

# The AMERICAN REVENUER



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

**Member: National Federation of Stamp Clubs**

Vol. 23, No. 10, Whole Number 220

December 1969

## Revenue Stamped Paper

Samuel S. Smith (ARA 1081)

If the printing of Revenue Stamped Paper had been subjected to the same controls and regulation, as its adhesive counterpart, collecting in this area would be greatly simplified. The original dies or designs were approved by the Bureau of Internal Revenue, but little is known of essays, and proofs are on printer's waste, rather than on cardboard or india paper. When we consider all of the essays, proofs, specimens and information available on the adhesive revenues of this period, we can conclude that Stamped Paper was, then, as now, the "step sister."

Although I have many proof-type impressions on printers waste, I have never seen a formal proof. Likewise. I have seen only one type of essay, very similar to the "J" design, and found in various colors. Any information in either of these areas, is earnestly solicited. Many samples and specimens do exist, however, most of which were used by the printers and salesmen to exhibit their products to banks and bank customers. They appear with "specimen" or "sample" printed, rubber stamped, or hand written, and are often defaced by small punched holes.

Congress passed the Tax Act, July

1, 1862, but stamped paper did not appear until 1865. The Act merely provided that the tax be shown by: "adhesive stamps or stamped paper, vellum, or parchment." Except for types M and N, all of the dies or designs were originated by private firms, approved by the Bureau of Internal Revenue, and then lent to printers under government supervision. Unfortunately or fortunately, depending on your point of view, the supervision was limited to tax collection, with no control over ink color, paper type, paper color, or position on the document.

The die design is the only area of stamped paper that is clearly definable and subject to exact classification. There are 25 types, or 26 if we include the "tapeworm" as a design separate from "A". These were lettered by Vanderhoof from A to Y, with the tapeworm as A1, and these same designations were continued by Scott. Actually there are only 22 different frames, since P (5c) and R (10c) used the same frame as B (2c), substituting a portrait of Lincoln in the center of the frame of P and R, for the eagle found in die B; likewise V (50c) used the same frame as T (25c) again replacing the eagle with a portrait of Lincoln.

Dies A through F were printed by or originated with the American Prototype Co. of N. Y.; Die G by the

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American Graphic Co. of N. Y.; Dies H through L by Joseph R. Carpenter of Philadelphia, who also played a major role in the printing of the adhesive revenues; Dies M and N are attributed to the Bureau of Engraving and Printing, and Die O by the St. Louis Lithograph Co. No apparent attempt has ever been made to determine the origin of Dies P through W, although we might surmise that P and R, and possibly T and V were products of the American Prototype Co. The use of Dies A through W were terminated July 1, 1882, but in 1898, during the Spanish-American War, dies X and Y were developed and attributed by Henkel's to the Bureau of Engraving and Printing.

While designs are easily classified, other problems exist for the collector

of stamped paper; the most serious of which is color. Neither the Act nor the Bureau specified any particular colors for the stamps. The most common color used was orange, but the colors spanned the rainbow, and were probably selected by the color ink most readily available, and limited only by the client's whim, or the printer's imagination. This myriad of hues has puzzled the cataloguer, as well as the collector, the problem being the labeling of a particular color. What Sterling and Henkel describe as "lemon," Vanderhoof describes as "yellow"; and Scott avoids the controversy by referring only to: "orange (shades)".

To overclassify the colors by making up fantastic shades and naming them would be folly. For as Vander-

hoof wrote: "their colorology out-paints Iris. From the customary orange we find many dies expanding their color scheme into most exotic and startling hues." However, oversimplification is not the solution, but merely an easy and convenient escape by using the term shades. We can agree with Scott when they state: "it is difficult to convey to others just what shade is meant by some color terms," but we cannot agree that yellow is a shade of orange. It is important that we recognize a certain number of colors, and then have shades of those colors for the specialist.

As mentioned earlier the tax and stamps (adhesive and imprinted) were authorized July 1, 1862, but the first printed stamped paper appears to be used no earlier than 1865. The tax was paid in advance on the instruments, with agents such as American Prototype Co., being allowed to deduct a commission of 2½%. When the Tax Act was terminated on July 1, 1882, many firms had on hand a supply of stamped paper which they had prepaid the tax upon. These could be turned in for credit to the Commissioner of Internal Revenue. In the 2 cent values (A through O), probably because the amount involved was small, few redeemed stamps are found. Those that were presented were rubber-stamped, "Stamp Redeemed", across the face of the imprint. In the higher denominations (P through W), when up to one dollar per stamp was involved, a more formal redemption procedure was employed. These were also turned into the Commissioner of Internal Revenue and were formally overprinted: "Stamp returned to the Commissioner of Internal Revenue, for redemption, October 1, 1872." I have personally seen redemptions of Dies G, T, U, V and W; specimens, of A, B, D, G, P and T; and proofs on printers waste of A, C, D, F and G. If anyone has information on others or desires information of the particular catalogue number of any of these, please feel free to write, Samuel S. Smith, 407 Lincoln Rd., Suite 9-A, Miami Beach, Florida 33139.

(Next, Dies A and B)

## CORRECTIONS TO THE ARTICLE ON BARHAMS' PILE CURE STAMPS

By Richard F. Riley

Several errors were made in both articles—in the October and November issues of *The American Revenue*.

In the October issue, on figures Position 13: Change V1-H8 intersection to V1-H14 intersection. Position 14: Change 'Centering dot between H8 and H9 may show below intersection of H8 and V16' to 'Centering dot between H14 and H15 may show below intersection of H14 and V16'. Position 16: Change 'Centering dot between H8 and H9 may show above intersection of H9 and V16' to 'Centering dot between H14 and H15 may show above intersection of H15 and V16'.

In the November issue, the following corrections should be made:

In figure 2 and 3, H8 and H9 should be labelled 14 and 15 respectively. The statement on page 116, middle of paragraph 2 reading: "In addition, the plate was quartered for the purposes of the engraver as indicated by extra dots between H8 and H9 on V1 and V16" etc. is partially incorrect and incomplete. The statement should be: "In addition, the plate was quartered for the purposes of the engraver as indicated by extra dots between H14 and H15 on V1 and V16, and extra dots on H1 and probably on H28 between V8 and V9. In addition extra dots occur between H8 and H9 and between H20 and H21 on V1 and V16."

Sorry about these. No matter how many proof readings a manuscript goes through, we must realize that we are not all perfect!

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**WANTED:** Articles on Civil War revenue issues. General articles or specialized. Minor varieties, double transfers, broad surveys of the whole field. Who can help us?

## EDITORIAL COMMENTS

This month we run what we hope will be the first in a long series of ARA Auctions.

There is always a certain amount of expense involved—not the least of which is the printing of each auction catalogue. (An awful lot of people forget this fact when they are dealing with the people who hold regular auctions, and seem to expect to receive beautiful catalogues forever even though they never make any purchases.)

All of which means that, in order for this auction to be successful, we need all of the bidders we can get. Read the terms very carefully so that you really know what you are doing—and then bid.

Of course, I hope that your bids on the items I want aren't as high as mine, but that's rather personal!

\* \* \*

In all of my moving and redecorating some of my items that I wanted to include in this column have gotten misplaced. They will come to light, though, and I will be able to mention several of our members who have won some good prizes recently in various stamp shows for their exhibits of revenue material.

Here is another area where I think too many of us fall down—myself included.

We gather all sorts of material, and we get a lot of it neatly mounted—and there it sits. We get pleasure and some of our friends get pleasure when we take the pages to our local clubs. But how many more there could be who might become interested in revenues if they were given a chance to see some of what we have.

Exhibit!!!

\* \* \*

Lastly; we have a good stock of material for the NEXT issue, but after that, *The American Revenuer* is going to start being thin once more.

We can only print what we have—obviously. And the editor and his assistant can write only so much by themselves.

We need your help. Now!

And by the way, have you noticed

how many articles lately have been by new members? One man had an article in the same issue that mentioned that he had just become a member.

Shouldn't that shame some of you old-timers into writing? You know all sorts of facts that have never been put down on paper and published for the edification of the rest of the ARA members.

If you need help in writing, let us know. We're not experts, but we try, and we will give you all the help we can.

Remember also that plenty of pictures with your stories will help greatly. A picture is worth a thousand words. (And any old-timer who had to struggle through the old Scott's without any decent revenue illustrations knows what I mean!)

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## SWAPPING

The big catch in collecting state revenues is that the stamps are readily available only to those who reside in the state where they are issued. This makes each collector reliant on collectors in other states, so swapping is almost inevitable unless one plans to stick to his own state.

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## MANUSCRIPTS WANTED

On any phase of revenues. Write up your favorite subject and send it in for use in *The American Revenuer*. Short articles of two double-spaced pages are just as welcome as those of fifteen or twenty pages. Do it now!

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## DATED REVENUES & WINE STAMPS

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Est. 1939

# The Classic Revenue Stamps of Finland

By William Ittel (ARA 519)

## The Issue of 1865

To recap, the first article of this series (April, 1969) suggested a number of the specialization possibilities to be found in the issues of 1865 and 1866; the second article (May, 1969) described the various serpentine roulette types and their combinations; and the third article (June, 1969) went into some detail on the KS-Insignia, the cancellation like stamp appearing on these issues. This article will attempt to list and place some sort of realistic valuation on the stamps of the first issue, that of 1865.

No attempt will be made here to price these stamps by roulette types specifically. We may assume that Type I and Type II are of about equal value as priced below. All stamps of Type III are RRR, and all of Type IV are R. Mixed roulette types are scarce, of course, and the price would be actually what one collector would be willing to pay for such an item. Remembering the scarcity of material, as well as demand, the prices shown are in my best judgement what a U. S. collector should expect to pay in the market for an average specimen, that is to say with only several roulette teeth missing. A perfect specimen would command, perhaps, a hundred percent premium; with more teeth missing, a very substantial discount. No doubt a discount could also be expected if an entire collection were purchased intact. Collectors may wish to consult Dr. Olander's recent (1969) catalogue of Finnish revenues and/or the older (1944) but ever reliable one of Mr. Hellman. Upon those two volumes most of this article is based.



1865. Size 28x62mm. Serpentine roulette types I, II, III, IV, simple or compound. KS-1 and KS-2. Text only in the Finnish language.

		KS-1	KS-2
1.	20p Brown	\$ .50	.60
2.	30p Brown	1.00	1.20
3.	40p Brown	4.55	2.60
4.	50p Brown	3.80	3.25
5.	60p Brown	1.00	1.70
6.	70p Brown	6.50	24.50
7.	80p Brown	7.55	5.85
8.	1m Blue	1.30	2.70
9.	2m Blue	1.95	7.80
10.	3m Blue	3.25	4.00
11.	4m Blue	7.15	—
12.	5m Blue	3.25	10.85
13.	6m Blue	26.00	—
14.	7m Blue	R	—
15.	8m Blue	19.50	—
16.	10m Blue	2.60	17.35
17.	15m Blue	26.00	—
18.	20m Blue	13.00	—
19.	25m Blue	26.00	—
20.	30m Blue	RR	—
21.	40m Blue	19.50	—
22.	50m Blue	6.50	—
23.	60m Blue	RRR	—
24.	80m Blue	RRR	—
??	100m Blue	Existance questionable	—

Please mention this publication when answering ads. Thanks!

# ARA MAIL AUCTION No. 1

## Auction Rules:

1. All lots to be sold to the highest bidders.
2. Invoice will be sent in advance to successful bidders and lots will be forwarded upon receipt of full payment. Make checks payable to ARA and mail to Sales Manager, 3840 Lealma Ave., Claremont, Calif. 91711
3. Suggested bid (SB) is owner's estimated value. Bid for those lots as you wish.
4. Minimum bid (MB) is owner's minimum acceptable starting bid. No bids below the minimum stated will be entered for those lots.
5. SE (straght edged), CV (catalog value).
6. Bids may be submitted on any paper and in any format, but should list Lot No. and bidder's maximum bid.
7. In case of tie bids, earliest postmark will be considered the winner.
8. Bid closing date 25 January 1970.

Lot No.	Description	Suggested or Min. Bid
1	U. S. RV42 mint, slight stain on front (CV \$8) -----	MB 2.00
2	U. S. RV30 mint, slight hinge stain on rear (CV \$8) -----	MB 2.00
3	U. S. RV18 mint, top SE, (CV \$7) -----	MB 1.50
4	U. S. RV18 and 25, perfs damaged, mint, bottom SE on RV25 (CV 12.75) -----	MB 2.50
5	U. S. RV1 mint (CV \$3) -----	MB .75
6	U. S. RE150, used (CV 13.50) -----	MB 3.00
7	U. S. RE146, 196, 199, used (CV 5.75) -----	MB 1.25
8	U. S. RF17, mint (CV \$5) -----	MB 1.25
9	U. S. Potatoes, RI1-13, mint (CV \$18) -----	MB 4.50
10	U. S. RV6, mint, bottom SE (CV 7.50) -----	MB 2.00
11	U. S., 6 diff. Fermented Fruit Juice, used (Springer CV \$32) --	MB 8.00
12	U. S. RG79, used, not cut, but torn and repaired upper right corner (CV \$45) -----	MB 10.00
13	U. S. R250, used (CV 6.50) -----	MB 3.00
14	U. S. RG18, used, bottom SE (CV \$18) -----	MB 3.50
15	U. S. RJ11, used, repaired tear bottom rt. corner (CV 15.50) -----	MB 3.00
16	U. S. RJ10, used, bottom SE (CV 12.50) -----	MB 3.00
17	U. S. RJ11, used, torn perf at right (CV 15.50) -----	MB 3.50
18	U. S. RJ7, 8, 9 used, cut cancel on RJ9 (CV 11.50) -----	MB 2.50
19	U. S. R138, used blk of 4 (CV 20.00) -----	MB 4.00
20	U. S. R115, 116, 117 used, cut cancel (CV 10.50) -----	MB 2.25
21	U. S. R79c, used (CV 13.50) -----	MB 4.00
22	U. S. WS6, blk of 4, used. Bulls-eye cancels (CV 6.00) -----	MB 1.50
23	U. S. 5 diff. small Narcotics stamps, used -----	MB 1.00
24	U. S. R13b, 14b, 18b used (CV 5.15) -----	MB 1.50
25	U. S. RB06, 33, 37, 38, 41 mint (CV 15.75) -----	MB 3.50
26	U. S. 6 diff. large size Ohio Wine Stamps, used -----	MB 1.50
27	U. S. R65d, used (CV 2.00) -----	MB .50
28	Miscellaneous Seals, U. S. and Foreign, Exposition, Charity, Propaganda, etc., 617 diff. -----	SB 2.50
29	Same, 115 diff. -----	SB .75
30	Same, 757 mixed -----	SB 1.20
31	U. S. Meter Tapes (Zig-zig Roulette, Slogans, Multiples and Postage Dues). 308 mixed -----	SB 1.00
32	Meter Impression cut squares, 368 mixed and 168 private printings "U: S. Postage Paid" with Permit No. -----	SB 1.00
33	U. S. I. R., 2 cardboard proofs in black, series of 1883, 50 cigs and 100 cigs. -----	SB 5.00
34	U. S. I. R., Federal unused 3 Gallon Distilled Spirits Stamp (stub,	

	Case stamp and 12 Bottle stamps attached) -----	SB 5.00
35	German Local Posts of 1870's and 1880's, 32 diff. entire postal stationery -----	SB 3.00
36	Same, 177 diff. cut squares -----	SB 6.00
37	Argentine Revenues, mixture of 1200 stamps -----	SB 25.00
38	Brazil Revenues, mixture of 480 stamps -----	SB 10.00
39	Chile Revenues, mixture of 160 stamps -----	SB 5.00
40	Cuba Revenues, mixture of 233 stamps -----	SB 6.50
41	Mexico Revenues, mixture of 1500 stamps -----	SB 40.00
42	Salvador Revenues, mixture of 130 stamps -----	SB 3.00
43	Latin American Revenues, mixture of 700 stamps (countries of lots 37-42 not included) -----	SB 20.00
44	Sweden Revenues, mixture of 78 stamps -----	SB 2.50
45	Greece Revenues, mixture of 126 stamps -----	SB 4.00
46	Czechoslovakia Revenues, mixture of 25 stamps -----	SB 1.00
47	Portugal Revenues, mixture of 36 stamps -----	SB 1.50
48	Switzerland Revenues, mixture of 437 stamps -----	SB 12.00
49	France Revenues, mixture of 1720 stamps -----	SB 50.00
50	Germany Revenues, mixture of 950 stamps -----	SB 20.00
51	Germany, "Notopfer" Berlin 2 pf blue, Michel No. 1 Obligation stamp, mixture of several thousand, good for shades, perf and wmk var. -----	SB 30.00
52	Austria Revenues, mixture of 406 stamps. Many perf varieties. -----	SB 10.00
53	Italy Revenues, mixture of 760 stamps -----	SB 20.00
54	Belgium Revenues, mixture of 215 stamps -----	SB 5.00
55	Poland Revenues, mixture of 14 stamps -----	SB .50
56	Denmark Revenues, mixture of 36 stamps -----	SB 1.00
57	Finland Revenues, mixture of 10 stamps -----	SB .50
58	Spain and Antilles Revenues, mixture of 41 stamps -----	SB 1.00
59	Romania Revenues, mixture of 53 stamps -----	SB 1.25
60	Bosnia, Yugoslavia, Turkey, Bulgaria, Lebanon Revs, mix of 50 -----	SB 1.50
61	Netherlands, Indies Revenues, mixture of 265 stamps -----	SB 6.00
62	Russia Revenues, mixture of 160 stamps -----	SB 3.00
63	Hungary Revenues, mixture of 215 stamps -----	SB 6.00
64	Egypt Revenues, mixture of 183 stamps -----	SB 3.00
65	China Revenues, mixture of 97 stamps -----	SB 2.00
66	Japan Revenues, mixture of 515 stamps -----	SB 10.00
67	Iran and Macao Revenues, mixture of 18 stamps -----	SB .50
68	Canada Revenues, small size, mixture of 450 stamps -----	SB 10.00
69	Cape of Good Hope Revenues, mixture of 505 stamps -----	SB 12.00
70	Ceylon Revenues, mixture of 376 stamps -----	SB 10.00
71	Kenya, Uganda, Tanganyika Revenues, mixture of 595 stamps -----	SB 15.00
72	Straits Settlements Revenues, mixture of 260 stamps -----	SB 7.00
73	Union of South Africa Revenues, mixture of 790 stamps -----	SB 25.00
74	Penang, Postage with Rev. Cancel, 16 diff. high values, beautiful. -----	SB 5.00
75	Antigua Revenues, mixture of 19 stamps -----	SB .50
76	British Guiana Revenues, mixture of 35 stamps -----	SB 1.50
77	Grenada Revenues, mixture of 31 stamps -----	SB .75
78	Hong Kong Revenues, mixture of 93 stamps -----	SB 2.00
79	Ireland Revenues, mixture of 39 stamps -----	SB 1.00
80	Jamaica Revenues, mixture of 33 stamps -----	SB 1.00
81	Malta Revenues, mixture of 74 stamps -----	SB 1.50
82	Mauritius Revenues, mixture of 25 stamps -----	SB .75
83	Natal Revenues, mixture of 17 stamps -----	SB .50
84	New South Wales Revenues, mixture of 55 stamps -----	SB 1.00
85	New Zealand Revenues, mixture of 44 stamps -----	SB 1.00
86	North Rhodesia Revenues, mixture of 20 stamps -----	SB .75



87	Orange Free State Revenues, mixture of 20 stamps -----	SB .50
88	Queensland Revenues, mixture of 153 stamps -----	SB 4.00
89	Transvaal Revenues, mixture of 186 stamps -----	SB 6.00
90	Western Australia Revenues, mixture of 111 stamps -----	SB 2.50
91	Victoria Revenues, mixture of 91 stamps -----	SB 2.00
92	Tasmania Revenues, mixture of 20 stamps -----	SB .50
93	Southern Rhodesia Revenues, mixture of 83 stamps -----	SB 1.75
94	Miscellaneous British Colonies Revenues, mixture of 64 stamps (countries of lots 68-94 not included) -----	SB 1.50
95	India Revenues, mixture of several thousand, all reigns -----	SB 50.00
96	Great Britain, mixture of several thousand Revenues, all reigns. SB 40.00	
97	Kenya, Uganda, Tanganyika Revenues, thousands on and off paper, George VI and QE II reigns. Good for shades, wmk, perfin varieties and cancels, mixed face values from 10c to 20 shillings, singles and multiples -----	SB 60.00
98	New Jersey Trout stamps, all mint, superb. 1960, 1961, 1962, 1963, singles and multiples. Mixture of 16 stamps -----	SB 5.00
99	Mississippi Documentary Stamps, 1c to \$5, 8 stps used (CV 2.35) SB 1.50	
100	Mixture of 36 Seals, U. S. and Foreign, some multiples -----	SB .50
101	Mixture of State Revenues, singles, pairs, blocks, mint and used. Total 520 stamps -----	SB 20.00
102	Mixture of U. S. Federal small Documentary Revs, used, 72 stps. SB 1.50	
103	Withdrawn by owner	
Lots 104-126—The following stamps are all U.S.I.R. Tax Paid stamps of the 1870s and 1880s in fine, clean condition. They are all cancelled with the punch cancellation, which is the only way they can come in clean condition. These are all hand engraved from steel plates with much scroll work		
104	Series of 1877. Complete sheet of 3. Seated female holding grapes on green silk paper. Special Bonded Warehouse Stamp. For re-warehousing Grape Brandy. Rare -----	MB 50.00
105	First Series, 1872. Complete sheet of 4. Portrait of "Colombia," black on grey silk paper. Manufactured Tobacco for Export. Rare --	MB 25.00
106	First Series—1872. Complete sheet of 4. Portrait of a seated Mercury next to Worm Still, on grey silk paper, tinted pink. Distilled Spirits Stamp for Exportation. Rare -----	MB 20.00
107	First Series, 1872. Complete sheet of 4. Vignette of two men, one holding a Beer Mug. Black on greyish pink silk paper. -----	MB 10.00
108	First Series, 1872. Complete sheet of 4. Seated Female and Ships. Black on light green silk paper. Stamps for Rectified Spirits	MB 10.00
109	Series of 1875. Complete sheet of 4. Vignette of Harbor Scene and Barrels. Black on green Silk paper. Brewer's Permit stps. Rare	MB 15.00
110	Series of 1875. Complete sheet of 4. Portrait of Alexander Hamilton. Black on green silk paper. Stamp for Rectified Spirits. 40 gal. MB 15.00	
111	Series of 1875. Complete sheet of 4. Eagle on Shield. Black on green silk paper. Wholesale Liquor Dealer's stamp -----	MB 12.00
112	Series of 1875. Complete sheet of 4. Seated Female with Shield. Black on green silk paper. Distillery Warehouse stamp -----	MB 10.00
113	Series of 1878. Two complete sheets of 3. Portraits of Gen. Winfield Scott. 1. 10 Gallons. Wholesale Liquor Dealers. Wmkd USIR, Blue paper. 2. 5 Gallons. Unwatermarked. Green silk paper. Wholesale Liquor Dealers -----	MB 15.00
114	Series of 1878. Complete sheet of 4. Portrait of Pres. Andrew Jackson. Black on green silk paper. Stamps for immediate Export of Tobacco & Snuff. Unwatermarked -----	MB 10.00
115	Series of 1878. Complete sheet of 4. Portrait head of Liberty, crowned with small eagle. Black on blue gray paper. Wmkd. Stamps for Ex-	

	portation of Cigars -----	MB 10.00
117	Denom. \$10.00. Large size Tax Paid with vignettes, category of Peddler 4th Class. Various colors. 1873 through 1878. Lot of 6, MB 10.00	
118	Denom. \$100.00. Large size Special Tax Paid, various colors. Rectifier of Less Than 500 Barrels per Year. 1879 through 1885. Lot of 7 stamps -----	MB 15.00
119	Series of 1878. Complete sheet of 4. Portrait of Pres. Andrew Jackson. Black on blue grey paper. Stamps for Immediate Export of Tobacco & Snuff. Watermarked large double lined U S I R -----	MB 5.00
120	Large Zachary Taylor 1878 Series. Portrait of Taylor. Black on green paper. Complete sheet of 4 Wmkd double line U S I R -----	MB 5.00
121	Same, Complete sheet of 4, unwatermarked -----	MB 5.00
122	Small Zachary Taylor. Series of 1878. Portrait of Taylor. Black on bright blue paper. Complete sheet of 4. Wmkd double line USIR -----	MB 5.00
123	Denom. \$20.00. Large Special Tax Paid. Black on Green paper. Special Tax on one Worm. 1875. Rare -----	MB 10.00
124	Denom. \$20.00. One large Tax Paid, Orange. Tax on One Still. 1880. Rare -----	MB 7.50
125	Denom. \$50.00. Large Special Tax Paid. Seated winged Mercury next to a worm still. Manufacturer of Stills. 1874, 1875, 1876. Lot of 3 stamps -----	MB 10.00
126	Denom. \$200.00. Large Special Tax Paid. Rectified (of Distilled Spirits). 1873, 74, 75. Lot of 3 -----	MB 10.00
Note: The following Philippine Revenue stamps are of the 1954-63 issues overprinted Documentary and/or surcharged with new values. Perf. 12, engraved, 61x28mm and printed by the American Bank Note Company and overprinted and/or surcharged by the Manila Bureau of Printing of the Republic of the Philippines. The W before the number stands for Warren's catalog number in Arnold Warren catalog of Philippines Fiscals, as serialized in the American Philatelists magazine.		
127	W-1334d, 30c on 20c green, double overprint, single, mint, NH -----	MB 1.95
128	Same as above, but in pair -----	MB 4.00
129	Same as above but in block of four -----	MB 8.00
130	W-1327d, 5c orange, Double Overprint, single, mint, NH -----	MB 1.95
131	Same as above but in Pair -----	MB 3.95
132	Same as above but in Block of four -----	MB 7.95
133	W-1328, 5c on P20.00 lilac brown, Double Overprint, single, mint, NH -----	MB 1.95
134	Same as above but in Pair -----	MB 3.95
135	Same as above but in Block of four -----	MB 7.95
136	W-1335d, 30c on 50c dull red, Double Overprint, single, mint, NH -----	MB 1.95
137	Same as above but in Block of four -----	MB 7.95
138	W-1337d, 50c gray violet, Double Overprint, single, mint, NH -----	MB 1.95
139	Same as above but in Pair -----	MB 3.95
140	Same as above but in Block of four -----	MB 7.95
141	W-1339d 50c on 1p green, Double Overprint, single, mint, NH -----	MB 1.95
142	Same as above but in Pair -----	MB 3.95
143	Same as above, but in Block of Four -----	MB 7.95
144	W-1333d, 30c on 1c olive gray, Double Overprint, single, mint NH -----	MB 1.95
145	Same as above, but in Block of four -----	MB 7.95
146	W-1327i, 5c orange Inverted Overprint, mint, single, NH -----	MB 1.95
147	Same as above, but in Pair -----	MB 3.95
148	Same as above but in Block of four -----	MB 7.95
149	W-1328i, 5c on P20.00, lilac brown, Inverted Overprint, single, mint, NH -----	MB 1.95
150	Same as above but in Block of four -----	MB 7.95

- 151 W-1332i ? on P4.00 gray, Inverted Overprint, single, mint, NH, **MB 1.95**  
152 Same as above, but in Block of four ----- **MB 7.95**  
153 W-1333i, 30c on 1c olive gray, Inverted Overpt, single, mint NH **MB 1.95**  
154 Same as above but in Block of four ----- **MB 7.95**  
155 W-1334i, 30c on 20c green, Inverted Overprint, single, mint, NH **MB 1.95**  
156 Same as above but in Block of four ----- **MB 7.95**  
157 W-1336i 30c on P2.00 dark blue, Invertd Overpt, single, mint NH **MB 1.95**  
158 Same as above, but in Pair ----- **MB 3.95**  
159 Same as above, but in Block of four ----- **MB 7.95**  
160 W-1337i, 50c Violet, Inverted Overprint, single, mint, NH ---- **MB 1.95**  
161 Same as above but in Pair ----- **MB 3.95**  
162 Same as above but in Block of four ----- **MB 7.95**  
163 50c on 1p green Block of four—Overprinted diagonally across block  
and crossing across perforation—only 20 copies known ----- **MB 7.95**  
165 30c on P2.00 Block of 10, mint, NH, Double Overprint, one normal,  
the other running diagonally across 9 stamps. Only block known **MB 29.00**  
166 30c on P4.00 Block of 6 Mint, NH, Overprint almost centered on ver-  
tical perforation of stamp, only block known to exist ----- **MB 11.00**  
167 50c gray violet, block of four, mint, NH, Overprint dead center on  
vertical perforation of stamp. Only 1 sheet of 20 stamps known. **MB 7.95**  
168 30c on P2.00 dark blue, pair, Double overprint, one normal and the  
other over the surcharged value. Rare and unusual, Only 20 copies  
known ----- **MB 3.95**  
169 30c on 20c block of 10 with plate number, Inverted Overprint - **MB 19.00**  
**SPECIAL OFFER** of full sheet errors. The following 5 items are full sheets  
of 20 stamps of some of the errors above. They are the last full sheets  
available of those discovered in which the most were three sheets of 20  
stamps per sheet.
- 170 W-1334d, 30c on 20c green. Double overprint ----- **MB 39.00**  
171 W-1327i, 5c Orange Inverted Overprint ----- **MB 39.00**  
172 W-1333i, 30c on 1c olive gray, Inverted Overprint ----- **MB 39.00**  
173 W-1336i, 30c on P2.00 dark blue, Inverted Overprint ----- **MB 39.00**  
174 W-1337i, 50c gray violet, Inverted Overprint ----- **MB 39.00**  
175 W-626, 627, 629, 630—P50, P200, P1000 and P5000, Mint, singles,  
OG, NH, Perf. all sides, VF. Issue of 1930-31 65x35mm perf 10 **MB 15.00**  
176 Same as above OG VF NH but with straight edge ----- **MB 4.95**  
177 W-627, P200 Mint block of four, OG, NH, Perf all sides, VF - **MB 2.95**  
178 W-629, P1000 Mint Vertical Strip of Six, no straight edges, OG,  
NH, VF ----- **MB 15.00**  
179 W-630, P5000 Mint Block of four OG NH, 3 w/straight edge VF **MB 9.95**  
180 W-630, P5000 Mint vertical strip of 7 OG, NH, all w/straight edges  
VF ----- **MB 16.00**  
181 W-630, P5000 Complete mint sheet. OG with few brown spots but  
otherwise VF sheet. Sheet consists of 21 stamps ----- **MB 49.00**  
182 W-749, 750, 751 and 752 Mint sheets—1940 issue Overprinted  
“DOCUMENTARY, Cancel this stamp by stamping date of use  
partly on stamp and partly on Document” in 4 lines. 21 stamps to  
a sheet, gum stuck on wax ----- **MB 2.95**  
183 Large type Revenue 1c-P200 and small type, 1c-P200 each set with  
13 values mixed perforation and some with straight edges, used **MB 1.95**  
184 Japanese Occupation Rev. complete mint sheet of 10c value (25  
stamps to sheet), issued without gum, plus block of four 5.00 Docu-  
mentary mint, gum stuck on wax ----- **MB 2.95**  
185 Tax Paid (Cigarettes). A rare collection of 25 different including  
many hard to get provisional and emergency issues plus a Rare Im-  
perforate easily valued at \$5.00. The whole lot for a ----- **MB 2.95**

## SECRETARY'S REPORT

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

### New Members

1226 Dr. Thomas C. Kingsley  
1227 Lamar Stout  
1228 Dr. Howard W. Merideth  
1229 Robson Lowe Ltd.  
1230 John A. Gillen  
1231 Chester O. Shott

### Reinstated

479 Anthony J. Dote  
991 Severino N. Luna

### Deceased

505 Raymond K. Bonser  
236 L. B. Gatchell

### Resigned

743 Henry G. Lehrer

### Applications Received

BRUCE, Holland H., 111 Chapin Rd.,  
Hudson, Mass. 01749, by Secretary.  
World, esp. Great Britain and colonies.

DHAWAN, Sohan Lal, 1156/2 Desraj  
St., Patiala, India, by Alfred D.  
Schoch. India and states, revenues,  
courtfees and stamped paper, wholesale  
and retail. (Dealer, Sohan L. Dhawan & Sons).

EMERY, David F., RD 1, Box 143,  
Washington, N. J. 07882, by John  
C. Ruback. Italy.

LIEBMAN, Norman H., 101 W. 12th  
St., New York, N. Y. 10011, by  
Anthony Giacomelli. Chiefly revenues  
with portrait of Lincoln.

TURNER, Thomas W., 85 Wales St.,  
Thousand Oaks, Calif. 91360, by  
Secretary. Canada laws, federal  
and provincial.

### Address Changes

Robert L. Markovits, P. O. Box 891,  
Middletown, N. Y. 10940.

Albert F. Maus, 6663 Hampton Dr.,  
San Jose, Calif. 95120.

William T. Norris, 47 Detroit Ave.,  
Lakeland, Fla. 33801.

John C. Ruback, 630 Pecan, Burkbur-  
nett, Tex. 76354.

Dennis Shaver, Box 845, Rt. #1, Otis  
Orchards, Wash. 99027.

Previous membership total	430
New members	6
Reinstated	2
Deceased	2
Resigned	1
Current membership total	435

Insofar as your Secretary can determine from the available records, this month's membership total of 435 represents an all-time high, an increase of almost 10% over the figure for December 1968. Much of the credit for this growth must go to the efforts of a handful of dedicated members. Why not urge YOUR fellow collectors or dealers to join the ARA, no matter how slight or casual their interest in revenues or related material? At \$3, ARA membership is one of the few real bargains left these days, and it isn't even taxable and doesn't cause cancer! Simply, more members means more money, and more money means more and better services for all members, present or potential. For example, our Editor has expressed his willingness to go along with one or even two additional numbers of the Revenuer per year. All that is needed is enough money and enough copy. As the freaky cats say, it's your bag, baby!

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Guatemala obtained more than one-third of its revenue from taxes on tobacco and spirits back in the last part of the 19th century.

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Always be sure to use your membership number on all correspondence. Show your pride in our organization!

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When was the last time you urged a fellow collector to join the ARA?

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Our advertisers help make this a good journal by paying part of its cost. Show your gratitude by patronizing them.

## MEMBERS WITH DUES UNPAID AS OF NOVEMBER 1

If your name is on this list and you have not yet remitted, please do so as soon as possible, in order that the expense of mailing second notices may be avoided.

James C. Andrews  
Wilda Bacot, Jr.  
Norman J. Barton  
Robert W. Baughman  
Steven F. Bear  
George W. Brett  
Irwin Burns  
William W. Coates  
Wallace L. Coble  
Benjamin E. Coleman  
Roger B. Cotting  
Armand Creed  
Gerald R. Engstrom  
Edzard J. Enachede  
Peter L. Erck  
Domenico Facci  
J. Richard Fay  
Gregory V. Feret  
Antonio Flocco  
George E. Flagg  
Arthur Florman  
R. L. Froch  
Joe F. Frye  
Eugene A. Garrett  
Douglas Gary  
James S. Gerhardt  
D. James Giokaris  
Jaime Gonzalez  
Dick Green  
Roscoe Grimm  
Anthony Grunidia  
Theodore Gulino  
Herbert G. Harnish  
Leon Horowitz  
Henri Janton  
Gene E. Jones  
Max C. Kaye  
William Kimmelman  
Dr. Joseph L. Kurtzman  
Dolores K. Lingle  
Jerry D. MacLeith  
David M. Maynard  
Arthur J. Mongan  
Herant Mozian  
Mark J. Nearman  
Mrs. John H. Nortum  
Steven G. Olson  
Oliver C. Overman  
W. T. Oviand  
Richard E. Phillips  
Elwood S. Poore

Jacques Posell  
Stanley J. Pyczynski  
Robert G. Ramsey  
Lawrence F. Salsman  
Frederick Sang  
Carl H. Scheele  
Ogden D. Scoville  
Robert M. Smith  
James H. Snyder  
Arthur C. Stagg  
E. E. Stefanowsky  
Robert D. Steinmetz  
Robert B. Suhr  
Joseph W. Taliaferro, Jr.  
Alan J. Thill  
Dr. Albert E. Thill  
Norman J. Thompson  
Mort D. Turner  
George A. Van Horn  
Maynard Violet  
Honer E. Webb  
Donald H. Weinhardt  
Derek P. Whitmarsh  
George W. Wolters  
Eugene C. Wood  
Henry R. Zinda

## 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?

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Shrub Oak, New York 10588

## Introductory Offer— PHILIPPINE REVENUES

60 different — \$1.00

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919 Nicanor Reyes Street  
Manila, Philippines

## REFLECTIONS ON THE HELLMAN SALE

By William Ittel, ARA 519

H. R. Harmer, Inc. of New York City is recognized as one of the most eminent philatelic sales organizations in the world, with a long record of record-breaking sales of equally eminent collections. When it was announced that Harmer would sell the gold medal-winning Finnish revenue collection of Mr. E. A. Hellman of Iittala, Finland, one could not help feel that Mr. Hellman had selected the right vehicle for the dispersion of his unique and pristine Finnish material. At the same time, one also felt that Harmer had also made an excellent choice, worthy of their best efforts and traditions, since few if any other collections could equal this one. The sale catalogue with its 270 well described and beautifully illustrated lots reinforced these thoughts. However, all this went down the drain when the lots were withdrawn from the sale for lack of support.

This all serves to remind us, I suppose, that supply-and-demand does in fact rule the philatelic marketplace. This is not to say, though, that advertising, publicity and dealer activity cannot enhance demand. But it is to say that regardless of scarcity (supply), marketability is controlled by popularity (demand) no matter from what source nor how misguided the latter may be.

Lest one think that only revenue material is subject to this economic law, one should recall that many postal issues are in the same predicament.

For example, even though only several copies are known to exist, the newspaper stamps of the Austrian Military Border District are listed in major catalogues at only several hundreds of dollars each! What would the market price be if these stamps were not catalogued at all? In fact, what is the actual sales price of the isolated copy that changes hands occasionally?

The extent of demand for these classic Finnish revenues was not known before the sale. Harmer, with the upswing in interest in Scandinavian philately, must certainly have felt the field worth a try, and gave it their best red-carpet treatment. Apparently this was not enough to create demand.

In one respect it is good that this collection has not been broken up and in time it shall no doubt be privately sold intact to one of the small but persistent group of revenue stamp collectors. This does not help Mr. Hellman at this moment, nor does it provide succor to him for the regret he must feel. However, in the long run the views of Mr. Hellman and Harmer's must prevail. It is hard to believe that these classic stamps—as a matter of fact, all classic stamps, postal or revenue—will not regain their superiority over the currently popular, highly speculative issues of semi-philatelic origin and inspiration. These Finnish revenues will never be on anybody's blacklist!

(Editor's Note: Word was received after the writing of the above that the Hellman collection was sold privately by Harmer's shortly after the auction.)

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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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FISHING, Hunting, Dated Revenue, Wines and Indiana intangibles. Will buy, sell or exchange. Art Soderling, 19 N. Clark St., Chicago, Ill. 60602. 220

WANTED — Tax Palds with head of Abraham Lincoln, particularly snuff stamps with stars also tin foils. Lee Adams, 144 Wynnwood Drive, Peoria, Illinois 61614. 220

## HANDBOOK ON REVENUE STAMPS OF MEXICO

**The Revenue Stamps of Mexico.** By Richard B. Stevens. Published by Elmhurst Philatelic Society Inc. 238 (8½x11) pages, clothbound. \$15, postpaid. Available from Langdon Longwell, 169 Geneva, Elmhurst, Ill. 60126.

This comprehensive and authoritative catalogue includes the revenue stamps and stamped paper of Mexico, both federal and state. It lists, illustrates and prices every issue from the earliest to 1968. For each stamp the price is given according to type of paper, watermark (if any), and whether or not the talon is attached to the stamp—if the stamp was issued with talons. In addition, the various overprints also are listed and priced. It is the author's stated intent to keep this catalogue up-to-date by issuance of an addendum or supplement every five years.

Of particular interest is the author's introduction. Here he points out that Mexican public revenues are derived almost exclusively from the sale of adhesive stamps, of which there are four classes. He then clearly describes these four classes, the tax rates applicable and how they are collected by the sale of the proper stamps and their attachment to the many and varied papers and documents.

The author also includes the article, "United States Revenues, Vera Cruz Issue," by Willis Edward Mills, which originally appeared in *The American Philatelist*. This is followed by a brief history of the American Naval forces in Mexican waters, both Atlantic and Pacific, with illustrations of four types of Naval postmarks in use by the American ships. Lastly there is a full listing of Mexican revenues surcharged "Gov. U. S. A." and "Vera Cruz", followed by the tabulation of all the revenue stamps printed by order of the United States authorities.

Unfortunately, while the book is amply illustrated, the printing process evidently so blurred the detail of many items that they are not

identifiable; otherwise the book is an excellent production. Collectors of Mexican revenues will find it a must and those who limit themselves to the postal issues will find much of interest.—Grant Bulkley.

(Reprinted, with permission, from the February issue of *The American Philatelist*.)

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# Latin American TELEGRAPHS

The following are all in unissued colours, overprinted  
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CH 4b	CHILE 1900 composite sheet of 5c. (6) and 10c. (3) -----	\$30.00
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GA 31	GUATEMALA 1920 25c. vermilion, miniature sheet (9) ----	\$7.50
GA 40	— 1938 1p. deep ultramarine -----	*\$2.50
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VE 9	— 1947 1 bol. deep green die proof -----	\$15.00
VE 10	— 1947 2 bol. deep violet die proof -----	\$20.00
VE 11	— 1947 50c. rose imperforate on "Impuesto" security paper -----	*\$2.50
VE 12	— 1947 50c. rose perforated on Winchester security paper	*\$3.00

\* Blocks of four pro rata

There are two sets of the above available with blocks of  
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