

AMERICAN REVENUER



Journal of the American Revenue Association

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March 1975

THE GREAT CROW HUNT

By Kenneth Pruess, ARA 918

Crow hunting became king of sports with revenueurs when Frank Newton¹ bagged the first specimen from North Dakota. The recent taking of a most unusual variety by Terry Hines² will only serve to intensify the hunting pressure on this endangered species. As one of the few successful hunters, I feel compelled to share my knowledge of these elusive birds.

Generally considered a nuisance, until recently few states had any restrictions on hunting the real bird. In 1945 North Dakota actually attempted to pay a bounty and thus originated the crow stamp, its sole function being to raise funds for the bounty. Purchase of the stamp was entirely voluntary and in no way related to hunting rights. The crow fund was \$1,333 richer at the end of the year³, presumably from sale of 2,636 stamps. With an adequate supply of left-over crows, each County Auditor was sent a supply in 1946 and County quotas totaling nearly 150,000 birds were set.⁴ Total income this year was \$1,201 (2,402 stamps?)⁵



Having established after two years of intensive research that these crows had nominal value, the remaining flock was returned to the state and, presumably, eradicated by incineration. Today I can confirm only 4 specimens, in varying degrees of decay, but undoubtedly a few more must remain in the hands of persons unappreciative of their beauty or rarity.

Now to a new hunting grounds

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THE AMERICAN REVENUER

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where a distinct population, at least until a few years ago, existed. Crows being migratory, I know not whence Terry took his trophy but certainly its original home was Oklahoma. The Ft. Cobb area supported a wintering population estimated at 2 million crows. Unable to convince local hunters of their merits, a scheme was devised to make crow hunting more prestigious. Thus the first crow hunt was held in 1965, participation by invitation only. Starting with 7 persons, the hunt was a "booming"

success and became an annual event of such significance that the history has been preserved for posterity.⁶

The first crow hunting stamp was issued in 1968 in conjunction with the fourth annual hunt Feb. 9-11. Designed by Paul Mace, its use was limited to whatever the recipient deemed proper. I have not seen this stamp; possibly all went the way of the pickled crow gizzards served at the banquet.

The second issue, also designed by Paul Mace, heralded the fifth annual



hunt Feb. 21-23, 1969. Printed in black on blue, it was undoubtedly symbolic of the intended fate of the crows on that hunt.

A contest was held for the design of the 1969-70 stamp, won by George B. Wint. In black on orange, this stamp marked the sunset of the annual hunts.

The crow is now covered by migratory bird laws. Does this portend the appearance of full-blooded crows, available at any post office? If so, the sport will be much less exciting than the present hunt for some most imaginative birds, albeit of doubtful pedigree.

- 1—Newton, Frank Q. 1965. "The case of the elusive crows." *American Revenuer*, Sept., p. 71.
- 2—*American Revenuer*, Dec. 1974, p. 316.
- 3—*North Dakota Outdoors*, Dec. 1945, p. 4.
- 4—Ibid., Jan. 1946, pp. 8-9.
- 5—Ibid., Dec. 1946, p. 12.
- 6—Jacobs, K. F. 1969. "A brief history of the first six invitational crow shoots at Ft. Cobb, Oklahoma." Okla. Dept. Wildlife. 6 pp. mimeo.

STYROFOAM MAY BE ANSWER TO MAILING LARGE TAXPAIDS

by Sherwood Springer, ARA 399

One of the things that's always bugged me is mailing unwieldy revenues such as the large special tax stamps and the long cigar strips. What can you do with them? If you mail them flat with even a corrugated cardboard stiffener you risk having them mangled. And metal or wood stiffeners run your postal costs out of proportion. I've rolled them up and stuffed them in a mailing tube but I can't say I was happy with that, either.

Now since it happens that my dog Bogie must have his walk every day, rain or shine, we prowl a lot of back alleys together. One day I found the core from a bolt of fabric and got the idea of wrapping stamps around the core like the fabric had been, and then adding an outside wrapper for mailing. At home on the paper cutter I chopped it into pieces 7½ inches long. The STS are 7 in. wide and can be wrapped around this with no chance of becoming creased. Add the outside wrapper and you have a small tight package ready to go.

Of course you can expect the guy at the other end, who all his life has been used to packages which contain things, will rip off the wrapper, together with the stamps, to get at the stupid container. To avoid all this I write "OPEN WITH CARE" about 40 times on the outside.

Since then I've changed to styrofoam and prefer strips about 5x7½ in. in the ¾ or ¾" thickness. Even with an added protector of light card between the stamps and outer wrapper, a shipment will usually weigh in at about two ounces. It's hard to beat that.

WE PAY CASH

for collections, accumulations and stocks of worldwide revenue material for our retail and wholesale departments.

Erling van Dam

P. O. Box 151

84

Peterborough, Ont., Canada K9J 6Y8

From the Editor's Chair

ALL ARAers PLEASE READ THIS COLUMN!!!

The American Revenuer, Money and YOU!

On January 27th I received a letter from Prexy Abrams in which he instructed me to limit the size of the AR to 32 pages because of financial considerations. It seems our present budget won't accomodate issues of greater page size.

Two things have conspired to place such a limitation into effect—the scarcity of paper coupled with runaway inflation and an ambitious editor supported by an enthusiastic membership. The facts, in general, are these:

1) the January (a 32 page) issue of the AR cost the Association roughly \$400.00, or about \$12.50 a page, including cuts, different type styles, and other editorial “extravagances”; and

2) the only way that the ARA can continue to support the expanded, broad-scoped, balanced issues I'm committed to is to seriously reduce the operating fund reserve so carefully built up over the years by the judicious management of Sec'y-Treasurer Bruce Miller.

I cannot dispute the bills received and paid by Bruce, nor can I in good conscience renege on the pledge I made to you when I assumed this position to produce a journal of the highest possible quality, hopefully bar none. (I'm tempted here to say “the best that money can buy.”) I think that I've made great strides towards this ambitious goal to date—with your help the AR has won an award of high merit and provides a membership service unsurpassed in the almost 30-year history of the ARA. (For example, Vol. 27—1973—of the AR ran only 180 pages, including many pages used for the auction, while Vol. 28—1974, with your outstanding support, and not including any pages for auctions, ran 356!) As noted above, I am editorially (and personally) committed to continuing to provide this expanded level of service. And if the following is representative of your feelings on the subject, you seem to support my efforts on your behalf: “(I) must say the journal is extremely well done for a society (of) your size, in fact better than many that are several times your size.” When I became editor in November 1973 the membership numbered but 600, this month we cracked the 900 barrier, an increase of 50% in only 16 months! Do you want to see a decrease in what is perhaps your most important member service at a time of greatest numerical expansion, or do you want to see—minimally—a maintenance of what you have and—ideally—a further development of it?

As I view the situation there are two ways to resolve this dilemma—one short range in nature, the other long range. My **proposal** for a short range solution is the establishment of a **publication fund**—and that requires of you a dollar sacrifice that should reap benefits far beyond any momentary hardship. I propose that you **donate** to this fund whatever you can between now and October (when dues-R-again due) for the express purpose of **maintaining** the AR at its present size. For each \$12.50 contributed to this fund you guarantee an additional page in one issue of the AR (\$50 per issue is necessary since four pages of additional copy is required before type can be set). In return, I promise, if it is at all possible, **more** than your money's worth—the articles in my possession at this time, I believe, are among the best ever submitted for publication. If you concur with my proposal, I urge you **immediately** forward such donations as you wish to make to the Sec'y-Treasurer with the stipulation they be used for publishing the AR.

In the long run, however, only one solution is possible—a **dues increase**. Review what you receive for your \$4 before you reject—a journal, an auction, a sales circuit, and perhaps the most active and **member oriented** leader-

ship in philately. Isn't this worth more than \$4. Most specialist societies think so; all of the ones that I belong to, save this one, have a dues structure commencing at a minimum of \$6. In our case, for a modest increase of, say, \$1 our treasury would be enriched by some \$800, more than enough to support the AR in its present form and perhaps allow for the aforementioned "ideal" of further development, without endangering our solvency and any ARA projects that might be forthcoming—for the benefit of all! Cogitate on this—and if you agree, please let the leadership know; if you disagree, then your voice equally deserves to be heard. I know we're all faced with the bite of inflation, but it is nigh impossible for a specialist society to offer what we do at the present dues level.

Prexy Abrams recently coined the following, which might well become our rallying cry during the Bicentennial Year—"A thousand-and-six by '76!" It is most feasible, in fact it probably establishes too low a goal. With the potential of a thousand-plus members, don't we deserve "the best that money can buy!"—but first we need the money! That is my plea!

EDITORIAL WARNING!

Prexy Abrams has made it a policy of the ARA to warn the membership of possible inaccurate dealer offerings of revenue and cinderella material in mail sales / auctions or on the retail level, particularly in the area of pricing / estimates / catalog values. A recent auction offering in Linn's attracted my attention and prompted me to issue a warning, since it was in a field in which I am knowledgeable. Listed in the auction was a lot of 4 different labels issued by German postal authorities for the purpose of returning mail to the sender; the catalog value or estimate was placed at \$30.00! Since this type of material might be of interest to the cinderella collector, I issue the warning that the c.v. or e. of this lot may be grossly inflated.

The facts are these: Only the German states of Bavaria and Württemberg issue such labels, and there is no indication from which state these emanate. This is a gross lack of description since, if they are labels issued by Bavaria, they are catalog valued at most at only 2/3 of the \$30.00 figure used, are quite plentiful and easily found, and are generally sold at about ½ catalog; if they are the labels issued by Württemberg then they are grossly undercataloged (or estimated) since Württemberg's labels are in reality rarer than the catalog value would indicate because they are almost never found in collections or offered. In the first case (Bavaria) you've been "had" if successful; in the second (Württemberg) you've got a real bargain. But there's no way to tell, and that is the crux of this warning. For anyone interested in the full "story" on these labels and individual catalog valuations, the information can be found in the Michel Deutschland-Spezial 1974 catalog, pages 64 and 160.

One final general caution. Just because something is strange to you doesn't make it automatically valuable. Before you take the plunge—no matter who the dealer is, they all make mistakes on occasion—take the time to "find out." Sometimes it's impossible and you've got to take a chance; only you can make that decision. But on other occasions, with a little effort, you can make a good estimation of value; in this day-and-age it's worth the effort. No one can afford today to buy the proverbial "pin-in-a-poke."

See you next month, and may you enjoy Easter.

50 DIFFERENT WORLD REVENUES \$2.00

R. Walter, G. P. O. Box 3174, New York, NY 10001

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The President's Page

G. M. Abrams

NEW OFFER: Through the generosity of Herb Meisels, ARA 1632, we have received a quantity of proof panes of Ohio Sales Tax, Hubbard C18, without serial numbers; Herb's offer and idea are herewith put into effect:

Any member who signs up another may have a block of these issues (2 each of both halves, all attached) on request . . . merely add the words OHIO BLOCK to your endorsement and upon receipt of any such application (and dues), the block will be mailed to the endorser. To accomplish this, it will be necessary that all such applications and dues be mailed directly to this office, so that the blocks may be forwarded; the aps and dues will be subsequently transmitted to the Secretary. This offer remains in effect as long as the supply lasts . . . SRS members please note. And Herb, we are indebted to you. (Can this be the establishment of a precedent? Anyone else care to follow suit?)

Those who do not wish the Ohio should continue to have the aps and dues forwarded directly to the Secretary.

* * * *

NEW APPOINTMENTS:

1. By majority vote of the Board, member Joseph F. Antizzo, ARA 1698, has been appointed East Coast Advertising Mgr. for the journal on a permanent basis. Except as noted in item 2 below, all ad copy and payments should be sent to Joe. He will have forms available for your use in submitting copy, if needed, on request. Write him at the masthead address.
2. Member Mary Ruddell, ARA 1593, (address: 655 S. Fair Oaks Ave., Apt. 1-206, Sunnyvale, Calif. 94086) has volunteered to take the post of West Coast Advertising Mgr. for the journal and all West Coasters should send all copy and payments directly to Mary. Her appointment is temporary at this time.
3. Member Larry Merrill, CM1756 (address: 5700 Sunnyslope Ave., Van Nuys, Calif. 91401) has volunteered to take the post of ARA Awards Representative, thereby relieving Secretary Miller of this added task. Anyone requiring information on, or acquisition of the awards should write Larry directly. His appointment is also temporary at this time.

(The Editor has been requested to add both of the above two new assignments to the masthead.)

* * * *

NEW EXCHANGE MEMBERS:

Two organizations have been added to our roster as exchange NPD members, and welcome aboard:

1. The Canadian Revenue Society, whose publications will be sent to and made a part of our library; members with any queries regarding the CRS are invited to write me directly.
2. The American Philatelic Society, with whom we are now affiliated, who will be sending copies of their monthly journal, the American Philatelist, to form a part of our Library.

* * * *

LETTERS TO THE PRESIDENT:

Many letters are received here weekly, but the following two are paraphrased as they are deemed important enough to cite:

1. Newly-joined member Donald A. J. Byrum, ARA 1793, Editor and Pub-

lisher of the Supplemental Stamp Catalog, requests help from ARA members able to do so. He is currently preparing Volume 2 of his massive effort to list and price worldwide cinderella material unlisted elsewhere in English. These include telegraph stamps, money order stamps, return letter stamps, railroad parcel stamps, etc. If you can help, write directly to Mr. Byrum at: 4616 Greenwood Drive, Lynchburg, Va. 24502. He hopes to have Volume 2 issued by mid-1975.

2. Member Charles Hermann, ARA 5, with several others, is in the process of preparing a listing (or catalog) of trading stamps (you heard right). They are particularly interested in hearing from anyone with information on the smaller companies or town stamps. Mr. Hermann, as a point of information, advises that he holds over 100 varieties of the S&H Green stamps (I didn't know that!). Anyone able to help should write Mr. Hermann directly at: 10124 Samoa Ave., Tujunga, Calif. 91042.

* * * *

DEPT. OF MISCELLANY:

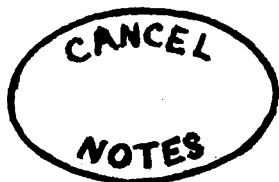
- *** Associate Editor Dick Riley is emphatically commended for his recent series of revenue articles appearing in the APS journal.
- *** According to the latest CRS Newsletter, the Canadian taxpaid listing prepared by Ed Richardson, ARA 737, which was issued unpriced and serially by the CRS, will appear in a priced version in the next (3rd) Edition of Hansen's Canadian catalog. Watch for it. (It is assumed that this listing will not include the stamps now being issued by the manufacturers, which will undoubtedly be the subject of a later study.)

* * * *

CLOSING REMINDERS:

Many letters are received by this and other ARA offices daily. Postal costs being what they are, and with their anticipated increase (which is a matter for a later harange), it is requested that any correspondence sent to any club official (which requires a response) contain an SSAE to lessen the operating costs of the particular office.

It is anticipated that our spring auction will appear with next month's issue, supplemental as is usual. Best wishes on your bids, and please get them in early.



CANCELLATION STUDY GROUP REPORT

Coordinator: Michael Gromet
200 Garden City Plaza
Garden City, N. Y. 11530

One of the most interesting areas for the 1st Issue U. S. collector is that of Ship cancels. The major work in this field, by Dr. H. Shellabear, appeared in the AR starting with

September of 1967. I recently came across the following information in an 1867 San Francisco directory put out by H. G. Langley. Hopefully it will be of interest.

OCEAN STEAMERS

China & Japan--Pacific Mail Steamship Company. Monthly, Steamers Colorado, Great Republic, China, Japan, and America. Oliver Eldridge, Agent, office Northwest corner Sacramento & Leidesdorff.

Mexican Coast.--California, Oregon and Mexico Steamship Co's. Line--For Cape St. Lucas, Mazatlan, Guaymas, and La Paz, monthly, Steamer Sierra Nevada. Office 426 California. New York via Panama. — Pacific

Mail Steamship Company; tenth, nineteenth & thirtieth of each month—when either of these dates falls on a Sunday, the departure takes place on the previous day, except when the nineteenth falls on a Sunday, then they will leave the Monday following. Steamers Constitution, Golden Age, Golden City, Sacramento, and Montana. Oliver Eldridge, Agent, office Northwest corner Sacramento & Leidesdorff.



Blue cancel

Photo by Boutrelle

New York—People Opposition via Nicaragua—North American Steamship Co. Steamers Oregonian, Moses Taylor and America. I. W. Raymond, Agent, Northwest corner Battery & Pine.

Northern Coast.—California, Oregon and Mexico Steamship Co's. Line, for Portland, Oregon, on the 7th, 17th and 27th of each month. Steamers Continental & Oriflamme. For Crescent City & Umpqua River on the 5th and 20th of each month. Steamer Del Norte. For Victoria, B. C., monthly, Steamer Active. For Alaska, monthly, Steamer ----- For Tomales, Mondays and Fridays, Steamer Gussie Telfair. Office—426 California.

Royal Mail Steam Packet Co.—to Australian ports, monthly, from Panama. Office—428 California.

Sandwich Islands.—California, Oregon and Mexico Steamship Co's. Line. For Honolulu monthly, Steamer Idaho. Office—426 California.

Southern Coast.—California, Oregon and Mexico Steamship Co's. Line, for Santa Cruz, Monterey and San Luis Obispo, weekly, Steamer Senator. For San Pedro, Santa Barbara & San Diego, tri-monthly, Steamer Pacific. Office—426 California.

St. Nazaire, France.—General Transatlantic Co., monthly, from Aspinwall. O. Eldridge, Agent.

West India & Pacific Steamship Co. Rodgers, Meyer & Co., Agents. 314 Washington.

Does any one have any information on the New York & Bremen Steamship Co.? The cancel depicted below turned up a few months ago, with no listing by Dr. Shellabear. The 1867 edition of Trow's New York City Directory has a listing at 40 Broadway and also at Pier 46, North River, New York City. This company might have been part of the North German Lloyds, but I could find no concrete connections. The cancel is blue in color, the stamp is a \$1 Foreign Exchange, perforated. Cancel measurements: outside circle 23 mm, inside circle 15 mm.



Would all those who are interested in seeing this type of material in the AR please write me. I hope we will have many more columns, but your support is needed. Let me know what you are interested in seeing, and if you have anything to offer. I promise to answer each member who writes.

Scene Currently

By Associate Editor Richard F. Riley

THE WAY IT WAS:—Sol Salkind's 31st Public Auction Sale. Descriptions are abstracted from the catalog. E. is estimate and \$ was the truth.

210. Railroad cancels on 1st issue revenues: exhibition quality, 100's of docs, multiples, Shellabear listed and unlisted. E. XII; \$450.
211. Proprietary Revenues: 14 unused 1st and 2nd, imprints, blocks, should be seen. E. III; \$21
212. Precan. Proprietary Battleships: v. advanced, 864 stamps, all different dates and companies (printed, handstamped?—Ed.) E. XI; \$400.
213. Playing card cancels. Significant study—338, RF1-28 almost all known cans., many unlisted. E. X; \$240.
214. Narcotics stamps. 31 stamps, RJA18-55a, variable cond. E. IV; \$40.
215. Revenue Hdstp. Cans. 14 dif. hs cancels relative to oil, coal, etc E. II; \$14.
216. Customs cancels on classic revs. Unusual, 61 dif. all civil war period. E. V; \$67.50.
217. Lanman & Kemp, RS287-89. All with dif. printed dated cans, 21 stamps. E. III; \$32.
218. Match & Medicine facsimiles. 17 dif. facsimile labels. E. V; \$40.
219. Match & Medicine. 30 stamps with handstamp cancels or showing parts of sheet imprint. E. III; \$26.
220. Match & Medicine. 15 stamps with printed Co. cancels. Printed cancels in M & Ms are scarce (sic). E. VI; \$80.

Congrats to HLM #9 on his 84th birthday.

THE WAY IT MAY BE: Yr. Ob. Svt. solicits all or any input regarding double transfers on Match & Medicines and cancels reading HFM on any U.S. revenue. Object: some useful (hopefully) words herein at a later date.

VATICAN INFO NEEDED

Through the courtesy of member Martin Erler, some of the Vatican municipal issues have been received. A listing of these issues is contemplated, and assistance is needed from anyone who can help.

Stamps are 23x35 mm, perf 14, and are printed on white unwmkd paper; they carry the Vatican seal at the top.

1. Inscribed
DIRITTI/DI/CANCELLERIA
Surcharged in black.
10 on 5L violet
40 on 5L violet
2. Inscribed
DIRITTI/DI/NOTARIATO
Surcharged in black.
20 on 5L brown ochre

Typical issue is illustrated.



Questions:
Year of issue?
Do unsurcharged issues exist?
Other values without surcharge?
Other surcharged values?
And so forth . . .
Earlier issues and details?

—G. M. Abrams

Belated Report on Yugoslavia

by William Ittel, ARA 519

Dimitri Spajic of Belgrade died recently, and we have been deprived of a true authority on the revenue stamps of the Balkans. Since publishing the catalogue of Yugoslav revenues in 1968, we had been meaning to report on additions and corrections that inevitably cropped up, but for one reason or another never seemed to get around to it. Perhaps it would be fitting to do so now. It is also fitting to say that many of these additions were reported by our good friends John Norton and Josef Schonfeld.

Any references to page or catalogue numbers that follow refer to the aforementioned catalogue, **FISCAL STAMPS OF YUGOSLAVIAN STATES.**

CROATIA (Page 5) Prior to the overprinted issue of July 5, 1941, the regular Taklena issues of 1934-1937 were used provisionally without overprint with a straight-line cancel reading **PLACENA BANOVINSKA TAKSA** (Banovina tax paid).

ISTRIA (Page 12) To the first issue of 1946 (Cat. 1-18) add 5L on 20c red, and 10L on 5c brown. To the third issue (Cat. 20-30), add 2L or 130L red, and 1L on 150L orange.

TRIESTE (Page 15) The 3D rose Yugoslav definitive of 1946 (Cat. 386) is also known with the **VUJA-STT** overprint and a new value of din 20.

TRIESTE (Page 15) The 2D Yugoslav tax stamp of 1948 (Cat. 125) has been found overprinted **VUJNA-STT**.

TRIESTE (Page 15) The 1000D olive Yugoslav definitive of 1946 (Cat. 394) is now known overprinted **VUJNA-STT** in red. The overprint type-face is somewhat taller than that of the regular issue (Cat. 53-61).

TRIESTE (Page 15) The Yugoslav National Defense Surtax stamp of 1940 1D brown (Cat. 140) is known with an overprinted value of Lire 0.40.

CROATIA (Page 23) We have found match tax bands (75x10mm) inscribed **Hrvatski Državni Monopol** or **Državni Monopol** in the following values: 2.50Kn blue; 4.40Kn green; and 9.15Kn red-brown. There is also a deep blue band without value inscribed **Monopolska Pristojba Plaćena** (monopoly fees paid).

JUDICIAL (Page 27) Add the following to the definitive **FNRJ** issue (Cat. 90-91): 5D black; 10D violet and yellow; 20D blue-violet and yellow; 50D grey and yellow; 100D brown and yellow; 500D green and yellow; 1000D blue and yellow.

CONSULAR (Page 28) Add 750D red to the 1961 issue (Cat. 1-10).

CROATIA (Page 30) Imprinted stamped paper, in the same designs as the adhesive stamps, shows many overprinted re-valuations, such as "Kn 20 Kn". These are believed to be cut-outs from cattle permits.

CHURCH (Page 73) Of the Roman Catholic church issue inscribed **BILJEK KATOLICKE CRKVE**, we have found a 10 dinar value, whereas the issue had been in kuna before.

VRBASKA BANOVINA (Page 37) In addition to the luxury tax bands already reported (Cat. 131-134) an issue of 20x15mm stamps is known, inscribed **VRBASKA BANOVINA—BANOVINSKA TROŠARINA** in cyrillic (provincial excise). So far two values have been found: 1D blue and 2D green.

SERBIA (German Occupation) (Page 40) An additional value, 1D brown, has been found for the Leskovac province issue of 1945 (over-printed) and should be added to the series (Cat. 94-97).

This might also be an appropriate time to mention some of the non-revenue "stamps" that are occasionally encountered and were not included in the catalogue since they are not revenues:

JUGOSLAVIA Various small-sized stamps with stylized Yugoslav double-headed eagle and inscribed Monopol d'Etat—DRŽAVNI MONOPOL in both latin and cyrillic letters are cigarette closures of the state tobacco monopoly. They are found in various colors: green, red, violet, and black.

JUGOSLAVIA Large three-part ticket-like pieces are just that—tickets, even though they include the cost of taxes. They are 160x43mm and are inscribed ULAZNICA (entrance ticket) and MINISTARSTVO FINANSIJA (finance ministry). The same types are found for the Independent State of Croatia (NDH).

JUGOSLAVIA 36x22mm stamps with a numeral in the center and inscribed in cyrillic letters PRODAJNA CENA U JUGOSLAVIJI are some sort of price tags, and have a secondary inscription:
10D green inscribed PRODAJNA CENA U JUGOSLAVIJI
35D red inscribed PRIX UE VENTE EN YUGOSLAVIE
40D green inscribed SALE PRICE IN YUGOSLAVIA

CROATIA 20x15mm stamps with arms and inscribed HRV. DRŽ. MONOPOL are cigarette closures and have been found in black, blue and red.

CROATIA A 36x41mm design with tobacco leaf inscribed HRVATSKI DRŽAVNI MONOPOL and 60 LISTICA is a cigarette paper label for sixty sheets (Listića). Known in 1.50Kn brown on tan.

CROATIA 95x50mm ticket-like labels are sales tax receipts, and are inscribed MINISTARSTVO DRŽAVNE RIZNICE (Ministry of state finance). They are known as follows:

2 Kupe red and black (for Kn 100 to 500)

3 Kune blue and black (for Kn 500 to 1000)

5 Kuna green and black (for Kn 1000 to 1666)

The 5K states that for over 1666Kn, pay an additional 0.3%.

SERBIA (German Occupation) Small stamps (22x17mm) with cyrillic monogram in center CNM, and inscribed SRPSKI DRŽAVNI MONOPOL in latin and cyrillic characters are cigarette pack closures for packs of twenty. They are found in green and in red, and are from the 1941 era. CNM means Serbian State Monopoly.

(To be continued)

New Revenue Literature Review

The BALE Catalogue of Palestine & Israel Postage Stamps, 1975 edition, published by Michael H. Bale, Ilfracombe, England.

Review by G. M. Abrams

The catalog is a well-illustrated 200 plus page slick, hard bound in paper covers; it is an excellent effort, and is a partial misnomer only in the fact that it also contains a listing of the Israeli revenues, both those in normal use in Israel and those created for the 6-Day War, for use in Jordan, in Egypt and in Syria.

Unfortunately, although the postal issues for the British Palestine man-

date are included, the book omits any mention of the revenues issued during that period, of which this reviewer has several.

Pricing for the normal Israeli issues are given for mint and used singles, both in British pounds and US dollars; pricing for the Occupation issues is given for mint singles only, with or without tabs, and only in sets.

Collectors of Israeli postal material will find this catalog of immense help, as it lists and prices many varieties, including postal stationery and booklets; the prices are in both currencies. Revenuers, however, will find it a bit short of the mark, as, for example, the first Israeli issue exists in various perforation varieties, and the catalog states just that without tabulating them.

Apologies to Mr. Bale for the above opinions regarding the revenue listings, as they reflect only the views of this writer; it is hoped that the next edition will devote somewhat more effort to the revenue section.

WHAT TO DO IN CASE OF . . .

Three times in the past two years I have received letters from widows of deceased members who had left, as part of their estates, both small and large collections of revenue/cinderella material, including both US and foreign stamps. The ladies were at a loss as to what approach to take for the disposition of the collections. Not being collectors themselves, and not having anyone in the family to whom the collections were of interest, they wrote to the ARA Sales Department for advice.

In each of the three cases, information was forwarded to the ladies regarding local dealers and collectors (in the respective geographical location) who might be interested in making partial or total purchases, with the alternative of offering the material within the ARA, either by private treaty sale or by ARA auction. Two of the widows chose to ship the material to the Sales Department and it formed a part of some of our previous auctions. The third lady contacted some of the recommended dealers and collectors and the material was rapidly sold. This alternative was taken because the money was needed immediately, and the time could not be afforded to await the next ARA auction.

It is strongly suggested that each member consider the inevitable, and leave somewhere (to be easily found) full instructions on what the member

desires the survivors (spouse, children, relatives) to do with respect to disposition of the collection in the event that it will not remain in the family. These instructions should include:

- a) The member's realistic evaluation of the worth of the collection, either in part or en bloc. (Do not state it is worth \$1,000 if you know it isn't).
- b) Recommended dealers or fellow collectors who should be contacted for potential sale; again, in parts or en block
- c) In the event that the member wishes the collection to be disseminated among ARA co-collectors, advice for the survivors to contact the Sales Department for information on the best method of accomplishing this (by private treaty sale or by auction, depending on the Sales Manager's judgement).

Suffice it to say that I deem it extremely unwise for any member to fail to leave notification for potential survivors, as to what to do in the event of . . .

—G. M. Abrams, Sales Mgr.

"ReveNews"

Our regular illustrated revenue bulletins are crammed with Canadian + Worldwide revenue offers, sample 10c Erling van Dam

P. O. Box 151 84
Peterborough, Ont., Canada K9J 6Y8

Revenue Research Notes

By Terry Hines, ARA 1160

As many of us know, doing research on revenues, whether U. S. or foreign can be a very frustrating job. The information needed to answer many interesting questions just isn't easily acquired from standard sources or may not be available at all from these sources. Often the only source of information on what was issued, when was something issued, how many values were issued, etc., etc., etc. is the stamps in other collectors' albums. Other questions can only be answered using information residing in collectors' heads. This column will, with your help, serve to narrow the information gap facing those doing research on revenue stamps. It will provide an opportunity for researchers to pick the brains and collections of, ideally, the ARA membership. Many of the questions will probably ask for listing of certain stamps in your collection. When you see such a request, please check to see what you have. Remember, your collection may be the only source of data available to the researcher!

So, how do you get your questions published? Just write to me (Department of Psychology, University of Oregon, Eugene, Oregon 97403) and briefly outline what you're looking for or what your research project is. Unless you specifically request otherwise, your address will be published and replies will be sent directly to you.

I can offer some help to researchers myself. Specifically, the University of Oregon Library has a fairly good collection of federal government documents. What they don't have can usually be obtained through inter-library loan, although this can be time consuming. I'll be glad to try to find answers to specific questions using these sources. I can also supply photocopies (5c per page plus postage) of any document you wish.

Now, on to some questions. Mr. Richard Riley (649 Bienveneda, Pacific Palisades, California 90272) needs information on the following:

- 1) Locations of double transfers on US RO, RS, RT, and RU (private die proprietary) issues.
- 2) About 1875 the lilac ink on several U. S. revenues became relatively light-fast. Why?
- 3) Does anyone have a picture of Lewis Robie?
- 4) HFN cancels on Herricks Plasters stamp, RS118.

In the course of my research on the Special Tax Stamps, I find that the government is either unwilling or unable to tell me who printed these stamps after the fiscal year ending June 30, 1953. They were clearly not done by the Bureau of Engraving and Printing, but who actually did print them is a bit of a mystery. Any guesses?

PHARMACEUTICAL PHILATELY FEATURED IN NEW PUBLICATION

A fourteen page article on "Pharmaceutical Philately" by George B. Grifenhagen is featured in a 57-page book entitled **Historical Hobbies for the Pharmacist** recently published by the American Institute of the History of Pharmacy.

The philatelic hobby article reviews topicals relating to pharmacy, drug advertising on postage stamps, postal stationery, cancellations and meters, revenues, Cinderellas and EFOs. References include catalogs, periodicals, organizations, articles, albums and dealers.

Other articles in the 1974 book based on a symposium sponsored by the AIHP in Boston, July 22, 1973, include pharmaceutical antiques and glass-

ware, ephemera (including patent medicine trade cards collected by many philatelists to supplement the U. S. private die proprietary medicine tax stamps), book collecting and archeology.

The book is edited by George A. Bender, editor of *Pharmacy in History*, and John Parascandola, director of the American Institute of the History of Pharmacy. George Griffenhagen is First Vice President of the American Topical Association and editor of the *Journal of the American Pharmaceutical Association*.

Historical Hobbies for the Pharmacist is available at \$2.00 per copy post-paid, from the American Institute of the History of Pharmacy, Pharmacy Building, University of Wisconsin, Madison, WI 53706.

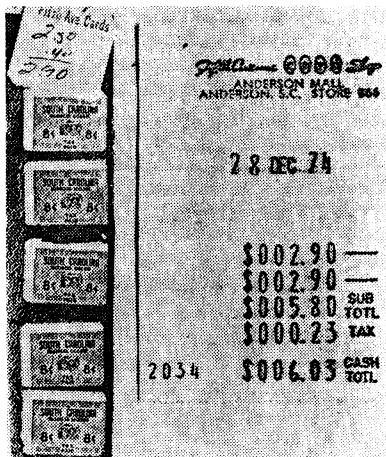
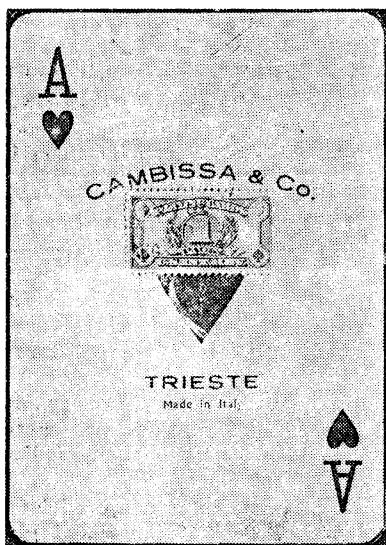
PLAYING CARD STAMPS ARE STILL SEEN

By L. R. Campbell, ARA 1564

Although the tax on Playing Cards is still imposed, it is some time since a stamp was required to be placed on a deck of cards.

I wished to purchase a large printed playing card deck as a gift to one who had poor sight. None was available around home. Over the Holidays I tried in several stores in South Carolina.

A store in Anderson, S. C., had a jumbo deck in stock. The cards measured 4 by 5½ inches, were in a box labeled "Kingsbridge Imperial King Size Playing Cards. Made in Italy, Cambrissa."



The top card of the deck, the Ace of Hearts, was labeled "Cambrissa & Co., Trieste, Made in Italy." The deck was sealed with a 1 PACK Playing Cards stamp, hand stamped in red, K & Y CO. AUG. 1, 1963, Scotts RF 28, the long flat plate Perf. 11. The box also carried five South Carolina Business License 8 cent Tax Paid decals.

I purchased two decks for \$2.90 each, and also paid a 23c Sales Tax, total \$6.03.

Two decks remain in the store stock. Both carry stamps, but one is straight edge on top, the other on the left.

B & C Stamp Shop

Buying and Selling US Revenues.

P. O. Box 3264,
ASDA

Baltimore, MD
21228

(Due to space limitations and technical difficulties part II of **THE FISCAL STAMPS OF HONG KONG** is being postponed until (hopefully) next month. It will be worth waiting for! Ed.)

About Some 'Stamped Paper' Of Spain

by Erwin Lindenfeld, ARA 1368

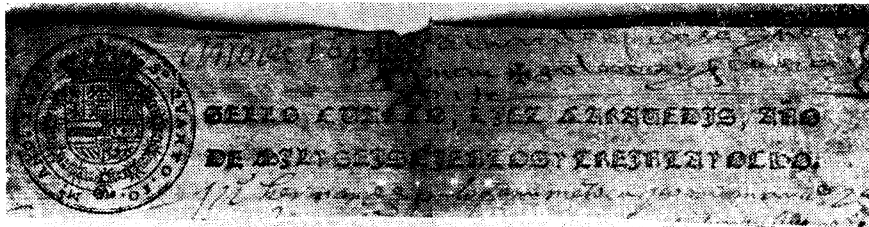


Fig. 1

According to L. Hanus taxation of paper started either in Holland or Spain. The earliest known "Stamped Paper" dates from 1624 from Holland. This paper tax was a convenient way to meet the financial calamities brought about by the wars of that time, the "Thirty Years War" Spain was drawn into followed by 10 years of war with France.

The collection I am about to describe consists of about forty strips of paper, 3 to 5 cm wide and about 21 cm across, cut off the top of the documents. The age ranges from the first half of the seventeenth to the second half of the nineteenth century. The paper is handmade and shows the fine wire lines held together by wire bridges. Only one strip shows a watermark (Ill. 2a), but it can be assumed that others got lost with the removal of the greater part of the documents. The paper is yellow to brown with age but of excellent quality. The black print is easy to make out; the visible ink marks are of a greyish or brownish black.

The first fifteen strips—ranging from 1638 to 1697—show a seal on the viewers left hand side and a legend below a small "Maltese" cross on the right hand side, which consists of two to four lines. The design of the seal and the shape of the letters change from year to year. (Ill. 1 and 2.)

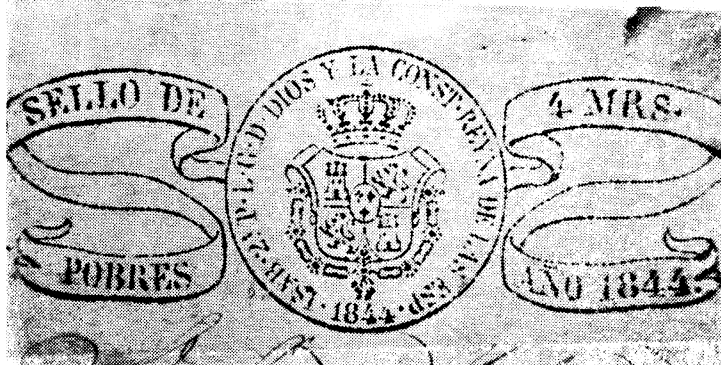
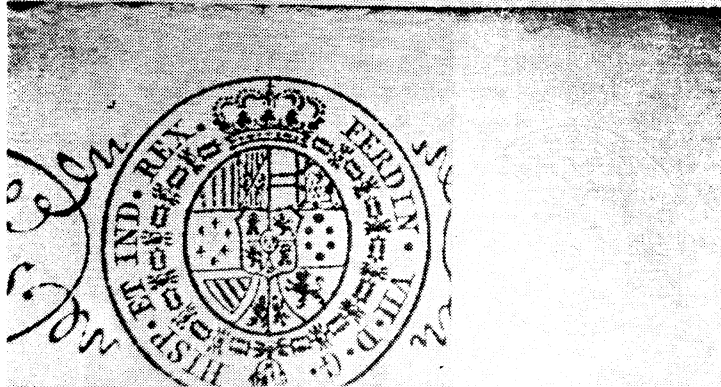
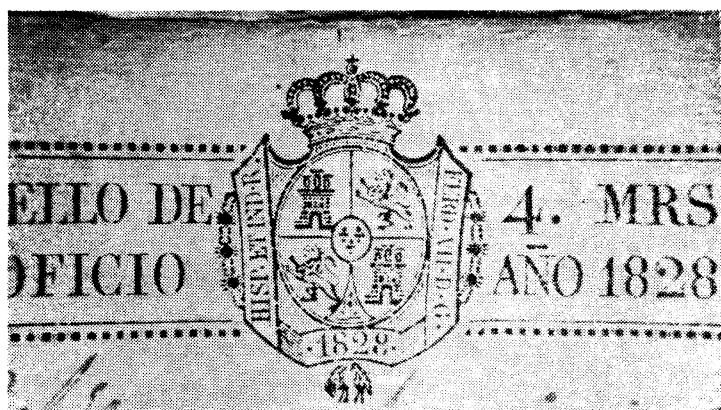
The seal of 1638 is circular with a double line on the outside and a single line on the inside. The inscription reads: "SO. QVARTO. 10 M^s. ANO 1638". (An ink note shows the date 1647). The middle of the seal is taken up by the coat of arms with a conglomerate of symbols, apparently those of the provinces and possessions of Spain at that time. This is headed by the Imperial crown and surrounded by a bejewelled Ministerial chain. The suspended



Fig. 2



Fig. 3



lamb at the bottom is an old symbol of the golden fleece, or later of Christianity. The legend on the right spells out in fancy letters the same message as in the seal, namely: 'SELLO QUARTO. DIEZ MARAVEDIS. ANC DE MIL Y SEYSCIENTOS Y TREJNTA Y OCHO". This means stamped paper of quarto size with a tax of 10 Maravedis. The latter was originally a gold coin created by the Almoravides, a Moorish dynasty. After their expulsion from Spain in the fifteenth century, the name was assigned to a copper coin which was not discontinued until 1866. 38 Maravedis made 8 Cuartos or 1 Real. As we are dealing with a tax on the paper, the amount charged stays the same for a certain period, e.g. 10 Maravedis. Official papers were charged

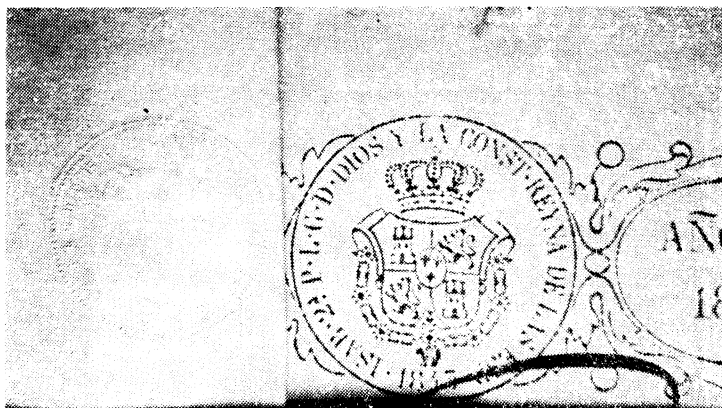


Fig. 7

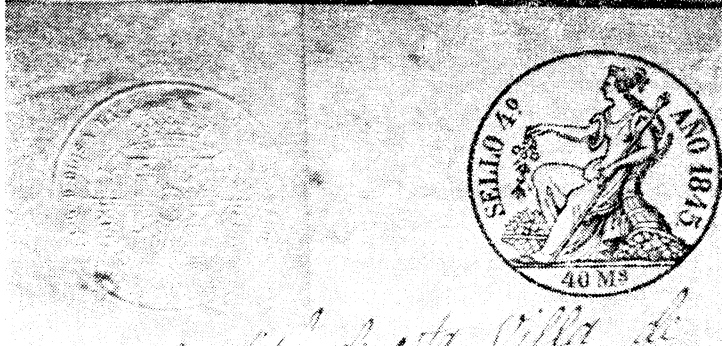


Fig. 8



Fig. 9

less and are marked: "Para despachos de officio dos mrs."

The group of papers just described were issued under the reign of Charles II, whose childless death led to the Spanish war of succession with the victory of the Bourbons over the Habsburgs. His successor was Phillip II, grandson of Louis XIV of France. Unfortunately no documents are available to this writer from under his reign, which makes it difficult to determine when the seals started to carry the name of the emperor. Seals of 1755 and 1757 carry the inscription: "FERDINANDUS VI. D. G. (Dei Grazie) HISPANIAR. REX." Those from 1770 to 1788 the name of "CAROLUS III . . ." (Ill. 3); those from 1793 to 1804 the name of "CAROLUS IV . . ." With the fortunes of Spain dwindling, the paper tax increased to twenty Maravedis and for official

papers to four Maravedis. This goes up with the beginning of the 19th century to 40 Maravedis. One document of 1786 carries the designation "SELLO TERCERO" and quotes as tax 68 Maravedis. This apparently constitutes a document of larger size, probably one third of the full sheet.

Under Ferdinand VII, successor to Charles II, Spain hit the bottom of humiliation. He was dethroned and replaced by Joseph Bonaparte of France. However, after a revolution and a constitution adopted in 1812 he was reinstated. The seals under his reign carry the legend: "FERD. VII. D. G. HISPANIARUM ET INDIARUM REX" referring to the territories left in the West Indies, after most all other overseas territories had been lost. No reference is made to the constitution until under the reign of his daughter, in whose favor Ferdinand changed the law of succession, against the interests of his brother Don Carlos. The seals are usually flanked by the embossed portrait of the monarch and coat of arms. (Ill. 5.)

Under the reign of Isabella II the seals read: "ISAB. 2^a. P. L. D. G. (por la grazia de) DIOS Y LA CONST. REYNA DE LAS ESP." The ordinary documents bear the embossed likeness of the queen and the tax is 40 Mrs. For official papers and papers for the poor the tax is 4 Mrs. (Ill. 6 and 7). An entirely new design appears in 1845, showing Ceres leaning on a horn of plenty while dropping fruit into a basket. (Ill. 8.)

With the introduction of the adhesive revenue stamps in 1852 the character of taxation changes from a paper tax to a tax on categories and classes of civil affairs, e.g. vital statistics, real estate and business deals, and becomes commensurate with the values handled! However the use of stamped paper is not completely abandoned. The last samples of the presented collection are two stamplike imprints in black. One of 1865 is still in the old currency, the other already in Centimos de Pesetas. Incidentally, it says there "Sello 9^o" probably meaning the ninth of a full sheet. (Ill. 9.)

A paper written by Glen C. White in the AR of 1965 deals with revenue imprints from the time of currency change. From the listing of colors I assume that imprints on "Entires" are included.

I want to thank our librarian Ernest "Woody" Woodworth and Bill Ittel for their help in finding the scarce literature, and I am looking forward to comments, corrections and additional information from our readers.

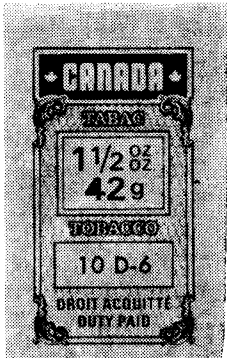
Collection of STAMPED PAPER of Spain

1638	Sello quarto	Diez maravedis	
1647	—	—	
1651	—	—	
1660	—	—	Watermark B°B
1660	—	—	(Paper fold)
1662	—	—	
1665	—	—	
1666	—	Para despachos de officio dos mrs.	
1667	—	Diez maravedis	
1668	—	Para despachos de officio dos mrs.	
1669	—	Diez mrs.	
1692	—	Para despachos de officio dos mrs.	
1694	—	Diez maravedis	
1694	—	Para despachos de officio dos mrs.	
1697	—	Diez maravedis	
1755	—	Veinte maravedis	FERDINANDUS VI
1757	—	—	— (same seal)
1757	—	—	— (doupl.)

BOB

1770	—	—	CAROLUS III	
1771	—	—	—	(diff. design)
1781	—	—	—	
1786	Sello tercero	Sesentayocho ms.	CAROLUS III	
1788	Sello quarto	Para despachos de officio quatro mrs.		
1793	—	—	CAROLUS IV, oval seal	
1800	—	Quarenta maravedis	CAROLUS IV, round seal	
1801	—	—	—	
1804	—	—	—	
1815	—	Para despachos de officio quatro mrs.	FERD. VII	
1817	—	Quarenta maravedis	FERD. VII	
1819	—	Sello de officio 4 mrs	FERD. VII	
1820	—	Sello 4° 40 mrs.	FERD. VII (Embossed portrait)	
1820	—	—	—	(doupl.)
1827	—	—	—	
1827	—	Sello de officio 4 mrs.	FERD. VII	
1828	—	—	—	
1828	—	—	—	(doupl.)
1829	—	—	—	
1841	—	—	ISAB. 2a	
1841	—	—	—	(doupl.)
1843	—	Sello quarto 40 mrs.	ISAB. 2a. emb. portrait & c. arms	
1844	—	Sello de pobres 4 mrs.	ISAB. 2a	
1845	Ceres design	Sello 40, 40 Ms.	Embossed portrait Isabella II	
—	Stampish design,	embossed coat of arms.	Para multas De 50 C De Peseta	
1865	Sello 9°	2 Reales, embossed coat of arms		

ADDITIONAL TYPE OF NEW CANADIAN TOBACCO TAXPAID



Illustrated here is another new find

of the factory-made tax stamp varieties now appearing. It was reported in Mekeel's (issue of Dec. 20th) by columnist Gordon D. Vaughan.

—G. M. Abrams

U. S. REVENUE

WANT LISTS FILLED

Sideline Material,
Tax Paid and Foreign Revenues

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



Under the Gavel

This new column is prompted by the continued receipt at this office of information on revenues and revenue literature at auction. In a constantly fluctuating market (unfortunately, for the buyer, spiraling upward at the moment) reports such as these prove invaluable. This column will be presented as often as the information becomes available, hopefully on a monthly basis. So if you want it to be "regular" keep the reports coming!

THE ROBERT SIEGEL AUCTION OF THE SY COLBY PHILATELIC REFERENCE LIBRARY (REVENUE PORTION)

By James Patterson, ARA 1448

(Ed. note: Revenue literature is as important as the stamps themselves, as I have noted previously in these pages. James Patterson rose to my earlier request for auction reports with the below, and thus we have a good idea of the literature market for, primarily, U. S. material. I hope that others will follow his and Martin Erler's leads.

Some brief observations can be drawn from the p.r.s that he so graciously provided. Note that the Beaumont book (lot 539) drew sufficiently high bids so that it sold at more than twice the estimate (this was an ARA publication, now out-of-print). Note also that the famous Boston Revenue Book (lots 559 and 560) drew a more-than-double bid for the reprint but the privately bound original couldn't even make half the estimate. (Question—Was it that the estimate for the original was too high, or was it that the reprint pulled out its underpinnings?) And, finally, that the vast majority of the items sold for more than the estimates, thus indicating the strength of the revenue literature market and the need to acquire the basic "five foot shelf" before it goes out-of-sight!)

REVENUE LITERATURE

			P. R.
536	CABOT—Catalog of U. S. State Revenues. Bd. with brads.	10.00	11.00
537	APPLEGATE, FRANK L.—Pennsylvania Local Real Estate Transfer Stamps. Loose-leaf ed. 132 pp.	5.00	4.00
538	BELLINGHAUSEN, CHARLES J.—Kansas State Revenue Catalog. 30 pp. Spiral bound.	3.50	2.50
539	BEAUMONT—Cancellations on U. S. Revenue Stamps, 1862-1883. Plus the supplement sheets illustrating hand stamp railroad cancellations.	10.00	21.00
540	CABOT, J. D.—Catalogue of the State and City Revenue and Tax Stamps of the U. S. 1940 ed. 1938 pp. Bound.	7.50	14.00
541	KENYON, B. C.—Documentary Stamps of the U. S. 1920 ed. 100 pp. Bound.	7.50	12.00
542	GOODWIN, FRANK E.—United States Department Stamps. Mekeel's Bulletin #13. 1 pp.	5.00	2.50
543	GROUCH, J. L.—The Fiscal Stamps of the United States. Edited by Fred J. Melville. 154 pp. Excessively rare. -----	15.00	10.00
544	HINES, TERENCE M.—The Revenue Stamps of New Hampshire		

	and Vermont. Looseleaf, 3-hole punch.	3.50	3.00
545	HOLCOMBE, HENRY W.—Check List of the License and Royalty Stamps of the U. S. 1860-1885. 1935 ed. 32 pp.	5.00	15.00
546	HUBBARD, ELBERT S. A.—State Revenue Catalog. 1960. Loose-leaf	5.00	8.50
547	de MAGISTRIS, LEONE—Revenue Stamps of the Allied Military Government in Europe. 1954. 30 pp. Paper bound.	3.50	5.00
548	NAST, CHARLES A.—A New and Complete Catalogue of the Revenues of the United States. Excessively rare. Edges frayed. Paper bound.	5.00	8.00
549	PRUESS, KENNETH P.—Nebraska Revenue Stamps. 18 pp. Spiral binding.	—	2.00
550	RICH, JOSEPH S. and STEPHEN G.—United States Telegraph Issues. 76 p.	5.00	5.00
551	— Some Notes on the Telegraph Companies (1900) as well as SPA Handbook #2, 1947. Former is worn, pages loose	7.50	6.00
552	RICKERSON, WILDEY C.—United States Revenue Stamps. 64 pp. Plus plates.	5.00	4.00
553	SARBENT, R. W.—Revenue Stamps of the U. S. 1862-1899. 1942 ed. 136 pp. Bound. As in the Boston Rev. Book.	10.00	15.00
554	SCARLETT, OSCAR—Complete Cyclopaedia of the United States Revenue Stamps. 96 pp. Pages loose.	10.00	16.00
555	A Selective Bibliography of Literature on Revenue Stamps. Compiled by Joseph Schonfeld and R. W. Larsen, 34 pp. Excessively scarce	15.00	19.00
556	SHELLABEAR, H. P.—Railroad Company Cancellations on U. S. Revenue Stamps. 1862-1883. 50 pp. Plus Fullerton Catalogue on Railroad cancellations.	10.00	11.00
557	SLABAUGH, A. R.—Encased Postage Stamps. U. S. and Foreign. 34 pp.	—	11.00
558	TOLMAN, HENRY—A Catalogue of the Cigarette Stamps of the U.S. A looseleaf catalogue compiled by Henry Tolman, II. Quite scarce.	20.00	23.00
559	TOPPON, DEATS, HOLLAND—An Historical Reference List of the Revenue Stamps of the United States, including the Private Die Proprietary Stamps. Compiled by a Committee of the Boston Philatelic Society. 1899. The famous Boston Revenue Book. Privately bound.	50.00	21.00
560	BOSTON REVENUE BOOK—Gossip Printery Reprint.	10.00	21.00
561	United States Internal Revenue Stamps, Hydrometers, Lock Seals, 1912. United States Revenue Society ed. 76 pp.	5.00	11.00
562	United States Stamp Duties Rulings and Decisions. 1867. Being a photostatic reproduction of the important pages printed by Baker, Voorhis & Co.	10.00	3.00
563	VANDERFORD, E. L.—Handbook of Fish and Game Stamps. 1973 ed. Published by State Revenue Society—Nebraska. Paperback, 3-ring punched.	5.00	3.00
564	VANDERHOOF, E. R.—A Check List of the Beer Stamps of the United States of America. 15 pp.	3.00	5.50
565	The Vanderhoof Memorial Book. Edited by Bill Larsen. American Revenue Association publication.	5.00	11.00
566	WEST, CHRISTOPHER—The Revenue Stamps of the U. S.	3.00	6.00

Also, hidden away in the FORGERIES section of the offerings (why not in REVENUES or CATALOGUES is a matter of no small mystification to me) as lot #326 was a 1915, privately-bound Forbin. It went for \$80.

THE ROBERT E. LIPPERT AUCTION (Detroit), January 24, 1975

By Dr. E. William Heinrich

P. R.

616	*o	Revenue stock in book, numbered and priced, over 600 stamps incl. hand-cancels, varieties, etc., ave. fine -----	100.00
617		Lot of 65 Bank Checks, 1863-1900 era, 55 are Revenue Stamped or have Revenue stamps affixed, many better items, very interesting and worthwhile group. Est. Net \$25.00 -----	40.00
618	o	Revenue lot of about 100 stamps, few better items, mostly diff. Est. Net \$10.00 -----	34.00
619	o	#RD312 Used cut cancel 1949, \$10,000.00 Stock Transfer 100.00	22.00
620	*	#RE180 Wine Revenue, vf 30.00 -----	10.00

Circuit Notes

As a result of our request for a poll on the value of continuing the cautionary notes in this column, many responses were received, ranging from total agreement (overwhelmingly) to total disagreement and all shades in between. Remarks ranged from "The only people who would object are those who want to hide something" to "Sometime you have to stop as it cannot continue indefinitely" (wrong . . . it can) to "It's about time you said a few final words and then let the philosophy of LET THE BUYER BEWARE take over."

The "Fors" outnumbered the "Stops" by a ratio of 12 to 1, and all letters and cards are on file. Personal thanks to all who wrote, either way.

Therefore, until such time as we are overwhelmed by a changed ratio, we offer the following as a continuation of our cautionary policy . . .

As an indication of the tricks that may be played on the unknowledgable in the commercial auction field, this is a replay of a lot which appeared in a recent unsolicited auction catalog from a non-ARA member . . .

St. Vincent, Scott #28, 36, 39, 42, 46 & 54 used; #51 mint; revenue overprints and usage, F-Ave. ----- CV \$190 (sic).

The stamps as listed in Scott do indeed catalog \$190 if the revenue overprints are ignored. (Invariably revenue overprints and cancellations drastically reduce Scott valuations.—Ed.) However, a little exercise was performed to convert these stamps to Forbin numbers, and best I can determine, they are the following at the prices shown, respectively:

4 at 3F; 3 at 2F; 5 at 2F50; 9 at 0.20; 12 at 2F50; 22 at 4F; 19 at 0.50.

This totals to 14.70 francs. At an exchange rate of 50c per Forbin franc, CV \$7.35; at a rate of \$1, CV 14.70; at a rate of \$2, CV 29.40.

The result of this effort shows that the dealer is offering these goodies at a rate of \$13 per Forbin franc. Shall we merely assume that he is not aware of the difference, or shall we call it an attempt to (you supply the word!). The dealer-member whose letter appeared here last month is invited to comment.

And I could go on and on. For example, before me are two auctions (one from Linn's and another from WSC, neither dealer being an ARA member. Both show an astounding lack of description in the areas of quantity, condition, and catalog numbers. And both show unbelievably high CVs (whose?), MBs and estimates. It is hoped that ARA members were and are beware before buying!

Circuit statistics here again next month. Meantime, watch your step.

—G. M. Abrams, Sales Mgr.

Liquor Notes

(Ed. note: The article "Counterfeit Liquor Stamps" appearing in the December AR was the first venture into the realm of liquor tax stamps by the author of these notes. As before, for the same reasons, he wishes to remain anonymous. It is hoped that these notes will be of value to collectors of these issues.)

GIN—this is one of the liquor stamps that I have never seen written up. It was too late to have been in the Bartlett-Norton, Springfield list of 1912.

Case stamp—distilled spirits for export / bottled in bond with gin in a medallion in the center. Series of 1917. $5\frac{1}{2} \times 2\frac{9}{16}$. Used 14th District of New York.

Bottle strip—all of the above with U. S. / Gin / I. R. in a double circle in the center. $5\frac{1}{2} \times \frac{3}{4}$ in. Both case and bottle strip in black.

The story of these as told to me by Roy Gates about forty years ago was that these were going out by express and a stamp collecting employee of the express company had no chance to obtain a copy so: he just let a platform wagon of cases drop off the platform. In the time necessary for the company to survey the damage he had enough time to salvage some stamps.

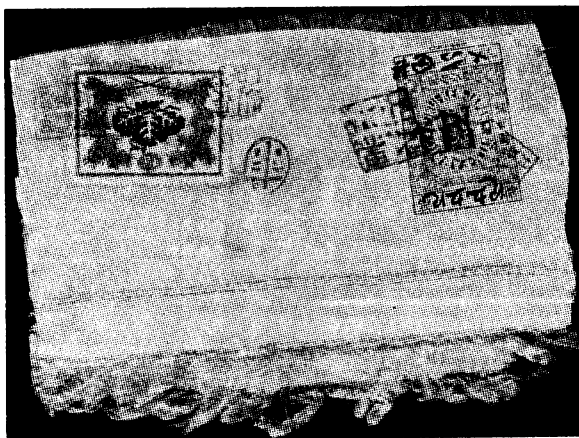
RED STRIPS—in 1960 the red strips were changed by dropping the fluid contents from the ends of the strips. This is the long size, I have not seen a miniature of this.

BLUE EXPORT STRIPS—I have seen the miniature and the contents show up on both ends, the proof having been dropped and there was no cancellation of who made the product.

GREEN BOTTLED IN BOND STRIP—Some time in 1974, as near as I can ascertain, the contents tablet was dropped and "Made / Bottled" words were moved in toward the portrait so that the serial number came farther out. They seem to have set up a new set of sheet numbers too.

The Robson Lowe Report, Part V

By the Editor and Robson Lowe, Ltd.



In Part IV, presented last month, was a summary of some of the outstanding items to be presented in the April 3rd Auction. Through the courtesy of Mr. Peter Collins I recently received a set of galley proofs of the catalog and a number of illustration proofs, some of which of the latter are

shown here. I can assure you that this will rank among the best revenue auctions R. L. has presented. I heartily recommend your writing for a catalog if not already on the mailing list; it's well worth the \$3.

In addition, Mr. Collins reports that "during the month of September, my wife and I will be visiting the U. S. A. Our schedule is planned to cover the New York, Philadelphia, Washington, D. C., Chicago and Boston areas, visiting incidentally Niagara and Cape Cod. While primarily the object of our visit is sight-seeing and to meet friends, I shall essentially be a representative of Robson Lowe, Ltd.

As Editor of *Philatelist* (a philatelic publication of the first rate—Ed.) and with responsibilities for the Revenue Stamp Sales, I hope to meet as many revenue collectors and philatelic journalists as possible to discuss mutual interests, and with a view to giving such professional help and advice as I am able in behalf of our organization.

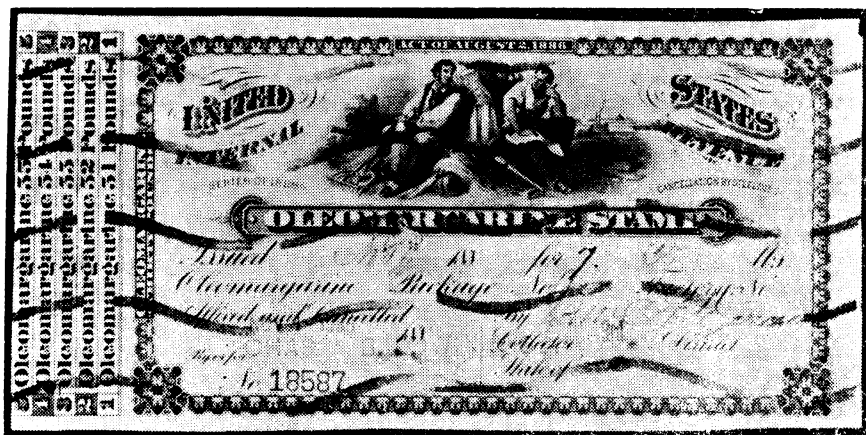
Any individual collectors or groups wishing to make an appointment should write as soon as possible to: (The Auction House, 39 Poole Hill, Bournemouth BH2 5PX)."

Here is an opportunity for our New York Chapter to score a coup by scheduling a meeting to coincide with Mr. Collins visit!



'First Day' Cancellation on 1886 Oleo Taxpaid

by Carter Litchfield, ARA 880



While studying usage dates for the various oleomargarine taxpaid issues, I recently came across a true "first day" cancellation marking the introduction of oleo taxes in the United States. Perhaps other collectors might be interested in hearing about this find.

On August 2, 1886, Congress enacted the first oleomargarine tax law placing a 2c per pound tax on all oleo consumed domestically. The tax was to go into effect 90 days after passage of the law, which was November 1, 1886. The appropriate tax stamps were printed by the Bureau, delivered to the Treasury Department, and presumably issued to all manufacturers and

REVENUE MART

Buy, sell and exchange. 5c per word, minimum 20 words. Name and address will count for 5 words. Send all copy and remittance to Advertising Manager.

P. O. Box 997, Church Street Station, New York, NY 10008

WE PAY ½c each for Scott listed U.S. revenues. Cut or punch cancels O. K. Domzall, 904 Wright, #4B, Richmond, CA 94804. **273**

BEGINNER'S Taxpaid packet. 82 var. tobacco categories, \$10 postpaid. Last call for Springer Cat., 4th edit., \$2. Almost out. For new 7th edit. order now, \$3. Sherwood Springer, 3761 W. 117th St., Hawthorne, CA 90250. **273**

3 U.S. Canadian Excise stamps off paper \$15.00, postpaid. Domzall, 904 Wright, 4B, Richmond, CA 94804. **73**

WANTED To Buy, Facsimiles of early U. S. stamps (postage, officials, newspapers), also R15c's in any quantity over 100. Send offers to William German, Box 1742, Lowell Tech., Lowell, MA. 01854. **79**

WANTED Stamps from British Cols. postage issues which have been used for fiscal purpose. Also revenues of British Cols. in Africa, America, also any Bond certificates. McGill, P. O. Box 532, Grandmere, Que., Canada. **74**

50 DIFFERENT U. S. Scott listed revenues \$1.00; 100 different \$4.00; 200 different \$9.00. No approvals. Domzall, 904 Wright, 4B, Richmond, CA 94804.

WANTED to buy: Philippine revenues, on or off documents. ½ Warren Catalog or better for sound copies (punch cancels OK). Ray L. Coughlin, PO Box 2264, Baltimore, MD 21228. **84**

CANADIAN Revenues — collections, singles, or accumulations. Buy, sell, or trade. G. Pollak, P. O. Box 343, Simi Valley, California 93065. **276**

dealers by early October so that all olcomargarine, including that already on dealers' shelves, would carry the proper tax stamp by the November 1 deadline. Hence any 1886 oleo taxpaid bearing a November 1, 1886 or earlier date has a true "first day" cancellation.

The stamp I have found is illustrated in the accompanying photo. It is a 30 lbs., Type I (i.e. inscribed "188-") value from the 1886 issue and bears two dated cancellations. One is "NOV 1 1886" rubberstamped under the heading "Affixed and Cancelled -----", and the other is "Nov 1," written in pen under "Issued ----- 188-". It is quite possible that the stamp was issued and affixed several days earlier but dated to coincide with the start of the new tax law. Most 1886 oleo taxpaid stamps show a 5-10 day difference between the issuing and affixing dates, which would seem normal for a manufacturing operation. The low serial number of 18587 on the stamp provides additional evidence for the early usage, since this places it among the first seven percent of the 292,000 thirty pound oleo taxpaid stamps printed by the Bureau during 1886-1887.

ITALY — LOCAL CARRIER STAMPS (A FOLLOW-ON)

Hans Dürneder, ARA 1292 (Austria)

(Note: The letter below gives additional information in response to the listing of the Ortspost issues which appeared in the Sept. 1974 Revenuer. It was translated freely from the German by member Bill Ittel at the request of prexy Abrams, to whom the letter was addressed. See page 213 of the September journal.)

Dear Mr. Abrams,

In the September issue of the AR you brought to our attention the essays of the Local Delivery stamps of Italy under Austrian occupation. Regarding these issues, please allow me to make a few remarks.

The former General Director of the fieldpost, Josef Posch, published an article on these stamps in June 1919, which is quoted below:

"The delivery of ordinary postal matter in occupied Italy was originally taken over by the municipal offices against a normal delivery fee. The military administration in Udine issued these district postage stamps (overprinted on Italian revenues—GMA) without beforehand making proposal to the army high command or receiving permission to issue the stamps. Available supplies of Italian revenues were overprinted with the arms of Austro-Hungary, the word "Ortspostmarke" (local postage stamp), the name of the district locality, and the value (1, 2, 3 or 4 centesimi) and it was ordered that these stamps should be attached to all postal mailings.

"It can be seen that official postal permission to use these stamps had not been obtained. The issue was so voluminous (4 stamps for each of 22 districts=88 different stamps) that the postal service became aggravated. When the General Post Director learned of this intention, the use of these stamps was forbidden by the army high command.

"The purpose of this issue was certainly accomplished for the collecting public's demand and the stamps were grabbed up by the speculators."

Since there were actually 22 districts, and your September article listed only 18, we are missing 4 localities. If you wish, I can do some research and try to discover the 4 missing districts and advise in due time.

Greetings, etc.

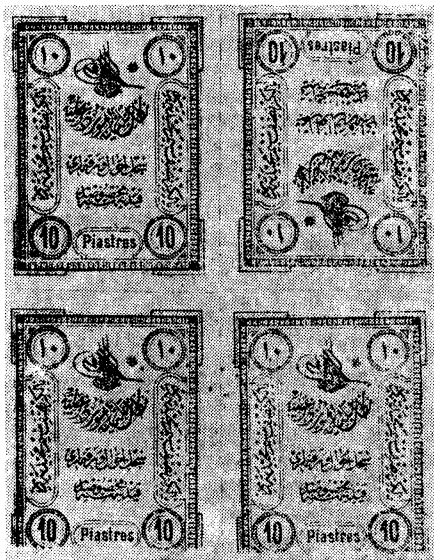
(In response, we would be indebted to Mr. Dürneder if that research could be accomplished and the 4 missing localities identified. Please also note that the Michel catalog lists only 16.—GMA)

QUESTIONS ?

The first question this month is presented by Roy Walter, ARA 1565. G. P. O. Box 3174, New York, N. Y. 10001.

"As you can see (the item in question) is an upper left corner margin block of four, with upper right stamp inverted, of Turkey, Moeurs Certificate (1894), Forbin 1915 #1. It appears to be typographed, however whether it was printed in large quantities in this manner or the (error) noticed and corrected as well as how many blocks exist in either case, seems a mystery so far! I would also like to know how many stamps there were to a sheet, how many were printed, the paper used, etc.

Any information on this item would be greatly appreciated. By the way, the perforations are off center."



Item number 2 emanates from the perennial questioner, our own Prexy.

OBERAEGERI MUNICIPALS

The stamp shown here is one of two in my collection; Oberaegeri is a municipality of Canton Zup in Switzerland, according to member Carlo But-



tafava. Information is requested from anyone who may have further issues from this town.

Statistics:

Paper: White wove, unwmkd.

Usage: Kurtaxe.

Size: 19.5x20 mm (design)

Perf.: 11

Values on hand: 1F 05 blue green;
1F 40 red.

—G. M. Abrams

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Secretary's Report

Bruce Miller, Secretary-Treasurer

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NEW MEMBERS

- 1845 GODDARD, W. R., 750 San Fernando St., San Diego, CA 92106, by WSC. US, Canada, Mexico, GB.
- 1846 MARIER, Vincent, 1921 Foxhound Court, Severn, MD 21144, by Elliot Chabot. State revs; cigar, cigarette, liquor revs.
- 1847 DAVIS, Walter L., 206 E. Jones Ave., Pickens, SC 29671, by Charles H. Hermann. US state and local.
- 1848 WALKER, Dale C., 25 Faulkner St., Dorchester, MA 02122, by Duane F. Zinkel. BNA, GB, Greece, Turkey, US M&M, Canada tobaccos.
- CM1849 CHALFANT, Edwin L., PO Box 6250, Santa Barbara, CA 93111, by G. M. Abrams. Swiss, incl military stamps (dealer, Riviera Stamps).
- CM1850 BALABAT, Paul, 108 Channing Rd., Burlingame, CA 94010, by G. M. Abrams. Russia.
- 1851 KNUEFENER, John W., Jr., PO Box 112, Wireton, PA 15092, by G. M. Abrams. Spain and cols (past and present) revs, charities and seals; bison on revs; world cinderellas.
- 1852 EDELIS, Tadas, 1673 Salisbury Dr., San Jose, CA 95123, by Harold Effner. Channel islands and Isle of Man; Nevada revs.
- 1853 WAXER, Stephen J., 15 Kippy Dr., Waban, MA 02168, by G. M. Abrams. US, esp R's (dealer).
- 1854 CERINI, Martin, 37 Wyoming Dr., Huntington Station, NY 11746, by G. M. Abrams. Russian revs, vignettes and cinderellas; worldwide back-of-the-book material.
- 1855 CREASER, Arnold W., 19 Archibald Rd., Balcatta, Western Australia 6021, by Malcolm J. Blume. China—highly specialized; Indian States, Turkey, West. Australia—specialized; Iraq, world generally.
- 1856 TSAI, Dr. Chien Li, Brooklyn State Hospital, 681 Clarkson Ave., Brooklyn, NY 11203, by Linn's. China, Manchukuo, Shanghai, Tibet.
- 1857 PHILIP, Peter V. N., 1088 Park Ave., New York, NY 10028, by Brian M. Bleckwenn (ASDA). US.
- 1858 RAMP, David, Box 91, Larwill, IN 46764, by G. M. Abrams. All US federal issues, Scott and non-Scott; US telegraphs.
- 1859 MORSMAN, Joseph J., Jr., 40 Bridle Trail, Darien, CT 06820, by Secretary. US R thru RD.
- 1860 HYNSON, N. J., 3152 Edgewood Rd., Ellicott City, MD 21043, by Duane F. Zinkel. General worldwide older issues.
- CM1861 SCOTT, Walter E., 1721 Hickory Dr., Madison, WI 53705, by Duane F. Zinkel. Primarily US—also Mexico, BNA and Europe.
- 1862 GERSTLEY, Kiefer N., 64 Hopeland Rd., Wyncote, PA 19095, by G. M. Abrams. Revs mint and used; stock transfer.
- 1863 CANADIAN REVENUE SOCIETY, Wilmer C. Rockett, CRS Rep., 2030 Overlook Ave., Willow Grove, PA 19090, by G. M. Abrams. Exch. NDP.
- 1864 GMEREK, Ronald F., 404 Woodcrest Dr., Fallbrook, CA 92028, by Linn's State revs, esp fish and game.
- 1865 KIRLAKITSIS, Leonidas C., Philonos str. 67, Piraeus, Greece, by D. James Giokaris. Stamps, revs, postal stationery, postal history, perfins (editor of "The Philatelic Echo," journal of the Phil. Soci. of Piraeus.)
- CM1866 DAVIS, Jerry, 5041 Haskell Ave., Encino, CA 91436, by G. M. Abrams. Private dic medicine, narcotics, beer.
- CM1867 THATCHER, Frank, 4301 Selkirk Dr., Fairfax, VA 22030, by G. M. Abrams. All US revs.

- 1868 BLY, Bruce A., 10578 Pinot Way, Rancho Cordova, CA 95670, by Sherwood Springer. Federal, state and local revs, foreign revs ("general to start with and specialize later").
- 1869 BAILEY, Victor B., 6116 Montrose Rd., Cheverly, MD 20785, by G. M. Abrams, US occupations and administrations (Canal Zone, Philippines, Guam, Trieste A, Ryukyus, etc.)
- 1870 ATWATER, David H., Jr., 116 Pine St., Philadelphia, PA 19106, by G. M. Abrams. US 19th century revs, incl varieties, cancels, etc.
- 1871 HEED, Ture, Blåsutgatan 4, S-414 56 Gothenburg, Sweden, by G. M. Abrams. Swedish locals, town cancels, cinderellas, Swedish covers sent abroad.
- 1872 WHEELER, Willis W., 1301 17th St. Apt. 207, Santa Monica, CA 90404 by G. M. Abrams. US Scott-listed.
- 1873 KOENIGSAECKER, Gilbert, RR 1, Box 20, Nichols, IA 52766, by G. M. Abrams. Foreign revs, cinderellas.
- CM1874 RUDMAN, Dr. Seymour L., 83 Stony Hill Rd., Amherst, MA 01002, by G. M. Abrams. US Scott-listed.
- CM1875 THURBER, Tracy G., 107 Prospect St., Providence, RI 02906, by Sec.
- 1876 REICH, Harry, 143-43 41 Ave., Flushing, NY 11355, by Mekeel's. US doc's, stock transfer and proprietaries; states, foreign.
- 1877 AMERICAN PHILATELIC SOCIETY, PO Box 800, State College, PA 16801, by G. M. Abrams. Exchange NDP (ARA is APS Affiliate #51).
- 1878 LAWRENCE, Jacob, Jr., 190 W. Fisher Ave., Philadelphia, PA 19120, by WSC. Foreign and US.
- 1879 DANIELS, Kenneth, 54 Waverly St., Potsdam, NY 13676, by G. M. Abrams. M&M, forgeries, general revs.
- CM1880 THOMAS, C. Stetson, Jr., PO Box 184, Middleboro, MA 02346, by G. M. Abrams. "Most all areas" (part-time dealer).
- 1881 MILLER, Louis W., 241 Sycamore Glen, Pasadena, CA 91105, by Linn's Locals and unusual material.
- 1882 FARR, F. Quentin, 19 Hillside Rd., Elizabeth, NJ 07208, by Stamps. Liberia.
- 1883 LIFSHIN, Arthur, 2724 E. 64th St., Brooklyn, NY 11234, by G. M. Abrams. US state and local, playing card cancels, GB revs.
- 1884 BOWEN, Edward S., Jr., 32 Warren St., Boylston, MA 01505, by H. E. Harris & Co. Ducks.
- 1885 SICKELS, George W., 1769 Colgate Place, Union, NJ 07083, by G. M. Abrams. Chiefly Iceland—informational interest in other Scandinavian countries.
- 1886 YOKOTA, Hideo R., 301 Lippert Ave., Fremont, CA 94538, by James Patterson. US playing card revs (R's, RF's and RU's).
- CM1887 TOVEY, Joseph, One New York Plaza, New York, NY 10004, by G. M. Abrams. Palestine mandate.
- 1888 RATH, Charles G., 236 Lafayette Ave., Peekskill, NY 10566, by G. M. Abrams. BWI and Canada.
- 1889 DI MICELI, Rosario A., 621 E. Plymouth St., Glendora, CA 91740, by G. M. Abrams. Argentina, Japan, Mexico.
- 1890 ROME, Jeffrey O., 830 Beacon St., Apt. 6, Boston, MA 02215, by G. M. Abrams. Mainly British cols, esp British Africa.
- 1891 COHEN, Alvin H., 140 Spring Wood Trail, Maitland, FL 32751. by G. M. Abrams. All regular US revs.
- CM1892 PATTERSON, Frank E., III, Oosteinde 94, Voorburg, Netherlands. by G. M. Abrams. Afghanistan and Saudi Arabia.
- 1893 KOMETS, Arik K., 4810 S. Carefree Circle, Colorado Springs, CO 80917 by G. M. Abrams. Germany—all areas.

REINSTATED

- 849 BAIRD, L. J., 702 Rockland Ave., Lake Bluff, IL 60044, by G. M. Abrams. US stock transfer, doc's, newspapers, stamped paper.
- 1163 CHAPMAN, Catherine L., 11481A Chandler Blvd., North Hollywood, CA 91601, by G. M. Abrams. World (except Central Am.), esp USIR and Br. Empire.
- 633 JANTON, Henri, 33 Avenue Marechal Lyantey, Paris 75016, France, by G. M. Abrams. France and cols.
- 752 SMITH, James W., 431 George Cross Dr., Norman, OK 73069, by G. M. Abrams. Dominican Rep. and any depicting track and field or volley ball.

DECEASED

- 1748 Lothar von Saleski

RESIGNED

- 1838 John Mayforth

ADDRESS CHANGES

Douglas E. Berryman, 1310 29th Ave. So. Lot 65, Wisconsin Rapids, WI 54404
SKC Randall E. Burt, Box 25 HEDSUPFACT COMMISSARY, APO San Francisco 96263

Robert D. Cox III, MD, PO Box 99, Broughton Hosp. Station, Morganton, NC 28655

Kenneth O. Harrison, 41 Bayview Terrace, Mill Valley, CA 94941

James B. Hatcher, Scott Publishing Co., 530 5th Ave., New York, NY 10036

John B. Hayhurst, 16815 NE 9th Place, Bellevue, WA 98008

Richard P. Moszynski, 111 Bret Bay, Winnipeg, Manitoba, Canada R2G 2C3

Mark J. Nearman, 4736 46th Ave. NE, Seattle, WA 98105

Rev. Elwood S. Poore, 212 Live Oak, Rt. 3, Box 4, Jacksboro, TX 76056

William Weinberger, 21 Luddington Rd., West Orange, NJ 07052

Henry R. Zinda, 10300 W. Feerick Pl., Milwaukee, WI 53222

CORRECTION TO JANUARY REPORT

- 1820 FRICKS, F. E., should be 1820 FRICKS, E. E. Add Indonesia to collecting interests.

YEARBOOK CORRECTIONS

247 BEAUMONT, Howard B., becomes HLM9(247) BEAUMONT, Howard B.

1330 HENELY, Amos L., should be 130 HENELY, Amos L.

Previous membership total	-----	850
New members	-----	49
Reinstated	-----	4
Deceased	-----	1
Resigned	-----	1
Current membership total	-----	901

Carlson of Washington, Conn.

Titled, "Empire Over the Dam," the liberally illustrated book delves into the nostalgic era of water-powered industry in Western Connecticut, the early railroads, mills, iron mines and of course, an account with photos of the Washington Match enterprise.

Ken Howell is a former member of the ARA (689) but has drifted away from stamp collecting. The book is available from The Pequot Press, Old Chester Road, Chester, Conn. 06412 (\$15).

--Sherwood Springer

WASHINGTON MATCH STORY TOLD IN HOWELL BOOK

Bruce Miller's article on the Washington Match Co. stamp (RO181) which appeared in the AR of Oct. 1966 is quoted in a recently published book by Kenneth T. Howell and Einer W.

ANSWER: ENLARGE YOUR DEN

QUESTION: What will be the result if the below philosophy becomes fact, as reported in a recent issue of STAMPS magazine, and one must collect singles, plate blocks, zip blocks, mail early blocks, or even full sheets, not to mention First Day Covers?

An alternate answer: Forget it and switch to revenue collecting.

"Travis K. Hedrick, Washington, D. C., reports that the USPS is studying a proposal to issue a commemorative set of fifty state flags in 1975. A poll consisting of 1,122 ballots from forty-nine States, Canada, Mexico, Samoa was about evenly divided on the question."

—G. M. Abrams

ANY TAKERS?

Received recently at this office (and no joke) was an unsolicited offer from a west coast philatelic specialty manufacturer which detailed a price list of the items listed below. These are purported to be replete with enlarged, interwoven designs of various worldwide postage stamps. We think it a bit much, but we wonder if they would be interested in designing some similar specialty items for us revenueurs. To wit:

Apron -----	\$6.50
Beach hat (terry lined) -----	5.00
Bikini -----	15.00
Blouse -----	15.00
Cap (deluxe) -----	7.00
Hat (Alpine style) -----	7.00
Hot pants -----	15.00
Scarf (1x3 feet) -----	4.00
Shirt -----	15.00
Skirt -----	15.00
Tie (bow) -----	4.00
Tie (neck) -----	6.00
Vest (lined) -----	8.50
Viser (?) -----	5.00

The manufacturer indicated that prices are subject to change due to fabric costs, so we assume the customer has choice of fabric; a chart accompanied the offer for the insertion of required sizes. They further indicated that they would soon be mak-

ing the same items available for coin collectors.

If anyone is seriously interested, send an SSAE for the name/address of the vendor.

—G. M. Abrams

OFFICIAL PHONE NUMBERS

Facing as we do in the near future a charge for the use of directory assistance, the growth of the ARA as an organization with the corresponding need for rapid communication between the membership and officialdom and at the request of several members the American Revenuer is printing the phone numbers of the ARA officials most likely to be called on Association business. Please, NO collect calls.

The following numbers will be printed as space permits for the benefits of new members. It is being printed on the reverse of an ad so that, if the member so desires, it can be cut out and placed in a prominent location. As changes in personnel are made the list will be updated.

President—

Gerald M. Abrams, 714-593-5182

Sales Manager—Same as above

Actg. Advertising Mgr.—Same

Secretary-Treasurer—

Bruce Miller, 213-446-7979

Auction Manager—

Donald L. Duston, 815-223-6687

Librarian—E. F. "Woody" Woodward
unlisted (write him for the no.)

Editor—

Drew A. Nicholson, 914-855-3387

**Please mention this publication
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280

REVENUE STAMPS

3rd April 1975

A fine whole world sale strong in Great Britain and British Commonwealth with many SPECIMEN stamps and Latin America with proofs and essays; substantial stocks and collections of Argentina, Brazil, Costa Rica, Mexico, Philippines, Salvador and Uruguay; also Panama Canal Co. (prior to the U. S. lease) and Nicaragua Mosquito Reserve.

Illustrated catalogue by airmail \$3

A further sale is scheduled for October 1975.
Suitable properties can now be accepted.

Peter Collins of our Revenue Sales Dept., will be visiting the U.S.A. in September and will be pleased to meet any collectors having substantial stocks, collections or rarities to dispose of.

Robson Lowe, Ltd.
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