

# The AMERICAN REVENUER



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

**Member: National Federation of Stamp Clubs**

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April 1969

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## "Five Taels"

**Does It Signify Weight or Money on  
the Customs Opium Stamps?**

**A Look At the Evidence**

**By Louis S. Alfano (ARA 1142)**

The first mention of these stamps known to me is in an article by Robert Stockwell Hatcher in the "American Philatelist" of Nov. 10, 1892. He states "... smoking opium has never yet been put up in anything but five tael packages, Chinese weight."

J. Dolano Bartlett is the next to mention the stamps. In "Mekeel's Weekly Stamp News," June 22, 1907, Bartlett called it "A U. S. Stamp with the weight given in Chinese . . ." However, in the Springfield List of 1912, he calls it a "Value in Chinese currency . . ." and this opinion has been the popular one ever since, as it is the only one ever to be expressed in a handbook.

Paul R. Fernald, in the "Bureau Specialist" of December, 1946, calls 5 taels a weight in an article which is most thorough in its treatment of these issues. He makes one error, though, stating that the Customs duty was \$10 per pound on imported opium. The actual facts, as stated by Hatcher in the above-mentioned article in the "American Philatelist,"

are that the Customs duty on imported smoking opium was \$12.00 per pound, and the Internal Revenue tax on domestically manufactured smoking opium was \$10 per pound, both taxes being levied under the act of October 1, 1890.

This is about all the philatelic mention of these stamps which I have been able to locate, so now we will examine the validity of the "money" and "weight" positions. At the time the law went into effect, the Haikwan monetary tael was the official foreign trade currency of China, and was worth 12.7 cents. A tael by weight equals one and one-third ounces.

As stated above, the duty was \$12 per pound, and opium was imported in 5-tael packages. Currencies of all nations fluctuate in value in relation to one another, and hence the Chinese tael and the U. S. dollar could not be relied upon to maintain an exact proportional relationship. It is therefore extremely impractical to issue a stamp or collect duties in a foreign currency. The 5-tael packages have been reported as weighing "about 6½ ounces." At this weight the duty would be \$4.875 per package, while five Haikwan taels were worth 63.5 cents—not even enough duty for one ounce.

If, indeed the packages weighed 5 taels each, this would give a weight

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of six and two-thirds ounces, which is, in fact, "about 6½ ounces," and, coincidentally, a duty of five dollars per package, or one dollar per tael. Apparently, at least one reason for assessing the duty at \$12 per pound was the convenience of being able to collect five dollars on every imported package.

It is apparent to me from all which has been said that the "5 Taels" inscription refers to weight, and not money, and that Bartlett's reference to currency in the Springfield List was merely a lapsis plumae.

If additional evidence is needed, all one has to do is to refer to other Customs commodity stamps contemporaneous with these issues. The customs issues of this period which show a face value are the cigar stamps of 1873 through 1904, the cigarette stamps of 1879 through 1903, and the

distilled spirits stamps of 1879, all of which express their values in units of quantity, not money. Other contemporaneous Customs commodity issues exist, but these do not express any face value at all. It would indeed be a strange phenomenon were the opium stamps to be the one exception, and were this single exception to go so far afield as to express a value in a foreign currency, the imagination would have to be stretched beyond the realm of credibility.

## A Check List of all Customs and Internal Revenue Opium Stamps Reported to Exist

### Customs

Circa 1879—13½x1", Vessel in oval at center

1. 5 taels, Black
2. 5 taels, Black, "DUTY PAID" superimposed in 2 lines in

center oval.

**Series of 1891**—Similar design, 2 vessels in center oval. Duty \$12 per pound.

3. 5 taels, Black
4. Red (no value)

Number 4 is believed to have been prepared for use on seizures of smuggled opium, but may also have been prepared for the eventuality of quantities other than 5-tael containers being imported. Number 3 is known to have been used on seized opium; see "American Revenuer," February 1967, page 18.

### Internal Revenue

**Series of 1891**—12x1½". Turk smoking pipe at left, oval place for cancellation and oval with numeral of value at right. Tax \$10 per pound. Green paper, watermarked USIR.

1. 4 ounces, Black
2. 8 ounces, Black
3. 16 ounces, Black

**Essay, circa 1903**—Inscribed "DOM-ESTIC OPIUM." Landscape with factory in foreground.

4. Red (?), no value

Anyone having further information on these stamps, or having illustrations or photographs of them, or having copies of them for sale is urged to get in touch with the author: Mr. Louis S. Alfano, 2148 East 38 Street, Brooklyn, New York 11234.

## Assistant's Asides

First, a gentle reminder to all readers: this magazine doesn't get written automatically. Some one must do the writing. Some "one"! It needs to be six or eight of you in each issue. What we badly need right now: articles on U. S. first, second and third issue revenues. More on back-of-the-book would be good, too. Bruce Miller writes on Match and Medicine, and we've just finished Edwin Meyer's wonderful, long article on Consular Service and Foreign Service stamps. But there is more in the "R" series in the back of Scotts. We are not proud: we will accept articles on any

phase of revenue stamp collecting. And we need them NOW.

Ogden D. Scoville (ARA 531) is researching some of the Tax Paid material authorized by the Revenue Act of 1872, and would appreciate cooperation from ARA members. He is desirous of knowing the serial numbers on the following: Stills, Worms, Brewers under 500 bbls., and Rectifiers. He would like to know what plate numbers you may have on Distillery Warehouse stamps (green or grey paper) showing the Treasury Building. These are also lettered A, B, C and D with a small plate number following. He would like to know what numbers you may have. Does anyone have a Brewer (\$100) with the year 1879 or 1886? He anticipates that a preliminary article and check list can be printed within six months in our journal. Please write to him at 102 No. Grand Blvd., Glendale, CA 91203.

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

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## THE QUESTIONING FISCALIST

### #2

#### PLATE NUMBERS ON U. S. TAX PAID STAMPS

The purpose of this series of articles is not to give information so much as it is to seek it. The author will tell all that he knows, with the hope that others will be able to help with more information, so that we can piece together some good solid facts which can then be published for the edification of all members of the American Revenue Association.

The question this month has to do with plate numbers on Tax Paid Revenue stamps of the United States. What do we know about this area?

First, let me give what I know about the number of stamps in each sheet:

##### TOBACCO —

Strip stamps—1/8 oz to 5 oz—20 per sheet

6 oz to 16 oz—10 per sheet  
coupon type—1 oz—100 per sheet  
plug, Indian head—1/2 oz to 1 oz—150 per sheet

oblong—1/2 lb to 24 lb—20 per sheet  
square—10 lb to 60 lb—400 per book

##### SNUFF—

small stamps—1/8 oz to 4 oz—196 per sheet

large strip—5, 6, 7, 12 oz—12 per sheet

small strip—5 to 16 oz, 1/2, 1, 3, 4 lb—25 per sheet

square stamps—5 oz—70 per sheet  
square strip—2, 3, 4, 5 lb—40 per sheet

oblong stamp—10 and 20 lb—400 per book

##### CIGARS—

Class A thru E—3 cigars thru 10 cigars—100 per sheet

12 cigars thru 500 cigars—20 per sheet

##### SMALL CIGARS—

all values—100 per sheet

##### CIGARETTES—

Class A and B—all values—100 per sheet

##### NARCOTIC STAMPS—

Size A—200 per sheet

Size B—100 per sheet

Size C—50 per sheet

Size D—25 per sheet

All of the above information is from the Catalogue of Internal Revenue Stamps, Revised January, 1930. Carter Litchfield (ARA #880) was good enough to send me a Xerox copy from an original in the Texas A and M College library. Of course, the above information applies to the stamps that were in use in 1930, and might or might not be applicable to stamps of earlier or later vintage.

Now, about plate numbers. I wish I had as good a source of information about the plate numbers used and their placement on the sheet as I do about the number of stamps on a sheet. All I can do is state what I have, make a few deductions, and await the response of those readers who have more knowledge and specimens.

In the following list, the catalogue number given is from the Springfield list:

#98B—25 cigar 1883—Plate No. 1620 (bottom center, below perfs) (fig. 1)

98D—25 cigar 1883—Plate No. ??67 (left margin, about 5 1/2 mm beyond the design; other part of number probably on next stamp to left)

125C—50 cigar 1901—Plate No. 20440 (right margin, 3 1/2 mm beyond design)

126A—100 cigar 1901—Plate 12476 (right margin, 5 1/2 mm beyond design)

126C—100 cigar 1901—Plate 18552 (right margin 8 mm beyond design) (fig. 2)

128A—250 cigar 1901—Plate 20285 (right margin, 5 mm beyond design)

5—50 small cigar 1910—Plate 33328 (have horizontal pair with number above each stamp) (fig. 3)

I have several stamps from cigarettes, cigars, and tobacco, with margins well beyond the perfs (one as late as Series 108 cigarette) but none with plate numbers. I also have some of the long strip stamps with various plate makers and finishers initials in the margin, but no plate numbers.

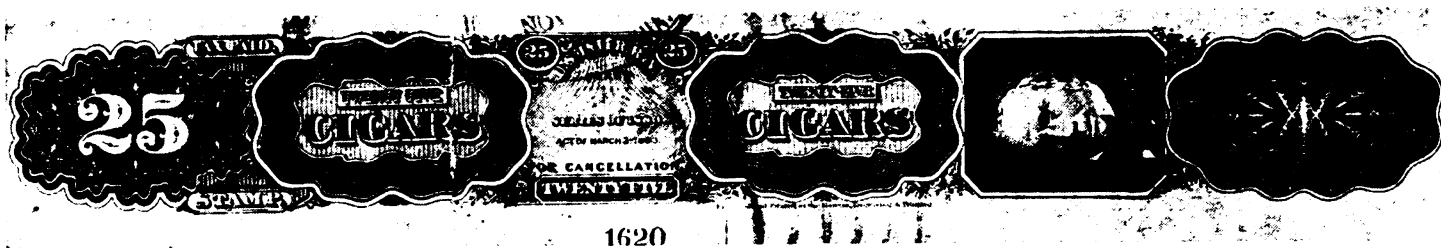


Figure 1



Figure 2 (reduced)



Figure 3 (reduced)

So, where do the plate numbers come on the sheets? How many numbers are there on a sheet? Is the "sheet" only a "pane" as in postage stamps? Since these numbers on Tax Pairs are obviously in a different series from those used on postage stamps, are they in their own series or are all revenue stamps in the same number series, or what? And what about the number of stamps in a sheet or pane of the earlier Tax Pairs (before 1930)?

What do you know about plate numbers on Tax Paid Revenue stamps of the United States?

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

## THE CLASSIC REVENUE STAMPS OF FINLAND

### Specialization Possibilities of the Early Issues

by William Ittel (ARA 519)

The philatelist who enjoys searching for the 302 possible Polish cancellations on the Austrian postage stamps of 1850-1880 might well turn his attention to the classic revenue stamps of Finland. The specialization possibilities of the first two issues (1865 and 1866) are intriguing.

The issue of 1865 contained 24 values, that of 1866 30 values, for a total of 54 denominations.<sup>1</sup> Nothing spectacular about that, except that only one or two copies of five of these stamps have been found, and seven other values are scarce.

What makes these issues interesting to the specializing collector are the variables that exist:

(1) Four different serpentine roulette types are known, both simple and compound.<sup>1,2,3</sup> Four of the values are known to exist exhibiting three different roulette types on one stamp!<sup>2</sup>

(2) Two different Finance Ministry insignia, known as the KS-Stempel, were imprinted on these issues, in two different shades of red.<sup>1</sup>

(3) Printed in only two colors, brown and blue, a number of color shades exist, the most definite being salmon and violet.<sup>3</sup>

(4) Three of the values exist with two different types of value numer-

als.<sup>3</sup>

(5) Two of the values exist with different shields surrounding the written value.<sup>1,3</sup>

(6) Different types of papers were used, varying from thin to carton.<sup>1</sup>

Of the roulette types, caused by the fact that they were cut by hand with cutting-discs, the relative scarcity of the types is not the same as with the postage stamps. However, the roulette types on the revenues are the same as with the postals.

The KS-Stempel types did not result from the vagaries of manufacture, but from different dies. Four types were used during the nineteenth century, but only two types on the issues being discussed.<sup>1,2,3</sup>

Unless my multiplication is faulty, theoretically, just considering the first two varieties (roulettes and KS-Stempel), there could be 3,456 varieties! (54 stamps x 4 sides per stamp x 4 roulette types x 2 KS-Stempel types x 2 KS-Stempel colors). To recent times about 125 varieties of roulette KS-Stempel combinations have been found on the stamps of 1865; about 175 on the stamps of 1866.<sup>2</sup>

The fact that more combinations have not been reported does not necessarily mean that others do not exist. Forbin did not mention the types, and until this year almost everything in print was in Finnish, a language not too widely understood.

The probability of finding many new combinations on the high values is low, of course, because stocks of these stamps do not exist. The 500 mark value, for example, is known in only one compound combination. However, some of the penni values have been located in as many as twenty combinations!

### References:

- 1) Olander, Dr. Harald. THE REVENUE STAMPS OF FINLAND. Pittsburgh, 1969.
- 2) Grönblom, Th. and Jarl Pettersson. DURCHSTICH-TABELLEN FÜR DIE FINNISCHEN STEMPELMARKEN DER AUSGABEN 1865 UND 1866. Helsinki, 1950.
- 3) Hellman, E. A. SUOMEN LEIMAMERKIT. Finland, 1944.

## SHADES OF THE \$3 FIRST ISSUE REVENUE STAMPS

Lt. Michael J. Morrissey (ARA 1123)

In examining the earliest printings of the \$3 Charter Party and the \$3 Manifest first issue revenue stamps, one notices a striking difference in the color of the two stamps. The 1969 edition of Scott's Specialized Catalog of United States Stamps lists both stamps merely as "green." However, the sharp contrast in the shades of the two titles of the \$3 denomination has been the source of speculation by revenue specialists for many years. Indeed, the variance could have been caused by improperly ground colors, the lack of a uniform color guide, or a general carelessness on the part of the printers, all of which were problems that plagued the quality of the first issue for its duration.

In "United States Revenue Stamps" published in 1918 by Mekeel's, Elliot Perry, writing under the pseudonym of Christopher West, speculated on the possibility of the \$3 imperforates being printed in different shades of green intentionally. Upon studying numerous copies of each title, both perforate and imperforate, such a contention does not seem entirely impossible. In literally every imperforate examined, the color variance noted by Perry was evident. The Charter Party is a rich green clear impression on very white paper, while the Manifest is a bluish green on bluish green surface-colored paper, causing the impression of the latter to appear fuzzy and poorly defined. (It is doubtful that the paper upon which the Manifest was printed was intended to be surface-colored. This appearance could easily have been inadvertently caused by an improperly wiped plate.)

It is most likely that the imperforates and the perforates of each variety were issued simultaneously; the printers perforating as many sheets as their perforating machine could handle and delivering the remaining sheets unperforated. Thus we find that the primary printings of both of these stamps followed the shading pattern described above and are found

in perforate as well as imperforate condition.

Possible reasons for making the initial printings of the two \$3 stamps in different shades are many. The one that seems most likely is that if they were slightly different in color it would be easier for those handling and using the stamps to quickly distinguish between the two. The original Civil War revenue stamp tax law of July 1, 1862 provided that any legal document which was taxable under the law had to be franked with a stamp bearing the title of the instrument upon which it was used (e.g. a Charter Party stamp on a contract or agreement for the charter of a ship or vessel; a Manifest on a manifest for the cargo of a ship, vessel, or steamer which cleared a custom house for a foreign port.) Thus, a Charter Party stamp was not valid for payment of the tax on a cargo manifest. Printing the stamps in varying shades may have been seen as an aid in lessening the possibility of improper usage. The law which specified that stamps had to be used according to their titles was not changed until December 25, 1862, having been found to be extremely impractical. After that date stamps could be used indiscriminately as long as the correct monetary amount of the tax was paid. This held true for all titles of stamps except the Proprietary which was valid only to indicate payment of tax on proprietary articles.

Since the \$3 Charter Party was first printed on December 1, 1862, and the \$3 Manifest was first printed on December 10, 1862, the provisions of the original law may have been taken into consideration when printing the stamps. After the law was amended, color differences between the two stamps ceased to be marked and little consistent shading pattern can be detected in subsequent printings.

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**THE MATCH COMPANIES OF  
TRENTON, NEW JERSEY**  
by Bruce Miller, ARA #732

Much of our knowledge of the several match companies located at Trenton we owe to Edward B. Sterling, and through him to George O. Seward. Since Seward was closely involved with most of the Trenton firms, either as owner or employee, his accounts of their affairs as set down by Sterling (Metropolitan Philatelist, Vol. I, 1890) were largely first-hand.

Seward was a native of Trenton, and his first venture into the match business at that city was in 1861-62. His brother-in-law was none other than Henry E. Pierce, whose ups and downs as a match maker have been chronicled earlier (see "The Match Companies of Chicago," AR, May 1966, pp. 53-54). Whether Seward ever worked for Pierce (or vice versa) is unknown, but seems quite likely.

Around 1864-66 Seward was associated with Thomas H. Alexander of Baltimore (see "Alexander's Matches" AR, March 1966, p. 34). Then, early in 1868, he organized a new firm at Trenton under the name of the Eagle Match Company. In April of that year he acquired the private die of the defunct Universal Safety Match Company of Boston (RO 180). Financial backing for Seward's Eagle Match Company was supplied by W. L. Hazleton, who soon became dissatisfied with the way the business was going, and on September 27, 1868, sold his interest for \$1,000 to the firm of Hendrickson & Leigh. Israel Hendrickson Jr. and Hutchinson Leigh were in the grocery business at Trenton, and under their ownership the Eagle Match Company became the

Trenton Match Company. Seward was retained as manager and factory superintendent. In 1870 the Trenton Match Company was capitalized at \$3,000, employed 37 people, and produced \$8,160 worth of matches. (The Trenton Match Company which had its own private die in 1881-83 was a separate concern, although Seward was involved in it. See below.) The 1c government proprietary stamp of 1871-75 is found with the printed cancellation "T. M. Co.", and was probably used by Hendrickson & Leigh's Trenton Match Company, although the Universal die was still in use.

In 1875 Hendrickson sold his interest for \$5,000 (things were evidently looking up) to Joshua K. Palmer, and the firm of LEIGH & PALMER came into being. At this time also, Seward accepted an offer from the Washington Match Company of Washington, Connecticut, who had run into difficulties, and left Trenton for a year or so, together with his daughter and several workers whom he may have pirated from his former employer (see "The Washington Match Company," AR, October, 1966, p. 81). He apparently returned to Trenton late in 1876 and was re-employed by Leigh & Palmer.

The "U. S. M. Co." die, which had been in use without change since 1868, was finally altered by Leigh & Palmer in January, 1876 (RO 123). In 1877 Leigh bought Palmer out, and continued as proprietor until 1879, when he sold or leased the business to the Swift & Courtney & Beecher Company of Wilmington, Delaware. He received from them a monthly stipend in exchange for staying out of the match business.

Evidently the new owners soon closed down the operation, since the 1880 census lists only a single match





factory for New Jersey, which according to the available evidence must have been that of Charles Busch (q. v.). In 1881 Leigh was back in business at his old factory, where he remained until at least 1887. Upon resuming business, the Leigh & Palmer die which he had previously used was altered to read simply "H. LEIGH" (RO 125).

Leigh's sale of the company in 1879 left Seward unemployed, and he sought about for a financial backer, hoping to start a new business. He was successful, and, together with Daniel Mackenzie, launched the Seward & Mackenzie Electric Match Company at Chambersburg (a suburb of Trenton, now part of that city). In March, 1880, Mackenzie sold the business to CHARLES BUSCH, a New York City match dealer. Busch had been in business since at least 1865, but this was his first venture into the manufacturing end. His Trenton firm in 1880 was capitalized at \$6,000, had 24 employees, and produced \$3,600 worth of matches. Although this level of production would today qualify Mr. Busch as a recipient for poverty assistance, by 1880 standards he was not doing badly.

Although Busch was of course the owner, and Seward merely the manager, the business was conducted under the name of the Seward Match Manufacturing Company. In all probability the actual operation of the factory was left entirely to Seward, since Busch apparently never left New York. However, Busch's name appears alone on the private stamp (RO 47).

On December 21, 1880, Busch sold the business to the Diamond Match Company for \$8,000, and Seward was again out of a job. Merry Christmas!

Undaunted, Seward cast about and this time enlisted George F. Wilson, a Trenton druggist, as financial backer. He immediately bought back the Busch factory and started it up again the following month as the TRENTON MATCH COMPANY, with himself as manager and Wilson as owner. The Trenton Match Company continued in business until at least 1888. A private die (RO 176) was ord-



ered, featuring the state seal of New Jersey and first issued in April 1881.

In July, 1884, the factory was forced to shut down for the balance of the year, squeezed by the Diamond Match Company's relentless price-cutting. But Seward refused to give up, and in January, 1885 induced Asa F. Skirm to buy Wilson out and reopen the plant. A year later Seward himself bought out Skirm, and at last became the sole proprietor of his own business.

In 1882 an arrangement was made with J. J. Allen's Sons, who were in the fertilizer business at Philadelphia, to handle some of the output of the Trenton Match Company. Allen's Sons had their own private die (RO 4), and in all probability marketed the matches under their own brand name.

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# Fiscal Stamps of the NDH

By William Ittel (ARA 519)

## Part VII

This is the seventh part of a multi-part article cataloguing the revenue stamps of the Independent State of Croatia, Nezavisna Drzava Hrvatska. Prices are net in U. S. dollars for mint stamps. For used stamps add a 200% premium.

## SECTION 7.

### CITY STAMPS. GRADSKI BILJEG



### BANJA LUKA

1941. Inscribed GRADSKI BILJEG GRADSKA OPCINA BANJA LUKA. Similar to issue of 1938, except values are in kuna.

- |    |       |              |       |        |
|----|-------|--------------|-------|--------|
| 1. | 2.50k | Black/green  | ----- | \$ .30 |
| 2. | 10k   | Black/brown  | ----- | .25    |
| 3. | 20k   | Black/brown  | ----- | .35    |
| 4. | 50k   | Black/green  | ----- | .50    |
| 5. | 100k  | Black/orange | ----- | 1.00   |



### BJELOVAR

1941. Inscribed BJELOVARSKI GRADSKI BILJEG. Similar to issue of 1935, except values are in kuna.

- |     |      |         |       |        |
|-----|------|---------|-------|--------|
| 6.  | 1k   | Brown   | ----- | \$ .10 |
| 7.  | 2k   | Orange  | ----- | .10    |
| 8.  | 5k   | Green   | ----- | .10    |
| 9.  | 10k  | Blue    | ----- | .15    |
| 10. | 50k  | Yellow  | ----- | .25    |
| 11. | 100k | Carmine | ----- | .35    |

## DERVENTA

1941. November 12. Inscribed DERVENTA OBCINSKI BILJEG. Value numerals in red. Paper yellow (5k) and white (10k).

- |     |     |               |       |        |
|-----|-----|---------------|-------|--------|
| 12. | 5k  | Blue/red/gray | ----- | \$ .50 |
| 13. | 10k | Blue/red/gray | ----- | .65    |
- 1944, February 28. Same design on white paper with colored border.
- |     |     |                |       |        |
|-----|-----|----------------|-------|--------|
| 14. | 5k  | Blue/red/green | ----- | \$ .35 |
| 15. | 25k | Blue/red/green | ----- | .40    |
| 16. | 50k | Blue/red/green | ----- | .45    |

## DUBROVNIK

194—. Inscribed OPCINA DUBROVACKA. Similar to pre-war issue, except values in kuna.

- |     |    |             |       |        |
|-----|----|-------------|-------|--------|
| 17. | 1k | Blue/orange | ----- | \$ .35 |
| 18. | 2k | Blue/rose   | ----- | .40    |
| 19. | 3k | Blue/gray   | ----- | .50    |
| 20. | 5k | Blue/violet | ----- | .75    |



### KARLOVAC

1941. Issue of 1940 25 para Orange inscribed OPCINA SLOB. I KR. GRADA KARLOVCA surcharged with new values in kuna.

- |     |      |               |       |        |
|-----|------|---------------|-------|--------|
| 21. | 5k   | on 25p Orange | ----- | \$ .25 |
| 22. | 10k  | on 25p Orange | ----- | .30    |
| 23. | 50k  | on 25p Orange | ----- | .45    |
| 24. | 500k | on 25p Orange | ----- | 1.50   |

1941. Inscribed ZIMSKA POMOC 1941-42 KARLOVAC. Value in kuna.

- |     |    |      |       |        |
|-----|----|------|-------|--------|
| 25. | 1k | Blue | ----- | \$ .25 |
|-----|----|------|-------|--------|

## KOPRIVNICA

1942, March 14. Inscribed BILJEG SLOB. I KR. GRADA KOPRIVNICE. Similar to issue of June 29, 1927, except values in kuna and in different colors.

- |     |      |              |       |        |
|-----|------|--------------|-------|--------|
| 26. | 1k   | Lilac-brown  | ----- | \$ .20 |
| 27. | 5k   | Brick-red    | ----- | .30    |
| 28. | 10k  | Yellow green | ----- | .15    |
| 29. | 50k  | Gray-green   | ----- | .20    |
| 30. | 100k | Dark blue    | ----- | .25    |
| 31. | 100k | Light blue   | ----- | .35    |

1942. Same as prior issue in an additional value.

32. 20k Green ----- \$ .50

### NOVA GRADIŠKA

1943, July 23. Inscribed TAKSENA MARKA and GRAD NOVA GRADIŠKA. Similar to issue of July 2, 1932, except values in banica and kuna.

33. 50b Green ----- \$ .15  
34. 2k Violet ----- .10  
35. 5k Carmine ----- .15  
36. 10k Yellow ----- .20  
37. 20k Brown ----- .25

### OSIJEK

1911. Inscribed GRAD OSIJEK. Issue of 1924 with rubberstamp overprint "Kn" in violet.

38. 1k on 1d Red ----- \$ .12  
39. 2k on 2d Blue ----- .20  
40. 5k on 5d Green ----- .30  
41. 10k on 10d Orange ----- .50  
42. 100k on 100d Brown ----- 1.00

1941. Inscribed GRAD OSIJEK. Similar to issues of 1924, except value is in kuna.

43. 5k Green ----- \$ .35

1941. Inscribed GRAD OSIJEK. Values in kuna.

44. 1k Red ----- \$ .15  
45. 2k Blue ----- .20  
46. 5k Green ----- .15  
47. 10k Orange ----- .20  
48. 100k Brown ----- .50

### PETROVARADIN

1941. Inscribed GRAD PETROVARADIN and GRADSKI BILJEG. Similar to issue of 193—, except values in kuna.

49. 2k Green/brown ----- \$ .15  
50. 3k Blue/brown ----- .20  
51. 5k -----  
52. 10k Red/brown ----- .20  
53. 20k -----  
54. 50k -----

### PLEHAN

194—. Inscribed PLEHAN and OP-CINSKI BILJEG. On white paper.

55. 5k Blue/red ----- \$ .35



### RAJLOVAC

194—. Inscribed NEZAVISNA DRZAVA HRVATSKA OBCINA RAJLOVACKA and UREDOVNA PRISTOJBA. On white paper.

56. 10k Black ----- \$ .15  
57. 15k Black ----- .20  
58. 20k Black ----- .50  
59. 25k Black ----- .25  
60. 50k Black ----- .30  
61. 80k Black ----- .35  
62. 100k Black ----- .30  
63. 500k Black ----- 1.00

## WANTED

### Austrian Revenues

accumulations, duplicates to 1918

213

William Ittel (ARA 519)

136 Dickson Ave., Ben Avon,  
Pittsburgh, Pa. 15202

## 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

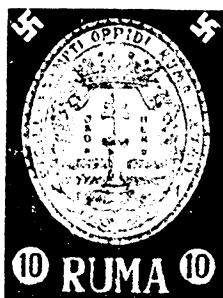
Shrub Oak, New York 10588

194—. Same design printed in black on various colored papers as shown.

64.	5k	Yellow-green	-----	\$ .20
65.	10k	Blue	-----	.10
66.	10k	Yellow	-----	.30
67.	15k	Green	-----	.10
68.	20k	Blue	-----	.25
69.	20k	Red-orange	-----	.15
70.	20k	Brown-red	-----	.10
71.	25k	Blue	-----	.15
72.	25k	Rose	-----	.30
73.	25k	Green	-----	.20
74.	50k	Red-orange	-----	.25
75.	50k	Brown-red	-----	.20
76.	80k	Red-orange	-----	.35
77.	80k	Brown-red	-----	.30
78.	100k	Red-orange	-----	.40
79.	100k	Brown-red	-----	.30
80.	500k	Blue	-----	1.50
81.	500k	Green	-----	3.50

194—. Stamps 64 and 66 surcharged with new value in violet by rubber stamp.

82.	100k	on 10k Yellow	-----	\$3.00
83.	500k	on 5k Green	-----	5.00



### RUMA

1941. Inscribed SIGILL. EXEMPTI OPPIDI RUMA 1749 and RUMA. Values in kuna.

84.	1k	Violet	-----	\$ .80
85.	2k	Orange	-----	.75
86.	3k	Green	-----	.85
87.	5k	Red	-----	1.00
88.	10k	Blue	-----	1.50

1944, January 15. Prior issue with new values surcharged in violet by rubberstamp.

89.	20k	on 3k Green	-----	\$ .50
90.	50k	on 2k Orange	-----	.65

1944. Same as prior issue but stamped in black.

91.	20k	on 3k Green	-----	\$ .80
92.	50k	on 2k Orange	-----	.85

### SAMOBOR

194—. Inscribed BILJEG OPCINE and SLOBOD. I KR. POVELJ. TRGO-VISTA SAMOBORA.

93.	10k	Red	-----	\$ .20
94.	30k	Blue	-----	.30



### SARAJEVO

1941. Issue of 192— inscribed OP-STINA GRADA SARAJEVA and TAKSENA MARKA, overprinted GRADSKO POGLAVARSTVO SARAJEVO and new values surcharged in kuna.

95.	1k	on 1d Blue	-----	\$ .25
96.	5k	on 5d Red	-----	.20
97.	10k	on 10d Green	-----	.15
98.	20k	on 1/2d Orange	-----	.25
99.	50k	on 50d Violet	-----	.35
100.	100k	on 5d Red	-----	.65
101.	500k	on 1/2d Orange	-----	1.50

1945. New scenic issue inscribed GRADSKA OBCINA SARAJEVO. Values in kuna.

102.	1k	Brown/black	-----	\$ .15
103.	2k	Brown/black	-----	.25
104.	5k	Brown/black	-----	.20
105.	10k	Brown/black	-----	.25
106.	20k	Brown/black	-----	.30
107.	50k	Brown/black	-----	.35
108.	100k	Brown/black	-----	.50
109.	250k	Brown/black	-----	.85
110.	500k	Brown/black	-----	1.50

### SINJ

1941. Inscribed OPCINSKA TAKSA and in a circle OPCINA SINJ. Values in kuna.

111.	1k	-----		
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112.	3k	Brown	-----	.45
113.	5k	-----		
114.	10k	-----		
115.	20k	-----		
116.	50k	-----		

### SISAK

1941. Inscribed GRAD SISAK. GRADSKI BILJEG. Values in kuna.

117.	2k	Blue	-----	\$ .25
118.	5k	Yellow-green	-----	.20
119.	10k	Red-orange	-----	.30
120.	20k	Brown	-----	.35
121.	50k	Violet	-----	.50
122.	100k	Blue	-----	.85
123.	250k	Green	-----	1.50
124.	500k	Brown	-----	2.50

### SLAVONSKI BOD

1941, August 8. Stamp of March 22, 1940 issue surcharged in kuna. Inscribed BOD N. SAVI, GRADSKI BILJEG.

125.	5k	on 0.50d Brown	----	\$ .50
126.	10k	on 0.50d Brown	----	.50

1941, October 17. Design similar to that of 1940 with values in kuna.

127.	0.50k	Brown	-----	\$ .15
128.	1k	Green	-----	.20
129.	2k	Blue	-----	.25
130.	5k	Yellow	-----	.30
131.	10k	-----		
132.	20k	-----		
133.	100k	Orange	-----	1.00

### SLAVONSKA POZEGA

1941. Issue of 1931 inscribed BILJEG OPCINE SLOB. I KR. GRADA POZEGA, surcharged in kuna.

134.	50b	on 50p Br/ochre	----	\$ .20
135.	1k	on 1d Br/green	----	.25
136.	2k	on 2d Br/orange	----	.30
137.	5k	on 5d Br/red	----	.25
138.	10k	on 10d Br/blue	----	.30
139.	10k	on 50p Br/ochre	----	.35
140.	10k	on 1d Br/green	----	.30
141.	20k	on 50p Br/ochre	----	.35
142.	30k	on 1d Br/green	----	.45

### SREMSKA MITROVICA

1941. Stamp of issue of 1926 inscribed

SR. MITROVICA overprinted GRAD HRVATSKA MITROVICA and surcharged in kuna.

143.	10k	on 2d Green	-----	\$ .25
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### SREMSKI KARLOVCI

1942. Inscribed GRADSKI BILJEG NEZAVISNA DRZAVA HRVATSKA and GRAD. POGLAVARSTVO HRV. KARLOVCI.

144.	1k	Green/rose	-----	\$ .15
145.	2k	Violet/rose	-----	.20
146.	5k	Red/gray	-----	.15
147.	10k	Blue/green	-----	.20
148.	20k	Brown/yellow	-----	.30

194—. Same design with complete word HRVATSKA instead of HRV.

149.	5k	Red/gray	-----	\$ .20
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### STARA PAZOVA

1941. Inscribed OBCINA STARA PAZOVA and values in kuna.

150.	2k	Violet	-----	\$ .15
151.	5k	Red	-----	.20
152.	10k	Green	-----	.25
153.	20k	Blue	-----	.30



### TUZLA

194—. Inscribed GRADSKO POGLAVARSTVO TUZLA. Similar to issue of 1939, but values in kuna.

154.	0.50k	Violet	-----	\$ .30
155.	1k	Green	-----	.20
156.	2k	Red	-----	.25
157.	5k	Brown	-----	.20
158.	10k	Blue	-----	.30
159.	20k	Brown	-----	.35
160.	50k	Dark gray	-----	.45
161.	100k	Orange	-----	.65

(to be continued)

## SECRETARY'S REPORT

**Bruce Miller, Secretary-Treasurer**  
521 Alster Ave., Arcadia, Calif. 91006

### New Members

- 1176 Lunan, Frederick W.  
1177 Conland, Henry J.

### Reinstated

- 800 Thompson, Loren B.

### Resigned

- 1144 Adams, Larry D.  
939 Dinger, Paul C.  
705 Horovitz, Louis J.  
843 McCredie, Walter C.

### Dropped for Non-Payment of Dues

- 1000 Ames, Robert E.  
547 Astore, Anthony A.  
1133 Cappel, Dwight H.  
609 Cox, Thomas A.  
921 DeShazo, Earl L.  
480 Gates, Roy W.  
1063 Gray, E. A.  
1127 Harnish, Herbert G.  
698 Hinkel, William F.  
884 Hollander, Samuel J.  
443 Kimmell, Arthur  
1109 Kullman, William L.  
825 Perl, Arnold  
1147 Schrader, William B.  
1122 Sepaniak, Arthur J.  
1110 Snure, Howard F., Jr.  
1135 Snyder, Philip H.  
1148 Ward, Richard U.  
1125 Wright, John G.

### Applications Received

- Hicks, John A., 435 West 57th Street,  
New York, N. Y. 10019, by Louis  
S. Alfano. US.  
Hill, Capt. Anthony W., 4719 Village  
View, San Antonio, Tex. 78218.  
by Secretary. USIR and other  
US Federal issues.  
Hopkins, James R., 2165 Ridgemont  
Dr., Los Angeles, Cal. 90046, by  
Secretary. USIR.  
Ousdahl, Jean M. (Mrs.), 543 Fair-  
view Ave., Arcadia, Cal. 91006,  
by Secretary. China and Hong  
Kong.  
Rickman, David W., 566 Pine Rock  
Ave., Hamden, Conn. 06514, by  
John S. Bobo. World-wide reve-  
nues and taxpays, with empha-  
sis on US and Mexico.

Santos, James M., 9005 Montoya St,  
#3, Sacramento, Cal. 95826, by  
Gerald M. Abrams. All US, par-  
ticularly non-Scott, revenue pa-  
per, California revenues.

Smith, Robert M., Box 4112, Cedar  
Rapids, Iowa 52407, by Secretary.  
USIR and states (beginner).

Stevenson, Thomas H., 1600 Adkins  
St., Eugene, Ore. 97401, by John  
S. Bobo. World-wide revenues,  
including blocks and sheets.

Williams, Mrs. Donald D., Box 4, Tu-  
macacori, Ariz. 85640, by Secre-  
tary. World-wide revenues, emp.  
Latin America and esp. Mexico.  
Zippmann, Walter G., Jr., 1005 North  
Kenilworth, Oak Park, Ill. 60302,  
by Secretary. All US revenues.

### Address Changes

- Brewer, Walter M., 2444 Baja Cerro  
Circle, San Diego, Cal. 92109.  
Fox, John A., Box 228, Floral Park,  
N. Y. 11002.  
Green, Dick, P. O. Box 658, Water-  
ford, Cal. 95386.  
Held, Edward R., 534 Midland Ave.,  
Garfield, N. J. 07026.  
Ivester, John H., 1306 Southedge Dr.,  
Little Rock, Ark. 72209.  
Mateson, Mack E., 216th Pl. S. W.  
(K-12), Lynwood, Wash. 98036.  
Schrader, William B., 39 N. W. 39th  
Ave., Gainesville, Fla. 32601.

Previous membership total --	400
New members -----	2
Reinstated -----	1
Resigned -----	4
Dropped for NPD -----	19
Current membership total --	380

Well, it's "sock it to me" time again.  
If your name is on the above list as  
dropped, and you wish to reconsider  
and continue your membership with-  
out interruption, please remit 1969  
dues immediately.

The Secretary wishes to express  
his thanks to the several members  
who have been especially active in  
obtaining new recruits. Keep up the  
good work. (On at least one occasion  
in the past an "official recruiter"  
was appointed, whose duties consist-  
ed solely of exploring every possible  
means of securing new members.

Would it be worthwhile to revive this position?)

Thanks are also due to Lettie Leard, widow of our late and very much lamented former president, Robert M. Leard, for her gift to the ARA of several dozen sheets of 3c commemoratives from Bob's collection. These will be used for postage by the Secretary.

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## YOUR A. R. A. OFFICERS

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

### Board of Directors, Central Representative

Joseph S. Einstein (ARA 665)

At each election of officers (held every two years) three District Representatives are elected, one each for the Western, Central and Eastern Sections of the United States. These Representatives are elected for four year terms. Thus we always have six persons serving as Representatives on the Board of Directors.

Last month we printed an autobiographical sketch of I. Irving Silverman (ARA 290) who was elected last fall. This month we have some notes sent by Joseph S. Einstein (ARA 665). We print these just as received from the author.

"Born in Chicago, April 28, 1916. Completed formal education with B.A. University of Chicago, 1935. Married, two daughters, three grandchildren, so far.

"Currently, Vice-president of Machine-O-Matic, Inc.—a VERY small electronic Register Control manufacturer.

"My collecting interests are fairly wide and not too well organized. Began as a pre-teen, collecting anything and everything in postage stamps. Had access to all foreign mail from the Florsheim Shoe Co., so had stamps from about half the world.

"Stopped collecting when I discovered girls. After World War II (about 1947, I think) found my albums and bought a then current Scott catalogue. Discovered with dismay that the world was far too much for me, so

April 1969

sold all but the U. S. and began the long job of 'catching up' with U. S. issues.

"Somewhere in the mid-fifties, my collecting began to slow down as all the inexpensive stamps had been acquired. In fact, I was reduced to adding one or two stamps a year!

"My complaint about how slow it was going led to a friend suggesting pre-cancels. Looked into them, found THEM fascinating, but too much for me to do the complete bit. So, concentrated on Illinois, Wisconsin and 'synoptic'. As you may know, a synoptic precancel collection involves securing one of each Scott number.

"This led to precancelled Battleship Revenues and other Revenues. So, from about 1960, the revenues became a major endeavor. Pandora's box was opened!

"From Battleships to the Proprietaries was a short step; then to Playing Cards, Scott Revenues in general, and all of the interesting odd-balls—snuff, tobacco, cigars, cigarettes, alcohol, narcotic, oleomargarine, lock seals—there is no end, really.

"The fascination is the NO ONE knows it all and there is always more to learn. Any collector can easily have a 'unique' or nearly unique item—no one can be disregarded.

"I belong to the S. P. A., Chicago Philatelic Society, Illini Precancel Club, P. S. S., and, of course, the A. R. A. All are rewarding, but the American Revenuer and the help of the members of the A. R. A. have taught me much of what I now know about revenues—Scott and non-Scott.

"Collectively we know a great deal—wish it could be made general knowledge."

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## U. S. REVENUE WANT LISTS FILLED

Sideline Material,  
Tax Pairs and Foreign Revenues

221

JOHN S. BOBO  
1668 Sycamore St.  
Des Plaines, Ill. 60018

## CALIFORNIA COUNTY REPORT

We have a report from Elbert S. A. Hubbard (ARA 1) that he now has 124 different mint stamps of the 950 which he figures were issued during their six months of use on Real Estate Transfers by the 58 California counties.

Twelve of the counties are definitely known to have NOT used all 17 denominations (from 55c through \$550), but information on 20 counties is not complete in this respect. Most small counties used the stamps only through the \$22 or \$33 values and some other counties skipped the \$44 value. At least four counties stopped with the \$55 value and three others stopped at the \$110 value. It is believed that at least two counties used provisionals.

Mr. Hubbard further reports that most of the counties have destroyed

the remainders, so for many counties only two to four unused copies exist in collectors' hands, and these mostly of the 55c value.

The used stamps will probably come to collectors only in very small quantities over the next four years, "El" guesses.

Santa Barbara county officials are the only ones who continue to use the stamps. Most other counties are using meters or handstamps.

Mr. Hubbard has been able to complete his collection of all the stamps issued by three of the counties, and has stamps from 51 counties. He lacks only Alpine, Colusa, Fresno, Placer, Plumas, San Benito and San Francisco.

Members who wish to swap for these stamps are invited to send one of each duplicate they have for exchange in equal face value for others they lack—mint for mint, used for used.

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## 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,

214

### Unusual Stamp Service

(ARA 1134)

Palos Verdes Estates, Calif. 90274

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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

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U. S. and States approvals — fair to bargain prices. Send me "States" approvals at your prices. Hubbard's Cupboard, 17 W. San Fernando, San Jose, CA 95113. 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 dated, Wines and intangibles of Indiana. A. Soderling, 19 N. Clark St., Chicago, Ill. 60602. 230