

The AMERICAN REVENUER



"Dedicated to the Service of all Revenue Stamp Enthusiasts"

Member: National Federation of Stamp Clubs

Vol. 24, No. 10, Whole Number 230

December 1970

Private Cigarette and Little Cigar Labels

in Lieu of Federal Tax Stamps Since June 24, 1959

Glenn E. Compton, ARA 315

The first of these labels that attracted my attention was one from a pack of regular "Camels," R. J. Reynolds Tobacco Company, Figure #1, which reads "Federal stamps no longer required" in the center of the label in four lines and "Class A 20 Cigarettes" at each end. At this time I did not know that the use of federal stamps was being discontinued, so I was rather surprised at not seeing Joe Witt Clinton's picture on the label. The next day I acquired a regular pack of "Lucky Strike," American Tobacco Company, Figure 2, with a different label. This one has an Indian facing left in the upper portion and "20 Class A Cigarettes" at the bottom. Both of these are printed on blue paper that resembles the federal revenue paper in color. When I had about 10 of these new labels, the pattern developing was a different label for each tobacco company.

The June, 1959 issue of the American Revenuer mentioned that the U.S. I. R. stamps were being discontinued on cigarette packs and tobacco products, effective June 24, 1959. After reading this article I really started checking various cigarette brands just to see how many different I could come up with. I started to collect the

labels that were appearing on other tobacco products, smoking, chewing, twists, plug, snuff and roll your own. All these were mounted under their respective company approximately as they were being found, noting the brand that the label was used on. After a short time I noticed that the labels were being omitted on some of the tobacco products mentioned above. I then accelerated my efforts to try to get as many different kinds of these labels as possible before they disappeared.

Becoming interested in knowing what method of printing was used to produce these labels, and the size of the sheets printed, I started writing to the various tobacco companies attempting to obtain this information before it became lost. From June 1959 to December, 1960, 40 tobacco companies had been sent letters. 16 of them replied, some with some samples of their labels, some with just a little information, majority with no information at all. Part of the most informative letter that I received is quoted here: "The stock for these labels is purchased in sheets 17 x 22 inches of 18 pound grain substance. We purchased it through a jobbing house in Philadelphia and it is pro-

THE AMERICAN REVENUER

Official Organ of the
AMERICAN REVENUE ASSOCIATION

Published monthly (except July and August)

Subscription \$4.00 per year, Single Copy 50c

Second Class Postage Paid at Lawrence, Kansas

Editor and Librarian—Louis S. Alfano, 2148 E. 38th St., Brooklyn, NY 11234

Advertising Manager—John S. Bobo, 1668 Sycamore St., Des Plaines, IL 60019

Sales Manager—Gerald M. Abrams, 3840 Lealma Ave., Claremont, CA 91711

Office of Publication—821 Vermont St., Lawrence, Kansas 66044

Advertising Rates

Column inch, \$1.50 — ¼ page (3½ inches), \$5.00 — ½ page, \$9.00 — Page, \$15

Contract Rates

for a minimum of five insertions, payable in advance

Column inch, \$1.25 — ¼ page, \$4.40 — ½ page, \$8.00 — Full page, \$13.50

Send all ad copy with check to Advertising Manager (address above)

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Editorial Forms Close 1st of Month
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Vol. 24, No. 10, Whole Number 230

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duced by the Champion Paper in Ohio. We use the stock the government formerly used to print their stamps and special permission was granted to the tobacco industry by the government before Champion Paper could release the stock." Letter dated Jan. 20, 1960.

The first 20 or so labels were all on the blue type paper like the federal stamps showing DeWitt Clinton. I have never checked the mess of labels on blue paper to see if any of them has the U S I R double line watermark, no doubt they exist. I did find the watermark on a 14oz. label (I don't have this anymore) from smoking tobacco by American Tobacco Company.

It was now apparent that the letter writing was not obtaining the results that I had hoped for, so I decided to concentrate on the cigarette and little cigar labels. These, which now numbered around 100 different, were

mounted under the company that made the cigarette brand and a note as to that brand, and the year, if known, that it was first used. The dimensions were also included. If the label has a border the dimensions are to it, if not, they are to the edges of the label. All dimensions are listed in millimeters. Through correspondence, I became acquainted with several ARA members, that were interested in the labels. A notice was put in the March, 1962, issue of the American Revenuer telling all of the attempt to organize some type of listing and that help and samples of any material were needed. Thanks to the following ARA members for their help and encouragement with the listing: Maurice Fox, Dick Green, Edward Held, A. C. Stagg, Frank Sternad and Henry Tolman. With the help of these members, the list has grown to 8 pages of labels and 8 pages of descriptions, a total of 268 varieties; 26 of them are

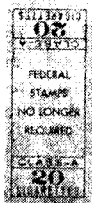


Fig. 1



Fig. 2



Fig. 3



Fig. 4



Fig. 5



Fig. 6



Fig. 7



Fig. 8



Fig. 9



Fig. 10



Fig. 11



Fig. 12



Fig. 13

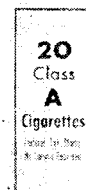


Fig. 14



Fig. 15



Fig. 16



Fig. 17



Fig. 18



Fig. 19



Fig. 20

little cigars and the rest cigarette labels. ALL LABELS are imperforate except two: Georgopulo #2, (see figure #19) which is perforated 12½ and P. Lorillard #36, which is a rouletted, vertical coil label.

A sample listing of how the labels are described:

Continental Tobacco Company
1. Blue, 16x41, 1966. MONACO.

The descriptions are listed on one page and a picture of the original labels are on the other page. The dimensions given can be taken as approximate as variations could occur in cutting at different printings. The tobacco companies (30 different companies) and the number of varieties of labels they have used are shown here:

Company	Cigarette Label	Cigar Label	See Fig.
American Tobacco Co.	41	1	2, 3
Bantam Cigar Corp.	—	2	
Black Tobacco Co.	—	1	
Brand "X" Enterprise	1	—	
Bravo Smokes Inc.	1	—	
Brown & Williamson	40	—	4, 5
Continental-Bristol Corp.	1	—	
Continental Tobacco Co.	3	1	
Dosal & Mendex Tobac.	—	1	
D.W.G. Cigar Corp.	—	1	
H. Fendrich Inc.	—	1	
G A. Georgopulo & Co	2	—	19
Larus & Bros. Co., Inc.	5	1	6, 20
Lee Tobacco Co.	1	—	7
Liggett & Myers Tob.	13(14?)	—	8
Mail Pouch Tobacco Co.	2	—	
P. Lorillard Co.	44	3	9
Permit C-10 Ky.	—	1	
Philip Morris Inc.	29	1	10
Piccadilly Tobacco Co.	—	1	
R. J. Reynolds Tob. Co.	21	—	
		1, 11, 12	
Riggio Tobacco Corp.	3(4?)	—	13
Rum & Maple Tob. Co.	6	—	6
Sears & Roebuck Co.	4	—	6
Shop-Rite	1	—	
Stephano Brothers	13	5	14, 15, 16, 17
Tampa Products Co.	—	1	
U. S. Tobacco Co.	11	2	13, 18
Warren Tobacco Co	—	1	
Wolf Brothers	—	2	

The majority of the labels printed between 1959 and 1963 were printed on blue paper similar to the federal paper. After 1963 the labels started appearing in many colors. Some of them are in one color and some in combination colors. A few colors used are black, blue, brown, cherry, green, gold, maroon, olive, orange, red, silver, tan and yellow. It would be advisable to mention not to soak any of this latter group of labels, as the printing might wash off. I have had this happen to me on one occasion and don't want to take the chance of losing a label this way. Six of these labels have been printed in 4 colors, A.T.C. #7 (see figure 3), 11, 33 and 41, P. Morris Co. #17 (see figure 10) and #23. Ninety labels have blue of various shades, 10 show filter ends of cigarettes, 10 show lions, 47 show tobacco leaves. This gives a little idea

of the variety of labels that have been printed.

I am going to make just a small mention of the Brown & Williamson (B & W) overprints on the labels. These exist on B&W #1 (see figure 4) and #2 labels. The numbers that I have are: 925, 927 to 950, 952, 1001 to 1026, 1028. These numbers appear on B & W #1. Numbers appearing on B & W #2 are: 1022 to 1026, 1028 to 1051. These and other B & W overprints are covered very nicely in two articles by Ogden D. Scoville, ARA 531, appearing in the American Revenuer March, 1964, issue and the June 1967, issue.

On going over the listing here you will probably notice that figure 6 is listed for L & B, R & M, and Sears. This is the usage and it will get you to wondering as I did when I ran across them. The question is: does R & M make the cigarettes for Sears? Or does L & B? And are L & B and R & M connected in some way? Same as figure 13, Riggio and U. S. Tobacco Co. U. S. Tobacco Co. makes the Stephano products now (they didn't in 1959) and some of the Stephano labels appear similar to Sears labels. The making up of this listing has been most interesting. In working with and compiling information on the labels I have heard of some cigarette brands but have never seen them to determine if they had a particular label all their own. Here is a listing of these cigarettes:

American Tob. Co.—Capstan, 3 Castles.

B & W—Breeze, Coronet.

Edwin Tobacco Co., 1141 Broadway, N. Y. 10011—Carriage Trade, Cookie Jar.

L & M—Coupon, Embassy.

Leighton Tob. Co., N. Y.—Phantom, Capri, Rainbows.

North American Cigarette Manufacturers, Inc., 515 Madison Ave., N. Y. 10022—Diplomat.

P. Lorillard Co—Beechnut.

United States Tob. Co.—Medley

Some cigarettes listed but do not know the manufacturer — Banquet, Gold Flake, Grey, Kensitas. Anyone seen these or know of them?

Two labels that I have heard of but

have never seen—Green Lions on Gold—used on U. S. Tob. Co. King Sano? Red on white paper—used on U. S. Tob. Co. Mapleton?

No doubt there are other existing labels that have not been covered by my listing and I would be pleased in hearing from anyone with the same interest.

Anyone interested in receiving a copy of the latest listing of these cigarette and little cigar labels can, for three 6c mint commemorative plate blocks, receive the listing plus a few of the duplicate labels I have on hand.

THE FISCAL BOOKSHELF

By "Fiscophilus"

(Editor's note: "Fiscophilus" will review all books pertaining to revenue stamp collecting which are submitted to the *American Revenuer* for review. His identity will remain secret as he has requested that this be done; however, he has been a student of revenue stamps for over fourteen years and is well qualified to handle this department of our journal.)

Springer's Handbook of North American Cinderella Stamps, Including Taxpaid Revenues, Fifth Edition, by Sherwood Springer.

After a four year absence, ARA member Springer is back on the literature scene with the fifth edition of his popular catalog. In some ways this edition is a bit of a disappointment, in that many taxpaid categories covered in the previous editions have been deleted from the present one. However, the areas covered have been vastly expanded and improved.

In this edition the Distillery Warehouse stamps have been illustrated for the first time and five new items have been added to the listings. Brewer's Permits, Fermented Liquor Export, and General Bonded Warehouse stamps have been listed for the first time and have all been illustrated.

This edition also gives a virtually complete listing of Tobacco Strip stamps which is profusely illustrated. This section is a real "must" for collectors of these issues, although your reviewer found the pricing of the ear-

lier items to be a bit on the low side based upon recent sales in this field.

A new section on Match and Medicine Essays has been added to the 1970 edition, the first listing of these interesting items in ten years, and the only one in a handbook, the previous one being that of Brazer and Holcombe which the Essay-Proof Journal serialized in 1958 through 1960. The License and Royalty stamp section has been greatly expanded from the previous edition and is well worth a peek.

Overall, the volume which sells for two dollars is well worth the price, and can be obtained from the author at 3761 West 117th St., Hawthorne California 90250.

A copy has been donated to the ARA Library.

The Illustrated Guide to Collecting Bottles, by Cecil Munsey.

ARA member Munsey is primarily a glazophile, and has made a major contribution to the hobby of bottle collecting in creating this 308 page volume. This book is well produced and runs the gamut of bottles from ancient to modern times, but its interest to fiscalists is necessarily very limited.

Medicine bottles, bitters bottles, and perfumery bottles make very interesting collateral material for a collection of private die proprietary stamps, and many of these bottles are described and illustrated in Mr. Munsey's book. Chapters are also devoted to items which are collateral material for both philatelists and glazophiles, such as advertisements and trade cards.

Private die proprietary stamps and encased postage stamps are also given coverage as collateral material, but this coverage is necessarily brief as the work is primarily devoted to bottle collecting.

Your reviewer cannot recommend that a philatelist spend \$9.95 on this beautiful book, a product of Hawthorn Books, Inc., unless he is also a bottle collector. However, if the latter is the case it would be an excellent addition to your library.

The publishers have donated a copy to the ARA library.

QUIE'S ITTLE LINES

Your Editor's Sounding Board

N. Y. Chapter—The New York Chapter of the ARA meets on the first Thursday of each month at the Collectors Club, 22 East 35th Street, Manhattan, at 8 p.m. If you should be in New York, come down and meet some of the people I write about.

ARA Convention Next Year? The ARA has been invited to hold a convention in connection with the Trans-Mississippi Philatelic Exhibition next fall in Bloomington, Illinois. Such a convention would be the first the ARA has held in nine years and would give the membership an opportunity to match up faces with names.

Such a convention could well be the springboard from which to launch our 25th Anniversary in 1972, as we could form a number of committees at the convention to carry out plans for a gala year.

I strongly urge the Board of Directors to authorize such a convention. The Board should also authorize a number of awards for revenue exhibits as an inducement to participation by our membership.

If at least ten percent of the members exhibit a frame apiece we'll have a respectable showing at the exhibition and get to know one another as well.

Freebies Again—Captain Anthony Hill writes that he still has some of the circa 1966 1c violet Narcotic stamps left which were offered in the September issue for a self-addressed stamped envelope. If you'd like one, here's his new address: CPT Anthony W. Hill, 418 Karen Lane, San Antonio, Texas 78209.

Sold Out—Please delete these issues from the list of back issues for sale which appeared on the back page of the October Revenuer: February 1958, May 1958, and February 1961. If you want all of the remaining issues, you'd better order them in a hurry, as there are many of which only one, two, or three copies are still available.

Pay Your Dues—Come on gang, the

list of people who haven't paid their dues as of November 1st appears to comprise about half our membership. Most astonishing of all, it appears that most of our officers haven't paid up yet. You know the ARA can't be run on air, so please, everybody, do your part.

Write An Article—Our backlog of articles for the Revenuer is fast depleting. Although I know that many of the "regulars" will come through with new articles, I'd like to see a few new names appear on by-lines. By the time this issue reaches you we may well be completely out of material, so unless you want a smaller Revenuer in the ensuing months, get cracking now and see your own name in print.

Membership Applications—As I mentioned last month, application blanks can be had for a stamped, self-addressed business-size envelope. If you can use any please drop me a line. I'm sure most of you have friends who would like to join the ARA, as I've sponsored at least half a dozen people in the past year or so.

Silver Jubilee—1972 is fast approaching, and we still haven't got any definite plans. Here are my latest thoughts: 1) An updated Springfield List, consisting of checklists of all taxpays which have been published in the past several years. This would require obtaining permission from various publishers to use their material, as well as filling in whatever gaps we can on our own. 2) A new world revenue catalog, which would consist of the old 1915 Forbin, the various country catalogs which have since been published, and the checklists which have appeared in the *American Revenuer*.

Those are my ideas, how about yours?

Lou Alfano, Editor
(ARA 1142)

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The American Revenuer

THE REVENUE STAMPS OF FIUME

By William Ittel, ARA 519, and Domenico Facci, ARA 892

(Continued from last issue)

The stamps catalogued are, more-or-less, the war years and the semi-autonomous regimes:

- A. Provisional governments 1918-1924
 1. Issues of the National Council
 2. Issues of the D'Annunzio Free Corps
 3. Issues of the Constituent Assembly
 4. Issues of the Second Constituent Assembly
 5. Issues for special purposes
- B. Military Occupations 1945-1947
 1. Italian occupation of Fiumano-Kupa
 2. Yugoslav Occupation of Istria, Slovenia and Fiume
- C. Local Government
 1. Fiume
 2. Susak-Krk
 3. Susak

It is no doubt evident that pricing of these stamps is difficult. Few are in existence, but on the other hand, very few change hands. These are educated guesses with the paranthetical remark that if demand should increase they would be much too low. In most cases it is much harder to come by mint copies of these stamps. The one exception would be Susak-Krk, where the chances are perhaps fifty-fifty.

A. PROVISIONAL GOVERNMENT

1. National Council Issues



1918 Revenue stamps of Hungary. issues of 1914 and 1917 dated "1914" in seven different designs, with black machine overprint FIUME at the bottom and eight negative stars at the top. Sheet watermark of undulating lines forming vertical-standing patriarchal cross. Perforated 12x12 and 11½x11½ (scarce).

1. 2F Blue/grey ----- \$.05
- a. Horizontal watermark .10

2.	4f Rose/grey -----	.35
3.	6f Brown/grey -----	.05
4.	8f Orange/grey -----	.55
5.	10f Green/grey -----	.05
	a. Horizontal watermark	.15
6.	14f Green/sky blue -----	.05
7.	20f Red/yellow -----	.10
8.	24f Orange/green -----	.80
9.	26f Violet/yellow -----	.10
10.	30f Slate/yellow -----	.05
11.	38f Green/rose -----	.10
12.	40f Blue/rose -----	.20
	a. Horizontal watermark	.30
13.	50f Brown/red -----	.30
	a. Horizontal watermark	.90
14.	60f Orange/green (1917) ---	.80
15.	64f Violet/yellow brown ---	.10
	a. Horizontal watermark	.05
16.	72f Rose/grey -----	.30
17.	80f Green/sky blue (1917) ---	.30
18.	1k Green/blue -----	.30
19.	1k20f Green/lilac -----	.25
20.	1k25f Rose/bistre (1917) ---	.80
21.	1k26f Brown/grey-violet ---	.25
22.	1k50f Blue/violet -----	.35
23.	1k75f Violet/orange (1917) ..	.45
24.	1k80f Orange/violet -----	.55
25.	1k88f Olive/violet -----	1.60
26.	2k Brown/grey -----	.55
27.	2k50f Red/blue -----	.80
28.	3k Blue/grey-blue -----	5.60
29.	4k Orange/blue-violet -----	2.35
30.	5k Violet/blue-violet -----	2.35
31.	6k Myrtle green/green ----	1.55
32.	8k Blue/green -----	1.55
33.	10k Violet/bistre -----	.95
34.	12k Red-violet/green -----	.95
35.	14k Violet/bistre -----	.95

36. 20k Slate/bistre ----- .80
 37. 24k Brown/lilac ----- 2.19
 38. 30k Blue/violet ----- .95
 39. 40k Myrtle green/bistre ---- .95
 40. 50k Red-violet/green (1917) 2.00
 The designs are 1) Hungarian crown.
 2) Archer on horse, 3) St. Laszlo, 4)
 St. Istvan equestrian, 5) St. Istvan
 pedestrian, 6) Cross and Hungarian
 crown, and 7) Franz Josef equestrian.

Watermark Varieties

The base stamps are all known with horizontal watermark. However, only the five denominations listed above have been found with the FIUME overprint.

Plate Varieties

Color variations (and double perforations) are found. Differences will also be noted in the FIUME overprint, especially in the letters F, M and E. One stamp in each sheet had the period after FIUME omitted (ten times catalogue value) and the 14f and 30f values are known with the star overprint missing (\$5.00 each). 2k50f has been reported with inverted overprint.

Various cliches also contained inverted stars in the upper overprint. In each sheet of 100 there are:

- 22 with all eight stars correct (R)
- 22 with fourth star inverted (4)
- 26 with fifth star inverted (5)
- 2 with sixth star inverted (6)
- 28 with eighth star inverted (8)

Reading the stars from left to right. For stamps with the sixth star inverted, multiply catalogue value by ten. The sheet arrangement was as follows:

```

8 5 8 5 8 6 8 5 8 5
8 5 8 5 8 5 8 5 8 5
8 5 8 5 8 5 8 5 8 6
8 5 8 5 8 5 8 5 8 5
8 5 8 5 8 5 8 5 8 5
8 5 R 4 R 4 8 5 R 4
8 5 R 4 R 4 R 4 R 4
R 4 R 4 R 4 R 4 R 4
R 4 R 4 R 4 R 4 R 4
R 4 R 4 R 4 R 4 R 4

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1919 Definitive issue in two designs (flag and clock tower). Perforated 11x11.

41. 8c Violet ----- .50
 42. 50c Orange ----- .05
 43. 1C Light brown ----- .05



44. 1C 50c Sky blue ----- .65
 45. 1C 88c Dark brown ----- .65
 46. 2C Ochre ----- .10
 47. 2C 50c Bistre ----- .60
 48. 3C Rose-violet ----- .35
 49. 4C Olive ----- .35
 50. 5C Brown ----- .35
 51. 6C Sky blue ----- .45
 52. 8C Yellow ----- .55
 53. 10C Olive ----- .55
 54. 12C Green ----- 1.85
 55. 14C Slate grey ----- 1.85
 56. 20C Grey ----- 1.50
 57. 24C Blue ----- 1.85
 58. 30C Reddish brown ----- .85
 59. 40C Violet ----- 1.10
 60. 50C Brown ----- 3.00

2. D'Annunzio Free Corps Issues



1919 Postage stamps of 1919 inscribed FIUME, overprinted in black MARCA DA BOLLO and with new value: On issue of a) January 30 on coarse, greyish, opaque paper, b) Mar. 2 on thin white semi-transparent paper, frequently roughly perforated, and c) April 3 on smooth white paper. Perforated 11½x11½.

- 61B. 2c on 5C Brown ----- .05
 61C. 2c on 5C Brown ----- ?
 62A. 10c on 1C Bistre ----- .05
 62C. 10c on 1C Bistre ----- ?

1919 Prepared but not issued postage stamps of 1919 inscribed POSTA FIUME overprinted in black MARCA DA BOLLO and with new value. Perforated 11½x11½. No. 64



also 10½x10½ and 13x12½ (scarce).

63.	2c on 5C Brown	.05
64.	10c on 1C Bistre	.05
65.	14c on 1C Bistre	.05
66.	20c on 2C Sky blue	.05
67.	26c on 1C Bistre	.05
68.	30c on 1C Bistre	.05
69.	38c on 1C Bistre	.05
70.	40c on 2C Sky blue	.05
71.	60c on 2C Sky blue	.05
72.	64c on 1C Bistre	.10
73.	80c on 1C Bistre	.15
74.	1C on 3C Rose	.05
75.	1C 26c on 2C Sky blue	.10
76.	1C 88c on 2C Sky blue	.05
77.	2C on 3C Rose	.05
78.	3C on 10C Olive green	.10
79.	4C on 10C Olive green	.15
80.	5C on 10C Olive green	.10
81.	8C on 10C Olive green	.30

The base stamps were not issued for postal purposes after printing because a large quantity were stolen. Instead they were used up internally with fiscal overprint.

Plate Varieties

61.	Two overprint, one inverted	2.00
63.	Cent 20 instead of Cent 2	3.00
64.	Cent 10 printed twice	4.00
63-81	"A" of "DA" omitted in overprint	10xCat.



1920 Postage stamps of 1919-1920 overprinted BOLLO in black and with new value in lire. a) On issue of December 3, 1919 with base stamp overprint "Valore globale" in thin letters or b) On issue of February 5, 1920 with same in thicker, boldface type.

		A	B
82.	0.02L on 3C Brown-grey	.05	.05
83.	0.04L on 3C Brown-grey	.25	.40
84.	0.06L on 3C Brown-grey	.25	.40
85.	0.08L on 3C Brown-grey	.25	.45
86.	0.10L on 5C Brown	.05	.05
87.	0.14L on 2C Red-brown	.05	?
88.	0.20L on 3C Brown-grey	.05	?
89.	0.26L on 3C Brown-grey	.05	?
90.	0.30L on 5C Brown	.05	.05
91.	0.38L on 10C Violet	—	.15
92.	0.40L on 5C Brown	.05	.05
93.	0.50L on 5C Brown	.05	.05
94.	0.60L on 2C Red-brown	.05	?
95.	0.64L on 10C Violet	—	.05
96.	0.80L on 10C Violet	—	.05
97.	1.00L on 5C Brown	.05	.05
98.	1.26L on 10C Violet	—	.10
99.	1.50L on 3C Brown-grey	.25	.50
100.	1.88L on 10C Violet	—	.05
101.	2.00L on 10C Violet	—	.05
102.	2.50L on 10C Violet	—	.05
103.	3.00L on 10C Violet	—	.05
104.	4.00L on 10C Violet	—	.10
105.	5.00L on 2C Red-brown	.05	?
106.	6.00L on 10C Violet	—	.10
107.	8.00L on 10C Violet	—	.20
108.	10.00L on 10C Violet	—	.10
The same with overprint in red.			
109.	0.02L on 3C Brown-grey	.30	.05
110.	0.20L on 3C Brown-grey	.05	.10
111.	0.50L on 3C Brown-grey	?	.05
112.	1.00L on 3C Brown-grey	?	.05



1920 Prior issue with another new value overprinted in black (centesimi values) or green (lire values), the base stamp Valore globale overprint in thick OR thin letters

113.	0.10L on 0.38L on 10C	.05
114.	0.20L on 0.38L on 10C	.05
115.	0.20L on 0.60L on 2C	.05
116.	0.20L on 0.64L on 10C	.10
117.	0.30L on 0.80L on 10C	.10
118.	0.40L on 4.00L on 10C	.10
119.	1.00L on 0.80L on 10C	.10
120.	1.00L on 6.00L on 10C	.10
121.	1.00L on 8.00L on 10C	.10

The base stamps for 82-121 are imprinted POSTA DI FIUME three times on the gummed side. The base stamps are known with inverted VALORE GLOBALE overprints. We have found none of these varieties with additional fiscal overprint.

Plate Varieties

82.	Missing "i" in Lire	-----	1.00
86.	Fiscal overprint inverted	-	1.50
86.	Missing "i" in Lire	-----	1.50
88.	Missing "j" in Lire	-----	1.00
94.	Missing "V" in Valore	---	1.00
95.	Fiscal overprint inverted	-	2.00
97.	Fiscal overprint inverted	-	2.50
97.	"Lier" instead of "Lire"	-	1.50
97.	Period after dash: 1-	----	2.00
100.	Fiscal overprint inverted	-	1.50
100.	Narrower "1" in "1.88"	--	1.25
100.	Double "Valore Globale"	-	1.50
101.	Fiscal overprint inverted	-	6.00
101.	"Lier" instead of "Lire"	-	1.50
101.	Missing "ll" in "Bollo"	--	1.00
103.	"Lier" instead of "Lire"	-	2.00
108.	Imperforate vertically	---	15.00
115.	Overprint in green-blue	---	.10
116.	Overprint in green-blue	--	.20
119.	Overprint in black	-----	2.00
121.	Overprint lines joined	----	1.00

3. Constituent Assembly Issues



1921 Postage stamp issue of February 2, 1921 overprint BOLLO in black and with new value in Lire. Perforated $11\frac{1}{2} \times 11\frac{1}{2}$.

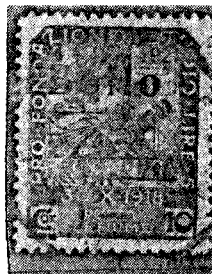
122.	0.02L on 30c Chocolate	---	?
123.	0.02L on 45c Olive	-----	.05
124.	0.02L on 55c Yellow	-----	.05
125.	0.10L on 30c Chocolate	----	.05
126.	0.14L on 30c Chocolate	----	3.00
127.	0.20L on 30c Chocolate	-----	.05
128.	0.30L on 3L Green	-----	.25
129.	0.30L on 5L Yellow-brown	-----	.25
130.	0.50L on 30c Chocolate	----	.05
131.	1.00L on 10L Grey-violet	-	.05
The same with additional greyish overprint at the bottom LIRE UNA.			
132.	0.02L on 1L on 30c Chocolate	----	.05

133.	0.04L on 1L on 30c Chocolate	----	.55
134.	0.06L on 1L on 30c Chocolate	----	.30
135.	0.08L on 1L on 30c Chocolate	----	.50
136.	1.00L on 1L on 30c Chocolate	----	.05
137.	1.26L on 1L on 30c Choc.	----	6.00
138.	1.50L on 1L on 30c Chocolate	----	.10
139.	1.88L on 1L on 30c Choc.	----	5.00
Prior issue with another value overprinted in black.			

140.	0.10L on 0.06L on 1L on 30c Chocolate	-----	.35
141.	0.10L on 0.08L on 1L on 30c Chocolate	-----	.35
142.	0.10L on 4.00L on 1L on 30c Chocolate	-----	.20

Plate Varieties

123.	Overprint inverted	-----	2.00
123.	Part of overprint missing	-	1.50
124.	Part of overprint missing	-	1.25
124.	Thin "e" in "Lire"	-----	.55
125.	Part of overprint missing	-	1.00
140.	0.10L on 1L on 30c	-----	10.00



1921 Postage stamp issue of April 24, 1921, overprinted in black BOLLO and with new value in Lire. Perforated $11\frac{1}{2} \times 11\frac{1}{2}$.

143.	0.26 on 3L on 3C Grey-brn.	----	.40
144.	0.60L on 10L on 10C Violet	----	.25
145.	1.00L on 10L on 10C Violet	----	.20
Prior issue with another value overprinted in black.			
146.	0.10L on 0.26L on 3L on 3C Grey-brown	-----	.75

Plate Varieties

143.	"Costieente" instead of Costituente	-----	7.50
143.	Period after "L" round not equare	-----	2.00
144.	"Costiteente" instead of Costituente	-----	7.50
144.	Period after "L" round not square	-----	1.00
145.	Inv. Costituente Fiumana	-----	10.00
145.	Period after "L" round not square	-----	2.00
146.	Part of "Lire" missing	--	1.00
(To be continued)			

SECRETARY'S REPORT

Bruce Miller, Secretary-Treasurer

521 Alster Ave., Arcadia, Calif. 91006

New Members

- 1284 Charles G. Shaw
- 1285 Michael P. Rosenberg
- 1286 State Revenue Society
- 1287 Russell A. Morse
- 1288 Michael M. Bird
- 1289 James R. Mitchell, Jr.
- 1290 Peter H. Bergstedt

Resigned

- 689 Kenneth T. Howell
- 592 John H. Lucas
- 582 Harold J. Mussen

Applications Received

BATES, Jerry, Box 546, St. Charles, Mo. 63301, by Secretary. U. S. states and Canada provincial, sales tax revs and tokens (private and provisional), state fishing and hunting stamps.

COLLINS, Thomas J., 2528 Benvenue Ave., Berkeley, Calif. 94704, by Secretary. Taxpays, rev stamped paper.

GLASS, Powel, Jr., P. O. Box 131, Lynchburg, Va. 24505, by Secretary. U.S. and Scandinavia, esp. Iceland.

HARRIS, James P., P. O. Box 3646, Wilmington, N. C. 28401, by Secretary. U.S. (beginner).

PATTERSON, Roger W., Box 51, East Street, RD #4, Bemidji, Minn. 56601, by John S. Bobo; All U. S. and Canada pre-1910, esp. on documents; revenue stpd. paper, embossed doc's "and all loosely related material."

Address Changes

Robert Benoit, 1443 7th St., National City, Cal. 92050.

Edzard J. Enschede, Jamaicaadreef 19, Utrecht, Netherlands.

Lucille C. Fallin, 3415 N. Sheridan Rd., Peoria, Ill. 61604.

Robin C. Harrison, 17 Nellis Terrace, Bedford, Mass. 01730.

Dennis L. Shaver, E. 1111 34th Ave., Spokane, Wash. 99203.

Michael Stanifer, 314 High St., Apt. B, Richmond, Ky. 40475.

Previous membership total - 464

New members ----- 7

Resigned ----- 3

Current membership total -- 468

Changes and Additions to Yearbook Specialty Listings

- 1091 **BRANDT, John L.**, General worldwide; worldwide prfin rev.
- 611 **CAMERON, Byron R.**, U. S. Scott-listed, Jamaica.
- 1175 **GAUCHET, Maurice**. All U. S., Canada, Mexico, Switzerland, Latin Am.
- 1072 **HUFFMAN, Myron R.**, Add: used special tax.
- 1246 **NATHAN, Bernard**, Add: U.S. telegraphs and rev. stpd paper
- 24 **NORRIS, William T.**, Add: Me-ters.
- 1048 **SHAW, William H.** Mexico and foreign pre-1914.
- 1206 **VENN, Porter W.**, General U. S. revs.
- 1136 **WAGNER, Cdr. Robert M.**, All Scott-listed U. S. revs.

ITALIAN MUNICIPAL REVENUES G. M. Abrams

I have recently acquired a collection of about 4000 varieties of the scarce and, to my knowledge, unlisted material per the above caption. I would like very much to prepare a listing of these, for publication herein. Per some brief mention of these items in the Vanderhoof Memorial Book, there are many thousands of these. I'm sure that my collection is merely a starter. Therefore, in order to attempt this task, I request that any member who has such material in his possession please forward same to me on loan for a brief time so that I may take note of material I do not have. If required, I will pay all the postage costs. Recommend insured mailings. Results of this study will be published some time in the future. All material will be insured while in my possession.

U. S. REVENUE WANT LISTS FILLED

Sideline Material,
Tax Pays and Foreign Revenues

239

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

UNITED STATES REVENUE STAMPED PAPER

Samuel S. Smith (ARA 1081)

Part IX — The J. K & L Dies

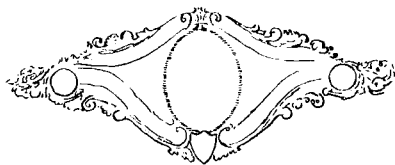
The Philadelphia designs, designated H through L, are attributed to the Joseph R. Carpenter firm. In the last installment, I discussed the H and I dies, which were the earlier ones, originated in 1867 and 1869. This article will cover the J and K designs, issued in 1872, and the L design of 1875.

The J die features the bust of Washington, facing right in an oval. The overall imprint is 105x40 mm, and bears a value of two cents. This design is found in two different basic types, distinguished by the medallion backgrounds. In one type the entire background is crosshatched, while in the other, the only shading is below and to the left of the portrait. Vanderhoof was the first to recognize this variance, and designated these as "DIE J1" and "DIE J2", respectively.

The colors employed cause the usual problem of classification and identification. As illustrated by the Comparison Chart, Scott has used the illusive "gold" to describe what its predecessors had termed bronze, buff and yellow. Other than some apparently oxidized oranges, I can't be sure that I have ever seen any of these items. The red is a deep shade, unlike the one used in any of the other dies.

The J1 design is found with and without a restrictive legend. Only one legend was used: GOOD FOR CHECK OR SIGHT DRAFT ONLY, and it appears curved below the stamp. Although I have no examples of this item, in my collection, I have seen them, and I do have a proof.

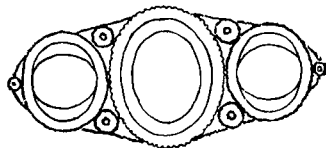
I have attempted to determine a reason for the two different backgrounds, but since neither Sterling or Henkels mentioned the variety, and Vanderhoof made no comment other than to describe them, they are of no assistance. In one of the old collections I acquired, the J2 die (Scott J11), is referred to as the amended design, and apparently this design appeared after the J1 die, although both were in use simultaneously thereafter. The earliest fully shaded back-



Type J

Size 105 x 40mm.

Washington to right in central oval.



Type K

Size 84 x 33mm.

Washington to left in central oval.



Type L

Size 50 x 33mm.

Washington to left in central oval.

ground I have is from July of 1872, while the earliest partially shaded item is from August of 1874. If readers would check their holdings, perhaps we could establish some added verification to this time pattern.

The K design also featured the bust of Washington, this time facing to the left in a 84x33 mm framework. It came with no restrictive legends, but made up for that by its great variety of colors. The blue and orange are the only ones easily identified. The shades of grey are evident, but the problem is to tag them as grey, silver or pearl. Scott uses red to describe what others list as pink, and all items I have examined are light in shade and would be more properly termed pink. Scott fails to list a green shade, but one does exist. Those I have seen I would best term as olive drab, and are easily confused with the grey's. Sterling and Henkels list both olive and drab, while Vanderhoofs only mentioned the former. If anyone

has a dark or deep shades of green, I would be most interested in hearing about it. I have never seen the violet or purple, and would also welcome information regarding same.

The last entry from Philadelphia was the L die, which appeared in 1875. While also using the portrait of Washington facing left, it was substantially smaller than the K die, measuring only 50x33 mm. It also makes up for its lack of restrictive legends, by appearing in a myriad of colors. The identification problem facing collectors is easily apparent from the Comparison Chart, and is similar to the discussions on the K design. The only substantial differences are the listing of a red and pink by all but Scott, and Scott's recognition of the green. The violet, red and bronze or gold items have eluded my search, and hopefully readers can enlighten me. One error is listed by Sterling and Henkels, that being a bronze imprint, with perforations running through the center of the stamp, left to right. Having never seen this item, I cannot comment on its origin.

Address all comments to Samuel S. Smith, 407 Lincoln Road, Miami Beach, Florida 33139.

Revenue Stamped Paper Comparison Chart

Vander- Steri-
hoof Scott Henkels ing

THE "J" DIE

Die J1

Bronze	1	1*	162	142
Buff	2	—	163	143
Yellow	3	—	164**	144**
Orange	4	4	165	145
Red	5	5	167	147
Brown	6	—	161	—
Vermillion	7	—	168	—
Deep Orange	—	—	166	146

With Good for Checks
and Sight Drafts Only

Orange	8	8	169	148
Red	9	9	170	149

Shaded Left and Below

Die J2

Yellow	10	—	—	—
Orange	11	11	—	—

THE "K" DIE

Blue	1	1	171	150
Bronze	2	2*	172	151

Buff	3	—	173	152
Gray	4	4	175	154
Yellow	5	—	176**	155**
Orange	6	6	177	156
Olive	7	—	179	158
Pink	8	8***	180	159
Purple	9	—	181	160
Pearl	10	10****	—	—
Violet	—	9	182	161
Deep Orange	—	—	178	157
Drab	—	—	174	153

THE "L" DIE

Blue	1	1	183	162
Buff	2	—	185	164
Gray	3	3	188	167
Green	4	4	189	168
Orange	5	5	191	170
Olive	6	—	193	172
Pink	7	—	194	173
Pearl	8	—	195	174
Yellow	9	—	196**	175**
Red	10	10	197	176
Violet	11	11	198	177
Bronze	12	12*	186	165
Dark Blue	—	—	184	163
Drab	—	—	187	166
Dark Green	—	—	190	169
Deep Orange	—	—	192	171
Error (Perforated)	—	—	—	—
Bronze	—	—	199	178

* Referred to as gold

** Referred to as lemon

*** Referred to as red

**** Referred to as silver

DR. CARL GEORGI

Dr. Carl Georgi, ARA member 791, passed away June 16th, 1970. He was born in Pittsburgh, Pa. on October 19th, 1905. He was a vice president in charge of research for the Quaker State Motor Oil company and traveled extensively in that capacity, holding automobile memberships in every country he visited. Philatelically Dr. Georgi was responsible for an informative monograph on the first issue revenue stamps of the United States. This 29pp booklet profusely illustrated which had an exhilarating effect upon the embryo as well as the advanced student, was printed and issued in 1962. He leaves a wife Lois.

—J. S. Bobo

MEMBERS WITH DUES UNPAID AS OF NOVEMBER FIRST

If your name is on this list, and you have not yet paid, PLEASE remit as soon as possible, so that the expense of sending individual notices may be avoided.

Abrams 1065	Feltus 1061	Loewus 863
Aichele 255	Fiocco 822	Lowe 1229
Andrews 1075	Foote 538	Luetke 1076
Ansley 1217	Fox, John A. 468	Luna 991
Apfelbaum 349	Friedlander 1052	Lunan 1176
Aronson 1164	Frye 1174	Markovits 981
Bacot 1152	Furniss 293	Marsh 1027
Baron 1068	Galli 1261	Mathews 1208
Bartley 839	Gary 1067	Merideth 1228
Barton 755	Gaudio 1218	Merrick 1268
Beach, Edwin W. 1172	Gerhardt 314	Mettee 686
Beach, Jack F. 1008	Giokaris 584	Middleton 1161
Bear 1153	Glennon 1166	Minkus 804
Bellinghausen 956	Gloekner 754	Molesworth 363
Benoit 1168	Graham, Conrad 1262	Mongan 859
Benson 1102	Green 233	Mozian 379
Bernard 1235	Greenberg 1216	McCallum 450
Bomar 571	Gulino 1158	McConnell 799
Brandon 1257	Hahn 842	Nearman 1130
Brantley 1203	Harbison 1154	Nichol 642
Brenner 1070	Harmer 871	Nicholson 762
Brett 650	Harnish 1127	Nicklin 761
Brotherton 1062	Harrison, E. Everett 940	Norris, Raymond C. 1155
Burianek 1245	Heald 1255	Norton, John A. 610
Buttafava 438	Hellman 645	Novotny 269
Campbell 876	Herst 265	Olander 780
Carhart 767	Hicks 1187	Ovind 477
Carroll 1236	Hilchey 865	Parker 295
Chassy 590	Hill 1189	Philpott 1058
Chopra 1233	Hochman 470	Pieterse 1022
Coates 909	Horton 1212	Poore 411
Coble 1038	Hubbard 1	Posell 943
Colby 589	Hurt 904	Ramsey 525
Coleman 1171	Ittel 519	Rickman 1193
Combs 558	Janton 633	Robinson 758
Cook, Benjamin F. 1107	Jensen 1079	Roemelt 1221
Cox, Frank L. 624	Kalman 1103	Rogers 1234
Cox, Thomas A. 609	Karlson 1012	Rorke 1224
Creed 587	Kaye 1167	Rosenblatt 1253
Curtis 760	Kedrierski 996	Roy 501
Czyl 1170	Kimelman 536	Ruback 292
Dean 718	Kimmel, A. M. 973	Ryan 886
Decker 1092	Kimmell, Arthur 443	Salsman 1084
Dhawan 1238	Kingsley 1226	Samuel 860
Dilworth 617	Kleckner 1159	Santos 1195
Domzall 1009	Krupnikoff 1021	Sapolsnick 1263
Dorfman 352	Kumar 1042	Schedler 834
Dote 479	Kurtzman 974	Scheele 1047
Douglass 1265	Kwastel 1256	Schmidt 1055
Drzazga 745	Lauria 1115	Schwartz 944
Erck 964	Lawrence 1209	Scoville 531
Ernst 1134	Lenz 924	Sheehy 552
Farrell 1095	Liebman 1241	Shellabear 8
Featherstone 1196	Livingstone 986	Shott 1231

Siegel 599
 Silverman 290
 Sissons 700
 Smith, Lewis R. 291
 Smith, Robert M. 1192
 Snyder, Philip H. 1135
 Soderling 1132
 Springer 399
 Stauffer 874
 Steele 1179
 Stevenson 1186
 Stone 1213
 Stout 1227

Strock 21
 Stryker 622
 Suhr 1139
 Taliaferro 1129
 Thill, A. J. 1106
 Thill, A. E. 597
 Trager 559
 Turner, George T. 200
 Turner, Sydney R. 163
 Turner, Thomas W. 1240
 Usdin 1080
 Wacker 426
 Weinhardt

Wenck 780
 Wessel 1242
 White 627
 Whitmarsh 1200
 Wiancki 1078
 Williamson 657
 Witmer 1101
 Wolters 367
 Wood 1184
 Yagle 415
 Youngerman 382
 Zimmerli 945
 Zippmann 1194

The Book Nook

A. R. A. Library Notes

This month's additions are not as numerous as last month's, but our library is still growing:

- A-55 add: d. Fifth edition, 1970
 A-61 Collecting Bottles, Cecil Munsey, 1970
 A-87 add: e. Fifth edition, 1970
 A-94 United States Tax Paid Revenue Stamps, Solomon Altmann, Collectors Club Philatelist, May, July, and Sept. 1967
 A-106 delete (see F-10)
 A-135 add: e. Fifth edition, 1970
 B-22 add: e. Fifth edition, 1970
 F-10 (change) State Revenue Newsletter, complete to date EXCEPT: Mar., April, May, and June 1961, April 1962, and Jan. 1963
 F-35 Collecting Bottles, Cecil Munsey, 1970

A donation of any or all of the missing issues of the State Revenue Newsletter (photocopies will do fine) will be greatly appreciated. We'd also like to have a complete file of the Embossed Revenue Stamped Paper News which was published in the 1940's, a donation of any issue or issues you can spare will go a long way toward filling the gaps in this file, as we now have only four of them (March, July, Sep., and Nov. 1943).

Lou Alfano (ARA 1142), Librarian

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

I. R. OVERPRINTS with plate numbers wanted, esp. R153, R154 and R155. R159, R160 and R156-7-8, 158A, 158B singles. Also unusual Dr. Kilmer items. Bob Markovits, Box 891, Middletown. N. Y. 10940. 233

WANTED All Japanese revenues, esp. hand engraved. Singles, lots, collections. Will buy or exchange. Stephen J. Hasegawa, 205 Clement St., San Francisco, Ca. 94118. 239

DISPOSING of United States Revenue collection. Your wants filled. Send for list. Richard Novick, 1218 Birch Street, Uniondale, NY 11553. 232

FOREIGN REVENUES ON APPROVAL

Have large stock of common and rare revenues in stock. 234

W. J. PIETERSE
 13 Franconia Dr., Nashua, NH 03060

CIRCUIT NOTES

Requested: 25c donation from each member toward \$100 operating fund for Sales Department.

Response: total club membership 455
Members getting circuits ----- 107
Total members contributing ----- 26
Nine of those were \$1 or more.

Point of information: Nothing received from any club officer, elected (?) or appointed.

Conclusions: Draw your own.

To those who did contribute, sincere thanks. To those who sent letters supporting the sales commissions, and suggesting higher ones, thank you. To those who sent letters of protest (and no quarters), I did not see any suggestions for alternate methods of getting this department into the black.

The sales commissions will therefore remain in effect.

Current sales circuits statistics:

Total books sold ----- 286
Received for circuits -- 110
Sold but not entered ----- 176
Returned to owners ----- 42
Remaining for circuits -- 68
Circuits initiated ----- 63
Circuits completed ----- 43
Still out ----- 20

Members purchasing Netherlands locals ----- 1

Lots thus far received for auction 131
Total members contributing above 4
Lots required, minimum ----- 209

All above figures as of 4 Nov. '70.

As promised, no more editorializing. The above statistics are editorial enough.

—G. M. Abrams

WANTED

U. S. Revenue Collections valued at \$500.00 or more. Submit inventory and asking price or ship collection for my firm offer. Will hold intact pending acceptance.

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ARA APS ASDA

WINES

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RE#	NET	RE#	NET	RE#	NET
7---	.45	75---	.20	131---	.08
8---	.15	76---	.06	133---	.05
15---	.10	77---	.45	137---	.10
18---	.05	81---	2.00	140---	.10
19---	9.75	85---	.10	141---	.30
26---	.10	86---	.40	144---	.08
27---	.15	91---	.10	145---	.06
30---	.35	93---	.20	146---	.05
35---	.40	96---	.08	147---	.02
27---	.30	98---	.08	149---	.30
41---	.20	99---	.04	151---	.03
53---	.10	100---	.07	153---	.15
55---	.15	101---	.05	160---	.15
69---	.02	102---	.07	198---	1.00
73---	.15	102a---	.80	198b---	4.50
74---	.06	127---	.60	199---	.06

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