

AMERICAN REVENUER



Journal of the American Revenue Association

Vol. 28, No. 9 1/4 Whole No. 269

November 1974

The Syrian-Arab Kingdom

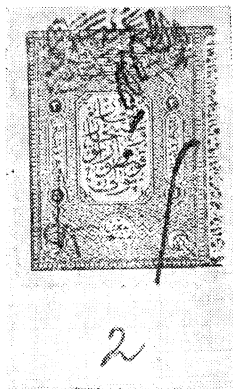
By E. W. Stannard, ARA 1742

(Note: Mr. Stannard is the Secretary (Acting) and Treasurer of the Cinderella Stamp Club in London, and is a newly joined ARA member. This is his first, and hopefully not last, contribution to our pages.—G. M. Abrams)

Introduction

When the Turkish Empire ended with World War I, an attempt was made in March 1920 to constitute an Arab Kingdom of Syria under the rulership of Emir Faysal, son of King Hussein of Arabia, inter alia, King of Iraq. In those territories controlled by King Faysal, captured Turkish revenue stamps, including the 5 paras tax stamps for cigarette paper (Scott 95, type PF2, un-overprinted—Gibbons type 11a of Cilicia), were used by the Damascus authorities, and these received a handstamp overprint in Arabic, signifying the establishment of a "Syrian Arab Kingdom." Stocks of Turkish revenue stamps so overprinted were soon exhausted, and when this short-lived Arab Kingdom ceased to exist by August 1920, French-type fiscals were introduced by the French mandatory authorities. The large overprint measures circa 20 mm in width, the smaller circa 14-15 mm.

All of the stamps listed below are in my collection. Other types of Turkish fiscals, or values other than those shown, may have been issued by the short-lived Kingdom. Insufficient information exists to pronounce this listing complete. Readers able to shed further light and/or to contribute further information are invited to write.

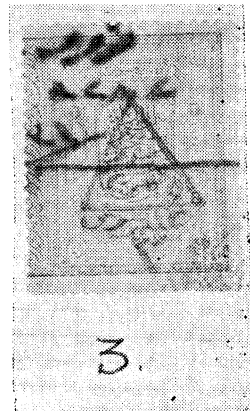


1920 (March-August)
Turkish revenue stamps with
hand-stamp overprint (all
are extremely rare):

a) on Rental Contract stamps
for the provinces (1883 period)

1. 1 pi blue (large ver-
million overprint)
2. 3 pi red (large violet
overprint)
3. 3 on 2 pi blue (triangular
surcharge in violet)

b) on Fixed Fee (1915 period;
3-line crescent; wmkd wavy
lines)



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4. 3 pi emerald green (small red ovpt on Fixed Fee (1916 period; 2-line cres.)
5. 10 pa dark red (smaller blk overprint)
 - a. unwmkd.
6. 20 pa emerald green (smaller violet ovpt.)
7. 20 pa emr'd grn (smaller vermilion ovpt.)
8. 1 pi lilac (smaller verm.)
- c) on Newspaper and Adv. tax stamps (1915/16 period)
9. 2 pa red (Fixed Fee, smaller violet-bl. ovpt.)
10. 5 pa brown (smaller blk ovpt.)

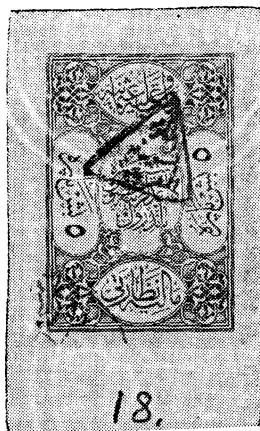




Arabic (Syria Arab Kingdom).

17. 20 pa ultramarine (smaller red ovpt)

f) on stamps for tax on Cigarette Paper



d) on Bill of Exchange stamps (Proportionnels, 1916 period, wmk wavy lines)

11. 10 pa dark red (smaller blk ovpt)

12. 20 pa emerald green (smaller black ovpt)

13. 20 pa emerald green (smaller violet ovpt)

14. 20 pa emerald green (smaller red ovpt)

15. 20 pa emerald green (smaller lilac ovpt)

16. 4 pi emerald green (smaller pale red ovpt)

e) on Turkish Postal issue of 1916 (Old GPA Building, Constantinople; Scott semi-postal B43, type A41—Gibbons type 56, #635); commemorative ovpt with additional handstamp ovpt in red in

18. 5 pa red (triangular ovpt in black—Syrian-Arabian Govt.)

Note: This basic Turkish fiscal was also surcharged with new values, some without the triangular ovpt; it is believed that these served postal service only. However, they may have been used for fiscal purposes as well.

YOU NEED

U. S. Revenues Collect for Pleasure and Profit

\$2.95 postpaid

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Rickerson

RFD 1 Box 110, Deep River, Ct 06517

From the Editor's Chair

No real theme this month, but a few interesting things have come up that deserve mentioning. The first concerns a phone call and request I received from Mrs. Ethel R. Magee, 350 65th Street, Apt. 12L, Brooklyn, N. Y. 11220, widow of an ARA member. She has two items dealing with fair and exposition seals that would provide an excellent start on a research project hopefully leading to the publication of a catalog of these seals, which are beginning to make a come-back in interest among collectors (see the large number of lots of this material in the so-called Cinderella section of the current ARA auction). She would like to hear from ARA members who would be interested in inaugurating this project and who could make the necessary photostatic copies of the items described. To give you some idea of what these items are, Mrs. Magee has tendered a short description of each:

"One is a catalog in three volumes by a Max Kaiser; the other is an actual seal collection put on pages that were printed for the seals as our current albums are printed for stamps. The latter was put out by a Walter Fiedler. The two men were evidently active in an organization that was trying to bring about an appreciation of seal collecting around the turn-of-the-century.

The first item is a catalog of Fairs and Exhibition Seals in three volumes, typed but bound exactly like a book. There are some inked notations by Max Kaiser who was a member of a group interested in starting up a Seal Society in the late 19th century; he was also evidently a dealer who priced the seals in German Marks. The catalogs were written in German but where a seal has English on it (such as the 1893 Columbian Exposition) it is printed exactly as marked on the seal. He put it in date and then in city order and, even without knowing German, it is still easy to figure out. I believe the author had it in mind to have the manuscript printed and published eventually but somehow it did not come about. Volume I covers the period from 1845 to 1912 and has 554 pages, one side only; Volume II is from 1913 to 1924, pages 555 to 1133; Volume III is from 1925 to 1930, pages 1134 to 1669. The following is a summary of the introduction to the catalog by Max Kaiser:

'We want to make an organization so collectors can see stamps from all over the world. But it was not easy to do much about printing before the war.' The idea was sort of started around Munich in 1911 and then spread to Paris. The catalog was begun in 1902. In 1903, P. Mates put out a catalog but the blue papers were begun in 1899. In 1899 there was a pioneer collection made in an organization that became bigger in 1911. The Obman (Chairman or President of the German Society for States and Private Stamp Collectors in Berlin) was probably Max Kaiser. He collected all the information for the catalog for printing in 1920. He states that in 1897, a Philatelic magazine began to flourish and a publisher began to publish collections of all official exhibitions. Beginning in 1902, it was brought out in catalog form and a second man brought out one in 1903. In 1911 the Poster Stamp movement spread throughout Germany and got very large.

(Ed. note: It seems that just from this brief summary one can glean much information on early seal collecting, something which is almost impossible to discover today.)

Walter Fiedler was the first international editor to print and illustrate a book on the subject of seals. It is an actual printed seal collection with place for AND with pictures of the seals put out during the years 1894 to 1899 (Europe only). It is as though Scott had put out an album for seals and then had filled all the blanks. It is beautiful and I think rare, and I value it highly as I do the three catalogs above. The following is a transla-

tion of the Preface to it: (Printed in Leipzig in 1898)

'This is only for collectors who wish to organize a Fair for stamps. We were three years working and asking the government for permission to have an organization for collectors from all over the world where we could display lithography, art techniques and color, to show people the beauty and art of poster stamps from all countries in the organization. Also to make a book which is an official characterization of the species of stamps collected by the organization. We are doing everything to have a Fair in a house where collectors come and freely look. We want the government to allow me to do it.'

(Ed. note: A loose translation, no doubt, but the gist is there. How's that for government control! Please contact Mrs. Magee if interested—I envision a lot of work but at the same time quite rewarding. And also let me know as the ARA wishes to keep informed.)

The next thing for your consideration is a publications list recently received from our sister society—The State Revenue Society. For those ARAers who are not members of the SRS may I commend it to you if you have any interest in state revenues. They publish good literature, some of which has already graced these pages but there's no harm in repetition:

Publications available from the State Revenue Society, 801 Fairmont Avenue, Kingsport, TN 37660 USA. All prices are net, postpaid, make checks payable to the State Revenue Society.

1. Vanderford. 1973. HANDBOOK OF FISH AND GAME STAMPS. 195+ 79 pp., mimeographed, 8½x11, looseleaf, 575 illustrations. \$3.50.
2. Matesen. 1973. WASHINGTON REVENUE CATALOG. 27 pp., illustrated. Looseleaf or spiral bound. \$1.75.
3. Bellinghausen. 1972. KANSAS REVENUE STAMPS. 30 pp., illustrated. Looseleaf or spiral bound. \$1.75.
4. Pruess. 1972. NEBRASKA REVENUE STAMPS 18 pp., illustrated. Looseleaf or spiral bound. \$1.25.
5. Hines. 1971. NEW HAMPSHIRE AND VERMONT REVENUES. 11 pp., illustrated. \$0.40.
6. PENNSYLVANIA LOCAL REAL ESTATE STAMPS. 1969. 135 pp., mimeographed, illustrated, looseleaf, 5½x8½. \$1.00.
7. Addenda to Hubbard's 1960 State Revenue Catalog. 111 pp., illustrated, looseleaf, 5½x8½. \$2.00.
8. Supplemental addenda pages to Hubbard's 1960 State Revenue Catalog. Mimeographed, looseleaf, 5½x8½. \$0.40.
Supplement to item 7. These were originally distributed as part of the early Newsletters.
9. The Tax that Shook the Street/Wall Streets' War With the State of New York. A comprehensive listing of all known cancels PAID UNDER PROTEST on New York Stock Transfer Tax Stamps. 20 pp., 5½x8½. Illustrated. \$0.35.

KUDOS

John R. Gentile (#1634) was awarded 2nd Place at BEAUPEX '74 (Beaufort, S. C.) for his collection of Russian Revenues, Fiscals and Dues—45 pages worth!

Herbert LaTuchie (#1485) won the Grand Award at the last Rubber City Show (Akron, OH) with 5 frames of 1st Issue Civil War Revenues—dollar values (1-200) quite complete as far as multiples and proofs on documents.

See you next month.

The Mystery Is Solved

By the Editor

It was recently brought to my attention that the article by Stephen Shedrowitz, "The Mystery," which appeared in the June issue contained a number of errors. The errors were made by the author because of fallacious and incomplete information that he received, and because the conclusions reached were drawn too quickly and without proper double-checking. The article was not intended, either by the author or this journal, to malign any individual or organization. I sincerely regret any difficulties which may have resulted from the printing of the article in these pages.

To the extent that it is possible to determine from the vantage point of hindsight, I have concluded that: 1) nothing was missing from the collection as taken over by the executor and received by Harmer's; 2) Harmer's acted properly since the collection was offered through them between regularly scheduled auctions (outside of their pre-determined auction program); 3) the executor of David Strock's estate sent the collection in good faith to an eminent auction firm for disposal, which responded by selling it for an amount far exceeding the estimate, which indicates this was the proper move under the circumstances; and 4) the "phoney" names and addresses of the purchasers were most probably the result of either a clerical error or an error by the USPS, since all the purchasers are well-known philatelists or dealers (AAA Stamps, in particular, does exist as I have conversed on several occasions with the owner).

I guarantee that in the future articles of this nature will be carefully screened and checked for accuracy by this office prior to printing.

? Questions ?

This column is being inaugurated because of the increasing number of questions arriving in the Editor's office that he is incapable of fielding with any accuracy. Similar questions are solicited and it is hoped that the membership will respond with the necessary answers. So far the Editor has received only one reply to his request for volunteers for an "Answering Panel of Experts"; if others wish to serve on this panel, please let them be heard.

The first series of questions originate with member Jack Brandt of Canada:

- 1) "Are Canadian revenues very common with postal usage? I don't think they were ever authorized for such, but I have two copies of Sissons R215 that appear to be postally used, and am wondering if they are common or rare. One has only the wavy black lines of a machine cancel, but the other has a circular hand cancel of Galt, Ont., used AN July 22, 1935. Possibly this was just the use of a postal cancel for revenue purposes, but one wonders.
- 2) I have seen Canada—Yukon, Sissons R13-17 listed in auction as coming with the overprints in both blue and black, but neither Sissons or Holmes catalogues make any note of the color of the overprint. I have checked my few and find that some are blue and some black. I have asked others about this, but no one so far has come up with any info on whether all are in both colors, or if there is any difference in scarcity.
- 3) I have Canada—Newfoundland, Sissons #?, size like R36 but perf. 13½. It is not listed in Holmes either. Have I something rare, or is this mixed in with R36?

The President's Page

G. M. Abrams

ONCE UPON A TIME . . .

Most of you have seen, in these pages as well as in those of other philatelic newspapers and magazines (and hopefully have bought your copy by now), the advertisement for the project undertaken by member Duane Zinkel to re-print the 1915 Forbin catalog of world revenues. This was accomplished for a charitable cause, at minimal prices and profits.

I must admit that for awhile I was extremely disturbed that Duane had chosen to accomplish this task independently of the ARA, and when he asked our assistance in publicizing the affair, in order to spread the news of it throughout the philatelic world, I was on the verge of refusing. I wrote to Duane and, hesitantly and politely, tried to determine:

- a) why he took on this program without ARA assistance, advice and involvement, and
- b) since such was the case, why he came to us for help after the fact.

Below is Duane's response, from a letter dated 13 August, 1974:

Dear Mr. Abrams,

Several years ago, when I obtained my copy of the 1915 Forbin, I realized that it would not stand up well to constant use. Over a period of several years and through several administrations, I wrote to various ARA officers regarding the undertaking of reprinting of the Forbin, so that the membership might benefit. As my primary interest was not financial, I could have been readily persuaded, with ARA backing, to accomplish the effort as voluntary spearhead for an ARA project of this nature. However, I DID NOT RECEIVE THE COURTESY OF A SINGLE REPLY. (Emphasis mine—GMA.)

Eventually, as you will understand, I lost interest.

Recently, however, after much thought, the interest was revived when I considered a twofold purpose:

- 1) the reprinting for the benefit of others who might be interested, and
- 2) the potential profits to go to a worthwhile charity.

So I began again, by myself, and have committed the profits to the St. Francis Indian Mission. I had intended to handle the publicity in my own unknowledgeable fashion, but Don Duston informed me that you would probably be willing to assist in the publicity because of your announced dedication to world revenues, and that through whatever contacts you might have, you could rapidly spread the information of the project.

I appreciate any assistance you can give, and I hope that this explains why the project was undertaken independently.

Sincerely, etc.

Upon receipt of this explanation, and realizing that the non-relation of this project to the ARA was CAUSED BY THE ARA, I jumped in with both feet and, with Duane furnishing the press releases, have sent them all over the world to whatever potential sources for publicity came to mind.

As you have already noted in my Inaugural Address, here last month, this Administration is DEDICATED to the promotion of revenue-collecting. If you have an idea of similar nature, some project you deem worthy of ARA involvement, and are hesitant to ask for fear of refusal, or for fear that no one will answer or pay any attention, forget it. That will not happen during this Administration. You are invited to write me with a thorough explanation of your plan, and you will receive attention as well as an answer. Naturally, not all programs of like nature can be implemented or assisted, since there are not unlimited funds available; those deemed most worthy, however, will receive full consideration at this office, and by our Publications Committee whenever

it is set in operation.

Let us not, ever again, be accused of non-interest in programs as worthy as Mr. Zinkel's. Such negligence and discourtesy I cannot even attempt to explain.

Write me, if you feel you have something worth attention.

CIVIL WAR "PROVISIONAL PROPRIETARIES"

by Joseph Einstein, ARA 665

Medicine Company Provisionals

Joseph Burnett & Co.

R5c* 2c bl Feb. 26, 1863** 1b new listing

*While it is possible that this value was used in combination with another stamp to make up the usual 3c or 4c tax rate, it most likely never saw provisional usage. Undoubtedly it was used on a bank check or draft.

**This date now becomes the earliest recorded date for a Burnett cancel. The month and year are handstamped while the day is added in pen and ink. This indicates that the date portion of the handstamp consisted of hand-set, movable type. If the date were changed on a daily basis, the number of different handstamps is unlimited.

CIRCUIT NOTES

Herewith the sales circuit statistics, effective 1 October, 1974:

Salesbooks sold	663
Received for circuits	420
Not seen here	243
Circuits initiated	301
Circuits completed	290
Still out	11
Books returned to owners	394
(Their total sales—\$21,974.22)	
Books remaining in circuits	26
Members on circuit roster	163

From the above it can be seen readily that the demise of the circuits will shortly be at hand; that is, unless the never-seen 243 books suddenly appear, filled with attractive material, attractively priced. Many requests for circuits have been received from our newer members, and I am currently unable to supply. For that, my apologies; to repeat an oft-heard tune, I can only ship out what arrives. The life-or-death situation is growing critical. Do we stay in business? You decide.

An expression of appreciation is extended to Auction Mgr. Don Duston, for the repeat fantastic accomplishment of the October auction—#10. I had thought that after the volume offered in the prior auction there would

be little material left for another such achievement. Wrong again.

And again, a few cautionary notes on a familiar theme—

Shown below are some recent offerings which appeared in STAMPS magazine and in Linn's, for which neither is responsible; 'tis the advertisers' option for the prices asked:

From STAMPS, by private treaty, at the price shown (no bidding):

U. S. REVENUES COLLECTION

Hundreds of stamps, generally fine to VF (but some faulty); many rare stamps \$4000.00 (Based on our prior warnings, would you buy? Did anyone?)

From Linn's, by auction, at the minimum bids (MB) shown (lot numbers have been omitted):

Estonia, 10 revenues, VG-F MB 15.00
Same, 13 revenues, G-F -- MB 10.00
Ukrainian camp Regensburg,

7 perf fiscals ----- MB 7.50
Same, 7 imperf fiscals -- MB 7.50

(Note: The Ukrainian items must be those listed in Mr. Tester's article here recently)

Latvia, 11 revenues ----- MB 10.00
Same, 15 revenues ----- MB 12.50
Same, 1936, 2 revenues ---- MB 5.00
Poland, 1921, 12 revenues - MB 5.00

Due to our efforts to re-popularize revenue collecting (we like to think),

many more offerings will undoubtedly appear. Hopefully, they will not be of this nature, which is, pure and simply, further evidence of the ripoff syndrome usually reserved for collectors of postal-related material.

G. M. Abrams, Sales Mgr.

black s/n at base.

20f00 carmine and grey blue.

Anyone have any further information on these items? Other years? Other watermarks? Other values? Other perfs.? Advise.

FRENCH PARKING FINE TAX STAMP?

G. M. Abrams



This is a new one on me. Whether or not it is a revenue stamp is debatable.

Sent from a friend, with the explanation that it "is used to prove payment of parking fines in France," the item is illustrated here.

Statistics:

1966 (assumed from wmk.)

21½x24 mm., perf. 14x13½, wmkd. multiple TA66; inscription in black;

POSTAL COVERS

MAIL BID SALES



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1974 ASDA Show

All ARA members, especially those in the Eastern section of the country, are cordially invited to join us at this year's ASDA National Postage Stamp Show. N. Y. Chapter personnel will man a hospitality lounge for your convenience and some of its members will have revenue material formally on display at the show.

When at the show, please stop by and say hello. There will be plenty of your fellow "revenueurs" to talk to and you'll have a chance to rest your aching feet.

You'll have an opportunity to meet many of your fellow members, many from out-of-town and to view some excellent revenue material, whether actually on display or in the multitude of albums that always seem to find their way to our lounge. We'll also have a stack of revenue literature for sale, so you may be able to pick up that handbook or catalogue you've been meaning to send for, but haven't as yet.

This year's show is being held on November 22-24, at Madison Square Garden's Exposition Rotunda, 7th Avenue and 32nd Street, New York, N. Y. If you've been putting off a trip to the show, why not make this year the year you attend. We'll look forward to seeing you!

Manufacturers Cancels on U. S. Narcotics Taxpays

(Ed. note: Bill Benfield's list of manufacturers cancels on U. S. narcotic tax-paid stamps in the June issue and his request for additions has drawn comment from two ARA members, whose contributions are printed below. With the vast variety evident, surely we have not run dry. I will allot space for further commentary in future issues with the hope that the membership will arise to the occasion.)

Thomas L. Harpole, Jr., ARA #1548
Chick Road, East Lebanon, Maine 04027

Dear Editor:

September 25, 1974

As a relatively new collector of revenues, I am trying to absorb and find all kinds of information on all kinds of revenues. Therefore, I appreciated the article by William Benfield in the June AR concerning cancels on strip narcotics. And, as Benfield hoped, any new cancellations found should be recorded; so, I casually looked over my dozen or so and found some he didn't list. I hope these can help somebody. I have entered them here exactly as I could read them.

Stamp	Cancellation	Color of Cancel
RJA42	S & D DEC. 1 '46	Red
RJA43	REG. NO. 209, PA. H. K. MULFORD CO.	Black
RJA47	FL-03-71 (this one is inverted in the bottom margin)	Red
RJA55	ENDO LABS 4 69 (no dash)	Red
RJA46	Endo Dec. 15th 1965 (notice this is not quite the same as some listed by Benfield; caps and lower case with Dec. abbreviated)	Red
RJA42	OCT 1 1957 1332	Purple

This list courtesy of:

Bernard Schaaf, M.D., ARA 1626

1200 Main Street, Dubuque, Iowa 52001

RJA71 Roul. 7	(pair) Mallinckrodt REG. 1933 NOV. 18 1959	Black
RJA67 Roul. 7	S & CO 0. 16 1958	Black
RJA59 Roul. 7	Endo June 15th, 1964	Red
	Endo June 15th, 1964	
	Endo June 15th, 1964	
RJA47 Imperf.	WL-03-68 (upside down)	Red
RJA47 Roul. 7	W L :: 4 . 8 . 65 (perforated init.)	
RJA47 Roul. 7	Reg No. 11576 10 20 1950	Black
RJA43 Roul. 7	P. D. & CO. 149834-4-1-60	Red
RJA43 Roul. 7	Cancelled 1-25-71 Wyeth Laboratories Inc.	Red

The Fiscal File

by **Brian M. Bleckwenn**

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

Would anyone who is currently plating or who has plated any of the First Issue values, please drop me a note! George Turner recently requested that I attempt to compile a list of plating projects "currently" underway. Whether they are active or dormant projects makes no difference, in either case, please

let me hear from you. Your fellow specialists may be able to assist you with data or needed multiples, but we must, of course, know who you are and what you're plating.

Doubled Frame Lines

What can be said about doubled frame lines, except that they are, in fact, doubled? Quite a bit, as it turns out, because not all frame lines were "created" equal.

Some of the very faint doubled frame lines are actually layout lines that were not properly overlaid. Faint guidelines were used in the preparation of the plate and these are often visible on certain values. If the top frame line of the design is not laid over its respective guideline, then the guideline will show up on the stamp, as a faint doubled frame line.

Other faint doubled frame lines can occur when either a single position or an entire plate is not properly burnished prior to reentry. When the position is reentered, the previous frame line may remain and give the appearance of a doubled frame line.

The most prominent doubled frame lines are actually extra frame lines deliberately added to the design at the time of entry. They are always quite strong and show a major displacement between themselves and the duplicated frame line.

Many examples are known where the extra frame line was deliberately added to correct an incorrectly entered position. I have a horizontal pair of the plate proof on card for the \$5 Charter Party (R88a,c). The position showing the doubled frame line was definitely entered too low and thus the doubled frame line was deliberately added to the design to correct the misalignment.



Another similar example, can be found on the 25c Entry of Goods. The accompanying photographs show the doubled frame line at top, as listed in

Scott's. The variety shown is a part perf, which to this point in time is not listed with a doubled frame line at top. The same plate was used for all three perforation varieties, thus we know that the doubled frame line must exist on the part perfs as well. It has not been listed because the variety has not been noted on a part perf multiple. Since only four part perf pairs and no larger multiples have been recorded, it is doubtful this legitimate plate variety will ever be listed.

There was much discussion in early philatelic publications over the origin of this particular doubled frame line, most of it dealing with whether the line was deliberately added or was the result of a shift.¹ Today, the existence of a full sheet of card plate proofs for this stamp, proves that the doubled frame line was deliberately added to correct a mis-alignment.

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1. American Philatelist, Vol. 42, January 1929, p. 248; Ibid., May 1929, p. 523; Ibid. July 1929, pp. 555-56.

Letter

Dear Editor:

I have read with a lot of interest the letters to you concerning my original comment re U. S. Revenue stamp counterfeits.

I have been aware that a few exist—such as the beer and M&M stamps—but I have never been able to trace their origin, i.e. who produced them!

I have done a lot of research into the products of such counterfeiters as Sperati, Taylor, Fournier, etc., but could find no examples of bogus revenues among their output.

I am indebted however, to Brian M. Bleckwenn, of Franklin Square, L.I., who, in a recent letter to me gave me the following information on recognized U. S. Revenue stamp counterfeits:

"Scotts specialized carries many notations under listed US revs, warning of bogus reproductions, i.e.: under R255, 256 vs RG27 and RC28 also note after RJA41 (Pg 465) overprint of nos: RJA33 and 41, bogused! Page 472 will show facsimiles of Embossed Rev stamped paper, about which articles have appeared in your paper.

Springer's Handbook (4th edit, 1966) presents M&M reproductions (pages 33-37). Then, as to State revenue bogus stamps. The American Revenuer has run articles on California and Nevada reproductions.

The value of my articles appearing in Linn's Weekly lay in my ability to run both the original and bogus stamp—pointing out the way to detect the counterfeit. Unfortunately, I have been unable to make this comparison re US revenues, or, as in my Sperati article (appearing soon in Linn's), how the forger disposed of his wares!

I appreciate your suggestion, and willingness to publish an article on "Forgers and examples of U. S. Revenue forged stamps" but, until I have the necessary data, I have to beg off for the present.

I would recommend to any ARA members who collect foreign revenues, they get hold of "Philately under the Lamp" by Herbert Eastwood. It can be bought from HJMR Co., Miami Beach 33140 (see Ed. note). It deals with faked British fiscals, etc., and is most enlightening.

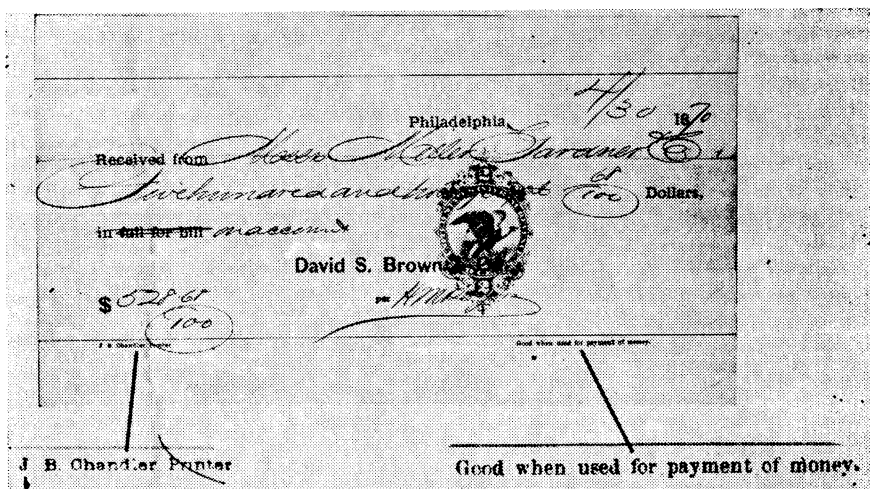
—Victor E. Graham, ARA 576

8365 Gregory Way, Beverly Hills, CA 90211

(Ed. note: The above is printed so the membership knows the status of Mr. Graham's research into this fascinating topic. If any other ARAs can aid him in filling in the missing pieces, please write him direct at above address. One further comment—the address I have for HJMR is P. O. Box 308, North Miami, FL 33161, and am unaware of a recent change.)

A Newly Discovered RN-H Receipt

by Joseph S. Einstein, ARA 665



There is a tremendous increase in interest in Revenue Stamp Paper; presumably, Smith's "RN Revisited" articles and other articles on the subject have stimulated more people to seek out and appreciate these items than ever before.

As an example, there is illustrated with this article a newly discovered H type receipt. This example fits into the family of H7, 8 and 9, although the wording of the legend is different. This item appeared in a "little lot" acquired by Fred Starr of Santa Cruz, California and he kindly sold me one of the three.

To put this receipt into place, let's call it (for now) H9½—I have no idea what Scott number will be assigned to this variety. But look, if you please, at the enlarged lines of type under the receipt form proper (shown in ovals). Both the printer's name—J. B. Chandler—and the legend—Good for payment of money—seem to be in the same font. The H type stamp is Orange, altho oxidized.

As always, the more we learn, the more there remains to be learned.

The questions are these: If the "face printer" (in this case, Chandler) printed the legend at the same time as his "credit" line, who told Chandler how the restrictive legend should read? Was it the customer or the printer who chose the words and placement? All the receipt legends listed in Scott are similar in meaning; the actual words and placement of legend differ almost whimsically. But, at a remove of a century or so, WHOSE whim? Is there any way we can determine just how these differences were created?

Comment or views on this subject will be most welcome.

TO TOUR U.S.-CANADA

In November, Charles Leonard, one of the Directors of Robson Lowe Ltd. and Mrs. Jacqueline Norman, who is Secretary to the Board, are making a tour of U. S. and Canada during which they will be accepting properties for their 1975 auctions in London

and Europe.

Their itinerary is as follows:

Nov. 9th—Ritz Carlton Hotel, Boston
11-12—La Salle Hotel, Montreal
13-14—Royal York Hotel, Toronto
16-17—La Salle Hotel, Chicago
19-19—Benjamin Franklin Hotel, Phil.
21-22—Waldorf Astoria, New York

Proprietaries Illustrated

by Kenneth H. Trettin, ARA 1510



LACTOPEPTINE was merchandised in a lime green box with a light green label and a light green and pink band sealing the box. The dark green bottle is embossed. These bear copies of RB25a with a "N. Y. P. Co./1899" cancel, Chappell type 2 (handstamp reading up.)



The Lightning Medicine Co. of Muscatine, Iowa packaged MULLS PIONEER CURE in a wooden box bound with a black on yellow label. These containers bear RB23h with a very hard to read handstamp in purple "Oct / 30 / 1900 M." This is not listed by Chappell.



This 2½ inch box of perfumed face powder bears a copy of RB25r. It is handstamped "B. S. / MAY / 1899" reading down in black. We can only guess as to the meaning of the cancel in light of the E. Burnham address label.

REVENUES OR . . . ? G. M. Abrams

Illustrated below are two stamps, apparently from Germany. One is inscribed EVANGELISCHE KIRCHEN-STEUER (Evangelist Churchtax) and has a 10 Rpf face value, the other inscribed KATOLISCHE KIRCHEN-STEUER (Catholic Churchtax), with a 50 Rpf face value.



These were obviously issued during the Third Reich regime, based on the currency. Perhaps this indicates that church worship during that era was tolerated, in opposition to all of the history books.

Each stamp has the value in black and the colors are:

10 Rpf (Evangelist) violet (octagonal)
50 Rpf (Catholic) red brown (oval design)

Stamps are each 17½x21 mm., and are perf 14x14½; they are water-

marked diagonal crossed lines.

Can anyone shed further light on these issues? Are there others? Other types? Are they to be considered as revenues or simply religious cinderellas? Comments?



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Secretary's Report

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

NEW MEMBERS

- 1744 SAUNDERS, Kenneth M., 917 The Rialto, Venice, FL 33595, by Secretary. US and BNA.
- 1745 FRIENDS WEST PHILATELIC LIBRARY, c/o Frank M. Holly, Executive VP, PO Box 2219, Sunnyvale, CA 94087. Exchange NDP.
- 1746 AMERICAN PHILATELIC RESEARCH LIBRARY, c/o Frank L. Sente, Librarian, PO Box 338, State College, PA 16801. Exchange NDP.
- 1747 ALLEN, C. N., 2 Brewster Rd., Hanover, NH 03755 ("STAMPS"). Exchange, NDP.
- 1748 SALESKI, Lothar von, 228 Tidyman Rd., Reisterstown, MD 21136, by Linn's. Liberia—everything.
- 1749 MASSEN, Bill, 16868 Lilac Ave., Detroit, MI 48221, by Robson Lowe. World (dealer, Classic Stamps Co.)
- 1750 WHITLOW, W. C., RFD #3, Fulton, MO 65251, by Linn's. Civil war revs.
- CM1751 TOMARAZZO, Peter, Apartado Postal #646, Oaxaca. Oax., Mexico, by WSC. Mexico.
- 1752 KORNAN, Dr. Paul J., 2 Collins St., Melbourne 3000, Australia, by Robson Lowe. Australia.
- 1753 BOOTH, R. G., Guidhall Chambers, 13 Sandhill, Newcastle upon Tyne, England, by G. M. Abrams. GB, UK, Isle of Man, Channel Islands.
- 1754 ELLIS, J. Daniel, 27243 Charles Dr., Southfield, MI 48075, by Linn's. All US revs and US telegraph stamps and panes; telegraph covers and telegrams.
- 1755 ERLER, Elson L., 1035 Delaware Ave., Fort Wayne, IN 46805, by Secy. "All stamps."
- CM1756 MERRILL, Larry W., 5700 Sunnyslope Ave., Van Nuys, CA 91401, by Secretary. All US and Canada.
- 1757 STARR, Raymond, 6517 28th Ave., Kenosha, WI 53140, by E. S. A. Hubbard.
- 1758 HENDERSON, Virgil S., 13833 'X' Circle, Omaha, NB 68137, by Kenneth Pruess. US, incl. states.
- 1759 HAINES, Edward P., 110 E. Durham St., Philadelphia, PA 19119.
- CM1760 UTEGAARD, Rolf A., Box 1092, Eau Claire, WI 54701, by Secretary. General foreign, all Canada and US, esp. municipals and locals (dealer, R.A.U. Stamps).
- 1761 SINGHEE, Ajeet Raj, c/o Bacchraj Singhee, Sujangarh, Rajasthan, 331507 India, by Robson Lowe. Fiscals, revs, court fee stps and judicial stamped paper of India and states.

RESIGNED

- | | |
|---------------------------|--------------------------|
| 1163 Catherine L. Chapman | 1222 Glen Lutey |
| 589 Sylvester Colby | 1454 Arnold Robbins |
| 1241 Norman H. Liebman | 648 F. W. Schaub |
| | 556 Cortland B. Stebbins |

ADDRESS CHANGES

Norman J. Barton, 15 Sunset Rd., Elington, CT 06029
Harry F. Beckham, Jr., PO Box 6695, Orlando, FL 32803
Paul Brenner, PO Box 129, Main St. Sta., Fort Lee, NJ 07024
David Cantor, 8 Cleveland St., Arlington, MA 02174
William H. Coulter, 3310 Mercer, Houston, TX 77027

William W. Dunker, Box 292 Sta. A, Flushing, NY 11358
 Deborah I. Friedman, 4 Ryckman Ave., Albany, NY 12208
 Robert E. Fuerst, Box EK, College of Education, Univ Guam, Agana, GU 96910
 Margaret A. Howard, 10235 University Way, Cupertino, CA 95014
 William J. Marsh, PO Box 130, Belpre, OH 45714
 Davis A. Nathan, PO Box 128, Bloomington, IN 47401 (formerly D&B Stamp Service)
 Ken Prag, PO Box 431, Hawthorne, CA 90250
 Raymond L. Smith, 3804 Wrigley Circle, North Highlands, CA 95660
 Wayne C. Sommer, 1500 Southview Dr., 317, Oxon Hill, MD 20021
 Piet Steen, Box 820, Hinton, Alta TOE-IBO, Canada
 George A. Van Horn, PO Box 1262, Monrovia, CA 91016
 Woodrow W. Westholm, Iowa State Bank, E. 7th & Locust, Des Moines, IA 50309

Allan F. Wichelman, PO Box 2122, West Lafayette, IN 47906

Previous membership total	-----	756
New members	-----	18
Resigned	-----	7
Current membership total	-----	767

WELLS, FARGO "NEW-YORK" TOWN CANCEL

By Michael A. Gromet, ARA 1571

In Dr. Shellabear's article "Wells, Fargo & Co. Express 'Town' Cancellations on Civil War Revenue Stamps" (The American Revenuer, April 1964) he described the following cancel as "unidentified":

1. Black cancel, double circle 38x35mm
 WELLS, FARGO & Co's
 EXPRESS
 ??? (only part of 1 letter on stamp)
 5c Express imperforate

I was fortunate in obtaining, from Brian Bleckwenn, a copy of sketches of the express cancels in the Doctor's collection. Drawing "A" is from these sketches, and I believe this cancel is the same cancel as the Doctor described as an unidentified town cancel.

A few months ago I added the cancel depicted in Drawing "B" to my collection. Although I do not have the entire cancel, I feel safe in making the assumption that the town reads "NEW-YORK". Like the Doctor's cancel, my copy is black and on a 5c express imperforate. The measurements are the same.



A



B

I would be interested in hearing from any member who has a similar cancel or anybody who might know what the one part of a letter looked like on the Doctor's cancel. If anyone else has any thoughts or comments on the cancel, please write the author at: 200 Garden City Plaza, Garden City, New York, 11530.

Canadian Tobacco Stamps Discontinued

G. M. Abrams

Some of you may have read in various philatelic journals of the cessation of use of the Canadian revenues used for tobacco products. The following is reprinted from the Brockville, Ontario, Canada "Recorder and Times," a local newspaper, Sept. 26, 1974, and was submitted by non-member (though dealer) Saiga Stamp Service.

Tobacco firms designing their own excise stamps

OTTAWA (CP)—There will soon be a slight change in the packaging of tobacco products.

Government-issued excise duty stamps, introduced when Canada was still a province, were eliminated Aug. 19 to save the federal government money.

Tobacco manufacturers now are responsible for designing their own stamps and for affixing them to their products as evidence that the duty has been paid. Stocks of tobacco products containing the old stamps are being used up and the new designs should start appearing any day now.

Government excise stamps have adorned packages of cigarettes, cut tobacco and cigars for 110 years. But the revenue Department says the tremendous increase in the production of tobacco products made continued issuance of the stamps a cumbersome procedure costing taxpayers \$700,000 a year.

In 1864, a special review board was established to administer the collection of all revenue from the stamps upon their sale to manufacturers. Excise duty now can be accurately assessed from production records.

DESIGN OWN STAMPS

The manufacturers have a fair degree of artistic control in their stamp designs, although all stamps must bear the bilingual inscription "Canada—Duty Paid" and must be approved by the revenue department.

The first government-issued tobacco stamps were printed on 4½-inch diamond shapes which showed the date of payment of the tax and a description or weight of the product sold.

The revenue department favored ornate engravings in a bid to stump counterfeiters. Among the more elaborate stamps were those of an 1897 series denoting the number of cigars on a finely engraved background of the centre block of the Parliament Buildings. Other stamps in the series depicted outdoor scenes typical of Canadian life in the 19th century.

Before 1940, cigarettes could be bought in quantities of five to 50 and a special series of stamps was issued to cover the wide variety of denominations. However, as an economy measure towards the end of the war, common denominations of 20 and 25 were agreed upon for packages of cigarettes.

The stamps can be as fascinating to collectors as any commemorative postage stamp. However, old revenue stamps are hard to find.

The revenue department says old stamps are stocked by only a few dealers and it appears that only the breaking up of collections brings them onto the market.

The revenue department speculates that collectors' interest will perk up now that the stamps are no longer issued by the government.

Saiga indicates that the stamps formerly in use, issued by the Government, have been stockpiled by the firm, and offers to send a few of these as freebies to any ARA member sending 10c in mint US stamps.

They further advise that when the new manufacturers' designs start to appear, we will be kept informed, and the stamps made available.

Their address: Saiga Stamp Service, PO Box 1266, Kingston, Ont., Canada.

Revenue Forerunners

By Martin Erler (Icking, Germany), ARA #1592

(Ed note: On the front page of the September issue Martin Erler introduced us to a new phase of revenue collecting. This month he expands upon this fascinating topic and at the same time gives us some food for thought about where to start in collecting "revenue" stamps. As an ardent collector of German revenues for some 25 years he astounded me with the slips he presented in September; this month, I am pleased to say, I have seen (and possess) one example of the type of material he presents. I'm sure others must exist in the U. S.; if mine crossed the Atlantic, so must have others. Please let us know if



you have either examples of the ones illustrated (or similar types or further values), or if you have new types. These are in the process of being listed for a planned series of articles in the AR (and perhaps later in catalog format) on German revenue slips/stamped paper.)

The collector of revenues, digging into material of past centuries, is soon confronted with the problem of classification.

The categories of revenue stamps, revenue banderols, and of revenue stamped papers are familiar. At earlier times, however, before the typical stamps appeared, there are various slips—printed in singles or in sheets—that in the strictest sense are revenues. They were issued from the 17th century on for street and bridge taxes, for slaughter taxes, for weighing (Wag-geld), for salt-tax, for markets (Standgeld) and other revenue-raising purposes. In rare cases they are found affixed to documents. Similar to the use of today's stamps they bear the official inscriptions, are with official seal (embossed or stamped on), are cancelled either by manuscript or by seal, or have cut cancellation. Up to now, there has not been much attention paid to these revenue-slips—probably because most of them are extremely rare and therefore virtually unknown. On the other hand, we cannot deny their existence, or exclude them from the field of revenues, which we collect.

The way of development is clear. In the beginning there are manuscript labels, then the texts are printed, later official seals are stamped on those labels, the size is reduced, gum is added to the backside, and finally perforation is used for easier separation within the sheet. The borderline between what we today call a stamp and an old official receipt slip is not always distinct, especially since some of those slips are found affixed to documents.

In the 17th, 18th and early 19th centuries these slips were in all practicality the forerunners of today's stamps. I am aware of the fact that on this point revenue collecting crosses the border line to a historian's and even museum director's task, but nevertheless it is within revenue collecting, and I should be glad to hear comments from experienced collectors in this field.

BOOK ON IRISH EMBOSSED REVENUES

Volume 3 (the final volume) of the book, *The Stamp Duty of Great Britain and Ireland*, by Dr. Samuel B. Frank and Josef Schonfeld has now been published. To accompany volume 1 (British "general" embossed revenue dies) and volume 2 (British "special" embossed revenue dies) it completes in 230 pages the listing of all known IRISH embossed revenue dies, both "general" and "special," used from 1774 to the present. Illustrations are given of all die designs and dates of registration and defacement where known. This volume has separate sections for the stamps used during the Kingdom of Ireland, Irish administration, the English administration, the provisional issues during the turbulent years of the 1920's and finally the issues of the Freestate and Republic of Eire and issues for Northern Ireland.

Although a member of the series of three volumes, this volume 3 was designed to be self-contained for the benefit of those interested in the Irish stamps only—and to this end introductory and explanatory material from volumes 1 and 2 are repeated where applicable.

Volumes 1 and 2 are no longer available. This too is a limited edition. When this printing is exhausted, the value of this reference work will certainly greatly increase.

Volume 3 can be obtained from Dr. Frank at 3 Fairway Drive, Mamaroneck, NY 10543 USA at \$13.20 (£5.50) postpaid.

Collaborators in this effort are William Barber of Stamford, Conn., and Marcus Samuel of London, England.

A Trip For Treats

By Robert E. Fuerst

I am an active collector of China revenue stamps, China money order stamps, and China postal savings stamps. At the moment I am living on the Pacific Island of Guam. When my wife went to Florida recently for a month and I had two weeks vacation by myself, where would I go? To Tokyo, Hong Kong, and Taipei, of course, seeking Chinese revenue stamps. This article is a summary of that trip, with emphasis on philatelic aspects.

Tokyo is always an exotic place to me and I included it on my itinerary for this reason as much as anything. Rarely have I found Chinese revenue stamps there, and the same held true this trip: I found absolutely nothing in the way of China revenues. Perhaps they exist, but if so, they are well hidden. So I spent a few days enjoying sights and sounds and smells. I did try to contact Meiso Mizuhara (President of the Japan Philatelic Society) about some trading we are doing, but he was out of town.

Hong Kong, if you can believe it, seems just as large and crowded as Tokyo, but it is quite a different atmosphere. There is the somewhat formal aspect of living in a British area, although perhaps this is not as obvious as it has been in the past—I even saw one gentleman having tea at the Peninsula in his shirtsleeves. You can leave this rather traditional European style of life and in a matter of minutes be in a teeming narrow alley where outdoor shops sell every conceivable object.

Hong Kong has marvelous food, especially the Chinese dishes. I gained eight pounds in four days. Hong Kong also has lots of Chinese stamps, although not many of them are revenues. It is fun, nonetheless, visiting all the stamp shops, both those listed in the yellow pages as well as those you stumble upon. I visited Mr. Frits Huygen and saw a most impressive collection of early Peoples' Republic issues as well as an outstanding collection of unit issues and Silver Yuan (with all kinds of overprints). There were pages and pages of the sort of material that is listed in major auctions and many items that may be unique. No wonder Mr. Huygen has been able to help me so often by providing answers to questions I have had about revenues, especially the Peoples' Republic revenues.

Also in Hong Kong I visited N. C. Yang, whose shop is in the popular Ocean Terminal tourist area near the Star Ferry; here by chance, I bumped into J. Lewis Blackburn, Treasurer of the China Stamp Society. We had a cup of coffee and shared some of our philatelic experiences as we watched the picturesque junks and boats in the harbor.

The final stop was Taipei which remains my favorite city in my favorite country of the Far East. This is a paradise for collectors of Chinese stamps, for there are hundreds of stamp shops, all of which seem to do a thriving business. But again, not too many have revenues; there are a few dealers and a few shops however that have enough revenue material to make any Taipei visit a worthwhile philatelic experience—if you can afford it. Unless you speak Chinese, it is necessary to carry a small card with Chinese characters reading, "Do you have any Chinese revenue stamps?"

I visited Don Alexander, a friend and A.R.A. member who not only has some outstanding Taiwan covers and postal history material, but also has begun a careful study of Taiwan commodity tax stamps. He has really acquired some fine stamps in this line, probably having a more complete collection and better stock of recent issues than anyone else.

We had a few laughs discussing our experiences collecting these items. The only way to get these revenues is to buy the product to which the stamp is affixed, or get the stamps from a friend who has bought the product. Dur-

ing my first trip to Taipei a few years ago, I was so excited that I bought commodities with reckless abandon; I wound up that trip with dozens of rolls of toilet paper, cartons of matches, a case or two of soft drinks, and so on. Well, Don has one room of his home overflowing with such items including the more expensive cosmetics—it's like Fibber McGee's closet. Seriously, we both feel these stamps are going to become quite scarce, for the trend seems to be toward discontinuing their use. No longer, for example, are they used on matches, most soft drinks, and electric bulbs.

Don's wife, who speaks Chinese and probably has collected more of these commodity tax stamps than Don, was instrumental in finding out for us how the system operates.

When many commodities are sold, the government exacts a tax from the sale. This is rigidly controlled by the use of commodity tax proof certificates or what I call commodity tax stamps; these are a kind of revenue stamp. If you buy an automobile tire, for example, you will find on it a commodity tax stamp. This stamp has a number which means it can be controlled; periodic inspections are made of shops by government officials to be sure that all merchandise is properly stamped and that all stamps are accounted for. If there are discrepancies, the shopkeeper faces charges and fines. Thus it is not possible to get such stamps by direct purchase (which you can do at the postoffice for the regular revenue stamps), nor is it possible to smooth-talk your way into having one given to you. The only way you can get one is to buy the product or to ask friends who have bought the product to give you their stamp.

There are three grades or three categories of these stamps: first, second, and third. On first grade items, the tax is 100%. This means that for a \$10 product there is a \$10 tax, so the total cost is \$20. This is expensive for a collector. For instance, to get a perfume tax stamp (there are 20 different, all first grade), you must buy a bottle of perfume or have a friend give you a bottle he has bought so that you can remove the stamp. Thus if you want a particular stamp variety, you may have to buy a bottle of Chanel No. Five. That's only the beginning of the problem, however, for once you have the perfume, you have a tough job getting the stamp, for it is glued tenaciously to the inside of the bottle cap. Is it any wonder that so few of these stamps are in the hands of collectors? On second grade items, the tax is 80%; on third grade items, the tax is 20%.

Prices for revenue material in Taiwan continue to amaze me. I sometimes wonder who buys things there (other than myself), for many items seem incredibly expensive to me. For example, the \$1,000 scarlet Sun (top value of first Taiwan revenue issue) was offered to me by one dealer for \$50 and by another for \$60. About a year and a half ago I bought a few for \$35 per copy; and about five years ago they were selling for \$10 a copy. Errors are even more amazing. A Taiwan collector must view errors the way an 8-year-old boy views an 8-week-old puppy through the window of a pet shop.

A number of forgeries exist, primarily of regular issues rather than revenues. Mostly there are forged overprints, although I was shown one sheet of the \$20 rose-colored Sun (Scott #520) that was a forgery of the stamp itself and when it was placed beside a block of the genuine stamp, I could not tell the difference. I was also shown forgeries of some of the early Taiwan issues—the scarce expensive flying geese with overprints (Scott 1007-11 and 1042-45); again I could not detect the difference, even with a magnifying glass. This is rather disheartening, but at least the forgeries appear to be of regular issues, not of revenues. There are some forgeries of money order stamps, but I have built up what I think is a complete reference collection of forgeries in this area, so I feel reasonably safe. The interesting thing is

that dealers know who are doing the forging. I even have the names of the men (in Chinese). There are two of them, one being incredibly good, the other being mediocre.

It was a fine trip and I'll be busy for several weeks having fun with the Chinese revenue material that I acquired. Getting Chinese revenues this way may be doing it the hard (expensive) way, but if you have ever looked for Chinese revenue material in the states, you know that it is not easy to come by. So as soon as I save enough for another round-trip ticket, I'll probably do it again.

Voices From the Past

(Ed. note: Contributions to this column this month come from members Elliot Chabot ("Revenue Collecting") and Louis R. "Ross" Campbell ("Where U. S. Private-Die Stamps Were Used"). At present enough of this material is in my hands to assure several columns on a monthly basis, but more is solicited within the perimeters set forth in my note to Gene Gauthier's letter on page 170 in the June issue.)

From *Filatelic Facts and Fallacies*, October 1894:

Revenue Collecting

A man is never patient when his pet hobby is attacked. If the assailant is larger than he, likely he lays low and swears to himself, but is not patient.

I have communed with myself considerably lately. But when some knickerbockered youth came out in a 3x8 tea-paper philatelic journal and exposed his idiocy by jumping on my pet hobby, I became unendurably weary.

The collecting of revenues may be silly, expensive amusement. Possibly among its votaries there cannot be found such noted names as among those of other collecting hobbies. It may require endless patience and lead to little or no profit. For the sake of convenience and to avoid argument, I am willing to allow a great deal that is claimed against revenues, but I won't allow all.

The choice bit of lunacy that has brought my temper to boiling over in words is a claim which without authority or evidence, has recently been made, that revenue collecting leads to a discouragement that results, eventually, in a loss of all interest in any stamps.

This is an age of specialism in everything, rendered necessarily so by the infinite variety that is being discovered in nature and invented in art. Once a man could be a watch-maker, now it is doubtful if the maker of the main-spring could fit that article into its proper place. Once men called themselves book-collectors—now they are interested in theatrical literature, or United States poetry, or French fiction, or some other branch of the great army of books. Philatelists of the present day collect British Colonials, United States adhesives, or the issues of the Pacific Isles, and so through the various lines. Few, save undeveloped school children, gather in every bit of governmental paper and call their conglomeration a collection.

This being the case, why should there not be specialists in United States, or Mexican, or Canadian revenues, or even general collectors of the revenues of the world?

When I commenced collecting, in 1869, nearly everyone interested in philately saved everything from a collar stamp to a 90-cent of the then current issue. I remember one extensive collector in 1874 (his collection numbered over 500 specimens and was extensive for that time), who was envied by the entire village, not because of his 1-cent yellow carrier or his 5-cent proprietary (first series document), but for a shoe license stamp with a big red 6 on it.

His collection has gone the way of the rag-bag and the paper-mill. It was a general indiscriminating collection.

I think that I may claim to be one of the very early specialists. Commencing, as did everyone of that time, by saving everything, I soon found that I had neither time nor means to continue in this manner. Instead of giving up the collection, as this opponent of revenues claims that such collectors do, I decided to drop postage stamps, the obtainable ones of which then were rather homely, and become a specialist in United States revenues, the finest engraved and generally most beautiful stamps in the world.

I had then four friends and a brother who were collectors. They all laughed at my idea, for I was the youngest in the group. Some said that revenues were not stamps, while others insisted that I could not get enough of them to amount to anything.

Later my brother and two of the others became specialists in United States postage, while the other two gave up collecting altogether. Then two more (specialists in United States postage, now, note) dropped out, leaving me with my collection of United States revenues and one friend with a collection of United States postage.

These two are now the oldest collection in my native village and, while my friend is far more valuable than mine, I think that any unprejudiced observer will declare mine to be the handsomer and the more interesting.

I think that this collection, a quarter century old and still growing and supplying amusement to its owner, is a full and sufficient refutation of the assertion that the collecting of revenues leads to a weariness of all stamps.

Karl M. Sherman.

(Elliott wonders whether any members have seen anything "by or about Mr. Sherman." If so, please let the Editor know.)

From *The Western Philatelist*, April, 1888:

Where U. S. Private-Die Stamps Were Used

Of all the private proprietary revenue stamps issued by this government to individuals and corporations during twenty consecutive years (1863 to 1883, inclusive), it has hitherto been impossible, in most instances, to ascertain in which of our American cities the various pharmacists, match and playing-card manufacturers, etc., did business, and received their stamp supplies from the Bureau of Internal Revenue. This is especially the case with certain oldtime firms doing business in the "sixties," many of which ceased to exist shortly after adopting the early designed and now unobtainable private fiscals. It is like possessing a collection of foreign coins while ignorant of the issuing countries for the American collector of private proprietaries not to know from which of his respective cities or towns these interesting philatelic treasures paid tribute to the Federal exchequer, and so manifestly aided in reducing the burden of the nation's war debt.

But there is an excuse for this lack of knowledge, for the collecting public until recently had no available data from which to glean the desired information.

The last private proprietary designed at the Bureau of Engraving and Printing was that of Caterson, Brotz & Co., the Philadelphia playing-card manufacturers on Cherry street. The firm suggested as a design their trademark, which was forwarded to Washington. The government engravers there made an essay, embodying C. B. & Co.'s idea, and submitted it to them; they adopted it forthwith, and the Revenue Bureau approved it November 27th, 1882, the plates being prepared at once. In the meantime Congress was debating the proposal to totally abolish the Proprietary Act of 1862. It was

repealed in February 1883, and by that time thousands of Caterson, Brotz & Co.'s stamps had been finished and were stored in the vaults, awaiting payment before being delivered to the proprietors. As they were by this time no longer required by law, the firm, which had already deposited several hundred dollars at the Treasury for the engraving of their dies, refused to accept the stamps. The total destruction of the entire stock of the issue on hand was subsequently ordered by the officials. An employe of the Bureau, charged with this task, and moved by curiosity, tore off and retained TWO of these stamps as mementoes. They afterwards fell into the hands of collectors, and are undoubtedly the only ones in existence. The firm itself never saw the finished stamps. Fifty dollars (or one thousand times its original value) is considered cheap for it.

After exhausting considerable red-tape, and through the kind assistance of the Chief of the U. S. Bureau of Engraving and Printing, and a high Internal Revenue functionary and other Treasury officials at Washington, I have been enabled to compile a careful, correct, and accurate list of addresses of all proprietors in this country who made use of specially designed revenue stamps, and trust that it will be of service to those interested in this instructive branch of national philately.

In many cases will be found the exact dates at which the designs of the stamps were approved by the Commissioner of Internal Revenue, and as they were issued immediately thereafter, this will settle all controversy regarding the first appearance of many varieties.

The match firms are given below, the cities (which include twenty different states) being arranged alphabetically:

Akron, Ohio—Akron Match Co., December 1, 1869.

Ashburnham, Mass.—E. T. Russell, December 11, 1865.

Baltimore, Md.—Alexander's Matches (T. H. Alexander & Co.)

Excelsior Waterproof Match (Chas. Donnelly). January 29, 1867.

Maryland Match Co. (Tittlebaum, Macklin & Co.)

Boston, Mass.—Byam, Carlton & Co., May 17, 1866.

G. Farr & Co., January 19, 1864.

W. S. Kyle, March 9, 1865.

Leeds, Robinson & Co.

A. Messinger, October 20, 1875

Reed & Thompson, January 29, 1878.

Union Safety Match Co.

Burlington, Iowa—D. Burhans & Co., 1870.

Chicago, Ill.—Chicago Match Co.

Henry A. Clark.

Gardner, Beer & Co., November 9, 1877.

Griggs & Goodwill.

Charles S. Hale, November 24, 1877.

L. G. Hunt.

Pierce Match Co.

Cleveland, Ohio—American Match Co. (portrait) 1 ct., June 24, 1869; 3 cts., March 6, 1869.

Bousfield & Poole, 1 ct., May 7, 1867; 3 cts., May 13, 1867.

Clinton, Iowa—L. W. Buck & Co., June 14, 1870.

Covington, Ky.—Jock & Wilder.

Detroit, Mich.—D. M. Richardson, 3 cts. blue, September 22, 1864

Richardson Match Co., December 8, 1875.

Schmitt & Schmittiel.

Union Match Co.

East Stroudsburg, Pa.—W. E. Henry & Co., 1 ct. red, January 5, 1881.

Erie, Pa.—American Fusee Company.
 Frankfort, N. Y.—Wm. Gates (three 1 ct. stamps), September 3, 1877.
 Wm. Gates' Sons, 1 ct., September 4, 1877.
 Glenbeulah, Wis.—Crown Match Co.
 Hayesville, Ohio—W. E. Doolittle, January 23, 1866.
 Hudson City, N. J.—Henning & Bonhack, May 8, 1868.
 Kenosha, Wis.—Park City Match Co., February 28, 1865.
 Middlebury, Ohio—Geo. & O. C. Barber, September 22, 1864.
 Barber Match Co., 3 cts., September 13, 1865.
 Barber & Peckham, 3 cts., December 20, 1865; 1 ct., January 23, 1866.
 Milwaukee, Wis.—Barber, Jones & Co.
 Greenleaf & Co., October 1, 1864.
 Kirby & Sons, October 27, 1875.
 Minneapolis, Minn.—Boutell & Maynard.
 Newark, N. J.—Alex. Underwood & Co.
 New Orleans, La.—L. Frank, February 12, 1876.
 New York, N. Y.—Arnold & Co.
 Bauer & Beudel, August 21, 1868.
 H. & M. Bentz, October 12, 1864.
 Bock, Schneider & Co.
 Charles Busch, April 14, 1880.
 Cramer & Kemp, blue, March 15, 1866.
 B. & H. D. Howard.
 Lacour's Matches (G. W. Gaffit & Co.), June 7, 1867.
 John Loehr, June 18, 1876.
 Joseph Loehr, October 16, 1875.
 National Match Co., November 29, 1879.
 New York Match Co., October 18, 1869.
 N. Y. Match Co., July 3, 1869.
 H. & W. Roeber.
 William Roeber, October 16, 1875.
 Standard Match Co.
 Wise & Co.
 Ogdensburg, N. Y.—E. B. Eddy, Nov 29, 1880.
 Orono, Me.—Allen & Powers, January 13, 1870.
 Orono Match Co.
 Oshkosh, Wis.—Jas. L. Clark.
 W. D. Curtis, June 13, 1865.
 Peoria, Ill.—John J. Macklin & Co.
 Philadelphia, Pa.—J. J. Allen's Sons, March 7, 1882.
 Penn Match Co. Limited, October 10, 1881.
 E. K. Smith, November 19, 1875.
 F. Zaiss & Co.
 Pittsburg, Pa.—G. W. H. Davis, black, October 18, 1875.
 Griggs & Scott.
 Portland, Me.—Star Match Corporation, October 4, 1867.
 Portland, Ore.—Wm. Bond & Co., green, August 6, 1877.
 Peadig, Pa.—Reading Match Co. (H. Brooking), January 28, 1880.
 Richmond, Va.—A. Goldback & Co., October, 1875.
 A. Goldback, later.
 Rock Island, Ill.—American Match Co., 3 cts., green.
 St. Louis, Mo.—Thos. Allen, March 9, 1865.
 Alligator Match Co., January 3, 1880.
 Cardinal Match Co. (Adam Bard).
 Aug. Eichele, May 31, 1865.

P. Eichele & Co., August 2, 1866.
 Eichele & Co., January 10, 1876.
 F. Mansfield & Co., October 22, 1875.
 Zisemann, Griesheim & Co.
 Somerville, Mass.—D. F. Hutchinson Jr., October 4, 1881.
 San Francisco, Cal.—B. Bendel & Co.
 H. Bendel, May 2, 1877.
 N. & C (Neubauer & Co.)
 San Francisco Percussion Match Co.
 Stillwater, Minn.—Cannon Match Co., November 23, 1877.
 Syracuse, N. Y.—Excelsior Match Co.
 R. C. & W. (Ryder, Crouse & Welch), October 10, 1881.
 H. Stanton.
 Trenton, N. J.—H. Leigh, January 27, 1881.
 Leigh & Palmer, June 28, 1876.
 Trenton Match Co.
 Troy, N. Y.—V. R. Powell.
 Utica, N. Y.—Jas. Eaton.
 Wadsworth, Ohio—Brown & Durling, green, May 16, 1865
 Wallingford, Conn.—B. & N. (Brocket & Newton).
 F. E. C. (Frank E. Clark), April 12, 1870.
 Clark Match Co., February 7, 1876.
 P. T. Ives, 1 ct., December 31, 1875.
 P. T. Ives (Ives' Matches), May 10, 1867.
 P. T. Ives, 8 cts., November 22, 1864.
 F. P. Newton, July 11, 1877
 Washington, Conn.—Washington Match Co.
 Watertown, N. Y.—Excelsior Match Co.
 West Cheshire, Conn.—A. B. & S. (A. Beecher & Son), December 2, 1864.
 Bagley & Dunham, October 22, 1878.
 Bowers & Dunham, July 10, 1880.
 E. P. Dunham, June 13, 1881.
 Ives & Judd, October 23, 1875.
 Ives & Judd Match Co., September 6, 1882.
 E. R. T. (E. R. Tyler), September 18, 1866.
 West Haven, Conn.—The J. G. Hotchkiss Match Co
 Westville, Conn.—T. Gorman & Bro.
 Thomas Gorman, October, 1875.
 Wilmington, Del.—Bent & Lea, July 22, 1870.
 Swift & Courtney.
 Swift, Courtney & Beecher Co. (with S. C. B. C.), December 20, 1875.
 Wilmington Parlor Match Co.
 York, Pa.—J. W. Eisenhart, December 13, 1875.

Robert S. Hatcher.

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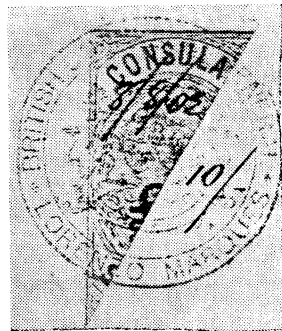
The Use of Bisected Revenue Stamps By the British Consulates

By Adolph Koeppel, ARA #492

At the Robson Lowe 1972 Thill auction, I very luckily acquired four bisected specimens of the British Consular Stamps. Prior to this, I had never seen nor found any reference to such usage. I describe and illustrate the four specimens in my collection and the two others that I missed out on by not bidding high enough! Please let me hear from you about others in your collection.

1902—Victoria £1, Forbin #38 Selling price \$45

The use here is for a fee of 10 shillings. The cut is diagonal and the stamp is tied to a small piece of thick, white laid paper—not identifiable as a passport. On the stamp in red ink is the date “8/8/02” and on the piece “10/-”. Stamp is tied to the piece with a circular double-lined handstamp in black—“BRITISH CONSULATE GENERAL LORENCO MARQUES”.



Date Illegible—Victoria \$1½—1887 Issue—

Forbin #72 ----- Selling price \$100.00

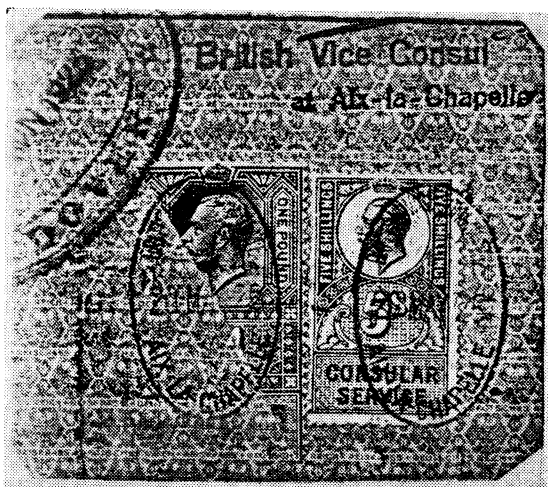
The use here is for a fee of \$1½, as there is a 75c stamp affixed next to the bisect. The cut is diagonal and both stamps are tied to a small piece with a circular double-lined handstamp showing usage by the British Consulate at Ningpo (Japan).

1909(?)—Edward VII—10 shillings—

Forbin #49 ----- Selling price \$90.00

The use here is for a fee of 7/6d. The 10 shilling is diagonally bisected (5 shillings) to which is added a 6d. and a pair of 1/- stamps. The stamps are tied to an unidentifiable piece with two double-lined circular handstamps in violet ink showing usage by the British Consulate at Kobe (Japan). The bisect and two others are dated “28/9/?” in manuscript.



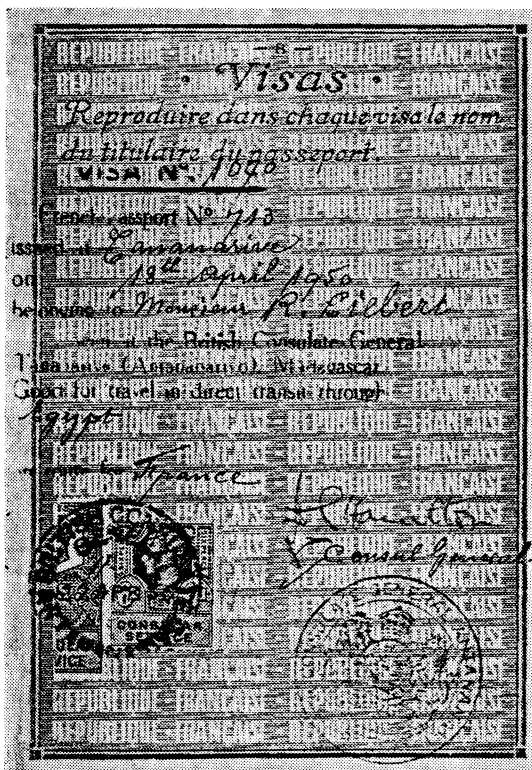


- 1925—George V—£1—No Forbin # ----- Selling price \$38.00
 The use here is for a fee of 15/- as there is a 5/- affixed next to the bisect. The cut is diagonal and the stamp is tied to a small piece of green safety paper—part of a German passport—with a black single line oval handstamp—date in center—“20 May '25”. Along inside of oval—“BRITISH VICE-CONSULATE”—“AIX LA CHAPPELLE”.



- 1945—George V—3 shillings—No Forbin # ----- Selling price \$48.00
The American Revenuer

The use here is for a fee of 1/6d. The cut is vertical and the stamp is tied to an entire page of a French passport and represents a visa "for travel in direct transit through British East Africa, Anglo-Egyptian Sudan and Egypt en route for France." The stamp is tied to the page with a circular single-lined handstamp in purple—date in center—"28 Dec. 45"—and "BRITISH CONSULATE—ANTANANARIVO" (Madagascar).



1950—George VI—2/-—No Forbin # ----- Selling price \$45.00
The use here is for a fee of 1/6—as there is a 6d affixed next to the bisect. The cut is vertical and the stamp is tied to an entire page of a French passport and represents a visa "for travel in direct transit through Egypt en route for France". On the bisect in black ink is the fee "1/-". The stamp is tied to the page with a circular single-lined handstamp in purple—date in manuscript in center—"2 Apr. 50" and "BRITISH CONSULATE GENERAL—ANTANANARIVO" (Madagascar).

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