

The AMERICAN REVENUER



"Dedicated to the Service of all Revenue Stamp Enthusiasts"

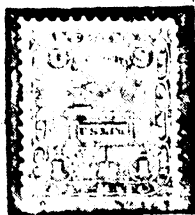
Member: National Federation of Stamp Clubs

Vol. 23, No. 3, Whole No. 213

March 1969

"U. S. M. CO."

by Bruce Miller, ARA #732



These are the initials of the Universal Safety Match Company of Roxbury, a suburb of Boston now part of that city. Established in 1864, this was probably the first American firm devoted to the manufacture of phosphorus-free matches designed to be struck only on the box. Safety matches were invented in Sweden by J. E. Lundstrom, and imported at least as early as 1863. However, they enjoyed little popularity, since when struck they were apt to ignite explosively and shower the user, not to mention the rug, furniture, etc., with burning fragments. The term "safety" was applicable only to the manufacturers, who avoided contact with the highly poisonous white phosphorus used in conventional match-heads. The red phosphorus which composed the ignition surface on the safety match box (mixed with glue and some abrasive) was relatively harmless. One of the dreaded occupational hazards of early match makers was "fossy jaw," a cancer attacking the teeth and jawbones, and caused by prolonged absorption of the morbid white phosphorus.

The original owner of the Universal company was "one Jenkins," who sold out to Cyrus Carpenter & Company on December 31, 1864, only three

months or so after the business started. The venture seems to have been indifferently successful, and come to an end in July, 1867.

In April, 1868, the die was sold to George O. Seward of Trenton, New Jersey for use by his newly-organized Eagle Match Company. The following September 27 it was transferred to Hendrickson & Leigh, who had taken over the Eagle Match business, and who were in their turn succeeded by Leigh & Palmer. The latter had the die altered in January, 1876. In all probability only a small quantity of the "U. S. M. Co." stamps on the old paper were actually delivered to the Boston company; the balance of the stamps on old, experimental silk and silk paper were used by the three Trenton firms.

DO WE REALLY WANT A SALES DEPARTMENT?

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Response so far to the newly-created Sales Department has been dis-

THE AMERICAN REVENUER

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AMERICAN REVENUE ASSOCIATION

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John S. Bobo, 1668 Sycamore Street, Des Plaines, Ill.

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Vol. 23, No. 3, Whole No. 213

March 1969

appointing. Seventy members have signed up to receive circuits and are now awaiting material.

However, only twenty-five sales books have been ordered (by seven members) since the announcement which appeared in the January *American Revenuer*. Unless a minimum of 150 books (100 regular, 50 large) are ordered within the next sixty days, the Sales Manager will be forced to conclude that there is in fact no real demand nor need for sales circuits by the great majority of the membership, and will accordingly, with great regret, recommend that the ARA Sales Department be dissolved, and all moneys received be refunded.

According to an opinion poll appearing in the March 1966 *American Revenuer*, 128 members indicated that they would buy and 100 that they would sell, were a Sales Department

to be established. In view of the fact that circuits are to be conducted as a non-profit service to the membership, with no cost to either the buyer or the seller other than postage and a nominal charge for salesbooks, this would seem to be a good deal for all concerned.

In summary, whether or not we have a Sales Department is up to YOU.

Gerald M. Abrams (ARA 1065)

U. S. REVENUES EXCLUSIVELY

Singles, Multiples, Cancellations

WINES

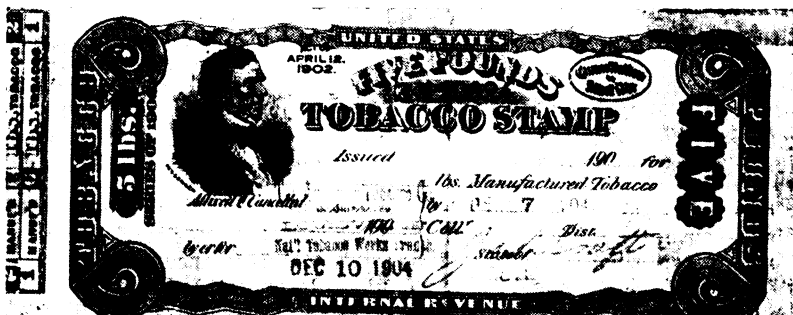
PLAYING CARDS

H. B. Beaumont

506 Stevenson Lane

Baltimore, Md. 21204

213



THE QUESTIONING FISCALIST

#1

WHO WERE THEY?

For the title of this column I am adopting a name seldom used in the United States, but quite popular overseas. I'm not trying to start a fad, however. I'm using the name to catch the eye and to persuade readers to continue to read. I also hope that thinkers will do some real thinking and, perhaps, come up with answers to a lot of things which have had me confused for quite a while.

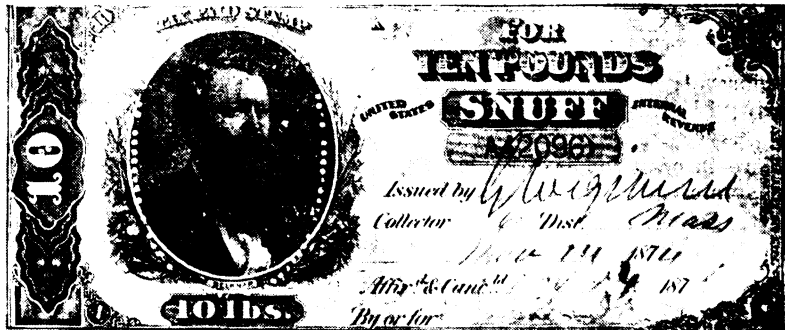
Over the next few months I plan to ask questions. I'll give all of the information I have on the subject, with the hope that someone can build on this knowledge. Perhaps then, with some odd facts known to a third party, we will be able to add 2 and 2 and 2 and get at least 6. If we still come up with only 5, I'll report that fact and then perhaps Sherlock Holmes will revive and solve the problem for us—and for the benefit of all fiscalists throughout the world.

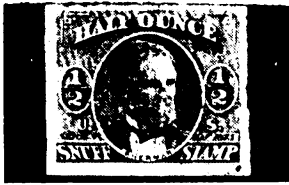
So, here we go with the first problem.

Try as I will, I am unable to find anyone who can give me a really sensible answer as to why particular portraits were used on our United States Tax Paid stamps.

In the early days (generally before the Bureau of Engraving and Printing took over) many different persons were honored by having their likenesses appear on cigarette, cigar, tobacco and snuff stamps. (See the *United States Specialist*, January 1967 pages 20 and 21, for a check list of these portraits.) Some of these men had their portraits used on Tax Pairs while they were still alive—something that is not done on postage stamps or even on Scott-listed Revenue stamps, except where the person or group of persons is not identified by name. (See the Arbor Day stamp, Scott 717, and the Army and Navy Stamps, Scott 934 and 935.)

The real puzzling question, though is why the likenesses of some of these men were used. Why were William Bainbridge, David K. Cartter, William Pitt Fessenden, James Harlan or John Sherman thus honored? For that matter, who in the world





were they? I think I would be betting on a sure thing if I said that nine out of ten who read this have never heard of these men. (If you don't know, turn to page 41 for the answer.)

Even those we have heard of: De Witt Clinton, General William T. Sherman, Admiral David Farragut, Henry Clay—why were they used? There were statesmen, politicians and military men who did more for their country than these.

The well-knowns need no excuse for appearing: Washington, Lincoln, Jefferson, Grant, Hamilton. But why William Worth Belknap, Charles Foster, Hugh McCulloch, William Adams Richardson?

Does anyone have any good solid knowledge on why these men had the great privilege of having their portraits appear on our Tax Paid stamps?

(The Rev.) John C. Ruback
(ARA 292)

ATA TO PUBLISH HANDBOOK ON PRIVATE DIE MEDICINE STAMPS

M&M buffs will be pleased to learn that a new American Topical Associ-

ation handbook entitled "Private Die Proprietary Medicine Stamps" is scheduled for publication later this year. The author is George B. Griffenhagen, R.Ph., editor of the "Journal of the American Pharmaceutical Association." According to the ATA's announcement: "ATA handbook No. 66 brings together elusive information heretofore found in rare and scattered reference sources (such as the 'Revenuer'?) in one very useful volume of value not only to the drug and medical topical collector, but also to general U. S. collectors and revenue collectors. Firms are listed alphabetically (cross indexed and with specific references) and a special product index is provided to track down the manufacturer of specific products.

"This 60-page book with hundreds of illustrations is priced to sell at \$4.00, but pre-publication orders are now being accepted at \$3 from ATA (3306 North 50th St., Milwaukee, Wis. 53216). Late winter delivery. Immediate acknowledgement of order."

The handbook will be reviewed in the Revenuer as soon as it appears, and should prove to be a must for all M&M collectors. The ATA is to be congratulated on this effort—to this writer's knowledge, nothing has appeared in book form on the private medicine stamps since 1899. If Mr. Griffenhagen has done his research well and thoroughly, his opus will fill a long-felt need.

ADVERTISING - REVENUES

ADVERTISING STAMPS are also revenue stamps. The fees that the advertisers paid for their advertising on stamps were revenue for the government.

Approvals of foreign advertising stamps can be sent to collectors upon request, without obligation. Only two references of well known stamp dealers are necessary, if you are not a member of APS, SPA or ARA.

More information is available from the oldest and only dealer in advertising stamps,

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Unusual Stamp Service

(ARA 1134)

Palos Verdes Estates, Calif. 90274

Consular Service and Foreign Service Fee Stamps

Edwin H. Meyer, ARA #491

(continued from last issue)

The following Consular and Foreign Service Fee data indicate the names of the Engravers of the original plates, the plate numbers, the date certified and the date cancelled.

Bureau of Engraving and Printing

Data Concerning American Consular Service Fee Stamps Scott RK1-21)

Denom- ination	Color	Names of Engravers of Original Die	Plate Number	Date Certified	Date Cancel'd
25c	Green	George U. Rose, Jr. Edward M. Hall (Numeral)	22082	5-9-06	12-31-24
50c	Red	George U. Rose, Jr. Edward M. Hall (Numeral)	22081	5-10-06	12-31-24
\$1.00	Purple	George U. Rose, Jr.	22075	5-7-06	12-31-24
\$2.00	Brown	George U. Rose, Jr.	22076	5-9-06	12-31-24
2.50	Blue	George U. Rose, Jr. Edward E. Meyers (Numeral)	22084 82159	5-10-06 4-11-22	4-12-22 12-31-24
5.00	Magenta	George U. Rose, Jr.	22077	5/9/06	12-31-24
9.00	Gray	George U. Rose, Jr.	71589	8-4-20	12-31-24
10.00	Orange	George U. Rose, Jr. Edward M. Hall (Numeral)	22083	5-9-06	12-31-24

Data Concerning American Foreign Service Fee Stamps (No series) (RK22-26)

\$1.00	Lavender	George U. Rose, Jr. Edward M. Hall (Numeral)	94683	9-6-24	4-1-26
2.00	Brown	George U. Rose, Jr. Edward M. Hall (Numeral)	94737	9-6-24	5-15-26
2.50	Blue	George U. Rose, Jr. Edward M. Hall (Numeral)	94770	9-11-24	4-1-26
5.00	Red	George U. Rose, Jr.	94836	9-15-24	5-26-30
9.00	Gray	George U. Rose, Jr. Edward M. Hall (Numeral)	94811	9-13-24	4-21-26

Data Concerning Foreign Service Fee Stamps, Series 1925 (Scott RK27-40)

Denom- ination	Color	Names of Engravers of Original Die	Plate Number	Date Certified
\$.25	Green	Frank Lamasure William B. Wells (Numeral)	136490	5-21-37
.50	Orange	Frank Lamasure Donald R. McLeod (Numeral)	129186	7-16-34
1.00	Lavender	Frank Lamasure William B. Wells (Num.)	98332 161814	4-16-25 10-27-50
\$2.00	Brown	Frank Lamasure Donald R. McLeod (Num.)	111436 161815	6-28-27 10-27-50
2.50	Blue	Frank Lamasure Edward M. Weeks (Num.)	98333* 122954 161816	4-17-25 6-18-31 10-27-50
5.00	Red	Frank Lamasure Howard I. Earle (Numeral)	118465	6-10-29
9.00	Gray	Frank Lamasure	103768 161817	4-16-26 10-30-50
10.00	Gray	Frank Lamasure William B. Wells (Numeral)	136473	5-21-37
20.00	Purple	Frank Lamasure Howard F. Sharpless (Numeral)	163124	10-10-52

Fiscal Year	25c	50c	\$1.00	\$2.00	\$2.50	\$5.00	\$9.00	\$10.00	Total
1906	20,000	20,000	40,000	100,000	200,000	40,000	----	20,000	440,000
1907	175,000	115,000	245,000	205,000	1,225,000	55,000	----	----	2,020,000
1908	50,000	50,000	200,000	100,000	400,000	50,000	----	----	850,000
1909	----	----	----	100,000	400,000	----	----	----	500,000
1910	----	----	----	50,000	100,000	800,000	----	----	950,000
1911	----	----	150,000	150,000	1,040,000	50,000	----	----	1,390,000
1912	----	----	----	----	----	----	----	----	----
1913	----	----	200,000	200,000	1,000,000	50,000	----	----	1,450,000
1914	----	----	200,000	200,000	1,000,000	50,000	----	----	1,450,000
1915	----	----	----	----	----	----	----	----	----
1916	50,000	50,000	100,000	200,000	550,000	30,000	----	----	980,000
1917	----	----	----	----	350,000	----	----	----	350,000
1918	----	----	----	----	700,000	----	----	----	700,000
1919	----	----	500,000	200,000	800,000	----	----	----	1,500,000
1920	----	----	1,400,000	600,000	500,000	100,000	----	25,000	2,625,000
1921	----	----	700,000	800,000	500,000	700,000	600,000	500,000	3,800,000
1922	----	----	400,000	300,000	700,000	200,000	400,000	200,000	2,200,000
1923	----	50,000	200,000	200,000	600,000	----	300,000	----	1,350,000
1924	50,000	50,000	350,000	----	550,000	----	250,000	50,000	1,300,000
1925	10,000	10,000	150,000	----	350,000	250,000	300,000	----	1,070,000
Total	355,000	345,000	4,835,000	3,405,000	10,965,000	2,375,000	1,850,000	795,000	24,925,000

Fiscal Year	25c	50c	\$1.00	\$2.00	\$2.50	\$5.00	\$9.00	\$10.00	Total
1925	----	----	600,000	100,000	1,800,000	200,000	250,000	----	2,950,000
1926	----	----	500,000	----	1,000,000	----	393,500	----	1,893,500
1927	----	----	----	----	----	----	----	----	----
1928	----	----	400,000	100,000	800,000	----	400,000	----	1,700,000
1929	----	----	500,000	125,000	1,000,000	----	357,500	----	1,982,500
1930	----	----	450,000	125,000	1,030,000	112,500	300,000	----	2,007,500
1931	----	----	390,000	105,000	987,500	66,000	333,000	----	1,881,500
1932	----	----	227,200	231,000	211,600	467,000	----	----	1,136,800
1933	----	----	----	100,000	----	----	100,000	----	200,000
1934	----	----	----	----	----	----	----	----	----
1935	----	57,700	----	179,400	742,600	----	----	----	979,700
1936	----	----	----	100,000	530,000	----	----	----	630,000
1937	17,200	36,500	----	100,000	725,000	----	----	37,500	916,200
1938	----	----	----	106,500	690,600	----	----	----	797,100
1939	----	----	----	----	----	----	----	----	----
1940	35,000	35,000	250,000	250,000	500,000	----	----	20,000	1,090,000
1941	----	44,800	226,300	184,200	513,600	----	118,200	----	1,087,100
1942	----	----	----	----	----	----	----	----	----
1943	33,900	39,200	183,100	70,000	110,000	----	73,700	26,900	536,800
1944	23,500	----	104,300	50,500	201,100	----	----	----	379,400
1945	----	----	----	----	----	----	----	----	----
1946	70,000	60,000	522,500	513,300	714,900	----	452,200	96,900	2,429,800
1947	----	----	420,400	384,000	800,000	----	260,000	----	1,864,400
1948	26,500	55,200	490,300	185,100	181,700	27,000	492,700	26,500	1,485,700
1949	90,000	----	133,500	348,100	577,300	----	----	----	1,148,900
1950	----	----	----	----	180,000	----	----	----	180,000
1951	----	----	425,500	424,000	550,000	----	200,000	----	1,599,500
1952	----	21,600	410,000	223,400	645,000	35,400	255,000	----	1,590,400
1953*	----	----	400,000	----	500,000	450,000	----	----	1,980,000
1954	----	----	228,700	463,000	1,400,000	28,500	----	----	2,120,200
1955*	----	----	59,600	484,500	----	540,000	----	----	1,565,600
Total	296,100	350,000	6,921,400	4,942,700	16,390,900	1,961,800	3,985,800	207,800	36,168,000

* During the fiscal years 1953 and 1955 a total of 630,000 and 481,500, respectively, of the \$20 denomination was delivered which has been included in the last column above for the year's total in each instance. No foreign service fee stamps were delivered in fiscal years 1956 and 1957.

NOTE: The data tables were made available by the Bureau of Engraving and Printing and the Tariffs obtained from the original sources. RK numbers through the courtesy of the Scott Specialized Catalogue of U. S. Stamps.

It can readily be seen that a collection of these fee stamps used on original documents comprising each of the various prescribed services is a formidable undertaking.

Blocks of any denomination are extremely rare and some plate numbers and imprints exist on individual stamps.



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YOUR A. R. A. OFFICERS

(To introduce the ARA Officers to those who elected them)

Board of Directors, Central Representative

I. Irving Silverman (ARA 290)

"As a child, like most everyone, I collected stamps as well as any other junk that I could find. In those days—(I am now 53 years old)—there was plenty of opportunity to find things. I think that my natural bent toward discovery made me a "nut" on any subject that I tackled.

"In grammar school I bought stamps from a part time dealer who lived on 55th Street in Hyde Park, and I couldn't understand why those brown and blue stamps with Washington's picture went a-begging. I later learned they were revenues, and by the time I became a lawyer, they intrigued me enough to warrant pursuing them and their foreign counterparts as a specialty. They were a natural channel for a lawyer stamp collector to follow.

"I was the second president of the A. R. A. and helped with the Vanderhoof Memorial Book. I wrote the Constitution and was the Association lawyer for a while.

"Being in the field of International Patent Law I have managed to travel a bit—have corresponded and visited many of the famous collectors—especially Cabot, Makepiece and others. In Mexico, Canada, and Europe I managed to find time to browse in the stamp stores and look for the fiscals that nobody wanted. Things are different today. I guess that six cent orange that I bought in Munich for 3c will not happen again.

"I have two boys—16 and 19—both tending toward numismatism. My hobbies are several, in addition to world revenues, including antique automobiles, heraldry, organs, baroque music, automotive history, Chicago history, some photography, fishing, books, wine, restoring antique frames, collecting antique tools, eating, and one or two other silly diversions. I love my profession, which involves lit-

igation, licensing, and the preparation and prosecution of applications for patents, trade marks and the like.

"I have a rather complete shop in the large house we just bought in Lincolnwood, a suburb of Chicago, and spend considerable time there—whenever I can spare it. My automobiles occupy a great deal of time and effort since I have been writing for antique automobile magazines for some years—doing articles on my own specialty. I own about ten old cars (1926-1937) at this time—I say about—because they are scattered all over the world and might be in the process of purchase or sale. I have one in Switzerland and one in England—both of these having been purchased in France. I am dickering for another in France and have one I think I bought in Singapore. I have a few in Illinois—one in Evanston, one in Bensenville, one in Mundelein, one here in my garage in Lincolnwood, and two in garages in Chicago. Bits and pieces all over the place. All cars but one are French—Bugattis and Amilcars. The one is English—a Lea-Francis.

"I admit that the antique automobile hobby is a more demanding mistress than the stamp collecting field—and more expensive—and more liked by my family.

"Some statistics: B.S. in Electrical Engineering from the University of California in 1938; J.D. in Law from DePaul University, Chicago, 1942; U. S. Army Air Force Captain, Proving Ground Command, 1942 to 1946. Senior Partner of patent law firm Silverman & Cass, Chicago."

U. S.

REVENUE

WANT LISTS FILLED

Sideline Material,

Tax Pairs and Foreign Revenues

221

JOHN S. BOBO

1668 Sycamore St.

Des Plaines, Ill. 60018

ASSISTANT'S ASIDES

I see that my column (or something!) did some good: the Secretary's report this month carries the good news that Louis Alfano is sponsoring Sol Altman for membership. Sol won the Eugene Klein Memorial Award for his series of articles on Tax Paid in the "Collectors Club Philatelist." He was also of much help to me a few years back, in the same field. Congratulations to both Louis and Sol.

* * *

I have just discovered that fresh copies (reprints by "Ditto" process) of the Springfield catalogue are available. For the benefit of late arrivals, in 1912 two revenue greats, J. Delano Bartlett and Walter W. Norton compiled a catalogue entitled "United States Internal Revenue Stamps, Hydrometers, Lock Seals." It listed all known U. S. Tax Paid—cigarette, cigar, tobacco, snuff, opium, various food and liquor stamps, distilled spirits stamps, as well as hydrometer labels and lock seals. This is the classic in the field. It was published by the U. S. Revenue Society of Springfield, Mass.—hence the common name of "The Springfield Catalogue." Much of the catalogue has been superseded by Sherwood Springer's fine catalogue, but there are many items that ARA member Springer has not yet gotten to. So—if you consider yourself a Tax Paid collector, you can't get along without this list. Needless to say it has long been out of print and even the reprint that I picked up in the 1940's was out of print when I got it! So I am happy to pass on the word that it is now available postpaid at \$2.00 from David C. Strock (ARA 21), 4109 25th Ave. S. W., Seattle, Wash. 98106.

* * *

Has anyone seen anything written about the large U. S. license stamps of the late 1800's? I've been coming across a lot of them lately and would like to garner some information. Help!!

March 1969

WHO WERE THEY?

If you have had to peek at these answers to the question in "The Questioning Fiscalist," on page 36, don't feel so sad—for you are probably above average intelligence anyway. You just don't know some of the unknown—and neither did this writer until he looked them up!

Bainbridge was a Naval Officer in the War of 1812. Carttar was a member of Congress who lived from 1812 to 1887. Fessenden was Secretary of the Treasury for Lincoln for a year. James Harlan was Secretary of the Interior for a year under President Andrew Johnson. John Sherman (a brother of General William Tecumseh Sherman) was Secretary of the Treasury from 1877 to 1881 under President Hayes.

Better luck next time!

(The Rev.) John C. Ruback
(ARA 292)

NEW OFFICERS ELECTED BY LOS ANGELES CHAPTER

Officers for 1969 were elected at the Dec. 15th meeting of the ARA's Los Angeles Chapter, held at the Philatelic Club, 417 South Alvarado St., Los Angeles. The new president is Abe Hochman, who replaces Al Imbler. Ogden Scoville takes over from Abe as vice-president, and Charles Harmann continues as secretary-treasurer.

As always, all ARA members, their guests and any interested parties are welcome to attend Chapter meetings, held at 7:30 p.m. on the 3rd Sunday of every month.

FIRST ISSUE U. S. REVENUES ON ORIGINAL DOCUMENTS

Many usages, rates, and combinations
of stamps.

Interesting selections on approval
213

FRED E. STARR
14575 Horseshoe Drive
Saratoga, Calif. 95070

Page 41

SECRETARY'S REPORT

Bruce Miller, Secretary-Treasurer
521 Alster Ave., Arcadia, Cal. 91003

New Members

1172 Beach, Edwin W.
1173 Leshner, Ronald E.
1174 Frye, Joe F.
1175 Gauchet, Maurice

Deceased

101 Hartley, Dr. Lionel

Applications Received

Aitmann, Solomon, 65-20 Parsons Blvd., Flushing, N. Y. 11365, by Louis S. Alfano. Collects US tax-pays 1868-1890's, essays and proofs, lock seals, hydrometers.
Christie, Dr. Victor J. W., 1016 Fordham Road, Neptune, N. J. 07753, by Secretary. Collects USIR 1, 2, 3 issues, including freak perfs, oddities, cancels.
DeKay, W. R., P. O. Box 20275, Louisville, Ky. 40220, by Secretary. Collects 1st issue perf with hdstd and RR cancels, and RM through RU.
Mateson, Mack E., 15869 14th Ave. N. E., Seattle, Wash. 98155, by Secretary. Collects US Scott and non-Scott, M&M, states (Idaho, Mont., Ore., Utah, Wash.)
Platsky, Barry, 119 Gordon Avenue, Wilkes-Barre, Pa. 18702, by John C. Ruback. Collects M&M, tax-pays, all Bureau issues.
Steele, Richard W., 253 Phoenix St., RFD #3, Vernon, Conn. 06086, by William F. Vincent. Collects USIR, M&M, Canada.
Wilkins, Ernest C., 1732 Norman St., Brooklyn, N. Y. 11227, by Louis S. Alfano. Collects US and Canada taxpays, Austria.
Wood, Eugene C., 2909 Arrow Hwy "C" 32, LaVerne, Cal. 91750, by E. A. Gray. Collects 19th Century USIR, printing, perf and paper varieties, freaks.

Address Changes

Bulkley, Jonathan D., 1154 Clement St., San Francisco, Cal. 94118.

Wenck, Henry H., 333 Vincellotte St., Unit #104, Bridgeport, Conn. 06606.

Corrections to January 1969 Report

Gaucet, Maurice should be GAUCHET, Maurice.

Leser, Ronald E. should be LESHER, Ronald E.

Previous membership total	- 397
New members	----- 4
Deceased	----- 1
Current membership total	-- 400

All members in arrears for 1969 dues were notified by first-class mail as of January 30. Those who have not yet remitted are reminded once again to do so.

The problems which have beset the production of the Revenuer have now largely been solved—since last September the magazine has appeared on a regular schedule, with a noticeable improvement in both the quality and quantity of its contents. However, to continue bringing out a well-illustrated Revenuer of at least 16 pages each month requires both money and copy—so keep those dues and contributions rolling in folks, and sit down and start scribbling!

Membership cards in a slightly changed format are now being issued. Those for regular members carry a red seal, while those for contributing members are so inscribed and feature a gold seal.

Returning to the subject of delinquent dues, it is the Secretary's feeling that a change in the method of dues collection may be called for. Evidently the remittance envelope enclosed in the September Revenuer is often overlooked or ignored, and each year it becomes necessary to send out about 125 individual statements. Also, the custom of issuing annual membership cards seems superfluous—many organizations get by very well with only one original card.

In view of the above facts, the Secretary tentatively proposes to adopt the following procedures for fiscal year 1970:

1. September 1: Dues notices will be sent by first-class mail.

2. November 1: Names of members who have not remitted by this date will be listed in the December Revenuer.

3. December 1: Names of members in arrears as of this date will be listed in the January Revenuer.

4. January 1: Second notices will be sent to members in arrears as of this date.

5. February 1: Members still in arrears will be dropped from the rolls and so listed in the March Revenuer.

6. Membership cards issued for 1970 will remain valid until revoked for cause or lapsed due to non-payment, resignation or death.

The Secretary feels that adoption of the above procedures would both expedite the collection of annual dues and effect some worthwhile economies. Comments pro and con are invited.

The fledgling ARA Sales Department is urgently in need of sellers. If you have duplicate or unwanted material lying around, why not order a salesbook or two and put it to work? This service is provided to the members at a very nominal cost, but needs YOUR support if it is to succeed.

WORLD WIDE REVENUES ON APPROVAL

218

A. FIOCCO, ARA 822
6220 31st Ave., Apt. 1
Montreal, Zone 409, P. Q., Canada

PLACE YOUR ADVERTISEMENT HERE

URGENTLY WANTED!

Pardon the desperate appeal, but what does one have to do to induce readers of this publication to write for one of our auction catalogs?

Quite a number of members of this group already bid in our sales, but there must be others who for reasons best known to themselves prefer to add to their collections the hard way.

It's like the guy in Times Square trying to sell dollar bills for 85c. He knew he had a good deal going for those who ignored his spiel, but they wouldn't listen.

If the country's top dealers who handle revenues find auction the best means for buying, isn't it common sense that you would too? Or are we wrong?

HERMAN HERST, JR. 220
Shrub Oak, New York 10588

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

WANTED: Herrick Family Medicine Co. cancels on RS95, RS118. Purchase, swap, examination, correspondence. Purpose: listing in The Revenuer. Richard F. Riley, 649 Blenvenida, Pacific Palisades, Calif. 90272. 213

WANTED Canadian and Newfoundland revenues that are punched with the initials of firms. J. G. Wright, 5188 Cliff

Drive, Ladner, B. C., Canada. 213

FISHING & Hunting, will buy, sell or Exchange; also dateds, Wines and intangibles of Indiana. A. Soderling, 19 N. Clark St., Chicago, Ill. 60602. 220

WANTED: Paying 1/2c each for any Scott listed U.S. revenue. No quantity too large nor too small. Azar, 2231 San Pablo, Berkeley, Calif. 213

Fiscal Stamps of the NDH

By William Ittel (ARA 519)

This is the sixth part of a multipart article cataloguing the national and local revenue stamps of the Independent State of Croatia, Nezavisna Država Hrvatska. Prices are net in U. S. dollars for mint stamps. For used stamps add a 300% premium.

SECTION 6

Municipal Stamps. Opština Marka.



The municipal stamps were all similar in design, the only difference being in the municipal name. The stamps are in two sizes: 22x32 mm and 18x26mm. Values are in kuna.

GRANEŠINSKA DUBRAVA

1944, September 26. Inscribed OBCINSKA and GRANEŠ. DUBRAVA.

- | | | | |
|----|------------|-------|--------|
| 1. | 10k Orange | ----- | \$.15 |
| 2. | 50k Rose | ----- | .25 |
| 3. | 100k Green | ----- | .35 |

KUSTOŠIJA

1942, September 9. Inscribed OBCINSKA PRISTOJBA and KUSTOŠIJA.

- | | | | |
|----|-------------|-------|--------|
| 4. | 5k Blue | ----- | \$.30 |
| 5. | 10k Carmine | ----- | .35 |

1944, April 15. The same in small format.

- | | | | |
|----|-------------|-------|--------|
| 6. | 10k Carmine | ----- | \$.20 |
| 7. | 50k Brown | ----- | .35 |
| 8. | 100k Green | ----- | .45 |

STENJEVEC

1942. Inscribed OBCINSKA PRISTOJBA and STENJEVEC. Perforated.

- | | | | |
|-----|------------|-------|--------|
| 9. | 10k Blue | ----- | \$.20 |
| 10. | 20k Orange | ----- | .25 |
| 11. | 50k Green | ----- | .30 |
| 12. | 100k Brown | ----- | .45 |

194-. The same, imperforate.

- | | | | |
|-----|----------|-------|--------|
| 13. | 10k Blue | ----- | \$.75 |
|-----|----------|-------|--------|

SVETA KLARA

1943. Inscribed OBCINSKA PRISTOJBA and SV. KLARA.

- | | | | |
|-----|----------|-------|--------|
| 14. | 10k Blue | ----- | \$.10 |
| 15. | 20k Red | ----- | .20 |

1945. The same in small format.

- | | | | |
|-----|----------|-------|--------|
| 16. | 100k Red | ----- | \$.35 |
|-----|----------|-------|--------|

CVETA NEDJELJA

1944, May 5. Inscribed OBCINSKA PRISTOJBA and SV. NEDJELJA.

- | | | | |
|-------|--|-------|--------|
| 17. | 10k Red | ----- | \$.25 |
| 1945. | Prior stamp surcharged with new value. | | |
| 18. | 50k on 10k Red | ----- | \$.40 |

ŠESTINE

194-. Inscribed OBCINSKA PRISTOJBA and ŠESTINE.

- | | | | |
|-----|-----------|-------|--------|
| 19. | 20k Brown | ----- | \$.30 |
| 20. | 50k Green | ----- | .40 |

VRAPČE

194-. Inscribed OBCINSKA PRISTOJBA and VRAPČE.

- | | | | |
|-----|---------------|-------|--------|
| 21. | 10k Lt. brown | ----- | \$.25 |
| 22. | 50k Dark gray | ----- | .35 |
| 23. | 100k Violet | ----- | .45 |

VRBOVEC

194-. Inscribed OBCINSKA PRISTOJBA and VRBOVEC.

- | | | | |
|-----|-------------|-------|--------|
| 24. | 50k Green | ----- | \$.35 |
| 25. | 100k Orange | ----- | .45 |

The next part will commence the cataloguing of the several hundred village and city revenue stamps.

DATED REVENUES & WINE STAMPS

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Want to Buy, Sell or Trade the Fishing and Hunting Stamps of the different United States. Can furnish nearly all of the intangible tax stamps of Indiana.

221

A. SODERLING

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The American Revenues