

# The AMERICAN REVENUER



**"Dedicated to the Service of all Revenue Stamp Enthusiasts"**

Member: National Federation of Stamp Clubs

Branch: Society Philatelic Americans #248

Vol. 18, No. 7, Whole No. 167

September 1964

## PRECANCELS ON THE 1917 DOCUMENTARY REVENUE ISSUE

Dr. David Bennett, ARA #512

We have dealt elsewhere (in a series of articles in *The Bureau Specialist* beginning with the March 1964 issue) with the basic story of the "Cents" denominations (1c to 80c) of the 1917 Documentary Revenue Issue. In this article we are mainly concerned with a consideration of the precancels on these stamps.

Title VIII, Section 805(a) of the War Revenue Act of 1917 authorized the production of these stamps. This Act was designed primarily to provide revenue to defray the expenses of World War I. Besides the usual taxes on income, excess profits, excise, admissions, beverages, et cetera, certain taxes were specifically designated as "Stamp Taxes." These included Bonds (indebtedness, indemnity and surety), Capital Stock (original issue, sales or transfers), Produce (sales or exchange), Drafts (promissory notes), Conveyance (sales or transfer of lands or buildings), Entry of Goods, Withdrawal of Goods, Passage Ticket, Proxy for Voting, Power of Attorney, Playing Cards and Parcel-post Packages.

Title VIII, Schedule A, Item 14 of the 1917 War Revenue Act reads as follows: "Parcel-post packages: Upon

every parcel or package transported from one point in the United States to another by parcel post on which the postage amounts to 25 cents or more, . . . there shall be collected . . . a tax of 1 cent for each 25 cents or fractional part thereof charged for such transportation, to be paid by the consignor. No such parcel or package shall be transported until a stamp or stamps representing the tax due shall have been affixed thereto."

To implement the collection of this special parcel post tax, Postmaster General A. S. Burleson, in Order #831 dated October 27, 1917, directed that "Special internal revenue stamps shall be used to pay the tax; postage stamps are not valid for this purpose." Also, in a letter of the same date, Third Assistant Postmaster General A. M. Dockery further directed that "Postage stamps shall not be counted in payment of the tax, nor shall the internal revenue stamps, in payment of the tax, be counted in payment of postage."

The directives above were re-stated by Henry Tolman II as follows: "On and after Dec. 1, 1917 and to and including Dec. 31, 1921, it was necessary to place revenue stamps on parcel

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post packages. Parcel post packages had to have internal revenue stamps affixed by the sender in addition to the lawful postage: 1c revenue stamp for each package subject to 25c in postage (no tax under 25c); 2c in revenue stamps for each package subject to postage from 26c to 50c; and so on, at the rate of 1c in revenue for each 25c in postage. Regular postage stamps were not valid for revenue payments."

Practically every major community, and many of the smaller ones, employed precancelled postage stamps during the 1917-1922 period. This was done primarily to expedite the handling of bulk mailings. Also, it was used for the purpose of eliminating the time-consuming additional step of postcancelling the mint stamps affixed to parcel post packages. Since the 1917 Revenue Act made it mandatory to employ the Documentary Revenue stamps on parcel post mailings where

the postage amounted to 25c or more, it would seem that postmasters would also precancel their stocks of these revenue stamps, in order to conserve the time-saving advantage concomitant with the use of precancels. This was indeed done in many cases, with the revenue stamps being precancelled by the same devices used to precancel the postage stamps.

It is interesting to note, however, that many postmasters were apparently reluctant to precancel their revenue stamps. A survey of Hoover's "Official Precancel Stamp Catalog — Part 1" indicates that there were approximately 1,000 towns that issued precancelled postage stamps during the 1917-1922 period. However, by actual count, only 239 towns precancelled the Documentary Revenue stamps, a ratio of about one out of four.

John R. Boker, Jr., offers an interesting explanation for this apparent failure to make use of a system, which

on the surface at least, appeared to offer such obvious advantages. According to Mr. Boker:

1. Some postmasters were of the opinion that the special parcel post tax might be repealed at any time. Since the Documentary Revenue stamps were redeemable only if uncanceled, the postmasters preferred to post cancel them as they were applied, rather than to precancel stocks of them, remainders of which could not be turned in for credit.

2. Similarly, commercial firms anticipated a change in the revenue laws, hence they hesitated to order sufficient quantities of these Documentary Revenues to warrant precancelling.

3. The Post Office made arrangements with firms for mass settlement of payment as with postage dues. Under such arrangements, precancelling was not necessary, since sheets of Documentary Revenues could be rapidly cancelled, with a roller or similar device, and then applied to packages.

Undoubtedly the collections of such prominent revenue specialists as Morton Dean Joyce and Henry Tolman II contain precancelled Documentary Revenues from towns not listed in the Part 1 catalog.

Strangely enough, however, none have been reported from such large cities as San Francisco, Calif., Hartford, Conn., New Orleans, La., Minneapolis, Minn., St. Louis, Mo., Brooklyn, N. Y., New York, N. Y., Cincinnati, O., Cleveland, O., or Philadelphia, Pa.

Among those that have been reported are such relatively smaller communities as Globe, Ariz., La Junta, Colo., Nampa, Ida., Chanute, Kans., Eaton Rapids, Mich., Great Falls, Mont., Cushing, Okla., Yoncos Island, S. C., Palestine, Tex., and Yakima, Wash.

Precancelled Documentary Revenues are not represented, even by a single town, from the States of Alabama, Delaware and New Hampshire, and by only one town from Maryland, Mississippi, Nevada, New Mexico, Oregon, Rhode Island, Virginia, West Virginia and Wyoming.

TABLE I

Column A—Number of towns using precancels in 1917-1922 period.

Column B—Number of towns with precancels on Documentary Revenue issue.

State	Column A	Column B
Alabama	10	0
Arizona	9	2
Arkansas	8	2
California	66	15
Colorado	16	9
Connecticut	24	6
Delaware	2	0
Florida	11	2
Georgia	14	2
Idaho	8	2
Illinois	67	7
Indiana	22	7
Iowa	63	4
Kansas	26	15
Kentucky	11	3
Louisiana	7	2
Maine	11	2
Maryland	7	1
Massachusetts	58	6
Michigan	42	13
Minnesota	32	7
Mississippi	7	1
Missouri	25	5
Montana	8	4
Nebraska	20	10
Nevada	4	1
New Hampshire	17	0
New Jersey	53	12
New Mexico	4	1
New York	73	13
North Carolina	9	2
North Dakota	16	2
Ohio	64	16
Oklahoma	12	3
Oregon	13	1
Pennsylvania	5	1
South Carolina	8	2
South Dakota	14	3
Tennessee	11	2
Texas	33	9
Utah	4	2
Vermont	23	3
Virginia	9	1
Washington	12	8
West Virginia	9	1
Wisconsin	48	14
Wyoming	6	1
Totals	1081	239

There were twelve "Cents" denom-

inations of the Documentary Revenues as follows: 1c, 2c, 3c, 4c, 5c, 8c, 10c, 20c, 25c, 40c, 50c and 80c. (There were also eleven "Dollar" denominations, from \$1.00 to \$1,000.00, but these are beyond the scope of this article.) It might be interesting to check into the relative frequency of use of each of the denominations. According to information furnished to us by Xenophon P. Smith, Librarian of the Post Office Department Library, the maximum permissible weight for parcel post packages during the 1918-1922 period was 50 pounds, and the postage charges for maximum distance between point of origin and destination (Zone 8), was 12c for the first pound plus 12c for each additional pound. This would mean a maximum charge of \$6.00 for postage, plus 24c (1c for each 25c of postage) in documentary revenue stamps to pay the special parcel post tax. This would automatically eliminate all denominations above the 20c stamp for parcel post usage. (All of the "Cents" values, as well as the "Dollar" values mentioned earlier, were used to pay some of the other taxes specified in the second paragraph of this article.)

Hoover's catalog lists precancelled Documentary Revenues on all the lower denominations including the 25c value, but excluding the 20c value. The following, Table II, is a survey of all the listed items in the catalog.

TABLE II

Denomination	Times listed
1c	242
2c	271
3c	51
4c	17
5c	40
8c	1
10c	7
20c	0
25c	1
Total listings	630

(Note: Although only 239 towns used precancelled Documentary Revenues, some towns used more than one style or type of precancellation, hence the listing of 242 1c precancels and 271 2c precancels is not a contradiction.)

It is apparent from Table II that

precancels on the Documentary Revenues were common on the 1c and 2c denominations, less common on the 3c and 5c values, scarce on the 4c and 10c values and rare on the 8c or values above the 10c denomination.

Samuel S. Rosendorf, Jr., reports the 25c denomination precancelled from Chicago in Type 8. Henry Tolman II lists the following items in his collection, 25c and 80c from Forest City, Iowa, in Type 2, 40c from South Norwalk, Conn. in Type 2 and 25c from Chicago, Ill., in Type 38.

Morton Dean Joyce undoubtedly has other varieties in his outstanding collection.

Since denominations above 20c were not actually needed, it would appear that any such higher-value precancels were favors by postal employees for collectors.

Al Zenker, one of our well informed precancel collectors, points out that there is one precancelled Documentary Revenue that is the sole representative of its type, Type 3 from Holdrege, Nebr.

My own collection of these precancelled Documentary Revenues contains about 100 items. As far as can be determined, there are no stocks of these stamps in the hands of dealers. Examples from Bay City, Mich., and Bridgeport, Pa., are relatively easy to procure. After that it is slow going. Only when an old-time collection is broken up can one hope to acquire any additional items. Perhaps it is the difficulty of the chase that helps to make the collecting of these stamps such an interesting sideline.

(Editor's note: This article was prepared for the special PSS issue of Linn's and appeared in the July 27, 1964 issue of Linn's Weekly Stamp News. It has also appeared in the August 1964 issue of The Precancel Forum, official organ of the Precancel Stamp Society, of which Dr. Bennett is the chairman of the Board of Governors.)

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## MEET THE REVENUERS!

By Sherwood Springer

(We hope this feature can be continued in future editions. Send your own biographical data and collecting interests to me at 6719 Seventh Ave., Los Angeles, Calif. 90043, and smile—you may find yourself on Candid Revenuer!)

### ROBERT M. LEARD

When the West Coast unit of A.R.A. meets in the Los Angeles Philatelic Club, which has an extensive library, you can almost count on it that one of the members will have his nose in a book.

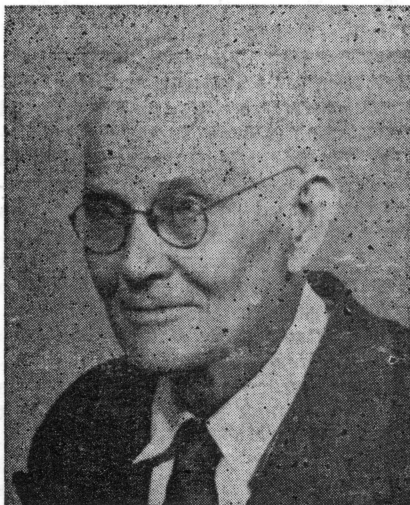
That will be Bob Leard, looking up some buried data on Butler & Carpenter, or scanning through some dusty file of early magazines for information on the Civil War revenues. He has a hungry nose for facts, and his research on multiples, cancellations, plate varieties and the printing operations of B. & C. seems to fascinate him even more than the actual building of his collection. His discoveries, however, are not kept hidden under a bushel. As you know, he has been one of this magazine's most faithful contributors.

Bob's interest in revenues began in 1950, after meeting John Manion, our late editor, at a SESCOAL show in Los Angeles. Previous to that he had run the gamut just as nearly all of us have. He collected stamps, period, as a boy in Pittsburgh, Pa., then later specialized in U. S. as he was growing up in Los Angeles. Since the meeting with Manion he has been in revenues exclusively.

He was born in 1915, attended Cal Tech and UCLA, and, during the war, worked in the Office of Scientific Research and Development on the rocket project. Eventually he was to receive a Naval Ordnance Development Award for his efforts. At present he is head of the Quality Engineering Division at the Naval Ordnance Test Station. His home is in Arcadia, a suburb of Los Angeles. And Lettie, that's Mrs. Leard, is a frequent visitor at the monthly ARA meetings,

where she joins the other patient "stamp widows."

### FRANK LINDSAY APPLGATE



Frank Lindsay Applegate, ARA #10—Honorary Life Member #5, was born October 10, 1879, at the Klamath Indian Reservation and died May 31, 1964, at Medford, Oregon, following a short illness.

Most of his long lifetime was spent as a stamp collector and dealer. His primary interests were state and local revenue stamps. In addition he spent over fifty years in the construction business.

He has served the ARA in many capacities and served a term as president from 1956-1958. In November 1958, he was unanimously awarded Honorary Life Membership by the directors of the association in recognition of his long and devoted service to revenue stamp collectors.

His wise and ever ready counsel will be greatly missed by the association and on behalf of the ARA sincere condolences are expressed to the members of his family who will also greatly miss him, his widow, Mrs. Lida Applegate, his two daughters, Miss Ella Applegate and Mrs. Thomas R. Barry, all of Medford, Oregon, and his two sons, M. Richard Applegate of Chicago and Major John L. Applegate of Wichita, Kansas.

## CHECK LIST OF SUBJECT MATTER ON UNITED STATES TAX-PAIDS

John S. Bobo, ARA #3

Tax-paids are those stamps defined as being used for the prepayment of taxes on such articles as tobacco, cigars, snuff, oleomargarine, beer, distilled spirits, rectified spirits, special tax stamps and so forth. The definition is liberal and includes stamps that paid no specific tax on any commodity per se, as special tax stamps which were more of a license. However, the purpose here is not to split hairs but to try and help those who are interested in the subject.

The following list is annotated with notes inasmuch as the bare information always leads to questions as to where such may be acquired. We list the information for what it is worth. The acquisition is up to the individual.

In most cases the original copies are so long out of print they can be considered museum pieces. In other instances the information was published in journals only available by subscription. Those that were or may still be available will be noted.

**United States Revenue Stamps Handbook & Check List of United States Internal Revenue Stamps, Hydrometers & Lock Seals.** 76 pp. 6x9, Bartlett & Norton, 1912.

This is the granddaddy of the tax-paid listings and is known as the "Springfield" list as it was initiated by the old U. S. Revenue Society of Springfield, Mass. It was subsequently reprinted by the late E. R. Vanderhoof in mimeograph form on long strips of paper. It was later redone by the late Bill Vitale. Some copies are still being offered by our member David C. Strock for about \$2.00.

**A Catalogue of the Cigarette Stamps of the United States Including Possessions & Customs Issues.** About 70 pp, 8½x11, Henry Tolman II, 1958.

This is the latest work on this subject and encompasses the information contained in several previous lists. It was done solely by the author and at his own expense. It never was offered for sale.

**A Priced Check List of the Snuff Stamps of the United States.** Bureau Specialist, March, April 1944.

This was a re-listing of the snuff stamps using new numbers, that is, differing from the old Springfield list. It was published by the Bureau Issues Association as part of their monthly journal. It was available only by subscription or in the yearly bound volumes.

**Lock Seals.** Bureau Specialist, September 1947.

A listing of all the seals known up to the time.

**Cigar Stamps of the United States.** Bureau Specialist, May-September 1939 inclusive, January, February 1941.

A listing of all the cigars known up to that time.

**United States Distilled Spirits Stamps.** Bureau Specialist, January, June 1944.

A listing of all the stamps known in collections at that time.

**A List of the Beer Stamps of the United States of America.** E. R. Vanderhoof, 15 pp, 7x9, 1934.

This priced listing originally appeared in the American Philatelist in June 1934. It was subsequently updated to include the 1947 issue of beer stamps which was the last ever printed prior to their discontinuation. This appeared in the out of print "Vanderhoof Memorial Book."

**The Vanderhoof Memorial Book.** 68 pp, 8½x11, American Revenue Association, 1954.

This book was prepared and issued by the A. R. A. in tribute to the late E. R. Vanderhoof who was considered the dean of fiscals. No longer available by purchase. A copy is available on loan from the A. R. A. library.

**The United States Beer Stamps.** Weekly Philatelic Gossip, October 1, 1927, pp 781-85, 818-819, 856, 898, 930, 962, 994, 1026, 1058.

This is a listing of the beer stamps prior to the late E. R. Vanderhoof's listing. It was compiled by our late and beloved president, Frank L. Applegate. My pages have been torn out of the original volume and there is

no way to determine the actual month of issue other than the frontispiece, so page numbers are given instead.

This listing went into detail as to what surcharged varieties exist on what stamps and the user and is a gold mine of information to the student. This information did not appear in the later or any subsequent issue on these stamps. The "user" referred to here is the brewery. Surcharged types are illustrated.

**U. S. I. R. Beer Stamps.** A catalogue listing of essays and proofs. *American Philatelist*, January 1941, pp 214-232.

This is an illustrated listing of the various essays and proofs compiled by the late Clarence W. Brazer and Henry Holcombe. Worthy of acquisition.

**U. S. A. Tax Paid's, BNA Fantasies, M & M Facsimiles.** Sherwood Springer, 28 pp, 6x9, 1963, \$1.00.

This is a heterogeneous compilation of assorted subjects of which the 1963 edition is the second. A third is in preparation. From the author.

**A Check List of the License & Royalty Stamps of the United States.** Henry W. Holcombe, 32 pp, 6x9, 1935.

This is self explanatory. It lists the various stamps or labels issued quite effusively during the Civil War and later 80's. Long out of print. Originally available from the author.

**Check List Facsimile Labels of U. S. Private Die Stamps.** Henry W. Holcombe, 23 pp, 8½x11, 1944.

A listing of the then known reproductions of the old Match and Medicine stamps prepared and used by the manufacturers. After the stamps were no longer required the manufacturers in many instances were reluctant to discontinue using something, so they prepared facsimiles of their genuine stamps. Most of the public never knew the difference. Originally available from the author.

**U. S. Tax Paid Notes.** Bureau Specialist, July-December 1944.

Various subjects. Originally available by subscription only.

In conclusion, this list does not pre-

tend to be complete. It is what is known to the author and in his library. There were and are other listings that have appeared over the years in one vehicle or another, but most if not all of it has been included in later and more complete lists noted here, so their acquisition would not add any new information.

There have been some lists and oddments of information that have appeared in *The American Revenuer* over the years. See the subject index for *The American Revenuer*, September 1947 to December 1961 which is available from the editor for 50c.

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### BUREAU SPECIALIST HAS NEW REVENUE SERIES

Attention of the members is called to two new series which have recently been inaugurated in *The Bureau Specialist*, publication of the BIA.

Starting in the May number was a series by George T. Turner, ARA #200 and Eastern Representative. It is on Plate Numbers, Imprints and Marginal Markings on the early U. S. issues.

Starting in the March number was a series on The Cents Values of the 1917 Documentary Revenue Issue in the column of the Committee on Surface Prints. This series is by the chairman of the committee, Dr. David Bennett, ARA #512.

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### ELECTION RESULTS

The official count of the ballots in the recent election for the year beginning October 1 as reported by Charles H. Hermann, chief teller, is as follows:

President—Robert M. Leard 105  
Vice President—Samuel B. Frank 105  
Secretary-treasurer—Frank Q. Newton, Jr. 105  
Eastern representative—Hugh P. Shellabear 101; George T. Turner 1  
Central representative—I. Irving Silverman 99; John S. Bobo 1  
Western representative—D. James Giorkaris 46; Miller H. Hurt 46; Elbert S. A. Hubbard 1

## ANOTHER SPRINGER CATALOGUE COMING

Big news for revenueurs this fall is the announcement by Sherwood Springer that he will publish a third edition of his now well-known catalogue of non-Scott material.

When the project was started in 1961, the compiler promised to put out at least two editions. Whether there would be more depended entirely upon the support of collectors, since the effort and expense involved were far from inconsiderable. Well, Springer says, the collectors have come through, some of them even buying five copies to help the work along, and as a result the Operation Catalogue is finally in the black!

Of course, with a new edition going to press soon, he'll have to dip in the red ink again, but prospects are that distribution of the third book will be even wider than the second. For one thing, there will be forty pages (an increase of 12) and nearly 200 illustrations.

A new section will be started for License & Royalty Stamps, and the Oleomargarine taxpays will be listed. The U. S. Telegraph section will be expanded, as will be the M&M Facsimile list. The latter will comprise almost a complete listing of these labels. One page of Cigar taxpays will be included, to make a start on this category. More Express Franks will be included, and there will be two pages of S. Allan Taylor fantasies.

The taxpaid sections are being worked over, and some prices changed. Also the tables, which many collectors found confusing but which were necessary to conserve space in the earlier editions, have been eliminated, and all Cigarette and Tobacco varieties are now listed consecutively by Series number.

A numbering system is being inaugurated, too, which eventually will be extended to all listings in the catalogue. For the time being, the Cigarettes, Small Cigars and Facsimiles will be the categories numbered.

All in all, it should be a greatly im-

proved edition. Now it's up to you again. The publisher is scratching to hold the price to \$1.00. Will you help by sending in your advance orders as soon as possible? And you have no idea how much it will help the cause along to become a contributor by ordering two or more copies!

Address your letters now to: Sherwood Springer, 6719 Seventh Avenue, Los Angeles, Calif. 90043.

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## POORE TAKES FIRST WITH BRITISH REVENUES

An exhibit of British revenues by Rev. Elwood Poore, ARA #411, of Sioux Rapids took first place in the miscellaneous section of the 14th annual meeting of the Iowa Federation of Stamp Clubs. The exhibition was held in Sioux City, Iowa, on April 18 and 19.

Congratulations to Rev. Poore and regrets that the information arrived just too late for inclusion in the June issue, causing the rather belated report.

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## UNITED STATES REVENUES AT PUBLIC AUCTION

Occasionally we run a sale WITHOUT them, but most DO include them. May we send you our next catalog?

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## SECRETARY'S REPORT

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

### New Members (July)

- 984 Williamson, Ken E.
- 985 Reisman, Rev. William S.
- 986 Livingstone, Edward A.
- 987 Ross, Bernard
- 988 Domzalski, Walter
- 989 Jay, Theodore C., Jr.

### New Members (August)

- 990 Brandt, Daniel J.
- 991 Luna, Severino N., Sr.
- 992 Zinkel, Duane F.
- 993 Whitehead, G. C.
- 994 Murray, L. Raymond

### Deceased

- 10 HLM5 Applegate, Frank L.
- 534 Bendig, Albert W.

### Applications Received

- Haire, Thomas B., 2700 Brandon Road, Columbus, Ohio 43221, by J. A. Norton. U.S.I.R. used.
- Kedrielski, Jerry B., 1920 Coral Gate Drive, Miami 45, Fla., by D. M. Berger. All Scott listed U.S.I.R., Match & Medicine.
- Fuerst, Robert E., 201 Princeton Dr., Lake Worth, Fla., by J. A. Norton. Japan, Samoa, China, also Postal Savings.
- Baldridge, Charles J., 11015 W. Hampton, Apt. 2, Milwaukee 25, Wisc. by J. A. Norton. Foreign revenues, especially Danzig and So. American countries.
- Cohen, Albert P., 137 East 28th St., New York 16, N. Y., by J. A. Norton. No specific revenue interests.
- Arnes, Robert E., 2531-57th Ave. S. W., Seattle, Wash. 98116, by J. A. Norton. U.S.I.R. only—1st, 2nd & 3rd issues, Documentary, Proprietary, Future Delivery, Stock Transfer, Wines, Playing Cards, Hunting Stamps.
- Edwards, Ben A., Jr., 1126 Perkins Terrace, Memphis, Tenn., by J. A. Norton. U.S.I.R.
- Schafer, Paul L., Box 917, Gardiner, Ore. 97441, by J. A. Norton. U. S.I.R. prior to 1940, Brazil revs.

Rhoades, Daniel L., 4062 South King-an Ave., Milwaukee, Wisc. 53207, by Christopher Goldsmith. U.S. I.R., 1st issue perforated, proofs, essays, silk papers, cancels, cracked plates, double transfers, green papers, Canada revenues.

### Reinstatements

- 292 Ruback, Chaplain John C., 2346 Lincoln, Lawton, Okla. 73505. U. S. 1st and 2nd issues, 1898 issue, Taxpays.
- 930 Janson, Esbjorn, Sweden.

### Address Correction

- 954 Cinderella Stamp Club, 257 Pet-tits Lane North, Rise Park, Rom-ford, ESSEX, England.

### Address Changes

- 269 Novotny, Jan M., 107 Old Har-bor Road, Chatham, Mass.
- 933 Snyder, James H., 610 West Cly-bourn Court, Peoria, Ill. 61614.

### Membership Summary

Previous membership total	360
New Members	11
Reinstatements	2
Deceased	2
Current membership total	371

The Treasurer's Report, usually dated August 1st and published in the September issue of the Revenuer, will be submitted as of the date of instal-lation of our new slate of officers (Oc-tober 1st) and will appear in the No-vember issue.

## DUES ARE DUE

Members will find enclosed in this issue an envelope for the submission of your annual dues.

These are addressed to the new sec-retary-treasurer and as the office is moving across the country there may be a small delay in the acknowlegement of your payment, it is urged that it be taken care of promptly before the matter slips your mind and to save the organization the cost of a follow-up reminder.

While you are at it, why not help the organization along by being a contributing member.

## ALBERT W. BENDIG



Albert W. Bendig, ARA #534, died suddenly on January 27, 1964 in Pittsburgh. He was a member of the psychology faculty at the University of Pittsburgh, where he was an expert on the use of computers in that field.

In addition he was a student of the stamps of China. In the revenue area, he had published several listings including Revenue Stamps of the Japanese Occupation of Manchuria and Inner Mongolia in 1956, Chinese Municipal Revenue Stamps in 1956, National Revenue Stamps of China in 1957, Formosa Revenue Stamps in 1958 and Revenue Stamps of Taiwan,

Second Edition, in 1961.

His labors among us will be greatly missed. The sympathies of the ARA are extended to his mother, Mrs. Margaret B. Bendig, who survives him.

## FOREIGN REVENUES

Ask for approvals.

tf

**Bryant-Pollard Co.**

Proctorsville, Vt.

## ONTARIO LAW STAMPS

172

37 varieties including the scarce three \$5 stamps, total catalogue value \$20 for only \$5.00. Approvals on request.

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## WANTED

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Spanish and Danish issues as well as during and since U. S. administration, Philippines, Puerto Rico, U. S. Virgin Islands, Mexico U. S. A. Vera Cruz, Hawaii, Alaska, free of tax cigarette labels. Literature on entire world's revenues.

170

**ROBERT SHELLHAMER  
ARA 145**

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## REVENUE MART

Buy, sell and exchange. 5c per word, minimum 20 words. Name and address will count for 5 words. Send all copy and remittance to Advertising Manager, 1668 Sycamore St., Des Plaines, Ill. 60018

HAVE anything to buy, sell or exchange? Use the Revenue Mart now for the Fall and Winter season. Help yourself and help the society. Try an adlet today. tf

WANTED—Wisconsin revenues, especially early beers, wines, liquors. Especially want B-2, B-9, B-10 (Cabot-Hubbard numbers). Hilton, P. O. Box 73, Elkhorn, Wisc. 167

WANTED: Stamped Paper—Revenues used as postage—Postage used as Revenue—Literature. Write description and price of material before sending. For

sale: Medicine Ad photos; Photo—Table of Stamp Duties March 3, 1863. J. D. Laurenz, ARA 667, 2825 Reppuhn, Saginaw, Michigan. 171

U. S. REVENUES Bought and Sold—Want lists appreciated. Approval selections to ARA members. Fred E. Starr, 7 Los Ranchitos, Carmel Valley, Calif. 163

WANTED—to buy a nice collection or accumulation of U. S. Revenues. Write and describe before submitting. Fred E. Starr, 7 Los Ranchitos, Carmel Valley, Calif. 163

# Roborn Stamp Co., Inc.

Shirley, L. I., N. Y.

## UNITED STATES REVENUES

Used unless marked \* for MINT

R44c with Panama canal Railroad canc. ----- \$3.00

R1c.....	.15	R259 uncut ..	2.00	<b>rouletted</b>		RE27.....	.10
R3c.....	.12	R433 uncut ..	4.00	RB11c .....	2.50	RE27 □.....	.50
R13c.....	.15	R433 □ uncut	2.50	RB12c .....	6.00	RE30.....	.20
R14c.....	2.25	R456 uncut ..	4.50	RB13c .....	4.50	RE32.....	.15
R18c.....	.15	R455 uncut ..	4.00	RB15c .....	3.50	RE46.....	.85
R32b.....	7.75	R579 cut ....	1.40	RB17c .....	20.00	RE49.....	1.50
R33c.....	.10	R580 uncut ..	3.00	RB13c .....	25.00	RE51.....	5.00
R37a.....	25.00	R583 cut ....	3.25	RB24 .....	.06	RE52.....	.60
R40c.....	.15	R607 uncut ..	1.20	RB28 .....	.30	RE53.....	.10
R42a.....	.75	R608 cut ....	.45	RB27 .....	.08	RE55.....	.15
R42c.....	.08	R608 cut ....	.40	*RB27 .....	.10	RE60.....	.10
R44b on piece	.25	R612 uncut ..	3.00	RB28 .....	.07	RE75.....	.15
R45c.....	.20	R613 uncut ..	15.00	RB29 .....	.85	RE77.....	.25
R46c.....	.20	R614 uncut ..	5.00	RB30 .....	.25	RE83A.....	.06
R48a.....	.30	R614 cut ....	2.00	RB31 .....	.20	RE89.....	.25
R48c.....	.10	R644 uncut ..	6.00	*RB33 .....	.04	RE90.....	.80
R49c.....	.45	R644 pr uncut	9.95	*RB33 □.....	.14	RE91.....	.06
R50c.....	1.50	R644 cut ....	1.50	RB36 .....	.30	RE103.....	.35
R52a.....	2.00	R645 uncut ..	8.00	RB39 .....	5.00	*RE117.....	1.25
R52c.....	.12	R673 uncut ..	1.20	RB40 .....	2.00	*RE123.....	1.15
R53c.....	.25	R679 uncut ..	14.00	RB41 .....	3.00	RE123.....	.25
R54b.....	.12	R680 uncut ..	12.50	RB50 .....	.10	*RE124.....	.99
R54c.....	.10	R682 uncut ..	6.75	*RB52 .....	.15	RE133.....	.05
R55c.....	.10	R689 uncut ..	8.00	*RB54 .....	.20	RE133 □.....	.30
R56a hole canc.	1.00	R691 uncut ..	8.00	RB61 .....	3.50	RE134.....	.99
R56b.....	3.00	R700 cut ....	3.00	RB62 .....	1.15	RE143.....	5.00
R58c.....	.08	R710 uncut ..	25.00	RB68 .....	.15	RE144.....	.06
R59c.....	.08	R711 uncut ..	22.50	<b>FUTURE DELIVERY</b>		RE145.....	.06
R61c.....	.09	R711 unct faults	10.00	RC16 uncut ...	.65	*RE144 □.....	4.00
R63c.....	7.00	R719 uncut ..	20.00	RC18 uncut ...	.45	*RE145 □.....	4.00
R63c.....	.25	R725 uncut ..	6.00	RC18 uncut		*RE149.....	.25
R64a.....	3.00	R725 cut ....	3.00	strip of 3 ..	3.00	*RE152.....	9.00
R65c.....	.45	R726 cut ....	3.00	RC13 vert strip		RE156.....	.80
R67c.....	.25	R727 cut ....	3.00	4 cut .....	1.50	RE160.....	.25
R69b.....	8.00	R727 uncut ..	5.00	RC19 .....	7.25	RE186.....	3.75
R69c.....	.08	R728 uncut ..	28.00	RC25 uncut ...	.10	RE191.....	.25
K70c.....	.10	R729 cut ....	4.50	<b>STOCK TRANSFER</b>		RE193.....	.20
R71c.....	.50	R729 cut str 4	15.00	RD37 uncut ...	.75	*RE195.....	12.50
R72c.....	.99	<b>PROPRIETARY</b>		RD254 cut ...	8.95	RE198 punched	.75
R77c.....	2.50	<b>STAMPS</b>		RD257 cut ...	17.50	RE203.....	.55
R78c.....	.55	RB1a .....	.20	RD281 cut ...	4.00	<b>PASTAL SAVINGS</b>	
R79c.....	5.50	RB1b .....	.25	<b>PLAYING CARDS</b>		PNI-18.....	.53
R81c.....	.15	RB2a .....	.30	RF1 .....	.15	PS1 .....	.45
K82c.....	3.00	RB2b .....	.75	RF2 .....	.60	PS6 .....	.45
R84c.....	.30	RB3a .....	.50	RF2a .....	.45	*PS6 .....	.75
R98c.....	1.00	RB3b .....	2.00	RF3 .....	.15	PS10 \$1 grayblk	2.
R101a rep.....	8.00	RB4a .....	.30	RF3a .....	.15	*PS14 .....	2.50
R109.....	.25	RB4b .....	.55	RF4 .....	7.00	*PS15 .....	7.50
R170.....	.10	RB5a .....	6.00	RF4 faults.....	2.50	*S1 .....	.12
R172.....	.10	RB5b .....	6.75	RF9c.....	4.00	*S1 □ PI No.	.99
R177 cut.....	6.00	RB6a .....	2.00	RF9d .....	15.00	*S2 .....	.35
R186 uncut.....	1.10	RB6b .....	7.00	RF18.....	6.00	<b>TELEGRAPHS</b>	
R188 uncut.....	1.15	RB11a .....	.15	<b>TOBACCO TAX</b>		*3T5 .....	.30
R190 uncut.....	.30	RB11b .....	.08	RJ1 .....	.25	*3T5 □pane4	1.50
*R191.....	2.50	RB12a .....	.25	RJ2 .....	.30	*13T1-5 .....	.75
R195.....	.30	RB12b .....	.15	RJ6 .....	.45	*15T54 .....	.20
*R195-204.....	8.75	RB13a .....	.99	<b>WINE STAMPS</b>		*15T54 pane 6	2.00
R199.....	.10	RB13b .....	.30	*RE2 .....	.40	*United Wireless	
*R213-16.....	8.00	RB14a .....	.50	*RE3 .....	.30	telegr. 1911 red	.30
R245 uncut.....	.28	RB14b .....	.25	*RE6 .....	.85	*United Wireless	
R254.....	.06	RB16b .....	5.00	*RE10.....	1.50	telgr 1912 brn	.80
R256 uncut.....	.45	RB17a .....	1.75	*RE17.....	.98	16T77 .....	.10
R257 uncut.....	4.00	RB17b .....	2.00	RE20 .....	.05	16T79 .....	.12
		RB18b .....	1.50	RE20 □.....	.25	16T82 .....	.08

### CHRISTMAS SEALS

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