

AMERICAN REVENUER



Journal of the American Revenue Association

Vol. 27, No. 7, Whole No. 257

September 1973

"NOT LISTED IN SCOTT"

By H. B. Beaumont

From time to time these words appear in auction catalogues with regard to varieties of early U. S. revenues. It is not the intention to convey the impression that the authenticity of the items offered is doubtful. It is a simple statement that for some reason the item has never been listed in the catalogue. In some cases the reason lies with the collector who has never taken the time to submit the item to the editor. In other cases the trouble rests with the editors. This is especially true of imperforate and part perforate items which the editors will not list if they have never seen them in multiples. This article covers some of the known "unlisted" items. Undoubtedly there are others. Possibly not all should be catalogued, but they deserve consideration by every revenue specialist.

Today, in spite of sophisticated machines and careful inspection, there are few postal issues in which some error of printing or perforating has not been found. In the Civil War period such machines did not exist and inspection was not so careful. Moreover in the early years there was a great rush to get the stamps into the hands of the public. If there are so many errors today, there must have been many more in the Civil War period.

Imperforates and Part Perforates

1c Telegraph, Part perforate: It is

extremely doubtful that this was ever issued, but very probably it exists as an error of perforation. Two copies sold at auction in 1972 were not very convincing and brought a low price.

2c Bank Check, orange, imperforate: A copy sold by Siegel April 19, 1972, was described as very fine with large margins. Years ago C. M. Sleight, a stamp hunter, found in a bank in Canandaigua, N. Y., several copies of this stamp part perforate and several imperforate. All were on original documents and none had been trimmed.

2c Playing Cards, blue, imperforate: This definitely should be listed although no multiples have been found. The Boston Book mentions "a net balance of 211,620 imperforate and partly perforated." The writer has an uncanceled copy with margins so large it could not possibly have been trimmed. In the last ten years several copies have been sold at auction with large or huge margins.

2c Proprietary, blue, imperforate: Here is another stamp that should be listed. The Boston Book says "evidence points to there having been an imperforate supply of 1,240,460 stamps in the vault." No information is available as to how many may have been subsequently perforated but it is reasonable to suppose that some were issued imperforate. It is frequently found that way and the writer has several copies with adequate margins. Several copies have been sold at auction, all with large or huge margins.

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Vol. 27, No. 7, Whole No. 257

September 1973

2c Proprietary, orange, perforated: The catalogue indicates that no blocks exist. The writer had two blocks, one of five and one of six.

2c U. S. I. R. imperforate: This stamp was not issued until 1864 and never in imperforate form. However, there is evidence that some resulted from errors in perforating. In his auction of September 8, 1936, Souren offered a copy and estimated its value as \$200. The late H. A. Robinette, the well known dealer, told the writer he had a strip of five.

3c Proprietary, part perforate, imperf vertically: Not catalogued in this form. In the John A. Fox auction of March 3, 1960, there was a pair imperf vertically that sold for \$60.00. There was a similar pair in the Emerson Collection sold by Harmer, Rooke on October 25, 1944.

4c Proprietary, Part perforate: The catalogue shows that no blocks exist and that is probably true today. But in the Bissell Collection there was a block of four that separated into two pairs when soaked from the document.

5c Agreement, part perforate: The writer has a single imperforate vertically. It is on a document purchased from a waste paper company and had never been in the hands of a collector.

6c Inland Exchange, imperforate: There is no evidence that this was ever issued. However, the writer has five copies with very large margins and has heard of other copies. Could exist as an error of perforation.

10c Certificate, perforated, silk paper: Not catalogued as a block. On November 14, 1963, Siegel sold a block

of ten.

10c Contract, part perforate, imperf vertically: Not catalogued, but a horizontal pair and a unique block of four were in the Emerson Collection.

10c Inland Exchange, part perforate, imperf vertically: Not catalogued. In the Makepeace Collection sold by Siegel September 10, 1968, there was a horizontal strip of three imperf vertically. In the Emerson Collection there was a pair.

30c Inland Exchange, part perforate: Scott lists this as imperf horizontally but not vertically. The writer has a copy with sheet margin at left and adequate margin at right. Wyckoff has a copy so similar that it could be the next stamp above.

50c Life Insurance, part perforate: For years this was catalogued although a vertical pair was never found. It was omitted from the 1973 catalogue. Chris West says "the best evidence that the 50c Life Insurance was issued part perforate is a horizontal strip perforated vertically with very large margins at top and bottom showing parts of the adjoining stamps."

\$1 Foreign Exchange, part perforate: In the Emerson Collection was a copy imperf vertically showing part of stamps on each side.

\$1 Manifest, part perforate: This stamp has been sold twice. First in the Little sale (Feb. 13, 1960) and again by Siegel April 19, 1972. It has a small margin at bottom but shows part of next stamp at top. It is on the border line, but may be an error of perforating.

\$1 Mortgage, imperforate: In the Little Collection there was a copy with distinct double impression.

25c Second Issue, imperforate: Siegel's auction of April 19, 1972, offered a large margin copy signed by P. H. Ward. Certainly some imperforate sheets were sold or there would be no reason for the sewing machine perfs on this stamp. The writer has seen several imperf singles on notes.

\$1 Third Issue, inverted center: Not catalogued in a block but a block of five on document was sold by Siegel May 31, 1972.

Private Perforations

The catalogue recognizes one type of private perforation — the sewing machine. There are at least two others. The writer has a 2c Bank check, blue, perforated about 16. The perforations are fine and not easy to detect. At one time Berger Bros. had a pair similarly perforated. This must have resulted from an imperforate sheet being privately perforated. The writer has a single R6b perforated at top and bottom but very irregular at sides. It is accompanied by a note "separated by use of a serrated straight-edge." In his auction of April 19, 1972, Siegel offered two similar items: R59c horizontal pair with "sawtooth" perforation and a single R85c on piece with similar perforation.

Transfers, Cracks, Scratches

The major transfers and cracks are catalogued and many of them are illustrated. It is doubtful that more will be found. The following comments may be of interest to collectors.

On R5 and R6 Transfer T-5 occurs in two states. The first is illustrated. The second results from an erasure of the first and shows only around "BA".

On the 2c Express there is a marked transfer at the bottom of position 55 and a similar one at lower right of position 51.

Bedford, who plated the 5c Inland Exchange, told the writer that on the early plate there were only 23 positions that did not show transfers.

The crack on the 5c Inland exists in two stages. In the first stage it only runs through the "S" of "U. S."; in the second it runs down to the right eye of Washington.

The large vertical crack on the 50c Mortgage extends into the stamp below.

The catalogue lists a crack on the 70c Foreign Exchange. Diligent research has not confirmed it. It is not the line between the "Y" and "C" in the top label. This occurs on every stamp on the plate.

There are several transfers on the \$1.50 Inland Exchange, two of which are very similar, but the position

dots indicate different positions.

The crack on the \$50 first issue is really a scratch.

The catalogue does list some scratched plates. Men who have plated first issue revenues have found many scratches, too numerous to mention. This is especially true of the 50c Conveyance and 50c Mortgage. On the latter, besides the diagonal scratch listed there is a pronounced scratch on positions 12 and 29.

Multiple Perforations, Paper Folds

The former is a perforating error; the latter is a printing error. Neither is listed in the catalogue and probably should not be. Both make interesting additions to a collection.

Stamps will be found with extra rows of perforations on one, two, three and even four sides. Diagonal perforations are also known. Sterling

listed multiple perforations in his catalogue and priced them higher than normal copies. Subsequently some were made to order by some dealers. Today the tendency is to price them lower than normal copies.

Paper folds are found on a number of stamps. They vary from tiny to some that show 3 mm of white paper when exploded. Sterling listed them and priced them higher than normal copies. Really fine examples warrant a premium.

SPRINGER STORY IN THE POST

How a strange cover found in the Mojave Desert leads a stamp collector and a rockhound to the fabled Kingdom of the Saints—and death—is told in "Last Mail From Deseret," a story by Sherwood Springer in the current (Sept.-Oct.) issue of the Saturday Evening Post.

REVENUE MART

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

WANTED: Specimens, proofs, trial colors, essays of 1st U.S. Issue. J. L. Diamond, 407 Lincoln Rd, Miami Beach, FL 33139 **258**

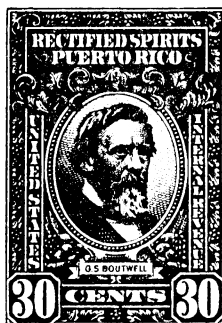
EGYPTIAN Revenues: Bought, traded and catalogued. What do you know, have or need? I'll help. Peter R. Feltus, 4970 Desmond St., Oakland, CA 94618. **57**

WANTED to buy State revenues esp. trout, hunting and fishing stamps. D.

Gibbs, 223 N. 20th, La Crosse, WI 54601 **260**

PAYING 10 percent Scott for any U.S. revenue, 1/2c min. per stamp, more for better items. Ronald Leisher, 1006 Plum St., Aurora, IL 60506. **261**

LIBERIAN revenues bought and sold. Ethiopian revenues also wanted. Black-stamps B515 351 Broad St., Newark, NJ 07104. 265



HUMPHREY'S FINE STAMPS

**UNITED STATES
REVENUES
BOUGHT
AND
SOLD**

BOX 710 SPENCER, IOWA 51301

LIBRARY CORNER

by William German, Librarian

A. R. A. LIBRARY RULES

POLICY:

Stamps will be loaned to members of the American Revenue Association and the State Revenue Society.

RULES:

(1) Items will be loaned for three weeks. Extensions up to ninety days will be granted by the Librarian, provided no other member has requested the book.

(2) Postage both ways is the responsibility of the borrower. The Library will furnish the outgoing postage but the borrower must include stamps with each returned item to cover the postage the Library used.

(3) No books will be sent after November 14 until after the new year to avoid loss in the mail.

(4) Cost of any delinquent notices or any other method necessary to effect return of overdue material is also the responsibility of the borrower.

(5) Rare or fragile items will only be sent Insured Mail. Borrowers must return items by the same class, paying all outgoing fees as well as return fees.

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(7) Librarian will make photo copies of any item not covered by copyright laws (i.e. before 1940) at the rate of 10c per page. The excess will be used to make photo copies for the library.

Donations of material will be gratefully accepted and notation made on the items that it is a gift of the member donating it.

Authors of articles in other philatelic journals and authors or editors of monographs, books, etc., are urged to send copies to the Librarian for review in *The American Revenuer* and for inclusion in the Library.

REPAIRS, REBINDING, etc.

Any member wishing to have an item repaired or rebound, may do so at his own expense, first obtaining the permission of the Librarian.

A. U. S.

- A. General
- B. 1st-3rd Issue
- C. Rest of Documentaries
- D. Proprietary
- E. Future Delivery
- F. Stock Transfer
- G. Wines
- H. Playing Cards
- J. Silver Tax
- K. Narcotic
- L. Match & Medicine
- M. Ducks
- N. Tax Paid
- P. States
- Q. Non-Governmental Issues
- R. Cancels
- S. Government Publications
- T. U. S. Possessions
- U. Misc.

B. BNA

- C. Great Britain and Ireland
- D. British Colonies
- E. Europe
- F. South and Central America
- G. Asia
- H. Africa
- J. Periodicals
- K. General Books
- L. All Others

A complete library list will be published soon in the *Revenuer*.

ALABAMA

Mint City Tobacco Decals

80 different — \$5

Blocks (4)—\$15 Panes (10)—\$30

Kenneth Pruess

1441 Urbana Lane, Lincoln, NB 68505

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SECRETARY'S REPORT

Bruce Miller, Secretary-Treas.

1010 S. Fifth Ave., Arcadia, CA 91006

NEW MEMBERS

- 1513 KOSS, Don N., 475 Hamilton St., Albany, NY 12203, by Steve Leavitt. NY state cigar, cigarettes, wine, beer and liquor.
- 1514 BERLIN, Herbert S., MD, RD5 Woodcrest Dr., Hopewell Junction, NY 12533, by Linn's. Beginner interested in US revs, esp. M&M.
- 1515 SAMPSON, John E., PO Box 1835, Kansas City, MO 64141, by Secretary. State revs., some US, M&M, ducks, potatoes, etc.
- 1516 PALMER, Bob B., P O Box 80494, Lincoln, NB 68501, by G. M. Abrams. Dealer, "Palmer's."
- 1517 PRISCO, Louis C., PO Box 204, Westbury, NY 11590, by Linn's. US federal and state; dealer, "Stampco."
- 1518 ANNELL, Todd C., 14006 Eagle Ct., Rockville, MD 20853, by Elliot Chabot. States, USIR—large format, customs, taxpds.
- 1519 COX, Robert D., III, P O Box 726, Butner, NC 27509, by Terry Hines. Br. Commonwealth, esp. pre-1910.
- 1520 LUECK, Donn, 6238 No. 38th Drive, Phoenix, AZ 85019, by G. M. Abrams. Switzerland.
- 1521 HAZLETON, Bruce W., PO Box 67, Cumberland Ctr., ME 04021, by Secretary. US.
- 1522 ENDICOTT, David A., PO Box 80362, Chamblee, GA 30341, by Steve Leavitt. All US, some state and local.
- 1523 SCHIFF, Joseph L., 19 Grace Ave., Plattsburgh, NY 12901, by Linn's. US private dies; all US revs (mint, used, on doc's); some foreign. Part-time dealer
- 1524 CHAMPION, Peter G., 2030 River Lane, Firebaugh, CA 93622, by G. M. Abrams. US non-Scott. rev stamped paper.
- 1525 DIAMOND, J. Leonard, 407 Lincoln Rd., Miami Beach, FL 33139, by Samuel S. Smith. US

1st issue—proofs, essays, trial colors, specimens.

- 1526 BOURDI, A., 13 Rue Jarente, 69002 Lyon, France, by John S. Bobo. Dealer, "La Boutique aux Collections"—world fiscals, fantasies, locals.
- 1527 KANKOVSKY, Charles, 3417 S. Oak Park Avenue, Berwyn, IL 60402, by G. M. Abrams. Fr. north and western Africa; Sp. Morocco and Tangier (parcel posts, telegraphs, locals. etc.)
- CM1528 HINTZE, Harriet A., 1111 Boren Ave., Seattle, WA 98101, by Edward B. Tupper. M&M, narcotics, all US revs, Scandian.
- 1529 ARONWITS, Dr. Michael H., 8425 E. Ewelve Mile Rd., Warren, MI 48093, by Sidney Youngerman. All US incl. stamped paper and related material.
- 1530 JONES, Charles W., 100 E. Edgar, Seattle, WA 98102, by Secretary. No interests specified.
- 1531 McCAW, Robert I., 310 Bellevue E., #D, Seattle, WA 98102, by Stanley E. Schur. State revs, private die, general US.

REINSTATED

- 34 KERN, Charles H., 3765 Stanton Blvd., Louisville, KY 40220, by Joseph Einstein. Taxpays, M&M, regular revs.
- 790 NELSON, Thomas S., 1010 Columbia Avenue, Whitefish, MT 59937, by Secretary. Wines, Boutwells, battleships.
- 1199 NORTON, John B., Sr., 4850 Canary Drive, Pleasanton, CA 94566, by Secretary. Iceland & "other countries."
- 1111 RICHARD'S (Richard I. Ginsky), 132 Nassau St., New York, NY 10038, by Steve Leavitt. Dealer — "job lots, collections, unlisted material."

DECEASED

- 936 Dr. Edward Hirstel
HLM7 (ARA105) Henry W. Holcombe
1472 Carl W. Murphy

ADDRESS CHANGES

David Anderson, 6544 Lee Valley Dr.,

Apt. #104, Springfield, VA
22150

James H. Baker, 21 Pine Dale, Apt. 8,
Houston, TX 77006

Gene R. Gauthier, Sullivan Rd., Rt.
1, Warsaw, IN 46580

Herman Herst, Jr., P O Box 1582,
Boca Raton, FL 33432

Terry M. Hines, 5 Kingsford Road,
Hanover, NH 03755

Roger E. Kelly, Sr., 112 S. 5th St.,
Boonville, IN 47601

Edwin C. Kettenbrink, 3805 Engle-
wood Circle, Odessa, TX 79762

Marvin B. Klein, Box 493, Malibu, CA
90265

William F. Michel, 1639 Barry Lane,
Glenview, IL 60025

Jay G. Philpott, 838 Perriwinkle St.,
Boca Raton, FL 33432

Dale W. Ritter, 572 Rio Lindo #104
Chico, CA 95926

John C. Ruback, P O Box 78, Los Al-
amos, NM 87544

Stephen G. Shedrowitz, 192 N. Rail-
road Ave., Apt. 2C, Staten Is-
land, NY 10304

E. Jan Volkmaars, Flatgebouw Vroon-
lande, Staakweg 199, Dirks-
land ZH, Netherlands

Previous membership total ..	572
New members	19
Reinstated	4
Deceased	3
Current membership total ..	592

DON'T FORGET 1974 DUES!

Probably nobody reads financial reports, but if you are one of those who does, you will have seen that annual income now exceeds \$3000, for the first time in the ARA's twenty-six-year history, with the operating fund showing a comfortable margin and healthy surplus.

Insofar as possible, this money will be used for the funding of special publications, to be distributed without charge to all ARA members. Last year saw the appearance of Howard B. Beaumont's "Printed Canceled 1862-1883." Currently in the works is a complete reprint of the late Henry W. Holcombe's monumental series of over 140 articles dealing with the his-

tories of private-die-using patent medicine firms. This will serve not only as a fitting memorial to Henry, but as an invaluable reference work and source book for M&M buffs, medicine topicalists, bottle collectors, and anyone with an historical interest or simple curiosity about the weird and wacky wonders of what has been called the "Golden Age of Quackery."

THOSE NEW JERSEY MATCH CO. STAMPS WITH ORIGINAL GUM

E. B. Sterling, "dealer of U. S. stamps only," advertising in *The Michigan Philatelist* (Detroit), 2, No. 15, Dec. 1878, offered: "(his) catalogue describing 1277 varieties, 12c. Has sole sale of Leigh & Palmer's and Boston Match Co's (U. S. M. Co.) stamps. The five varieties for 25c., post free." The catalogue mentioned was probably Sterling's first edition of his sequence of catalogues of which the 5th and 6th editions of 1887-88 are perhaps somewhat more familiar to M & M enthusiasts. The reference to the Leigh & Palmer's and the Universal Safety Match stamps indicates Sterling had an inside track to these, undoubtedly through George O. Seward. See: Bruce Miller, *The Match Companies of Trenton, New Jersey, The American Revenuer* 23, No. 4, April 1969. West (Elliott Perry) in *Mekeel's Weekly Stamp News*, Oct. 22, 1923, indicated that the Washington Match Co. stamps were also supplied to Sterling by Seward who at one point also managed the Washington Match Co. This explains in part the existence of o.g. singles as well as the very few existing o.g. multiples of these issues.

Parenthetically, the same issue of *The Michigan Philatelist* contains another offering, this time by J. E. Handshaw (Smithtown Branch, N.Y.): 100 varieties of Match Stamps, 10 cents; 10 varieties of Medicine Stamps, 15 cents. That's what he offered!

Richard F. Riley

ELECTIONS ARE COMING UP!

Ballots for the next ARA election will be included with the June 1974 Revenuer. If you want your name, or that of a fellow member, on that ballot as a candidate, NOW is the time to start thinking about it. Any member in good standing, regardless of place of residence, may offer himself as a candidate for the following offices: President, Vice-President, Secretary-Treasurer. Any member residing within the appropriate geographical area may run for the offices of Eastern, Central or Western Representative.

In accordance with Article 5 of the ARA Constitution, the following procedures are provided for the nomination of candidates:

1) Recommendation by the Board of Directors.

2) Nomination by petition, requiring the signatures of at least ten members in good standing (forms are available from the Secretary on request). Completed petitions must be filed with the Secretary no later than May 1, 1974, in order that ballots may be printed up in time for inclusion in the June Revenuer.

3) Nomination by solicitation. Names of candidates proposed by the Secretary no later than March 1, 1974 will be published in the April Revenuer. Those receiving the written approval of at least ten members prior to May 1, 1974 will be placed on the ballot.

Methods two and three are specifically designed to permit the nomination of candidates by the membership-at-large, without reference to the approval or disapproval of the Board. The Constitution in no way limits the number of candidates who may run for any given office, provided proper nominating procedures are followed. The "official slate" recommended by the Board enjoy no advantage whatsoever over other nominees.

When running for office, one thing MUST be borne in mind: you are running for a JOB, not a title. So grab your tape recorders and false mustaches and go to it!

ADPO TURKISH ADDITION

Please make the following addition to your copy of the ADPO listing in the June '73 issue:

Type 2 overprint

Change No. 6 to 7, and insert as a new No. 6:

6. 2 Pi green

7. 10 Pi green

—G. M. Abrams

SALES DEPT. FINANCIAL REPORT

Period 1 July 1972 to 30 June 1973

Receipts:

Sales of circuit books	-----	\$49.35
Commissions on circuits	----	309.19
Income from auction 5	-----	376.91
Income from auction 6	-----	210.21
Income from auction 7	-----	471.24
Cash brought f'wd, last report		324.69
Total receipts	--	1,741.59

Expenditures:

Van Dahl Publ., salesbooks	-	110.57
Postage for circuits, correspondence, and costs of supplies	-----	429.34
Losses on circuits in the mails		172.00
Total expenditures	--	711.91

Assets:

Cash on deposit	-----	1,029.68
(few salesbooks on hand not included)		

Liabilities:

From last report	-----	153.00
Expenditures (711.91) plus assets (1029.68) equals Receipts (1741.59)		
Assets (1029.68) minus Liabilities (153.00) equals (to the good)		876.68

Noticeably a most successful year. Can we better it in the year ahead?

U. S. REVENUE WANT LISTS FILLED

Sideline Material,
Tax Paid and Foreign Revenues

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

260tf

TREASURER'S REPORT **FISCAL YEAR 1973**

(July 1, 1972—June 30, 1973)

OPERATING FUND **FINANCIAL REPORT**

FUNDS RECEIVED:

Dues and contributions ..	\$2539.52
Advertising	454.75
Sale of publications	52.25
TOTAL RECEIVED	\$3046.52

FUNDS DISBURSED:

Production and distribution of	
American Revenuer	\$1390.93
1972 Yearbook	443.00
"Printed Cancellations 1862-1883"	
by H. B. Beaumont	310.00
Administrative expenses	
(postage, supplies, etc.) ..	121.00
Advertising manager's exp.	75.44
Sales Department expenses ..	40.00
Advertising in Western Stamp	
Collector	76.00
Refunds	6.90
TOTAL DISBURSED	\$2463.27

RECEIPTS LESS DISB. + \$583.25

OPERATING FUND BALANCE

JUNE 30, 1973 **\$2798.79**

(\$2729.09 on deposit First Western Bank, Arcadia; \$69.70 cash on hand.)

VANDERHOOF FUND **FINANCIAL REPORT**

BALANCE JUNE 30, 1973

(on deposit First Western Bank)
\$1222.01

MORE ON THE CATALOGS . .

MR. G. C. AKERMAN, of London, has offered to spearhead the effort for Argentina, a formidable task. Mr. Akerman acknowledges that he now holds the former Thill collection of that country.

Members who are able to help should make every effort to contact Mr. Akerman directly.

His address:

239 Stoke Newington Church Street
London N16, England

And please write airmail.

—G. M. Abrams

CEYLON

The very scarce and seldom seen current High values. 20, 50, 100, 500 and 1000 Rupees fine used only \$12.00 per set.

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U. S. A.

Beautifully engraved 1875—\$25 retail liquor dealer stamp. Large size 14x6½", fine used \$2.25 each.

CANADA

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Regular revenue mail sales.

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257

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270

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CIRCUIT NOTES

Hi there once again. Quite a busy summer, at least with the auction, if not the circuits. To bring you up to date:

Elsewhere in this issue appear the prices realized in auction 7. It was the most successful and largest sale to date. The auction statistics are shown below.

Lots offered	1,111
Unbid	274
Withdrawn (Rule 6)	3
Rejected	2
Total sold	832
% Sold	75
No. of lot owners	37
No. of bidders	133
Total membership	572
% of members participating ..	23.2
No. of winners	105
No. of losers	28
Gross sales	\$5,212.65
ARA commission	521.26
Auction expenses	49.83
Net income ARA	471.38

Not too shabby.

It was thought that with the large number of lots appearing in the last sale, the source of material would have dried up. 'Twas not the case, as is evidenced by the fact that there currently reside in the Sales Dept. office well over 500 lots for the next sale, with more expected. It is hoped that Auction 8 will appear in the next (October) issue, and it is anticipated that the sale will be as large if not larger than the last.

See separate announcement regarding the appointment of a new auction manager.

For the Sales circuits, the following should bring you up to date as of 1 August:

Salesbooks sold	595
Received for circuits	369
Not yet seen here	226
Returned to owners	326
Remaining in circuits	43
Sales volume, returned books	17,832.24
Circuits initiated	254
Circuits completed	238
Still out	16
No. of members currently on circuit roster	133

As you can see by the above, the

circuit situation is becoming dangerous. If the members do not jump in and do something, the circuits will suffer an untimely death by attrition. But you have been warned before. If you can help, I would like to establish a goal of \$20,000 by year's end. How about it?

Correspondence regarding any matters pertaining to Sales will be welcome. See you next month with Auction 8.

G. M. Abrams

U. S. STATE REVENUE ALBUMS

After an interval of about forty years, an effort has been made to supply an album for collectors of U. S. State Revenue stamps. This takes the form of colorful strips to place at the top of an 8½ by 11 page to make a title page for each State.

In addition to the title page strips, a set of pages on heavy card have been produced so collectors can make a demonstration collection to display at local clubs and other philatelic gatherings. The "Showpiece" pages display the State seal, an outline map of the State, the date of admission to the union, and the name and location of the capital city.

There is room left between the illustrations for inserting picked examples of the State stamps for display. The display pages come unpunched, so that the collector can use them for wall display if he so desires, or he can punch them if he wishes. The pages can be enclosed in plastic protectors so the stamps are completely protected from damage.

Details are available from the distributor, "SASS"—Stamps of America Specialist's Society, Box 534, Santa Clara, CA 95050.

WANTED

French Indo-China, Cambodia, Laos, Vietnam (North & South)—Revenues and Cinderellas—Singles, Multiples, documents, accumulations, lots, all.

Irving Kopf

81 Colonial Court, Plainville, CT 06062

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NEW AUCTION MANAGER APPOINTED

Due to the fantastic growth of the Sales Department since its inception a few short years ago, and due to the preparation work for the catalogue effort, it has become necessary for our Sales Manager, Gerry Abrams, to give up one for the other, as he has to sleep sometime. More and more time is required for the cataloguing, and it has been decided by ARA headquarters that the catalogue effort shall take temporary precedence.

In keeping with that decision, member Don Duston has volunteered and has been approved as Assistant Sales Manager in charge of auctions. He will therefore handle all auction matters starting with Auction #9. This is a temporary arrangement, and will exist as long as the catalogues are in process. Gerry will continue, however, to handle the sales circuits as before.

Beginning with Auction 9, the Spring 1974 sale, all auction correspondence, material, bids and payments shall be mailed directly to Don at the address shown on the masthead. All payments shall continue to be made out to the ARA except for postal money orders which MUST be made out to the recipient by name to facilitate cashing: Name being either Don or Gerry.

Material for the Spring sale should be in Don's hands no later than Feb. 15th, so that he may complete his listing for the press deadline of Mar. 1st for the April issue.

Readers are advised that the cooperation given to Gerry in the past in auction matters has been most appreciated, and he asks that you kindly shift gears and extend the same courtesies and cooperation to Don to facilitate his assumption of this back-breaking task.

Any questions regarding this change in operation will be answered by either Don or Gerry. Your indulgence in any difficulties arising from the change-over is respectfully requested.

**Please mention this publication
when answering ads. Thanks!**

CENSUS OF R102 By H. B. Beaumont, ARA 247

The \$200 first issue is a very popular stamp and every serious revenue collector tries to have one or more copies. The demand far exceeds the available supply. This led the writer to wondering how many of the 6556 issued exist today.

Inquiries, accompanied by a self-addressed stamped envelope and a questionnaire, were sent to all members of the American Revenue Association, the Bureau Issues Association, and the American Philatelic Society known to collect U. S. revenues. In all 432 inquiries were made resulting in:

Reported one or more	133
Reported none	220
Did not reply	79

The holdings of the 133 collectors who reported having this stamp are as follows:

	Imperf	Perf
Singles	70	309
Pairs	9	15
Strips of 3	2	6
Strips of 4		5
Blocks of 4	1	2
Blocks of 6	1	2
Blocks of 8	2	3

The above shows that at least 539 copies of R102 exist today, about 9% of those issued. It also shows that of the 539 the imperfs total 118 or 22%. These are minimum figures. No significant finds are apt to be made in the future. Allowing for copies not reported it is concluded

Not over 15% of those issued (say 975) exist today.

Not over 25% (say 245) of the total are imperf.

It will be argued that 432 is a very small proportion of the many collectors who have revenue stamps. That is very true. On the other hand it is probably a high percentage of the serious revenue collectors who are apt to have this stamp.

A question that naturally arises is if, as a maximum, only 15% of R192 have survived, does this percent apply to other early revenues? Only other censuses could determine. But it is thought that 15% is a probable maximum.

AUCTION 7 REALIZED PRICES

Note: Only sold lots are listed. Unbid and withdrawn lots do not appear.

2	7.00	88	4.00	190	4.75	278	4.25
3	3.75	89	50.00	191	13.75	281	3.50
4	4.25	90	50.00	192	1.10	285	3.00
5	3.25	92	6.00	193	2.00	286	1.50
6	2.25	93	9.50	196	3.00	289	7.00
7	12.50	94	5.75	197	2.00	295	1.50
8	6.50	95	3.50	198	8.00	297	1.75
9	4.75	96	36.00	199	1.00	304	1.00
11	1.25	97	10.50	200	9.50	305	1.00
12	.50	98	5.25	201	8.50	306	2.25
13	3.75	99	9.00	202	4.50	309	17.50
14	3.25	100	5.00	203	10.50	311	16.50
15	1.50	101	4.00	204	16.75	312	2.50
16	8.50	106	20.00	205	6.50	317	1.60
17	1.35	108	3.00	208	10.00	320	6.50
19	2.50	110	3.50	209	10.00	324	2.50
20	1.40	111	1.10	211	5.50	325	2.50
21	1.50	112	2.05	212	9.00	336	2.10
22	2.00	113	1.20	213	1.25	337	3.25
23	7.50	114	.70	216	3.25	338	7.50
24	2.50	115	5.50	217	1.50	339	1.75
25	1.00	116	3.25	218	1.00	340	5.25
26	1.10	120	.75	219	1.00	341	2.10
27	1.00	122	1.10	220	2.75	343	2.10
28	5.50	123	1.00	221	2.10	343	11.00
30	5.00	124	2.25	222	2.75	346	1.50
33	9.50	125	1.00	223	2.75	347	1.00
34	2.00	128	1.00	225-27	each 6.50	349	1.50
49	3.50	129	3.00	228	4.00	350	2.00
51	12.75	130	2.25	229-31	each 10.50	351	3.25
52	3.00	131-33	each 1.00	232	14.75	353-56	each .25
53	3.00	134	2.10	233	8.50	357	1.25
54	4.25	135	1.00	235	.80	358	3.75
55	4.25	136	1.10	236	.60	359	2.25
57	19.75	137	.85	237	1.30	360	4.25
58	3.25	138	2.25	238	1.00	361	1.05
59	3.25	139	2.25	239	2.10	362	2.75
60	2.25	140	1.00	240	3.50	363	51.00
61	2.75	142	1.25	241	4.00	364	10.50
62	6.00	143	.50	242	1.60	365	1.10
63	7.00	144	.50	243	1.60	366	36.00
64	4.00	145	1.60	244	5.00	367	23.00
65	28.00	146-49	each .75	245	5.00	369	9.00
66	8.50	150	3.00	246	32.00	371	15.00
67	6.50	151	1.00	247	1.10	372	15.00
69	4.25	152	2.25	248	8.50	373	4.00
70	3.25	153	2.25	249	8.50	374	6.50
71	5.50	154	3.50	250	5.50	377	20.75
72	8.50	155	2.25	251	1.25	378	12.00
73	3.75	156	1.85	252	1.25	379	6.50
75	3.00	157	1.85	253	1.60	380	2.10
76	3.25	158	1.60	254	1.25	381	6.00
77	2.50	159	5.50	255	1.50	382	2.50
78	4.50	160	7.50	256	10.00	383	14.25
79	9.50	161	6.00	257	7.50	384	4.00
80	17.00	162	6.50	258	3.25	385	4.00
81	6.00	163	3.75	259	6.25	386	6.50
82	3.50	166	1.10	261	4.00	387	6.50
83	5.50	167	1.60	266	1.00	389	20.00
84	5.00	181	1.50	267	2.50	390	20.00
85	7.50	185	2.00	269	8.50	391	6.50
86	3.00	189	2.55	273	10.00	393	2.65

395	2.75	483	9.00	561	1.00	650	3.25
396	2.65	484	9.00	562	3.25	651	1.35
397	3.25	485	12.50	564	8.00	652	.75
398	17.50	486	1.10	565	1.25	653	1.05
399	3.50	487	1.50	566	25.00	654	3.00
400	3.75	488	4.75	567	46.00	655	13.25
401	10.50	489	6.00	568	11.50	656	3.00
403	13.50	491	4.75	569	8.00	657	4.25
404	3.25	492	6.50	570	8.00	658	2.10
405	3.25	493	1.25	571	11.25	659	2.00
406	2.00	494	1.50	572	26.00	660	6.00
407	3.00	495	4.00	573	2.50	661	7.00
408	1.25	496	2.75	574	.60	662	4.25
409	1.50	497	1.10	575	2.75	663	.85
410	8.25	498	1.50	576	21.00	664	2.00
413	6.50	499	1.50	577	1.50	665	1.70
414	5.50	500	4.25	578	2.00	666	1.50
415	12.75	501	1.60	579	2.00	667	1.25
416	1.50	502	1.60	580	8.50	668	1.60
418	1.50	503	1.60	581	1.00	669	6.00
419	2.00	504	13.50	582	5.50	670	1.00
422	5.00	505	3.65	583	1.00	671	1.05
425	2.00	506	4.75	584	3.75	672	1.60
426	6.00	507	4.50	586	15.75	673	5.50
427	1.75	508	1.25	587	2.00	674	4.75
428	2.65	509	1.25	588	8.50	675	5.00
429	3.50	510	1.65	589	3.25	676	5.00
435	1.15	511	1.65	590	5.00	680	4.00
436	1.60	512	1.65	591	2.75	681	5.50
437	2.50	513	3.50	592	.85	683	6.50
438	2.25	514	1.50	593	1.00	686	1.20
439	2.25	515	3.25	595	1.00	687	.50
440	2.60	516-19 each	4.00	596	1.70	688	.50
441	10.00	520-22 each	20.00	597	1.25	689	1.35
442	1.60	523	3.75	600	1.60	690	1.00
444	2.10	524	1.10	601	2.00	691	.35
445	1.50	525	1.10	602	1.00	692	.35
446	1.50	526	1.60	603	1.10	693	4.25
450	1.50	527	3.25	604	1.00	694	70.00
451	1.00	528	2.10	606	2.50	695	1.10
455	1.10	529	2.10	607	2.50	696	3.75
458	2.00	530	2.75	608	8.50	697	2.00
460	1.60	531	2.75	610	3.50	699	3.00
461	1.60	532	4.00	611	9.00	700	1.85
462	2.00	533	4.00	613	4.25	701	8.00
463	1.60	534	2.00	615	2.10	702	2.50
464	2.00	535	1.10	616	5.50	703	3.50
465	1.10	536	10.50	617	15.75	704	4.00
466	3.25	538	4.25	618	12.00	705	7.00
467	9.00	539	4.25	619	40.00	706	8.50
468	1.60	540	3.25	620	5.50	708	3.25
469	1.50	541	6.50	621	2.25	709	1.60
470	5.50	542	7.00	622	29.00	710	3.25
471	2.25	543	7.50	624	71.00	711	14.50
472	2.25	544	4.25	629	39.00	715	3.00
473	3.25	546	2.50	630	76.00	716	3.00
474	3.25	547	6.50	631	17.00	717	6.00
475	3.75	548	8.00	632, 633	41.00	718	5.50
476	3.25	549	2.50	634	3.25	719	4.25
477	1.25	550-53 each	2.50	635-644 each	4.25	720	7.25
478	10.00	554	3.25	645	2.10	721	3.75
479	4.25	555	3.25	646	6.50	722	1.85
480	2.10	556-58 each	2.50	647	9.00	723	11.25
481	2.25	559	12.75	648	2.00	724	3.75
482	2.60	560	1.00	649	2.00	725	3.25

726	2.50	848	5.00	926	1.50	1006	1.30
727	3.00	839	11.50	927	1.00	1007	2.25
728	1.00	851	4.50	928	3.25	1009	12.75
729	3.25	852	5.00	929	1.00	1011	2.50
730	10.50	853	5.00	930	1.50	1012	1.50
731	13.00	854	4.50	931	2.10	1013	8.00
732	21.00	856	25.00	932	1.25	1014	1.00
733	9.00	857	6.50	933	1.25	1015	2.50
734	9.00	858	102.00	934	1.00	1016	1.60
735	9.50	859	47.50	935	1.50	1017	1.60
736	2.75	860	23.00	936	1.50	1019	8.50
737	50.00	861	46.00	937	1.00	1020	6.50
738	13.00	862	33.00	938	3.25	1021	1.85
739	10.00	863	6.00	943	4.00	1022	5.00
741	8.50	864	4.75	944	2.00	1023	3.00
742	9.00	865	1.00	946	2.00	1024	5.00
743	10.00	866	46.00	947	3.25	1025	3.75
744	4.50	867	62.00	948	3.50	1026	1.50
745	16.75	868	24.50	949	1.10	1027	2.50
746	4.00	869	2.10	950	2.10	1028	2.50
747	15.75	870	5.00	953	5.50	1029	1.10
749	15.50	871	5.00	956	4.25	1031	2.15
750	4.50	872	1.00	957	14.75	1032	4.50
751	4.50	873	9.50	958	20.00	1033	2.00
753	12.75	874	1.50	959	9.50	1034	8.50
754	18.75	875	1.85	960	22.00	1035	1.85
756	5.00	876	31.00	961	22.00	1036	6.00
757	13.25	877	1.50	962	18.75	1037	4.00
758	13.25	878	3.75	964	3.50	1038	3.75
759	18.75	879	10.00	965	2.50	1039	2.75
760	45.60	880	3.50	966	2.50	1040	3.75
761	57.00	881	41.00	967	2.50	1041	2.25
764	12.50	882	12.50	968	11.25	1042	5.50
765	9.00	883	2.50	969	6.00	1043	20.00
766	7.50	884	1.60	970	1.00	1044	20.00
767	3.25	885	1.60	972	1.00	1045	10.00
768	5.50	886	1.60	973	6.00	1046	15.75
769	6.50	887	2.75	974	3.00	1047	1.00
770	6.50	888	1.10	975	2.00	1048	.50
771	7.00	889	1.25	976	1.60	1049	2.10
772	6.50	890	.60	977	2.75	1050	2.00
773	6.00	891	3.25	979	2.10	1051	1.10
774	3.25	892	1.10	980	36.00	1052	1.10
775	8.00	893	1.65	981	5.00	1053	10.00
777	6.00	895	1.00	982	9.00	1054	1.50
778	7.50	897	1.00	983	3.50	1055	2.00
779	6.25	899	1.25	984	3.25	1056	2.00
780	3.25	901	4.00	985	17.75	1057	1.35
781	7.50	902	17.50	986	1.10	1059	1.50
782	18.75	904	7.50	989	.70	1060	.50
783	9.00	905	5.00	990	1.50	1061	2.00
784	6.50	906	12.75	991	1.10	1062	.85
785	1.55	907	6.50	992	.85	1063	1.00
786	6.00	912	6.00	993	2.10	1064	16.50
787	2.00	915	2.50	994	3.75	1065	4.25
788	2.25	916	1.00	995	2.10	1066	15.75
792-796 each	7.50	917	1.00	996	3.35	1068	8.50
798, 99 each	7.50	918	1.50	998	8.00	1069	5.50
800	15.00	919	1.75	999	1.10	1070	5.50
822	11.50	920	1.00	1000	1.00	1071	29.00
823	11.50	921	.75	1001	1.00	1072	2.25
829	8.75	922	1.00	1002	1.10	1073	2.00
831	6.00	923	2.75	1003	3.00	1074	3.00
832	12.50	924	3.00	1004	3.00	1075	1.60
833	21.00	925	1.60	1005	2.25	1076	8.50

1077 -----	1.10	1086 -----	7.50	1096 -----	1.25	1105 -----	4.25
1078 -----	2.00	1087 -----	2.25	1098 -----	4.00	1106 -----	.50
1079 -----	5.00	1088 -----	3.75	1099 -----	11.75	1107 -----	1.10
1080 -----	1.50	1090 -----	10.50	1100 -----	3.50	1109 -----	.50
1083 -----	2.00	1092 -----	5.00	1102 -----	10.00	1110 -----	13.25
1084 -----	4.25	1094 -----	1.00	1103 -----	3.25	1111 -----	15.00
1085 -----	2.25	1095 -----	1.00	1104 -----	3.25		

REVISED GUIDE TO DEALER MEMBERS

This is a complete revision and updating (to August 1, 1973) of the list appearing on page 22 of the 1972 Yearbook. PLEASE CLIP AND SAVE. Where neither address nor specialty is given, this information may be found by reference to the 1972 Membership Directory. All members listed below have identified themselves as dealers or collector/dealers, full or part-time. As your fellow "revenueurs" they deserve your patronage.

David Anderson, 6544 Lee Valley Dr., Apt. 104, Springfield, VA 22150.
US Scott-listed, Nevada.

Earl P. L. Apfelbaum

Howard B. Beaumont

Peter H. Bergstedt

John S. Bobo

A. Bourdi, 13 Rue Jarente, 69002 Lyon, France. World fiscals, fantasies, locals.

Paul Brenner

Jerry M. Brown, PO Box 617, Edgewood, MD 21040

Caro-Len Coin Exchange, 320 S. Mall, Paramus, NJ 07652

David F. Chassy

Henry Christensen

Sylvester Colby, Box 271, Indian Rocks Beach, FL 33535

D & B Stamp Service

Sohan Lal Dhawan & Sons, PO Box 46, Patiala, India. India and states.

C. S. Domzall

Leo A. Elliott

Adolph Ernst

John A. Fox

Douglas Gary

Lambert W. Gerber

Giles A. Gibson

H. R. Harmer, Inc.

Charles E. Hoffer

Mrs. Margaret A. Howard

E. S. A. Hubbard

R. E. Humphrey, PO Box 710, Spencer, IA 51301

Santosh Kumar

Steve Leavitt Stamps, Inc., 10 Park Place, Great Neck, NY 11020.

All revs.

Edward A. Livingstone

Robson Lowe

Walter Lukashevich

Severino N. Luna, 919 Nicanor St., Manila, Philippines. Philippines.

James D. Maggy

Robert L. Markovits

Ed S. McConnell

Jack E. Molesworth, Inc.

Arthur J. Mongan

Herant Mozian

Michael Orenstein — Superior Stamp & Coin Co., 515 W. 7th St., Los Angeles, CA 90014. Worldwide

Bob B. Palmer, PO Box 80494, Lincoln, NB 68501

Willem J. Pieterse, Boston Post Road Box 137, Amherst, NH 03031

Louis C. Prisco, PO Box 204, Westbury, NY 11590. US federal and state.

Richard's

H. T. Richardson

Stanley J. Richmond

Sol Salkind

Marcus Samuel

Joseph L. Schiff, 19 Grace Avenue, Plattsburgh, NY 12901. All US revs.

Harry Schneider

David Schwartz

Robert A. Siegel, 120 E. 56th Street, New York, NY 10022

J. N. Sissons

Dan Solomons, PO Box 286, Allendale, NJ 07401

Sherwood Springer

S. K. Stryker

F. Maynard Sundman

Earl J. Sutliff

George Tarallo

Raymond L. Wentz, Jr.

Blake R. Wheeler

Gilson Willetts

Sidney Youngerman

Joseph C. Zanini

Wanted

**for Outright
PURCHASE
Collections and Stocks
of
REVENUE STAMPS
either
WHOLE WORLD
or
BRITISH EMPIRE**

Robson Lowe, Ltd.

50 Pall Mall, London SW1 Y 5JZ, England

Cables: "Stamps, London S. W. 1." — Telex: 915410

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REMEMBER: All overseas customers sending postage stamps **MUST** use our V.A.T. Number (239 4486 31) on the outside of the envelope or package, otherwise Value Added Tax is charged on the import.