

AMERICAN REVENUER



Journal of the American Revenue Association

Vol. 28, No. 5, Whole No. 265

May 1974

Hard Sell—Soft Soap

by Richard F. Riley, ARA 506

FAMILY RIGHT.

Mrs. M. A. Steale having paid R. Wayvell the sum of One Dollar for "Recipe a and Family Right to make and use" Merrill's London Washing Compound," in *her* own family, accepts it with the agreement that *she* will not divulge or make known, nor cause to be made known, to any person or persons, any ingredients composing said Compound, on pain of forfeiting this Family Right, and paying to R. Wayvell One Dollar for each and every family that may have learned through *her* either directly or indirectly, how to manufacture the Compound. Parties are cautioned against making, using or disposing of this Compound in any way whatever, without a "Right." Any infringement on this PATENT, or on the rights of our Agents, will be prosecuted to the full extent of the law.

Persons not having an opportunity of procuring a Family Right of an Agent, can send One Dollar to my address, and they will be supplied by return mail.

L. F. Plater Agent.

R. WAYVELL, Proprietor,
Box 4781, Chicago, Ill.
Sub-Agent.

RECIPE FOR MERRILL'S LONDON WASHING COMPOUND.

Take five pounds Soft Soap, two pounds Borax, half pound fresh powdered Lime, four ounces Salt of Tartar, and three ounces Liquid Ammonia. Dissolve the Soap and Borax in one gallon of boiling water, to which, when cold, add the Salt of Tartar and Liquid Ammonia. Boil the Lime for five minutes, in one gallon of Water, and let it stand until thoroughly settled, when the clear fluid should be carefully drawn off. Add to this the other ingredients with eight gallons of cold water. You now have eleven gallons of the compound ready for use. A few quantities can be made after this proportion. One quart of this compound mixed with three pounds of bar soap cut fine, and two pounds of Soft Soap, boiled in three gallons of water for ten minutes, will make four gallons of excellent soft soap. Care should be taken not to have the water too hot when the clothes are covered in the morning, nor should the clothes be boiled too long, as too much boiling is apt to give them a yellow tinge.

R. B.—If properly used, your laundry will be cheerfully refunded if perfect satisfaction is not given.

The document shown in the figure bears the imposing legend FAMILY RIGHT: examination suggests that FAMILY WRONGED would have been more appropriate.

It is hoped that the reader will be able to make out most of the message in the figure. Critical detail given under: RECIPE FOR MERRIL'S LONDON WASHING COMPOUND, will be quoted later. Suffice to note here, the recipe was for the preparation of soft soap. The document records an agreement between R. Wayvell, proprietor, and Mrs. Steale to the effect that she may manufacture Merrill's Compound for her family's use but that she shall not divulge the formula to others. For this "Family Right" she paid one dollar to L. F. Plater, agent; one or the other paid 2c for the stamp; and presumably R. Wayvell, proprietor, collected his due at Box 4781, Chicago, Ill., at some time during an unindicated year, probably about 1865. We can only surmise why the year date was omitted. Whether any money trickled down to Merrill is moot.

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Start from the top with Family Right. That expression should be in a thesaurus of legal terms. Black's Law Dictionary, Definitions of the Terms and Phrases of American & English Jurisprudence, Ancient & Modern, in the revised 4th edition says nothing—there is no such entry.

How about a 2c tax on an agreement about license to use a patent? Stephen D. Law, in Copyright & Patent Laws of the United States, 1790-1870, etc., etc., 3rd edition, N. Y. 1870, illustrates a couple of legal forms for license to use an invention and for the payment of royalty. Nothing is mentioned about amount or method of payment of royalty, except that one form directs the licensee "to mark or paint on each and every machine sold by them under the license, using or employing said invention or any part thereof, the word and figures 'Patent No. ---- and date.'" It is surely not practical to hang a sign on soft soap saying it was patented so maybe the sign had to be "hung" on an agreement form! But this patent is conspicuously lacking date or number. As an aside, the quote may indicate why the use of license and royalty stamps was in vogue during this period.

The 2c tax rate might shed some light on the "cover" if we knew the date of this undated document. The Chicago Historical Society, when queried about Wayvell, reported: "—after making a search of standard references and

the Societies' special research files (they could locate) nothing on Wayvell." They added: "We checked Chicago city directories from 1862 through 1878 without finding any mention of Wayvell." It seems unlikely the tax stamp, R15, would have been employed as late as 1878. Apparently then Wayvell was a "traveling man"—and had no permanent address. It is even possible that Plater and Wayvell were the same individual.

If Wayvell or his agent was engaged in selling the right to use a patent he would have required an official license. Fred C. Howe in *Taxation in the U. S. Under the U. S. Internal Revenue Service*, 1896, quoting from the Internal Revenue Laws, Act of June 30, 1864, Section 24, on page 146, tells us that: "Patent-right dealers shall pay ten dollars for each license (peddler fourth class?). Every person whos business is to sell, or offer for sale, patent-rights shall be regarded a patent-right dealer under this act." If Wayvell or agent was involved in some sort of flimflam, they may well have bought a license to sell a patent for purposes of show. Quite likely Wayvell or the agent paid \$10 to engage in their endeavour.

The same tax act of June 30, 1864, levied a tax of 2c on "receipts of money" while the earlier act of July 1, 1862 had levied a tax of 5c per sheet on any "agreement." No other 2c unit tax rate of the period would seem to apply to the present case. If correct, the item in question would be regarded as a receipt of money, not an "agreement," and would have carried no force of law as far as the protection of the secrecy of the formula is concerned.

We come now to the bottom of the subject—the "Recipe." It is impressive at first glance because the formulation is involved. It reads as follows:

"Take five pounds Sal Soda, one pound Borax, half pound fresh un-lacked Lime, four ounces Salt of Tartar, and three ounces Liquid Ammonia. Dissolve the Soda and Borax in one gallon of boiling water, to which, when cold, add the Salt of Tartar and Liquid Ammonia. Boil the Lime for five minutes, in one gallon of Water, and let it stand until thoroughly settled, when the clear fluid should be carefully drawn off. Add to this the other ingredients with eight gallons of cold water. You now have eleven gallons of the compound ready for use. Any quantity can be made after this proportion. One quart of this Compound with three pounds of bar soap cut fine, and two pounds of Sal Soda, boiled in three gallons of water for ten minutes, will make four gallons of excellent soft soap."

On second reading, the recipe turns out to be made of two parts. The first makes 11 gallons of "compound," of which 7% is solids, consisting mainly of carbonates of sodium, potassium and calcium together with some borax. The ammonia was probably just enough to give it a faint odor. The second part was an aqueous mix containing about 10% soap and 6% washing soda. Addition of the dash of "compound" to complete the recipe, in effect, added more soda and a small amount of borax to the mix. The final composition probably differed little from that used for years by Mrs. Steale for her laundry before Wayvell's agent, L. F. Plater came along and left her \$1.00 to \$1.02 poorer.

It would seem that the lines of evidence discussed above amount to a case of "hard sell" of which Barnum would have been proud. This conclusion is almost certainly correct. In fact the ploy was not an original one with Wayvell, nor particularly new. *The Scientific American*, vol. 5, p. 146, Jan. 26, 1850 contains an item entitled: Receipt for Making a Cheap and Valuable Composition for Washing Clothes. The article then gives a formula, which is different from that of Merrill's Compound, in that it contains some camphor and turpentine. It continues: "The foregoing receipt has been peddled through the country, and selling for one dollar. We give the receipt gratis, and with

it a caution, that notwithstanding it is a great saving of labor, and answers well in some cases, yet with repeated use, the clothes do not look so clean and white as when washed the ordinary way."

I think this is a considerably more clever pitch than many of the merchandising gimmicks used by promoters of the patent medicines of the period. Come to think of it, the Wayvells are still with us—with lots of soft soap.

Acknowledgements: I would like to thank members of the Chicago Historical Society, who graciously took time to provide their input, Mr. Paul Stout for the illustrations; and the several Revenuers who initiated, aided and abetted the analysis in various ways.

THE KULTURE KORNER

by G. M. Abrams

(Ed. note: After his Isolationism mini-editorial Gerry Abrams penchant for foreign revenue collecting became quite clear. I couldn't resist, however, this piece from our only discovered poet laureate. I elicit responses from the membership, preferably in the same format (poetry, not prose). If that is too much for you, then at least in a light vein, which this is. OK?

There once was a young ARA
collector of old USA;
someone fed him some China,
now he couldn't feel fina
devoted these days to Cathay.

A taxpaid collector, no peer,
had the US cigars for each year;
he got bored with it soon,
found a challenge last June:
now the foreign ones are his career.

For years just the first issues ran
into many bucks dollars for Stan;
he completed each issue,
has no further wish to;
his studies right now are Japan.

Another guy, quite M & M'sh
couldn't find any more without blemish
there was only one cure:
he sold, to be sure.
Now just Belgium, the French and
the Flemish.

A gal friend collected, and how,
every doc, stock & prop up to now;
but she learned, very fast,
of the area, vast,
of Dutch Indies, Surinam, Curacao.

Another quite erudite miss
figured something was strangely amiss
fed up with the stacks
of the large special tax,
she's now buried to here in the Swiss.

A book filled, each single and plate
block of Duck stamps would really be
great;
But we share the same fear:
the next one next year!
Better find something new, or just
wait.

And Jimmy, sole interest RV's,
filled them in; soon got tired of these;
found a wealth of romance
in the issues of France,
and the Spanish and most Portuguese.

When we've proved out the Vanderhoof
beers,
we'll have (hip, hooray & 3 cheers)
a verified list
but there's something you missed:
the old foreign beer stamps, my dears.

And let's not forget member Billy,
who suddenly felt very silly:
picked up every narco
and had no place to go
till he started to fill in his Chile.

Had a neighbor, he lived right next
door,
found the battleships starting to bore;
lo, behold, he discovered
and thousands uncovered
of the unlisted fine Ecuador.

Many members are filled with chagrin,
having once bought a copy: Forbin;
They've lost all these years
but the greatest of fears:
to determine just where to begin.

From the Editor's Chair

Writing for The American Revenuer

After writing and re-writing this section of my column several times, I felt that the best approach was a presentation of a brief set of basic guidelines. These guidelines are designed to help both writer and editor achieve a final copy that will meet the standards the membership deserves.

1. There is an axiom in literary circles that an author writes best about what he's experienced. For this organ that is **not** necessarily true. Note the number of writers who have asked for help and information in an article. **Don't be afraid to confess ignorance; asking for and receiving help is a learning experience for all involved.**

2. "I don't write well enough." I am sure this is a common feeling among the "silent majority." Remember this: the writer writes, the editor edits. Making the final copy presentable is my job. The only thing I won't do for you is write. So . . . **don't prejudge your ability as an author.**

3. **Take a little time and care in preparing copy**—spell correctly (especially foreign terms), get your numbering accurate, put things in proper order. I don't know about all revenue subjects and I may not catch an inadvertent error.

4. **If at all possible illustrate your copy.** Keep in mind the Confucian proverb: "One picture is worth a thousand words."

5. **Don't ramble; get to the point as quickly as possible.** I read somewhere a few years ago that if you write as you speak, you tend to avoid the error of verbiage. Imagine yourself, then, talking to the membership, and write so that you keep their attention.

6. Finally, **prepare readable and serviceable copy.** Treat me to a double-spaced, typewritten job (the most). Or (the least) your best handwriting, on lined paper, every other line (steal your child's school paper, for example; it's fine for the purpose). As a teacher, I may be an "expert" on handwriting but I've seen some, since I've been sitting in this chair, that would stump a pharmacist.

I hope that after digesting the above you will be sufficiently moved and encouraged to sit down and write. The publishing year for the **AR** is fast drawing to a close, and although the June issue is fairly well firmed up, material is needed for the fall. The summer is a quiet time for many, the perfect time to write.

I hope you've enjoyed the **AR** these past 7 months; it will continue in its present size and quality only as long as the copy keeps arriving in this office.

Odds and Ends

I reported in an editorial note in March that the Library of Congress is in need of certain back issues to complete their collection of the **American Revenuer**. Herewith a list of the missing:

1973—no. 4, April, and no. 8, and all supplements needed

1971—all supplements issued

1970—no. 2, February, and all supplements

1969—all supplements

1967—all supplements

1966—except for Part 2 to the March issue, all other parts issued to specific numbered issues

1965—no. 10, December, and all parts/supplements issued

What was discouraging to me was the fact that their collection commenced with Volume 19, Number 1, January 1965. What happened to the first 18 volumes? It seems to me that the L or C should have as **complete** a collection as possible. The ARA cannot supply the necessary back issues and must rely

upon the generosity of the membership. Please send any donations of missing issues to:

Exchange and Gift Division
The Library of Congress
Washington, D. C. 20025

Very active member Elliot Chabot has volunteered his services to serve on a "panel of experts" to answer questions posed in a question-answer type of column as proposed by Peggy Howard in her column. Are there any other takers?

Member Jerry Bates made the newspaper this time, being interviewed on the prepared (since 1950) but mothballed British gas rationing system. I don't know how he does it; he must have something on the news media executives in his area. He is also very active in pushing the ARA. He writes, "On March 9-10, had a table at Jamestown Mall (Stamp & Coin Show) where I was selling and pushing clubs with heavy emphasis on ARA, SPS and ATTS." Jerry has produced a flyer listing a whole raft of societies with the pertinent info on each; he calls it the Interclub Publicity Exchange. His idea is that "back-of-the-book" clubs frequently have much in common and should know about each other. And he is interested in disseminating information on these clubs/societies (he calls them splinter groups) to their various memberships and to uninitiated who might have an interest in one of the areas they include. He certainly practices what he preaches (membership in as many as possible); you should see the list of societies/clubs to which he belongs!

We've gotten some super publicity of late in Linn's (the one paper I take) and I understand in the others as well. Not only from the standpoint of official releases, but also through the generosity of Sid Pietzsch (who writes a regular column on Cinderellas) and the energy of Gerry Abrams (who supplied much of the information used). Linn's April 8 edition carried Sid's column devoted entirely to the Forbin catalog and the ARA. From what I've heard from Gerry he (Gerry) was deluged with requests for applications. This bodes only well for our future growth. Friends like Sid are to be treasured.

Mack Mateson has forwarded a copy of a new SRS publication, **The Tax That Shook The Street: Wall Streets' War With The State Of New York** by Stephen G. Shedrowitz, available for 35c in coin or the equivalent in mint U. S. stamps from him (Mack) at: 801 Fairmont Ave., Kingsport, Tenn. 37660. Mack notes that "these are mailed via 3rd class so a delay should be expected when placing orders." I'm no expert in this field and consequently not qualified to give a full review, but I will say that I read it through with fascination. It's a good little book that deals with PAID UNDER PROTEST cancels; it is a "comprehensive listing of all known cancels paid under protest on New York State stock transfer stamps." Certainly worth the meager cost.

Finally, for some unexplained reason, in the few months since I inherited the red pencil, there has been an enormous (shall we say) awakening of the usually (and I've used this term before) "silent majority" of the membership. Letters, articles, listings, commentary, etc., have been pouring into this office at a rate which leaves me agog.

Whatever the reason(s), it is a most welcome change, and appears to me a most healthy sign. It seems that the "sleeping giant," the body of the ARA, is stirring, stretching, yawning, and, perhaps, leaving his abode of hibernation. To say the least, this is very gratifying. I hope I've contributed. Many thanks to those who have made my first 6 months so enjoyable.

See you next month with a report on revenues at STIPEX '74. I'll be there and with the help of member Steve Shedrowitz (who'll supply some photos of the exhibits), I hope to give you a view of "revenues in action."

THE SRS CO-HOSTS LINPEX 74: A FIRST

By M. E. Matesen, ARA 1183/SRS 179

(Ed. note: As I promised in my column last month, herewith find the details on a show to enter and/or visit. Member Mack E. Matesen, the author of the press release which follows, is the President of the SRS (State Revenue Society) and an avid revenueur. We can learn from his experience (hopefully the ARA will be offered a similar opportunity in the future); he deserves our support.

And he is going to get it! After writing the above yours truly got on the phone to Pres. Ruback and received permission to report that the ARA Award for the best revenue exhibit will be made available to the LINPEX Committee for issuance if there are five (5) or more revenue exhibits in both the U. S. and Foreign categories (sections). I will be exhibiting, and I hope that I will have some competition from at least four other ARA members. I wish I could be present for this auspicious occasion, but Lincoln's a little too far to drive, gas crunch and all.)

On October 5th and 6th the Lincoln Stamp Club, Lincoln, Nb., will be co-hosting the STATE REVENUE SOCIETY and CHRISTMAS SEAL & CHARITY STAMP SOCIETY at LINPEX 74. This is a FIRST for the STATE REVENUE SOCIETY. The show is being held at the Ramada Inn, Municipal Airport Interchange and Interstate 80 at Lincoln; 192 frames will be available for competitive exhibits. A special category in the competitive exhibits will be for State and Local Revenue Stamps of the U. S., another FIRST. This in no way alienates the other fields of "revenues" since two other categories (U. S. and Foreign) are both open to the exhibition of revenue stamps, making this show a grand slam home run for all aspects of our mutual interests - REVENUES.

There will be fifteen bourse dealers including those in revenues. A special slide presentation entitled, "Introduction to State Revenues," will be presented at 3:00 p.m. Saturday, the 5th. In addition to the normal awards program several special awards will be presented, including ones from the State Revenue Society, American Topical Association, and American Philatelic Society to name a few.

The show prospectus may be obtained from Mr. Kenneth P. Pruess, 1441 Urbana Lane, Lincoln, Nb. 68505. (A SASE No. 10 would be appreciated in order to defray postage costs).

DEADLINE: August 31st, 1974. Cost \$2.00 per frame, which will hold eight average size or six large size album pages. The entry fee includes \$100 of insurance coverage, with additional insurance available at 50c for each additional \$100 worth of coverage desired.

If you want to display your proud possessions why pass on a golden opportunity like this? Write now for the show prospectus and entry blank.

Revenue Mail Auction

United States and Foreign

Now Contact Us For Our May 1974
and Future Sales

CATALOG FREE ON REQUEST
Humphrey's Fine Stamps

Box 710 Spencer, Iowa 51301
Phone 1-712-262-7636

Voices From the Past

(Ed. note: This is the introductory presentation of a column which I hope will be favorably received. I have received numerous communications stating that there was much printed in the past about revenues and revenue collecting that deserved republication. With the help of two literature minded ARA members—Dr. Conrad Graham of London and Associate Editor Dick Riley—the first two columns were able to be prepared. I could not resist Dr. Graham's submission and hence we hear first from the famous Walter Morley, circa 1897. With Moens, Morley was the precursor of the revenue dealers of today. This piece was of course designed to generate business, but so much of it is as true today as it was then that I think it will be enjoyable to one and all.

If you agree with the latter statement I would like to hear from you; if you disagree, I want to hear too. All members are invited to contribute to this column. Full credit will be given to the submitter. The only thing I ask is that the material you forward be old enough to be in the public domain. Let us say, to set a minimum date, material circa 1910.)

DO YOU COLLECT FISCALS, TELEGRAPHS, OR POSTAGE STAMPS?

by Walter Morley

Why do Philatelists draw the line with such severity at Postage Stamps? Why should not a Stamp Collector collect all Stamps, whether used upon letters or for telegraphic purposes, or to pay the Government tax due upon legal and other documents? These questions are not easily answered. Ask the average Philatelist why he does not collect Fiscals as well as Postals, and the probability is that he will be quite unable to adduce any reason that will really hold water. He may run the whole gamut of the popular fallacies concerning Fiscal and Telegraph Stamps, and yet be unable to furnish any convincing argument against the collection of ALL Adhesive Stamps.

"You see, it's like this," we once heard a Philatelist say, "there are too many of these fiscals. Why, bless me! there must be quite half a million of them. Just imagine half a million varieties; well, really, it is too much for one life-time you know."

Here we have fallacy number one. This idea that fiscal collecting would mean the accumulation of hundreds of thousands of specimens is very widespread, but wholly erroneous. No one, so far as we are aware, has ever taken the trouble to compute the exact number of varieties of the world's fiscal stamps; but rough estimates place the number of obtainable varieties at fifty thousand. This number, of course, must not be taken to include all the possible varieties of shade, type, paper, &c, but it is quite safe to assert that the possessor of fifty thousand different fiscal stamps would be as near completion as any collector is ever likely to be. Now as every schoolboy knows, or should know, there are at the present moment almost (perhaps quite) fifty thousand varieties of postage stamps. (Ed note: Today, 50,000 is a drop in the bucket; what shall we substitute—1,000,000? Question—To what extent have fiscals suffered from the proliferatory actions of governments?)

Thus between "fiscalism" and "postalism" (the words are barbarous, but serviceable) the "honours" are pretty nearly "easy."

Then there is another popular argument against the collection of stamps other than postage stamps. Fiscals and Telegraphs, the average collector will tell you, are in many cases of very inconvenient sizes. They take up too much room in one's album, and in addition to this they are not pretty. "Look for instance" we can imagine one of them saying, "at the beer and tobacco labels of Canada, lanky strips of paper that look at first glance like chunks

cut from a tape-measure." And there are of course a few other stamps which are difficult to cope with on account of their size. Now this is undoubtedly a real difficulty, but it is one that can be overcome by a very simple expedient.

Collect only adhesive fiscal and telegraph stamps! By this means all undesirable varieties such as the unwieldy beer and tobacco labels already alluded to, and a few other "unmanageables" are excluded from one's collection. We might go on almost indefinitely dealing with the real or fancied objections to the collection and study of fiscal and telegraph stamps, but it will be easier and more to the point to devote ourselves to the advantages of fiscalism as against present-day postalism.

In the first place fiscal stamps are every bit as interesting as postage stamps. They offer a rich variety of design and shape; they are of earlier origin than postage stamps and consequently have a far more varied and interesting history.

True, they do not provide the same, bewildering array of minute varieties; but this may surely be accounted an advantage. There are no plate numbers and but few provisionals. Nevertheless the careful student of fiscal stamps will find plenty with which to occupy himself in the way of varieties of paper, perforation and printing.

Nor does this by any means exhaust the list of advantages attaching to the study of fiscals. Perhaps the crowning glory of the fiscal stamp is that it has not been Seebeckised. There are no unnecessary issues either of fiscals or of telegraphs. The fiscalist again has no Chunkings nor Kewkiangs to bother him. Moreover, reprints and forgeries are an unknown quantity. On every hand and in every possible way the collector of fiscal and telegraph stamps is absolutely secured against the various forms of fraud that endanger postage stamp collecting.

Above all, there is this important consideration. Fiscal collecting is not the expensive (Ed. emphasis) pursuit that postage stamp collecting has lately become. The present prices of fiscal and telegraph stamps are remarkably low, and in very many cases out of all proportion to the real scarcity of the stamps. One can get together quite a respectable show of fiscals and telegraphs at a merely nominal figure, though as time goes on and the study of fiscal stamps becomes more popular, (and it IS becoming more popular every day) prices will necessarily rise in obedience to the inexorable law of supply and demand. (Ed. note: Morley was quite a sage; see the report in this issue on the recent R-L sale.)

We have heard it said by many persons unfamiliar with circumstances under which fiscal stamps are issued and used, that many stamps of high face value, (twenty pounds, fifty pounds, a hundred pounds, and even more) are issued for fiscal purposes only, and that these in the used condition must be very rare indeed.

This is quite a mistake, for whereas a high value postage stamp is usually worth in the used condition more than half its face value, yet a great many high value fiscals are to be obtained at absurdly low prices. The reason is plain. Fiscal stamps of high value are being used by solicitors and bankers and merchants every day and every hour. The using of a five pound postage stamp is a rare occurrence, but five pound fiscals are being used at the rate of some thousands a month. This is mentioned by way of showing the intending collector of these most interesting stamps that, unlike the philatelist proper, he has not the fear of high values and bloated prices constantly before him.

Original gum is a matter of primary importance in connection with fiscal stamps. Without original gum no fiscal described as unused can be relied upon to be what it is represented to be. Revenue stamps placed upon docu-

ments frequently escape cancellation altogether, yet the stamp having fulfilled the purpose for which it was intended cannot properly be called unused on account of the mere absence of a cancellation.

Fiscals, however, are not very extensively collected in the unused condition. Only a modern Croesus could ever hope to approach completion in the matter of unused fiscal stamps, for not only do the face values run into larger figures than those of postage stamps, but also the specimens are very very difficult to obtain in the unused condition. Of course this may not always be so. A time will come (we can see it coming) when fiscal stamps will enjoy almost the same universal favour as postage stamps, and then it will be a comparatively easy matter to obtain supplies of the current fiscal issues. Of many of the obsolete stamps, it will be (nay, is already) a matter of utter impossibility to secure unused specimens with original gum.

Besides, all stamp collectors are already collectors of fiscals and telegraphs! It seems a bold thing to say, and doubtless many philatelists reading this pamphlet will be disposed to contest the statement but what are the facts? Let us take as a familiar instance the five-pound English postage stamp already alluded to. Your millionaire collector would probably embellish his album with one or two unused blocks of five pound stamps, but then we are not all millionaires. Nevertheless for the sake of completeness we must all have a specimen of the five pound stamp; so we buy one for about two pounds, a used specimen of course. But how used? In nine cases out of ten the English five pound postage stamp is not used for postal purposes at all but is used as a telegraph stamp, and receives the telegraphic cancellation. Now the millionaire philatelist who purchases an unused specimen is on safe ground. His stamp is a postage stamp right enough, although as a matter of strict fact, being available for telegraphic and revenue purposes as well as postage, it is a postal—fiscal—telegraph! But with the many collectors who secure specimens of this kind of stamp with telegraphic cancellations at prices ranging from thirty shillings upwards the boot is on the other leg. They are collecting telegraph stamps, pure and simple, although they may not feel disposed to admit it.

Again, let us turn to that very large and ever increasing class of stamps known as "postal fiscals." These in the unused state are unquestionably fiscals; only when they have actually done postal duty and received the postal cancellation can they be said to have lost their fiscal character. Yet many postalists, for the sake of uniformity, admit into their albums unused specimens of these stamps; and many such are the men who would be most likely to repudiate, perhaps even resent, any suggestion to the effect that they collected fiscal stamps. As instances of the postal fiscals that are to be seen in so-called postal collections in the unused state, we may mention the "stamp duty" issues of Victoria and the "Inland Revenue" surcharges of British Guiana, Grenada, and other colonies. You will even find, in many postal albums, fiscally used specimens of these stamps. Then indeed the *reductio ad absurdum* is reached . . .

MORE ON THE RL CATALOG EFFORT

Member John O. Marsh has advised that he will accept the spearhead activity for a revised listing of the revenues of France proper, as a companion volume to the colony effort now in process. Anyone able to assist should let Mr. Marsh know soonest.

His address:

43 Fourth St.
California, Pa. 15419

Please write directly. Areas of main concern will be the municipal issues after Forbin, and taxpaid information if available, as well as an updating of the current Forbin/Kremer listings.

Your assistance is requested.

—G. M. Abrams

Tax Paid Notes: Revenue Catalogues

by Ernest C. Wilkens

Checklist, catalogue, and handbook are the three traditional terms used to describe the amount of information to be found in a published listing of stamps discussed. The handbook need not have prices, but may use a point system to indicate relative scarcity. The methods of production of the stamps will be treated in some detail. This is done to enable the collector to look for and understand any varieties that may exist.

But it is in the discussion of the use of the stamps that the handbook places itself in a distinct category. What factors caused any particular stamp to be printed? What purpose did it fulfill? The answers to these and similar questions make the story of the stamp a complete one. Without them the stamps remain just bits of paper.

These thoughts are prompted by a recent look into some listings of U. S. tax-paid revenues and into the newly published "Adhesive Revenue Stamps of Ireland" by J. J. Brady. Taking the booklet on Ireland first, Mr. Brady has produced what seems like a very thorough description of Irish revenues, but he has given us no hint as to the actual use to which the stamps he discusses were put. It may be that the various classes were used without regard to title (Admiralty Court on a Bankruptcy document, and so on). I have been privately assured that, with the exception of "Dog License," such was the case, but the fact was not mentioned in the booklet. Mr. Brady lists only stamps which he or his fellow collectors have seen. Are there no official regulations, no tables of rates, no stamp order forms to indicate the completeness of his listings? What groups of people used the stamps? Where were they bought? If there is no such further information available, then Mr. Brady's list is the best we can have; but if such facts do exist, then his work will have to be done again.

It is not my intention to single out this booklet for special comment. Except for those treating Austria and the United States, no other revenue listing has done any more than say—here are the stamps that have been seen. This level of description must be raised to include discussion of the printing and usage of revenue stamps. More information makes the stamps more interesting to collectors.

The various issues of U. S. tax-paid revenue stamps have found cataloguers once in every generation for the past hundred years. Naturally the later cataloguers built on the work of those who had gone before. If we look at two of the more recent catalogues treating parts of the tax-paid field we can see how two men have handled the problem of completeness of listings and how official records affect these listings.

Henry Tolman published his "Catalogue of the Cigarette Stamps of the United States" in 1958. In it he carefully distinguishes between those stamps he has seen and those reported by earlier cataloguers. In addition, he gives the source reporting the unseen stamps. As far as he goes, nothing more could be wished for, and the reader of his catalogue has a feeling of confidence when using it. Sherwood Springer's series of Handbooks which include various tax-paid listings are more finished productions than was Tolman's catalogue. He has included plenty of clear illustrations on good quality paper. However, for some reason, Mr. Springer has chosen to omit certain stamps from his listings that had found places in catalogues for almost one hundred years.

These missing items fall into two classes: regularly issued denominations that are part of a whole series, and provisional issues made by overprinting.



Figure 1. One-ounce tobacco stamp, 1898 on 1891, green, on blue-green watermarked paper.

As far as provisional issues are concerned, their variety may be so great and the quantity surcharged so limited that a "complete" listing will only be achieved after years of searching. Even then there will still be doubt. And the available Government reports will be of very little help in filling in the needed information. In this case we must depend on the accumulation of different specimens. Thus, it can only be a step backward to ignore the work of the serious collectors of the past. If J. D. Bartlett says that he saw, for example, the 1872 Cigarette stamp with a printed surcharge for use under the Act of 1875, we must have better evidence than the circumstance that a later cataloguer has not seen the stamp himself, before it can be "delisted." Present day collections of tax-pays are scattered in too many hands for anyone to be dogmatic about what exists and what does not. In fact, new varieties are uncovered at regular intervals. An example of a recently discovered provisional stamp is shown in Figure 1. It is a one-ounce tobacco of the engraved Series of 1891 in green, with a red typographed overprint "SERIES OF 1898."

The class of regularly issued denominations has happily caused less trouble to cataloguers. One of the problem stamps is the six-ounce tobacco stamp of 1870, shown in Figure 2. William P. Brown lists it positively in his publication of September, 1877. Then it seems to have disappeared, for Bartlett in 1912 makes the comment, unusual for him, that he knows of no copy existing. The stamp is not listed at all in Mr. Springer's catalogue of 1970. Even if I had not been lucky enough to see this stamp, I would know that it had indeed been printed and issued. The annual reports of the Bureau of Engraving and Printing for the fiscal years ended June 30, 1871 and 1872 show that 504,240 and 193,680, respectively, of the six-ounce Class 32c tobacco stamps were printed. The Internal Revenue annual reports disclose that these were distributed to district revenue officers.

Revenue stamps, foreign and domestic, are a challenge because of the work still to be done in making their story a complete one. It is my belief that revenue cataloguers must go further than the listing of collections.

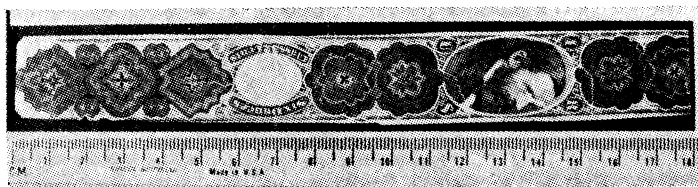


Figure 2. Six-ounce tobacco stamp, 32c Class, black with orange security overprint, on white wove paper. Portrait of George Boutwell. (The whole stamp exists, the photo shows 2/3 of it).

The Municipal Tax Stamps of Milano

By G. M. Abrams (ARA 1065)

(continued)

(This illustration is of the Diritti Sanitari issue, the final listing last month.)



19—

Double arms upper left, 32x25 mm.



5. 5L violet
6. 10L brown

Note: Both valued R.

19—

Same, ovptd RIDOTTO diagonally in black and surcharged

7. 9L on 10L brown

J. DIRITTI CHIAMATA CAUSE

19—

Savoy arms in center, 28x19 mm; also inscribed Ufficiali Giudiziari



1. 1.50L carmine

K. DIRITTI D'USCIERE

19—

Value in circle, 18x18 mm. Town name omitted.

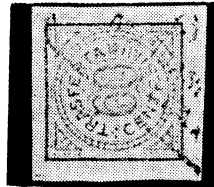


1. 10c pale blue
2. 30c blue green
 - a. yellow green
3. 60c dark blue
 - a. bright blue
4. 90c brown
 - a. red brown
 - b. gray brown
 - c. black brown

L. DIRITTI DI TRASFERTA

19—

Value in circle, 18x18 mm. Town name omitted.



1. 60c blue

19—

Similar, larger: 22x22 mm.



2. 30c carmine
 - a. red
 - b. rose
3. 30c green

M. DIRITTI DI PRECETTO

19—

Oval frame, value in circle, 19x25 mm. Town name omitted.



1. 1.05L brown
 - a. red brown
 - b. yellow brown
 - c. black brown

19—

Similar, octagonal frame, 18x25 mm.



2. 1.70L grey blue

N. DIRITTI CANCELLERIA

19—

Arms in double oval, 22½x32½ mm.; also inscribed Giudici Conciliatori, with Formula Esecutiva at base.



1. 25c blue
 - a. dull blue

19—

Similar, base inscriptions removed



2. 50c red
 - a. dull red

19—

Similar, Originale Sentenza at base.



3. 60c yellow
 - a. yellow orange

P. UFFICIO DEL CONCILIATORE

19—

Typeset, arms in wreath upper left, 38x26 mm.; also inscribed Diritti di Copia.



1. 10L blue
2. 25L carmine

19—

Typeset, value in wavy rectangle, 28x38 mm.; also inscribed Diritti di Cancelleria.



3. 30L orange
4. 50L lilac

Q. UNIVERSITA DEGLI STUDI

1935?

Head of student, 26x40 mm.



1. 3L ochre

19—

Italia standing, 22x43 mm., black s n, rouletted or perf.

2. 3L ochre
a. olive orange
3. 3L gray
4. 200L carmine

Note: Designs vary.

The American Revenuer



19—

Same, no value.

5. lemon
6. blue green

19—

Students (and Politecnico Milano) in circle at left, 37x22 mm.; rouletted; also inscribed Diritti di Segreteria.



7. 25L blue
8. 150L red
9. 200L violet
a. red violet

19—

Two medallions, 39x22 mm.



10. 3L green
a. rouletted
11. 4L slate

R. UNIVERSITA CATTOLICA DEL S. CUORE

19—

Religious figure between students
27x34 mm., inscribed Diritti di
Segreteria at base.



1. 5L dark green
2. 5L slate
3. 5L light blue
4. 20L dark blue
 - a. light blue
5. 20L on 20L light blue

S. SERVIZIO MORTUARIO

19—

Value below arms, 26x37 mm.



1. 15L light blue (R)

T. DIRITTI DI CUSTODIA

19—

Arms at top, 24x31 mm.

1. 5L green



2. 50L blue
3. 100L red

Note: All valued R.

U. TASSA COMMERCIO AMBULANTE

1939

Typeset, Savoy arms at top, 45x
55 mm., circular seal on rear.



1. Esente, green and brown
2. 20L green and brown

Note: Both valued R.

V. SERVIZIO DELLE AFFISSIONI

1908

Cathedral in ornate frame, 27x41
mm.

1. No value, black, blue and red



2. No value, black, buff and red
Note: Both valued R.

W. TIRO A SEGNO

1894

Value under arms, 46x57 mm.;
inscribed Tassa Unica; green s/n
on rear.



1. 100L orange (RRR)

1894

Similar, smaller: 37x49 mm.; in-



scribed Tassa D'Iscrizione.
2. 2L black and carmine (RRR)

X. CASSA ASSISTENZA/ SINDACATO NAZIONALE FASCISTA MEDICI

19—

Typeset label, 31x44½ mm., fas-
ces at top; rouletted; town name
in black at base.



1. Gratuita, blue and black
2. 20L carmine and black

Note: This design also used for other towns.

19—

Fasces in box at top, 31x44½ mm.
imperf; town name in black at
base.



3. 20L carmine and black
a. red and black

Note: This design also used for other towns.

Similar, 24x45 mm., town name part of design. Inscribed Sindicato Provinciale; black s/n at base.



4. No value, lilac
5. No value, orange
6. No value, brown
7. No value, carmine brown
8. No value, blue
9. No value, yellow orange

Y. MARCA AMMINISTRATIVA

Note: All stamps listed under this category are valued RRR.

1887

Arms in wreath, diamond format: 41x26 mm., dated.



1. 5c lilac

1888

Same, dated

2. 2½c carmine
 - a. rose

1889

Format changed: 24x30 mm. dated

3. 2½c carmine



4. 2½c green

1890

Dated, 22x28 mm.

5. 2½c carmine

1891

Dated, 30x22 mm.



6. 2½c violet

1892

Dated, 29x23 mm.

7. 2½c red orange

1893

Dated, 22x30 mm.

8. 2½c red brown

1894

Dated, 21x28 mm.

9. 2½c green

1895

Dated, 23x50 mm.

2½c orange

96

Dated, 25x30 mm.

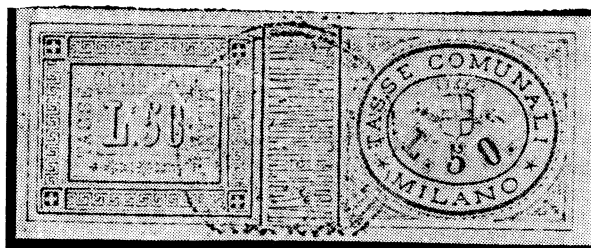
- 2½c ultra

Z. TASSE COMUNALI

1875

Arms in double oval at right, value in box at left, engraved; 71x26 mm.

1. 25L purple



2. 48L green
3. 50L blue

Note: All valued RRR.

1875

Same, litho

4. 12 50L grey brown
5. 25L brown violet

Note: Both valued RRR.

1875

Arms in double oval, 33x28 mm.



6. 50L blue (RR)

AA. I.N.A.M.

19—

Typeset in ornate frame, 28x27 mm., rouletted; black s/n.



1. No value, red
2. No value, blue

19—

Typeset, 29½x19½ mm., grilled paper, perf vertically; black s/n.

3. No value, rose

AB. BORSA VALORI
1933

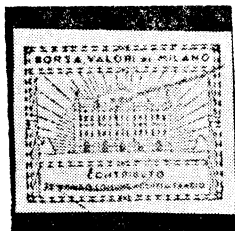
Facade of building, 42x27½ mm., fasces at sides.



1. No value, blue on light blue

193—

Similar, smaller: 26x21 mm.



2. blue on light blue
- a. on azure
3. blue on green

193—

Same, larger: 29x22 mm.



4. blue on white
5. blue on blue

Note: These two stamps are known in pairs, the white at left.

19—

Same, fasces removed.



6. orange on pale orange
7. blue on gray

AC. DIRITTI DI BORSA/CAMERA DI COMMERCIO

19—

Same design as Camera di Commercio, Bl, oveptd BORSA in black.



1. 1L blue (RR)

19—

Same Mercury design as B9

2. 1L grey and black (RR)

19—

Stock exchange in double circle, 24½x29½ mm.



3. 1L blue and black

4. 5L green and black
5. 10L carmine and black
6. 25L violet and black (R)
7. 50L red and black (RR)
8. 100L brown and black (RR)

19—

Same, surcharged in violet.

9. 5L on 10L carmine and black
10. 20L on 25L
11. 40L on 50L red & black (40L)
12. 40L on 50L red & blk (Quaranta)
 - a. inverted surcharge
13. 90L on 100L brown & blk (90L)
14. 90L on 100L brown and black (Uoranta)

Note: All valued RR.

AD. TASSE PERSONALE

19—

Typeset, 38x22 mm.



1. No value, carmine
 - a. dull red

AE. TRASLAZIONE MONUMENTI

19—

Arms near top, 23x38 mm.



1. 50L dark brown

AF. COOPERATIVA CONSUMO TRANVIARI

19—

Foodstuff, 20x20 mm.



1. 1L ochre and brown



1. 2L gray
2. 2.50L gray
3. 4L gray
4. 6L gray
5. 10L gray

AG. OPERE ASSISTENZIALI

1933

Star in center, 18x26½ mm.



1. 5c red

194—

Fasci and wheat, 25x27 mm.



2. 2L bright red

AJ. GARA PROVINCIALE

1891

Arms in double oval, 18½x22 mm.



1. 50c carmine and black
2. 60c violet and black
3. 2L ochre and black

1892

Value in double circle, 16½x21 mm.



4. 75c yellow
5. 1L red brown
6. 5L blue
7. 10L dark gray green

AH. AUMENTO COMPRESO

19—

Value in ornate frame, 24½x24½ mm

A. CAMERA CONF. REL LAVORO

19—

Arms in triangle, 20x27 mm.



1. 50c brown

19—

Three rings, 16x11½ mm.



2. No value, carmine

1948

Similar, on network, dated; 16x12 mm.



3. No value, rose

AL. RED CROSS

1917

Large cross, 19x24 mm., dated.



1. 5c carmine

a. dull red

b. imperf

AM. COOPERATIVA TESSILE

1949

Typeset, white lettering; 40x21 mm.



1. 50L brown red

NOTE:

There are, additionally, vendor sales tax stamps, issued by various commercial and manufacturing houses, where the tax was payable to the city. Among these are many medicinal tax stamps (G. Griffenhagen please note). Insufficient information currently precludes their listing here. It is hoped that this may be accomplished some time later.

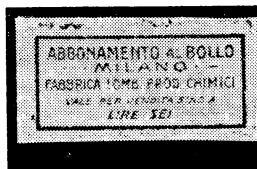
Some of the issues are illustrated below.



Manufacturing house



Tax on copper



Tax on chemicals



Bayer Aspirin

AUCTION NOTES

Last month's auction listing strained the capacity and budget for the April AR. Bidding currently is furious and many nice stamps/groups will be added to the members' collections and/or the dealers' stocks. The large number of lots creates a printing cost problem, as all costs have increased with the inflationary trend. (Not to be mentioned is the loss of many hours worth of sleep, so it will not be mentioned).

The printing costs currently encountered dictate that new criteria be implemented for the fall (and future) auction(s). These costs require that each line of print brings a realized price of \$3.00 minimum to cover the printing alone. Therefore, it is not feasible to use two or three lines to bring in a total of, say \$1.00 or \$2.00. On this basis, at the option of the Auction Manager, entries will be combined and regrouped, (or possibly re-

jected in impossible cases), to meet the above criteria.

For the USIR material, a short form listing will be set up, two lots to a line, consisting of individual items with CV of \$3.00 or more per lot. The listing will be Catalog No., a standardized description, and either the CV or MB; as indicated, cheaper material will be bulked. The rule regarding rejection of all bids below \$1.00 per lot will remain in effect.

Material is now solicited for the fall auction, and a deadline of August 24th is established so that we may get into the October AR. All material received after that date will be held over for the spring sale. This means in my hands by August 24th.

Lots may be sent by UPS in the States, which is cheaper than by USPS, and includes insurance and signed receipt. Include a stamped, self-addressed postal card if you wish acknowledgment of receipt.

—Don Duston, Auction Mgr.

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1668 Sycamore St., Des Plaines, Ill. 60018

HONDURAS: Fiscals wanted. Collections, bulk, singles, mint, used, any type, any date. Will buy or swap. James Andrews, Box 246, Troy, NY 12181. 269

LIBERIAN revenues bought and sold. Ethiopian revenues also wanted. Black-stamps B515 351 Broad St., Newark, NJ 07104. 266

NARCOTIC Stamps: RJA47a, RJA47b--- both for a dollar. RJA66a \$2.50. RJA55b \$1.00. R Steinmetz, POB 4051, Carmel, CA 93921 265

WANTED: Moens revenue catalog. Curtis Hutchins, 55 Broadway, Bangor, ME 04401. 265

WANTED: American Revenuer pre1970. Also printed and clear handstamped proprietary cancels on any R-1/151. R. L. Hamernik, 116F Remington Avenue, Syracuse, NY 13210. 263

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

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

400 MIXED Precancels \$3; 40 used plate singles \$2; 15 Bullseye cancels \$1; 150 Perfins \$1. Alvin Gerstenberger, Box 6464 Phoenix, AZ 85005. 267

OLEOMARGARINE TAX STAMPS WANTED

I collect the following types of revenue stamps:

USIR oleomargarine taxpays

USIR process butter taxpays

USIR oleomargarine special tax stamps

USIR process butter special tax stamps

State oleomargarine tax stamps

State license cards for manufacturers, dealers, and
restaurants handling oleomargarine

If you have any such items for sale or trade, please write.

Approvals invited.

CARTER LITCHFIELD

1050 George St., Apt. 2-D, New Brunswick, N. J. 08901

Letters to the Editor

(My mail of late has been especially heavy, principally because of the March editorial. I have selected a cross section of this volume to illustrate the interest shown by the membership in the ARA and to broach some ideas which hopefully will generate even greater response. At the end I have appended a few letters which I commend to your attention for reasons other than the above. To save space—and because their addresses are available to you in the Yearbook or subsequent issues—I have deleted any addresses not needed by the membership for direct reply; for the same reason many of the letters are excerpted. Editor.)

Dear Editor:

A suggestion. When you need a little item for a filler, plug the local clubs (chapters) . . .

—Charles H. Hermann, 5

(Ed. note: Will do when they supply me with something to plug, O.K.?)

Dear Editor:

. . . In your column in the March issue of the AR you speak about more exposure and getting new members. As I read this I concurred, but on the other hand I wondered if it will be possible. It not only means exposure to collectors but also to the stamp dealers. I know that in my case it was a friend who got me interested in revenues. Somewhere along the line I got the address of Mr. Abrams in California who filled me in on the details. One of the points I would like to stress is that if you go into a stamp store you will not find any revenue material out to be viewed. If you ask why this is so they always say "Who's interested in that stuff?" I myself get all my material from a dealer who is in Springfield, which is 75 miles away. I think some of the dealers should also be informed about the organization and make some of the material available to collectors.

You also spoke about attending a chapter meeting in New York. To my knowledge there isn't one in Boston or the surrounding area. Why not advertise in the AR for people in different cities throughout the country to organize chapters under the sanction of the Association. I'm sure that there are many people who would be willing to do this, and in this way they would be able to spread the word so as to be able to speak locally at shows and events.

My only hope is that the Association doesn't get too large that it loses the interest of the little guy, so to speak. Some of these other organizations that I've belonged to delve into subjects that only the most advanced collectors would be interested in. It becomes very boring and one tends to lose interest as I did in these others.

—Earl T. Spicer, CM1568

(Ed. note: 1. The dealers in the ARA can respond better than I to Earl's first comment. How about it, Peggy? 2. In every society that I belong to which has more than, say, 300 members has chapters in most major metropolitan areas. Does the ARA? Possibly, but I wouldn't know. These other societies publish monthly a list of where the chapters are, who to contact (with address), when the meetings take place, etc. Think. If you were travelling for business or pleasure and were in a major metropolitan area and you knew that the local ARA chapter was having a meeting, wouldn't you go out of your way to attend? I sure would! O.k., then, let me hear if chapters (other than the N. Y. C. one) exist with the pertinent info and I will list same for the benefit of us all. 3. The last point aims directly at me and my job. It's

up to me to see that this journal does not become what Earl describes; when it does it's time for me to fold up my tent and . . .)

Dear Editor:

. . . It may not always be appropriate to have (and editorial); but if it ties into something that is happening or is covered elsewhere in the AR, it makes one more effective. I can see editorials becoming little more than space fillers if the content isn't well thought out.

One of the things that has bothered me for years is that most people think the ARA is only for U. S. collectors. It's a tough image to beat.

—Deborah Friedman, 1346

(Ed. note: I'm interested to hear from the membership on the role of the editorial. I've received comments that have run the gamut from "Too much" to "Great job; they're teaching us something." Should the editorial preach, teach, inform, or what. You decide. Also, Debbie is an expert in the field of Colombia revenues, having won several awards in this area. She promises an article(s) shortly that will help to dispell what she decries. How about some more of you foreign collectors sitting down and working something up?)

Dear Editor:

I read with interest in the March issue of the AR your editorial and the open letter from Brian Bleckwenn.

As editor of the S.P.A. Journal, I would be delighted to have articles on revenue subjects for which full credit would be given to the American Revenue Association. Obviously, for my readership, they should be less specialized, or at least assume less background in the subject. A broad survey of the revenue field would be a good starter . . .

—Belmont Faries, Editor, S. P. A. Journal

11713 Chapel Road, Clifton, VA 22024

(Ed. note: Any volunteers? This is an offer too good to miss. Remember, this publication reaches over 6900 philatelists.)

Dear Editor:

. . . I have noticed that we are getting a fair number of new members, and I suspect that a lot of them are like I am in being quite ignorant about some of the ways of revenues, and I think it would be worth while to have some general articles explaining things in general—what revenues are and do. For example, I have been accumulating for years and don't have the faintest idea what the purpose of a Proprietary stamp was.

. . . My actual main collecting interest is perfins, which I collect worldwide on revenue and postal issues . . . In the field of revenue perfins, I can't seem to find anyone in the ARA interested, but there are a few semi-interested in the Perfins Club, but more so only for U. S. revenues.

—Jack Brandt, 1091

1006 727 6th Ave. S.W., Calgary, Alberta, Canada T2P 0V1

(Ed. note: Jack should have the problem I have! Try to edit a publication when you don't know most of what your authors are talking about. Seriously, again any volunteers? It seems to me that this would make a good column if anyone would care to tackle it. Also, some (if not all) of the articles on this subject could be meat for Belmont Faries. And . . . I am sure that Jack would like to hear from you if you are also a revenue "perfineer".)

Dear Editor:

. . . I think we should affiliate with the APS as a unit—cost \$7.00 and

lots and lots of publicity. Lots of APS members collect revenues.

—Al Gerstenberger, 1336

Dear Editor:

Perhaps you have read my articles in the current issues of Linn's Stamp News, on U. S. counterfeits. They cover regular issues, commems, officials, newspapers, locals, bi-sects—but no revenue issues.

In the research I have done on the well known forgers—studying their output, I have found no examples of U. S. revenue forgeries.

Perhaps some of my fellow ARA members have copies or knowledge of such material; if so, I would be glad to hear from them. I could then prepare an article for your journal, which Linn's would be glad to reprint—giving the AR credit.

—Victor E. Graham. 576

8365 Gregory Way, Beverly Hills, CA 90211

(Ed. note: Revenue forgeries? Hummm, interesting; it seems to me that it's perfectly logical that some exist, especially in the areas of liquor, beer and narcotics. These areas seem ripe for this kind of picking, so to speak.)

Dear Editor:

Many thanks for the friendly comment in the "Letters" column. I hope that I don't get deluged with letters from ARA members with gummed copies off R724-32 since this has been verified, thanks to an old issue of the American Revenuer and the memory of one of your members . . .

—William W. Cummings

Editor, Scott Publishing Co.

(Ed. note: The ARA strikes again!)

Dear Editor:

I just received my February copy of the AR and saw the write-up on my revenue booklet on page 42. In regard to your editor's note at the end of the article . . . ARA members may get the special discount on the booklet by writing direct and stating their ARA number. The regular price is \$2.00, but ARA members can get it for \$1.75 . . .

—James Brady, 1567

(Ed. note: Write to E. J. Ryan, 19 Ruth Place, Glen Head, N. Y. 11545. And I apologize to both Jim and the members who have written me in regards to the discount for not printing this letter in the March issue; I misplaced it until just before sitting down to type copy for this issue.)

ELECTION COMMENTARY

This little essay is not to be construed as electioneering or campaigning in any way, since there will be no campaign per se. I am a firm believer in the old adage — "A people (state, country, organization) deserve the government they have, or they would do something about it". Hence, this is merely to point out to any of you who may be considering voting not for the other candidate(s), but against me, since you feel that gaining the Presidency may mean I will have to

give up the Sales Dept. Managership, that such is not the case. Regardless of the election outcome, I intend to retain the Sales Manager position. This is constitutionally permissible, since there exists no rule against any member holding an elected as well as an appointed office.

As President, I would merely appoint myself as Sales Manager, tho I would have to give up the Western Rep position, it being also an elected position.

End of commentary.

—G. M. Abrams

Secretary's Report

Bruce Miller, Secretary-Treasurer

1010 So. 5th Ave., Arcadia, Cal. 91006

NEW MEMBERS

- 1621 LEVITT, Andrew, PO Box 342, Danbury, CT 06810, by Secretary. Dealer.
- 1622 PRAG, Ken, PO Box 607, Hermosa Beach, CA 90254, by Secy. Revenue stamped paper, all stock and bond certificates, checks (collector/dealer).
- 1623 WHITEHEAD, Donald R., 9650 Piney Branch Rd., #304, Silver Spring, MD 20901, by Steve Leavitt. Great Britain; Australia and states.
- 1624 TERLESKI, Walter, 275 Highland Avenue, Wallingford, CT 06492, by Drew Nicholson. Coin collector, incl. civil war tokens, currency. Interested in revs w/ numismatic connections.
- 1625 NIEHAUS, Marvin, RFD, Allison, IA 50602, by Ken Trettin. US, Japan, Mexico.
- 1626 SCHAAF, Bernard, MD, 1200 Main St., Dubuque, IA 52001, by Linn's. Taxpays; cigars, cigarettes, tobacco, playing cards, narcotic, dist. spirits, bottled in bond, etc.; also postal notes and MO's, postal savings certificates.
- CM1627 BURT, SKC Randall E., Box 24 USTDC, APO San Francisco, CA 96263, by G. M. Abrams. Booklet panes, potato tax, non-transferable cotton tax, supplemental cotton tax booklets.
- 1628 KOEPP, Jerry B., PO Box 1028, Traverse City, MI 49684, by G. M. Abrams. All back of the book items.
- 1629 PEDNEAULT, John, 910 Benedict St., Bohemia, NY 11716, by G. M. Abrams. Ireland.
- 1630 LOVINS, Roger M., PO Box 1052, Nashua, NH 03060, by G. M. Abrams. Dealer, R&S Stamps Inc., collects large liquor and tobacco tax, oleo and other non Scott US federal issues.
- 1631 MACHATSCHKE, Dr. Johann, D-811 Murnau, Stocket 3, Germany, by Dr. Erwin Lindenfeld.

No collecting interests specified.

- 1632 MEISELS, Herb, Box 1179 Ansonia Station, New York, NY 10023, by G. M. Abrams. Dealer in "back of the book"—world souvenir cards, foreign revs, foreign FDC, counterfeits and government reprints. Collects Philippine revs.
- CM1633 GRACE, Joseph C., 37 Spring Park Ave., Jamaica Plain, MA 021330, by Mekeel's. All U S revs.
- 1634 GENTILE, John R., 1018 Bradford Ave., Charleston, SC 29412 by Linn's. Everything in Russia (incl. provinces and offices) 1750-date.
- 1635 ADAMS, John B., PO Box 2914, Sacramento, CA 95812, by Secretary. Transvaal, So. Africa.
- 1636 STANFIELD, Frank R., P O Box 1936, Manila, Philippines, by Secretary. Philippines—collector/dealer.
- 1637 VAN DUSEN, Robert P., 2116 Suzanne Terr. N.W., Huntsville, AL 35810, by G. M. Abrams. First issues.
- CM1638 KINLEY, James H., PO Box 525, Olean, NY 14760, by Margaret Howard. US revs R-RF, RV in VF or better condition, preferably mint.
- CM1639 TOMC, Thomas M., 714 N. Wells St., Chicago, IL 60610, by Joseph S. Einstein. US taxpays, M&M; British large revs, Brit. colony beer stamps, odd world revs, Canada revs. (Antique dealer).
- CM1640 REYNOLDS, Diane F., 3620 Graves Rd., Memphis, TN 38116, by William R. Benfield. Primarily US revs of all types.

REINSTATED

- 587 CREED, Armand, PO Box 2061, Hollywood, FL 33022. Dealer.
- 1516 PALMER, Bob B.
- 944 SCHWARTZ, David
- 531 SCOVILLE, Ogden D.
- 1413 TAYLOR, Robert G.

DECEASED

- 1375 MORRISSEY, John W.

ADDRESS CHANGES

George W. Aschenbrenner, 809 North
Orange Ave., Fallbrook, CA
92028

David A. Cantor, 36 Cornell St., Ar-
lington, MA 02174

Guy A. Rossi, 1101 Jett Ave., Las
Cruces, NM 88001

Robert G. Taylor, 10209 Woodbridge,
Mabelvale, ARK 72103

CORRECTION TO MARCH 1974 REPORT

1197 GRUZDIS, Anthony. Change
collecting interests to: US and
foreign stamped paper only.

Previous membership total	629
New members	20
Reinstated	5
Deceased	1
Current membership total	653

NEW YEARBOOK SCHEDULED FOR SEPTEMBER

Supplies of the 1972 Yearbook are now exhausted, but a new edition is planned for this September, and will be distributed to all members on the mailing list at that time. The 1974 Yearbook will include the usual features—an updated membership directory with revised guide to dealer members, a cumulative index to the American Revenuer (1947-1973), a library list, and the ARA Constitution. If time and funds permit, a geographical roster may also be included.

Members are advised to recheck their listing as given in the 1972 Yearbook (or in the case of those members who have joined since August 1, 1972, in the Secretary's monthly report). If any changes or additions are indicated, please notify the Secretary no later than August 1, 1974.

Peggy's Pearls

by Peggy Howard, ARA 951

WHAT YOU CAN DO TO MAKE US BETTER

I have pointed out some things in past columns that members of our organization can do to make us better. Aside from the ordinary ones like giving us your ideas, there are some

things you might keep in mind for the future.

One of the things that any organization needs is money. Along with money they need help. Yell long and loud enough and someone will hopefully hear and come to our aid. Now, I'm sure that some of the older members (not necessarily in years, but seniority) are wondering what we need money for.

I would like to see us start another publication fund. I know we had one in the past for the Vanderhoof Memorial Book, but I would like to see something of this sort started for getting some educational materials into the hands of those interested in revenues. We need a good all-around hand book, and we could print it and offer it to the philatelic public. We need to encourage authors and catalog makers in our membership to work on these projects. We gain from it, not only in increased knowledge and membership, but monetarily. Perhaps we could collect 50%, which would be used to increase the fund and its abilities. None would get rich, but the readers would be grateful. We need an updating of prices of revenues; since Scott does not seem to want to get with it, why not us?

Now, where do you come in? Well, this is where some imagination comes into play: we could work out projects whereby we might sell this or that and come up with some extra money for the publication fund; we need legal assistance so that we can encourage gifts from deceased members (there are a number of people who leave things to charity and what better charity than the ARA and the possibility of working toward the betterment and enjoyment of revenues for those now and those to come? We need to tie up the loose ends so some guy does not walk off with the money—that's where the legal assistance comes in); we might come up with copies of some publications from our library where the author and publisher rights have expired and could possibly give members contributing, say, \$5 or more a copy; or just outright gifts of money.

Any other suggestions.

DOUBLE IMPRINT CIGARETTE STAMP

by Anthony Giacomelli, ARA 448



Just about a year ago I had the pleasure to discover an unusual cigarette stamp, an item that I had not heard of or read about. If course, this doesn't mean that it's unique or hasn't been studied to its fullest and written up as such. I thought it would be interesting to write about it for other collectors to know of its existence.

The stamp is a double impression of the 20 Cigarette denomination of 1910—the usual blue and lithographed. Although the cut does not show it well (Ed. note: Some strengthening has been done by the author to bring out the second impression; as this copy is being prepared the success of this endeavor is still an unknown quantity), under a glass it's doubled almost throughout, lightest in the center. The basic stamp is catalogued by Springer (TA88) and Tolman (108); it comes rouletted 3½ and 7, and is also found imperforate.

I have only one example, but since the sheet ran through the press a second time I'm sure that 99 others

must also exist. The added impression is shifted upwards 1 mm., and in some cases the added lines coincide with the next upper line of color and therefore do not show. The second impression shows up best where there are NO colored lines—as in the numbers 2 and 0 of twenty, the upper frame line and in U. S. Int. Rev.

I understand that such double impressions are also known in the later cigarette issues, the ones with the series of 102 to 125, Class A.

These are rather common stamps and most collectors that enjoy collecting cigarette items will have duplicates. Why not take a second look and see if you can find one. It would be worth the effort. Any comments?

"ReveNews"

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The Fiscal File

by Brian M. Bleckwenn

710 Barbara Blvd., Franklin Square, N. Y. 11010

In the February Fiscal File, I suggested that a suitable research project might be a study of Express Co. cancellations on First Issue revenues. Gene Gauthier (ARA #727), Sullivan Rd., Route 1, Warsaw, IN 46580, agrees that this project is long overdue and as a result, has volunteered to head up the project. Since this area has long been one of his specialties, please send all pertinent data you might have on cancellations, documents, company histories, etc., directly to Gene. If everyone takes but a few minutes to go through his collection and share whatever information they have with Gene, then I'm sure the result will be worthwhile. If you expect someone else to come forward, then please don't ever expect to see anything in print.

In the March Fiscal File, I was guilty of relying on the accuracy of the information contained in the Boston Book. More recent data appeared in a series of articles by George Turner, published in the United States Specialist in 1964. In that series, Mr. Turner notes that the Butler & Carpenter Plate Book lists four plates as having been used for the 4c Proprietary, not two as stated in the Boston Book. While this does not affect the basic information presented in the article, it does overturn my unnecessary speculation on the order in which the 4c Proprietary plates may have made their appearance.

SAMUEL HART & CO.

S.H. & Co.

Jan' y,

1863.

S.H. & Co.

August

1864.

S.H. & Co.

Dec.

1865.

(Illustrations from "Printed and Other Pre-Cancellations of Playing Card Manufacturers of Civil War Issue Revenue Stamps" by Morton Dean Joyce, The American Philatelist, January 1932, p. 182.)

Much has already been written about this well known playing card manufacturer. Its private die stamp and so called "provisional" cancellations can be found in many revenue collections.

While the 5c private die stamp did not make its appearance until September of 1866, the provisional cancellations are found on a variety of First Issue titles and denominations. The earliest recorded provisional is dated January, 1863; while the latest bears an August, 1866 date. The most complete list of provisional cancellations, appeared in the Morton Dean Joyce article cited above.

The history of the company has been well documented. The private die stamp, as well as city directories of the period, note that the firm had offices in New York and Philadelphia. Research indicates that the Philadelphia office was in existence as early at 1861.

What is not well known is that Samuel Hart & Co. may have engaged in the manufacture of products other than playing cards.

In A Check List of Early American Bottles and Flasks by Stephen Van Rensseler, published in 1926, the following bottle description appears, pp. 226.

Item #21—"Samuel Hart & Co., Philadelphia and New York" (4 vertical

(lines), Pint [Bottle]—clear glass, fitted with pewter cap on the shoulders for use as a cup. Heart shaped impression mark "S. H. & Co."

Because of the time period in which the bottle is listed, this is undoubtedly the same Samuel Hart & Co. so well known to revenue collectors. While no date is present on the bottle, we can assume it must have been produced prior to 1871, when Samuel Hart & Co. merged with Lawrence & Cohen to form the N. Y. Consolidated Card Co.

The bottle may have contained an alcoholic beverage, but may just as well have contained a patent medicine preparation. Should the latter be correct, then some of the provisional cancellations may have seen use on this bottle, rather than on a pack of playing cards, as had been previously assumed. Does anyone have any further information?

Scene Currently

by Richard F. Riley, Associate Editor

The First National Philatelic Literature Fair is to be held at the Phoenix Desert Hills in May in connection with the Phoenix, Arizona, Gold Medal Stamp Expo. They expect to "present to the philatelic public all updated catalogs, albums—etc., etc., and other philatelic literature material produced—by specialized stamp societies." And they ARE not even on our mailing list, at least according to the 1972 ARA Yearbook. Drew, should we make that WERE? Sherwood, are you reading, or did I miss a listing? (Ed. note: You got me, Dick; I'll see it's done though.)

"It" is not exactly revenues but "It" is part of the 'back of the book' that many of us collect and "It" was put together by Elliott Perry, HLM #6. "It" of course is a study of our carrier stamps which Perry spent many years researching, and writing about. Some material appeared in **Pat Paragraphs** and the whole in a manuscript entitled "The Carrier Stamps of the United States." The latter is appearing serially in **The Philatelist** (London). Robson Lowe hopes to publish the complete manuscript as a book later on. Frequently we export our worst. Unfortunately in this case we let go of some of our best—but obviously to a connoisseur (with \$ for publication), so perhaps it's not all that bad.

Yours truly had his debut in the February issue of **The American Philatelist** with: 'Private Die Proprietary Stamp Note. New Historical Light on Dr. John Bull.' Match & Medicine buffs will find that this updates Holcombe's tale about this Louisville, Ky., Bull.

Funny how it goes. I wrote to Sid Pietzsch with regard to an interesting item which will be shown here eventually. Subscribers to **Linn's** will recognize Sid as the guy who writes on Cinderella material for the paper. To win friends etc., Sid was bribed with a couple of Union Dues Stamps (**The American Revenuer**, p. 15-16, Feb. 1965). Subsequently he wrote a column on these and several other similar items for **Linn's**. That prompted Charles Hermann (ARA #5) to drop him a line. That too was columnized by Sid. And THAT got Abrams (ARA 1065) into the mail to Sid which was again columnized in connection with a note on Forbin's catalog.

Point one. Sid gave a tip of the hat to the ARA and a notice that Revenuer Ittel (ARA #519) has manuscripted the Robson Lowe revenue catalog effort coming up on Austrian newspaper tax stamps. Point two. Isn't it about time someone please sent Pietzsch a membership application blank? (Ed. note: Don't know how I missed on this. Done!)

The Robson Lowe Report

by the Editor and Robson Lowe, Ltd.

As you know I allotted four pages in the March issue for a presentation of the Robson Lowe revenue sale of March 28th. I hope it was received well by the membership, and that any of you who procrastinated when you saw the R. L. advert in the February issue were duly moved to write for a catalog, and were successful bidders.

Again with the superb cooperation from the Robson Lowe organization, I am able to present both a review of the most significant aspects of the March sale and an introduction to the 4th July sale. I have been promised that when the galleys of the July catalog are available I will receive a set which, unless you disagree, I will use in a manner similar to March's presentation. I only hope that they arrive by my June issue deadline; if not, we will then have to suffice with the following material.

I have also been informed that another revenue sale is scheduled for the near future. I will keep you up-to-date on any and all developments.

Revenue Sale—28th March, 1974

Because some of the more highly priced lots from less popular countries remained unsold, the proportion of unsold lots in this sale appeared disproportionately high in relation to valuation. The Great Britain wax proofs of embossed stamp dies did not sell well, possibly in part because collectors couldn't decide how best to keep and display such material. On the other hand, the ones which did command interest realized in some instances two or three times the estimated valuation and this proved a fair reflection of the situation throughout the sale, pieces which caught the imagination exciting keen competition. To some extent the story mirrored the current situation with the postage stamp market, proofs and unusual items commanding more attention than "straightforward" material.

GREAT BRITAIN. A brisk beginning was a collection of 300 valued at £30 going to £105, while the next lot of 1100 valued at £40 made 65. The 1803 Hat Tax proof realized £52 and the attractive Post Horse Duty pair £32. Imprimaturs of 1887-88 unappropriated dies in blocks of six made £270 for a set 1d to £3 in mauve and £170 for a set 1d to 10/- in green.

Of the wax proofs of embossed stamps it was hardly surprising that the buyer of the lovely Wyon Head (Country Bank Note)—which was valued at £15—was run up to £58. The Irish Wolfhound appearing on both embossed and adhesive stamps for Dog Licenses in Ireland has always been popular among collectors and the wax proof of dies A and B of the embossed dog license stamp understandably went to £33.

BRITISH EMPIRE. Proof that good, popular countries will always fetch their worth was evidenced repeatedly:

1300 Cape of Good Hope much duplicated, valued £40, realized £77½; an unusual and attractive selection of stamped papers (29) from Cyrenaica (British Occupation) made £32; Aden (129) 1870-1948 £62½, three selections of Hong Kong revenues each of which had been valued at £20 realized £48, 42 and 50. A collection of Pakistan (132) comprising many India used in the Pakistan territory as well as modern which had been valued at £15 realized £41.

The Australian States did not on the whole attract the interest that had been anticipated. On the other hand the Malay States proved of much greater popularity than is usual with their "postage" counterparts.

Proofs in sealing wax of the dies used for embossing official documents by New Zealand Collectors of Customs proved popular. These lots were offered in groups of three each of which was sold for £31.

Best of the British North America was a collection (170) of Newfoundland £105 while the selection of Grenada (120) including a block of fifteen TWO SHILLINGS one with the OWT error, made £62½. Three imprimatur Nevis 1882 valued at £25 fetched £67½ while St. Christopher 1885 1d, 3d, 6d and 1/- imprimaturs was sold for £90.

Malta proved to be one of the most popular of all countries in the sale. A selection (50) 1900-02 sold for £110, another selection of 1900-02 local overprints and provisionals realized £77½. The 1902 REVENUE overprints on Q.V. postage stamps fetched £110.

Railway and Telegraph Stamps of all countries sold extremely well, some exceptional realizations being 1886 Military Telegraph stamps for use in Egypt 1 dime to 100 pi overprinted SPECIMEN £105, Ceylon Telegraphs 1892-1903 (7) mint £22 and India 1365-79 1a to 50r and later to 1904 all overprinted Specimen, £190. Two pieces bearing Rhodesia 1d orange Railway Newspaper Parcel stamps in combination with postage stamps of Mozambique sold for £23.

Revenue Sale—4th July 1974

This sale is arranged Whole World Collections (5), The Americas (South America collections) and Argentina to U.S.A. (of which there are twenty-three lots).

There are two collections of Europe and the one country collections begin with Albania, Austria (including fine Lombardy-Venetia), Belgium (5 lots), Denmark, Estonia, Finland and Latvia represent Scandinavia and the Baltic States; of Sweden there are issues from 1345 with some handsome stamped papers of that country.

France comprises nine lots, two of Municipal stamps and ten of French Colonies; Germany is represented by several collections including States and Municipals. The most valuable collection comprises 1000 Municipal issues valued £100.

The most valuable country in the entire sale is Lombardy-Venetia, of which a single specialized collection occupies sixteen volumes and includes a study of every value of every issue with some not previously known to us, rare perforations, forgeries made to defraud the revenue and fiscals postally used.

Italy includes proofs, specimens and the official notices announcing the introduction of the 1865 fiscal issues and among the collections are Bills of Exchange, Consular, Customs, Retail Sales Tax, Passport stamps, early embossed, Colonial issues, Fiume, Sardinia and Trieste. The most valuable of the Italy section is the irreplaceable lot of Municipal issues comprising 30,000 different with used and unused 19th and 20th century issues from Abbadia S. Salvatore to Zogno.

The extensive section of Netherlands starts with historic eighteenth century documents with embossed stamps and colorless embossed adhesives from the first decades of the nineteenth century include both circular and "frying pan" types in many values. Later 19th century and 20th century stamps are in attractive designs with proofs and essays of several issues.

Spain, dating from 1637 are outstanding. Among the Spain are some handsome collections and a stock in two boxes weighing 56 lb. Switzerland has much to offer the revenue specialist with issues from the various Cantons well represented in general collections and good lots from individual Cantons. Turkey, one of the most prolific revenue issuing countries, is present in three substantial collections, and this country, bridging the Bosphorous with a part in each continent, conveniently carries us into Asia.

Highlights of the Far East are China, strong in National issues from about 1920 and with sheets of Communist revenues of 1947. There are five fine lots of Japan for which fierce competition may be anticipated and other

good sections include Israel, Mongolia, Persia and Syria. As two lots of Egypt comprise the sole representation from the African continent, these have been included with this section.

The success of our previous revenue sales reflects the growing appreciation of the pleasures of this branch of philately and any collector who has not yet considered its possibilities might feel well advised to send for this catalogue from Robson Lowe Ltd., Granville Chambers, Richmond Hill, Bournemouth, price 50p.

Viewing of lots can be made at Bournemouth or London or through the post (full details are given in the catalogue) and you may here find your new love.

It has been apparent from the response to our previous Revenue auctions this branch of the hobby is enjoying a resurgence which is here to stay. It is anticipated that further Revenue Auctions will be conducted by Robson Lowe Ltd. and collectors having fiscal material (particularly collections or specialized studies) for disposal will find an enthusiastic market for their stamps. Please contact Peter Collins, Robson Lowe Ltd., Granville Chambers, Richmond Hill, Bournemouth, for prompt attention.

Circuit Notes

HALLELUJAH!

Just three months late, but the goal of \$20,000 in sales for the circuits has finally been achieved. Statistics as of 1 April:

Salesbooks sold	650
Received for circuits	410
Not yet seen here	240
Books returned to owners	373
(Their sales total	\$20,201.09)
Remaining in circuits	37
Circuits initiated	292
Circuits completed	279
Still out	13
Members on circuit roster	147

Next sales goal \$25,000; at the rate the salesbooks are reaching me it won't be this year. Will it?

At this writing, the April auction has not appeared, and nothing may therefore be reported. Except to say that through the kindness of Linn's and STAMPS magazine, who printed the auction publicity at my request, many inquiries have been received and applications mailed.

However difficult it may be to believe, before the April auction has been published, material has been received for the fall sale.

There's hope for us yet.

Auction Mgr. Don Duston has indicated that he is accepting material any time now for the next auction (I don't know where he finds the storage

space, as the April material is still on hand). But you are invited to gather your goodies and get them shipped off to Don at your earliest.

By the time you read this, the auction will have appeared, and I trust you will all agree that Don accomplished a tremendous feat in the lotting and layout. Once performed in the manner shown, the next one may be somewhat easier, although, admittedly, I would never have attempted it. I know of the weeks Don spent putting it together in the proper manner.

We all owe him our appreciation. See you next month.

—G. M. Abrams, Sales Mgr.



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MORE OSGOOD CANCELLATIONS ON U. S. PROPRIETARIES

by Richard F. Riley, ARA 506

In my note on the title subject in the October, 1973 issue of *The American Revenuer*, I concluded that "we can be certain a large number of still unlisted dates exist." So there were, my mail proved it. Many new additions have been cumulated and are listed below. Thanks are due Bleckwenn, Campbell, Griffenhagen, Jordan, Ward and others, for these:

TYPE 1. Oval cancel

R31c MAY 18 1871
MAY 30 1871
JUN 27 1871
JUL 6 1871
JUL 12 1871

TYPE 2. Round cancel

R18c SEP 17 1866
MAR 24 1869
OCT 25 1870
MAR 1 1871 (inverted)

R31c APR 14 1871
MAY 1 1871
AUG 14 1871
SEP 1 1871

RB6a OCT 3 1871
Feb 28 1872
APR 3 1872
AUG 5 1872

RB6a SEP 5 1872
DEC 9 1872
FEB 2 1873
APR 2 1873

MAY 7 1873
AUG 14 1873

MAR 4 1874
APR 4 1874

APR 7 1874
JUL 23 1875

NOV 5 1875

RE17a APR 4 1876

FEB 2 1877
SEP 4 1877

APR 3 1878
JUL 3 1878

DEC 30 1878
MAY 2 1879

RB17b FEB 2 1879

FEB 3 1879
JUL 3 1879

OCT 1 1879
JAN 13 1881

APR 1 1881
APR 7 1881

MAY 7 1881
DEC 7 1881
RB18b JUL 7 1881
OCT 7 1881
FEB 6 1882
MAY 6 1882
JAN 3 1883
JAN 18 1883
MAR 3 1883
MAR 8 1883

A typographical error slipped by in the first list: for RB17b OCT 11 1879, read OCT 1 1879.

Two items in the above list deserve comment. R31c dated APR 14, 1871 was previously noted in *The American Revenuer*, December, 1952, in an article by Phil Ward in which he suggested that this date may have been a "first day" usage. The single 2c example, RB12b, was noted in *The American Revenuer* for December 1973 by our new member Louis Campbell. He informs me the year date is somewhat indistinct but if indeed APR 1883 instead of 1882, it's the "last day" so far brought to my attention. The effective last day of the tax was July 1, 1883, so dates later than APR are probable.

Finally, George Sloan pointed out in *Stamps Magazine*, March 30, 1957, that Osgood also used the 6c inland exchange, R30.

U. S. REVENUE WANT LISTS FILLED

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