# The

# **AMERICAN**



## REVENUER

"Dedicated to the Service of all Revenue Stamp Enthusiasts"

Member: National Federation of Stamp Clubs Branch: Society Philatelic Americans #248

Vol. 17, No. 2, Whole Number 152

February 1963

## First Issue Revenue Imprints

Robert M. Leard, ARA 777

In a specialized collection of U. S. First Issue Revenue stamps, those showing portions of the marginal inscriptions, or imprints, or complete imprints, are a notable and interesting feature. Copies with a portion of an imprint are elusive, and complete imprints or plate blocks are decidedly rare. Sterling, in his 1888 catalog, lists only 17 pieces, and states that they are "very interesting and rare." To the specialist this is truer today than it was 75 years ago.

On most of the plates prepared for this issue, the engravers, Butler and Carpenter, placed their imprint reading "ENGRAVED BY Butler & Carpenter PHILADELPHIA", in close proximity to the stamps. Below this line are the words "Plate No." followed by the number, and a letter to indicate the title. The words "ENGRAVED BY" and "PHILADELPHIA" are in solid colored Roman capitals, while "Butler & Carpenter" are in colorless Roman capitals and lower case on a colored panel, surrounded by a border of colorless pearls. The words, "Plate No.", are in double lined Roman letters while the number and letter are usually in solid Roman. The plate number is composed of the value, and a letter indicating the title. On a few values this code letter appears in double lined Roman face. This system, and certain exceptions to it, are well explained on pp. 24-25 of the Boston Revenue Book (original edition). The number itself, and the code letter appear to have been rather crudely engraved as the spacing



Fig. 1

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is poor, and the numbers and letters are at odd angles. A complete imprint of the 25c Power of Attorney, shown in Fig. 1, illustrates this poor location. and further shows an error in that an inverted A was used for the V to indicate Power of Attorney. It would appear that the plate number and letter were merely stamped by means of a set of hand punches in the finished plate prior to hardening. This would be quick and easy, but hardly a credit to the engraver. It is interesting to note that the imprint is identical in style to that of the National Bank Note Company on the U.S. 1861 postage issue even to the lined Roman capitals and lower case letters for the words "Plate No.", and the hand stamping of the number. In this N. B. Co. imprint the legend is No. XX Plate rather than Plate No. XX. This uneven and poorly spaced stamping of the plate number is again shown in the plate number single of the \$20.00 Conveyance, Fig. 2. This stamp also shows

a heavy line of color below the num-



Fig. 2

ber whose cause or purpose is not clear.

Imprints, or parts thereof, are found in a number of ways. Most commonly it is noted on a poorly centered stamp, where a portion, or rarely all of the imprint, may be within the normal perforated area. At times, the perforations were not very well spaced, and a wide margin may include a portion of the imprint as shown in Fig. 3. On this particular plate, the \$2.50 Inland Exchange, the words "Plate No." are missing and the plate number, 250F, is in an unusual location. Perforated stamps with a portion of the margin attached are much less common than unperforated stamps with margins, as it would seem that the margins were usually torn off on the perforation. A deed in the author's collection has the margin piece from a 5c Certificate, beneath position 162, bearing the Butler & Carpenter portion of the imprint with Plate No. 5C below, neatly cut in half vertically and the two pieces used as seals after the signatures.

The location of the imprints on the various plates is not entirely uniform, although a system of sorts seems to have been followed. On the 1c and 2c stamps it is at the bottom of the plate, centered beneath positions 202, 203,

204, 205, on the 210 stamp plates. An exception exists on one plate of the 1c Proprietary where the imprint is at the right. The location on the 3c through 20c stamps is usually at the center bottom below positions 161, 162, and 163. However, the 20c Foreign Exchange has the imprint centered at the left opposite positions 69 and 86. On the 25c, 30c and 40c values, they are usually at the left center opposite po-



Fig. 3



Fig. 4

sitions 35 and 52, but the 30c Inland Exchange is one exception wherein the imprint is located at the center of the bottom horizontal row below positions 93, 94, 95, (see Fig. 4, right stamp), and others are the 25c Insurance, Life Insurance, and Protest where the imprints are located at the right opposite positions 51 and 68. The 50c, 60c, and 70c values normally have the imprint at the bottom center, beneath positions 76. 77, and 78. However, on the 50c Conveyance plate it is located at the left center along side position 35. In the case of the \$1.00, \$1.30, \$1.50, \$1.60 and \$1.90 plates, it is again centered at the left adjacent to positions 31 and 46. A similar location is found in the \$2.00, \$2.50, \$3.00, and \$3.50 plates, but due to the fewer large stamps on the plate it is opposite positions 25 and 37. On the \$5.00 and \$10.00 values the imprint is located at the bottom of the plate, adjacent to positions 65, 66, 67, and 68. On the \$15, \$20, \$25, and \$50 values the imprint is located bottom center below positions 49, 50, and 51. The \$200 plate of only 8 stamps does not appear to have borne an imprint while the stamps were printed, as an examination of some 25 copies

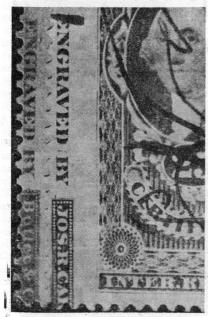


Fig. 5

has revealed no trace of one, and it is not present on the green and red proof sheet in the National Museum. The "trial color" proof in black and red in the National Collection shows the J. R. C. imprint, but it was undoubtedly added after some, or probably all, of the stamps were printed. It is adjacent to positions 3 and 5.

The space between the imprint and the stamps is normally about 2.0 mm., but this is subject to much variation. Extreme cases are shown in Fig. 4, where the space is 5.8 mm on the 50c Mortgage, while it is only .7 mm on the 30c Inland Exchange. This space of course governs the frequency with which portions of the imprint may be found on off center stamps. The \$3.00 Conveyance imprint is close to the stamp, with only a 1.0 mm. space, and examples are frequently encountered, even on stamps that are fairly well centered. The same is true of the 50c Conveyance.

Subsequent to Mr. Butler's death in 1868, the firm name was changed to Joseph R. Carpenter, and it appears that on at least some of the plates reentered after this change, the imprint was modified to read JOS. R. CAR-PENTER, in place of Butler & Carpenter in the central panel. This new imprint was from a new die as there are numerous small differences in size in almost all of the lettering. The main change was from capital and lower case letters to all capitals in the name panel. The word "ENGRAVED" is 12.5 mm long in the B. & C. imprint, while it is 13.4 mm long in the J. R. C. imprint, and the space between the panel and the "P" of "PHILADELPHIA" is reduced from 1.5 mm in the B. & C. imprint to 1.0 mm in the J. R. C. imprint. Almost all other dimensions of the imprints differ by small amounts, .1 to .7 mm. These differences are shown in part in Fig. 5 which compares the two imprints as found on position 35 of the 25c Certificate. In the original stamp, a portion of the "B" of "BY" from the B. & C. imprint shows on the J. R. C. imprint where it was not completely removed before re-entry. A somewhat similar condition exists in (continued on page 19)

## SUBJECT INDEX

## for The American Revenuer

September 1947—December 1961 Josef Schonfeld, ARA 354

This is not an Index in the strict meaning of the word. An Index in the accepted sense requires that all information which is contained in a periodical, has to be indexed to its largest extent under a minimum of three headings. Every article would have to be listed by Author, by Title and by its Contents. In many cases, several entries would have to be made under different headings as far as "contents" is concerned. An Index of this scope requires not only a tremendous amount of tabulation, but the finished product will also demand ten to twenty times more space. This alone, for financial reasons, has forced the compiler to reduce the entries to a minimum.

Therefore, this Index will list articles mainly under one heading. However, if it was found to be essential, occasional cross references have been inserted. As to the choice of material to be included, it has been necessary to eliminate many of the smaller articles and notes. The guiding principle was, to retain mainly such material which has a lasting reference value, whereas items which are too generalized or which are in the nature of "new issue" reports, etc., have been excluded. Since a sharp line cannot always be drawn and a personal choice had to be made, I might be charged with inconsistency in this respect. However this may be, each and every index will be found to have shortcomings of one kind or another. It is therefore suggested, that every serious student in a particular field, should he find this Index insufficient for his requirements, go and consult a complete file of the "American Revenuer." Incidentally, a very detailed Index for the first four volumes can be found in the Yearbook for 1952, commencing on page eight.

The arrangement of the entries is self evident. It has been found that a large number of headings and subheadings will simplify the task of searching for items of special interest. At the same time, this principle has made it possible to eliminate quotation of the actual title in many instances.

In the USA section, the headings are arranged almost identical to those appearing in Scott's Specialized Catalogue, followed by groups which are not listed in that catalogue.

Diverging from usual practice again, the quotations for the individual issues of the "American Revenuer" are not given by volume and by issue number, but simply by the month and the year. The page number follows the latter in parenthesis. The reason for this procedure is twofold: firstly, several issues of the "AR" were printed with erroneous numbers, sometimes repeating themselves in succeeding issues. This, therefore, would lead to mistakes again if only such serial numbers were quoted. Secondly, I believe that mentioning of the dates in the Index might help to determine for the reader, whether the article in question is of importance to him. In philatelic literature, dates play an important role for considerations of this kind.

Please note that the letters HT preceding the date reference indicate the periodical "Hollow Tree" which was the medium of our publications during 1954 when the "American Revenuer" was suspended as an independent periodical. The letters YB refer to "Year Book" (or Membership Roster).

The name of the author is mentioned in parenthesis immediately following the listed article. If no author's name is stated, such name was missing in the original. In many instances, the editor may have been the author.

Lastly I would like to point out, that no human effort is without fault. If any genuine errors have crept into this work, I have to apologize. But at the same time I would appreciate to be informed of any mistakes, so that a correction can be effected at a later date.

February 1963 Page 13

#### (1) GENERAL INFORMATION

```
Notes on Revenue Collecting History (Cabot) Feb. 1955 (4)
     The Tren: of Revenue Stamp Collecting (Lauth) May 1955 (4)
      Revenue Fields in which "Finds" are Probable (Hubbard) Sep. 1956 (7)
      Why Collect "Something Different"? (Herst) Jan./Feb. 1952 (1)
      Why Collect Revenues? (Springer) Sep. 1959 (97)
     Collecting World Revenue Stamps (Manion) Nov. 1959(141) Jan. 1960(13)
     Revenue Reveries (Townsend) Oct. 1960 (121)
      Hunting for Revenue Stamps (Manion) March 1961 (34)
      Original Research (Gibbons) June 1959 (82)
     MAXIREV (Silverman) Dec. 1952 (5)
      The Revenue Stamp Defined, June 1959 (85)
      Borderline Stamps-Postage/Revenue (Hubbard) Feb. 1948 (6)
      Unusual Shaped Revenues, July 1950 (5)
      Paper, April 1961 (57)
      Pen and Fiscal Cancellations (Weiss) Spring 1954 (8)
      Re-use of Revenues (Schoch) March 1955 (4)
      Removal of Revenues—technical aspect, Feb. 1948 (3) June 1958 (93)
            (Larsen) May 1956 (22)
      Removal of Revenues-legal aspect, Dec. 1960 (155)
      Collecting of Revenues-legal aspect (Hubbard) Nov. 1950 (1) Nov. 1955
            (11) Sep. 1956 (9)
(2) UNITED STATES
    General and mixed Contents
      Our Revenue Issues (Ward) Nov. 1957 (2)
      Some Notes (Ward) Dec. 1957 (6)
      High Denominations (Ward) March 1958 (39)
      1862-1875 Proofs and Literature (Ward) Nov. 1956 (6)
      1862-1962 (Adams) Nov. 1961 (134)
      Challenge of U. S. Revenue Stamp Collecting (Westholm) Sep. 1959 (104)
            Oct. 1959 (120)
      Joyce Collection at Collectors Club (Cabot) April 1960 (52)
      Collecting Revenues on Documents (Westholm) Feb., March, June 1961
            (17, 47, 86)
     200 Tons of U. S. Papers, Oct. 1956 (5)
     Did You Know? (Chappell) Nov. 1956 (7), Dec. 1956 (1, 3), June 1957(9)
      Quantities Issued, May 1958 (68), May 1960 (76), Jan. 1961 (14)
      Denominations (Applegate) Feb/March 1953 (3), ad. Oct. 1958 (8)
      Wet and Dry Printing (Ward), Oct. 1957 (4)
     Legalize Illustrations (Sloane) Jan. 1958 (11)
     Illustrations, Nov. 1958 (147)
      Design—based on English Revs? (Ward) May/June 1952 (5)
     Design—Battleships, Nov. 1958 (147)
     Design—Various, Feb. 1955 (3)
     Design—Portraiture (Applegate), Jan. 1953 (9) Feb/March 1953 (9)
     Design-McCulloch (Norris) HT June 1954 (14)
     Design-Vignettograms (Norris) as following:
            Bibb, George M., Feb. 1955 (8)
            Campbell, G. W., Fall 1953 (2)
            Chase, Salmond Portland, Dec. 1955 (11)
            Cobb, Howell, June 1955 (2)
            Corwin, Thomas, May 1955 (3)
            Crawford, William Harris, HT May 1954 (14)
           Dallas, Alexander J., First Quarter 1953 (12)
           Dexter, Samuel, Feb./March 1953 (15)
```

```
Dix, John Adams, Nov. 1955 (4)
       Duane, William John, HT Sep. 1954 (8)
       Ewing, Thomas, HT Dec. 1954 (8)
       Forward Walter, Jan. 1955 (8)
       Gage, Lyman Judson, April 1957 (7)
       Gallatin, Albert, First Quarter 1953 (2)
       Gresham, Walter Q., April 1956 (7)
       Guthrie, James, June 1955 (2)
       Hamilton. Alexander, Dec. 1952 (7)
        Ingham, Samuel D., HT July 1954 (8)
        McLane, Louis, HT Aug. 1954 (9)
        Meredith, William M., May 1955 (3)
        Rush, Richard, HT June 1954 (13)
        Spencer, John Canfield, March 1955 (5)
        Taney, Roger Brooke, HT Oct. 1954 (12)
        Thomas, Philip Francis, Oct. 1955 (11)
        Walcott, Oliver, Jr., Dec. 1952 (9)
        Walker, Robert James, April 1955 (3)
        Windom, William, Jan. 1956 (3)
        Woodbury, Levi, HT Nov. 1954 (8)
First Issue (Civil War Issue)
  Our First Revenue Stamps (Ward) Dec. 1950/Jan. 1951 (5)
  Our Revenues of the Sixties (Ward) June 1959 (83)
  $200 First Issue (Ward) July 1949 (5)
  An Inquiry (Leard) Dec. 1959 (146), April 1960 (61)
  A. T. S. & Co. (Leard) April 1961 (59)
  Bisects (Westholm) April 1959 (56)
  Colors (Burnham) March 1949 (1)
  Contracts (Burnham) Jan. 1949 (1)
  Design based on English revenues? (Ward) May/June 1952 (5)
  Discount (Holcombe) June 1959 (89)
  Paper, Proofs (Burnham) Feb. 1949 (1)
  Paper Varieties (Henkels) May 1956 (6), Nov. 1958 (143)
  Paper, thick (Leard) June 1961 (81)
  Multiples, early elusive (Ward) Aug. 1952 (1)
  Multiples, unique, Feb. 1961 (26)
  Multiple Reliefs (Sloane) Oct. 1957 (13)
  Mystery of the Revenues (Shellabear) April 1961 (54)
  Perforations (Burnham) April 1949 (1)
  Perforations, superfluous (Silverman) July/Aug. 1951 (1)
  Plate Flaw on $1.30 Foreign Exchange (Leard) June 1960 (95)
  Types Defined, Jan. 1959 (8)
  Varieties (Burnham) May 1949 (2), June 1949 (1)
Second Issue
  Stamps on Documents, Feb. 1961 (28)
  Elusive Early Multiples (Ward) Aug. 1952 (1)
  Mystery of the Revenues (Shellabear) April 1961 (54)
Third Issue
  Elusive Early Multiples (Ward) Aug. 1952 (1)
Internal Revenue 1875/78
  Gen. Issue Revenue Stamp Plates (Perry) Jan. 1959 (10)
Documentary
  High Value Dateds (Bird) April 1950 (5)
  New High Values (McCall) Jan. 1959 (1)
  High Value Serial Numbers (Bird) April 1949 (2)
```

February 1968 Page 16

```
1898 Battleships (Turner) Feb. 1948 (2)
  Battleships rouletted 14 (Springer) Jan. 1955 (3), June 1955 (4)
  1914 to date Docs. usable (Ward) July 1952 (3)
  1917 overprints (Bobo) Oct. 1947 (1)
  1917 design originally f. Parcel Post (Hubbard) Aug. 1949 (2)
  1917 Doc. Stamps and its overprints (Chappell) Sep. 1957 (18)
  1917 Revenues, Jan. 1953 (4)
  "943" Overprints, HT Aug. 1954 (7)
  55c Series, Nov./Dec. 1951 (1)
  Doc. Stamps replace Stock Transfers, July 1952 (1)
  Docs. on Packages (Hubbard) Oct. 1952 (1)
  "Bond Transfer" on Docs. (Sloane) Aug. 1948 (1), Sep. 1948 (1)
  Dots (Hubbard) Aug. 1950 (5)
  Sensitive Ink (Hubbard) Fall 1953 (6)
  Stitch Watermarks (Chappell) Nov. 1948 (3)
Proprietary
  Early Pr. (Ward) Aug. 1950 (1)
  "High Value" of 6c Prop. (Sloane) May 1957 (8)
  6c Prop.—First Day Usage (Ward) Sep./Oct. 1951 (1)
  1873—$5 (Ward) Nov. 1952 (3)
  1873/75—$5 (Ward) May 1960 (65)
  1875/83 Gen. Issue Revenue Stamp Plates (Perry) Jan. 1959 (10)
  1875/83—1c (Perry) April 1961 (62)
  1914—Precancelled (Chappell) May 1956 (24)
  Firms who precancelled 1919 Prop. (Chappell) May 1956 (28)
  Battleships rouletted 14 (Springer) Jan. 1955 (3), June 1955 (4)
  Imprint Error (Sloane) June 1957 (5)
  Stitch Watermarks (Chappell) Nov. 1948 (3)
  "P" for "R" in Watermark, Sep./Oct. 1951 (4)
  Discount (Holcombe) June 1959 (89)
  Elusive Early Multiples (Ward) Aug. 1952 (1)
Future Delivery
  Notes on the $500 (Tolman) March 1949 (2)
  1917 Docs. and its overprints (Chappell) Sep. 1957 (18)
Stock Transfer
  High Denominations (Ward) May 1958 (77)
  New Design-Serial Numbers (Bird) July 1949 (3)
  Dated—Serial Numbers (Bird) HT March 1954 (14)
  1917 Docs. and its overprints (Chappell) Sep. 1957 (18)
  1917/33 Docs.—overprints (Chappell) Jan. 1958 (9)
  Doc. Stamps replace Stock Transfers, July 1952 (1)
  Rubber Stamps replace Paper Stamps, Nov./Dec. 1951 (4)
Wine Stamps
  Ramblings (Reinhart) Dec. 1947 (2)
  Wine Stamps (Ward) March/April 1952 (7)
  In 1958 U. S. Catalog (Adams) Feb. 1958 (20)
  Notes (Adams) April 1961 (58)
  Hi-value perf. 12 (Sloane) Aug. 1950 (2)
  Rare Wine Stamp Found, Nov. 1957 (4)
  Unlisted (Hubbard) March 1958 (33)
  New Variety (Burns) April 1958 (50)
  1941 Wine Stamps (Bobo-Hubbard) March 1948 (2)
  1941 Series (Bobo) Feb. 1956 (4), March 1957 (5), April 1957 (3)
  1941 Series, Some Notes, April 1957 (5)
                         (to be continued)
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### EDITOR'S NOTEBOOK

With this issue we start the publication of a cumulative index of The American Revenuer, which was compiled some time ago by Mr. Joseph Schonfeld. It is intended that it be brought up to date with annual supplements, the one for last year to be run at the conclusion of the running of this index and thereafter yearly.

This compilation was a monumental task and we owe Mr. Schonfeld a vote of thanks for his efforts. It was initially hoped to print it as a separate publication, but the finances of the association last year would not permit this and it has been decided to bring it to the members through the use of our regular publication.

It is to be regretted that the cut as it appeared in the article on the 1051 documentary overprint last issue did not show the error in reproduction. Due to the "0" of the overprint falling on a dark red portion of the stamp, black and white photography made it rather difficult to distinguish but a local photographer by use of filters produced a rather good print finally which showed the overprint up quite well. However, in the making of the cut, it was again masked by the background.

A couple of months ago we promised to list the available back issues of The American Revenuer. Several of the early issues are nearly exhausted, some having only one copy left available. Those issues still available are as follows:

1949—July, August

1950—January, February, March, May, July, November

1951—February, March-April, May-June, July-August, November-December

1952—All (first half of year, bimonthly, last half, monthly)

1953—January, First Quarter, Fall

1954—Spring

1955—January, April, May, June, October, November, December and thereafter.

#### REPORT OF THE EDITOR

In accordance with the constitution the editor submits a report for the past year. This past year, the first full year under the present editor, has been one which calls forth mixed emotions. Starting after the summer vacation in our schedule, we began using the services of a new printer. This has resulted in a more regular printing schedule and it is hoped that the members are receiving The American Revenuer more promptly and at a more nearly uniform time. The magazine has been mailed about the first of each month and the members should receive it sometime during the first half of the month of issue, depending on their location and mail service with respect to our print-

It has been necessary to reduce the number of pages due to the supply of material available and also the financial condition of the association. However, by using a somewhat smaller type face than we were last year at this time, almost the same amount of material is available in the 12 pages as was in sixteen pages before. It is hoped to increase eventually back to the 16 page magazine.

It might be added again that the editor can only print what the members send along. Several of our members have supported us again during the past year and it is hoped that more will do so in the present year and on into the future. Constructive criticism is always welcome as we only know of the reader's wants when they tell us.

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### ROBERT SHELLHAMER ARA 145

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### REPORT OF THE LIBRARIAN

According to the constitution of the American Revenue Association, the librarian is to report annually to the membership. The following is a brief summary of the operation of the library during 1962.

There have been 33 items added to the library listing during the year and they have all been listed in the columns of The American Revenuer.

Over 40 mailings were made to over 20 of our members with a total of over 100 items being borrowed by these members. Most items have been shipped shortly after the receipt of the request and practically all requests are current with the exception of the back issues of The American Revenuer. There are several waiting for this. There is a second set in the library which is incomplete and when individual issues are requested, the use of this set will sometimes allow the request to be filled.

It is hoped that more of the members will make use of this service of the library in the future. The member is requested to refund the postage used in the mailing of an item upon its return and thus the library has not been a drain on the resources of the association.

## SEEK HELP FOR TURKISH CATALOG

An attempt is being made by Rev. Elwood S. Poore, ARA 411, to bring the A. Forbin catalog of the revenue stamps of Turkey up to date. These pages have already been translated into English and will be illustrated. Rev. Poore is now trying to find all the information that he can regarding the stamps printed since 1915, the date the Forbin catalog was printed.

Any assistance that could be offered by any of our members would be greatly appreciated. Rev. Poore can be reached at Box 306, Ocheyedan, Iowa.

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153

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152

## JOHN W. NICKLIN

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## AUCTION NEWS Adolph Koeppel, ARA 492

The George Dean Cabot collection contained the very rare Edward VII inverts (2/6d and 5 sh.) of Transvaal, and two copies of the seldom seen one penny of South Australia invert-also Edward VII. The latter were sold to Mr. Cabot by your reporter who obtained them from South Africa about six years ago-together with the only known unsevered pair of this rarity. (The pair remains in the collection of your reporter). On December 5 and 6 last, these fiscal rarities and a large segment of Mr. Cabot's comprehensive British Colonial collection were sold at auction by the British Colonial specialist, Equitable Stamp Company (New The Transvaal inverts were knocked down for \$48.00, a record for these. The South Australian inverts, included in some 90 fiscals and railways, brought \$64.00, most of which must be attributed to the inverts, another record price.

200 fiscals, including East Africa, Zanzibar, Grenada, Iraq and Trinidad—with the very rare Zululand (complete), went under the hammer for \$200. An excellent price for this elusive grouping.

Hong Kong was represented by two interesting lots. A representative grouping of 165 earlies and the latest Bill of Exchange and Contract note overprints fetched \$32.00. 4 George V mint hi-values of the stamp duty series, the \$25, \$40, \$50 and \$100, brought a phenomenal \$44.00.

A good representative collection of Jamaica (86 var.) was sold for \$30.00. The collection of Mauritius including 10 rare internal revenue proofs (200 var.) fetched \$36.00.

Over 500 varieties from South Africa, including Southwest Africa, Transvaal, Stellaland and Orange Free State, with values to £25, were knocked down for a sparkling \$210. A large collection (400 var.) from Victoria, with values to £100—a truly excellent lot—produced \$80.00. The collection of several hundred from Western Australia, including railways, estimated at \$60.00, sold for \$95.00. Tas-

mania (135 var.), including some railways, went for \$31.00. Other prices reported:

Leewards (12 var.) values to £1 \$8.00 Gibraltar (18 var.) values to £1 14.50 Kenya, £5, fiscal cancel \_\_\_\_\_ 6.50 Johore, \$50, fiscal cancel \_\_\_\_\_ 18.00 Malta (34 var.) values to 10/ \_\_ 7.50 Southern Rhodesia (11 var.) \_\_ 9.50

(continued from page 12) the imprint below position 76 of the 50c Entry of Goods, where remains of the earlier imprint are present. Parenthetically position 76 contains the diagonal crack running down and to the left from "0" of the lower 50 through the "N" of "ENTRY". This Jos. R. Carpenter imprint has been noted on the following stamps: 1c Proprietary, 2c U. S. I. R. (there are probably no B. & C. imprints on this stamp), 5c Agreement, 25c Certificate, 25c Entry of Goods, 25c Insurance, 50c Entry of Goods, 50c Original Process, \$1.00 Conveyance, \$1.00 Inland Exchange, \$2.00 Mortgage, and \$5.00 Charter Party. It may occur on others, as yet not noted. If one should be so fortunate as to find a 6c Proprietary with an imprint, it would surely read "ENGRAVED BY JOS. R. CARPENTER PHILADELPH-IA."

The writer wishes to acknowledge the valued assistance of Mr. Morton Dean Joyce in permitting the examination of his extensive holding of First Issue imprint material, and of Mr. George Turner for aiding in examination of proofs in the Smithsonian Institution and stamps in his personal collection.

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#### SECRETARY'S REPORT

John A. Norton, Secretary-Treasurer 143 Merrick Road, Lynbrook, N. Y.

#### New Members

936 Hirstel, Dr. Edward

937 Van Horn, George A.

938 Hilton, Morris S.

Applications Received

Posell, Jacques, 2469 Kingston Road, Cleveland Heights 18, Ohio, by Honer Webb. Russia, Russian States, Countries which were part of the Russian Empire to 1918.

Schwartz, David, 111 West 46th St., New York 36, N. Y., by J. S. Bobo. Dealer—All Revenues.

Zimmerli, Robert H., 313 N. Main St., North Syracuse 12, N. Y. by J. A. Norton, U. S. and State Revs.

#### Resignations

92 Liveright, Frank I.

527 Parsons, Allan D.

#### Reinstatements

813 Gryzewski, Tadeusz, Krzywickiego 16 m 3, Warszawa 22, Poland

### **Address Correction**

557 Goodfellow, Kenneth R., 44-29th Ave. N. E., Hickory, N. C.

#### Address Changes

691 Fallin, Lucille C., 5837 Prospect Road, Peoria, Ill.

411 Poore, Elwood S., Box 306, Ocheyedan, Iowa

188 Billig, Fritz, 168-39 Highland Ave., Jamaica 32, N. Y.

909 Coates, William W., 2730 Trust Ave., East Bakersfield, Calif.

853 Foster, Jerome B., 9 Ainsworth Road, Winchester, Mass.

Membership Summary

Previous membership total 402
New Members 3
Reinstatements 1
Resignations 2
Current membership total 404

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