

# AMERICAN REVENUER



## Journal of the American Revenue Association

Vol. 28, No. 2, Whole No. 262

February 1974

### President's Message

Let us put the rumor to rest: I have not resigned or died or **anything** like that!

Since late spring, our Vice-President, Sherwood Springer, has been taking over my duties—and we all owe him a great vote of thanks for this. He helped out so that my wife and I could build our own home (build it ourselves—not watch a bunch of workers do it!). We now have a two story concrete block house in the beautiful mountains of New Mexico. Only three rooms are completed but we have a roof over our heads, running water, electric stove, bath tub and all of the other necessities we have done without since August. (We also, at this writing, are isolated by a sixteen inch snowfall.)

Now I am ready to get back to being your active president. And during my last year in office (I do not plan to run again) I would like to concentrate on seeing revenue collecting and the ARA grow.

These will not happen automatically; every one of you will have to help. We will be pushing on three or four fronts but they all add up to one thing: making other stamp collectors and the public in general aware that there are revenue stamps and that collecting them IS philately and can be fun.

What I think we need really is a talk-it-up campaign. Let every stamp collector (and non-collector, too) know that we get a kick out of collecting revenues. And show the non-believer that you enjoy your specialty by exhibiting some of your pages. Take them to a stamp club meeting. If you belong to a small club (as I did: my first exhibit was one of only eight—but all eight members exhibited!) get all of the members to exhibit a couple of times a year. If your club is a good-sized one, you may not win a prize the first time around, but they will know you collect revenues. And as you develop confidence and better exhibition pages you can go on to bigger shows. For less than the cost of a good pair of shoes you can enter several regional or national shows.

The other thing some of you can do is write. Not just technical, research type articles for AR but some general articles for the general stamp papers. I can't recall when Linn's or the APS Journal last had an article on revenue stamps. This, I think is sad. All kinds of topicals and Cinderella material get pretty good coverage; revenues get nothing.

So, how about it. Get your pen and typewriter out and do some writing. Need some help? Call on our new editor or on me to read what you have written. We'll give you some frank criticism and assistance in getting your story printed.

We need to let the world know that ARA exists and that its members collect some of the most interesting stamps ever printed.

John C. Ruback, President

# THE AMERICAN REVENUER

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AMERICAN REVENUE ASSOCIATION

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Vol. 28, No. 2, Whole No. 262

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## From the Editor's Chair

### Exhibiting A Revenue Collection

(This month I have a guest editorial for you. The author is member Leland B. (Lee) Adams. Besides being an active revenueur, Lee is the editor of the **Lincoln LOG**, journal of the Lincoln Society of Philately.

The editorial is actually a compilation of two letters received by me on the subject of exhibiting. Lee has exhibited many times, has encouraged many ARA members to exhibit (a little arm-twisting was necessary at times, I understand), and is the author of "How to Exhibit Your Stamp Collection," which first appeared in the November/December, 1973 **LOG**

(pg. 7) and which is re-printed below because I felt I could not improve on the basic information presented in it. It is totally applicable to all kinds of exhibiting, and, taken with Lee's additional comments, constitute a good primer for exhibiting. Any additional comments from the membership is solicited, especially in regards to problems met and hopefully conquered.

John Ruback in his "Presidential Message" tells us that exhibiting is a good way to sell revenue collecting and Lee will tell you that it is a good educational experience for judges; I have done the same. Editor Emeritus Lou Alfano, members Debbie Friedman and the four recipients of kudos in the last issue, among others

whom I have not as yet met, believe it as well. Follow Lee's suggestions and take advantage of the kind offer following the editorial.)

When I wrote John Ruback my thought was that more ARA members should exhibit their material and face up to the fact that there are several obstacles. As a potential exhibitor you should know them.

Perhaps the main one is classifications. Show managers offer, among others, Miscellaneous, U. S. Postage and Revenue classifications. Of course the Miscellaneous is a poor one. Naturally, U. S. Postage is not revenues; there is no argument there at all and it must be accepted. I am sure some research will find that over a period of a year a number of Revenue classifications are open to the revenue collector. At least, that is my experience. But this category is sometimes handled so that there must be at least five entries to establish this class. (Ed. note: A word of caution, read the application blank; in most cases if there are insufficient entries to form a class you are at the mercy of the exhibition committee. So, you take your chances.) In most open shows, however, classifications are up for the convenience of judging and the limits are not too well defined.

An obstacle sometimes arises when exhibiting under the Revenue classification of which you should be aware. Judging is often inadequate, for admittedly most judges have seen little revenue material and, therefore, cannot honestly judge. I believe this situation exists more times than one imagines. As the editor has said in his well-articulated editorial, the circumstances can be tilted in favor of the revenue exhibitor when there are several such exhibits. If a judge has any self respect he will learn more about revenues rather than pass them by. And judges can only be influenced to learn more when there are more revenue exhibits.

Yet, the responsibility is not with the judge as his judging activity is based on what he knows. And is he to be influenced to judge revenue items? You guessed it. He must see more revenue exhibits. If judges were

to see six-seven revenue exhibits at a show, they would soon learn. You cannot take the judge to task; more shows, better judging, it's as simple as that!

Then there's the matter of which shows to choose. I have done better at the large and more important shows. Judges reflect the shows they judge. A more important show gets the best judging. This seems to me only natural. You can pick and choose by running down the lists of upcoming shows that appear in the philatelic press. I write 12-14 letters for prospectuses and end up with four that seem what I feel will fit my material. I do this on the basis of theme, location, and so forth; with experience you'll be able to do this too. In earlier years I wasn't so selective and I'm sure I suffered for it. But in recent years, however, by exhibiting at the larger shows, the judging has been better and I've been more successful.

Another point. The exhibit should be a good one. If you don't show quality material, and show it well, the best judge on the circuit will pass it by. And that pertains to any classification, but more so when the judges are limited in scope of philatelic knowledge. I believe judges in the big shows tend to know more about revenues. If the material is of value and well presented, it follows that success will be in like proportion. The revenue exhibitor is up against enough without resting on poor material poorly presented.

As an aside, speaking of presentation, John Ruback speaks of physical matters when he asks how to show cigar strips 14 inches long. I take a light board with width of three album pages. The reason I mention this is some of the more important shows will not take such a mount. Others are breaking down this barrier. Yet, this is another obstacle to consider.

Finally, an important consideration is the title page. This important page must have as few words as possible, yet tell an adequate story. By that I mean to establish what the exhibit is all about and where the material comes from if this is not obvious. I

have seen title pages (and this goes for all kinds of collecting) loaded with lengthy explanation which will be read only by the person who wrote it. There must be a just medium and where that is must be a personal matter. Still, the title page is important for all the pages that follow.

(Ed.: The exhibitor should also consider what he is trying to accomplish: a general presentation, a specialized study, "postal" history, etc. These determine the amount of writing that you do: the former require very little, the latter quite more with perhaps the specialized study demanding the most. But never, never write so much that the stamps or whatever are buried in writing!)

The title page should not be encased in a work of art which makes it an effort to get to the message, either. Nor should it be devoid of some attractiveness. It should be easy and quick to read and neatly handled.

Good luck, and happy exhibiting.

—Leland B. Adams, ARA 1157

## How To Exhibit Your Stamp Collection

### I. Do you want to exhibit:

- a) Check the shows listed in the philatelic press
  - 1) Western Stamp, Linn's Weekly, American Philatelist, National Stamp News, etc.
- b) Choose the time and place compatible with your plans
- c) Write for the prospectus
  - 1) They contain regulations, frame charges, frame sizes, insurance data
- d) Determine the classifications for your exhibit
  - 1) U. S., foreign, airmail, postal history, topical, revenues, etc.
  - 2) You need not attend show to which you send your exhibit

### II. How to prepare your exhibit

- a) Use standard size album pages (8½x11). Larger may cause problems at some shows due to frame sizes
- b) Write up your stamps
  - 1) Short but containing all pertinent information
  - 2) hand lettering vs. typewriter
    - a) If you are an expert at hand

lettering, then all right

- b) Most judges accept typing
- c) Keys of typewriter must be sharp and clean
- e) Use title page for explanation of exhibit but keep as short as possible. Judges do not have the time to digest long explanations
- d) Arrangement of stamps
  - 1) Pleasing layout, uncluttered. Much depends upon exhibitor's taste and sense of balance
  - 2) No name or other identification of exhibit owner
  - 3) Several stamps to page vs. one. No outline such as this can answer that question; it's a matter of experience
    - a) However, depends upon importance of the stamp, not necessarily value or on story you are telling
    - b) Do not use Scott, Minkus or other stamp identification. If it is necessary, mark on back of page

- e) Album pages should have continuity if possible. This means sequence to sequence
- f) Visit shows to see how other exhibitors arrange their pages

### III. Illustrating the exhibit

- a) Keep to a minimum. You are showing stamps, not pictures
- b) Illustrations tend to clutter up an exhibit
- c) Photographs or drawings of small details aid explanation

### IV. Sending exhibit

- a) Parcel post, first class, air mail
- b) Insure your exhibit for its worth; this is exclusive of any insurance offered by the exhibition
- c) When possible, take exhibit to the show and do your own mounting

### V. Mounting your collection in frames at the show

- a) Use numerical code or identification on back page to explain sequence of pages, or prepare chart to show page arrangement; this is very important when you don't mount your own; exhibit personnel do the best they can but can't be held responsible for poor presentation

## A Show for Revenuers to Enter!

Recent mails brought the prospectus for the **STATEN ISLAND PHILATELIC EXPOSITION 1974 (STIPEX 74)**, a press release for the show which is printed below and a very kind letter from the **Exhibition Chairman**, who is an **ARA** member, with an offer that probably won't be equalled until **STIPEX 75** rolls around. If you're the least inclined towards exhibiting after reading the above words hurry and make the deadline and show what the **ARA** can do.

### STIPEX 74 INFORMATION SHEET

On May 3-5, 1974, the **Staten Island Philatelic Society** will hold its annual stamp exhibition at the **Staten Island Zoo**, **Staten Island, New York**. The hours of the show will be:

Friday—May 3, 10-9

Saturday—May 4, 10-6

Sunday—May 5, 10-5

For the first time in the **Society's** 92 year history, there will be an **OPEN** show. The show, **STIPEX 74**, will honor the **10th Anniversary** of the **Verrazano-Narrows Bridge** and the **450th Anniversary** of the founding of **New York harbor** by **Verrazano** himself. A privately printed souvenir card will be available at the show and by mail in recognition of these events. A special cancel will be available. **USPS** and **UNPA** substations are pending. There will also be a dealers bourse. 125 frames will be available for exhibitors. In addition to the normal awards program, a number of special awards will be presented.

The **Maurice Apfelbaum Award**  
**AMERICAN REVENUE ASSOCIATION AWARD** (for the Best Revenue Exhibit)

**Society of Philatelic Americans Research Medal**

**American Philatelic Society Certificate**

**Indo-China Philatelists Certificate**

**American Topical Association Awards**

**Europa Study Unit Awards**

Other special awards are pending.

The show prospectus may be obtained from:

**E. W. Kaufmann, Jr.**

Prospectus Chairman, **STIPEX 74**

124 **Kensico Street**

**Staten Island, New York 10312**

or

**Stephen George Shedrowitz**

Exhibition Chairman, **STIPEX 74**

192 **North Railroad Avenue**

**Staten Island, New York 10304**

**DEADLINE:** Apr. 1, to **Mr. Kaufmann**

There is a **REVENUE CLASSIFICATION** (No. 4 on the list)

Cost: \$4.00 per frame; 16 pages of 8½x11 size, 12 pages of "Scott" size.

Now the fabulous offer:

" . . . As an added piece of information for **ARA** and **SRS** members only, I shall act as agent for anyone desiring to exhibit. If I may clarify, **STIPEX 74** has no provisions for accepting exhibits not hand delivered. And although the show is **Open**, each exhibitor is required to put up their own exhibit. I will do this. And there need not be any fear of loss or damage. While in my possession all exhibits will be put into bank vaults until the day of the show and returned promptly to their owners after the show. The show itself will be insured. I shall personally guarantee exhibits safety as I know what can happen . . . "

—**Stephen George Shedrowitz**,

**ARA #CM 1465**

With this offer you've got **no reason** not to exhibit!

See you next month on the **ARA** and with some photos of **John Ruback's** exhibition pages, a good example of what **Lee** was referring to. Space precludes their being presented this month.

**U. S.**

## **REVENUE WANT LISTS FILLED**

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2701f

# An Unlisted Double Transfer on Fleming Brothers U. S. Private Die Stamp

By Richard F. Riley

The brothers Cochrane and John Fleming first sold Dr. McLane's Celebrated Vermifuge and Dr. McLane's Celebrated Liver Pills in 1855, and later acquired other preparations such as Crudoform—for rheumatism of man and horses—Kidd's Cough Syrup, etc. All of the units of these on the market sold for 25c and required 1c tax stamps. Accordingly, they had private proprietary stamps of their own design prepared when the Revenue Act of 1862 became law. Butler & Carpenter engraved Fleming's stamps and printed them on old and experimental silk paper during 1862-71. The National Bank Note Co., which printed the balance may have printed a few on silk paper and then subsequently printed the rest on watermarked paper. There was no printing by the Bureau of Engraving and Printing.

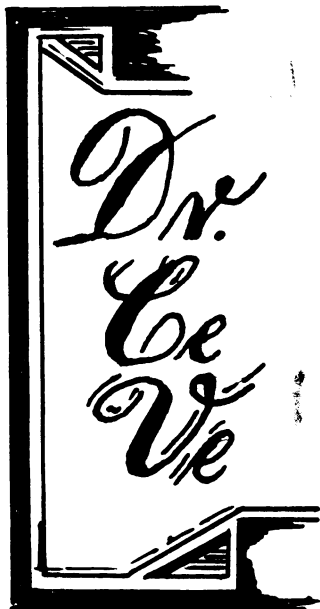
One notes that on the regular U. S. Government postal issues printed during this time period, the Continental Bank Note Co. added small engraved "secret marks" which served to identify stamps printed from their plates from those of their predecessors. A reasonable question then is whether the National Bank Note Co. did a similar secret marking job on dies and/or plates acquired from Butler & Carpenter. Elliott Perry somewhere—I no longer find the reference in my notes—said that he had never been able to locate "secret marks" on the M & M stamps issued by printers who had succeeded in turn to the different dies and plates, though the selvage was not so sacrosanct.

The question of possible "secret marks" on the U. S. private die proprietaries is not a new one; however, the idea is intriguing to me and I have on occasion spent a few minutes making comparisons of issues printed by these companies in search of such marks.

Good pairs for comparison are the Fleming stamps. I didn't find a "secret mark" on copies in my collection but rather lucked out by finding an engravers slip. An unlisted double transfer, no less, on RS88d.

The double transfer is diagrammed roughly in the accompanying illustration. The double transfer is of the stamp on watermarked paper. The doubling is most marked in the letters "Ve" of vermifuge in the three line legend in the left panel which reads: Dr. McLane's / Celebrated / Vermifuge. Other traces of doubling are evident in "C" of Celebrated. The lower inner frame line at bottom left clearly shows some doubling and traces are also seen around the upper left inner triangular ornament. The lower right inner frame line, which is not shown in the illustration, also shows traces of doubling.

The Historical Reference List of the Revenue Stamps of the U. S. by Toppan, Deats and Holland, 1899, indicates with some ambiguity, that considerably less than 527,000 of Flem-

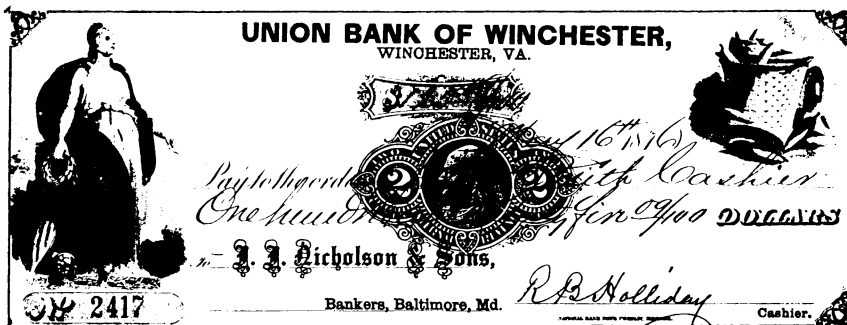


ing's 1c black stamp, RS88d, were printed by the National Bank Note Co. The stamps on watermarked paper were printed 60 per sheet and a plate lasted through enough impressions to suggest that the double transfer may be found on about one of sixty copies of the stamp—if 59 more copies can be found for examination.

The items on which the intercomparison was made were acquired as lot 697 in Siegel's sale #219, of the Gordon Dills collection, April 21-2, 1959. Dill's hadn't spotted the double transfer, nor apparently had previous owners on back to circa 1880. As a matter of fact, neither had I in the intervening years since my purchase until I started looking for "secret marks." Perhaps there is a moral here someplace.

## Dealer Doings

The editor received a fourteen page price list of old stock certificates and checks from dealer member JOHN E. TIDWELL which includes several "nice RN's on checks and bonds." The list is free to members who write and include their membership number. Contact John at: P. O. Box 8040, Nashville, Tenn. 37207.



(This column, which we are providing as a service to the membership, is open on a once-a-year basis to dealer members who make their price lists available free of charge to members. Editor.)

## Revenue Mail Auction

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# The Fiscal File

By Brian Bleckwenn, ARA 1251

(Brian Bleckwenn has taken the First Issue area on his shoulders. He's not Atlas so please answer his call. Address your comments to: 710 Barbara Blvd., Franklin Square, NY 11010).

The Fiscal File will be devoted, solely, to the First Issue: general remarks, plate varieties, cancellations, etc. I want to stress that this will not be my column, it will, instead, be OUR column. Without the support of fellow First Issue collectors, it will wither and certainly disappear from sight. I solicit material on First Issue topics: announcements of research projects, requests for assistance and suggestions for research subjects.

I feel a suitable research project might be a study of Express Company Cancellations on First Issue revenues. I've already researched the historical background information on the American Express Company, but would appreciate hearing from others about appropriate handstamp cancellations in their collections. There are at least four classifications of American Express Company handstamps. Without giving any explanations, they are as follows: Wells, Butterfield & Co.; Livingston, Fargo & Co.; American Express Co. and the various agent handstamps.

In recent conversations with other revenue collectors, I've been surprised to find out how many are unaware that there was a short-lived proprietary tax on canned goods. While this is hardly earth shaking news, it does offer an explanation for several well-known printed cancellations on First Issue stamps.

The Act of July 13, 1866 provided that canned meats, fish, shellfish; fruits, vegetables, pickles in glass jars; sauces, syrups, jams and jellies and prepared mustard were to be taxed as follows:

cans weighing two pounds or less—1c  
for each additional pound or fraction  
1c

The tax did not become effective until October 1, 1866 and was amended on March 2, 1867 to include only can-

ned fish, sauces, syrups, mustard, jams and jellies.

The fact that the tax on canned meats and shellfish; fruits, vegetables and pickles lasted only six months, explains the origin of several First Issue revenues with printed cancellations. Those found in multiple form, usually with full og, are undoubtedly remainders. They are certainly the result of a philatelic distribution, rather than being suggestive of any actual usage.

## First Issue Printed Cancellations

### 1. Ruth & Fleming—on R3c (1c Proprietary)

This firm, consisting of Francis J. Ruth, Jr. and Henry Fleming is listed in Wood's Baltimore City Directory as an oyster and fruit packer. It is occasionally encountered in blocks of 35 (7x5) which is one-sixth of a full sheet.

### 2. Kemp, Day & Co.—on R13c (2c Proprietary)

This firm is listed in Wilson's N. Y. Commercial Register as packers of meats, poultry, game, fish, fruits, vegetables, shellfish, pickles, etc. It is found in blocks of four, as well as larger symmetrical multiples.

### 3. W. K. Lewis & Bros.—on R13c (2c Proprietary)

The above firm manufactured pickles, preserves, condensed milk and hermetically sealed articles. It is occasionally seen in blocks of four.

While on the subject, it might be wise to mention another printed cancellation that is well known in multiple form—W & Co. on R13c. It is often seen in full og blocks of 21 (7 x 3) which represents one-tenth of a full sheet. Thus they are also remainder candidates. The cancel also bears a printed date—October 1866, which should of course, bring to mind the date the tax on canned goods first became effective—October 1, 1866. This cancellation has historically been attributed to Wise & Co., a match company, but as Bruce Miller has so often stressed, the 2c denomination makes it highly unlikely that it was used by a match company. I suggest it may represent a large canner, though I possess no proof of any sort.



## Bits and Pieces

Member E. S. J. van Dam inaugurated a regular newsbulletin which he plans to publish "every two or three months or possibly more often" to keep his customers informed of "the latest news about revenues and . . . to list the latest additions to (his) B.N.A. and foreign revenue stocks." Specials will also be featured. Might be a good idea to get on his mailing list: P. O. Box 151, Peterborough, Ont., Canada K9J 6Y8. He is also the proud father of a newborn son, Michael . . . All of us received, I am sure, the flyer from Peter Bergstedt announcing his candidacy for the presidency of the ARA. He seems to have some top flight ideas for our Society. What about the rest of you? I'll gladly publish in the March issue any short statements of candidacy by any member for any position. I believe that this is unprecedented but I also believe all should have an equal opportunity to reach the total membership. I apologize to Peter for not thinking of this earlier so that he might have had this forum for his platform . . . The January 14 issue of Linn's announced that the State of Missouri is offering its 1973 Trout stamp to all interested collectors. With a face value of \$3.30, expired stamps will be offered at \$1 each, a sheet of 10 for \$8 or \$25 for a book of 50 stamps (five sheets of 10 stamps each). Orders should be directed to: Fiscal Section, Missouri Department of Conservation, Box 180, Jefferson City, MO 65101. "A bank draft or money order in the correct amount, made payable to the Department of Conservation, must accompany all orders" . . . Member E. S. A. Hubbard has announced the release of his State Document Catalog. It is in handy pocket-size form and contains illustrations and prices on most of the stamps issued from 1857 to about 1950. The catalog, which sold for \$2 in full size, is available from Mr. Hubbard for \$1: Box 534, Santa Clara, CA 95050 . . . The editor of the authoritative U. S. State Revenue Catalog (Mr. Hubbard again) is trying to maintain historical data on State

revenues, including history of noteworthy holdings and collections of the stamps. Currently he is seeking information on which collectors possess one of the ten presentation books which contain samples and stamps of the now-defunct Columbian Bank Note Company of Chicago. Readers who have information on these books are requested to communicate with the editor at U. S. Philatelic Specialties Plus (USPS+), 17 West San Fernando, San Jose, CA 95113.

## Obituary

On October 1, David C. Strock (ARA #21) died at his Seattle home from a heart attack. For some 40 years, Dave had avidly studied all aspects of "back of the book" philately and had built an extensive world-wide collection of revenues and cinderella material. As Chairman of the local ARA Chapter in Seattle, he fostered broad and active interests in revenues among many members. He served as a board member of the Collectors Club of Seattle, where he frequently exhibited prize-winning sections of his collection. He was also Editor of the State Revenue Newsletter and a member of some sixteen philatelic organizations including the American Philatelic Society, the Society of Philatelic Americans, The Cinderella Stamp Club, The Christmas Seal & Charity Stamp Society, Cercle d'Etude et d'Echange des Préos, besides ARA and SRS. His extensive philatelic library was generously donated to the Collectors Club of Seattle. Those who had the pleasure of knowing Dave will deeply miss his encyclopedic knowledge, humor, and warmth, as well as his encouragement and devotion to many philatelic research projects.

### SPECIAL TAX STAMPS

Wanted—used—1873 to date, all titles with proper coupons (where used) for amount of tax paid. And correspondence, information these stamps and their fore-runners 1790's to 1872.

WENCK — 104 Coachlight Sq.  
Bridgeport, Conn. 06606  
253-259-262-263-264

## Secretary's Report

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

### NEW MEMBERS

- 1583 COLLIS, Stephen C. F., 0-36  
Winslow Terrace, Fairlawn, NJ  
07410, by Louis S. Alfano (AS  
DA). U.S.
- 1584 MARX, Henry P., PG Box 2125,  
Santa Rosa, CA 95405, by Steve  
Leavitt. General (dealer, Mar-  
co Stamp Co.)
- 1585 RUEMER, John, Jr., 2918 Dun-  
murry Rd., Baltimore, MD 21222  
by Secretary. All US produced  
by Bureau of Engraving and  
Printing.
- 1586 STUMP, Mrs. Dorothy M., 170  
Steeplechase Rd., Devon, PA  
19333, by Donn Lueck. Persia  
Iran (has large collection., needs  
help in classifying).
- 1587 FIELD, Dr. William G., 15  
Meadowbrook Rd., Bedford, MA  
01730, by Secretary (ASDA).  
General (teaches courses in phi-  
lately at Cardinal Spellman  
Philatelic Museum).
- 1588 ABRAMSKY, Alan L., 72 West-  
chester Ave., Thornwood, NY  
10594, by Secretary. US general

### REINSTATED

- 479 DOTE, Anthony J., 112 Glad-  
stone Road, Lansdowne, PA  
19050. US 1st, 2nd, 3rd issues  
used, ducks mint and used.
- 895 McCULLOCH, John W., 412  
Orange St. SE, Washington, DC  
20032, by Alvin Gerstenberger.  
US, China, Japan.

### DECEASED

- 21 David C. Strock

### ADDRESS CHANGES

- Peter H. Bergstedt, 4103 44th St. E,  
Minneapolis, MN 55406
- William H. Coulter, 4635 SW Freeway  
Rm. 300, Houston, TX 77027
- Herbert LaTuchie, 9511 Collins Ave.,  
Apt. 504, Surfside, FL 33154
- Russell J. Logan, 304 Chestnut Road,  
Sewickley, PA 15143
- Michael J. Morrissey, 19 Highland  
Ave., Worthington, OH 43085

Tommy D. Simpson, 1000½ Maxfield,  
Bellmead, TX 76705

Previous membership total	- 627
New members	----- 6
Reinstated	----- 2
Deceased	----- 1
Current membership total	-- 634

### Last Call For Nominations By Solicitation

1974 is an election year for the ARA. Names of prospective candidates seeking the approval of the membership MUST be submitted to the Secretary no later than March 1, in order that they may be published in the April Revenuer. Those receiving the written endorsement of at least ten members (including the original proposer) prior to May 1 will be placed on the ballot.

As an additional reminder, nominating PETITIONS must be filed with the Secretary no later than May 1. A special form is available on request, but any old piece of paper will do.

**HRH**

NEW YORK

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# Turkey—One Type, Many Varieties

By William Ittel, ARA 519

For all practical purposes, the Ottoman Empire (usually referred to as Turkey) went into bankruptcy in 1875, owing a quarter of a billion Pounds Sterling, and unable even to pay the interest thereon. In a vain attempt to protect their investments, the European creditor-powers formed the "Council of Administration of the Ottoman Public Debt"—Administration Dette Publique Ottomane—the ADPO. It was at this time that revenue stamps came into use in Turkey, and they were used by the ADPO to reserve to itself certain selected revenues for interest payment on the debt.

One such series was that of Fixed Fees—Droits Fixés, Festabgabe. The ADPO received 55% of the income from these stamps, with the Turkish Ministry of Finance getting the remaining 45%. Most collectors have seen examples of these distinct designs, but few have any suspicion of their diversity. There were nine different issues, superficially identical, between 1891 and 1916!

There were two types of watermarks, as well as unwatermarked paper. Two of the nine issues employed an underprint. The Tughra of two different sultans can be found, one with two different paraps. And there were four different perforation gauges used. In addition, different types of crescents were used; and then there were the color shades!

The listing that follows was greatly facilitated by the advice of Colonel Ishmail H. T. Okday of Istanbul. Prices shown are basically point values, derived from the distribution of types in a very large cache of the stamps themselves. The catalogue values shown can also be used for outright purchases and sales for cash, but only as a guide.

## RESSUM MAKTUA

### Fixed Fees — Droit Fixe — Festabgabe

Issue	Date	Sultan Tughra	Crescent	Under- Print	Water- mark	Perf.
I.	1891	Abdul Hamid II	3-line	No	Yes	11½
					No	13½
II.	1900	Abdul Hamil II	3-line	No	No	12
						13¼
III.	1909?	Mehmed V Reschad	3-line	No	No	12
IV.	1909	Mehmed V Reschad	3-line	Yes	No	12
V.	1909	Mehmed V Reschad	2-line	No	No	12
						12x13¼
VI.	1912	Mehmed V Reschad	2-line	Yes	No	12
VII.	1915?	Mehmed V el Gazi/I	3-line	No	No	12
VIII.	1915	Mehmed V el Gazi/I	2-line	No	Yes	12
					No	
IX.	1916	Mehmed V el Gazi/II	2-line	No	Yes	12
					No	



1891 Tughra—Abdul Hamid II.  
Crescent—3-line.

Watermark—A) none

B) varaka pulu in Turkish script.

Perforation—y) 11¾.

z) 13½.

1.	10pa	Brown	-----	\$ .05
2.	20pa	Brown	-----	.10
3.	1Pi	Brown	-----	.30
4.	2Pi	Green	-----	.40
5.	3Pi	Brown	-----	1.00
6.	10Pi	Green	-----	1.00

Color varieties:

1a.	Yellow-brown	-----	.10
1b.	Red-brown	-----	.16
1c.	Chocolate	-----	.30
2a.	Yellow-brown	-----	.20
4a.	Gray-green	-----	4.00
6a.	Gray-green	-----	6.00

Perforation varieties:

A) Un-Wmk. B) Wmk.

y) 11¾ z) 13½ y) 11¾ z) 13½

1.	10pa	2.50	.10	1.00	.05
2.	20pa	1.50	.40	.60	.10
3.	1Pi	3.00	.30	3.00	.30
4.	2Pi	.80	.40	4.00	.40
5.	3Pi	2.00	1.00	5.00	1.00
6.	10Pi	1.50	.75	6.00	1.00

1900 Tughra—Abdul Hamid II.

Crescent—3-line.

Watermark—none.

Perforation—w) 12

x) 12x13¼

y) 13¼x12

z) 13¼

6.	10pa	Red	-----	.10
7.	20pa	Green	-----	.05
8.	1Pi	Purple	-----	.15
9.	2Pi	Red	-----	.35
10.	3Pi	Green	-----	.80
11.	10Pi	Yellow	-----	.75

Color varieties:

6a.	Pink	-----	.20
6b.	Brownish red	-----	.20
6c.	Brown-red	-----	.40
7a.	Pale green	-----	.30
7b.	Blue-green	-----	1.30
7c.	Dark green	-----	.30
8a.	Dark purple	-----	1.40
8b.	Gray-purple	-----	1.35
8c.	Lavender	-----	.35
9a.	Pink	-----	.70
10a.	Blue-green	-----	1.00
10b.	Dark green	-----	1.25
11a.	Olive-yellow	-----	—

Perforation varieties:

		12x	13¼x		
	w)12	x)13¼	y)12	z)13¼	
6.	10pa	.15	.20	.45	.19
7.	20pa	.05	1.00	.35	.19
8.	1Pi	.15	.20	1.00	.30
9.	2Pi	.35	—	—	1.00
10.	3Pi	1.00	—	—	.80
11.	10Pi	1.00	—	—	.75

Many rough perforations!

Soft white paper .06mm thick.

1909? Tughra—Mehmed V. Reschad.  
Crescent—3-line.  
Perforation—12.  
12. 3Pi Green ----- 1.09  
Soft white paper .06mm thick.

1909 Tughra—Mehmed V. Reschad.  
Crescent—3-line.  
Underprint—yellow.  
Watermark—none.  
Perforation—12.

13. 3Pi Green / yellow -- .50  
Hard, translucent paper .05mm thick.



1909 Tughra—Mehmed V. Reschad.  
Crescent—2-line.  
Watermark—none.  
Perforation—y) 12  
z) 12x13¼.

14.	10pa Red -----	.05
15.	20pa Blue-green -----	.20
16.	1Pi Purple -----	.15
17.	2Pi Red -----	.40
18.	10Pi Yellow -----	—

Color varieties:

14a.	Deep red -----	.35
15a.	Dark green -----	.20
16a.	Lavender -----	1.00
16b.	Gray-purple -----	1.00

Perforation varieties:

	y)12x12	z)12x13¼
14.	10pa -----	.05
15.	20pa -----	.20
16.	1Pi -----	.15
17.	2Pi -----	.40
18.	10Pi -----	—

Soft white paper .06mm thick.  
Many rough perforations!

1913 Tughra—Mehmed V. Reschad.  
Crescent—2-line.  
Watermark—none.  
Paper—A) soft .06mm.  
B) hard .05mm.  
Perforation—12.  
Underprint—yellow.

19.	10pa Red / yellow -----	.10
20.	20pa Green / yellow -----	.20
21.	1Pi Purple / yellow -----	.25
22.	2Pi Red / yellow -----	1.00
23.	10Pi Brown / yellow -----	—

Paper varieties:

	A) soft thick	B) hard thin
19.	10pa -----	.10
20.	20pa -----	.40
21.	1Pi -----	.45
22.	2Pi -----	—
23.	10Pi -----	—

1915 Tughra—Mehmed V El Gazi.  
Crescent—3-line.  
Watermark—A) none  
B) Wavy Lines  
Paper—A) soft .065mm.  
B) hard .05mm translucent  
Perforation—12.

24. 3Pi Green ----- .30

Color varieties:

24a.	Yellow-green -----	1.00
24b.	Dark green -----	—

Paper varieties:

	A) soft thick	R) hard thin
24.	3Pi -----	—

Watermark varieties:

	A) Unw.	B) Wmk.
24.	3Pi -----	.30



1915 Tughra—Mehmed V El Gazi.  
Crescent—2-line.  
Watermark—A) none.  
B) wavy lines.  
Perforation—12.

25.	10pa Dark red	-----	.40
26.	20pa Green	-----	---

Color varieties:

25a.	Pink	-----	---
------	------	-------	-----

Watermark varieties:

A) Un-wmk. B) Wmk.

25.	10pa	----	.40	.60
26.	20pa	----	---	.60

Seen from back, watermark is rising. With watermark falling value is \$—.



- 1916 Tughra—Mehmed V. El Gazi.  
Crescent—2-line.  
Watermark—A) none.  
B) wavy lines.  
Perforation—12.

27.	10pa Dark red	-----	1.00
28.	20pa Emerald green	----	.30
29.	1Pi Lilac	-----	.35
30.	2Pi Pink	-----	.60
31.	10Pi Brown	-----	1.00

The paraph of the tughra (the signature El Gazi) is redrawn and much larger in this issue.

Color varieties:

27a.	Pink	-----	---
27b.	Red-purple	-----	---
28a.	Light green	-----	.50
28b.	Green	-----	.60
28c.	Blue-green	-----	1.00
28d.	Dark green	-----	.50
29a.	Gray-blue	-----	.35
29b.	Brown-purple	-----	.35
30a.	Red	-----	---
30b.	Dark red	-----	---
31a.	Yellow-brown	-----	---
31b.	Olive-brown	-----	---

Watermark varieties:

	A) Unlwmk.	B) Wmk.
27.	10pa	1.00
28.	20pa	.30
29.	1Pi	.35
30.	2Pi	.60
31.	10Pi	1.00

x) Wmk. falling —

## Peggy's Pearls

### THE DISEASE

There is a disease that exists among collectors today. It has affected a goodly number of new collectors and some that have not been in the revenue field too long. It is caused by the ratrace and its cure can be knowledge.

There isn't really any name for the disease I'm talking about, but perhaps you know the symptoms. I call it the disease of perfection.

All of us want the best copies available and few of us want junk. There is always plenty of junk around, but when you get demands for absolutely perfect stamps in the revenue issues you either write the collector and say there ain't no such animal, or you use the demand for the fireplace. I try to answer all demands, though by the sixth or seventh I begin to think of my costs to answer such. There are very few very fine copies of revenues around. You can count on your fingers the number of the first three issues that are. Most of them were mistakes and few of us can afford to collect mistakes. A good deal of junk exists and there are very few collections a dealer buys that have perfection type material.

Revenues are more like the human race than any other thing I can think of. Very few are perfect. Each has its own personality and if the ones who have the disease I've mentioned above would only give themselves a chance to meet some of these personalities they might come to like them. Otherwise, I hope you like collecting your plate blocks of the U.S. and may you be lucky enough to get rid of them before the price hits bottom!

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## A PUZZLE

By Anthony Giacomelli, ARA 444



About a year ago I was browsing at a local "Stamp Round Up" and while digging around in a box of cheap penny stamps I came across a 10 cent Stock Transfer stamp, possibly number RD 144. It wasn't a pretty stamp—straight edge at the bottom, not too well centered and perf. initialed. I knew that there was something unusual about it and after I looked at it for a few seconds, I realized that it didn't have the usual series date. It lacked the date completely.

I took it home and looked at it with a glass, not a trace of a date! The stamp is hand stamped 1943 and I assume it was intended to be for series of 1943, or RD 144. We know that the Red series Doc's have no series date on values 1c to \$20 from 1954 onward, but this is not true with the stock transfers.

There are many questions running through my mind at this time. Was this stamp the only item on the sheet without imprint? Was the sheet so offset that a whole row to the top or bottom, left or right was missed? Was the whole sheet never put through for the date? Was it a mechanical failure? A whole plate had 400 subjects; does this mean 399 others may exist, or was it only one pane of 10? that had this problem?

Does any collector have any information on the above subject? If you do, would you kindly let me know or possibly you may want your own version about it in print for all to

enjoy. (Ed. note: Tony can be contacted at: 43 Mapie Drive West, New Hyde Park, New York 11040.)

## Circuit Notes

To recap the statistics on auction 8: Some of the lots reported as sold have been rejected by the winning bidders due to errors in description, pricing and cataloguing. The totals therefore have been revised.

- a) Please note the following lots as having been rejected and returned to the owners: 103, 218, 231, 294, 305, 306, 310, 312, 313, 359, 368 and 369. Their total value was \$190.75, deducted from the total.
- b) Additionally, lot 635 was sold late at 3.50; this is to be added.

The statistics at this point are as follows:

Total sales	-----	\$6,271.55
ARA commission	-----	627.15
Auction expenses	-----	102.55
Net income	-----	524.60

Despite the rejects, this remains the largest sale yet in dollar volume, if not in number of lots offered.

It is hoped that the number of rejects in the next auction will be reduced considerably.

As previously noted, the auction rules are in process of revision, as we have felt the rules as they existed were too cumbersome. They are being simplified and modified to eliminate verbage and to inject several new requirements. The plus sign method of bidding is being deleted as creating more problems than it solved. A limitation of 10 days on auction payments is being added. Further, a new rule states that no bids below \$1 will be accepted. And so forth.

Currently on hand for auction 9 (April) are almost 500 lots (as of Jan. 1) and it is expected the total will grow prior to appearance of the sale.

Next month's column will bring an updating of the circuit statistics. See you then.

—G. M. Abrams, Sales Mgr.



# Check List Of U. S. Tax Paid Overprinted For Territorial Use

By Elliot Cnabot, ARA 1512

Of all the Internal Revenue stamps of the 'United States' possessions, the group that seems to have been least explored is that of the territorial overprints used on U. S. tax paid. These stamps were used to show that the federal tax had been paid and that the product was destined for use in a particular U. S. possession.

This check list is by no means complete. I would greatly appreciate it if members would check through their collections and jot down (and send to me) a list of the territorial overprinted stamps that they have. Due to insufficient information, I have not listed the color, direction, or size of the overprints or whether they are with or without serifs. Also missing is information as to whether the overprints were rubber stamped or machine produced and the relative positions of multiple overprints. It would be appreciated if those who do check with their collections would supply me with this data and also what you feel is the fair market value of this material. All correspondence should be sent to me at 104 Baltimore Hall, University of Maryland, College Park, Maryland 20742.

The information collected will be incorporated into the U. S. possessions revenue catalogue now being compiled. All correspondence will, of course, be acknowledged.

By way of concluding these introductory remarks, I would like to mention that most of the information contained in this check list was gathered from the philatelic periodicals of the Library of Congress rather than from the direct viewing of specimens. Where only vague references to some of the stamps were found it has been so noted in the list.

## PART I

### CIGARS—PUERTO RICO

(Unless otherwise noted, all stamps are overprinted: PORTO RICO)

1898 Provisional on Issue of 1883, blue watermarked paper, rouletted.

1. 25 cigars (black)

1898 Dark blue paper (overprinted: P. R.), rouletted 3½.

2. 25 cigars (black)

Ditto, rouletted 7.

3. 25 cigars (black)

1901 Blue watermarked paper, rouletted 3½.

4. 12 cigars (black)
5. 13 cigars (black)
6. 25 cigars (black)
7. 50 cigars (black)
8. 100 cigars (black)
9. 200 cigars (black)
10. 250 cigars (black)
11. 500 cigars (black)

Ditto, rouletted 7.

12. 12 cigars (black)
13. 13 cigars (black)
14. 25 cigars (black)
15. 50 cigars (black)
16. 100 cigars (black)
17. 200 cigars (black)
18. 250 cigars (black)
19. 500 cigars (black)

Ditto, pale green paper, rouletted 3½.

20. 12 cigars (black)
21. 13 cigars (black)
22. 25 cigars (black)
23. 50 cigars (black)
24. 100 cigars (black)
25. 200 cigars (black)
26. 250 cigars (black)
27. 500 cigars (black)

Ditto, rouletted 7.

28. 12 cigars (black)
29. 13 cigars (black)
30. 25 cigars (black)
31. 50 cigars (black)
32. 100 cigars (black)
33. 200 cigars (black)
34. 250 cigars (black)
- 34A. 500 cigars (black)

Ditto, blue paper, rouletted 3½  
(overprinted: P. R.)

- 35. 12 cigars (black)
- 36. 13 cigars (black)
- 37. 25 cigars (black)
- 38. 50 cigars (black)
- 39. 100 cigars (black)
- 40. 200 cigars (black)
- 41. 250 cigars (black)
- 42. 500 cigars (black)

Ditto, rouletted 7.

- 43. 12 cigars (black)
- 44. 13 cigars (black)
- 45. 25 cigars (black)
- 46. 50 cigars (black)
- 47. 100 cigars (black)
- 48. 200 cigars (black)
- 49. 250 cigars (black)
- 50. 500 cigars (black)

(NOTE: #5, 9-11, 13, 17-20, 22, 24-27, 28, 30, 32-41 and 43-49 have not specifically been reported in the philatelic press, but probably do exist.)

1910 Blue, watermarked paper, rouletted 3½, ("§3 per M")

- 51. 5 cigars (maroon)
- 51a. 5 cigars (red-orange)
- 52. 10 cigars (maroon)
- 52a. 10 cigars (red-orange)
- 53. 12 cigars (black)
- 54. 13 cigars (black)
- 55. 25 cigars (black)
- 56. 50 cigars (black)
- 57. 100 cigars (black)
- 58. 200 cigars (black)
- 59. 250 cigars (black)
- 60. 500 cigars (black)

Ditto, rouletted 7.

- 61. 5 cigars (maroon)
- 61a. 5 cigars (red-orange)
- 62. 10 cigars (maroon)
- 62a. 10 cigars (red-orange)
- 63. 12 cigars (black)
- 64. 13 cigars (black)
- 65. 25 cigars (black)
- 66. 50 cigars (black)
- 67. 100 cigars (black)
- 68. 200 cigars (black)
- 70. 500 cigars (black)

(NOTE: Of #51-70 only 51-52 and 61-62 have positively been identified in the philatelic press.)

1910 Blue, watermarked paper, rouletted 3½, ("75c per M")

- 71. 5 cigars (black)

- 72. 8 cigars (black)
- 73. 10 cigars (black)
- 74. 15 cigars (black)
- 75. 20 cigars (black)
- 76. 50 cigars (black)
- 77. 100 cigars (black)

(NOTE: Not all of #71-77 have been reported to date in the philatelic press.)

#### "CLASS A CIGARS"

1917 Provisional on Issue of 1910, rouletted 3½.

- 78. 5 cigars (maroon)
- 78a. 5 cigars (red-orange)
- 79. 10 cigars (maroon)
- 79a. 10 cigars (red-orange)
- 80. 200 cigars (black)

Ditto, rouletted 7.

- 81. 5 cigars (maroon)
- 81a. 5 cigars (red-orange)
- 82. 10 cigars (maroon)
- 82a. 10 cigars (red-orange)
- 83. 200 cigars (black)

1917 Provisional on Issue of 1916, blue, watermarked paper, rouletted 3½.

- 84. 50 cigars (black)
- 85. 100 cigars (black)

1918 Provisional on Issue of 1917, blue, watermarked paper, rouletted 3½.

- 86. 5 cigars (orange)
- 87. 50 cigars (orange)

1918 Provisional on 1917 Provisional on Issue of 1916, rouletted 3½.

- 88. 25 cigars (black)

1919 Provisional on 1917 Provisional on Issue of 1910, rouletted 3½.

- 89. 5 cigars (maroon)
- 89a. 5 cigars (red-orange)

Ditto, rouletted 7.

- 90. 5 cigars (maroon)
- 90a. 5 cigars (red-orange)

#### "CLASS B CIGARS"

1917 Provisional on Issue of 1910, rouletted 3½.

- 91. 10 cigars (maroon)
- 91a. 10 cigars (red-orange)
- 92. 100 cigars (black)

- Ditto, rouletted 7.  
 93. 10 cigars (maroon)  
 93a. 10 cigars (red-orange)  
 94. 100 cigars (black)  
 1917 Provisional on Issue of 1916,  
 rouletted 3½.  
 95. 50 cigars (black)  
 1918 Provisional on Issue of 1917,  
 rouletted 3½.  
 96. 5 cigars (green)  
 97. 50 cigars (orange)  
 1918 Provisional on 1917 Provisional  
 on Issue of 1910, rouletted 3½.  
 98. 100 cigars (black)  
 Ditto, rouletted 7.  
 99. 100 cigars (black)

#### "CLASS C CIGARS"

- 1017 Provisional on Issue of 1910,  
 rouletted 3½.  
 100. 10 cigars (maroon)  
 100a. 10 cigars (red-orange)  
 101. 12 cigars (black)  
 Ditto, rouletted 7.  
 102. 10 cigars (maroon)  
 102a. 10 cigars (red-orange)  
 103. 12 cigars (black)  
 1917 Provisional on Issue of 1916,  
 rouletted 3½.  
 104. 25 cigars (black)  
 105. 50 cigars (black)  
 1918 Provisional on Issue of 1917,  
 rouletted 3½.  
 106. 5 cigars (blue)  
 107. 100 cigars (blue)  
 1918 Provisional on 1917 Provisional  
 on Issue of 1910, rouletted 3½.  
 108. 100 cigars (black)  
 Ditto, rouletted 7.  
 109. 100 cigars (black)

#### "CLASS D CIGARS"

- 1918 Provisional on Issue of 1917,  
 rouletted 3½.  
 110. 100 cigars (claret)

#### "SMALL CIGARS"

- 1917 Rouletted 3½.  
 111. 5 cigars (black)

### ISOLATIONISM

is something this country has been accused of many times. Our involvements in world affairs and wars have proven otherwise. The worst kind of isolationism, however, is found in rev-

enue stamp collecting. The ever-growing popularity of this long-ignored philatelic sideline has created many new followers as well as dealers, many trying to escape the ever-constant flood of new postal issues. But most all of them restrict themselves to US revenues. If someone admits he collects or deals in revenues, it is US material exclusively. Ours seems to be the only country which ever issued revenues.

To me, this just doesn't make sense. What do the US issues have that is lacking in those of other countries? Are they that much more attractive or do they have so much more growth potential, or just what is it which makes them THE favorite of collectors in this country?

We have asked this question many times, and the silence has been deafening. True, the first choice of collectors in any country should be the issues of that country. It's a kind of patriotic duty to support your own governmental system, but we see no reason why it should be the choice of well over three-fourths of the membership in the ARA, particularly since our government has stopped the issuance of revenue stamps, while others have not.

Seems to us here that new collectors delving into US revenue collecting rapidly arrive at a dead end. Most of them do not specialize and are content with the major varieties as listed in Scott, Minkus, et al. Those few hundred varieties ought not to take too long to tackle until the path is blocked by the expensive items, causing quite a few to give up and drop out, being lost forever to the revenue world. Those with the courage to fight on, bid in auctions for the scarce items. They are not aware that they bid against a few hundred others and always against those with a well-padded bankroll. They don't realize that they would have to pay through the nose in order to obtain one or a few of the choice morsels searched for by dozens of other collectors. Nor do they realize that the frantic demand for the classics in their chosen and restricted field has tended to drive the prices up consistently, hopelessly.

squeezing out the collector with limited means.

The high value first issues offer a classic example; these, having been available at lower prices through the years, have suddenly taken off price-wise due to the sudden demand and non-existing stocks. Some have completely disappeared from the market.

Those staunch enthusiasts who sneer at anything but US material have done themselves and their fraternity a great disfavor by limiting the adventure to this restricted group.

The collecting of foreign revenues does not have this problem. It offers an enormous variety and bargains galore. Not having been as thoroughly researched and documented, all cataloguing up to now (which we hope to change) being inadequate as to listings and evaluations, unbelievable finds are possible for the collector who cares to get involved and branch out. New collectors of revenues can literally step in at the ground floor and obtain bargains which would be impossible to find in the US area. Rarities of which up to 10 items exist are available at less than \$100. There are thousands of varieties to choose from, and we doubt if the danger exists of running out of material to collect. Dealers handling this material are few, but whatever they stock in foreign material is available at most reasonable prices, due to the lack of demand, a situation long gone from US revenues. Of course, there are some dealers who are trying to jack the prices up artificially, but we doubt if collectors will fall into that trap. At least, those who belong to the ARA, where the warnings are made public like neon signs.

While the latest frantic demands and inflation have played havoc with the prices asked for good material (viz., the duck stamps), foreign revenue prices have advanced much less; in fact, most items have remained static for decades. Excellent material can be obtained easily from the dealers who handle it without having to outbid hundreds of other collectors. For the money, it offers a much better value than the high-priced US material.

It is anticipated that there will be editorials offered in rebuttal to this one; I would ask you only to observe who the authors of the rebuttals are. Since I am not a dealer, I have no profit to make whatever you decide to collect or buy, and thereby, no axe to grind. I suggest that any such rebuttals will come from the dealers who do.

—G. M. Abrams

ARA Sales Mgr.

(The AR under my editorship is dedicated to presenting all points of view. I realize that this mini-editorial style article will raise a few eyebrows but it is well thought out and Jerry deserves his "box" in "Hyde Park." And, I must admit, being a foreign revenueur myself I feel drawn towards its conclusion. It's up to you to convince me otherwise.)

(Ed. note: The accompanying release by the Scott Publishing Company, reduced from its original length to emphasize the revenue aspects of the price changes, has an item of particular interest to the ARA. Member Samuel Smith has made a significant contribution to the 1974 edition and is to be congratulated. I hope that you all noted that Sam has offered his services as a research chairman, and that those who can help out in his area of interest have contacted him.)

**Scott Prices in 1974 U. S. Specialized Supplant Those in Vol. I Catalogue**

Usually the prices of U. S. stamps in Scott's United States Specialized Catalogue agree with those in the previously published Vol. I of Scott's Standard Catalogue of the same year. This year the 1974 Vol. I prices of hundreds of stamps have been changed for the 1974 "Specialized" which will go on sale in mid-January. This will make the "Specialized" essential for all collectors and dealers who want to know the latest 1974 Scott prices of these issues.

The Scott editors decided this extraordinary step was the best way to cope with the rapid rise in many U.S. market prices. Since Vol. I was published in July, trading in U. S. has been so active that it was obviously

desirable and necessary to review and **extensively revise** many U. S. areas.

The 52nd edition (1974) of this invaluable reference work for those who take their U. S. collecting seriously, offers 18,696 price changes when compared with the 1973 Specialized. This tally counts both unused and used.

In the various Revenue sections, a total of 995 new prices have been counted. The most newsworthy changes are in the Duck Stamp group where quotations for the first 36 issues average about 25 percent above prices in the 1974 Vol. I.

The Narcotic stamps, which were restored to the catalogue in the 1973 edition after a government-enforced 40-year absence, are now priced for the most part.

The Revenue Stamped Paper section is resplendent with new illustrations which make it much easier to identify these stamps. The illustrations are by courtesy of **Samuel S. Smith**.

The 1974 Specialized sells for \$8.25.

## Repro Commentary

In keeping with the Editor's (and the printer's) recent (January) suggestions regarding submittal of manuscripts with illustrations other than the actual stamps, I offer the following for your consideration:

In the effort to prepare review transmittal copies for our RL catalog listings, and, since so many were required that the actual stamps could not be used, several methods of reproduction of the stamps were investigated. For our purposes, xerox copying turned out to be quite adequate, as definition for identification was readily obtainable. However, it became quite evident that these copies could not be used for publication, and certainly not for anything to be printed in the Revenuer. Further investigation into the problem proved that the offset method of reproduction seemed to offer the best contrast for the least price, where actual photography was not used. And these copies were evidently quite usable for publication, as well as for the Revenuer. A sample of same is shown be-

low (this is a reproduction of an offset copy, not of the actual stamp).



For a mere \$3.00 per page (local print shop), size 8½x11, and crammed with stamps, severely contrasting illustrations were obtained; however, care had to be taken, as proved by experiment, to use the darker colored stamps for suitable copies. Browns, reds, blues and blacks turned out very well, while the lighter colors, such as greens, yellows, roses, etc. did not prove suitable. Care also had to be taken to avoid use of any stamp which had received a purple/violet fiscal cancel, as these cancels printed so darkly as to obscure the designs.

For any of you who wish to submit manuscripts with illustrations, and are unable to reproduce said stamps by photography or by (local) offset methods, I will accept any number of such pages (8½x11, with stamp: hinge-mounted, reasonably separated and identified if required with your own coding symbols) accompanied by a payment of \$3.00 per page (for the local printer, I assure you) and suitable return postage. Within one week of such receipt, the material will be mailed back to you together with several offset copies of each page.

This is the best I can do, in the interests of keeping the AR sufficiently replete with listings. Naturally, if you can have the material copied locally for equal or lower costs, my offer need not be accepted. It is merely an attempt to help out. (It further proves that the Indians haven't been giving our wagon trains and settlers much trouble lately, and that we are on the road to civilization out here.)

G. M. Abrams

## BOOK REVIEW

**Adhesive Revenue Stamps of Ireland, 1858-1925**, by James J. Brady, Published by The Eire Philatelic Association. 20 pages, Plastisheen cover, illustrated. \$2.00, postpaid, from E. J. Ryan, 19 Ruth Place, Glen Head, NY 11545.

Over two and a half years of intensive study and research were required to produce the first definitive study of Irish adhesive revenue stamps published in almost 50 years. The author, James Brady, made a thorough study of the earlier works such as Forbin, Kay, and Lundy, and using his own extensive collection updated this material making numerous additions and corrections, much of it being recorded for the first time. A draft was then prepared listing over 640 adhesive revenue stamps and circulated among the leading collectors of Irish Revenues in this country and Europe for additional refinement. To insure clarity, there are in excess of 90 illustrations produced by Adrian Boutrelle, the photographer for the Collectors Club Philatelist. The study was first published in two installments in *The American Philatelist* in August and September, 1973. The Eire Philatelic Association has arranged for the publication of this booklet, which also incorporates an addendum listing additional material that has recently come to light.

The material is organized in three parts: I. Revenue Stamps Issued Under British Administration. II Southern Ireland, and III. Provisional Revenues 1922-25. Each part is further subdivided into categories such as Admiralty Court, Bankruptcy, etc., and then the stamps listed chronologically in a manner similar to the standard catalogs. The listings are comprehensive, noting watermark, perforation, and where significant, paper types. Interspersed throughout the study are various comments and notes which make this a true reference work and more than a catalog.

While prices were not attempted, the author does comment on values in the introduction. Brady points out that one of the difficulties in obtaining Irish revenues is the unusually

long period of time the documents to which they are affixed remain on file in Irish recording offices. The significance of the "Specimen" and "Cancelled" overprints is also explained.

The designs of many of the Victorian issues are truly outstanding as brought out by the prolific use of illustrations in the booklet. Perhaps not generally known is a series inscribed "Southern Ireland" which was in use for a rather brief period in 1921, after the Government of Ireland Act of 1920, and before the Provisional Government was established in 1922.

All collectors of Irish postage stamps are of course familiar with the intriguing Gaelic overprinted issues of the early 1920's. Very similar overprints were used on the revenue stamps. Over 150 of these overprints have been organized and listed in an orderly manner, opening up a field of study that may prove to be as interesting and rewarding as that of their postal counterparts.

In summary, this is a publication that should prove invaluable to any collector interested in Ireland's revenues.

(Ed note: Members of the ARA may be able to get a discount if we order in some quantity. So . . . drop a line to the editor indicating your interest in purchasing and he will inform you of the status of the negotiations.)

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## LETTERS TO THE EDITOR

Dear Editor:

On behalf of the members of the State Revenue Society, I would like to thank you for the acknowledgement shown our organization in the January issue of the *Revenuer*. As so aptly pointed out by Mr. Riley, in the same issue, we should all be alert to the publication of revenue material and especially literature since as noted "literature is the root of knowledge."

Through oversight on my part there was one additional catalog that should have been but was not listed in the January article. This was: 1972

Kenneth P. Pruess NEBRASKA REVENUE STAMPS. Cigarette, beer, liquor, wine, feed tags and hunting. Spiral bound or looseleaf (specify which with order). Cost: \$1.25 postpaid. Like the others this is available from Mr. Bellighausen.

Just off the press is the "Handbook of Fish and Game Stamps" by E. L. Vanderford. This monumental Study has appeared in the SRS Newsletter over the past six years as a series article, and is now offered in book form. Over 1,650 stamps are described with 575 actual size illustrations provided. This should be in everyones reference library, even if you're not

a states collector. Available only in looseleaf form, with pages punched to fit a 3-ring binder. Orders can be placed with Mr. Kenneth P. Pruess, 1441 Urbana Lane, Lincoln, NB 68505. Cost: \$3.50 per copy, postpaid. All checks or money orders should be made payable to the "State Revenue Society."

Members of the ARA who would be interested in joining the SRS or who would just like some additional information can send me a SASE at the address listed below.

M. E. Matesen (ARA 1183)  
801 Fairmont Ave.  
Kingsport, TN 37660

## Revenues Used On Postal Cards II

Terry Hines, ARA 1160

Mr. Caesar Volte en Mr. C. W. v. Heeckeren,  
Advocaten en Procureurs

SAMARANG.

Het bedrag van *duesdertig 00/100 gulden*,  
mij bij Uw schrijven de dato *6 Aug 90* toegezonden  
ten behoeve van *bedel Brandon*  
*der voldoeningsgramme de heb*  
heb ik in goede orde ontvangen.

SAMARANG,

Zegge f *22.80*



In the March, 1971, American Revenuer Bruce Miller reported a copy of R234 used on the reverse side of a United States postal card for revenue (and not postal) purposes. The message side of this card was a stock proxy and, as such, taxable. Thus the use of the revenue stamp.

The author has just acquired a similar item from the Dutch Indies. This is an 1887 5c green postal card (Higgins and Gage #8) mailed in Samarang on August 9, 1890. The reverse bears a copy of the 1886 5c documentary stamp with a manuscript cancel. The card is a receipt from two lawyers in Samarang to someone in Madioen for f. 33.80. As a receipt it was taxable and required the use of a revenue stamp.

## THE H & S CANCELLATION ON R3c

This precancel, horizontally in Roman capitals measuring 16x3 mm was assigned as a provisional of Hostetter & Smith by Toppan, Deats and Holland. An Historical Reference List of The Revenue Stamps of the United States, Boston, pp. 350, 408, 1899. This assignment was also given by Beaumont in The American Revenuer, Supplement 26(8), Oct. 1972, no doubt on the authority of the Boston Revenue Book. C. A. Nast writing in Everybody's Philatelist, 2(4), 92-3, April 1911, has the following to say about

this cancel: "The cancellation 'H & S' without date, on the 1c red proprietary has been erroneously attributed to Hostetter & Smith. This firm is not known to have issued provisionals. Some time ago a lot of original packages were discovered in a drug store, containing dye stuff manufactured by a firm named Howe & Stevens. These packages were marked to sell at 5c each, and bore the 1c red proprietary, cancelled by this identical surcharge of 'H & S' thus providing beyond all question that Hostetter & Smith were not the users of this form . . ."

—Richard F. Riley

## 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

**WANTED:** Insurance company and agent handstamped cancels on 1st issue U.S. revenues. Also wanted other 1st issue fancy handstamped cancels and shapes. M. A. Gromet, 200 Garden City Plaza, Garden City, NY 11530. 262

**LITERATURE** on revenues wanted. Also want foreign revenue stamped paper, particularly entire documents. Fred J. Kolcz, 25W657 Prairie Ave., Wheaton, IL 60187. 262

**STARTING** to collect Scott RK, RV, RY, PS, S, WS. Also cigarettes, potato tax exempt, food orders, cotton orders. Robert Benoit, 479-D Oaklawn Avenue, Chula Vista, CA 92010. 262

**WANTED.** To buy U. S. revenues. Collections, odd lots, collectors duplicates. Top prices paid. Fred E. Starr, 14575 Horseshoe Drive, Saratoga, CA 95070. 62

**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

**WANTED** for purchase: any size lots U. S. telegraph stamps. Send material for immediate cash offer. Stephen Prigozy, 4 Arleigh Road, Great Neck, NY 11021. 267

**WANTED:** First Issue Proofs, Trial Color Proofs and Essays. Will buy outright or trade. Collectors or dealers. Brian M. Bleckwenn, 710 Barbara Blvd., Franklin Square, L. I., N. Y. 11010 64

**WANTED:** Fancy Advertising Cancels, such as Benton's Pine Tree, Poland's Mortar and Pestle, etc., on First Issue Revenues. Brian M. Bleckwenn, 710 Barbara Blvd., Franklin Square, L. I., N. Y. 11010 264