Smith 4 82, Earée III 388 ^a , Fournier A 30–3 156 ^a , Schach 1935/36 37–8, Serrane // 258 69, Spying Eye 33, Tyler 44.
1903	10c/50 75 1	27–9	54–6	Wondelgem 13.
1906	1 2 5fr	44–6	70–2	Aretz / 22, Dorn 41, Serrane // 73.
1915	5 5c ❖	70–1	B1–2	Brun 89–90, Wondelgem 11.
1942	10 20fr	210–1	C22–3	Newall 104.
Postage due: 1903		10c	1–3	J1–3 Serrane // 70–3.

Senegambia and Niger: see *Upper Senegal and Niger*.

SERBIA

1866–8	10 20 40p	1–3 4–6	4–6 11–13	Aretz III 63, Bynof-Smith V 126, Dorn 191, Haene 315, Johnson / 30, Serrane / 423–4
1866	10 20 40p	1–3	4–6	Billig 30, Earée VII 342, Linn's Dec 13 and 27 1976, Spud Papers 100.

74		Mi	Sc	
1866	1 2p	7-8	1-3	Billig 30, Bynof-Smith V 126, Dorn 191, Earée VII 341, Schloss II 141, Serrane I 423.
1867	1 2p	9-10 ²	7-9 ²	Aretz III 63, Billig 30, Dorn 192, Spud Papers 100, Fournier P m, Haene 315, Johnson / 30, Linn's (see 1-6 above), Serrane I 423-4.
1869-80	1-50p	11-18	16-24	Billig 30, Bynof-Smith V 128, Dorn 192, Earée VII 344, Johnson I 30, Serrane I 426, Spud Papers 23, Tyler 124.
1901-3	5p-5d 5-50p 3 5d	53-61 53-8 60-1	59-65 59-64 66-7	Dorn 193, Haene 316, Serrane I 426, Tyler 125-6. Schach 1935/36 189.
1904	5p-5d	76-83	79-86	Billig 30, Fournier A 72 P j.
	5-50p	76-80	79-83	Aretz III 63, Dorn 193, Haene 316, Serrane I 427, Tyler 127.
1905	1p-5d	84-94	87-97	Fournier A 72 72 ² P j.
1911	1p-5d	95-106	108-29	Tyler 128.
1916-8	1c-1fr	Postes Serbes ❖		Bynof-Smith V 130, Dorn 193, Serrane I 427, Tyler 129, Haene 316 (95-6 only). Opinions II 197.
1914-6	1h-10 1h-10kr	1-21 22-42		Austrian occupation 1N1-21 22-42 Schach 1935/36 18 76, Tullberg 539.
1941	0.25-30d ❖	1-15	2N1-15	German occupation Bohne.
1941	0.50-4d ☆	54-7	2NB7-14	Bohne.

SEYCHELLES

1901-2	3/10 16 36c ❖		30-2	29-31	Wondelgem 18.
					<i>Siam: see Thailand.</i>

SIERRA LEONE

1859-96	6d	1 2 22	3 5 17-19	Dorn 117, Earée VII 363, Serrane II 265.
1859-72	6d	1 2	3 5	Oneglia 86, Sperati 61.
1872-83	1d-1s ½d	3-21	6-31	Dorn 117, Earée VII 364, Serrane II 266.
1872-83	1d-1s	3-7 13 15 18	19	6-20 23 25 28 29 Spud Papers 68.
1872-7	1d-1s ½ 1½d	3-9 ²	6-11 13	Fournier P m.
1893	½/1½d ❖	23	32	Wondelgem 18.

SINGAPORE

1948-52	\$2	19	19	Fletcher ^{PF} 89.
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SLOVAKIA

1939	5h-10k 60h	2-22 23	2-23	Johnson I 11.
1939	5-50h 2h-1k	2-9 26-34	2-9 P1-9	Bohne.

SOLOMON ISLANDS, BRITISH

1907	½d-1s	1-7	1-7	Billig's Phil. Handbook 32 12, Bynof-Smith / 30, Johnson II 6, Linn's 193 1995, Serrane II 252.
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SOMALILAND, BRITISH

1903	½a-5r ½-8a	1-13I-II* 14-19*	1-20* 21-6*	Fournier A 164 P q, Gee-Ma 11, Wondelgem 19.
Official: 1903	½a-1r	1-5* 6-10*	O1-5* 6-10*	Fournier A 164 P q.

SOUTH AFRICA, UNION OF

1925	1-9d →	17-20	C1-4	Bynof-Smith I 150, Newall 287.
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SOUTH AUSTRALIA

1855-91	1 2 6d 1s	Mi1-13 15 18	20-1 23 26 28 30 32 43 45	
			Sc1-16 19-20 25-6 28-9 32 35-43 47 51-2	
			Dorn 118, Earée VII 366, Serrane II 25.	
	2 9 10/9d 1s	Mi2 5 9 13 21	16-17 24-5 35 44	
			Sc2 7 11 16 43, 21-4 33-4 48-50 59 72	
			Bynof-Smith I 152.	
1860-91	9d	16 24 44	21 33 48 72	Dorn 118, Earée VII 368, Serrane II 25.
1860-75	10/9d ❖	17 25 31 35	22-4 34 49-50 59	Earée VII 369.

		Mi	Sc	
1887	2s6d-£20	55-67	81-93	Aretz <i>III</i> 64, Bynof-Smith / 154.
Official				
1901	2s6d 5s	43-4	O83-4	Bynof-Smith / 154. <i>South Korea: see Korea, Republic of</i>

SOUTH WEST AFRICA**German colony**

1897-8	3-50pf	1-4 5-10	1-4 7-12	Bohne, Dorn 78, Fournier A 25-6 164 155 α Serrane / 29 // 11 64.
1897	3-50pf	1-4 I-II	1-6	Fournier P n, Ohrt ^R / 69.
1898	3-50pf	5-10	7-12	Fournier P n, Wondelgem 11.
1900-19	3-80pf	11-19 24-8	13-21 26-30	Bohne, Dorn 78, Fournier A 25-6 A 155 α , Serrane // 11 64, Spying Eye 33, Tyler 46.
	1-5m	20-3 29-32	22-5 31-4	Schach 1938 5.

South African mandate

1923	½d-£1	1-24	1-12	Johnson // 41.
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SOUTHERN NIGERIA

1901-4	10s £1	8 20	8 20	Sperati 62. <i>Soviet Union: see Russia.</i>
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SPAIN

1850	6c-10r	1-5	1-5	Bynof-Smith <i>V</i> 132-5 191, Dorn 196-7, Earée <i>VII</i> 372, Fournier A 43 50 α P h, Haene 125, Schloss // 151, Serrane / 143.
	6c	1	1	Johnson / 33.
	12c-10r	2-5	2-5	Sperati 109.
	5 6r	3 4	3 4	Early/Stourton 53 52.
1851	6c-10r	6-11	6-11	Dorn 197, Earée <i>VII</i> 376, Fournier A 43 P h, Haene 126 141, Johnson / 33, Schloss // 153, Serrane / 154.
	6c	6	6	Brun 29, Early/Stourton 52, Schach 1949 27.
	12c-10r	7-11	7-11	Sperati 111.
	2 10r	8F 8 ² 10 ²	8 ² 10 ² 10a ²	Fournier P h k, Färnström 25 (8 only).
	5r	9	9	Aretz <i>III</i> 61, Early/Stourton 54.
1852	6c-6r	12-16	12-16	Bynof-Smith <i>V</i> 136 191-2, Dorn 197, Earée <i>VII</i> 384, Fournier A 43-4 P h, Haene 128 141, Schloss // 154, Serrane / 156.
	12c 2 6r	13 14 16	13 14 16	Sperati 113.
	5r	15	15	Färnström 25-6.
1853	6c-6r	17-21	19-23	Bynof-Smith <i>V</i> 192-3, Dorn 198, Earée <i>VII</i> 390, Fournier A 44 P h, Haene 128, Schloss // 155, Schröder 13, Serrane / 157.
	6c	17	19	Färnström 25-6, Gordon ^{PF} 66.
	12c 2 5r	18-20	20-2	Sperati 115.
1853	1 3c Madrid	22-3	17-18	Bynof-Smith <i>V</i> 138 193, Dorn 198, Earée <i>VII</i> 396, Early/Stourton 28, Fournier A 45 P h, Haene 129 141, Johnson / 33, Schloss // 156, Serrane / 158, Sperati 116.
	1c	22	17	Early/Lewes & Pemberton 20.
1854	2c-6r	24-30	24-34	Bynof-Smith <i>V</i> 140-3 193-4, Dorn 199, Fournier A 45-6 P h, Haene 129-30 141, Schloss // 158, Serrane / 159-60.
	2c 1 5 6r	24 27 29-30	24 27 29-30	Sperati 118.
	1 5r	27 ² 29 ²	27 ² 29 ²	Fournier P k.
1855-6	2c-2r	31-42	36-48	Bynof-Smith <i>V</i> 146, Dorn 199, Earée <i>VII</i> 406, Haene 130-1 142, Schloss // 159, Serrane / 161-2.
	4 4 4c	32 36 40	37 41 45	Fletcher ^{PF} 98, Gordon ^{PF} 66.
1856	2c-2r 12c	39-42, I	44-7 48	Haene 131 142, Tyler 130 (40 only).
1860	2c-2r	43-8	49-54	Bynof-Smith <i>V</i> 148 194, Dorn 200, Earée <i>VII</i> 408, Haene 131-3, Schloss // 161, Serrane / 163.
	4 12c 2r	44 45 48	50 51 54	Fletcher ^{PF} 100, Gordon ^{PF} 67.
	19c	46	52	Fournier P h, Sperati 119.

76		Mi	Sc	
1862	2c-2r	49-54	55-60	Dorn 200, Earée VII 409, Haene 133, Schach 1935/36 123, Schloss // 162, Serrane / 164. Fletcher ^{PF} 105, Gordon ^{PF} 68 (50 only).
1864	4 12c 1 2r 2c-2r	50-1 53-4 55-60	56-7 59-60 61-6	Dorn 200, Haene 133, Schloss // 163, Serrane / 165, Sperati 120.
1865	4 12c 1r 19c 2c-2r	56-7 59 58 61-6 67-72	62 63 65 64 67-73 74-80	Fletcher ^{PF} 108, Gordon ^{PF} 69 (56 only). Bynof-Smith V 150 194-5, Fournier P h. Bynof-Smith V 150 194-5, Dorn 200-1, Haene 133-4 142, Schach 1935/36 123-4, Schloss // 164, Serrane / 166.
	2c-2r 12 19c 1r 4 19c 1r	61-72 63l 69l	67-80 69a 76a Mi63l 64-5 68 70-1 Sc69a 70-1 75 77-8	Fournier A 46-7 157 ^a P h. Sperati 121.
1866	12c 1 2r 4c 2cu-20cm	63 65-6 68 73-8	69 71-2 75 81-7	Fletcher ^{PF} 110, Gordon ^{PF} 69 (66 only). Bynof-Smith V 150 195, Dorn 201, Earée VII 411, Haene 134, Schloss // 165, Serrane / 168. Fletcher ^{PF} 111.
1866	4 12cu 10 20cm 19cu 20cm	74-5 77-8 76 79	82-3 85-6 84 87	Fournier A 47 50 ^a , Sperati 122. Gordon ^{PF} 70.
1867	4 12cu 10 20cm 50m	81-2 84-5 89	89-90 92-3 97	Fletcher ^{PF} 113, Haene 135.
1867-8	19 19cu	83 91	91 102	Sperati 123.
1867	10cm	84	92	Gordon ^{PF} 70.
1867	20cm 5m	85 86	93 94	Earée VII 414.
1867	50m	89	97	Dorn 202, Gordon ^{PF} 71.
1868-9	❖ "HPN"	80-95 I-VIII*	116-28a-f*	Fournier A 50, Haene 142, Serrane / 169.
1868	50 200m	93 95	99 101	Fletcher ^{PF} 116, Haene ^{PF} 136.
1870	1m-19cu 50 200m 100 200 400m 1e600m 2e	96-108 101 103 102-4 105-6	159-73 166 168 167-9 170-1	Dorn 202, Haene 136, Schach 1935/36 124. Fletcher ^{PF} 118. Serrane / 170.
	2e 19cu	106 108	171 173	Fournier A 47, Sperati 124.
1872	⁴ / ₄ c	109	174a	Bynof-Smith V 195.
1872-3	6c-10p 5-20c	112-20 121-3	176-89	Haene 137 144. Bynof-Smith V 195-6, Fournier A 47-9 50 ^a , Haene 136.
1842	6c-10p	112-20	(176-89)	Fournier P h, Serrane / 171-2.
1872-3	12 10c 4 10p	114 122 119-20	181 182 188-9	Fletcher ^{PF} 120. Sperati 124, Aretz III 61 (120 only).
1873	10 50c 1 4 10p	127 131-4	193 197-200	Fletcher ^{PF} 122, Gordon ^{PF} 73 (127 only).
1874	2c-10p	135-44	201-10	Dorn 203, Haene 137 143, Serrane / 173, Sperati 126.
	10c 1 10p 50c 1 4p 4 10p	137 142 144 141-3 143-4	203 208 210 207-9 209-10	Fletcher ^{PF} 124. Schach 1935/36 106. Sperati 127, Earée VII 415 (144 only).
1875	2c-10p 10c 1 10p 1 4 10p	146-55 148 153 155 153-5	212-21 214 219 221 219-21	Schach 1935/36 116, Tullberg 542. Fletcher ^{PF} 127. Haene ^{PF} 138, Sperati 128 (154-5 only).
1876	10c 25c 10p	157 159 164	223 225 230	Tyler 131. Haene ^{PF} 138. Bynof-Smith V 197, Fournier A 50.
1878	20 40c 4 10p 1 4 10p	169 171 174-5 173-5	235 237 240-1 239-41	Haene 138 143, Sperati 129. Fletcher ^{PF} 130.
1879	25c 1 4 10p	180 183-5	246 249-51	Fletcher ^{PF} 131, Haene ^{PF} 138 (180 only).
1882	15c	186	252	Fletcher ^{PF} 132.
1889	15c 1 10p 4 10p 4p	192 199 201 200-1 200	261 268 270 269-70 269	Fletcher ^{PF} 133, Haene ^{PF} 138. Haene 139. Bynof-Smith V 197, Fournier A 50 A 155 ^a P h. Serrane / 174.
1905	5c-10p ☆ 10p	220-9 229	287-96 296	Dorn 203, Johnson / 33. Bynof-Smith V 156, Haene 139, Serrane / 174, Sperati 130.
1907	10c-4p	la-f (after 230)	-	Haene 144 144, Tyler 135.
1909	10p	242	309	Haene 143.
1920	5c-1p →	250-4	C1-5	Haene 143, Newall 248.
1922-30	20c	288	337	Haene 143.

		Mi	Sc	
1930	5c-4p →	457-62	C12-17	Tyler 132.
1938	40-60c	702-5	598-601	Linn's 208 1995.
1938	2.50p 45c 1p→	707 711 713	C91 C97 CB6	Newall 260.
Official				
1854	½o-1l	1-4 ²	O1-4 ²	Dorn 203, Earée <i>VII</i> 416, Early/Stourton 55, Fournier P k, Haene 139, Serrane <i>I</i> 174-5.
1855	½o-1l	5-8 ²	O5-8 ²	Bynof-Smith <i>V</i> 144 194, Dorn 203, Earée <i>VII</i> 418, Fournier P k, Haene 139, Serrane <i>I</i> 174-5, Spud Papers 47.
Franchise: 1881 (F. Duro)		2	S2	Bacon ^R 135.
Compulsory tax				
1874-7	5 5 15c	1 7 13	MR1 5 10	Haene 140 143.
1874	5 10c	1-2	MR1-2	Fletcher ^{PF} 125, Gordon ^{PF} 76.
1876-7	5 15c	7 13	MR5 10	Fletcher ^{PF} 129.
		Barcelona (Municipal compulsory tax)		
1932	5c →	II (after 8)	-	Newall 250.
		Burgos (Local air mail stamps)		
1936-8	→	1-6 17-28	7LC1-23 7LE3-8	Newall 252.
		Canary Islands (Regional air mail stamps)		
1936-8	→	1-52	9LC1-53	Newall 18.
		Sevilla local		
1936	1c-1p	1-16	-	Rosenthal (Frimærkebogen, København 1940).
		Carlist issues (for provinces under Carlist control)		
1873-5	(All stamps)	1-6 ²	X1-7 ²	Espagne, les émissions carlistes (Groupe Falsif. Bruxelles c. 1990), Fournier P k, Serrane <i>I</i> 175-7.
	1 1r 16m ½r	1 2 5 6	X1-5	Spud Papers 130-2, Haene 140 145 (not 5).
1873	1r	1	X1-2	Bacon ^R 135, Bynof-Smith <i>V</i> 152, Earée <i>VII</i> 419, Fournier P h.
	1r	2	X3	Bynof-Smith <i>V</i> 154 197, Earée <i>VII</i> 420, Tyler 134.
Catalonia:	16m	5	X4	Bynof-Smith <i>V</i> 152, Earée <i>VII</i> 421, Tyler 133.
Valencia:	½r	6	X5	Bynof-Smith <i>V</i> 154.
		SPANISH ANTILLES (Cuba and Puerto Rico)		
1855-7	½ 1 2r	1-3 5-10	1-4 9-14	Earée <i>II</i> 308 310, Early/Dalston 29, Johnson <i>I</i> 6, Serrane <i>II</i> 13.
	½ 1r	1-2 5-6 8-9	1-2 9-10 12-13	Fletcher ^{PF} 30.
1855	½ 1r	1-2	1-2	Billig's Phil. Handbook <i>V</i> 179.
1855-7	½ ½ ½r	1 5 8	1 9 12	Bynof-Smith <i>V</i> 158.
1855-7	¼r ❖ "Y"	4 ² 11 ²	5-8 ² 15 ²	Earée <i>II</i> 309, Fournier A 9 9 ^α P k, Serrane <i>II</i> 15.
	¼r ❖ "Y"	11	15	Billig's Phil. Handbook <i>V</i> 187.
1862	¼r	12	16	Earée <i>II</i> 311, Serrane <i>II</i> 15.
1864	¼ ½ 1 2r	13-16	17-21	Bynof-Smith <i>V</i> 160, Earée <i>II</i> 313, Serrane <i>II</i> 15.
1866	14r	17	22	Billig's Phil. Handbook <i>V</i> 188, Earée <i>II</i> 314.
1866	5 10 20 40c	18-21 ²	23-6 ²	Earée <i>II</i> 314, Fournier P k, Serrane <i>II</i> 15.
1867	5 10 20 40c	22-5 ²	27-30 ²	Bynof-Smith <i>V</i> 160, Earée <i>II</i> 315, Fournier P k, Serrane <i>II</i> 15.
	10 40c	23 25	28 30	Spud Papers 102.
1868	5 10 20 40c	26-9	31-4	Serrane <i>II</i> 15, Tullberg 419.
1869	5 10 20 40c	30-33	38-41	Earée <i>II</i> 316, Serrane <i>II</i> 16, Tullberg 419.
1868-70	5-40c ¼r ❖	34-41*	35-7* 42-9*	Earée <i>II</i> 320, Fournier A 9 9 ^α , Serrane <i>II</i> 16.
1870	5 10 20 40c	42-5	46-9	Earée <i>II</i> 316, Serrane <i>II</i> 16, Spud Papers 44.
	5c	42	46	Sperati 131.
1871	12 25 50c 1p	46-9	50-3	Earée <i>II</i> 317, Serrane <i>II</i> 16, Spud Papers 103.
	12c 1p	46 ² 49 ²	50 ² 53 ²	Fournier P k.
	50c	48	52	Billig's Phil. Handbook <i>V</i> 189.
		STELLALAND (later: British Bechuanaland)		
1884	1d-1s	1-5	1-5	Aretz <i>III</i> 65, Dorn 118, Earée <i>VII</i> 424, Serrane <i>II</i> 268.
		SUDAN		
1897	1m-10pi	1-8*	1-8*	Bynof-Smith <i>III</i> 110, Earée <i>VII</i> 429, Fournier

A 164 P q, Wondelgem 19.

Official: 1902-6 1m-10pi 3-11* O1-9* Fournier A 164.
 Army Official: 1906-11 1m-10pi 3-13 MO5-15 Bynof-Smith III 112, Wondelgem 17.
 Telegrams: 1897 5m-10pi Yvert 1-5* 1-5a* Fournier A 158 P q, Serrane // 268.

SURINAM

1873-89 1c-2.50g 1-21 1-16 Dorn 138, Fournier A 140 39^a P j, Loo / 83
 84-7, Serrane // 269.
 1873 2½c 1 3 Linn's 215 1996, Loo / 81.
 1873-89 2½-50c 37 11 12 16 18 19 3 5 7 9 10 12 14 Loo / 82 // 85-90
 1875-9 2.50g 13 16 Earée VII 433.
 1892-3 10-30c 29-34 25-30 Aretz III 65, Bynof-Smith V 86, Dorn 139,
 Loo / 88, Serrane // 270, Tyler 136.
 1898 10/12½-30c❖ 35-9 31-5 Fournier A 140 39^a P q, Loo / 89.
 1900 1g ❖ 41 37 Aretz III 65, Fournier A 140 39^a.
 1900 25c ❖ 43-6 39-42 Loo / 90 91-2, Serrane // 271 (46 only).
 1909 5c 64 62 Loo / 93.
 1931 →❖ "Do. X" 159-65 C8-14 Loo // 94 / 95, Newall 264.
 1941 20c-10g → A224-7 C8-9 11 14 Loo // 95-7, Newall 266.
 1942 5c❖Red Cross 231 B40 Loo / 94.
 Postage due
 1885-9 2½-50c 1-8 J1-8 Dorn 139, Fournier A 140 39^a P j, Loo // 98 /
 96-101, Serrane // 271.

SWAZILAND

1889 ½d-5s 1-7 9 1-7 9 Earée VII 434, Fournier A 164 P q, Serrane // 271.

SWEDEN

1855 3 4 6 24sk 1-5 1-5 Tullberg^R 283.
 3 6sk 1 3 Färnström 58-9.
 3 24sk 1 5 Haene 320 320, Sperati 172.
 1856-62 1sk 3ö local 6 13 LX1 2 Färnström 54, Fournier P j.
 1sk 6 LX1 Tullberg^R 283.
 1858 5-50ö 7-12 6-12 Dorn 208.
 1869 17ö 15b 15 Sperati 174.
 1872 20ö|Tretio 22F 33a Dorn 209, Färnström 64-7 11, Haene 320,
 Serrane / 430.
 1889 10/12-24ö❖ 39-40* 50-1* Fournier A 161 P q (40 only).
 1918 55 80ö 84-5 90 92 Haene 321.
 1918 7-12ö ☆ 115-24 B22-31 Färnström 69.
 1920 10-50 →❖ 138-40 C1-5 Färnström 70, Newall 268, Tullberg 546-7.
 1921-36 15ö 178XY 189 Aretz III 66.
 1928 10ö ☆ 209 B33 Färnström 68.
 Official
 1889 10/12-24ö ❖ 12-13 O26-7 Sperati 174.

SWITZERLAND**Basel** (cantonal issue)

1845 2½r 1 3L1 **
 **Aretz III 66, Bynof-Smith V 172 182, Dorn 209-10, Earée VII 436, Fournier A 132 134 139^a
 P j, Haene 326 331, Schloss // 180, Serrane / 440.

Geneva (cantonal issues)

1843-9 5c 1-5 2L1-4 Bynof-Smith V 168-71 182, Fournier A 132-
 3 138-9^a P j, Schloss // 173, Serrane / 434.
 5c 1 2L1 Dorn 210-11, Earée VII 444-65, Haene 322-
 3 331, Sperati 143.
 1845-8 5c 3-5 2L2-4 Earée VII 465-79, Haene 323-4.
 5c 3 2L2 4 Sperati 144.
 5c 4-5 2L3-4 Dorn 211-3.

Zurich (cantonal issue)

1843 4 6r 1-2 1L1-4 **
 **Aretz III 66, Bynof-Smith V 162-7 182, Dorn 215-6, Earée VII 499, Fournier P j, Haene 326
 331, Ohrt^R IV 663, Opinions / 134, Schloss // 169, Serrane / 441-3, Sperati 141.

	Mi	Sc	
6r	2	1L2 4	Spud Papers 126.
Federal issues			
1849-51	1-8	1L5 2L5-7, 1-8	Schloss // 182, Serrane / 444.
1849-51 4 5c	1-3	1L5 2L5-7	Fournier A 133 134 138-9 α P j.
1849-50 4c "Vaud"	1-2	1L5 2L5-6	Dorn 214-5, Earée <i>VII</i> 484-93, Serrane / 438, Sperati 145-6.
1849 4c	1	2L5	Bynof-Smith <i>V</i> 174, Haene 325 331.
1851 5c "Neuchâtel"	3	2L7	Brun 16-7, Dorn 214, Earée <i>VII</i> 479, Haene 325, Serrane / 438, Sperati 146.
1850-2	4-12	1L5, 1-13	Bynof-Smith <i>V</i> 176-84, Dorn 217-8, Fournier A 134 138-9 α P j.
1850 2½r	4	1L5	Dorn 216-7, Earée <i>VII</i> 494, Fournier P j m, Serrane / 441-3, Sperati 147.
1850 2½r "Winterthur"	5-6	1-4	Haene 331.
1850 2½r "Ortspost"	5	1 3	Fournier A 133 138-9 α , Sperati 148.
1850 2½r "Poste locale"	6	2 4	Earée <i>VII</i> 507, Sperati 149.
1850 5 10r "Rayon I-II"	7-8	5-8	Earée <i>VII</i> 509 511.
1850-9 5 10 5r	7II 8I 9I-II	6 7 9-10	Sperati 150 151 152.
10 5r	8-9	6 8-10	Haene 328 331, Serrane / 447 (9 only).
1852 15r[C"Rayon III"]	10-12	11-13	Earée <i>VII</i> 512, Serrane / 448.
15r[C	10 11	11 13	Sperati 153 154.
1854-5 5r-1r	13-19	14-40	Dorn 218, Serrane / 449.
5r 1fr 2r	13 18 19	14 15 30-1 35	Haene 330.
15r	15	17 22	Johnson / 34.
1855-81 2c-1fr	18 20-35	30-1 35 41-59	Dorn 218, Fournier A 135-6 139 α .
1855-62 1fr 2r	18 19	30-1 35	Bynof-Smith <i>V</i> 186, Fournier P j.
1862-81 2c-1fr	20-8	41-50	Bynof-Smith <i>V</i> 188, Serrane / 450.
3c-1fr	21-8 ²	42-50 ²	Fournier P m.
30 40 60 2c	25-27 29b	46-8 52a	Haene 330 332.
1881 2-1fr	36-44*	60-8*	Fournier A 138 α P j α , Haene 333 α .
1899-04 40c	68	85	Haene 332.
1915 80/70c \diamond	127	189	Wondelgem 15.
1919-20 50 30c \rightarrow	145 152	C1-2	Aretz <i>III</i> 67, Haene 332, Newall 276, Schach 1935/36 13, Tullberg 537 530.
1921 20/25c \diamond	161	199	Haene 332.
1938 75/50c \rightarrow \diamond	325	C26	Newall 278.
Franchise (for French military internees)			
1871 "Gratis"	1 ²	-	Fournier P m.
Postage due			
1883-08 1-500c	15-22	J15-28	Haene 333.
Official, League of Nations			
1922-37 5c-10fr	1-56	2O1-56	Aretz <i>III</i> 67, Schach 1935/36 50 117, Tullberg 534.
International Bureau of Labour			
1923-32 5c-10fr	1-48	3O1-48	Schach 1935/36 141-3.
Locals (hotel stamps)			
Belalp:	Koltelat (Studie über die schweizerische Hotelpost, publ. Zumstein 1995) 51.		
Maderanthal:	Hurt & Williams 88.		
Rigi Kaltbad:	Hurt & Williams 118, Koltelat (see above) 110.		
Rigi Scheideck:	Hurt & Williams 120.		
SYRIA (until 1923 incl. Lebanon)			
1919 \diamond "TEO" 1-20p	107-111	16-20	Wondelgem 21.
1923 2-10pi \rightarrow	202-5	C14-21	Newall 280.
1956 7½ 12½ 15 35p	703-6	392-3 C200-1	Germany 107.
<i>Tahiti: see French Oceania.</i>			
TAIWAN (Formosa)			
1888 20 green & red	4-5	-	Bynof-Smith <i>III</i> 42, Dorn 158, Serrane // 116.
1945-9 \diamond	1-28 77	1-28 84	Gee-Ma 7.
Postage due: 1949 \diamond	10-12II	J10-12	Gee-Ma 7.
Black Flag Republic			
1895 30 50 100c	8-15	-	Bynof-Smith <i>III</i> 42.

1938-9 2p 25c-10p→ 79 80-85 - Newall 281.

TASMANIA

1853 1 4d 1-2² 1-2² Bynof-Smith / 158, Dorn 119, Earée VIII 515,
 Fournier P m A 155^α, Serrane // 273.
 1855-67 1 2 4 6d 3-8 14 4-10 14-15 21 26-7 32-3 Oneglia 86.
 1855-7 1 2 4d 3-8 4-10 Bynof-Smith / 158, Dorn 119-20, Earée VIII
 518, Serrane // 273.
 1857-71 1 2 4 6d 1s 9-19 11-47 Bynof-Smith / 158, Dorn 120, Serrane // 273.
 1857-71 1s 13 19 16 28 34 Earée VIII 520.
 1870-9 1d-5s 20-3 24-9 48-52 53-9 Serrane^R // 275.
 1871-9 5s 29² 59² Fournier P m A 155^α.
 1889 ½/1d ❖ 42 66 Bynof-Smith / 158.
 1892-9 £1 60 85 Bynof-Smith / 162, Sperati 63.

THAILAND (Siam)

1883 1 1 1 1 1 1-5 1-5 Dorn 195-6.
 1s 1a 1s 1-3 1-3 Oneglia 83, Serrane // 264.
 1885 1t/1s 61* 6V* 6* - Fournier A 165, Serrane // 263.
 1908 1-40t 73-9 118-24 Serrane // 265.
Bangkok, British post office
 1882-4 ❖ 1-22* 1-22* Earée / 67, Fournier P n , Oneglia 56,
 Wondelgem 15.

THRACE

Gümüljina, Greek occupation
 1913 10-25l ❖ 1-4 1-4 Feenstra 82-3.
Local muslim administration
 1913 10pa-5gr ❖ 6-22 5-9 16-33 Aretz III 68, Feenstra 84, Schach 1935/36 168.
Greek administration (Western and Eastern Thrace)
 1920 ❖** 1-53 N26-75 Feenstra 85. **On Greek stamps.

TIBET

1912-50 1-13 1-18 Waterfall (The Postal History of Tibet, London
 1981) 146-59, Gee-Ma 12^α.

TIMOR

1884-5 5-300r 1-10 1-10 Bacon^R 141, Barefoot 12, Fournier A 141
 157^α P q, Serrane // 280 163.
 1913 ❖"REPUBLICA" 126-38 154-61 135-46 148-55 Wondelgem 16.
 1939 50a → 257 - Newall 236.

TOBAGO

1879-96 (Cancellation) 1-30 1-31 Fournier A 155^α.
 1882-4 4 6d 15 16 19 21 Sperati 63.
 1886-92 ½d/2½-6d❖ 24-7 25-8 Wondelgem 18.

TOGO

German colony
 1897 3-50pf 1-6 1-6 Bohne, Dorn 78, Fournier A 25-6 156^α P q^α,
 Germany 56^α, Serrane / 29 // 281 64,
 Wondelgem 11.
 1900-19 3-80pf 7-15 20-2 7-15 20-2 Bohne, Dorn 78, Fournier A 25-6 156^α,
 Germany 56^α, Tyler 46.
 20 30 40pf 10 12 13 10 12 13 Germany 21.
 1-5m 16-19 23 16-19 23 Schach 1938 5.
British occupation (overprints on Togo stamps)
 1914 3pf-5m ½-1d 1-21 33-45 Bohne, Wondelgem 17.
French occupation (overprints on Togo stamps)
 1914 5pf-5mk 1-7 8-19 46-60 61-5 Wondelgem 11 11 12 13.
French mandate
 1941 10 20fr 182-3 C11-12 Newall 104.

Mi Sc

TONGA

1891 8/2d ❖ 6* 7* Fournier A 165.
 Official: 1893 4 8d 1s 3-5 O3-5 Sperati 64.

TRANSVAAL**(First) South African Republic**

1869-75 1 3 6d 1s 1-6 1-49 Bacon^R 131, Bynof-Smith III 120-3, Dorn 120-1, Earée VIII 525, Fournier P j, Serrane II 281-4.
 1 3 6d 1s 1-3 5-6 1-49** Mathews 10 16. **Not 19 21 23.
 6 3d 2 5 Spud Papers 33.

First British occupation

1877-9 1 3 6d 1s ❖ 63-73 81-3 50-96 104-117 Earée VIII 531 533.
 1877 1 3 6d 1s 63-73 50-96 Bynof-Smith III 124-7, Mathews 24-5 21, Serrane II 284.
 1877 1 2 3 6d 63-5² 67-73² 50-96²** Fournier A 147² 154² P m. **Not 54 56 65 70.

(Second) South African Republic

1882 1/4d ❖ 7 118 Earée VIII 535.
 1883-4 1d-1s 8-11² 119-22² Bynof-Smith III 120-3, Dorn 120-1, Earée VIII 525, Fournier P j m, Serrane II 281-4.
 3d 9 120 Bacon^R 131.
 1885 2d-£5 14-24 26-35 Dorn 121, Fournier A 145-6² 147² P j, Mathews 41 42, Serrane II 284 283.
 1885 ½d/1s ❖ 26 137 Mathews 34.
 1885-93 ½-2½d ❖ 27-34 140-7 Fournier A 147 P q.
 1887-93 ½-2½d ❖ 30I 31-3 141 144-6 Mathews 50 54 53 51.
 1894 ½d-10s 35-43I-II 148-61 Dorn 122, Mathews 60, Serrane II 286.
 ½-2 6d-1s 35-37I 40-41I 148-52 Fournier A 145 147² P j.
 10s 43 161 Earée VIII 534.
 1895 1 ½ ❖ 6d 44 45 46 162-4 Mathews 56 63 66.
 Telegrams: 1897 1 6d 1s 2s6d Fournier A 147.

Pietersburg

1901 ½d-1s 57-62 175-201 Mathews 103.
Second British occupation (and colony)
 1900 ½d-£5 84-95 202-13 Earée VIII 536, Fournier A 147² 154², Mathews 88, Wondelgem 17.
 £5 95 213 Sperati 65.
 1901-2 ½d-2s6d 96-100 246-51 Fournier A 147² 154², Mathews 107, Wondelgem 17.
 1902 £5 117 267 Dorn 122, Serrane II 286.
 Official (CSAR): 1905-9 ½d-1s* - Fournier A 147, Mathews 278, Wondelgem 16.

Lydenburg, British occupation

1900 ½-1s 1-9 214-20 Mathews 80.
 3d ❖ 6 221 Fournier A 147.

TRIESTE, Zone A

1948 100I → 47 29 Newall 308.

TRINIDAD

1851-7 1d (no value) 1-4 5 1-10 Serrane II 287.
 1d 1-4 1-10 Dorn 122, Earée VIII 538-41, Fournier A 157², Oneglia 87.
 1d 2 2 Fournier A 53.
 1859-76 4 6d 1s 8-24 29 15-55 59-61 Serrane II 288.
 19187 Jan. ❖ *WAR TAX* 90 MR11 Aretz III 69.
 Official
 1894-10 ½d-5s 1-10 1-10 Wondelgem 16 17.

TUNISIA

1903 25/15c ❖ 28* 28* Fournier A 163.
 Postage due
 1888-01 1-25c 1-5* 9-13* 18-24* - Dorn 48, Fournier A 156² P q, Serrane II 289.

TURKEY (Ottoman Empire)

1863	20pa-5gr	1-4	1-7	Billig 37, Bynof-Smith III 128, Dorn 219, Earée VIII 541, Haene 346, Schloss II 191, Serrane I 462, Spud Papers 25.
1865-76	10pa-25gr	5-29	8-52	Bynof-Smith III 130, Serrane I 464.
1865-75	10pa-25gr	5-21	8-41	Billig 37, Dorn 220, Fournier A 148 85 ^a 155 ^a .
1865	10pa-25gr	5-10	8-13	Earée VIII 544, Haene 347.
1865-72	1 2 5gr	7-9 ² 11-12 ²	15 ² 17 ²	10-12 ² 17-18 ² 22 ² 24-5 ² Fournier P m.
1869	25gr	18	26	Haene 348.
1876-7	¼-5pr	22-6 ²	48-52 ²	Billig 37, Earée VIII 547, Fournier P m, Haene 348 350, Tyler 137.
	5pr	26	52	Spud Papers 158.
1876-90	5pa-25pi	30-63	53-91	Bynof-Smith III 132, Dorn 220, Fournier P j, Serrane I 465-6.
1876	10pa-25pi	30-5 ²	53-8 ²	Billig 37, Earée VIII 549, Fournier P m, Haene 348.
	50pa	32	55	Tyler 138.
	5pi	34	57	Spud Papers 154.
1879	10pa ❖	36	P1	Billig 38, Fournier A 148.
1884-6	5pa	44	66	Haene 348-50.
1886	5 25pi	53-4	76-7	Sperati 174.
1886-8	25 25pi	54 58	77 86	Haene 348-50.
1891-2	10pa-5pi ❖	64-8 74-8	P10-14 25-9	Billig 38, Fournier A 148, Haene 352.
1894	10pa-5pi ❖	79-83	P30-4	Billig 38, Haene 353.
1897	5/10pa ❖	84-85*	P36*	Fournier A 148.
				<i>Thessaly: see under Greece.</i>
1901	50 25 50pi	93 106-7	117 108-9	Sperati 175-6.
1901-8	5pa-5pi ❖	Mi94-9 124-9	130-3 144-9	
			Sc128-31 P43-54 P55-60	Billig 38.
1905-9	5pa-5pi ❖	124-9 169-74	P49-54 61	Haene 353.
1906-9	2 50 50pi	133 143 168	131 141 160	Sperati 176 177.
1911	5pa-50pi ❖	181-211	165-82 P69-81	Haene 351.
1913	10pa-2pi ❖	222-5	247-50	Haene 350-1.
1914	25 100pi	242 244	267 269	Fournier A 149-50.
1914	5pa-10pi ❖	252-8	278-84	Haene 351, Wondelgem 21.
1915	10 25pi ❖	259-60	286-7	Haene 351.
1915	❖Star and	261-329	288-339 P121-33	Billig 38, Wondelgem 21.
1916	... crescent	388-475	355-419 P134-52	Billig 38.
1917	❖Oxhead	485-621	446-545 P153-72	Billig 38.

Postage due

1863	20pa-5gr	1-4	J1-4	Billig 37, Dorn 219, Earée VIII 551, Serrane I 462-3.
1865-88	20pa-25pi	5-15 16-8	J6-35 36-8	Serrane I 464 466.
1865	20pa-25pi	5-9	J6-10	Earée VIII 551.
1869	20pa-25pi	11-15	J16-25	Earée VIII 552.

Locals**State local post in Constantinople**

1873	10 20pa 1gr ❖	1-13	-	Fournier A 148.
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Baghdad

1890	1 1 1pi ❖	I-III	-	Billig 38, Fournier A 148.
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Mount Athos

1880	10pa-5gr ❖	I-VIII	-	Earée VIII 550.
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Liannos private post, Constantinople

1865-6	5-40pa, 10pa-2pi	I-III ² IVa-d ²	-	Billig 37, Bynof-Smith III 136, Fournier P m, Serrane I 467, Tullberg 556.
1865	5-40pa	I-III	-	Dorn 220, Earée VIII 552, Fournier A 148, Tyler 139.

Cilicia, French occupation

1919-21	(All issues)	1-96	2-127	Serrane II 48.
1921	2/15 5/40pi →	97-8	C1-2	Newall 30.

Smyrna, Greek occupation (Unofficial stamps)

1919	1-25l ❖	7 values + 2 p. due		Feenstra 122.
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Austrian post offices

1867	3s	2	2	Earée I 49.
	10s	4	4	Ohrt ^R III 386.

		Mi	Sc	
	25s	6	6	Serrane / 282.
1886	10pa* 5-20pi	14II 25-7 31	14a 25 28-9	Haene 221.
1890	10 10pi	26 37	28 37	Wondelgem 9.
Postage due				
1908	¼-30pi	6-14	J6-14	Linn's 254 1997.
British post offices				
1885	40 80pa 12pi	1-3*	1-3*	Fournier A 160 157 ^π P p.
1885-05	40pa-24pi	1-3 7 8-12	1-3 7 8-12	Wondelgem 9 10.
1893	40pa	6	6	Collegium philatelicum 6 (19), Fournier A 157 ^π , Wondelgem 22.
1885	½d-1s	13-22*	15-24*	Fournier A 160 P p, Johnson // 17, Wondelgem 9.
	2½d	17	19	Schach 1935/36 83.
1906	1pi Beirut	25	25	Haene 220.
1909	1pi10pa-2pi20pa	27-30	27-30	Wondelgem 9.
1911	½ 1d	35-6I-II	35-8	Johnson // 17.
French post offices				
General issues				
1890-05	2pi	5*	3*	Fournier A 160.
1890	20pi	6	7	Haene 221.
1902-3	2-20pi	19-22	35-8	Haene 221, Wondelgem 9.
1902-21	4-20 15-75pi	20-2 29-31	36-8 47-9	Serrane // 73.
1905	1pi	23*	39*	Fournier A 160 160 ^π 154 ^π P p.
Cavalla				
1893-03	5c-8pi 2-8pi	1-8 13-15	1-8 13-15	Haene 111, Serrane / 285 // 42 73.
	5c-8pi	1-8*	1-8*	Fournier A 163, Wondelgem 10 12.
1902-3	1pi	12	12	Wondelgem 10.
Dedeagach				
1893-03	5c-8pi 2-8pi	1-8 13-15	1-8 13-15	Haene 111, Serrane / 285 // 73.
	5c-8pi	1-8	1-8	Fournier A 163, Wondelgem 12.
1902-3	1pi	12	12	Wondelgem 10.
Port Lagos				
1893	5c-4pi	1-6*	1-6*	Fournier A 163, Haene 111, Serrane / 285, Wondelgem 12.
Vathy				
1893-00	5c-4pi 5c-20pi	1-6* 7-9*	1-9*	Fournier A 163, Haene 111, Serrane / 285, Wondelgem 12.
German post offices				
1884-06	1-10 21-23* 33* 45*		1-12 13-24* 40* 52*	Fournier A 160 157 ^π .
1884	10pa-2½pi	1-5	1-6	Bohne, Fournier P p, Haene 219 220, Ohrt ^R // 231 233-4, Serrane / 280.
1884-9	10 20 10 20pa	1-2 6-7	1-2 8-9	Wondelgem 9.
1884	20pa-2½pi	2 3Na 4	2 4 5	Bohne.
1884-9	1¼-2½pi	(4-5 9-10)	(5-6 11-12)	Wondelgem 10.
1889	10pa-2½pi	6-10	8-12	Serrane / 29.
1900	20pa	13	14	Bohne.
	25pi	23	24	Ohrt ^R // 233 235.
1905-13	1-25 1-25pi	26-35 38-47	33-42 45-54	Wondelgem 9.
1905-13	25pi	47	54	Haene 220.
1908	5-100c	48-52	55-9	Bohne, Wondelgem 9.
	10c	49	56	Germany 82.
Italian post offices				
General issues (Estero)				
1874-88	1c-2I 5c-2I	1-17	1-17	Earée IV 524, Haene 222.
1874-9	1c-1I 10-20c	1-9 10-11	1-11 12-17	Serrane / 286.
	20c	5	6	Sperati 108.
Ottoman Empire issues				
1908	10pa-20pi	11-17I-IV	6-20G	Haene 223.
	10 20 30pa	11-13 I	6-8	Wondelgem 10.
	30pa	13I*	8*	Fournier A 160.
	20pi	17 II	12	Wondelgem 10.
1921	1-10pi	41-5	21-5	Haene 223.
1922	15pi/30c	82	E4	Haene 223.

84

Mi

Sc

Albania

1902-8 10pa 1-2 1 4 Wondelgem 10.

Durazzo

1909 20pi 13 7 Haene 223.

Janina, Jerusalem, Saloniki

1909 20pi 26I, II, IV 11 7 7 Haene 223.

Polish post office

1919-21 3f-5m 1-20m 1-12, I-VII 2K1-12, - Blunt 71-8.

Rumanian post offices

1896 10 20pa 1pi 1-3* 1-6* Fournier A 160 157a, Haene 224.

1919 5-40b 1-5 6 7-11 RA1 Schach 1935/36 113.

Russian post offices**Russian Company of Navigation and Trade (ROPiT) offices**

1865-6 10pa 2pi 1-2 3-4 2-3 4-5 Billig 33, Hurt & Williams 122-3.

1865 10pa 2pi 1-2 2-3 Haene 225, Serrane / 288.

10pa 1 2 Dorn 187-8, Sperati 171.

1866-8 10pa 2pi 3-4 5-6 4-5 6-7 Dorn 188, Haene 225-6, Serrane / 289-90.

Russian Imperial offices1863 6k 1² 1² Billig 33, Dorn 187, Fournier P i I, Haene 224, Schloss // 134, Schröder 12, Serrane / 287-8.

1876-9 8 7k ❖ 10 11 16-19 Billig 33, Fournier A 160, Haene 226, Wondelgem 16 8.

1903-4 10pi 26 37 Wondelgem 10.

35 70pi 27-8 38-9 Fournier A 160, Haene 226.

1909 10pa 30 41 Haene 227.

1912 1½-3½pi 47-50 209-12 Wondelgem 10.

1913 7-50pi 61-5 223-7 Wondelgem 10 9, Haene 227 369 (65 only).

TURKS ISLANDS

1867-81 1 6d 1s 1-6 18 20-1 1-6 40-2 Oneglia 88.

1867-94 1 6d 1s Mi1-6 23-4 27-8 Sc1-6 44-7 54 Bynof-Smith / 165, Dorn 123, Earée VIII 554, Serrane // 289, Spud Papers 47, Spying Eye 45.

1881 ½-4d/1d-1s❖ 7-17 7-39 Earée VIII 555, Serrane // 290.

2½d ❖ 11-14* 17-32* Fournier A 164.

1893 ½d/4d ❖ 30 56 Dorn 123.

UBANGI-SHARI-CHAD

1916 5 ❖ 18 19 B1-2 Brun 89-90 (not 18), Wondelgem 11.

UGANDA

1896 1a-5r 46-52 53-59 54-68 Fournier A 157a.

1a 46² 61² Fournier P I.

5r 52 68 Sperati 65.

UKRAINE

1918 10-50sh def. 1-5 62-71 Ceresa // parts 24/26.

1918 ❖ A5-A65 1-61 Bynof-Smith V 198-205, Johnson // 43.

Ekaterinoslav and Poltava Ceresa // parts 5/6.

Kharkov Ceresa // parts 7/8.

Kiev Ceresa // parts 9/13.

Odesa Ceresa // parts 1/4.

Podolia Ceresa // parts 14/19.

Special Trident Issues Ceresa // parts 20/23.

1918-20 ❖ and def. 1-200gr: 66 and I-XIV - Ceresa // parts 24/26.

German occupation (1941)**General issue:** 1-80pf 1-18 N29-48 Bohne, Stempel 13.**Gorokhov**:** 16 - Stempel 19. **(N. of Lvov.)**Voznesensk:** 1-2 - Stempel 19.**UNITED NATIONS, New York**

1954 3c ☆ (UN Day) 31 29 Opinions / 138.

Mi Sc
UNITED STATES OF AMERICA

1847	5 10c	1-2	1-2	Bynof-Smith // 106-9, Dorn 222, Earée VIII 574, Ohr ^R IV 459, Opinions / 19 22 28 // 27 30, Tullberg ^R 308.
	10c	2	2	Sperati 196.
1851-7	1 3 5 10 12c	3-7	5-17	Opinions / 30 32 101 // 35 46 38 41 43.
1857-61	1-90c	8-15	18-39	Dorn 222, Serrane // 107.
	1 10 90c	8 11 15	18-24 31-5 39	Opinions / 34 36 // 52.
	90c	15	39	Bynof-Smith // 114, Earée VIII 577, Oneglia 88, Spud Papers 77.
1861-7	2c	17	73	Earée VIII 579, Johnson / 35.
	5 24 90c	19 23 25	67 75-6 70 72 78	Opinions / 47 40 43.
1869	1-90c	26-35	112-22	Opinions // 72 / 55 57.
	30 90c	34-5	121-2	Oneglia 88.
1870-1	2 3c	37 38	Type A45-6	Earée VIII 581-2, Opinions // 84 (not 38).
1885-8	10c Spec. Del.	52 60	E1-2	Serrane // 110, Opinions / 74 (52 only).
1893	1c-\$5 ☆	73-88	230-45	Bynof-Smith // 116-9, Opinions // 95
	2c	74	231	Opinions // 92, Tyler 140.
1894-5	2c	90 104	248-52 279B	Earée ^{PF} VIII 583, Fletcher ^{PF} 134.
1902-8	1-15c	138-47	300-9	Opinions // 96.
1908-13	1 10 10c	162 169 185	331a 381 338	Opinions // 91 / 64.
1912-4	1c	189	408	Opinions // 66.
1912-22	2c	190 208 224 252	Type A140	Fletcher ^{PF} 134.
1912-5	1 2c ☆	203-4	397-8 401-2	Opinions // 90 91 93.
1914-6	1-50c	207-22	T. A140 A148	Opinions // 89 99 114.
1916-22	5c red	227PBF	467	Dorn 222, Serrane // 109.
1922-34	1c	260AW	594	Opinions / 69.
	2c	263	634	Bynof-Smith ^{PF} // 120, Fletcher ^{PF} 135, Johnson ^{PF} / 36, Tyler ^{PF} 141.
1923	2c ☆ Harding	289IIIA	613	Opinions // 128.
1929	☆"Kans./Nebr."	A316-X316	658-79	Bynof-Smith // 122, Schoen & DeVoss (Counterfeit Kansas-Nebraska Overprints, APS 1991).
1930	65c \$1.30 2.60 →	326-8	C13-15	Opinions // 132.
	\$2.60 →	328	C15	Bynof-Smith // 124, Linn's 249 1997, Newall 291.
1938-54	3c	414	807	Linn's 219 1996.
	30c	437	830	Opinions // 94.
1969	3c Football	993	1382	Opinions // 97.
1970	6c Eisenhower	1005	1393	Linn's 200 1995.
Official				
1873-79	(All departments)	1-92	O1-120	Dorn 224, Serrane // 111.
	State \$5-20	68-70	O57-71	Earée VIII 584.
"RF" (Republique Française)	handstamped	on US 6c →	stamps, 1944.	Opinions / 110.
Postage due				
1894-25	1-50c	15-43	J29-68	Opinions // 137.
Newspapers				
1865-7	5 10 25 5c	1-4	PR1-4	Bynof-Smith // 126-31, Dorn 223, Earée VIII 586, Serrane // 109.
1865	5 10 25c	1-3 ²	PR1-3 ²	Fournier A 42 P1.
1875-97	1c-\$60 1c-\$100	5-29 30-53	PR9-101 102-25	Dorn 223, Serrane // 110.
1875-94	1c-\$60	5-29	PR9-101	Bynof-Smith // 132-7, Earée VIII 591.
	\$1.92-60	21-9 ²	PR48-56	Fournier P1.
Official seals				
1877-88				Dorn 224, Serrane // 111.

The Philatelist (Great Britain) published during 1957 to 1965 a series in 75 parts on American postmasters' and carriers' stamps. Much forgery information was included. See also Donald Scott Patton Private local posts of the United States: A study of the history, the adhesive stamps with their forgeries, volume 1 New York State (publ. Robson Lowe Ltd 1967).

Postmasters' stamps

Alexandria	Dorn 221, Serrane // 105.
Baltimore	Dorn 221, Serrane // 106.
Brattelboro	Dorn 221, Serrane // 106.
New Haven	Dorn 221, Serrane // 106.

86

New York

Mi

Sc

Bynof-Smith // 106, Dorn 221, Earée VIII
570, Opinions I 16 // 16, Serrane // 106,
Sperati 196.

Providence

Bynof-Smith // 110, Dorn 221, Earée VIII
573, Serrane // 106, Sperati 196.

Saint Louis

Dorn 221-2, Serrane // 106.

Carriers' stamps

General issues

1-2 3

LO1-2

Dorn 224, Earée VIII 604 605, Serrane // 111.

Baltimore

Earée VIII 606.

Charleston (Honour's, Steinmeyer's)

Earée VIII 609.

Louisville (Brown & McGill's)

Earée VIII 611.

New York (US City Despatch)

Sperati 197.

New York (US Mail)

Earée VIII 612.

Philadelphia

Earée VIII 613.

Private local stamps

Allen's City Dispatch

Tyler 142.

American Letter Mail

Bynof-Smith // 138.

Blood & Co.

Bynof-Smith // 140-7, Early/Moens 28,

Early/Stourton 60.

Boyd's City Express

Bynof-Smith // 148-51, Early/Moens 27.

City Despatch Post, NY 1847

Bynof-Smith // 152-5.

Floyd's Penny Post

Early/Stourton 61.

Gordon's City Express, 2c green

Early/Moens 28.

Prince's Letter Dispatch

Opinions // 149.

Wells, Fargo & Co.

Bynof-Smith // 156, Early/Dalston 25,

Early/Stourton 60, Hurt & Williams 159.

Bogus

The Philatelist March 1965 129 and 1966.

Early/Stourton 61.

Utah Mormon stamp 5c

Winan's City Post

UPPER SENEGAL AND NIGER

(present day Burkina Faso, Mali and Niger)

French Sudan (the first) (cf. French Sudan, the second)

1894 0.15 0.25c❖ 1-2 1-2
1894-00 1c-1fr 10-50c 3-15 16-19 3-19

Fournier A 161 P q.

Bynof-Smith IV 82, Earée III 387^α, Fournier
A 30-3 33^α, Schach 1935/36 37-8, Spying
Eye 33, Tyler 44.

Senegambia and Niger

1903 1c-1fr 1-13 1-13

Bynof-Smith 4 82, Fournier A 30-3, Schach
1935/36 37-8, Serrane // 69, Spying Eye 33,
Tyler 44.

Upper Senegal and Niger

1906-7 1 2 5fr 15-17 15-17

Aretz I 22, Bynof-Smith IV 98, Dorn 41,

Fournier A 33^α, Serrane // 73 134 73.

1916 5c ❖ 35 31

Brun 89-90, Wondelgem 11.

URUGUAY

1856-7 60 80c 1r 60c 1-3 4 1-3 3B

Sperati 200.

1856 60 80c 1r 1-3 1-3

Dorn 229, Earée VIII 614, Serrane // 290.

1856-7 60 60c 1 4 1 3B

Färnström 9.

1856 80c 1r 2-3 2-3

Fournier A 151 153^α P j.

1r 3 3

Bynof-Smith // 168-72.

1875 60c 4 3B

Earée VIII 621.

1858 120 180 240c 5-7 5-7² 4-6²

Bynof-Smith // 168, Dorn 230, Early/Stourton
33, Fournier A 151 153^α P j m, Serrane //
292 291, Sperati 202.

1859-62 60-240c 8-18 7-12 13-17 **

**Aretz III 69, Bynof-Smith // 172-5, Dorn 231-2, Earée VIII 632, Early/Stourton 33, Fournier A
151-3 153^α P j, Serrane // 293-6, Sperati 205 208.

1864 6 8 10 12c 19-22 18-23

Bynof-Smith // 176, Dorn 232, Earée VIII
638, Serrane // 296 295, Spud Papers 49.

6 8c 19-20 18-21

Sperati 210.

1866 5 10 15 20c❖ 23-6 24-8

Serrane // 297, Thuin 361.

1866-9 1-20c 27-36 29-33

Dorn 232-3, Earée VIII 642, Serrane // 297 295.

	Mi	Sc	
1866	1–20c	27–31	29–33 Spud Papers 50, Bynof-Smith // 178 (27–9 only).
1866–9	1 1c	27 32	29 34 Tyler 143.
	5 15 5 15c	28 30 33 35	30 32 35 37 Fournier P j.
1881–2	1 2 7c	44–6	45–7 Dorn 233, Serrane // 298 (44–5 only).
	2c	45	47 Linn's 167 1994.
1884	5c	54	55–6 Earée VIII 647.
1897	1–10c ❖ "PAZ"	128–31*	138–41* Fournier A 153 P q.
1904–5	1c	158	161 Dorn 234.
1904	1–5c ❖ "PAZ"	164–6*	167–9* Fournier P q.
1906	5c	167	170 Dorn ^{PF} 234, Fletcher ^{PF} 136.
1908	1 2 5c ☆	171–3	174–6 Aretz III 70, Bynof-Smith // 180, Dorn 234, Johnson I 37, Serrane // 298, Tyler 144.
1925	14 14c →	310–1	C7–8 Newall 293.
1926	6 10 20 25c →	323–6	C10–13 Tyler 145.
1939–44	20c–10p →	591–603	C93–105 Bynof-Smith // 182, Tyler 146.
1947–9	1 3 5 10p →	698–701	C133–5 Bynof-Smith // 184, Newall 295.
Official			
1880–05	❖	1–87	O1–97 Earée VIII 648.
1880–07	❖	1–15 88–94	O1–15 98–104 Thuin 361.
1895–07	❖	50–8* 82–6* 88–94*	O62–78* 92–7* 98–104* Fournier A 153 P q.

VENEZUELA

1859–61	½ 1 2r	1–3 ²	1–6 ²	Bynof-Smith // 186, Dorn 234, Earée VIII 650, Fournier A 131 P m, Serrane // 299 300, Spud Papers 53.
1862	¼ ½ 1c	4–6	7–9	Dorn 234, Earée VIII 653, Serrane // 299–300, Spud Papers 54, Bynof-Smith // 188 (4–5 only).
1863–5	½c–2r	7–11 ²	10–15 ²	Bynof-Smith // 190, Dorn 235–6, Earée VIII 661, Early/Stourton 62, Fournier A 131 P m, Serrane // 301 300.
	1r	10	13	Tyler 147.
1866–76	½c–2r	12–22	16–21 37–48	Bynof-Smith // 192, Dorn 236, Earée VIII 668, Serrane // 302 300.
1866–70	½c–2r	12–17 ²	16–21 ²	Fournier A 131 P m.
	½r	14	18–19	Fletcher ^{PF} 137.
1880	5 10 25 50c 1b		23–7	68–73 Aretz III 70, Dorn 236, Serrane // 303, Tyler 148.
1892	25c 1b ❖	A36–D36	100–7	Serrane // 303, Thuin 367–8.
	1b ❖	C36–D36	106–7	Wondelgem 13.
1893	25c ☆	47	136	Linn's 189 1995.
1896	5c–1b map	48–52	137–41	Dorn 237, Fournier P j, Serrane // 303, Tyler 149.
1899–03	50c orange	57	146	Serrane // 304.
1900	5c–1b ❖ "1900"	68–72	156–60	Thuin 365.
1930	5c–20b →	120–35	C1–16	Spying Eye 46.

Carúpano (insurrection)

1903	0.05–5.00b ❖		7–13	7–13 Thuin 362–5.
Saint Thomas–La Guaira–Puerto Cabello–Curaçao etc.				
Blohm, Nolting & Co. (in Michel: Cameron Macaulay & Co.)				
1864	½ 1 2 3 4c	1–5 6–10	–	Bynof-Smith // 82, Dorn 159, Earée IV 543, Fournier P m, Serrane // 248–50, Spud Papers 36 138.
1864	½ 1 2 3 4c	1–5 ²	–	Cinderella 88.
1864–7	½ 2r	11–20	–	Bynof-Smith // 82, Dorn 159–60, Early/Dalston 18, Hurt & Williams 81, Serrane // 250, Spud Papers 36.
1864	½ 2r	11–14	–	Tyler 115.
1866–7	½ 2r	17–20	–	Bacon ^R 126
J. A. Jesurun & Zoon and Cameron Macaulay & Co.				
1869	½ 2r	1–2 ²	–	Bacon ^R 126, Bynof-Smith // 83, Dorn 160, Earée IV 544, Fournier P m, Hurt & Williams 82, Serrane // 250, Spud Papers 144 137–8.
Hamburg-American Packet Co.				
1875–9	10c	H&W 1	–	Hurt & Williams 64, Serrane // 251.

Royal Mail Steam Packet Co.

1875	10c	H&W 1	–	Hurt & Williams 121, Serrane // 251.
Gauthier Frères & Cie, Cie Franco-Americaine				
1857(?)	–	H&W 1	–	Bynof-Smith /V 96, Hurt & Williams 58.

VICTORIA

1850	1 2 3d	1–3	1–12	Bynof-Smith / 166 (3 only), Dorn 123–4, Earée VIII 675, Oneglia 90, Serrane // 304.
1852–4	2 2d	4–5	14–16	Dorn 124, Earée VIII 680, Johnson // 46, Oneglia 90, Serrane // 305.
1854–9	1s	6	18	Bynof-Smith / 168.
1854–9	6d 2s	7–8	17 19 20 22 26	Earée VIII 682.
1855	6d Too late	10	11	Bynof-Smith / 168.
1856–8	1 6d	11–12	29–30	Earée VIII 684, Oneglia 90.
1860–6	1 2 3 4 6d	18–28 ²	51–68 ²	Fournier P m A 155 ^α , Serrane // 305.
	6d orange	25	60	Earée VIII 684.
1863–81	1d–5s	37–66	70–122	Serrane // 305.
1863–81	9 10d	44 45–6 61	79 99 127–8	Earée VIII 687, Dorn 124 (45 only).
1867–81	5s	63–4	120–2	Bynof-Smith / 170, Dorn 124, Earée VIII 685, Spud Papers 81.
1873–83	½ 1 2d 1 2s	71–4 75–80 85	130–9	Dorn 124, Serrane // 306.
1885–6	½d–2s	90–8	146–54	Serrane // 306.
1886–98	2d	102	162	Dorn 125.

VIRGIN ISLANDS, BRITISH

1866–89	1 4 6d 1s	1–6 13–16	1–9 16–17 19–20	Bynof-Smith / 172–4, Dorn 125, Earée VIII 688, Serrane // 306–7, Tullberg 469.
1866–79	1 4 6d 1s	1–4 ² 5 ² 6 ²	1–9 ²	Dorn 124, Fournier A 3 158 ^α P m, Oneglia 91.
	1 4 6d 1s	1–4	1–7	Spud Papers 26.

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1899	2 5c	H&W 3–4	–	Hurt & Williams 158.
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WESTERN AUSTRALIA

1854–79	1 2 4 6d 1s	1–20	1–39	Berefoot 20, Bynof-Smith / 176, Dorn 126, Earée VIII 694, Oneglia 92, Serrane // 23.
1854–7	1 2 6d	1 2 4	1 2 4	Spud Papers 95.
	2 6d 1s	2 4 5	2 4 5	Serrane // 24.
1860	6d	8 ²	16 ²	Fournier P k.
1861–79	1 2 4 6d 1s	9–20 ²	20–39 ²	Fournier A 62 P k.
	1 2 6 2d	9 10 12 17	20–1 23 24B–C 25–25A 26 28 31 37	Spud Papers 96.
1875	1/2d ❖	22	41	Aretz III 72, Barefoot 20, Earée VIII 701.
1882–90	1–6d ½/1d❖	23–A28	44–56	Fournier A 62, Oneglia 92, Serrane // 23.
1885	1/3d ❖	29*	57*	Fournier A 165, Serrane // 23.
1902–11	£1	60	88	Barefoot 20, Sperati 66.

YUGOSLAVIA

Bosnia and Herzegovina

1918	3h–10kr	1–16	11–16	Billig 35, Tullberg 467.
1918	2h	17II	1LE1	Tullberg 468
1918	5 10+2h	18II, A20 I	1LE2B 1LB4	Billig 35.
1919	2 2 2 10 45h	27–9 30 32	1L43–5 1LB5 1LB7	Billig 35, Tullberg 468.
1919	3h–10kr	33–50	1L25–42	Billig 35, Tullberg 467.

Croatia

1918	10–45f	51–4	2L28–31	Aretz // 40, Billig 36, Haene 362, Serrane / 478.
1918	❖ on Hungary	55–87	2L4A–41	Billig 35, Haene 363, Tullberg 465–7.

Slovenia

1920	15 20kr	118–9	3L40–1	Billig 36, Haene 362, Serrane / 478.
1920	20pa	123	3L45	Billig 36.

General issues

1922–4	1d/15 3–30d❖	163 165–8	16 18–21	Haene ^{PF} 363.
	20 30d ❖	167–8	20–1	Billig ^{PF} 36, Fletcher ^{PF} 88.
1925	25 50pa ❖	186–7	39–40	Billig 36.

		Mi	Sc	
1926-7	15 20d	197-8	50-1	Tullberg 468.
1926-7	30d 25pa-30d	199 200-11	52 B5-16	Billig 36, Tullberg 468.
1928	1-30d	212-21	53-62	Tullberg 468.
1933	25pa-30d	257-71	87-101	Billig 36, Schach 1935/36 157.
1934	25pa-30d	285-98	102-15	Tullberg 468

Postage due

Bosnia	1918	All stamps	1-13 14-26 27-34	ILJ1-26	Billig 35.
Slovenia	1919	All stamps	371-431 44-7 48-50	3LJ1-32	Billig 36.

Kotor, German occupation

1944	0.50-10l	1-6	-	Bohne.
				<i>Zara: see Zara. See also Croatia.</i>
				Ljubljana region, Italian occupation
1941	0.50-50d →	34-43	NC1-10	Newall 162.

ZAMBEZIA

1902	65-400r ❖	29-41	36-48	Wondelgem 15.
1912-7	2½-700r❖	55-69 89-101	54-68 95-107	Wondelgem 16.

ZANZIBAR

1895-6	½a-5r ½-7½a❖	1-15 19-24	1-17 32-7	Wondelgem 19.
	½a-1r ½ 1a ❖	1-12* 1b* 2b* 19-20*	1-13* 32-3*	Fournier A 164 155 ^a
1904	½ 2½a ❖	68-9 71-2	94-8	P q, Serrane // 308. Wondelgem 17.
				French post office
1897	3a	32*	23*	Fournier A 164.
	½-50a	1-11	1-11	Serrane // 308.
1902-3	10 20 50a	47-9	47-9	Serrane // 73, Wondelgem 21 (49 only).

ZARA, German occupation

1943	5c-50l	1-20 21-2	-	Bohne.
1943	25c-10l 2l	23-30 31	-	Newall 150.
1943	50c-2.50l	32-4 35-8	-	Bohne.

ZULULAND

1888	½ ½d-5s 6d❖	1* 2-12* 13*	1-13*	Earée VIII 709, Serrane // 309, Wondelgem 19 22.
	½d-1s 6d❖	2-11* 13*	1-10* 13*	Fournier A 164 155 ^a P q.
	1d ❖	3	2	Aretz III 72, Johnson / 38.