

AMERICAN REVENUER



Journal of the American Revenue Association

Vol. 28, No. 1, Whole No. 261

January 1974

From the Editor's Chair

Of Many Things

Last month's closing would have led to a nice, simple (and perhaps dull) editorial. However, much has transpired in the last 30 days, and to borrow from the Lewis Carroll classic, "... the time has come to talk of many things."

I had a very pleasant visit with the New York chapter watching the attributes of the ARA sold via 14 truly wonderful frames of exhibits—which ran the gamut from "The Best Kept Secret in Philately" (a history of the ARA), through "Fiscal Specialties of Italy" to "U. S. Customs Philately"—and a booth manned by a contingent of enthusiastic revenuers. The booth, though unfortunately placed—I thought—rather out of the way, still drew a respectable number of interested philatelists; the exhibit frames, however, were in a prime location and must have been passed by a significant number of the thousands of eager philatelists who crowded the hall. The next few months of Secretary's Reports should reflect the effectiveness of this piece of salesman-ship.

Brian Bleckwenn's report to me on the show results follows and illustrates the above comments statistically:

ARA Literature sold—2 Koepfel's;
3 Beaumonts.

ARA Memberships—9 in hand (paid in full); 50-60 application blanks were distributed to interested collectors.

29 Rickerson handbooks (which pro-

mote revenue collecting and recommend membership in the ARA) were sold.

"If even a small percentage of the distributed application blanks are returned, then our efforts must be considered successful. Our annual growth rate is only in the neighborhood of 50 new members (net). Thus an additional ten or more is a significant figure."

However, despite Brian's and my glowing reports of success I feel I must decry the conditions under which our participation took place, which are basically two in number: the atmosphere of crass commercialism which assaulted the eye, ear and intelligence, and the way in which the participating clubs were treated—offhandedly. I understand the need to make a profit, but I question its overriding importance if it strikes at the heart of organized philately. There will—I hope—again come a day when the clubs are needed.

Kudos

Peggy ("Pearls") Howard made the "big time" with an article in the November 5 edition of Linn's—"Minimus Protests Afflict Dealers." It's good reading—as most of Peggy's columns are—and if you want to understand the dealer's problems, it's required reading.

William M. Fitch garnered a gold at SEPAD (Philadelphia) in October with an exhibit of "U. S. Private Proprietary Stamps."

Mark J. Nearman and Edward B. Tupper took, respectively, second place

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honors and a Certificate of Award at SEAPEX (Seattle), also in October. Mark exhibited the "Fiscal Stamps of Hong Kong" and Ed "U. S. Revenues."

Brian Bleckwenn's "U. S. First Issue Revenues—Areas of Specialization" brought him the Grand award at A. S. D. A.

Congratulations to all!

Editorial Appointment

Commencing with this issue, our extremely active member (and author extraordinaire) Richard Riley will assume the position of Associate Editor (West Coast). He will help West Coasters (I like that!) with their writing problems and, among other things, act as a salesman for THE

REVENUER and as a depository for manuscripts. Check the masthead for his address.

Dick also has an idea which has considerable merit, and which I throw out to the membership for their consideration and comment. To quote Dick: "... the ARA membership should between ourselves, alert each other to revenue material in other journals which we receive and which might possibly be of interest to the brethren. The reasonable way would be appropriate listings in The Revenuer by several members who might each be responsible for a different journal to which they subscribe." Since literature is the root of knowledge, this cannot but bear fruit if implemented.

The State Revenue Society

The SRS is our true sister society. Being as much revenueurs as we (and a great many of us consider the societies twins as we hold dual memberships), it is only proper I should acknowledge the following leadership changes and publications:

Ronald E. Leshner (ARA 1173) is the new SRS editor (my counterpart).

Mack E. Matesen (ARA 1183) was recently elected president.

Kenneth R. Pruess (ARA 918), former SRS editor, is their new formal catalog Editor.

1971. Terence M. Hines (ARA 1160) REVENUE STAMPS OF NEW HAMPSHIRE AND VERMONT. Mostly cigarette and tobacco stamps. 40c.

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Mail orders for the above to: Charles J. Bellinghausen, P. O. Box 304 Derby, Kansas 67037. Make check payable to the SRS.

New Research Chairmen

While I am not prepared at this time to publish a comprehensive list of possible research areas (suggestions welcome and wanted), I can report two additions to the list initiated in the November issue; if you are interested in working in these new areas please contact the chairmen.

U. S. Revenue Stamped Paper (RN)
—Samuel S. Smith, 407 Lincoln Rd., Suite 7B, Miami Beach, Fla. 33139.

Italian Area—Domenico Facci, 248 West 14th Street, New York, N. Y. 10011.

And, finally,

Why Editors Get Gray (or in my case, grayer)

Since I am new to this job, I feel compelled to apologize for the "skimpy" December issue. Unforeseen difficulties with the making of cuts caused two articles to be withdrawn by the printer at the last moment.

The following excerpts from the printer's letter of explanation (no fault should be laid on his shoulders) point out what problems illustrations sometimes create, and his recommendations should be considered by people submitting manuscripts with illustrative material:

"I'll have to apologize for this issue of the **Revenuer** . . . I found that the illustration for the 'Thos. E. Wilson Stamp Legend' was evidently lost, so no cut . . . I hate to quote the odds on any getting lost, but this was only the second of thousands handled over the last 40 years.

"This business of having cuts made for articles can't be handled as it should . . . There are no plants in Lawrence that will make cuts for others; consequently, we have to send off. That takes it out of our hands, and due to the many sendings per month, and the hours we have, registration isn't possible with us, and neither does the cut maker want to be 'bothered' with it. Consequently, we ask that only illustrations or stamps be sent that CAN be lost. If their value is such that the owner doesn't want to take the risk, we suggest they have **photos** (Ed. emphasis) made—seldom do Xerox copies come out clear enough for a cut—sometimes a 'line' drawing or copy will but here again some won't be suitable. So we leave it up to the editor and author—to gamble on the return of the original or to pay for a photo. We try to take as much care of these as we possibly can, but as hundreds go thru (sic) our hands each year it is impossible for us to take special care of any one certain stamp or photo. If an author is able to handle this himself and supply us with the printers cuts we need (must be type high) that is fine.

"And with this issue the cut maker couldn't make a cut of Bruce Miller's metal adv (sic) sign plate as 'the silver reflected the light' and they couldn't get a negative. So we had to leave that out (as well as the Wilson . . . article) . . ."

As long as I have your attention, may I close requesting that all manuscripts submitted in typed format

(which is always preferable) be: 1) double spaced and 2) submitted in duplicate. The former allows space for editing without unnecessary retyping, and the latter allows me to retain a copy of all manuscripts in case my copy transmittal to the printer should be lost in the mail. Thanks.

See you next month on the subject of how to exhibit a revenue collection.

LETTERS TO THE EDITOR

Dear Editor:

Recently, I acquired a substantial accumulation of Silver Tax stamps. In going over them carefully, it soon becomes obvious that while most of them were listed in Scott's U. S. Specialized, there were quite a few that were not. Some were only slightly different while others varied all the way to being completely different.

Considering the source of these stamps—a company using large amounts of silver over many years—I feel that they are completely genuine and their use correct. However, I do not know how to authenticate them. The typewritten and handwritten Silver Tax overprints are mostly the problem.

If any of the Revenuer's readers have any data touching on this subject, I'd appreciate it being made available for my use. The results of this study would be sent to you for the benefit of all who are interested.

Help anyone?

—William W. Steibel, ARA 1547

16 Spruce Court

Huntington, N. Y. 11743

(Ed. note: Bill is a new member: let's show him how we cooperate!)

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JOHN S. BOBO

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1668 Sycamore St., Des Plaines, IL 60018

Peggy's Pearls

by Peggy Howard, ARA 951

WHY ARE IMPERFES AND PART PERFES SO HARD TO GET?

Without a doubt, the First Issue revenue series is one of the most popular of any of the revenues. The varieties of that first issue—the imperforate and part perforate — would probably rank as one of the most popular—period—if they weren't virtually impossible for the average collector to acquire. Why is this?

Most collectors either forget or never knew that the imperforate and part perforates were an emergency measure. The government needed the tax stamps for their users and told the printers to send out what they had. Some stamps were able to be put through the perforating machines in one direction, thus giving them the part perforations so clerks could separate them. Part perforated issues can be found imperforated along the top and bottom or the sides, but some people don't seem to know this. Because of the emergency, there were not too many copies of the imperforates or part perforates in use for very long.

One will see some of these stamps with later cancels and some with handstamps. Just like today, small companies may have bought up a sheet and had them left over a period of years until they used them up. Or, they could have mislaid them and when rediscovered at a later date used them along with the perforated. You will often see this happening on documents. As a rule, though, most of the imperforates and part perforates were used before the handstamp cancels were placed in use. This is why we find so many with manuscript cancels.

Good collectable copies of these stamps are hard to come by as many are damaged. Considering how the clerks separated these stamps, it's surprising that as many survived as well as they did. A good many clerks used scissors, but some placed the sheets flat and separated with a ruler laid against them and the needed

stamps torn away (for some people this works well; for me it doesn't!). Also, collectors themselves are contributing to the loss. The paper used for the First Issues seems to have been hard and brittle at the very beginning. Age is making it even more so. Collectors flipping through their collections with stamp tongs are breaking the edges. This is even happening to the perforated issues, but not to the same extent. The edges do not give and collectors would do a wise thing in not handling their stamps any more than is absolutely necessary. Mounts are murder in that they tend to dry out the stamps in summer and attract moisture when it's hot and humid or cold. All these things make the paper that much more brittle.

What should you do if you want to take care of what you have? Well, take a careful look at your stamps; don't be rough with them. Examine the backs to see if there is an accumulation of paper present. Unless the stamp is tied to a piece of document showing an attractive cancel, all paper and old hinges must be removed. If you don't in time the weight of your pages and succeeding stamps on those pages will impress through and cause a stamp with a lot of accumulation to become damaged—cracked on the face through pressure; or it will be too heavy for any hinge you might use to hold it in place, and, consequently, it falls out and you damage the stamp, possibly by stepping on it or applying some other equally horrible torture. So . . . use good hinges and store your albums up on end, not flat on the shelf or under a lot of weight.

The storage area should be away from an outside wall where cold, dampness or moisture might get to it; but, again, it should not be near a furnace wall, either. Hinges are the best way to mount all stamps, but don't go after the hinge by licking it like a cow licking her calf dry. Those that collect mint are not going to agree with me, I know. Well, I see nothing wrong with a properly applied hinge, but I do with an improperly (tight) fitted mount that has shrunk

(and they all shrink under certain conditions) or a loose mount in which the stamp has slipped and the perforations have become damaged.

All of the above have served to help eliminate the imperforates and part perforates from the market. When you combine careless handling with the fact there were never too many of these stamps in the first place, you end up with an extinct animal. So, have a care . . .

BOOK REVIEW

("United States Revenue Stamps: Collect Them for Profit and Pleasure" by Wildey C. Rickerson. Price \$2.95. Copies may be obtained from the author at R.F.D. 1, Box 110, Deep River, Conn. 06417.)

It seems by the very nature of things that the longer one collects revenues, or tastes wine, or gets immersed in the stock market, or studies computers, the more esoteric he becomes when discussing his favorite subject. Eventually it gets to the point where his words are just gibberish to listeners who are not also terminal cases.

Even in the primary grades of stamp collecting certain terms are used that baffle people outside the hobby. Recently a neighbor in for coffee happened to pick up my stamp paper and saw the sentence, "Send for approvals." It made no sense to her at all. Why would anyone want their approval? And it was misspelled, too! They had an "s" on it.

When you get into the far reaches of stamp collecting it gets frightening. Eight kids can sit around a big table and swap stamps like mad. Eight old-time revenueurs can sit around the same table and bore each other to death with their specialties.

Being an old-time revenueur myself, maybe I exaggerate. But one thing is true. We do tend to give the impression to beginners that they are into something over their heads. That's why for a long time there's been a need for a sort of primer in revenue collecting, something to give

the neophyte some idea of what it's all about.

So now at last a book comes along that may do just that. But already I can hear some of the old guard nipping. Why doesn't it mention the multitude of non-Scott revenues? And my own thought was that Rickerson belabored the caboose part of his title too much: "Collect them for PROFIT and PLEASURE." But this book wasn't written for me and the old guard. It was written for freshman collectors and for noncollectors, and it just may accomplish its purpose of bringing a new generation of revenueurs into the fold.

In 64 pages of text, Rickerson has amassed a great deal of information on U. S. fiscals from the Civil War issues through the duck stamps. In addition there are twenty pages of beautiful illustrations of the various Scott-listed revenues. The book is printed in legible type on good stock, softbound with an attractive cover, and makes a neat addition to any collector's library. And since philatelic

books have a tendency to skyrocket in value as soon as they are out of print, in many cases they are better investments than the stamps they describe.

Maybe you'd better buy Rickerson's book for PROFIT and PLEASURE.

—Sherwood Springer

EXAGGERATED? NO!

In reply to Gerald Abrams query concerning the \$100 estimated value of the 1915 Forbin Catalogue (October 1973 AR, p. 129):

In my last philatelic literature auction this year a copy of Forbin's Revenue Catalogue, Third Edition 1915, was sold for £36 (about \$90) and in fact received a bid of £50 (about \$120). It might interest readers to know that the British Museum Library (roughly equivalent to the US Library of Congress) does NOT have a copy of Forbin's Third Edition! (Does the Library of Congress itself have a copy?)

—Dr. Conrad Graham
(ARA 1262), London, England

California Issues New Outdoor Advertising Permit Plates

To the listing of California Outdoor Advertising permits given in the June, 1972 Revenuer, add:



Type F—Size 2x3 11/16 inches. Large permit number. Black borders.
No year date.

F (1974) (\$7) black on aluminum

Permit tags in this new design are being currently distributed, and will replace the Type E plates first issued in 1969. The inscription has been changed from "Outdoor Advertising / Structure Permit" to "Outdoor Advertising / Permit Identification." No year date is shown, since these tags will remain current through 1977.

—Bruce Miller, ARA 372

Father Mathew

By George Griffenhagen, ARA 1210

"The good Father who gave his name to The Father Mathew Temperance & Manufacturing Co. may have been a man of the cloth — had his name had another "t" we might presume him to have been descended from one of the twelve apostles."

Until recently, this is about the only information we had about Father Mathew who is pictured on the U. S. private die proprietary medicine tax stamp of 1878 (Scott RS85), as originally reported by Henry W. Holcombe.¹ It is known that the firm with offices at 36 Bond Street, New York City, in 1878-79, was headed by H. H. de Petferren, president, and Charles Fitz, treasurer. Their chief—if not only—product was The Father Mathew Remedy which was a nonalcoholic concoction promoted to replace the many bitters and other nostrums with high alcoholic content. Neither the firm nor the product was a financial success. The last private die proprietaries for The Father Mathew Temperance & Manufacturing Co. were issued prior to October 1, 1880, with a total of only 14,300 stamps issued, and the firm is last reported at 55 West Washington Place, New York City, in 1880. From the small number of stamps issued, ordinarily it would be a scarce item today, but such is not the case, probably due to the number of remainders. It should be noted also that there are quite a few examples of RB17a, b and c proprietaries cancelled "T.F.M.M.Co." some of which also carry the date 1878. The firm is also reported to have been located in Canada and their cancellation is known on RB28 of the 1893 series.

But who was Father Mathew? As revealed in an article by this author,² Reverend Theobald Mathew was one of the greatest temperance missionaries of all time. He was born at Thomastown, Ireland, on October 10, 1790. A member of the Capuchin order, he successfully conducted a temperance campaign at Cork where he labored for many years. Father Mathew commenced a nationwide campaign in



Father Mathew is pictured on the U. S. private die proprietary medicine tax stamp of 1878 for The Father Mathew Temperance & Manufacturing Co. (Scott RS85)

1838 traveling throughout Ireland. People flocked to hear him and took the pledge in crowds. In 1841 the number of abstainers in Ireland was estimated at over 4½ million, and in three years the consumption of spirits fell by more than half.

In 1843, Father Mathew went to England where he was well received, and then on to the U.S.A. in 1850, after having been granted a pension by Queen Victoria for his service to mankind. Father Mathew died at Queenstown on December 8, 1856.³

Father Theobald Mathew was commemorated by Ireland with a pair of postage stamps issued July 1, 1938 (Scott 101-102). The inscription, translated into English, reads "Here goes, in the name of God, Father Mathew, O. M. Cap."⁴

It appears that Father Mathew did



Father Theobald Mathew (1790-1856), one of the greatest temperance missionaries of all time, was commemorated by Ireland with a pair of postage stamps issued July 1, 1938 (Scott 101-102)

not "give his name," but rather it was "borrowed" by the founders of The Father Mathew Temperance & Manufacturing Co. of Canada and the U.S.A. several decades after his death, as his name lived on.

1. Holcombe, Henry W., "The Father Mathew Temperance & Manufacturing Co.," *Weekly Philatelic Gossip*, 24: 799 (August 21, 1937). See also G. L. Toppan, H. E. Deats, and A. Holland, *Historical Reference List of the Revenue Stamps of the United States Including Private Die Proprietary Stamps*, Boston Philatelic Society, Boston, 1899; and G. B. Griffenhagen, *Private Die Proprietary Medicine Stamps*, American Topical Association, Handbook No. 66, Milwaukee, Wisconsin, 1969.

2. Griffenhagen, George, "Philatelic War on Drug Abuse," *Drug Forum—The Journal of Human Issues*, 3: 1-36 (Fall 1973).

3. *Encyclopedia Britannica*, vol. 15, page 90; and vol. 21, page 919 (1959). See also J. F. Maguire, *Father Mathew, a Biography*, 1863.

4. *Stamps*, 24 (4): 132 (July 23, 1938).

SALES COMMENTARY

An open letter to the membership—
Gang, I'm in trouble. I have had requests from numerous members along these lines . . . "I am new member #XXX, and I wish to be placed on the Sales Circuits to receive material of interest, which includes, etc., etc. . . ." and "Why haven't I received any circuits in the last few months? I thought you were mailing out circuits to all who requested them . . ." and "I haven't had a circuit in (so many) months. Where the heck are they? Do you have something against me? . . ."

Suffice it to say that Sales cannot mail out what doesn't exist. Let this serve to advise the members that material IS NEEDED if the circuits are to continue. Kindly help me out and GET OFF THE DIME. There are several hundred salesbooks out there which were shipped to members empty and have remained so, never to be seen again. What did you do with them?

(To those of you who wrote the above type of letters . . . there, I tried.)

—G. M. Abrams, Sales Manager

When answering ads please mention this publication

Southwest Africa (Revisited)

By Adolph Koeppel, ARA 492

There is lots of action fiscally speaking — as well as politically — from this former German Colony, now mandated to its neighbor, the Republic of South Africa. Our last philatelic visit and a priced check list appeared in the October, 1958 *American Revenuer*. I will not review the Union fiscals with Southwest African cancels, nor is there any new information concerning the six types of overprints on the Series I (Dodd) stamp of the Union of South Africa.

However, new overprints on the postage issues of Southwest Africa of 1931 have come to light. In the interest of clarity, I list below a complete review of these overprints. Bill Pieterse, of Amherst, New Hampshire, was kind enough to review the listing for comparison with his own extensive collection.

1931: Postage stamps of Southwest Africa of 1931—overprinted horizontally in block carmine capitals “REVENUE” or “INKOMSTE”; the word “POSTAGE” and “POSSEEL” are obliterated by a carmine bar. There are two types.

Type (a) Obliterating bar is thin and measures 14mm in length; “REVENUE” measures 12mm and “INKOMSTE” measures 13mm. We list below the values seen. Cancels indicate usage from 1931 to 1933.



- 5d Grey-Blue and Blue (SG #77) .20
- 6d Blue and Brown (SG #79) .35
- 1/ Chocolate and Blue (SG #80) .50
- 5/ Sage Green and Red Brown (SG #83) 1.75

1940: Type (b) Obliterating bar is thick and measures 12.5mm in length; “REVENUE” measures 13.5mm and “INKOMSTE” measures 14.5mm. We

list below the values seen. Cancels indicate usage from 1940 to 1942.



- 3d Grey-Blue and Blue .35



ERROR

- (a) Bi-lingual error
“REVENUE” on Afrikaans stamp 5.00
- (b) Bi-lingual error
“INKOMSTE” on English stamp 5.00
- 6d Blue and Brown .50
- 1/ Chocolate and Blue .75
- 10/ Red-Brown and Emerald (SG #84) 2.50

1944: 1931 postage issue overprinted horizontally in block black capitals.



(1mm high) "REVENUE" (13mm long) or "INKOMSTE" (14mm long). We list below the values seen. Cancellations indicate usage from 1944 to 1949.

3d	Grey-Blue and Blue	-----	.25
6d	Blue and Brown	-----	.35
1/	Chocolate and Blue	-----	.50
	(a) Extra-thick overprint	-----	1.00
2/6d	Carmine and Grey (SG #82)	-----	1.75
5/	Sage Green and Red Brown	-----	2.00
	(a) "REVENUE" measures	-----	
	11mm	-----	10.00
10/	Red-Brown and Emerald	-----	3.25
20/	Lake and Blue-Green	-----	
	(SG #85)	-----	5.00

1954: Same 1931 postage issue with new horizontal overprint in thin black capitals. Height of letters now measures 2mm. Values seen listed below:



5/	Sage Green and Red Brown	-----	5.00
20/	Lake and Blue-Green	-----	7.50

1940-1942: Postage issues of 1931 with vertical overprint, thick block black capitals reading UP. Now EACH stamp, both English and Afrikaans, carries at the edges BOTH overprints, "INKOMSTE" at left and "REVENUE" to the right. "REVENUE" is 1.5mm high and 15mm long and "INKOMSTE" is 1.5mm high and 16mm long. Values seen are listed below:



1/	Chocolate and Blue	-----	.75
5/	Sage Green and Red Brown	-----	1.75
10/	Red-Brown and Emerald	-----	3.00

1940: Postage stamps of 1931 with

vertical overprint (thick block black capitals) reading DOWN. Each stamp, both English and Afrikaans, carries at the edges both overprints: "INKOMSTE" at left and "REVENUE" at the right. "REVENUE" is 2mm high and 15mm long. "INKOMSTE" is 2mm high and 16mm long. For the first time there is a stop after the word "REVENUE" and "INKOMSTE". (The overprints on the 6d are somewhat thinner but of the same type).



3d	Grey-Blue and Blue	-----	2.25
6d	Blue and Brown	-----	.50
1/	Chocolate and Blue	-----	1.00
2/6	Carmine and Grey	-----	3.00



(a) Overprint reversed "REVENUE" at left and "INKOMSTE" at right. (This error appears on both the English and Afrikaans stamp) ----- 7.00

Series 5 (Dodd) of South Africa with black overprint "S W A" (no stops) the same overprint appears on both the English and the Afrikaans stamp. We list below the values seen:



1948: £10	(Afrikaans)	-----	5.00
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1951:	5/	(Afrikaans)	-----	2.00
	5/	(English)	-----	2.00
1952:	1/	(Afrikaans)	-----	1.00
	1/	(English)	-----	1.00

1954: Series 6 (Dodd) of South Africa with black overprint "S W A" (no stops). Only value seen listed below:

1/	Carmine-Rose and Buff	--	1.00
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1954-1960: Series 7 (Dodd) of South Africa with black overprint "S W A" (no stops). Listed below are values seen but not necessarily for each year. (These stamps are dated microscopically in the design and unfortunately the numbers are in the color of the frame). Bill Pieterse is working on a list of South Africa dates seen. I do not go into these dates here for lack of space.



3d	Brown and Green	-----	.20
6d	Carmine and Greenish Blue	-----	.30
1/	Indigo and Pink	-----	.25
2/6	Carmine and Bright Green	-----	.40
5/	Greenish Black and Pale Brown	-----	.70
10/	Slate Purple and Yellow Green	-----	1.00
£1	Greenish Black and Deep Pink	-----	1.00
£2	Black and Red	-----	2.00
£5	Buff and Blue-Grey	-----	3.00

On decimal currency only one value seen:

R2	Grey and Brown	-----	2.50
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1961: First definitive issue of Southwest Africa fiscal stamp with decimal currency. Apparently still in current use. Perf. 13½, Watermark: Multiple—Springbok.

5c	Red-Orange and Violet Brn.	.10
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10c	Dark-Brown and Orange	----	.20
15c	Green and Dark Green	-----	.25
20c	Blue and Beige	-----	.40
25c	Grey and Black	-----	.35
30c	Chocolate and Yellow Green	-----	.25
50c	Greenish Black and Pale Green	-----	1.00
R1	Purple Red and Pale Mauve	-----	.65
R2	Light Brown and Olive Grey	-----	1.25
R4	Purple and Green	-----	.85
R5	(Not Seen)	-----	
R10	Deep Purple and Yellow	--	1.50

CIGARETTES

We have these additional items to report for the overprints on the 1931 postage stamps. In December of 1958, shortly after the printed article reached Pretoria, that grand old man, Leonard Dodd, reported two varieties of overprints on the 3d deep-blue and grey-black:

(a) With the two lines of overprint 6mm apart rather than 2mm normal spacing.

(b) In the normally spaced 2mm overprint, the English stamp has a different setting in the two lines as they relate to one another. The normal overprint has the "x" in "tax" directly below the first "e" in "Cigarette." The variety shows the "x" in "tax" below the first "t" of "Cigarette." (The variety also exists on the 1d red and indigo and the 2d brown and blue.)

Furthermore, we describe and illustrate below a new provisional on the 1/ 1931 postage issue. The overprint in lower case black with initial capitals in the Afrikaan stamp.

"Cigarette
Tabac
Belasting
3d"



3d on 1/	Chocolate and Blue	----	4.25
----------	--------------------	------	------

ENTERTAINMENT

In the overprints on the 1931 postage, I have to report the 2d dark brown and dark blue with the English overprint on the English stamp.



2d Dark Brown and Dark Blue .25

NOTE:

The 4d Chocolate I previously listed under 195?. First distinct fiscal issue in the 1958 article has the word "KAAP.". I have since been advised that the English for KAAP is CAPE (sounds logical), thus nailing the stamp down as from South Africa and NOT Southwest Africa.

1953: Postage issue of 1953 (QE II Coronation) overprinted in black in two lines lower case with initial capitals, "VERMAAK LIKHEIDS"—/BELASTING" or "ENTERTAINMENT /TAX". (Reported by Leonard Dodd).

2d Deep Bluish Green (SG #150) .50

Civil War "Provisional Proprietaries"

by Brian M. Bleckwenn (ARA 1251)

MATCH COMPANY PROVISIONALS

Thomas Gorman & Bro.

R3c 1c r Feb 1865 2b new listing

MEDICINE COMPANY PROVISIONALS

Joseph Burnett & Co.

R33d 4c p Oct. 13, 1870 1b* new listing**

*Boston type 1 except last line measures 14½x2½ mm instead of 15½x2 mm. The rectangular frame measurements should be properly recorded as 20x18 mm (hor x vert). It should also be noted that the last line of the cancellation—BOSTON—is all Roman caps.

**New handstamped date cancellations are probably of little or no significance. The above is noted because it is on a definite silk paper and is undoubtedly among the last 4c values used by J. Burnett & Co. All cancellations later than 1870 (with one exception) are found on 3c denominations.

Seth W Fowle & Son

R3c 1c r Jun 15, 1868 1b new listing*

*New handstamped date cancellations are probably insignificant.

PERFUMERY COMPANY PROVISIONALS

X. Bazin

R3c 1c r 1868 new b* new listing

*Riley's type 1. Handstamped X.B. and year in ornamental italic type X.B. (11 x 4 mm) and 1868 (12 x 3 mm) struck diagonally—reading up. The measurement of the last line will vary with the numerals used in the yeardate.

PLAYING CARD COMPANY PROVISIONALS

Victor E. Mauger

R29c 5c r June, '69 new b* new listing

*This is a printed cancellation—placed horizontally. The first line reads V.E.M. in Roman capitals and measures 10½ x 2 mm. The second line reads June, '69 in upper and lower case Roman and measures 11 x 2 x 1½ mm. It is very likely that Riley's #381 and 382 share this same typing—never before described.

CIRCUIT NOTES

Or, more appropriately this month, AUCTION NOTES. Firstly, we wish to welcome all of the new members who participated in the 8th auction, winner or loser. Secondly, a Happy New Year wish to all. And thirdly, a report on Auction 8, which, although not the largest sale in volume (Auction 7 offered 1,111 lots), turned out to be the largest sale in money matters. We wish to express our appreciation to all of those who participated, lot owners, winners and losers alike. And to the Miller Print Shop, who did such a fantastic job putting it all together, from the hen scratching I normally generate.

For those of you who are interested, the following should be noted: When lot 261 was described, it was sent to the printer in error with a CV of 9.00; actually the CV was 90.00. None of the bidders caught the error, and the lot was therefore withdrawn from award. Additionally, lot 466 was withdrawn by the owner prior to receipt of any bids, and therefore all bids were invalidated without your knowledge. End of withdrawn lots, total 2.

The following lots were unsold under rule 6, where the bids received were not made in good faith, in my opinion, on which subject see lecture below: Lots 6, 7, 8, 10, 165, 168, 169, 170, 171, 502, 503, 504, 505, 566, 590, 592, 688, 690 and 707. End of rejected bids, total 19.

Which leads us to the auction statistics, to wit:

Number of lots offered	806
Withdrawn lots	2
Rejected bids	19
Unbid lots	147
Total lots sold	638
Percentage sold vs offered	79+
Total of realized prices	\$6,458.80
ARA commission	645.88
Auction expenses	will advise
Net income	will advise
Number of lot owners	45
Number of bidders	155
Number of winners (at least 1 lot)	133
Number of losers (no lots)	22
Current membership	circa 600
Percentage of participation	33%

The "will advise" items will be re-

ported next month, as they have not been finalized at this writing. And now for the promised harangue . . . The major portion of the bidders, who normally bid in the proper fashion, going after the lots they want and no bones about it, need pay no attention to the following. This little speech is for the select few who continue to submit bids ranging from 1/10th to 1/20th of the SB or CV listed. They know who they are, and it appears that they never learn. So here goes . . .

This is not a bargain counter. Stop probing for weak spots at auction HQ. You will not win any of the lots so bid for one of two reasons:

- a) You will be outbid, as is usual, or
- b) your bid will be rejected under the "good faith" rule, even if it is the only bid for a lot.

Realizing this, but continuing to probe, you will not heed these words and will continue to submit your ridiculous bids. This is a sure ecological waste, since such bids are relegated to the circular file, thereby wasting your time, my time, the post office's time, the paper, the ink, and the stamp. Save us all a lot of trouble, and when you sit down to put bids on paper, ask yourself this question—"If this lot were mine, would I sell at this price?"

If the answer is no, don't bother to bid. End of speech.

Elsewhere in this issue appear the realized prices for auction 8. When you check the winning bid against your own, bear in mind: If the winning bid is identical, but you didn't win, it indicates that the winner's bid was received earlier. If your bid for a lot contained a plus or plussi, and you still didn't win, it indicates that the winner's bid also contained plussi.

As you will note, many Scott catalogue evaluations were out the window. Hopefully, Scott will take note and revise their prices.

To describe the hecticcy (a good word?) of auction 8 is an impossible task. Suffice to say that bids were received as late as turkey dinner time on The Day, with the telephone ringing to admit bids by long distance, the doorbell ringing to admit either

a Western Union employee with a bid-wire, or a USPS employee delivering a special delivery letter. It was by far the sale which made me jump for the Galliano. I really don't understand the need for this late activity, since the auction was in your hands a good six weeks prior to bid closing, as is our usual practice. All this despite my admonitions to get your bids in early. Oh, well, people will be people. I trust that the spring sale will be as hectic, and that Don Duston is prepared for the onslaught.

On which subject, Don informs me that he currently (Dec. 1) has on hand well over 300 lots of material for the spring sale. However, considering that some of the lots were received for auction 8 after that sale had gone to press, it follows that there is some material you would like to offer but haven't gotten around to it. DO IT NOW. Get that material together and get it mailed off to Don, to arrive no later than Feb. 15th. Material received after that date will be required to sit out the summer and await the fall 1974 auction.

We are currently in the process of revising the auction rules, which has been long overdue, but which I haven't had time to attend to. There will be some innovations in the rules, as well as certain procedural changes under Don's leadership. He is, for instance, attempting to prepare the listing in keeping with the methods used by the professional houses; i.e., separating the USIR from the state, foreign, and cinderella material, which also will be separated. This is an extremely difficult procedure, which I would never attempt. With the appropriate effort, it will come out as planned.

To close, the sales circuit statistics will appear again next month, as well as other items of import.

—G. M. Abrams, Sales Mgr.

SECRETARY'S REPORT

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

NEW MEMBERS

1561 MEYER, Richard K., 5100 Pros-

pect Rd., Peoria Heights, IL 61614, by G. M. Abrams. Postal history.

1562 CUMMINS, Harry, III, 913-C Texan Trail, Corpus Christi, TX 78411, by Scott Publications. US Scott-listed.

1563 JACKSON, Eric, 8451 San Capistrano, Buena Park, CA 90620, by J. D. MacLeith. US Scott and non-Scott, state, local and territorial issues.

1564 CAMPBELL, Louis R., 9 Hogan Drive, Poughkeepsie, NY 12603, by Drew A. Nicholson. USIR. M&M, playing cards, perfumery, consular fees, wine, beer, etc.

1565 WALTER, Roy, GPO 3174, New York, NY 10001, by Brian Bleckwenn (ASDA). US, esp. M&M in singles and multiples; proofs.

1566 BROWN, Everett E., 68 Thorn-dyke Rd., Rochester, NY 14617, by Steve Leavitt. All back-of-book US.

1567 BRADY, James J., 55 Lockwood St., Newark, NJ 07105, by Drew A. Nicholson. Ireland, Great Britain, Br. Commonwealth.

CM1568 SPICER, Earl T., 44 Fairbanks St., Brighton, MA 02135, by G. M. Abrams. US Scott-listed.

1569 MULL, Max W., 903 Woodnox Dr. N, E., Vienna, VA 22189, by Steve Leavitt. All US.

1570 HERVEY, David, 906 Mildred Ave., Utica, NY 13502, by W. R. DeKay. Revenue stamped paper, Canada revs, US 1st issue incl. proofs.

1571 GROMET, Michael A., 200 Garden City Plaza, Garden City, NY 11532, by Brian Bleckwenn (ASDA). US.

1572 TRICOMI, Edward, 39-39 57th St., Woodside, NY 11377, by Brian Bleckwenn (ASDA). General US.

1573 THOMPSON, William C., 186 S. Brookside Ave., Freeport, NY 11520, by Louis S. Alfano (ASDA). Private proprietary.

1574 RIESENFELD, Sanford, 45-10 Kissena Blvd., Flushing, NY 11355, by Brian Bleckwenn (ASDA). US.

- 1575 **LEVINE**, Richard G., 4 Sealy Dr., Lawrence, NY 11516, by Brian Bleckwenn (ASDA). US.
- 1576 **TAYLOR**, Richard G., 700 Springmill St., Mansfield, OH 44903, by Brian Bleckwenn (ASDA). Proofs (dealer).
- 1577 **FREDERICKS**, George A., PO Box 99, Franklin Square, NY 11010, by Brian Bleckwenn (ASDA). General US revenues (dealer GAF & Co.)
- 1578 **BACON**, Lawrence A., 61-80 77 St., Middle Village, NY 11379, by Brian Bleckwenn (ASDA). US and British colonial revs. (dealer, Rego Stamp Co.)
- 1579 **MAC BAIN**, Mrs. Lucy A., 106 Enchanted Hills Road, Owings Mills, MD 21117, by Steve Leavitt. US revs, documentary, proprietary and private die.
- 1580 **LAGOE**, William R., 115 East Seneca St., Oswego, NY 13126, by G. M. Abrams. All US, esp. battleships and wines.
- 1581 **RANEY**, William G., 500 6th Ave., Menlo Park, CA 94025, by Steve Leavitt. US federal, Scott and non-Scott (no states)
- CM1582 **BECKHAM**, Harry F., Jr., PO Box 6103, Orlando, FL 32803 by G. M. Abrams. US singles, used and mint, strips, blocks. etc.; officials, proprietary, stock transfer, silver tax, etc.

REINSTATED

- 846 **KUHN**, John L., Jr., 35-28 77th St., Jackson Heights, NY 11372 by Mike Rosenberg (ASDA). US and general.

RESIGNED

- 265 **Herman Herst, Jr.**

ADDRESS CHANGES

- Donald R. Alexander, DET 13 AFC-MMC, Box 25, APO 96263
- Hermann Ivester, 5 Leslie Circle, Little Rock, AR 72205
- John C. Ruback, PO Box 41, Jemez Springs, NM 87025
- William H. Shaw, 210 Congress St., Cape May, NJ 08204

Jon R. Whitrock, 235½ S. Crea St., Decatur, IL 62522

ADDENDA TO DECEMBER REPORT

- 1560 **ERICKSON**, Erik P. Collects US 1st, 2nd, 3rd issues, all varieties; RR and express cancels.

Previous membership total .. 605
 New members ----- 22
 Reinstated ----- 1
 Resigned ----- 1
 Current membership total -- 627

FINAL NOTICE FOR 1974 DUES!
 Final notices have been mailed to all members with current dues unpaid as of 1 January. Those who fail to respond prior to 1 February will be dropped from the rolls effective that date. **DON'T MISS OUT!** A big Spring auction is coming up soon, new publications are in the works, and the ARA is bigger and better than ever before! Be a part of it.



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Tax Paid Notes

By Ernest C. Wilkens

(Ernie Wilkens is the Research Chairman of the Taxpaid area. This is the first article for the column which will be his responsibility. Any comments you have should be addressed to him: 1732 Norman St., Brooklyn, N. Y. 11227).

CIGARETTES—The Class B Stamps

A cigarette eleven inches long was, for a time, a Class B cigarette. This unusual creation was made by the Axton-Fisher Tobacco Co., Inc. in the early 1930's and put up in packages of at least five cigarettes. Since the weight was more than 3 pounds per thousand cigarettes, regardless of size, they paid the tax at the Class B rate. The trick was that the package was rouletted so that it and the eleven inch cigarettes inside could easily be torn apart into four separate packages of regular 2½ inch cigarettes. This

involved an interesting saving in tax, the rates at the time being Class A—\$3.00 and Class B—\$7.20 a thousand. The Government responded to this packaging device with a new law, the Act of May 10, 1934, which put a limit of 6½ inches on Class B cigarettes. Over that length they were to be taxed at the Class A rate for each 2½ inches of length.

Special stamps for cigarettes weighing more than 3 pounds per thousand were first issued in 1891. They were printed in green to distinguish them readily from the regular cigarette stamps, and in addition to a slightly larger size, the design of the stamp was more ornate. Although there are a number of recent philatelic listings of these stamps which are well done, a set has been included in the Class B listings which does not belong there—the Series of 1901. The Act of Mar. 2, 1901, repealing parts of the Spanish-American War Revenue Act of 1898, did not change the rate of tax

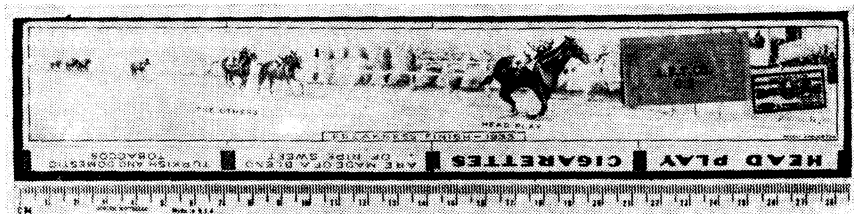


Figure 1. Package of "Head Play Cigarettes," Axton-Fisher Tobacco Company with Series 104 stamp for 5 Class B cigarettes. Reduced size.



Figure 2. The two Class A stamps of the Series of 1901. The pair of 10-cigarette stamps rated at \$1.08 per M; the 20-cigarette stamp rated at \$.54 per M.

on cigarettes weighing more than 3 pounds a thousand. This rate remained at \$3.60 a thousand and no new stamps were issued. The regulations (USIR Regulations, Series 7, No. 8--1901) are quite specific on this point: "... stamps of the series of 1898, issued for payment of tax on cigarettes weighing more than 3 pounds per thousand will not be retired, nor shall stamps of any other series be issued in lieu thereof."

What did change was the tax on regular cigarettes (those weighing no more than 3 pounds a thousand). These were now divided into two sub-classes according to their wholesale price: those with a wholesale price, tax included, of no more than \$2.00 a thousand were to be taxed at the rate of \$.54 a thousand, while those cigarettes with a wholesale price tax included, more than \$2.00 a thousand, bore a \$1.08 tax rate. The \$.54 rate stamps were printed in blue and the \$1.08 rate stamps were printed in green. Both stamps of this Series of 1901 were identical in design except for inscriptions, with each other and with the previous issue, the Series of 1898, which had been printed in red. In addition, it may be noted that the Series of 1901 was typographed, as

regular or Class A cigarette stamps had been since 1893.



Figure 3. The Series of 1898 stamp for cigarettes weighing more than 3 lbs. a thousand (later called "Class B").

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

261

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: Cuban revenues and tax stamps; information on catalogues on how to value same. Hutchins, 55 Broadway, Bangor, ME 04401. 262

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

WANTED to buy: Irish revenues, embossed or adhesive and all other Irish cinderella material. James Brady, 55 Lockwood St., Newark, NJ 07105. 262

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

FOR DEALERS to Dealer. Write for India fiscals, court fees stamps, revenues to Mr. Santosh Kumar, 49 'G' Block, Connaught Circus, New Delhi 110001, India. 271

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

WANTED: Quality revenues, paying 50% catalogue and up. (What can you offer?) Also want Xmas seals, proofs, ducks, (state) fishing and hunting stamps. Humphrey's Fine Stamps, Box 710, Spencer, IA 51301. 272

Auction 8 Realized Prices

Note: Withdrawn and unbid lots are not shown, nor are rejected bid lots.

Lot #		88	4.25	153	4.25	236	1.00
5	16.00	90	9.50	154	4.00	237	5.00
9	15.40	93	4.25	155	2.50	238	10.00
12	2.50	94	12.50	156	8.00	239	4.00
13	2.00	95	5.25	157	3.30	240	2.50
14	4.00	96	9.00	158	7.50	241	8.00
15	12.75	97	19.75	159	8.50	242	1.10
16	33.00	98	6.00	160	8.50	243	2.25
17	4.50	99	2.75	161	4.00	244	3.00
18	4.65	100	5.00	166	62.00	245	5.50
19	1.25	101	2.50	185	12.00	247	5.50
21	.75	102	3.25	186	1.75	248	3.00
22	7.00	103	20.00	187	3.50	249	4.00
23	4.25	104	2.10	188	9.50	250	1.50
24	4.00	107	2.25	189	5.00	251	2.75
25	1.50	108	2.75	190	5.50	252	2.50
26	1.20	109	1.75	192	3.75	253	1.00
27	9.00	110	1.75	196	10.00	254	10.00
29	5.25	111	12.75	197	2.50	255	15.25
30	36.00	112	5.50	198	3.25	256	2.75
31	9.00	113	4.00	199	3.75	257	2.25
32	15.50	114	3.50	200	3.25	258	5.25
33	18.75	115	6.00	201	7.50	259	7.00
37-40 each	5.00	116	2.10	202	7.00	260	8.50
42	15.00	117	3.25	203	2.00	262	20.00
43	12.75	118	5.00	204	4.25	263	31.00
44	10.00	119	5.00	205	1.25	264	9.25
47	5.00	120	1.20	206	6.25	265	7.00
49	10.75	121	1.10	207	8.00	266	6.00
50	10.00	122	2.10	208	2.25	267	18.75
51	8.50	123	3.25	209	.60	268	5.50
55	12.75	124	1.10	210	2.50	269	6.00
59	13.25	125	3.00	211	6.25	270	4.25
60	10.75	126	6.25	212	8.00	271	2.50
62	5.50	127	2.25	213	35.00	272	4.00
63	7.00	129	3.00	214	3.75	273	3.30
64	7.50	131	8.50	215	5.00	274	4.75
65	52.00	132	1.50	216	7.50	275	9.00
66	4.00	134	8.75	217	7.00	277	3.30
67	15.00	135	2.50	218	36.00	279	21.00
68	2.50	136	10.75	219	11.75	280	28.50
69	2.00	137	7.50	220	12.75	281	21.00
70	80.00	138	14.25	221	7.00	282	9.00
72	35.00	139	5.50	222	6.25	283	2.25
73	102.00	140	3.25	223	10.00	284	26.00
74	55.00	141	9.50	224	.90	285	22.00
75	25.00	142	6.00	225	3.00	286	6.50
76	50.00	143	13.25	227	30.00	287	46.00
77	1.10	144	9.50	228	10.75	288	21.00
79	27.00	145	21.00	229	5.50	289	10.00
81	1.00	146	7.00	230	10.75	290	20.25
82	1.00	147	4.75	231	8.00	291	26.00
83	1.20	149	8.00	232	6.50	292	11.75
84	2.00	151	6.00	233	2.50	293	18.75
87	3.25	152	3.25	234	2.00	294	7.00

295	6.00	353	1.00	413	26.00	474	10.50
296	5.00	354	1.00	414	21.00	475	21.00
297	6.50	355	6.75	415	31.00	476	6.00
298	4.25	356	3.50	416	17.00	477	8.00
299	21.00	357	5.50	417	5.50	478	12.75
300	2.50	358	3.50	418	3.25	479	11.25
301	9.00	359	2.00	419	5.50	480	15.25
302	10.50	360	15.50	420	8.50	481	14.75
303	38.50	361	10.75	421	6.50	482	8.00
304	23.50	362	3.00	422	2.50	483	12.75
305	19.00	363	1.00	423	3.50	484	7.00
306	14.75	364	1.00	424	3.25	485	5.00
307	10.50	365	15.75	425	2.50	486	5.00
308	4.00	366	1.00	426	5.50	487	3.25
309	2.00	367	1.50	427	4.75	488	9.50
310	52.00	368	5.25	428	2.50	489	7.50
311	5.50	369	2.25	429	4.75	490	3.50
312	13.75	370	4.00	430	5.50	492	8.00
313	10.75	371	5.00	431	3.25	493	4.50
314	6.50	372	3.00	432	12.75	494	4.50
315	8.50	373	1.10	433	9.00	495	3.00
316	16.50	374	7.00	434	5.50	496	8.00
317	4.50	375	14.50	435	12.75	497	1.60
318	6.50	376	2.20	436	4.25	498	13.75
319	6.50	377	2.20	437	2.50	499	5.00
320	8.00	378	5.25	438	6.00	500	6.50
321	15.75	379	5.25	439	3.50	501	6.50
322	18.75	380-382 each	6.25	440	5.00	506	3.00
323	25.00	383	13.25	441	3.50	507	5.50
324	13.75	384	7.75	442	5.00	511	6.50
325	31.00	385	6.75	443	4.00	512	5.50
326	8.00	386	6.25	444	6.00	513	8.00
327	3.00	387	13.25	445	3.25	516	12.75
328	9.00	388	7.00	446	10.50	517	10.75
329	2.00	389	7.50	447	6.00	518	6.50
330	21.00	390	7.25	448	19.25	519	6.50
331	9.50	391	7.25	449	6.00	520	5.75
332	12.75	392	46.00	450	12.50	521	10.75
333	31.00	393	45.00	451	15.75	522	5.25
334	7.50	394	9.50	452	2.00	527	2.60
335	23.00	395	17.50	453	2.00	528	5.50
336	16.00	396	4.00	454	12.75	529	11.75
337	4.50	397	9.00	455	2.75	530	.50
338	4.25	398	10.00	456	4.00	531	17.50
339	45.00	399	3.50	457	4.00	532	5.00
340	18.75	400	3.50	458	3.60	533	1.50
341	3.25	401	12.75	459	1.00	534	8.00
342	3.00	402	8.50	460	10.00	535	20.75
343	10.75	403	9.50	461	3.00	536	1.00
344	3.75	404	13.50	462	3.50	537	5.00
345	11.50	405	6.50	463	3.75	538	6.50
346	6.00	406	10.00	464	4.25	539	27.75
347	15.75	407	10.50	465	15.00	540	4.00
348	12.75	408	5.50	467	7.50	541	2.00
349	17.25	409	2.50	468	3.50	543	6.50
350	1.00	410	8.75	471	15.75	544	2.50
351	5.00	411	36.00	472	10.75	545	12.75
352	38.00	412	8.00	473	117.00	546	14.75

547	2.00	618	31.00	682	6.00	737	3.50
548	3.50	619	26.00	683	8.00	738	2.00
549	2.00	621	8.50	684	6.50	739	76.00
550	2.00	622	9.00	685	10.75	740	107.00
551	3.00	623	8.00	686	14.75	741	17.25
552	6.50	624	18.25	689	10.50	742	10.00
553	10.75	627	7.50	691	14.50	743	12.50
554	14.25	628	5.50	693	10.00	744	5.00
555	60.00	629	2.50	694	24.50	745	6.50
556	6.00	630	3.25	695	15.50	746	10.75
558	3.25	631	10.00	696	9.00	747	6.00
559	5.00	632	6.75	697	5.50	748	5.25
560	13.75	633	7.50	698	3.00	749	25.00
561	8.00	634	3.50	699	3.50	750	5.50
562	12.50	636	10.00	701	16.00	751	8.50
563	4.25	637	6.50	702	8.00	752	3.50
564	6.50	638	9.00	703	9.50	753	4.50
565	2.00	639	4.25	704	25.00	754	2.75
569	15.00	640	3.75	705	3.00	755	3.50
571	2.00	641	12.25	706	6.50	756	2.50
572	5.50	642	4.25	708	5.50	757	18.25
573	10.00	643	3.75	710	2.50	758	15.00
574	13.00	644	2.75	712	3.25	759	9.50
575	8.50	645	12.00	713	3.50	761	10.50
576	5.50	646	6.00	714	4.00	762	3.75
577	8.00	647	10.75	715	4.50	763	7.00
578	5.25	648	8.00	716	3.00	765	2.50
579	9.25	649	7.50	717	2.50	766	2.25
580	10.00	650	8.50	718	6.00	768	3.00
581	8.00	651	4.50	719	6.50	769	3.00
582	10.00	652	4.00	720	2.50	770	3.00
583	32.00	653	15.00	721	2.50	771	8.50
586	2.25	654	17.75	722	2.50	772	23.00
587	18.00	655	8.50	723	3.00	774	26.00
588	10.75	657	2.50	724	4.50	781	9.00
589	8.50	658	6.00	725	6.50	785	3.25
591	14.00	659	5.00	726	9.50	786	18.25
594	21.00	660	5.00	727	6.50	793	6.00
595	6.00	661	8.50	728	8.00	795	9.00
596	2.00	663	6.50	732	3.00	796	28.50
597	23.50	664	4.75	733	3.00	798	13.25
598	31.00	665	3.75	734	5.25	804	18.25
599	4.00	666	7.00	735	2.25	805	7.00
600	10.75	667	3.25	736	4.00		
601	10.75	668	10.00				
602	10.75	669	10.00				
605	7.50	670	8.00				
607	3.50	671	10.00				
608	3.50	672	8.50				
609	6.50	673	7.00				
610	7.50	674	15.75				
611	7.50	675	21.00				
612	6.00	676	3.75				
613	17.75	677	6.50				
614	7.50	678	19.25				
615	20.00	679	43.50				
616	16.00	680	13.50				
617	10.00	681	10.00				

**U. S.
REVENUE
WANT LISTS FILLED**

**Sideline Material,
Tax Pairs and Foreign Revenues**

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

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