

The AMERICAN REVENUER



"Dedicated to the Service of all Revenue Stamp Enthusiasts"

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Branch: Society Philatelic Americans #248

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March 1964

STRAIGHT LINE STEAMSHIP CANCELS WHICH STAMP TAX PAID?

H. P. Shellabear, ARA

To the student of cancellations there is posed the question: On what particular documents were the stamps with the straight line steamship cancellations applied, in fulfilling the stamp tax laws of 1862 and 1864? The denominations so far identified, other than the few 2c stamps, are the 50c, \$1, \$2, \$3, and \$5 values.

From a brief review of the Civil War documentary stamp tax duties, (Schedule B), pertaining to ship companies, we find:

1. Receipts for money paid for any purpose, above \$20 ----- .02
2. Stock certificates and bonds issued—see Schedule B.
3. Bills of lading to foreign ports except North America ----- .10
4. Marine insurance
1862 law—for each policy -- .25
1864 law—premium \$10 to \$50 .25
over \$50 ----- .50
5. Entry of goods (custom house entry) up to \$100 ----- .25
\$100 to \$500 ----- .50
over \$500 ----- 1.00
6. Charter party (ship)
up to 300 tons ----- 3.00
300 tons to 600 tons ----- 5.00
over 600 tons ----- 10.00

7. Manifests, ship cargoes from and to foreign ports, (custom house entry or clearance)

Ships not over 300 tons -- \$1.00
300 to 600 tons ----- 3.00
over 600 tons ----- 5.00

8. Passage tickets to foreign ports except North America

Law effective Oct. 1, 1862
Each ticket under \$30 ----- .50
Each ticket over \$30 ----- 1.00
Law effective Aug. 1, 1864
Each ticket not over \$35 --- .50
\$35 to \$50 or fraction ---- 1.00
Additional \$50 or fraction thereof
1.00

Limiting our thesis to the straight line cancels, one can, I think, eliminate all but #7 and #8. The Pacific Mail S. S. Co. owned all their ships, so had no need for the charter party stamp tax. Also, since many straight line cancels are found on values above the \$1 denomination, one can almost certainly rule out their use for Entry of Goods.

Up to this date no collector has reported an original document bearing a stamp or stamps with a straight line ship cancellation, so I am forced to set up a working hypothesis that

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these stamps were used on passage tickets to foreign ports.

First to attempt to weaken the argument that they were used on manifests, one can say that almost all ships of the P. M. S. S. Co., during the 1862-72 period, were of more than 600 tons, so that the minimum stamp tax would be \$5. However, of all the reported stamps with this type cancellation, less than 20% were of the \$5 denomination. The chief ports of New York and San Francisco would almost certainly have been able to supply the \$5 denomination required, and not have to depend on the \$1, \$2, and \$3 denominations to make up the \$5 stamp tax.

To bolster the argument that these straight line cancelled stamps were actually used on passage tickets to foreign ports, one can mention some of the ticket rates: San Francisco to Yokohama (1867-74) \$250 for first cabin, with a tax of \$5. San Francisco

to Hongkong (1867-74) \$300 for first cabin, with tax of \$6. Steerage rates from 1866 to late 1867 from San Francisco to Yokohama \$85, with tax of \$2 and to Hongkong additional \$55.50, with added tax of \$2, if ticket bought straight through. By late 1867 rates were reduced for steerage from San Francisco to Hongkong to \$40 gold, with tax of \$1. This information taken from the book *Side Wheelers Across the Pacific*, page 31, by John Haskell Kemble. No definite data as to fares from New York to Aspinwall or from San Francisco to Panama are available, since rate wars varied the cost of the tickets at various times. However, the tax would fall within the \$1 to \$3 range, depending on the accommodations wanted on the ships. The Atlantic fares between the U. S. and European ports also varied but the Cunard Mail Line and others charged from \$25 gold for steerage, and up to \$80 gold for first cabin thus re-

quiring tax stamps of from 50c to \$2.

Perhaps the most convincing argument for the use on passage tickets, though not proof in itself, since the cancellation is not a straight line type, lies in three documents, in the possession of Morton Dean Joyce. These are the original passage tickets sold for use on ships of the Montreal Ocean S. S. Co. On two of the documents the stamp is cancelled with the double circle cancel of the Montreal Ocean S. S. Co. On the third the stamp is cancelled with the agent's cancel and the steamship company cancel is on the document only. It must be remembered that the Montreal Ocean S. S. Co. used the Portland, Maine, harbor during the winter months due to ice in the St. Lawrence river. In summer the company used Montreal as their American harbor. So that only in winter months was the U. S. stamp tax law in effect. I quote one of the documents in full:

**MONTREAL OCEAN STEAMSHIP
CO.**

Under Contract with the
GOVERNMENT OF CANADA

For the TRANSPORT OF THE MAILS
THIRD CLASS Portland 4 March 1865
Mr. Ed H. Nesbit having paid the under signed Agents, the sum of Thirty Dollars, is entitled to a THIRD CLASS Passage, subject to the conditions on the back hereof, on board the Steamship Nova Scotian, to sail from Portland on the 4th March, and bound for Liverpool.

Signed H. & A. Allan

N.B. This ticket to be given up to the Purser of the Ship when asked for, after the vessel gets to sea.

A \$1 Power of Attorney is attached to the document and cancelled with black ink, a double circle 23x14mm. Montreal Ocean S. S. Co. MAR 4 1865 H. & A. Allan.

A similar document with the same cancel on the document, but the stamp a \$1 Probate of Will, cancelled in black, a double circle 22x14mm. LAWRENCE & RYAN MAR 3 1865 BOSTON.

A third document similar in type but the wording—"John Nunns having

paid to the undersigned Agents the sum of Twenty five Gold Dollars, is entitled to Steerage Passage to Liverpool, subject to the conditions on the back hereof, on board the North America or other Steamship, to sail from Portland on the 24th April and bound for Liverpool," A 50c Life Insurance stamp is attached to the document and cancelled as on #1.

There devolves a question as to the use of the \$1 values on documents #1 and #2, instead of a 50c value. It may be explained in one of two ways. The company required payment in gold which was at a premium compared to greenbacks, which would bring the tax above the \$35 limit. Or since the law was changed only some seven months before this date, the Agents were still collecting the tax according to the 1862 Law.

In summary: A working hypothesis is offered to show that the straight line cancels of the Pacific Mail S. S. Co. were used on the Civil War revenue stamps to pay the stamp tax required on passage tickets. It is buttressed by arguments on the logical uses of such stamps, and by collateral evidence drawn from original passage tickets of the Montreal Ocean S. S. Co., in the collection of Morton Dean Joyce.

FOR TRADE OR SALE

RD-62 cut cancel cat. \$45.00

Nice condition. Have several copies for swap. Can use U. S. material.

STAN MERKEL

12322 Flamingo Lane,
Bowie, Maryland 20715

163

STATE GAME & FISHING STAMPS

Add them to your U. S. Ducks.

Why not?

Also Pennsylvania local real estate transfer stamps.

Approval books of both categories ready to submit to interested collectors.

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FRANK L. APPLGATE

615 South Oakdale Avenue
Medford, Oregon, U. S. A.

THE QUICKSILVER MINING COMPANY

Robert M. Leard, ARA 777

The cancellation of The Quicksilver Mining Company, in the form of an elongated oval, 51x17 mm., is frequently found struck in black on various titles of 25c First Issue Revenues. In common with many western mining companies, this one has an interesting history.

This mining property was discovered by a Mexican, Andres Castillero, in 1845. According to legend, he was led to it by Indians who used the red mercury ore, cinnabar, for painting their faces. The location, about 15 miles southwest of the city of San Jose, California, was named New Almaden, after the ancient mines at Almaden, Spain, and a prosperous operation developed to supply mercury to the booming California mining industry. Castillero sold his interests to others who petitioned the U. S. Land Commission to confirm their title in 1852. This claim was contested by two Americans, Henry Laurencel and James Eldredge, who based their claim on a Mexican land grant to one Justo Larios. Laurencel and Eldredge formed a company, The Quicksilver Mining Company, sold stock, and retained Edward M. Stanton (later Secretary of War) as counsel. At this time Stanton was representing the Government in California land cases

and thus was in the position of representing both sides of the argument.

Litigation continued, and in May, 1863, President Lincoln was persuaded to issue a writ for Federal seizure of the mine. Claims of bribery were made at this time, as Stanton was believed to own Quicksilver stock, and the man sent with the writ to California was Leonard Swett, a close friend of Lincoln's, and a known stockholder.

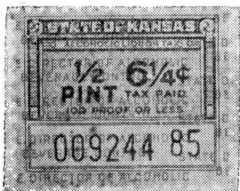
A U. S. Marshall with troops arrived at the mine on July 9, 1863, only to be told by the Superintendent of the mine that the writ was invalid, and that the mine would be defended by force if necessary. Western mining interests objected strongly to the proposed seizure for fear other questionable titles would be jeopardized, and Lincoln had to back down in order not to lose western votes. Frederick Lowe, the Republican candidate for Governor of California was able to claim his influence with Lincoln had swung the decision, and he won the election.

Ultimately, in 1864, the other claimants were bought out by The Quicksilver Mining Company for \$1,700,000 in gold. During this entire period there was much speculation in the stock, and the 25c stamps we now see with this interesting cancellation were once on these certificates, that being the rate under the Revenue Act of 1862 for a certificate of stock in any incorporated company.



(continued from last issue)

LIQUOR



1949. GALLONAGE AT LEFT AND VALUE AT RIGHT JUST ABOVE CENTER. Blue on blue safety paper with large horizontal red print. Perforated 12½x11; 26x21mm. CBNC imprint. a. small blue vertical safety lettering.

RED FIGURES, ETC. (Under 100 pf.)

L1	6¼c	—	.50
a.		1.00	—
L2	10c	—	.75
a.		—	—
L3	12½c	—	.25
a.		1.50	—
L4	20c	—	.35
a.		—	.35
L5	25c	—	—
a.	?	—	—
L6	50c	—	1.50
a.		—	—
L7	\$1	—	—
a.	?	—	—

BLACK FIGURES (100 proof and up)

L8	12½c	—	.90
a.		—	—
L9	20c	—	—
a.	?	—	—
L10	25c	—	—
a.		—	—
L11	40c	—	—
a.		—	—
L12	50c	—	—
a.	?	—	—
L13	\$1	?	—
a.	?	—	—
L14	\$2	?	—

1953? DECALS WITH ROUNDED CORNERS. Blue with black figures.

L15	6¼c	—	1.75
L16	10c	—	1.00



L17	12½c	—	.75
L18	20c	—	.75
L19	25c	—	1.25
L20	50c	—	2.50
L21	\$1	—	?
L22	\$2	—	?

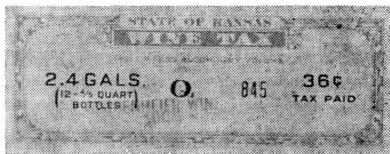
1954? SAME BUT BLUE FIGURES.

L23	6¼c	—	1.75
L24	10c	—	1.75
L25	12½c	—	1.50
L26	20c	—	1.50
L28	25c	—	2.00
L29	50c	—	?
L30	\$1	—	?
L31	\$2	—	?

1955? BLUE DECALS (With red number and black value, etc.)

L32	6¼c	—	1.50
L33	10c	—	1.00
L34	12½c	—	.75
L35	20c	—	.75
L36	25c	—	1.25
L37	50c	—	—
L38	\$1	—	?
L39	\$2	—	?

WINE



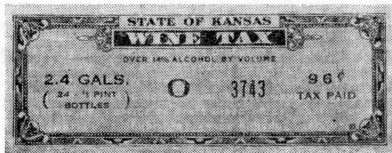
1949. FANCY BORDER AND FAINT REPEATED BACKGROUND. Rouletted 6½; 98x34½mm. CBNC imprint.

GREEN & CARMINE, 14%

W1	36c	24-4/5 pt.	—	—
W2	36c	12-4/5 qt.	—	—
W3	45c	12-1 qt.	—	—
W4	45c	6-½ gal.	—	—
W5	60c	4-1 gal.	—	—

CARMINE, OVER 14%

W6	96c	24-4/5 pt.	—	—
W7	96c	12-4/5 qt.	—	—
W8	1.20	12-1 qt.	—	—
W9	1.20	6-½ gal.	—	—
W10	1.60	4-1 gal.	—	—



1953. SMALLER NUMBERS OF SIZE AND VALUE. No imprint.

GREEN & CARMINE, 14%

W11	36c	24-4/5 pt.	—	?
W12	36c	12-4/5 qt.	—	?
W13	45c	12-1 qt.	—	?
W14	45c	6-½ gal.	—	—
W15	60c	4-1 gal.	—	?

CARMINE, OVER 14%

W16	96c	24-4/5 pt.	—	—
W17	96c	12-4/5 qt.	—	—
W18	1.20	12-1 qt.	—	?
W19	1.20	6-½ gal.	—	?
W20	1.60	4-1 gal.	—	?

1955. VALUE AND SIZE IN BLACK. (Serial number is red as before)

GREEN, 14%

W21	\$0.36	24-4/5 pt.	—	?
W22	\$0.36	12-4/5 qt.	—	—
W23	\$0.45	12-1 qt.	—	—
W24	\$0.45	6-½ gal.	—	—
W25	\$0.60	4-1 gal.	—	?

CARMINE, OVER 14%

W26	\$0.96	24-4/5 pt.	—	—
	a. "4/5" set all on same level	—	—	—
W27	\$0.96	12-4/5 qt.	—	—
W28	\$1.20	12-1 qt.	—	—
W29	\$1.20	6-½ gal.	—	?
W30	\$1.60	4-1 gal.	—	?

1957? SERIAL NUMBER, VALUE, AND SIZE IN BLACK.

GREEN, 14%

W—	?	—	?
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CARMINE, OVER 14%

W—	\$1.20	12-1 qt.	—	—
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BEER

"Cereal Malt Beverage")

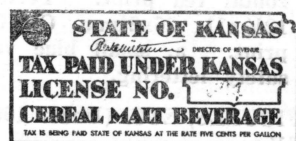


1936. LOGAN SIGNATURE. Rouletted 7; 95x45mm. Design in black.

B1	Yellow	—	\$1.75
B2	Light Blue	—	1.25

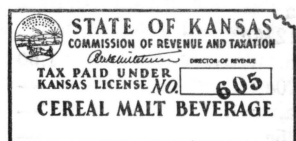
1937. GRIMES SIGNATURE.

B3	Light green	—	.75
B4	Yellow orange	—	1.00



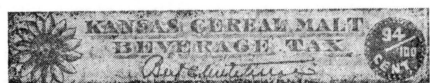
1941. MITCHNER SIGNATURE.

B5	Yellow	—	.75
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1941. LARGE STATE SEAL ONLY IN UPPER LEFT CORNER, ETC. Rouletted 7; 95x45mm.

B6	Yellow	—	1.00
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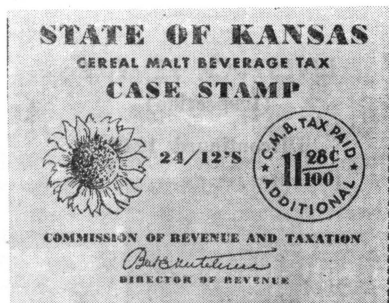
1941-42. MITCHNER SIGNATURE.

Up to 2½c, rouletted 9½; 57x12mm; above, die-cut, 38x152 mm.

B7	47/100c lilac rose	—	.05
----	--------------------	---	-----

B8	94/100c blue	1.25	.45
B9	1¼c green (shades)	—	.30
B10	2½c orange	1.00	.50
B11	19 38/100c orange	7.50	—
B12	38 3/4c orange	3.00	1.50
B13	77½c orange	—	1.50
B14	77½c green	3.50	1.25
B15	\$1.55 orange	10.00	2.50
B15A	\$1.55 green	RRR	—

(Printed ends of the barrel stamps are worth about 20% of the full prices)



1947. ADDITIONAL TAX. Rouletted 6¼; 88x70mm. Sunflower at left center and value at right center.

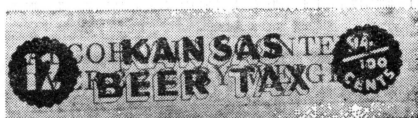
B16	11 28/100c red	1.00	.75
	a. thin paper, issued without gum	RR	1.00
B17	15c green	—	2.50

1947. RATE DOUBLED. (Like 1941-42 set otherwise.)

B18	94/100c lilac rose	1.00	—
B19	1 88/100c ?	?	?
B20	2½c green	—	.50
B21	5c ?	?	?
B22	38 3/4c ?	?	?
B23	77½c black	3.50	2.50
B24	1.55 green, lettering added	RR	2.50
B25	3.10 reddish violet	RRR	—

1950? DOUBLED IN WIDTH. (Similar to B24 otherwise.) Toldiman signature.

B26	1.55 red (with lettering)	RRR?
B27	1.55 red Kirshner sig.	? RRR?
B27A	1.55 red Fadely sig.	RRR



1954. MEDALLION AT EACH END. ETC. Rouletted 13x6½; 54x4½ mm. Black on blue paper.

B28	86/100c	—	—
	a. overprinted like B29a	—	—
B29	94/100c	—	—
	a. overprinted "Alcoholic Content Over 3.2% by Weight" in red	—	—
B30	1.55c	—	RRR

MALT PRODUCTS

1936. SIMILAR TO 1936 BEER. Logan signature. Design in black

MP1	Yellow	—	—
-----	--------	---	---

1938. KIRCHNER SIGNATURE.

MP3	Pink	—	RRR
-----	------	---	-----



1940. MITCHNER SIGNATURE. Perforated 12; 29x29mm.

MP4	5c	—	—
MP5	15c lilac rose	RR	—
MP6	30c yellow	?	—

1950? RATE DOUBLED. Perforated 12½.

MP8	30c lilac rose	RRR
-----	----------------	-----

19— TOLDIMAN SIGNATURE. Rouletted, smaller design.

MP9	30c orange	—	—
-----	------------	---	---

19— KIRSHNER SIGNATURE

MP10	30c orange	RR?	—
------	------------	-----	---

OLEO



1927. Like 1927 Documentary but Sunflower in place of Capitol.

O1 5c blue \$.25 None

1914. "FLASH TEST" IN ROMAN (Instead of Italics, etc.)

K2 Black .30

1916. PAULEN, STATE INSPECTOR OF OILS.

K3 Black .15
a. reset, "Showing flash at" instead of "Flash Test" —

1917. SIMILAR WITH DOUBLE-LINED BORDER.

K4 Black .15

GASOLINE (Inspection)

STATE OF KANSAS—DEPARTMENT OF OIL INSPECTION	
The contents of the within package has been inspected this date and found to contain	
GASOLINE	
Baum.	
percent 230	percent 450
By BEN S. PAULEN, State Inspector of Oils.	
7-6814	Date of test. 19__

This stamp must be destroyed before package is returned to shipper.

1914. CUMISKEY STATE OIL INSPECTOR. Imperforate; 94x42 mm. Typeset.

G1 Red \$1.50

1916. PAULEN STATE INSPECTOR OF OILS.

G2 Carmine vermilion \$.20

1919. SIMILAR, WITH DOUBLE-LINED BORDER.

G3 Red \$.20

1922. SIMILAR, LONGSHORE STATE OIL INSPECTOR. Perforated 11½; 90x67mm.

G4 Black on brown — .50

KEROSENE (Inspection)

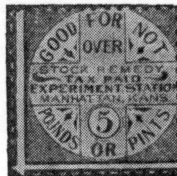
STATE OF KANSAS DEPARTMENT OF OIL INSPECTION	
The contents of the within package has been inspected this date and found to contain	
KEROSENE	
Flash Test	
By BEN S. PAULEN, State Inspector of Oils.	
6-608	Date of test. 19__

1944. CUMISKEY STATE OIL INSPECTOR. Imperforate; 94x42 mm. Typeset.

K1 Black \$1.50

LIVESTOCK REMEDY (Inspection)

Discontinued 1947



(5 lbs. only, 21x21mm.)



(All others, 42x27mm.)

1913. "EXPERIMENT STATION." Rouletted 4¾. "STOCK" is spelled "STOOK" but the last "O" was hand cut to make a crude "C" on all values except the 10 lb. A few printings were made from sheets which were not corrected at all in the 10 lb., 15 lb., and 25 lb. values.
a. no lines in center of "O" at bottom.
b. same but "R" at bottom has a straight top.

LR1 5 lbs. carmine 5.00
(to be continued)

JAMES BRAINERD KREMER

J. Brainerd Kremer, long time collector and later dealer in the issues of France, died on November 2, 1963.

He had been a member of the ARA until the previous month when he resigned his membership, having recently returned to the field of music in which he had been active before the second world war.

He had recently compiled and edited A Catalogue of the Revenue Stamps of France, Volume 11 in the series of Billig's Specialized Catalogues.

B & W DATING CODE

Ogden D. Scoville, ARA #531

The Brown & Williamson Tobacco Co. has used several codes to date their merchandise so the public would be able to buy fresh cigarettes.

Seven different printing types in the number series have been identified. The number series consists of three digits. The first indicate the year and the next two numbers, the week of the year. 123 thus stands for the 23rd week of 1951.

The large Clintons are known from 123 to 625 in 5 types. The small Clintons (series 125) range from 625 through 925 in 2 types. Sealing labels have been seen from 925 through 1060 in 1 type. There are no doubles or inverts known in any of these issues.

The company evidently was shut down in the weeks of 01, 26, 27 and 52.

What do you have? I have a few. If interested in these codes please write me and furnish what information you have. It is proposed to make up a check list of these. We are also working on the other codes. The company has refused any information as they still classify it as "secret."

The author can be reached with any information that you have at 3156 Wilshire Boulevard, Los Angeles 5, California.

Things We Didn't Know Until Today But Which Have Been Around for a Long Time Dept.:

"Mr. E. B. Sterling, the well known

collector and dealer in United States stamps, recently received a check for \$2,000 from the U. S. government for the discovery by him of a fraudulent beer stamp. A well known brewing firm was compelled to pay \$30,000 through Mr. Sterling's detection of this stamp. Who said stamp collecting was a worthless pastime?"

This evidence of our benevolent government appeared in the July, 1886, issue of "The Stamp," published in Denver, Colo.

At the moment this enfeebled correspondent can find no reference in Sloane, Sterling, Vanderhoof or the Springfield list to the counterfeited beer stamp — which apparently was one of the current 1878 series. Somewhere, I seem to remember, this was written up, although the part about the government reward is new to me. Can someone come up with more information?

—Sherwood Springer

We again call your attention to some material on hand here for the distribution to members. A supply of the reprints of the index which was run last spring is still available for 50c. The illustrations of the railroad cancels on the first U. S. revenue issues which were produced by Dr. Shellabear and donated by him to the association. These sell for \$3.50, postpaid. There are still a couple of copies of the 1909 Kobayagawa's Catalogue of Japanese Revenue Stamps which were donated by Herman Herst, Jr., and for which he suggested a donation of \$1.00 or up. Finally, a supply of most all the back issues for the last five or six years and some of the earlier ones. It is hoped that an up-to-date listing can be prepared for inclusion in an early issue of what is still available, but in the meantime send your requests along and we will try to take care of them. In this line, our secretary informs me that his files contain a large supply of the May 1956 special issue of The American Revenuer for the Fipex show, which he will send along to any interested member for 25c.

AUCTION NEWS FROM GREAT BRITAIN

Adolph Koeppel, ARA #462

(continued from last issue)

Post Office Issues: 1876-80 watermark Shamrock £1 brown-lilac, an imperforate block overprinted "SPECIMEN" and a similar block in dark gray with the same overprint £9-10/-

Post Office Issues: 1876-80 watermark Spray 3d. perforated color trials in green, in yellow-orange and in blue, 6d. overprinted "SPECIMEN" (3, one imperforate) and 1/- orange-brown with same overprint (2); issued 3d. (2, one fresh unused) 6d. (3), 1/- green (42, with a used block of nine) and 1/- orange-brown (18, one imperforate and a used block of sixteen) also Army Telegraphs used in Ashanti Wars 1895 ½d. (5, unused), 3d. (pair used) and 8d. (used, scarce) £15

Post Office Issues: 1876-80 watermark Spray, 3/- slate, 3/- purple-brown and watermark Maltese Cross 10/- grey-green, each a complete imperforate sheet of 20 overprinted "SPECIMEN," also three other 10/- (two in brown lilac) and £1 (3, with a corner pair), all with the same overprint £12

Post Office Issues: 1876-80 watermark Maltese Cross 5/- rose plate 2, a fine used block (4x4) each Keighley c.d.s. £12-10/-

Military Telegraphs: Bechuanaland 1885 6d. on 1d. lilac and black and 1/- on 5/- green and mauve — (slight stain) cancelled with purple "FIELD TELEGRAPH" c.d.s.. these were the possessions first stamps, also orbs, £1, unused with much original gum and slight staining £8

Military Telegraphs: Egypt 1887 "ONE DIME" on 1d. to "ONE HUNDRED PIASTRES" on £1, the complete set overprinted "SPECIMEN", rare £12-10/-

Military Telegraphs: Orange River Colony 1890-96: 1d. (2), 3d. (2), 6d. (3) and 1/- (3) with two types of "T.F." overprint 1901

"A. T." overprints 1d. (2), 3d. (5, one inverted but stained), 6d., 1/- (4) and 2/- (2) and on Fiscal 10/- (4), £1 (7) and £4 (7), fourteen are used £3-10/-

September 4, 6, 7, 1963 sale

Fiscals: The outstanding collection in two large albums with Land Registry (48, with 14 Specimen, etc.), Bankruptcy (133), Excise Revenue (11), Inland Revenue (80), Insurance Policy (701, 45 Specimen), Isle of Man (42), Hampshire (55), Justice Room (42), Mayor's Court (38), Northamptonshire (26), Gloucestershire (14), Ireland (414, with 38 Specimen), Register House, Scotland (32, 21 Specimen), Law Courts (45, seven Specimen), Paymaster General (8, four Specimen), Civil Service (22), four Specimen), Public Records (33), Life Policy (44), Patent (223), Police Courts (25, five Specimen), Judicature Fees (59), Matrimonial Cause (8, with a proof and five Specimen), Common Law Courts (11), Probate Court (24, seven Specimen), Chancery (283), House of Lords (3), Transfer Duty (53), Company's Registration (23) and Winding Up (32), Consular Service (155, 39 Specimen), Board of Agriculture (6, four Specimen), District Audit (18), Foreign Bill (199), Contract Note (42, seven Specimen), Customs (271), Copyhold (20), Admiralty (17), Estate Duty (13, all Specimen with values to £10), National Health (130), Income Tax (10), with some unused, a total of 3443 stamps £150

Army Telegraphs: 1887 ½d and unappropriated dies 1d., 2d., 6d., 1/-, 2/6, 5/-, 10/-, £1 and £5 overprinted "ARMY TELEGRAPHS," mint £9

Newspaper stamps: 1814 "THE LONDON GAZETTE" (6) with three

½d. newspaper stamps, 1828 "The Edinburgh Evening Courant" with 4d., 1857 "THE SATURDAY REVIEW" with 1d. (used for postage) and two unused wrappers for "Buchler's Circular Newspaper" bearing the 1d. £4

Grenada: Revenue stamps: 1875, wmk. large Star, perf. 14, values 1d. to £1 with duplication of some, and many interesting errors and varieties, including a horizontal pair of 2/- imperf. vertically, variations of the spacing between words and "F" for "E", fiscally used. Also two forgeries. 140 stamps £5-15/-

Palestine: Revenue stamps: an unusual lot including Turkish stamps overprinted "A.D.P.O." with a few mint, some errors, varieties and inverted overprints; and "O.P.D. A." and others issued by the British Administration. 210 stamps. £13-10/-

Queensland: Postal fiscals: 1871-72 unused, with wmk., perf. 12 1d. to 20/- (except 2/6) and perf. 13 1d to 10/-; and 1892 type various to £5 fiscally used. Also "Impressed duty" 3d. to £300, sixty-two values cancelled by a circular colorless impressed stamp (a few with faults). 83 stamps. £7

Orange Free State: various overprinted "TF" with datestamps often different towns, additionally overprinted "V.R.I.". 3d. (9) and 1/- (6) with Army Telegraph c.d.s. and "V.R.I./A.T." 9220 to 5/- (4)

fiscal 10/- (4) and £1 strip of three similarly cancelled, some multiples. 119 stamps. £11

DR. HARTLEY HOSPITALIZED

Dr. Lionel Hartley, ARA #101, advises that he has been hospitalized with a broken hip as a result of a fall on the ice on New Year's Day. He has been unable to conduct business as usual and wishes the members to avoid unnecessary correspondence during this period. The accumulated letters will be answered when Dr. Hartley is able to get to them. He thanks all members for their patience at this time.

FINE RARE U. S. REVENUES at 1/3 catalogue or less

R308----	\$10	R617----	\$45
334----	30	649----	30
335----	25	650----	21
359----	30	684----	20
360----	28	685----	30
384----	28	692----	30
385----	28	710----	25
459----	21	711----	20
484----	23	RD257----	16
485----	20	260----	58
510----	15	286----	41
535----	25	309----	21
555----	11	312----	58
613----	11	338----	58
616----	13	364----	58

LENZ

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ARA 145

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March 1964

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SWISS REVENUES

100—\$.80	200—\$2.00	400—\$9.00
500—15.00	800—40.00	1000—80.00

Orders under \$10 respectfully declined

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CARLO BUTTAFAVA, ARA 438

Via Cola di Rienzo 36; Milano (Italy)

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SECRETARY'S REPORT

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

Applications Received

Baldwin, Harold T., 16 South Farra-
gut, Philadelphia 39, Penn. (list-
ed in February). Interests given
as U. S. I. R., States, Unlisted
Items, Tobacco, Foreign Revs.

Parkkinen, Matt, COMSTFE, Navy 850
F. P. O. San Francisco, Calif.,
by J. A. Norton. Finland, Es-
tonia, Korea (author of catalog
of Korean revenues), Japan, Man-
chukuo, Ryukyus.

Collyer, Lt. William M., A. D. P. S.
Forest Glen Section, Walter Reed
Army Medical Center, Washing-
ton, D. C. 20012, by J. A. Norton.
Japanese revenues only.

Freemen, Fred, 2026 W. Minnezona
Ave., Phoenix, Ariz., by J. A.
Norton. U. S. I. R., Cigarette, To-
bacco, Playing Cards, Match &
Medicine, Wines.

Munsell, Danforth H., Main at Traver,
Pleasant Valley, N. Y. 12569, by
E. S. A. Hubbard, 19th Century
U. S., Dutchess County, N. Y.
19th Century covers.

Briggs, Donald A., Box 128, Carlsbad,
Calif., by J. A. Norton. Canada,
U. S. I. R. except Wine, Beer,
Cigarettes, etc.

Kimmel, A. Murl, Robinson, Kansas,
by E. S. A. Hubbard, U. S. I. R.

Kurtzman, Dr. Joseph L., 107G Ashley
Ave., Charleston, S. C., by J. S.
Bobo. U. S. I. R., Taxpays, To-
bacco, Snuff, Beer, Distilled
Spirits, Rectification, Wines,
Liquors, Cordials.

New Members

965 Merkel, Stanley

Reinstatements

519 Ittel, William H. (incorrectly
listed as a new application in
January issue)

Resignations

810 Scott, Robert O.

920 Malambre, Guy

Membership Summary

Previous membership total	372
New members	1
Reinstatements	1
Resignations	2
Current membership total	372

Note: 45 members have not paid
their dues for the year Oct. 1, 1963 to
Oct. 1, 1964. These members are
scheduled to be dropped from mem-
bership in the April issue.

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Pittsburgh, Penna., 15237 U.S.A. 163
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