

AMERICAN REVENUER



Journal of the American Revenue Association

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November 1973

FROM THE EDITOR'S CHAIR

With blue stained fingers (actually red, but my predecessor has type-cast me with a blue pencil) I sit down to write this my first editorial. I really don't know how to approach my premier performance. Should I develop a delightful and catchy alliteration as Louis did with his "Little Lines" and carry on from there? Or should I be serious and use the editorial "we"? Or should I be jocular and leave you all chuckling? Not really finding answers at hand to these questions I decided to play it straight and simple. After all, when the best one can come up with is a copy of someone else's style it's time to pack it in.

If you have drawn the conclusion so far that I'm not quite sure of myself, you're right! This is a first for me. You know the old statement about first impressions. Perhaps, therefore, my best course of action is to introduce myself and let the chips fall where they may.

My profession is education. I am a junior high school teacher in the field of the social sciences, and have been pursuing my goal of educating young minds (rather difficult at times) for some twelve years. I'm married with two young children, one of each. My revenue orientation is western Europe, specifically the German area. I've been a member of the ARA since 1958, having been introduced to the need to join by the late messrs Bill Vitale and John Manion.

This is the first time that I have been "active" in society affairs from the standpoint of being visible to the majority of the membership, i.e. writing in this organ. I have, however, been working behind the scenes cataloging for several years aiding Gerry Abrams in preparing the Germany catalog.

Now that I sit in the editor's chair I can see why passive membership really acts against the basic purpose—information—of joining a society such as ours and is the bane of an editor's existence, since without active members the principal means of disseminating the information is ineffective. What does all this mean? Simply, I inherited a very slim portfolio of articles and fillers. As a matter of fact, it will be nigh impossible to produce a December issue of any note with what I have. Admittedly, not all of us are Koepfels, Rileys, Ittels, and Einsteins (recognize the names from the frequency of their appearance on these pages?), but we are all capable of producing something, no matter how small (it can always be used as a filler; an absolute necessity

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November 1973

to an editor). Do I sound hypocritical after having written the previous paragraph? You bet! But remember, my perspective is different now, and you would be amazed at how a different perspective changes an attitude. So—how about it gang; jump into the breach and let me hear from you with all that knowledge accumulated after years of collecting and study which you have not yet put on paper!

I'm going to try to make it easier for you. A suggestion received recently from member Steve Leavitt fits right in with an idea that has been rattling around in my head, that of reviving the concept of **Research Chairmen**. Back in the 50's I understand there were 23. Already Leavitt reports four volunteers from the New York area if we go ahead with the idea: Brian Bleckwenn (First Issues), Tony Giacomelli (Proprietaries), Ernie Wilkins (Taxpays), Adolph Koeppel (Great Britain and Colonies). If others would join them, either as chairmen in other areas or as research group members supplying the chairmen with information, it would put the editor in the enviable position of having an assured input, and, consequently, would allow for a truly "balanced" issue each month. Comments on the foregoing would be appreciated.

Other ideas under consideration for the future (a good month for changes I am told is January) are:

1) a column on meetings that take place around the country which would

allow members visiting these areas to "drop in";

- 2) a **Letters to the Editor** column (I'm actually throwing one in this month because of a request)—a perfect place to pass on tidbits too small for even filler status;
- 3) a column on auction and show activity;
- 4) a column designed to introduce your officers as I have introduced myself;
- 5) a periodical (say, once every three months) report on new literature received by the librarian and new literature in the revenue field.

So, in light of the above, all volunteers should line up on the write (sic).

Perhaps I've been too philosophical for my first column. I hope not, and I hope that the membership—the whole membership—will give my editorial due consideration and respond favorably. I want to be deluged!

See you next month.

—Drew A. Nicholson

SECRETARY'S REPORT

Bruce Miller, Secretary-Treasurer
1010 S. Fifth Ave., Arcadia, Cal. 91006

NEW MEMBERS

- 1540 **PRIBULA**, Alan J., 1708A James Cherry Dr., Urbana, IL 61801, by Gerald M. Abrams. All US, listed and unlisted; state and local.
- 1541 **PHILLIPS**, Russell N., 834 Nevada St., Manteca, CA 95336, by Steve Leavitt. All US.
- 1542 **LOGAN**, Russell J., 1300 Skyridge Dr., Pittsburgh, PA 15241 by Steve Leavitt. US stock transfer, wines, silver tax, narcotics.

DECEASED

- 977 John W. Magee
221 Alfred D. Schoch

RESIGNED

- 1015 Eugene A. Garrett
932 Errol H. Locke
1364 John R. Love
991 Severino N. Luna
827 Joseph L. Markey
1254 William A. Mintel
1503 Lt. J. Stephen Moss
793 Werner R. Schroeder
1162 Lawrence E. Sexton
1306 Edwin L. Stuntzner
1409 Robert K. Waite, Sr.
1242 Dorothy W. Wessel

DROPPED (MOVED, LEFT NO ADDRESS)

1249 Stephen J. Hasegawa

ADDRESS CHANGES

- George W. Aschenbrenner, 2501A Via Rancheros, Fallbrook, CA 92023
John L. Brandt, 1006 727 6th Ave. SW, Calgary, Alberta, Can. T2P OVI
William H. Caldwell, 561 Kathy Lane, Apt. A, Margate, FL 33063
Byron R. Cameron, 4100 Galt Ocean Dr., Apt. PH-11, Ft. Lauderdale, FL 33308
Jih-Kuei Chang, PO Box 263, Planetarium Station, New York, NY 10024
Terence M. Hines, Dept. of Psychology University of Oregon, Eugene, OR 97403
Don N. Koss, RD 1, Box 55, Berne, NY 12023
Gerald I. Krupnikoff, 16 Stoneham Dr., West Hartford, CT 06117
John J. McMann, 1832 Baldwin Dr., McLean, VA 22101
Michael B. McNeil, 7324 Muncaster Mill Rd., Derwood, MD 20855
King Parker, Jr., PO Box 3746, Walnut Creek, CA 94596
Robert B. Suhr, 2770 Weston Road, Scotts Valley, CA 95066
Peter J. Wiedemann, PO Box 264, Goderich, Ont., Canada N7A 3Z2

Previous membership total - 600
New members ----- 3
Deceased ----- 2
Resigned ----- 12
Dropped ----- 1
Current membership total -- 588

BOOK REVIEW

Long awaited, the sixth edition of the Springer Catalogue of North American Cinderella Stamps has at last appeared, and one more step has been taken in the project of updating the Springfield List — the bible of the taxpaid revenue collectors.

The newly released 1973 edition features the U. S. snuff stamps, which are probably—with the exception of the beers and the Lincoln items—the most sought-after group of all the taxpays. Snuff specimens are also included, and a start has been made on listing the special tax stamps and the lock seals.

Pricing has been brought up to date on the small cigar section, last listed in 1966, and several new varieties and illustrations have been added. As far as is known, this section is now complete.

Two other groups which have been considerably expanded are the license and royalty and the U. S. fantasies. The former is now almost as comprehensive as the classic Holcombe list.

Also included are a few alcoholic product stamps, hotel stamps and—after a number of requests—a cumulative index of previous editions.

Revenuers who have bought this series of catalogues from its inception will be flabbergasted to learn what has been happening to earlier editions in the market place. In the 1965 auction of the Phil Ward library, the first two editions brought \$4.00, twice their original cost. In the 1971 sale of the Rossi library, the first three editions brought \$22.00. Now get a grip on yourself, for in the 1972 Lidman library sale, the first four editions brought \$47.50!

But to return to the present edition it is letterpress printed on coated stock, has 164 illustrations, 2050 prices, and 40 pages. Price is \$3.00 postpaid (15c extra for first class mail, 30c extra for airmail) and it can be ordered from the publisher, Sherwood Springer, at 3761 West 117th Street, Hawthorne, Calif. 90250.

CELEBRATING THE END OF THE TAX ACT OF 1898

Repeal of the tax act of 1898 was secured on July 2, 1901. Without question the myriad of patent medicine dealers and the like who had been obliged to affix precancelled Series of 1898 proprietaries to their products were overjoyed. No doubt many hailed the event with a magnum of champagne. According to Frankling Smith, an early student of these issues, writing in *Mekeel's Weekly Stamp News* for June 14, 1919, Keasby & Mattison issued a celebration "last set" June 15, 1901, and Wm. R. Warner & Co. issued somewhat prematurely, a last complete set of all twelve values dated 3-27-1901. The latter is the Type 3 entry under W. R. Warner & Co. in Chappell's listing which ran serially in *Weekly Philatelic Gossip* years ago. The 2c denomination is not listed in Chappell's list but no doubt existed at one time.

Richard F. Riley



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Peggy's Pearls

by Peggy Howard, ARA 951

WHAT ABOUT THE STAMP COLLECTION?

The subject of a collector's passing on someday and the question of what will happen to the old stamp collection probably crosses each of our minds every so often. The trouble is, it just doesn't go any further.

A good many of us will not sell our stamp collections, and someone else will have to sell it. This is as it should be, I think. Few things bring as much interest and satisfaction as a good stamp collection. Unfortunately, much unhappiness has come to the heirs of such a collection and though I can't give the final word of complete authority, perhaps I can jar some to take some action and see that certain things do not happen.

I feel sorriest for the widows. Most do not know anything about collecting and in some cases do not even know what value the stamps should bring. Many a widow has lost the stamp collection because of misunderstandings with the law and the pittance gotten from the collection was nothing to bank on.

One of the worst places in the state of California is a safety deposit box. Laws have eased somewhat now, but a widow cannot spend part of her own money in a joint bank account and the safety deposit box is opened and sealed by a deputy of the district attorney's office after the contents are noted, and anything of any value can be carted off to the county's department to await probate and appraisal. We had one such case and the stamps were placed upon a counter out in the open and the collection was stripped by anyone wanting a stamp.

Many a widow has become the tool of scheming law officials, attorneys and stamp dealers. In most states, anything mentioned in a will is considered valuable and is taken off to be appraised, costing the widow that amount plus a percentage to the lawyer, the state and of course, the Federal government.

Some widows have been able to get away without all the red tape by just quietly keeping the collection aside and ignoring it until probate passes. Then what does she do? Well, if you have placed at least three dealer's names in the front of your collection (and updated them), that will give her the best deal. She will be able to contact them and see what interest your collection brings. Your best choice should be first. She should not go to the local dealer unless that was the person of your choice. The more that look at the collection, the more chance of losing anything of value out of there—accidentally or otherwise—and the more chance of stamps being damaged.

Collectors should refrain from putting the catalog prices on the stamps as it is sometimes wrong and the dealer, if a good one, will know his stamps well enough to look them up. Also, counting junk at full catalog is no help to your widow or heir. An \$80 stamp torn in two is not worth much to anyone and if you have a collection like that, an heir is going to have to go to a lot of dealers before he finds a buyer. You can give some idea as to what you paid, but a note should also be placed with this amount saying to remove it. Your heir may get more than what you paid or he may get less, but it will give some idea so they will know what to expect. If you paid \$2,000 and the dealer wants to offer \$150, then your heir will know something is very wrong and will get another opinion. If your heir should get three or four that same price, then he will know that the market has changed, but usually not that drastic.

We are lucky in the ARA to have the sales outlet and this is a good place to put such collections, or a private treaty might be arranged, but time and business may not be right for such a transaction, so the collector should not bank on it. It is all right to mention it and the heirs can write to the sales department and see, but the other dealers names should also be there should the heirs have to fall back on them.

Each state has its own laws and

ideas, and it is much better to do some checking now than to have someone be very sorry later on from your assumptions.

Revenue Prices Soar (?)

In keeping with the writer's intent to keep the membership informed of goings-on in the outside world, the listing below is taken verbatim from a recent auction in Linn's.

189 GREAT BRITAIN. Collection of Revenues, used Victoria-George V (about 120) --	40.00
193 AUSTRALIA Customs Duty, 6d, 1s -----	5.00
194 New South Wales Rev. (20)	12.00
195 Queensland Revenues (4) -	5.00
196 Queensland Gov. Railways (2) used -----	10.00
197 South Australia Revenues (2) 1900's -----	5.00
198 Western Australia 5 Revenues (1890's) -----	10.00
200 CAPE OF GOOD HOPE Victoria Revenues (7) --	10.00
201 CEYLON, Collection of Victoria Revenues (44) ----	25.00
204 Victoria Revenues (8) ----	5.00
209 Collection of Revenues (47) mostly Victoria -----	25.00
219 MAURITIUS Victoria Revenues (114) -----	12.00
223 NEW ZEALAND Railways Newspaper labels (3) ----	10.00
224 Victoria Revenues (2) ----	2.00
225 Victoria Revenues used (14)	12.00
226 ORANGE Revenues (5) ----	14.00
244 STRAITS SETTLEMENTS Victoria Revenues (20) --	15.00
245 TASMANIA Rev. 1865-86 (2)	5.00
246 Victoria 1880's Revenues (3)	10.00
248 ARGENTINA 1895-1901 (11)	5.00
256 BRAZIL Revenues 1880-1920 (35) -----	15.00
257 CHILE Revenues, Telegraphs 1880-90 (16) -----	10.00
262 COLOMBIA Telegraphs, Revenues 1866-1908 (20) ----	10.00
266 COSTA RICA, Telegraph Revenue (14) -----	7.00
272 MEXICO Revenues Collection, over 500 diff., plus a few Christmas seals & cut sqs.	300.00

273 Revenue Collection 1874, 1934 Used (115) -----	90.00
275 NICARAGUA Revenues (4), Telegraphs (28) -----	12.00
279 PERU Revenues (31) 1866-1932 -----	25.00
282 SALVADOR Municipal stamps 1918 and 1915 ovpt., unlisted in Scott (12) -----	10.00
284 Revenues (36) 1906-1919--	15.00
285 URUGUAY, Revenues (11)	10.00
290 VENEZUELA Revenue (27)	12.00
294 AUSTRIA 1870-90, Revenues (39) mixed condition, used	20.00
323 BELGIUM 1920's Revs. (9)	5.00
329 WORLDWIDE Revenue Collection, 170 diff. plus dupl. -	50.00
399 FRANCE. Revenues collection (100+) 1860-1930 -----	75.00
653 ITALY, 1905, Milano Exhibition label, crease 1915 -----	5.00
654 War propaganda labels 18 different -----	20.00
655 1924 labels for wounded soldiers (5) -----	15.00
656 11 items unlisted in Scott, labels revenue -----	5.00
659 Revenue Collection 1880-1930 (56) -----	25.00
670 JAPAN, 6 Revenues, 1890's used -----	10.00
676 LATVIA Revenues, labels (8) -----	5.00
678 LOMBARDY-VENETIA, Collection of 57 diff. revenues, 1850-63, G-F Est. \$85.00	
689 PERSIA Revenues (20) --	15.00
690 PHILIPPINES 1908 Carnival label, seal revenue (3) -----	5.00
713 ROMANIA, 1880's Revenues (11) -----	8.00
714 Revenues (6) -----	5.00
726 RUSSIA Revenues, mint and used, some scarce, 1890's (24) -----	20.00
741 SWEDEN 1870's Revs. (4) -	5.00
743 SWITZERLAND, Revenues, 1860-1918 (18) Telegraphs (11) -----	30.00

One comment only:

Since the prices given are called "Catalogue Value" (sic), one wonders which catalogue the company in question is using, at what exchange rate, and, lastly, what the realized prices were???

—G. M. Abrams

Why Duck Stamps?

By Edouard Cointreau, ARA 1544

Hunting permit stamps, or duck stamps—Scott RW1-39—have always been in demand with collectors, with a peak in their interest around 1950. Since then, these stamps have become more and more attractive, but it is only recently that the prices have begun increasing.

Six months ago, the collection of never hinged singles could be bought for about \$178.00; now the same collection is worth about \$500, with buying prices being \$300. The collection of plate blocks has increased even more. Considering only buying prices, as retail prices are not available for all plate blocks, the price was \$1150 six months ago. Now it is \$2650! Plate singles have also increased in buying prices from \$187.50 to \$336, keeping a very small 10% mark-up on singles.

What are the reasons for this sudden increase in value? In spite of high face values, catalog prices have always remained quite low compared to other stamps, considering their low printings and sales. While duck hunters should number over a million now, there were never more than 2.4 million duck stamps sold until 1957. Here are the figures on stamps sold for each year:

			Face
RW1	1934	635,001	\$1
RW2	1935	448,204	\$1
RW3	1936	603,623	\$1
RW4	1937	783,039	\$1
RW5	1938	1,002,715	\$1
RW6	1939	1,111,561	\$1
RW7	1940	1,260,810	\$1
RW8	1941	1,439,967	\$1
RW9	1942	1,383,629	\$1
RW10	1943	1,169,352	\$1
RW11	1944	1,487,029	\$1
RW12	1945	1,725,505	\$1
RW13	1946	2,016,841	\$1
RW14	1947	1,722,677	\$1
RW15	1948	2,127,603	\$1
RW16	1949	1,954,734	\$2
RW17	1950	1,903,644	\$2
RW18	1951	2,167,767	\$2
RW19	1952	2,296,628	\$2
RW20	1953	2,268,446	\$2

RW21	1954	2,184,550	\$2
RW22	1955	2,369,940	\$2
RW23	1956	2,332,014	\$2
RW24	1957	2,355,353	\$2
RW25	1958	2,165,562	\$2
RW26	1959	1,628,365	\$3
RW27	1960	1,727,534	\$3
RW28	1961	1,346,003	\$3
RW29	1962	1,147,553	\$3
RW30	1963	1,655,486	\$3
RW31	1964	1,565,860	\$3
RW32	1965	1,558,755	\$3
RW33	1966	1,804,783	\$3
RW34	1967	1,931,697	\$3
RW35	1968	1,811,754	\$3
RW36	1969	2,082,115	\$3

These figures show that there are not too many stamps available and even fewer plate blocks. Plate blocks should be collected in blocks of 6 up to RW25 and in blocks of 4 after that, except for the very elusive RW31 which is collected in blocks of 6. The availability of plate blocks has always been a problem. The face value was often too high for collectors to invest in a plate block, thus destroying many possible plate blocks to keep plate singles.

But why have the prices increased so suddenly and dramatically? As usual in such cases a number of people suddenly realized for different reasons that duck stamps were scarce on the market. First, the demand for duck stamps from collectors of duck prints has increased because the print market is very active. The book published by Stearns and Fink on "Duck-stamp Prints" is selling quite well at \$35.00 and the collectors of prints of the duck stamps done by the original artists want the stamps along with the prints. The price of the print being very much higher than that of the stamp, the prices of the stamps can go much higher without affecting that demand. Also, duck print collectors are not stamp collectors, and they break up plate blocks and plate singles depleting the existing supply.

The second reason for the price increase is the activity of large department stores selling framed complete sets of singles and plate blocks of the stamps to both hunters and collectors. These sets are very at-

tractively mounted and bring a price over that which a stamp collector would pay on the stamp market. This demand also is only indirectly affected by an increase in the price of duck stamps.

The third reason, and the main one is the fact that there are very few dealers with stocks of duck stamps, with full sheets being scarce for nearly all issues. The largest stocks of place blocks are counted in hundreds, while stocks of plate blocks are counted in dozens. This is quite different from the Cape Hatteras or the Tea Party where investors will have over 10,000 plate blocks. Used stamps appear to be more plentiful, but in fact there are very few in fine condition.

Prices of duck stamps have gone up tremendously, but in fact demand has just begun to increase from stamp collectors. With the general back-of-the-book interest increasing, and no speculator or dealer being able to control the market, collectors should not be surprised by the steady and strong market for duck stamps. By the time this will be printed, prices will probably have gone up again!

ADDENDUM TO GUIDE TO DEALER MEMBERS

(Ed. note: See September, 1973 issue of the *Revenuer* for "Revised Guide . . ." I echo the sentiments of my predecessor: "As your fellow 'revenueers' they deserve your patronage."

E. S. J. Van Dam (full time dealer)
P. O. Box 151, Peterborough, Ontario,
Canada K9J 6Y8.

World revenues, specializing in B. N. A. revenues.

LETTERS TO THE EDITOR

Dear Editor:

. . . My husband, Chuck, would like to make a plea to the rest of the group on the tin foil stamps. He wants to make a listing of what is available and see if he can't make an updated grouping. So, if members would kindly send a detailed listing of what they have, this would help.

Peggy Howard

(Ed. note: I encourage the membership to help out Chuck Howard. Contact him at: Howard, P. O. Box 2163, Sunnyvale, Calif. 94087).

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

PRECANCELS, plate singles, FDCs, revenues in \$1 and \$3 packets or ask for approvals. Alvin Gerstenberger, Box 19005, Phoenix, Arizona 85005. 259

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

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

WILL trade tax paid, state revenues for old, obsolete merchants trading stamps, other non-Scott USA. Charles H. Hermann, 10124 Samoa Ave., Tujunga, CA 91042. 259

APPROVAL, prices frozen! Although our money gets cheaper and stamps get scarcer, we are freezing our prices until our stock is halved. Free stamps to new or renewal applicants. Hubbard's, Box 534, Santa Clara, CA 95050 260

WANTED to Buy: Chinese Revenues, Chinese Postal Savings stamps, Chinese Money Order stamps. Dr. R. E. Fuerst, Box EK University of Guam, Agana, Guam 96910. 262

SALES CIRCUITS, A RECAP

Many inquiries have been received at circuit HQ regarding the operation of the circuits, from the members recently joined. We are therefore re-printing the pertinent instructions on the operation for those of you who have asked.

1. To enroll in the circuits.

Advise the Sales Manager what you would like to see, and be specific. In that manner he can determine what material to forward to you. Each circuit consists of one or more sales-books, depending on their value, and is sent in sequence to about 8 or 10 members having the same interests, and preferably geographically adjacent, although that is not always feasible. Each member is allowed to hold the circuit not more than 10 days, before forwarding it to the next member on the list. A form accompanies each circuit containing complete instructions and the mailing order.

A second form, used for reporting purchases at each stop on the route, is also enclosed. All checks should be made payable to the American Revenue Assoc., and a report should be sent the Sales Manager even if no purchase is made. The members will legibly sign or initial each space from which a stamp is removed, and will enter the ARA membership number as well. If a ready-made rubber stamp is available, such as that used for the APS, that will be acceptable.

2. To enter material:

Salesbooks are available from the Sales Manager in two sizes:

- a. regular size, holds 500 stamps, with printed pages, in any quantity at 65c each.
- b. larger size, 20 blank pages, 8½x11 which may be used for the larger size material, in any quantity at 75c each.

The procedure is to send the order for as many books as you wish of the particular size to the Sales Manager, accompanied by check for full payment. The Sales Manager will ship you the books, and you may then enter the material and price it. Forward the

books to the Sales Manager insured mail, and he will do the rest.

A few suggestions:

Mount the material in catalog order, whichever catalog is used (Scott, Springer, Hubbard, etc.) and keep the prices reasonable based on condition, or the material will not sell. Separate the Scott from the non-Scott USIR, preferably in separate books. Do not mount State revenues together with USIR. Do not mount foreign revenues with US material. For foreign revenues keep the material sorted by country, and in some sort of catalog (or estimated) sequence.

A commission is charged on each book of 5% of the realized sales upon the book's retirement, which will occur when the Sales Manager feels that there are no further potential sales to be made by sending the book out again on another circuit. Some books, filled with fine material at reasonable prices, are essentially cleaned out on the first pass, and reach early retirement. Others, however, of common material, or those highly overpriced, must be sent out again and again until it is evident that the material will no longer sell. At that point, the book is reluctantly retired and returned to the owner with incomplete sales. The success or failure of the sales made from any book entered is in the hands of the owner.

If there are any questions that will further serve to explain the details of the operation, please write directly to the Sales Manager:— Gerald M. Abrams, 3840 Lealma Ave., Claremont, CA 91711.

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Technical Data On the 1898 Medicine Stamps

By Kenneth Trettin, ARA 1510

Although they were first printed seventy-five years ago, we are still assembling additional data about the private die proprietary stamps issued by the Bureau of Engraving and Printing during the Spanish-American War. The following is previously unpublished information that I obtained several years ago from Louise S. Brown and J. R. Baker of the Office Services Branch, Bureau of Engraving and Printing.

Until I became one of the ARA's newest members, I had little way of sharing this information. The following is a combination of two letters from the Bureau.

DATA CONCERNING DIES, ROLLS AND PLATES MADE FOR PRIVATE DIE STAMPS

THE ANTIKAMNIA CHEMICAL COMPANY (St. Louis, Mo.)

The 2½c stamp was engraved by Lyman F. Ellis. Stamps originated from die No. 5118. This die was used to take up transfer roll No. 8768, from which printing plate No. 10135 was laid down. The cost for making the printing plate was \$150.

Stamps delivered: 2½c denomination—160,000 in fiscal year 1900.

FERNET BRANCA (Milano, Italy) also referred to as Branca Brothers.

The engraving was done by Douglas S. Ronaldson, Robert Ponickau and Lyman F. Ellis.

Stamps originated from die No. 4801. Sections of the lathe work border on this die were laid down from transfer roll No. 8326 which had been taken up from die No. 4548. Die No. 4801 was used to take up transfer roll No. 8364, from which printing plate No. 8822 was laid down. The cost for making the printing plate was \$100.

Stamps delivered: 4c denomination—40,000 in fiscal year 1899, 162,500 in fiscal year 1900 and 50,000 in fiscal year 1901, making a total of 252,500 stamps.

EMERSON DRUG COMPANY (Baltimore, Md.)

Engraving for these stamps was done by R. H. Warren and Lyman F. Ellis. Stamps originated from these dies: ¼c denomination—die No. 5143; ½c denomination—die No. 5313; 1¼c denomination—die No. 5314; and 2½c denomination—die No. 5315. Sections of the lathe work border on the last three dies were laid down from Transfer roll No. 9125 which had been taken up from die No. 5143. Die No. 5143 was used to take up transfer roll 9125, from which printing plate No. 11038 was laid down. Die No. 5313 made transfer roll No. 9130, from which printing plate No. 11084 was laid down. Die No. 5314 made transfer roll No. 9136, from which printing plate No. 11118 was laid down. Die No. 5315 made transfer roll No. 9146, from which printing plate No. 11203 was laid down. The total cost for making the four printing plates was \$415.

Stamps delivered: ¼c denomination—1,967,000; ½c denomination—605,000; 1¼c denomination—94,000; and 2½c denomination—68,000 stamps, all of which were delivered in fiscal year 1901.

CHAS. H. FLETCHER (agent for The Centaur Company, New York, N.Y.)

The engraving for this stamp was done by Douglas S. Ronaldson and Ed-

ward M. Hall. Stamps originated from die No. 4793. This die was used to take up transfer roll No. 8357, from which printing plate No. 8307 was laid down. The cost for making the printing plate was \$100.

Stamps delivered: 1½c denomination—1,600,000 in fiscal year 1899, 5,400,000 in fiscal year 1900 and 4,800,000 in fiscal year 1901, making a total of 11,800,000 stamps.

THE HOSTETTER COMPANY (Pittsburgh, Pa.)

The stamp was engraved by Marcus Wickliffe Baldwin and Douglas S. Ronaldson. Stamps originated from die No. 4791. The lathe counter for the denominational numeral on this die was laid down from transfer roll No. 8318, which had been taken up from die No. 4795. Die No. 4791 was used to take up transfer rolls Nos. 8341 and 8342. Roll No. 8341 was canceled on January 17, 1899. However, it is presumed that printing plate No. 8783 was laid down from both transfer rolls, since the printing plate was started on January 16, 1899, the day before roll No. 8341 was canceled. The cost for making the printing plate was \$250.

Stamps delivered: 2c denomination—400,000 in fiscal year 1899, 600,000 in fiscal year 1900, and 800,000 in fiscal year 1901, making a total of 1,800,000 stamps.

JOHNSON & JOHNSON (New Brunswick, N. J.)

This stamp was engraved by Edward M. Hall and Robert Ponickau. Stamps originated from die No. 4784. This die was used to take up transfer roll No. 8365, from which printing plate No. 8827 was laid down. The cost for making the printing plate was \$75.

Stamps delivered: ½c denomination—960,000 in fiscal year 1899, 2,240,000 in fiscal year 1900, and 1,280,000 in fiscal year 1901, making a total of 4,480,000 stamps.

LANMAN & KEMP (New York, N. Y.)

These stamps were engraved by Robert Ponickau and Edward M. Hall. Stamps originated from these dies: ½c denomination—die No. 4783; 1½c denomination—die No. 4789; and 1¾c denomination—die No. 4790. Die No. 4783 was used to take up transfer roll No. 8305, from which printing plate No. 8798 was laid down. Sections of the design on dies Nos. 4789 and 4790 were also laid down from transfer roll No. 8305, which had been taken up from die No. 4783. Die No. 4789 was used to take up transfer roll No. 8358, from which printing plate No. 8813 was laid down. Die No. 4790 was used to take up transfer roll No. 8359, from which printing plate No. 8816 was laid down. The total cost for making the three printing plates was \$250.

Stamps delivered: Fiscal year 1899—½c denomination—380,000; 1½c denomination—10,000; 1¾c denomination—80,000. 1900: ½c—730,000; 1½c—35,000; 1¾c—160,000; 1901—½c—360,000; 1½c—20,000; 1¾c—80,000; a total of: ½c—1,470,000; 1½c—65,000; 1¾c—320,000.

J. ELLWOOD LEE COMPANY (Conshohocken, Pa.)

These stamps were engraved by Lyman F. Ellis. Stamps originated from these dies: ½c denomination—die No. 5302; ¾c denomination—die No. 5142; 1½c denomination—die No. 5305; 2½c denomination—die No. 5304; and 5c denomination—die No. 5305. Die No. 5142 was used to take up transfer rolls Nos. 9079 and 9091; and the latter roll laid down printing plate No. 10977 for the ½c denomination. Roll No. 9079, transferred from die No. 5142,

laid down portions of the design on dies Nos. 5302, 5303, 5304 and 5305. Die No. 5302 made transfer roll no. 9122, from which printing plate No. 11003 was laid down. Die No. 5303 made transfer roll No. 9123, from which printing plate No. 10991 was laid down. Die No. 5304 made transfer roll No. 9124, from which printing plate No. 11000 was laid down. Die No. 5305 made transfer roll No. 9121, from which printing plate No. 11006 was laid down. The total cost for making the five printing plates was \$450.

Stamps delivered: $\frac{1}{2}$ c denomination—10,000; $\frac{5}{8}$ c denomination—270,000; $1\frac{1}{4}$ c denomination—15,000; $2\frac{1}{2}$ c denomination—6,000; and 5c denomination—6,000; all deliveries being made in fiscal year 1901.

CHARLES MARCHAND (agent for Drevit Mfg. Co., New York, N. Y.)

These stamps were engraved by Lyman F. Ellis except for the $\frac{4}{8}$ c denomination which was engraved by Marcus Wickliffe Baldwin. Stamps originated from these dies: $\frac{5}{8}$ c denomination—die No. 4825; $1\frac{1}{4}$ c denomination—die No. 4826; $1\frac{7}{8}$ c denomination—die No. 4827; $2\frac{1}{2}$ c denomination—die No. 4828; $3\frac{1}{8}$ c denomination—die No. 4829; $\frac{4}{8}$ c denomination—die No. 1805; and $7\frac{1}{2}$ c denomination—die No. 4830. Die No. 4825 was used to take up transfer roll No. 8390, from which printing plate No. 8924 was laid down. Die No. 4826 made transfer roll No. 8393, from which printing plate No. 8949 was laid down. Die No. 4827 made transfer roll No. 8396, from which printing plate No. 8965 was laid down. Die No. 4828 made transfer roll No. 8395, from which printing plate No. 8958 was laid down. Die No. 4829 made transfer roll No. 8399, from which printing plate No. 8974 was laid down. Die No. 4830 made transfer roll No. 8381, from which printing plate No. 8877 was laid down. Die No. 4830 made transfer roll No. 8403, from which printing plate No. 8986 was laid down. The lathe counter for the denominational numeral on all dies was transferred from roll No. 8381 which was originally used for the $\frac{5}{8}$ c denomination. The total cost for making the seven printing plates was \$700.

Stamps delivered: Fiscal year 1899— $\frac{5}{8}$ c denomination—8,000; $1\frac{1}{4}$ c—54,000; $1\frac{7}{8}$ c—1,600; $2\frac{1}{2}$ c—32,000; $3\frac{1}{8}$ c—8,000; $\frac{4}{8}$ c—1,000; $7\frac{1}{2}$ c—2,200. 1900— $\frac{5}{8}$ c—18,000; $1\frac{1}{4}$ c—125,000; $1\frac{7}{8}$ c—24,000; $2\frac{1}{2}$ c—58,000; $3\frac{1}{8}$ c—7,000; $\frac{4}{8}$ c—2,000; $7\frac{1}{2}$ c—2,400. 1901— $\frac{5}{8}$ c—18,000; $1\frac{1}{4}$ c—70,000; $1\frac{7}{8}$ c—22,000; $2\frac{1}{2}$ c—35,000; $3\frac{1}{8}$ c—15,000; $\frac{4}{8}$ c—11,400; $7\frac{1}{2}$ c—11,800. Totals: $\frac{5}{8}$ c—44,000; $1\frac{1}{4}$ c—249,000; $1\frac{7}{8}$ c—47,600; $2\frac{1}{2}$ c—125,000; $3\frac{1}{8}$ c—30,000; $\frac{4}{8}$ c—14,400; $7\frac{1}{2}$ c—16,400.

OD CHEMICAL COMPANY (New York, N. Y.)

This stamp was engraved by Lyman F. Ellis and Louis S. Schofield.

Stamps originated from die No. 5084. This die was used to take up transfer roll No. 8707, from which printing plate No. 9856 was laid down. The cost for making the printing plate was \$100.

Stamps delivered: $2\frac{1}{2}$ c denomination—160,000 in both fiscal years 1900 and 1901, making a total of 320,000 stamps.

THE PISO COMPANY (Warren, Pa.)

The stamp was engraved by Douglas S. Ronaldson. Stamps originated from die No. 4781. This die was used to take up transfer roll No. 8350, from which printing plate No. 8794 was laid down. The cost for making the printing plate was \$125.

Stamps delivered: $\frac{5}{8}$ c denomination—640,000 in fiscal year 18199, 1,280,000 in fiscal year 1900, and 1,280,000 in fiscal year 1901, making a total of 3,200,000 stamps.

RADWAY & COMPANY (New York, N. Y.)

Stamps originated from die No. 4800, engraved by Edward Everett Myers. This die was used to take up transfer roll No. 8331, from which printing plate No. 8819 was laid down. The cost for making the printing plate was \$100.

Stamps delivered: $\frac{3}{4}$ c denomination—320,000 in fiscal year 1899, and 640,000 in fiscal year 1900, making a total of 960,000 stamps.

WARNER'S SAFE CURE COMPANY (Rochester, N. Y.)

Engraving was done by Douglas S. Ronaldson and Robert Ponickau.

Stamps originated from die No. 4802. Sections of the lathe work border on this die were laid down from transfer roll No. 8328. Die No. 4802 was used to take up transfer roll No. 8369, from which printing plate No. 8839 was laid down. The cost for making the printing plate was \$200.

Stamps delivered: $3\frac{1}{4}$ c denomination—128,000 in fiscal year 1899, 320,000 in fiscal year 1900 and 64,000 in fiscal year 1901, making a total of 512,000 stamps.

DR. WILLIAMS MEDICINE COMPANY (Schenectady, N. Y.)

The engraving was done by Lyman F. Ellis and Marcus Wickliffe Baldwin. Stamps originated from die No. 5067. This die was used to take up transfer roll No. 8795, from which printing plate No. 9832 was laid down. The cost for making the printing plate was \$120.

Stamps delivered: $1\frac{1}{4}$ c denomination—480,000 in both fiscal years 1900 and 1901, making a total of 960,000 stamps.

THE PERUNA MEDICINE COMPANY (Columbus, Ohio)

The engraving was done by Louis S. Schofield and Edward Everett Myers. Die No. 5327 was used to take up transfer roll No. 9221, from which printing plate No. 11563 was laid down. Plate No. 11563 was made for printing stamps in a $2\frac{1}{2}$ c denomination, but no record of the cost for making this plate was found. The Bureau delivered no stamps for this company.

E. M. FERRETT (New York, N. Y.)

These dies were made: $\frac{5}{8}$ c denomination—die No. 5301, engraved by Lyman F. Ellis; $1\frac{1}{4}$ c denomination—die No. 5345, engraved by Lyman F. Ellis and Edward M. Weeks; and $2\frac{1}{2}$ c denomination—die No. 5346, engraved by Edward M. Weeks. Die No. 5301 was used to take up transfer roll No. 9197, from which printing plate No. 11477 was laid down. Roll No. 9197 was also used to transfer sections of the lathe border on dies Nos. 5345 and 5346. Die No. 5345 made transfer roll No. 9219, from which printing plate No. 11550 was laid down. Die No. 5346 made transfer roll No. 9213, from which printing plate No. 11538 was laid down. No stamps were delivered for this agency and no record of the cost for making the three printing plates was found.

The original die of the vignette of the battleship "Maine" for the proprietary stamps, series 1898, was engraved by Robert Ponickau and the frame was engraved by Douglas S. Ronaldson.

The Bureau still has all of the miscellaneous engraved dies in its vaults which were made for the private die stamps for all companies.

Transfer rolls Nos. 8305 and 8310 were canceled on January 31, 1902; rolls Nos. 8318 and 8326 were canceled on June 4, 1913; roll No. 8341 was canceled on January 17, 1899; roll No. 7797 was canceled on November 6, 1899; and all other transfer rolls were canceled on August 7, 1902.

All of the printing plates were canceled on August 1, 1902.

A SHORT HISTORY OF THE REVENUE STAMPS OF AUSTRIA

by Erwin Lindenfeld

The revolutions of 1848 and 1849 which shook the Habsburg Empire and the war actions at that time created new need for revenue and made a tax reform necessary. This was bluntly admitted and this was not an opportune time to change the technique of taxation. Staples of stamped paper, stemming from 1835 and 1840 were kept in use.

Stamped paper was one suitable for documents which was imprinted in black by a tool called "signet" or "signette" and sometimes counter-embossed with the coat of arms in the center. Later on this mark itself was called a signette, as a kind of "pars pro toto." It could either be bought from staples, hence the name "Vorratsstempelpapier" or privately furnished paper could be imprinted in certain offices "upon demand." This was the so called "Erfuellungsstempel." It was at times coupled with a "Control Stempel" which was thought to prevent misuse.

It is remarkable that in 1848 the head of the administration of Capodistria, Johann Deodot Freiherr von Spiegelfeld, made a suggestion in a publication which antedates the first Austrian postage stamp by two years. He suggested that signettes be printed 40 to a sheet and the cut out stamp be pasted on the particular document!

The idea was completely ignored at the time and Kameralrat Ignaz Schwarz von Schwarzwald, one of the engineers of the tax reform, did not even mention it in his official handbook! As any new idea was looked at by the Austrian bureaucracy as an aspersion on the perfection of the state, the later resistance to Hill's invention probably goes back to this seemingly not unintentional neglect.

However, after the issuance of the adhesive postage stamp in Austria in 1850, many propositions began to flow unto the desks of the Ministry of Finance and finally in 1854 Spie-

gelfeld's idea was adopted. This happened under the progressive leadership of the director of the "Hof und Staatsdruckerei" Alois Auer, Ritter von Welsbach (the father of the inventor of the "Auer" gas light) and Andreas Ritter von Baumgarten, then Minister of Finance.

On March the 28th of 1854 Kaiser Franz Joseph signed the order and in October of the same year the first adhesive revenue stamps of Austria and of the world came off the press! This order by the way, giving incomplete information, was a source of much embarrassment later as we will see in a following discussion of the issues—note the plural—of the first Austrian revenue stamps.

This was a trailblazing enterprise and the initiators had only a hazy idea of the implication and importance of their invention. As demonstrated by the title of the governmental order: "Introduction of Internal Revenue Labels as a changed way to receive taxes" it was first thought of as only a change in technique. Actually it did away with the taxation by "classes" conditioned by the cumbersome prepared paper.

Under "classes" were understood the limited price categories for certain legal services. The easily affixable stamp now made practically anything in any price category taxable, opening up the undreamed of possibilities of a taxation by "scale." Centuries old customs and terminology started to disintegrate.

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ABOUT THE CATALOGUES— A CLARIFICATION

From time to time we have announced herein that certain countries were in process of being catalogued by certain people. Now I learn that some of the members have asked, "What catalogues?" Well, a short time ago we announced that Robson Lowe, London member and publisher, will be publishing a series cataloguing the world's revenue stamps, and the announcements appearing sporadically and entitled "More on the catalogues —" refer to the series in preparation for this cause. Other cataloguing efforts in preparation for other causes are not included in the announcements labeled "More etc." Those who wish to participate or spearhead any particular country or series are invited to write.

—G. M. Abrams

CIRCUIT NOTES

Very little activity during Sept.; at this writing (3 Oct.), the October auction has not yet appeared, so nothing to report in that area. Receipt of circuit books for entry into the circuits has been particularly slow, with only a few received in September; perhaps, with winter approaching, the situation will improve as the members avoid the weather and get back into the swing.

This will serve as a reminder that all material for the Spring auction must be in Don Duston's hands by Feb. 15th, to make the April issue.

Circuit statistics, if any major change, will appear again next time.

Best wishes to all for the forthcoming Holiday Season.

—G. M. Abrams, Sales Mgr.

A NEW VENTURE FROM ROBSON LOWE LTD.

The Trustee Auction Service

The month of September saw a new

era in the auction services run by Robson Lowe Ltd., for the firm's "Trustee Auction Service" started to operate. The new service will reinforce Robson Lowe's existing services to philatelists and postal historians. Initially available only to Robson Lowe's present clientele in the U. K., the new department will provide a wider service than just a philatelic one because it has been formed to accept responsibility for the security, insurance and sale by auction of any collection or single article of Fine Art that may be entrusted to it—such as pictures and prints, silver and jewellery, libraries, porcelain and ceramics, etc. Any property valued at over £1,000 and sent for sale will be the responsibility of a Trust Officer who will supervise the transaction throughout.

The offices of the Trustee Auction Service will be in London and Bournemouth alongside those of its parent organization. Its Fine Art auctions will be held in its own auction house in Bournemouth.

Contact for further information:—
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