

# AMERICAN REVENUER



## Journal of the American Revenue Association

Vol. 29, No. 4, Whole No. 274

April 1975

### A Revenue Stamp Calendar

By Col. Lorin B. Thompson, ARA 800

The collecting and study of United States Revenue Stamps offer many interesting and challenging areas for specialization. One area that has been overlooked by many—perhaps most—collectors is the forming of a calendar from dated revenue stamps of a single variety—for instance, the 2-cents U. S. Internal Revenue stamp of the First Issue, Scott No. R15.

Several years ago I started to form a calendar from R15 revenue stamps bearing hand-stamped cancellations showing, in each case, the year-month-day of use. This particular stamp was selected because copies were widely available and modest in price.

The 2-cents U. S. Internal Revenue title of the First Issue of revenue stamps was not printed until 4 October 1864 and first delivered to the Department by the contractor, Butler and Carpenter, for distribution on 12 October 1864. The latter date is the first valid day of use and hence my Calendar starts from that date. Printing of the R15 stamp was discontinued during October 1871, the exact day not having been recorded. My Calendar therefore ends as of 31 October 1871.

During the 85-month span (October 1864 through October 1871) of its distribution, 456,724,925 total copies were issued. This period included 2557 days which establishes the number of stamps involved in the completion of the full Calendar.

Occasionally cancellations are found showing a date PRIOR to the first day of issue. This may be explained by an erroneous application of the cancel or, which is more likely, by the intentional back-dating of a cancel to correspond to the date on the document or other object to which the stamp was affixed.

Similarly, many cancellations may be found dated AFTER the printing of the stamp was discontinued. This results primarily from users exhausting remainders of supplies of the old stamps on hand before acquiring the new issue. Doubtless some erroneous applications of cancels also occurred.

In forming my Calendar, no consideration has been given to the categories

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# THE AMERICAN REVENUER

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into which the users of these stamps fall nor has any attempt been made to distinguish between paper, perforation, color, ink or printing variations.

In order to construct the Calendar in an orderly and recognizable manner, album pages as shown in Figure 1 were designed and printed. The pages are  $8\frac{1}{2} \times 11$  inches in size and pre-punched for a standard 3-ring binder. Each mounting space measures 1 inch wide and  $1\frac{1}{4}$  inches high. In the upper center block the desired month is hand-lettered in and the year is entered in the blocks to the left and right of this month block.

Figure 2 shows the Calendar album page for December 1869. Cancellations for three Sundays only are missing.

In setting up the Calendar, it is necessary to determine the DAY of the week represented by the cancellation on the stamp. The following chart has proved useful for this purpose. Usually it is sufficient to establish the day on which the first of the month fell, from which the dates for the balance of the month may be slotted in by days.

UNITED STATES STAMPS  
CALENDAR OF CANCELLATIONS  
THE 2-CENTS U. S. INTERNAL REVENUE

SUN	MON	TUE	WED	THU	FRI	SAT

Fig. 1  
MONTHS

YEAR DATE	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
1864	5	1	2	5	0	3	5	1	4	6	2	4
1865	0	3	3	6	1	4	6	2	5	0	3	5
1866	1	4	4	0	2	5	0	3	6	1	4	6
1867	2	5	5	1	3	6	1	4	0	2	5	0
1868	3	6	0	3	5	1	3	6	2	4	0	2
1869	5	1	1	4	6	2	4	0	3	5	1	3
1870	6	2	2	5	0	3	5	1	4	6	2	4
1871	0	3	3	6	1	4	6	2	5	0	3	5

DAYS

1	8	15	22	29	36	Sunday
2	9	16	23	30	37	Monday
3	10	17	24	31		Tuesday
4	11	18	25	32		Wednesday
5	12	19	26	33		Thursday
6	13	20	27	34		Friday
7	14	21	28	35		Saturday

INSTRUCTIONS

Move horizontally from the YEAR DATE column to the column under the proper month in the MONTHS field. Add to this indicated digit the day-of-month date. Locate the resulting number in the DAYS field and determine the day of the week by reading horizontally.

Example: Given the cancellation date of 1 December 1869—

Move horizontally from 1869 in the YEAR DATE column to the column under DEC in the MONTHS field, which shows the digit 3. To this add the day-of-month date 1 resulting in a total of 4. Locate 4 in the DAYS field and read horizontally, which shows **WEDNESDAY**.

Thus 1 December 1869 fell on Wednesday.



**Fig. 2**

While these notes have used the R15 revenue stamp for illustration, other stamps which are readily available and modest in price may be selected—such as the 2-cents Bank Check R6 and the 5-cents Certificate R24.

Who else besides ARA members Howard Beaumont and Anthony Giacomelli have undertaken a revenue stamp calendar?

## **John W. Kaufmann, Inc.**

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## From the Editor's Chair

E. S. A. Hubbard — A Tarnished Image?

One develops a certain image of the founder of a thriving and respected organization. Your Editor had such an image—before, that is, the receipt of the letter reproduced below. While addressed to me, an “info copy” was forwarded to Prexy Abrams who requested space to draft an official reply, since reference was made to his “policy” as well as mine. That reply will follow my turn at bat (an editorial prerogative).

**SPEED LETTER**

FROM: Elbert S. A. Hubbard  
WRITER, PHILATELIST, MUSICIAN  
 EX-ARAI, SRSL, BIA, ATA, PLA, CSC, KPS  
 Office: 17 W. San Fernando, San Jose, Calif. 95113

TO: Drew Nicholson, ARA Editor  
 18 Valley Drive  
 Pawling, NY 12564

RETURN TO: Box 534, Santa Clara CA 95050

SUBJECT: ARA PUG.	REFERENCE: LAST ISSUE "AR"
	DATE: FEB 20, 1975


MESSAGE:

**YOUR POLICY TO ABRAMS'  
 OF PUBLISHING NOTHING  
 ON U.S. STATE REVENUES  
 STINKS!**

**THE ARA WAS FORMED  
 PRIMARILY TO PUBLISH  
 MATERIAL ON REVENUES  
 USED IN THE U.S. & POSS.  
 SECONDARILY ON REVENUES  
 OF THE REST OF THE  
 WORLD.**

**— TOO MUCH SPACE NOW  
 DEVOTED TO TRIVIA &  
 CONJECTURE NOT OF  
 PERMANENT VALUE.**

**E. S. A. HUBBARD  
 ARA FOUNDER**



My dealings with “founder” Hubbard prior to my assumption of editorial duties were nil; I knew of him solely by reputation. In the past 17 months I have communicated with him perhaps twice and have received on occasion sendings pertaining to his many and varied philatelic activities. For the most part these sendings have dealt with announcements of his publications—old and new—, personal notes, and an occasional State revenue item, i.e. filler material. This material has been used but sparingly—primarily because, on the whole, it was not original to the AR, would have given Mr. Hubbard undue advantage over other ARA dealer-members, or was not apropos for use in the AR, and not because I have a negative policy regarding U. S. State revenues.

I’m not going to restate my editorial policy because, I believe, 15 issues

of action speak louder than a few words. Nor will I quote from our constitution—I'll leave that up to Pres. Abrams. And to stoop to answering odorous references is somewhat degrading. However, if you'll bear with me a little longer, I'd like to address myself to paragraphs 2 and 3 of the letter, wherein lies the crux of my disagreement with "founder" Hubbard.

Personally I care very little about the circumstances which gave birth to the ARA. What counts NOW are the present membership's wants and needs and how to satisfy them. Pres. Abrams has included in his reply a reference (point 4) to a fraction (3/4) of the present membership who collect "only U. S. material," which unfortunately tends to perpetuate the falsehood that has dogged the ARA far too long—that it is a society composed primarily of U. S. revenue collectors (perhaps Mr. Hubbard still believes this).

Prompted by a statistical quirk in my nature, I surveyed membership materials to see whether this often quoted fraction would hold true under close scrutiny—and it doesn't! In developing the following stats I used the 1974 Yearbook and the October 1974-March 1975 issues of the AR, including within my perimeters of consideration all NDP members (simply because I lacked the time to weed them out) and all those who collected anything of a foreign nature, even if primarily a U. S. collector (again time was a limitation, to, my developing a stat on "only foreign.") Further, the "general" category without the qualification of, for example, "U. S." was included within the foreign stats.

Total 1975 membership—901

Total collecting foreign—354 (Membership #s 1-1000—54\*; Membership #s above 1000—300!)

Portion of membership collecting foreign—39.3%

Portion of new membership (since Oct. 1974) collecting foreign—50%!

(\*Of the original membership only two list foreign collecting interests today.)

If NDPSs were not counted the foreign statistics would rise, and the latter would reach as high as 55%—a distinct majority!

Can the present administration be accused of recruiting collectors of foreign material? Emphatically YES! We have been and will continue to recruit ALL collectors interested in revenues and cinderellas, regardless of persuasion. Does "founder" Hubbard's point 1 have validity? Again YES! But does this mean that the "policy" of 26 years ago should govern the actions of today? Just as emphatically, absolutely NOT! Has not "founder" Hubbard heard of the "winds of change"? Obviously not! Pres Abrams will speak of a trend being evidenced by the interests of the new membership; it is clear that even he doesn't realize the extent of the trend illustrated by the above statistics.

Another fact-of-life should be brought into focus for "founder" Hubbard—something he undoubtedly would have realized if emotion had not obviously clouded his thinking while he composed his letter. An editor can publish only what he receives. I've been quite fortunate to have the virtually unqualified support of the membership through their submission of material for publication. Recently in this column I chastised the U. S. specialists for failing to provide me with as much copy as the "foreigners" following an earlier request for material! (remember my "spectre" plea?). While this chastisement resulted in an upswing of U. S. oriented copy, the ratio is still dominated by foreign copy. Since "I see prints what's I see gets," issue contents are bound to reflect this ratio.

In addition, "founder" Hubbard criticises me for not publishing copy on State revenues. The fact is that beyond his few second-hand items, little of this material crosses my desk, simply, I suspect, because of the existence of the SRS, which he also "founded." The journals of these two organizations

(SRS and ARA) should complement each other, not duplicate or compete!

Finally, regarding "Trivia and conjecture not of permanent value," I infer that he means columns and comments not directly referring to revenue stamp research, such as this column, Circuit Notes, the President's Page, etc. My only response to this is that the membership governs what is included within these pages; if they don't want the material to continue to be included, then it won't be. My interpretation of the membership's wants and needs at this juncture is based on their communications to me and to Pres. Abrams, which he faithfully forwards. What is your interpretation of the following recent representative samples?

"Each issue is a joy to receive."

"... my membership in the ARA is quite rewarding and I only regret not finding out about the calibre of the organization earlier! ... keep up the good work ..."

And so, "founder" Hubbard, in the presence of the final arbiters of the ARA, I reject your letter and its odoriferous remarks and implications, and I invite your (and any other) reply—on a one-time-only basis. I am not about to prolong this confrontation beyond one additional issue—there is too much to print and too little space in which to put it!

### A REPLY FROM HQ

In utter shock and amazement at the above letter from our esteemed founder, I will attempt to essay a reply; it may not be pretty . . .

1. All letters thus far received at this office from our members have been highly complimentary, both for the efforts put forth at this office in the interests of the organization, and for the dedication evidenced by our Editorial staff in attempting to provide a balanced journal, with something for everyone. This is the first letter of its kind ever received.

2. The Constitution states that "the ARA shall comprise a non-profit association of persons whose interests include the collection or study of revenue stamps and material relating thereto . . ." Try as I might, I could find no place in that document which proves the truth of Mr. Hubbard's statements. However, there are in existence, and I have seen them, certain documents which relate the beginnings of both the ARA and the SRS; these documents indicate that the clubs were established for the purpose of creating a market for the revenue material available for sale by certain individuals. In short, an immediate direct conflict with the "profits of individuals" clause in the Constitution.

3. We will be delighted to publish any article or paper deemed suitable for inclusion in the journal by any state revenue collector. That has always been true. However, we feel that the State Revenue Society is admirably handling that end of the field, and enjoy immensely each issue of the SRS Newsletter. (For the benefit of those who may not be aware, this writer has recently been elected to serve on the Board of Governors of that fine organization.) Nevertheless, anyone wishing to submit articles on state revenues has an open invitation to do so. The Editor's decision will be final as to what is deemed suitable for publication. That's why we hired him. And that's why we have been able to achieve an award-winning publication, relying on his judgement.

4. While it is true that the majority, circa three-fourths, of the membership collect only US material, there is a trend in evidence that that situation is changing, and at an ever-increasing rate, whereby many of the members are either:

a. selling off their collections of US material and seeking other fields in the foreign areas, or

b. maintaining their current collections and expanding their interests to include certain foreign countries or areas as a spin-off collection.

With this trend in mind, shall we then deny to the current one-quarter of our members the information being made available in this journal to assist? As indicated above, the Constitution makes no mention of any specific country or area.

5. Mr. Hubbard is invited to submit a paper wherein he defines in exact terms what he thinks are the meanings of the terms used, i.e. "Trivia & Conjecture" and "Not of permanent value." If the paper is well-written, we will publish it herein. This request is made so that we may fully understand what it is Mr. Hubbard objects to.

Unless and until Mr. Hubbard chooses to respond to this reply, I have requested that the Editor waste no further time and space with such Trivia (definition mine) unless he (the Editor) wishes to essay his own reply as well.

—G. M. Abrams, President

Spring is sprung, the grass is ris', I wonder where de boidies is? See you next month.

---

## The President's Page

G. M. Abrams

### THE AUCTION . .

Enclosed with this issue is our 11th revenue/cinderella mail sale; Auction Mgr. Duston is to be congratulated on putting together another phenomenal listing. I know the back-breaking effort which went into this listing, and we all owe Don a pat on the back. Please note the bid closing date (as some bids in the last sale were received too late for entry, but would have been winners; they could not be counted). It is recommended that you mail your bids in socnest, as postmarks count. Best of luck to all bidders.

### THOSE UNSOLICITED APPROVALS . . .

A suggestion as been received from one of our members, who prefers to be nameless, and is offered for your use, if you so desire.

If a selection of unsolicited approvals (of any type) reaches you and you do not wish to keep them (which is your right) but wish to return them without purchase (which is between you and your conscience), the following method has been used successfully: Simply send the dealer a letter/postcard (investing 10 or 8c) and advise that you have received the approvals, for which you did not ask, and do not intend to buy anything. Advise that upon receipt of 50c or \$1, as applicable, in postage and handling charges, the material will be shipped back; otherwise it will be kept. Try it . . . you have only the initial postage to lose. But stick to your guns and don't let threatening letters bluff you; simply file them with the approvals and take no further action. If the remittance is forthcoming, then you may follow through. If not, it's your option. Since you didn't ask for the approvals, the dealer hasn't a legal leg to stand on.

### FINAL TRIBUTE . . .

We regret to report the passing of member Lothar van Saleski, in December. From his widow, Mrs. Ebba V. S. we are informed that his work on Liberia has been published as planned and is now available. (You may have seen it advertised elsewhere). The catalog contains a section on the revenue issues, as well as much non-Scott material, and we will obtain a copy for the Library (Woody, please take appropriate action). The books may be ordered directly from Mrs. von Saleski, at address: 228 Tidyman Road, Reisterstown, Md. 21136; information on procurement is available from Mrs. V. S.



## LETTERS TO THE PRESIDENT . . .

\*\*\*Although said in jest, the following excerpt from a recently received letter is presented here without further comment for you to think upon.

" . . . I contemplate a note to the Editor, complaining that as a new member I feel insulted by your suggestion that I am apparently expected to CONTRIBUTE to the ARA in some form or other. My God, what cheek. Surely you understand that one joins this sort of club for the purpose of EXTRACTION, not PARTICIPATION . . . "

\*\*\*From member David Anderson, ARA 1463, comes a request for assistance. Herewith the excerpt from his letter . . .

" . . . Recently came across a group of the Puerto Rico revenues, Scott R1-9, among which were many sets of mint singles overprinted SPECIMEN. These are unlisted and thus unpriced in Scott. The APS indicates they cannot render an opinion on the stamps because they have nothing to compare them with or any admitted expert on the material. If these are genuine, we have a new find, and potentially some very rare material. Is there a doctor in the house who can give aid?"

Any such expert who can provide an opinion is invited to write directly to Mr. Anderson at address: PO Box 204, Fort Monroe, Va. 23651.

\*\*\*Correspondence has been received from Mr. John H. Willard, the "Custodian" of the roster (his words), regarding the formation of the I.P.T.U. (International Philatelic Telegraph Union). He writes that the fledgling group will be issuing shortly its first newsletter, to be edited by Wm. F. Rapp of Crete, Nebraska. Mr. Willard invites correspondence and suggests that any ARA member interested in telegraph material, worldwide, may wish to submit articles for publication. He further indicates that the newsletter will be (for now) a quarterly, and that there will be no sales dept., hence no circuits or auctions—merely the dissemination of information. His address: 1025 Monroe St., Denver, Colo. 80206.

\*\*\*From member Dennis Rosser, ARA 1806, of Kent, England, comes a delightful bit of news that he is contacting all UK members in the attempt to form a GB Chapter. For any who wish to contact him, write to address: 8 Leaveland Close, Stanhope Estate, Ashford, Kent, England TN23 2SW.

## EXPOS AND SUCH . . .

Introduction: It is assumed, from what immediately follows, that the members are not interested in taking part in any shows on an organizational basis (the New York Chapter and the ASDA show excluded) and unless we hear otherwise, we will adopt the practice of informing you of those shows brought to our attention, where revenueurs may participate, so that individuals may do so.

\*\*\*Since there have been received but two responses (but no competitive exhibitors among them) in response to our call for participants in the 1976 LINPEX affair (which appeared here in Feb.) which is insufficient for the ARA to be officially hosted, this will serve as official notification that we (regretfully) will not be taking part in the show, as an organization. I am aware that several members will be attending, but they do so as individuals. Apologies to Ken Pruess; your invitation was appreciated and we did try.

\*\*\* (In keeping with the above:) An invitation to participate/exhibit has been received from the Euclid, Ohio, Stamp Club for their forthcoming 1976 EUPEX show. The invitation was received from the show Chairman, Mr. Allan R. Bergman (address: 28100 Coolidge Drive, Euclid, Ohio 44132), and the show will probably be held in January next. Any members wishing to participate may contact Mr. Bergman directly.

\*\*\*\*Similarly, a prospectus has been received for the 1975 ROMPEX show, to be held 6-7-8 June (this year) at the Regency Inn in Denver. Although another organization is being hosted, competitive exhibition frames are being made available for US revenues. Please contact James H. Triple, PO Box 2352, Denver, Colo. 80201, if you wish to take part, and haste is suggested.

\*\*\*\*Finally, we have been invited to participate/exhibit by the STAMPOREE '76 show, to be held in Miami at the Everglades Hotel, April 23 thru 25th, 1976. Lounges and frames for exhibits will be made available to any who wish to partake. Please write directly to Agustin J. Cantens, of the Cuban Philatelic Club. His address: PO Box 450055, Miami, Fla. 33145.

### CLOSING COMMENTS . . .

It is pleasant to note that an interest is being taken by outside organizations in our activities; it is suspected that our showing at ASDA, our journal award and our affiliation with the APS may have played a part in it. It is unfortunate that member apathy precludes our participating in these events on an organizational level, especially at this time, when we are (were?) on the road to dispelling the stigma of being the Secret Society, our goal in life Care to do anything about it?

We wish to thank member Peter Bergstedt for the kind words appearing in his recent mail sale regarding the turnout in devotion to the organization in the new administration. Mr. Bergstedt, to repeat, is invited to take part in the operation of the ARA in any manner in which he feels qualified, where such openings exist. We will be pleased to hear from him.

## 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:

East Coast Adv. Mgr.: P. O. Box 997, Church St. Station, New York, NY 10008  
West Coast Adv. Mgr.: 655 S. Fair Oaks Ave., Apt. 1-206, Sunnyvale, CA 94086

EGYPT Specialist seeks Egyptian revenues and all unusual Egyptian material, especially early. I'll buy, trade. P. Feltus, 4970 Desmond, Oakland, Cal. 94618. (75)

50 DIFF. OBSOLETE Telegraph Co. labels \$1.15. Edward R. Held, 534 Midland Ave., Garfield, N. J. 07026. 274

STATE Fish and Game Stamps. Used, unused—on, off paper. Buy, trade, sell. State Revenues also wanted. Peter V. Pierce, 70 Stetson St., Hyannis, Mass. 02601. 278

REVENUE MAR TADS . . uff, . . . TWO good foreign my choice for each U. S. foreign revenue or Cinderella stamp. Bonus for M&M revenues. SASE please. Daniel Hoffman, 1301 West Columbia Terrace, Peoria, Ill. 61606 (77)

OBSOLETE Virginia Hunting stamps. Mint 10 different. Includes first 4 issues, 1930's. Colorful Bear, Elk, Forests, State Maps. \$5.00. Claude Monteiro, Box 8332, Richmond, Virginia 23226. (74)

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

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 to buy: Philippine revenues, on or off documents. 1/2 Warren Catalog or better for sound copies (punch cancels OK). Ray L. Coughlin, PO Box 3264, 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

WILL pay double Scott for a US R669. Will trade US revs on Scott basis. L. J. Baird, 702 Rockland Ave., Lake Bluff, Ill. 60044. 274

## Circuit Notes

Herewith the circuit statistics as of 1 March:

Salesbooks sold .....	692
Received for circuits .....	441
Not seen here .....	251
Circuits initiated .....	314
Circuits completed .....	299
Still out .....	15
Books returned to owners .....	402
(Their total sales, \$23,218.43)	
Remaining in circuits .....	39
Members on circuit roster .....	190

One comment only—may we please have the unseen 251 books soonest, so we can remain in operation?

The following reflects our continuing policy of cautionary notes regarding commercial sales/auctions appearing in the philatelic press and elsewhere. The opinions expressed are my own, and bear no connection with the organization in any manner.

First, however, I wish to respond to the comments made by our Editor in his fine analysis of the pricing situation, appearing here in the February issue. The comments I made regarding the values of revenue stamps (vs. Forbin) were made quite some time ago, prior to the current inflationary madness. At this time, I have no choice except to concur fully with the Editor's comments on the situation, and suggest that ALL ARA members agree on the usage of 50c per Forbin franc for the moment. As indicated, the prices in Europe are higher, approaching double that figure. I'm afraid it will not be long before we will be faced with that situation, but for the nonce, let us agree on the 50c rate.

To the sales/ auctions—unless otherwise noted, all dealers are non-ARA.

### ON THE PLEASANT SIDE:

From a recent auction in Linn's, the following offerings are considered reasonably priced:

Italy, 300 diff revs .....	MB 11.50
Same, 500 diff .....	MB 29.50
Switzerland, 300 diff revs .....	MB 21.50
Same, 500 diff .....	MB 75.00

Panama, mix of 100 revs MB 6.00  
 Foreign revenues, 585 diff MB 56.50  
 Venezuela, mix of 100 revs MB 8.00  
 Poland, mix of 700 revs - MB 15.00  
 Germany/Austria/Hungary,

mix of 100 .....

MB 12.50

And from a recent auction in WSC:

1110 Mexican revs ..... est 75.00  
 (but are they all different?)

### TREAD WITH CAUTION:

The following offerings, also from a recent auction in Linn's, are deemed poorly described, and dangerous to the bidder. Lots anywhere described thusly are a poor risk, and fall into the category "Bid at your peril":

Accumulation of US revs... CV 35.50

Accum. of US wine stamps CV 125.00

Accumulation of US revs

and Xmas seals ..... CV 45.50

(Condition of material? Quantities involved? Can still be all junk, but catalog as noted).

### MIXED EMOTIONS

(OR ON THE FENCE):

From an auction in Linn's:

Estonia, 3 Ob. Ost revs, m/u

ovp'd EESTI VAB .... MB 5.00

Estonia, m/u, 7 diff revs MB 7.00

Latvia, 13 diff revs ..... MB 13.00

Latvia, Ls. 1 to Ls. 10,

5 new (???) revenues .. MB 10.00

Lithuania, 4 diff revs, F MB 7.50

Poland, 1921, 12 mint revenues

(all diff?) ..... MB 4.00

From a recent net price sale, appearing in both WSC and Linn's:

Austria, 64 early revenues .... 8.50

Br. Africa, 14 revenues to £5 - 10.00

Br. Cols, 71 revs incl. high values 8.50

Canada, 125 revenues ..... 12.50

Cape of Good Hope, 15 revenues 6.50

Same, 53 revenues ..... 17.00

Grt. Brtn, 64 revenues ..... 8.10

Orange River Col., 11 revs to £5 9.00

Poland, 65 revenues ..... 10.50

USA, 200 revenues ..... 12.25

World, 300 revenues ..... 6.00

Same, 500 ditto ..... 12.00

Same, 1000 ditto ..... 37.50

Same, 2000 ditto ..... 90.00

Same, 5000 ditto ..... 350.00

(These descriptions leave something to be desired.)

From a recent auction held in New Zealand; values have been converted

to US \$ for this listing, although originals were estimates given in NZ dollars.

China, 1897 revenues, ovptd on postage, 4 diff. mix of 10	12.00*
Same, 5 diff, mix of 14	26.00*
Same, 7 diff, mix of 10	26.00*
Same, 4 diff, mix of 9	10.50*
China, 94 diff revs + 19 Famine relief, savings stamps, etc.	30.00*
Same, Pieping set of 8, Kiangsu set of 4, 1940 wine and tobacco \$1 and \$2; also Kiukiang 1894 set of 8	9.00
Same, mix of 300, much dupl. especially Great Wall issues & Famine rel.	37.50*
Hong Kong, 5c revenue on cover, used postally 1938 at Kowloon	37.50*
Same, used on cover from Victoria	37.50*
KGVI 50c revenue, full mint sheet of 60	7.50
Same, 3 sheets	22.50
Hong Kong revs, 26 from QV to KGVI, some dupl., all used	9.00
Japan, 102 mostly earlyies, some dupl., +13 common China w/Famine relf	30.00*
Japan, occup. of Malaya, fiscal ovpt on Perak 10c strip of 3 and Pahang 25c w/ 2602 ovpt.	9.00
Jordan (2) & region (16 incl. 4 Turkey ovptd Revenue w/val in rupees)	15.00
Iraq, 52 from 1920, ovpts on postage, plus 3 Br. India ovptd Iraq	22.50
GB, few 100's unsorted, some used in Tonga and Tahiti	22.50*
GB collection of 885, nearly all diff except for some multiples; some on pc	75.00
Cinderellas, 200-300, mainly revs; noted India hotel posts, Okinawa customs seals, Guernsey, etc.	30.00
Ethiopia, 18 incl. 2 diff alcohol tax strips and 3 Eritrean ditto	12.75

It may be that these estimated values are legitimate, but frankly, some are doubtful; these are asterisked.

#### ON THE OTHER HAND:

This list of offerings is taken from a rather extensive auction in Linn's by an ARA member, mentioned in this column before. His comments were seen here recently in a rationalization of his pricing methods. I note that despite his admitted sometime misdescriptions and unadmitted extreme overpricing, nothing has changed. I consider the values of all the material in the sale suspect, except where Scott/Springer numbers were given; no other catalogs were referenced.

	Estimate or CV (?)
British cols, 24 diff early used revs, fine	15.00
Germany, fine used revenues, 1875-1918 (quantity?)	7.50
Cyprus, 2 fine used revenues, both with postal postmark 1884 and 1881 postal surcharge (clear?)	25.00
Mauritius, Scott #200, used fine, revenue cancel	450.00**
Viet Nam, 18 diff unused revenues (these are indicated with "on cover" symbol???)	25.00
Italy, 2100 municipals, classified by town	500.00***
Italy, 100+ revenues, used since 1863 (all diff?)	60.00
Saudi Arabia, 31 diff revs w/ Hejaz, Alep, Alaouites	30.00

(These former French colony revenues can hardly be construed as issued by Saudi Arabia, which was founded much later.)

\*\*Does a revenue cancel bring the same value as a postal cancel, and since when?

\*\*\*These are normally offered at less than 10c each.

Not to be listed here are the hundreds of offers of seals/labels and other cinderellas which were similarly deemed outlandishly priced. I question the validity, therefore, of any estimate shown. The member is once again invited to respond, and this time, provide an explanation without fancy wording on how the pricing is arrived at. Particularly for the unlisted (anywhere) material.

—G. M. Abrams, Sales Manager

# Swiss Shooting Festival Stamps

By Donn Lueck, ARA 1520

Shooting championships have been known in Switzerland for many centuries. The first Federal Shooting Festival was held in Aarau in the year 1824. These Federal shooting festivals had been held every two or three years up to 1910. They were then discontinued until the Federal festival held in Aarau in 1924. This, of course, was the Centenary Shooting Festival returning to Aarau where these Federal meets started 100 years ago. They have been held about every five years since, except during World War II.

Stamps or labels were issued for many of these Federal Shooting Festivals as well as many for Cantonal and other shooting meets held in Switzerland. The values on the stamps were the fees paid by the entrants for each event. The fee also paid for the ammunition to be used for that event. The prize money was quite high for the winners at this time, this being a very big thing for the Swiss. Each town sponsored their best shooter for the festival and paid something towards the prize fund as their sponsor fee. These interesting stamps are considered by some collectors to be a sideline of revenue collecting. It is the intention of this writer to shed some light on this unknown area of Swiss philately. Readers able to give additional information on this subject are invited to correspond with the writer.

## Federal Shooting Festivals

The earliest stamp in my collection is a brown-orange stamp inscribed "DOPPEL" at the top and "SCHUSSE" at the bottom (Figure 1). The stamp measures 11x13½ mm and has the date 1895 on both side panels. The figure "6" appears in a circle in the center of the stamp. It is known the Federal shooting festival was held in Winterthur this year, this stamp is probably from this Federal meet. There were also several Cantonal shooting festivals held in the year 1895.

The next Federal festival was held in Neuenburg, Canton Neuchatel in 1898. Two stamps are known issued for this event. The first is a 2-Franc stamp, green and black on white paper. A white Swiss Confederation cross is in the center of the design. A 4-Franc stamp, pink and violet on white paper also has the white Swiss cross in the center of the design. Both these stamps are 12½mm square (Figures 2 and 3).



Fig. 1



Fig. 2



Fig. 3

The city of Luzern hosted the Federal Shooting Festival in 1901. There are fifteen different stamps in this authors collection for this one. Some of these are cancelled or overprinted with capital letters in violet. The cancels known are "D," "E" and "F." Also known is the number "32" in a circle 7 mm in diameter used to cancel the 5-Franc "KEHR" issue in dark green. The types and values of stamps issued are as follows:

### REUSS:

Fr. 2 Green  
Fr. 4 Orange

### MUSEGG:

Fr. 2 Light Blue  
Fr. 4 Violet

**KEHR:**

Fr. 2.50 Red-Violet  
 Fr. 2.50 Blue  
 Fr. 5.00 Orange  
 Fr. 5.00 Dark Green

**Pilatus**

Fr. 12 Yellow and Black

**Helvetia**

Fr. 18 Green and Black

**Bramberg**

Fr. 10 Pale Green and Black

**Einfach**

Fr. 25 Pale Pink and Black

**Doppelt**

Fr. 50 Olive Green and Black

**Stanserhorn**

Fr. 3 Green

**Winkelreid**

Fr. 3 Violet

The above issues are illustrated as a group shown as Figure 4 in this article. All these 1901 Luzern issues are printed on white paper.



**Fig. 4**

In 1904 the Federal meet moved to St. Gallen. A total of 22 different stamps were issued for this event. The types and values are as follows:

Figure 5: Fr. 1 Red-Brown

Fr. 6 Red-Brown

Fr. 6 Dull Red

Fr. 10 Violet Blue

Fr. 10 Dull Orange

Fr. 10 Green

Figure 6: Fr. 25 Red-Violet

Fr. 25 Green

Fr. 50 Violet

Fr. 50 Dull Red

Figure 7: Fr. 5 Green

Figure 8: Fr. 2.50 Blue

Fr. 2.50 Yellow Green

Fr. 3.00 Red

Fr. 5.00 Pale Violet

Figure 9: Fr. 2 Violet

Fr. 3 Green

Fr. 5 Orange

Figure 10: All these are violet on white paper. All values Fr. 2.



Fig. 5



Fig. 6



Fig. 7

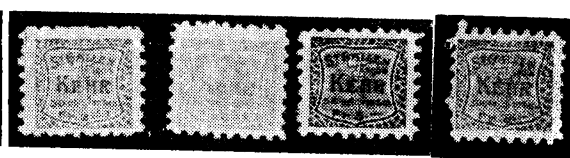


Fig. 3



Fig. 9



Fig. 10

Zurich was the site of the 1907 Federal Shooting Festival. There are 14 stamps known from this meet, in six different designs. The known issues are as follows:

- Figure 11: F. 25 (40m.) Red and Black on Orange surfaced paper  
 F. 50 (50m.) Red and Violet on white paper  
 F. 50 (300m.) Violet on white paper
- Figure 12: F. 7.50 Red on yellow paper  
 F. 7.50 Violet on white paper
- Figure 13: F. 10 Violet on blue paper  
 F. 10 Violet on pink paper  
 F. 10 Red on white paper
- Figure 14: 2.50 Fr (50m.) Blue and Red-Brown on blue paper  
 2.50 Fr (300m.) Blue on pale green paper  
 5.— Fr (50m.) Dark Blue and Red on yellow paper  
 5.— Fr (300m.) Blue on white paper
- Figure 15: F. 2 Green on grey paper
- Figure 16: F. 3 Violet on green paper



Fig. 11



Fig. 12



Fig. 13



Fig. 14





Fig. 15



Fig. 16

There are stamps known for Federal Shooting Championships held in Bern (1910), Friburg (1934) and Chur (1949). These stamps are not in the authors' collection and are not available for illustration with this article.

### Cantonal Shooting Festival Stamps

The earliest examples of stamps issued for Cantonal Shooting Festivals are those held in St. Gallen in 1897 and Herisau (Appenzell) in 1898. The St. Gallen stamp is red brown on white paper (Figure 17). The Canton Appenzell issue is in Red Violet on white paper (Figure 18).



Fig. 17



Fig. 18



Fig. 19



Fig. 20

Cantonal shooting festivals held in 1899 yielded three more stamps. Canton Luzern held its meet in Kriens, a 2-Franc stamp was printed in blue on buff paper (Figure 19). The Aargau Cantonal meet was held in Wohlen. A 2-Franc stamp, green on white paper was issued (Figure 20). There are three stamps known from the Bern Cantonal Shooting Festival held in Biel in 1899. The 5-Franc "MILITAR" stamp is red, the 5-Franc "JURA" stamp is brown and the 1-Franc stamp is blue. All three stamps are printed on white paper and are shown as Figure 21.



Fig. 21

There are three stamps inscribed "Solethurn 1901" the origin of which is not known. I have found no record of a Cantonal shooting festival held here in 1901. The 2-Franc and 7-Franc stamps are green, the 5-Franc is brown. All are printed on white paper (Figure 22).



Fig. 22

The 1903 Berne Cantonal shooting festival was held in Biel. The six stamps known issued for this shooting festival are shown as Figure 23. The 3-Franc "ZEITSTICH", 5-Franc "MACOLIN/GLUCK" and the 27 Franc "KEHR SERIE" stamps are all red-brown on white paper. A 3-Franc stamp inscribed "KEHR/REVOLVER" is green. The Fr. 4 stamp inscribed "MINUTENSTICH" is blue, the Fr. 10 stamp inscribed "BERNA GLUCK" is red. All stamps are printed on white paper.



Fig. 23

The Nidwalden Cantonal shooting festival of 1905 was held in the town of Beckenreid. The Fr. 4 "KUNST" stamp is red, the Fr. 5 "NIDWALDEN / GLUCK" stamp is dark green, the Fr. 4 "KEHR" stamp is orange, the 50 Cts "GLUCK/nachdoppel" stamp is bright yellow and the "GRUPPENSTICH" stamp is yellow-green. All these stamps are printed on white paper and are illustrated (Figure 24).



Fig. 24

The 1905 Schwyz cantonal shooting festival was held in Schwyz. The four stamps illustrated (Figure 25) are known. The Fr. 1 is black on red paper, the other three stamps are on white paper. The other values are Fr. 7 (black), Fr. 8 (blue) and Fr. 22 (olive green). Another series of 6 stamps are shown (Figure 26) inscribed "Madretsch 1905". There is no record of a shooting festival being held here in 1905. The Fr. 2 "Minutenstich" stamp is black on red paper, the Fr. 3 "Port-Arthur Stich" stamp is black on white paper. The other four stamps in this series are printed in black on green paper.



Fig. 25



Fig. 26a



Fig. 26

In 1906 Canton St. Gallen held its shooting festival in Teufen. Three stamps are known issued for this event (Figure 26a). The Fr. 7.50 stamp is bright red, the other two stamps are dark olive green. All these stamps are on white paper. Canton Thurgau also held their shooting festival this same year. The event took place in Arbon, six stamps being issued in connection with the festival. The stamps issued are as follows:

- "KEHR" — red on white paper
- Fr. 4 — black on green-surfaced paper
- Fr. 2 PISTOLEN — black on blue-surfaced paper
- Fr. 2 EINFACHE — black on green-surfaced paper
- Fr. 2 ARBOR FELIX — black on red-surfaced paper
- Fr. 2 BODAN — black on yellow-surfaced paper

The above six stamps are illustrated (Figure 27).



Fig. 27

Canton Bern held its 1906 Cantonal shooting festival in Langnau. There are 18 stamps known issued for this event. The values range from 1-Franc to 27-Franc values. The stamps are printed in shades of blue, green, red, orange and brown. These issues are shown in Figure 28.



Fig. 28

The 1914 Basel Cantonal shooting festival was held in Sissach. This was the sixth cantonal shooting festival for Basel. The only stamp in the author's collection from this event is a Frs. 3 stamp printed in brown on pink paper (Figure 29).



Fig. 29



Fig. 30

There are several shooting festival labels in my collection which I cannot connect with a known festival. The first in this group is a yellow-orange 3-Franc stamp inscribed "THUN 1914" at the top (Figure 30). There are two stamps inscribed "SCHONENGRUND/WALD" at the top and "MILITAR" at the bottom (Figure 31). The 1 Fr. stamp is blue on white paper, the 2 Frs. stamp is gray on white paper. A stamp was printed with "Schützenbund Willisau" inscribed at the top. Printing is in black on pale green paper (Figure 32). The last of these unknown shooting festival issues is a stamp inscribed "Kannenbühl," printed in black on blue paper.



Fig. 31

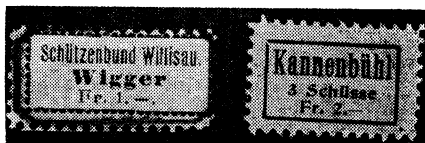


Fig. 32

There are shooting festival stamps known for Cantonal Shooting Festivals held in Olten, Seleturn (1897), Basel (1927), Bischofszell, Thurgau (1927) and Romanshorn, Thurgau in 1931. These stamps are not part of the author's collection and are not available for illustration.

Anyone having additional information on some of the stamps shown and described with this article or with additional stamps from the various Federal, Cantonal, Military and local shooting festivals is invited to correspond with the author directly.

#### FRENCH PISCICOLE ISSUES (Fishing permits)

Through the courtesy of newly re-instated member Henri Janton, a group of the subject stamps has been made available to me. They include issues up to and including 1973. I would like to prepare a supplemental listing, to form an addendum to the existing Kremer listing, but there are gaps. Anyone able to assist in the preparation of this supplemental itemization is invited to write me soonest, and let us compare notes. The addendum, when completed, will be published herein.

—G. M. Abrams

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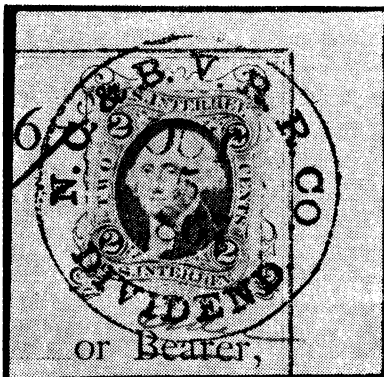


## CANCELLATION STUDY GROUP REPORT

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

(Photos by Boutrelle)

### THE NEW CASTLE & BEAVER VALLEY RAILROAD DIVIDEND CANCEL

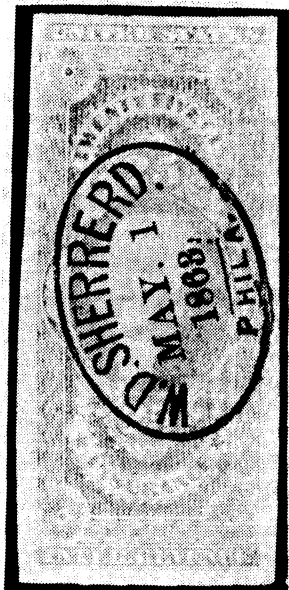


One of the most striking of the railroad cancels is that of the New Castle & Beaver Valley Railroad. This large cancel is 36mm in diameter and black in color. Dr. Shellabear listed the cancel as N-29. Although there are larger railroad cancels, this is the largest one that I have seen. The remainder of the document, the 2c stamp, along with the word "DIVIDEND" across the bottom of the cancel, indicates that this was probably the upper right hand corner of a dividend check. Fortunately, the stamp wasn't soaked off, and most of the cancel lost.

Some may ask "Why print information and illustrations that are available elsewhere?" The above photo and paragraph on the New Castle & Beaver Valley Railroad might be a case in point. This same cancel is illustrated with a line drawing in the

Shellabear lists. For those without a copy of the Shellabear work, this is new information; for those fortunate enough to have a copy of the list, here is a chance to see the actual cancel on a stamp. I think everybody gains.

W. D. SHERRERD,  
Philadelphia Insurance Agent



Although the cancels of insurance companies are usually easy to identify, sometimes the agent's handstamps can pose more of a problem. Although many agent's stamps carry the name of the insurance company, or just the title, insurance agent, I believe that many more of them have no such notation. That leaves two possible methods of identification. The best method is finding the cancel on an actual insurance policy or receipt. After that, with luck, there might be a listing or advertisement in an old city directory. That's how the three cancels pictured were tracked down.

William D. Sherrerd was an insurance agent with offices located at 222 Walnut Street, Philadelphia. The earliest cancel shown, dated May 1, 1863, is a single line oval worded "W. D. SHERRERD." The cancel is black and measures  $25\frac{1}{2} \times 18$  mm. The single line oval is very common for early cancels. The 1864 cancel is a double line circle, black in color, measuring 22 mm and 14 mm. The name now reads "W. D. & J. H. SHERRERD," indicating an addition to the firm. The 1867 McElroy Philadelphia directory lists a James H. Sherrerd, along with H. S. Humphrey, as members of the firm. This 1864 cancel is on a 25c Life Insurance (R47c). The single line circular 1867 cancel measures 23 mm and is black in color. Once again, the name changes form, now reading "W. D. SHERRERD & Co." The stamp is the 5c Certificate (R24c).

The 1867 McElroy directory also has a small advertisement for the Sherrerd firm. "Sherrerd's Insurance Rooms: established January 1, 1846: \$15,000,000 Fire Insurance Capital."

There is a list of insurance cancels put together by J. H. Barr, published in the *Stamp Specialist*, 1945. There is a copy in the ARA Library (A156).

The Barr list was a good start, but rather incomplete. My main area of interest is insurance cancels on 1st Issue. Can anyone help with some notes on this area?

Has anyone any information on this unusual cancel? The letters appear to read TND & Co. I have had three copies of the strike, all perfectly centered, as though they were printed. Of the two copies I have left, one is the 30c Inland (R52a) imperf, the other a 60c Inland (R-64b) part perf. The copy I no longer have was also the 60c part perf. The cancel measures 19 mm vertically and 17 mm across at its widest point. The color of the cancel is black in all three cases.

I don't think that the cancel is that scarce, because I've run into three of them and I've only been collecting  $1\frac{1}{2}$  years. Maybe someone

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has a copy on a document, or knows of its origin. Write in.

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# Belated Report on Yugoslavia

## Part II

By William Ittel, ARA 519

There follow additions and corrections to the Yugoslav revenue stamps for the administrative districts as catalogued in Spajic's FISCAL STAMPS OF YUGOSLAVIAN STATES. In some cases, complete details are not available, but the stamp's existence is known. It might be well to mention here the alphabetical abbreviations used on many of the stamps for the various levels of government:

Province (Okrug)=ONO

District (Srez)=NOK, NOS, OLO

Municipality (Opstine)=LOMO, MLO, NOGNO, NOGO. Obc LO, NOO

City (Grad)=NOG

As in the prior article, reference to page and catalogue numbers, refers to the aforementioned catalogue.

DRAGALJEVAC (Page 43) Type A District stamp inscribed DRAGALJEVAC 10D blue

KRANJ (Page 44) Type B District stamp. 50D green.

KRSKO (Page 44) Type B District stamp inscribed OLO KRSKO. 20D blue.

MURSKA SOBOTA (Page 44) The known values in District Type B are 10D grey, 20D blue and 50D green, inscribed OLO MURSKA SOBOTA. They are also known additionally overprinted in black MURSKA SOBOTA, probably for use in the municipality of the same name.

MURSKA SOBOTA (Page 44) Variant of District Type B design, inscribed OLO MURSKA SOBOTA and OBČINSKA TAKSA. 20D blue.

PTUJ (Page 44) District Type B, 5D red.

GRUBIŠNO POLJE (Page 45) 50D red (Cat. 1) is also known in orange-brown. A 1d yellow is also reported overprinted 100, but I have not seen it.

KUTINA (Page 46) 23x32mm stamps with industrial scene, inscribed NOK KUTINA and TAKSENA MARKA with value in black: 10D ochre; and 20D violet.

PAKRAC (Page 47) 22x32mm with tree design in double oval, inscribed KOTARSKA TAKSA and NO-a KOTARA PAKRAC: 50D blue-green.

SENTA (Page 48) Of the 1955 issue (Cat. 9-11), 10D black is also known with large numerals.

VALPOVO (Page 49) Previously, only 50D red was reported. 100D yellow is also known.

A translation of the inscription abbreviations follows:

ONO=Okrunzi narodni odbor=provincial peoples committee

NOK=Narodni odbor kotara=district peoples committee

NOS=Narodni odbor srez=district people committee

OLO=Okrajni ljudski odbor=district peoples committee

LOMO=Ljudska odbor mestne obcine=municipal peoples committee

MLO=Mestni ljudski odbor=local people committee

NOGNO=Narodni odbor gradske narodni opstine=municipal peoples committee

NOGO=Narodni odbor gradske opstine=township peoples committee

Obc.LO=Obcina ljudski odbor=municipal peoples committee

NOO=Narodni odbor opstine=municipal peoples committee

NOG=Narodni odbor grada=city people committee

(To be continued)



# Secretary's Report

Bruce Miller, Secretary-Treasurer

1010 So. Fifth Ave., Arcadia, Calif. 91006

## NEW MEMBERS

- 1894 ROSS, Robert C., 28 Kenmore Place, Glen Rock, NJ 07452, by G. M. Abrams. Swiss military seals.
- 1895 CORBETT, Bart J., 7 Radcliff Rd., Beverly, MA 01915, by Secretary. Brit. area; specimens on revs, telegraphs, and high-value postage-revs.
- CM1896 CHAPPELL, Charles W. (Bill), PO Box 9846, Norfolk, VA 23505, by G. M. Abrams. US documentary revs.
- 1897 MARTEL, Wayne D., 8713 Roper Rd., Baltimore, MD 21234, by G. M. Abrams. US and foreign non-Scott.
- 1898 KIRK, R. S., 682 Kenneth Ave., St. Paul, MN 55116, by Secretary. Trading stamps.
- 1899 SMITH, R. R., 10923-135 St., Edmonton, Alta., Canada T5M 1J9, by Linn's. Worldwide tobacco.
- 1900 SHIVELY, Frank L., Jr., MD, 415 Far Hills Ave., Dayton, OH 45409, by E. S. J. van Dam. Canada.
- 1901 REGNERUS, Raymond G, 17938 Exchange Ave., Lansing, IL 60438, by G. M. Abrams. Canada federal, BNA law stamps, US revs general.
- 1902 THOMAS, Mrs. Janis D., PO Box 412, Gnadenhuttten, OH 44629, by Charles H. Hermann. General and migratory bird—"interested in exploring revs as a new area of collecting."
- 1903 BISSEY, William K., 3723 LaGrange Ct., Apt #1, Indianapolis, IN 46236, by Duane F. Zinkel. Germany, esp. Bavaria.
- CM1904 CRANE, Anne (Mrs. George C.), 15 Moorland Drive, Grosse Point Shores, MI 48236, by G. M. Abrams. US Scott and non-Scott.
- 1905 WIESMEIER, Joe, 355 E. 88th St., New York, NY 10028, by "Stamps." All US and Canada, esp. unlisted items; "presently commencing foreign"
- 1906 HURLBERT, Robert T., PO Box 21433, Phoenix, AZ 85036, by Alvin Gerstenberger. General.
- 1907 POWERS, Alan C., PO Box 1011, Frederick, MD 21701, by E. S. J. van Dam. Latin Am. and US (part-time dealer, Fredericktowne Stamp Co.)
- 1908 CROWELL, Edward E., 3604 Shenandoah St., Dallas, TX 75205, by G. M. Abrams. US, British, Canada.
- 1909 SADLER, Lawrence, Jr., 919 Broadmoor Dr., Mt. Carmel, IL 62863, by G. M. Abrams. Austria.
- 1910 BUMP, Benjamin, 406 Main St., Hampden, MA 01036, by Thomas Kingsley. Western Europe Generally, emphasis on Yugoslavia, Bosnia, Serbia, etc.; Bermuda.
- 1911 LAUKA, Joseph, Jr., RFD 3, No. Middleboro, MA 02346, by Secretary. All precancelled stamps, incl revs (deals in precancels, has extensive ref. collection).
- 1912 BERG, Edward H., 401 Nottingham Rd., Newark, DE 19711, by G. M. Abrams. US Scott-listed.
- 1913 BUCKNER, Dr. John M., 2560 NW 13th St., Gainesville, FL 32601, by Linn's. Jamaica, Hong Kong, GB, Br Cols, and general interest in 19th century world issues.
- 1914 FOWLER, TSGT Campbell F., 322 CSG, Box 5285, APO NY 09057, by G. M. Abrams. All back of the book US, incl revs, private die, newspapers, etc.
- 1915 VALIANTE, Nancy M., Box 51, Main St., New London, NH 03257, by Sherwood Springer. R-RE, RV, RW to date; main interest general and documentary, hunting stamps.

## ADDRESS CHANGES

Howard B. Beaumont, 111 West Road, Baltimore, MD 21204  
Reid Brandon, PO Box 1011, Oakland, CA 94604  
John R. Gentile, PO Box 12106, Charleston, SC 29412  
Margaret A. Howard, 3178 Durant Ave., San Jose, CA 95111  
Ed S. McConnell, 1509A Arch St., Berkeley, CA 94708  
Gustav Pollak, Box 343, Simi Valley, CA 93065  
Guy A. Rossi, Box 5138, University Park, Las Cruces, NM 88003  
J. B. Schaefer, 3780 Benjamin Holt Dr., Stockton, CA 95207  
E. S. J. van Dam, PO Box 1417, Peterborough, Ont., Canada K9J 7H6  
E. J. H. Volkmaars, Parklaan 14-16, Rotterdam, Netherlands

## YEARBOOK CORRECTION

1653 MANDELL, Charles F. Change collecting interests to: Israel, Palestine, Holy Land, Turkish fiscals used in Holy Land; 1st issue US.

## DECEASED

1312 Pames C. Borckardt

## DROPPED FOR NON-PAYMENT OF DUES

1578 Lawrence A. Bacon  
1526 Auguste Bourdi  
1452 Paul A. Cahill  
1450 Jih-Kuei Chang  
1583 Stephen C. F. Collis  
1648 Peter H. Corliss  
1365 Ronald A. Czaplicki  
1335 Thomas L. Eckert  
1522 David A. Endicott  
1560 Erik P. Erickson  
1663 Thomas G. Falasz  
1175 Maurice Gauchet  
1399 George I. Grayson  
1197 Anthony Gruzdis  
1158 Theodore Gulino  
1274 Donald E. Hallinger  
1589 Henry I. Hewitt  
1628 Jerry B. Koepf  
1433 Walter Lukashovich  
1497 Robert Milne  
859 Arthur J. Mongan  
1531 Robert I. McCaw  
1130 Mark J. Nearman  
1456 Michael Orenstein  
1427 John W. Palm  
1629 John Pedneault  
1487 Stephen I. Prigozy  
1517 Louis C. Prisco  
763 Paul J. Puchalski  
339 C. A. Reed  
1111 Richard's  
1307 Bart J. Rosenberg  
1673 Eric Schmall  
1468 D. O. Scott  
1492 Edward G. Sedgwick, Jr.  
1553 Gail Smith

1655 David L. Storey  
1413 Robert G. Taylor  
1478 Gordon H. Torrey  
1240 Thomas W. Turner  
1206 Porter W. Venn  
1145 Dr. William F. Vincent  
1018 Arnold H. Warren  
1323 Blake R. Wheeler  
580 Henry R. Zinda

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Deceased ----- 1  
Dropped NPD ----- 45  
Current membership total ----- 877

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# The Fiscal File

by Brian M. Bleckwenn

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

At the urging of Mike Gromet (ARA #1571), I've decided to devote this month's column to updating previous data on the short transfer found on the 1c Express (R1a, b, c).

Articles on this subject, written by Robert Leard, appeared in the *American Revenuer* in June and November of 1965. In those articles, the characteristics of the short transfer were fully described; evidence offered that the short transfer was, in fact, a true plate variety and in the latter article the actual plate position was reported. I suggest that if you are interested in plate varieties, you acquire a copy of the first article, as it contained photographs of four different examples of this elusive plate variety.

Basically, a short transfer is an incomplete design, created when the transfer roll is not rocked the entire length of the design. On the 1c Express, the short transfer is characterized by a broken line, immediately below the bottom label containing the word "EXPRESS." The bottoms of the lower numeral ovals and the lower portions of the bottom ornamentation are also incomplete.

This variety differs from incomplete designs often encountered on other First Issue values (e.g., the 2c Bank Check), as they are the result of excessive plate wear. The latter varieties are always from perimeter positions on the plate, i.e., from positions along the four borders of the plate.

Multiples containing examples of the 1c Express short transfer prove that the short transfer does not come from an outside plate position and that it is entirely surrounded by "normal" complete design positions. Thus it is definitely a legitimate plate variety and not, in any way, the result of plate wear.

As stated in the 1965 articles, it was determined that the short transfer came from a single relief plate (Plate No. 1) and that it occupied position

#156 of the 210 position plate. At the time the articles were written, the short transfer had been noted on perforated copies, but had not been recorded on imperforate or part perforate copies.

Recently an imperforate copy exhibiting this short transfer was discovered and written up in a major philatelic weekly. Mike Gromet has located another imperforate example, which is shown in the accompanying photograph.



—Photo by Boutrelle

There can be no doubt that it is a legitimate imperforate. Preliminary discussions with a representative of Scott Publications indicate that the existence of the short transfer on imperforate copies of the 1c Express will be noted in future editions of the *Scott Specialized*.

It now stands to reason that it is only a matter of time before this plate variety will be confirmed on part perforate copies. I urge everyone to check the part perforates in their possession, so that we can complete this portion of the philatelic jigsaw we affectionately refer to as the First Issue of U. S. Revenues.

1. Leard, Robert M. "The 1c Express Short Transfer Variety" *American Revenuer*, June, 1965, pp. 59-60.
2. Leard, Robert M. "1c Express Short Transfer—More Data" *American Revenuer*, November, 1965, p. 89.

## QUESTIONS and ANSWERS

### WHAT IS IT? #3

Although no responses have been forthcoming to the #2 shown recently, here is another "mystery" item to be identified. From the currency used (Rp), it is obviously a Swiss stamp, but the Saalpost designation mystifies. Can anyone identify and specify the purpose for this issue?



#### Statistics:

Paper: Unwmkd, greenish wove

Perf: 11½

Size: Frame: 17x17 mm; overall: 24x26 mm.

Color: Dark green on greenish

Denomination: 10 Rp

Design: Fasci in shield

—G. M. Abrams

James R. Giegerich (95 South Lakewood Garden Lane, Madison, WI 43704) asks for help with this "stamp":



He comments: "This stamp (?) was in my father's collection and he hasn't been collecting since the mid-thirties. He has no recollection as to where it came from, etc. I have tried finding the answer for about 10-15 years. Because it does not have any apparent fiscal value, it just might be a 'pretty label' used by some manufacturer to dress up his package. I am mainly interested in learning the origin (country) of this emission, and for what use it was issued."

### An Answer Plus!

In the column in the February issue (page 28), Canadian dealer-member Erling Van Dam gave detailed answers to some questions posed by fellow Canadian Jack Brandt. These answers prompted the following from Pete Wiedemann, which shows how different fields of collecting can complement each other. Pete (another Canadian) is to be complimented for the time taken to prepare this "almost article-length" answer, and illustrated too!

Van Dam hit the nail on the head with his three answers and I'd like to add just a few comments. I enclose photostats of a couple of covers in my collection that turned up while scrounging in various dealers boxes of covers



Fig. 1

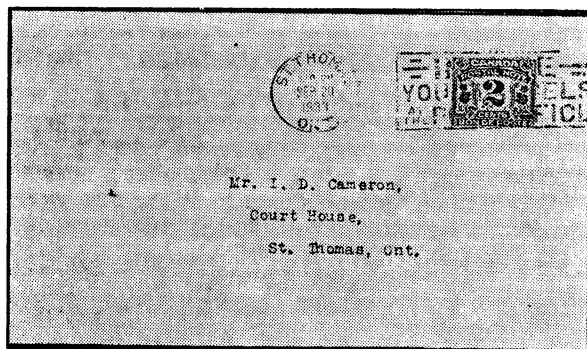


Fig. 2

for my postal history interests. The one cover (Fig. 1) is rather poor condition but it does clearly illustrate the condition of use of the Canadian customs stamps. The advertisers normally affixed these revenues on the reverse (as P. O. regulations require that) and in the interest of speeding their mail (large volumes) affixed the stamps on the reverse almost identically to postage stamp use. I am almost positive that the cover was addressed to someone in or near London, Ontario and consequently the London customs office ran this cover through its cancelling machine. It can be seen that the marking is very much like a normal machine (P. O.) cancel and I wonder if the P. O. did not in fact merely change the slogan slug and use the Customs Duty Paid-London slug for this very purpose. The inks are quite similar (customs as compared to normal machine cancels) and in some cases, if the stamp (customs) would have been a little more to the left, then a socked on the nose postal cancel would have resulted. Moreover, it would not surprise me that in some smaller localities the customs stamps were actually cancelled with the normal steel postal hammer.

It would indeed be surprising to find a normal cover run through this setup but with the Duty slogan portion accidentally remaining in use at the start or finish of the customs cancelling job (daily)!

In my searches in dealers' revenues (most general full or part-time dealers are appallingly weak in their knowledge of our field—sometimes to our benefit, but often not) I have always endeavored to seek nice cancels on my revenues (only collect used), and this has frequently resulted in remarkable discoveries. The Canada Postal Notes were used to pay or denote under \$1 denominations on the old style money orders (can send photocopy of last day or use of these on actual money orders). You folks down south never saw much of these, as the money orders to the U. S. were different, not requiring this "cents" nonsense. Now, these money order stamps were supposed to be cancelled with the special MOON cancels (Money Order Office Number) which were square rubber markers—and these were often used for postal cancelling as well. Many Canada collectors seek these cancellations on stamps and they can be easily identified to originating post office by their number at the bottom. Now these are obsolete as the new POCON cancels are in use (another story).

Sometimes the postal clerk was either lazy, the MOON canceller was in use by another clerk, or for some other reason, the steel postal marker was used to cancel these money order denomination stamps on the money order. This type of cancel on these stamps is scarce as are also the Duty stamps with true postal cancels as these are abnormal usage—the specialist would not require a catalogue to value these types of cancellations, as catalogue val-

ues are irrelevant then. Another note regarding these money order stamps—they were always as good as cash—mint or used—like fractional currency. Prior to the demise of the former money order form, one could turn these in for cash—I believe in loose state, used, one had to send them to Ottawa for reimbursement. With the new forms, there was a date of expiration at local post offices and all stamps and older type money orders (?) had to be submitted to Ottawa for redemption. Most collectors don't realize that the used money order stamps are STILL cash (with a little red tape) and that the mint ones will always be more common than the used ones (properly dated-used). With the face value of a complete set running at \$4.95 for singles—not many collectors got theirs cancelled—in fact very few P. O. clerks were even willing to sell them loose over (or under) the counter. I believe these used money orders eventually got destroyed to avoid re-redemption of redeemed stamps. And when one turned in a money order on which the stamps did not equal the written amount! Yes siree, the stamps ON the money orders all went back to Ottawa. One could almost write a small story on these.

Final cover (Fig. 2) shows one of these money order stamps used as a postage stamp—rather against regulations, and I suspect it is a philatelic item. It is merely a novelty to show that us Canucks like to play a little too and do.

In conclusion, a little postal history (modern—we lived it) Galt (as the duty stamp was cancelled—Jack Brandt) no longer exists as Galt. It and two other nearby communities were “married” as Cambridge. Unfortunately as the Galt, Preston and Hespeler post offices still all function as separate units, a little postal confusion has resulted and even the post office admits its difficulties, thus we are now officially Cambridge (1972) but postally we are Cambridge-Galt, Cambridge-Preston, etc. Some die-hards have not yet recognized any NEW identity of course.

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## Chapter Review

(This new column is the result of the efforts of the New York Chapter in response to my urging for regular reports on chapter activities. Authored by the staunch revenueur, Ernest Wilkens, it is the first of a promised series that will report on the "doings" in New York. For the benefit of other chapters who might consider such regular reports, Ernest informs me that the "chore" of writing these reports will be rotated among the author-members. Wouldn't it be nice to have reports such as this on a similar basis from the other chapters (Los Angeles and Seattle); in the past they have been quite irregular. And wouldn't it be nice, also, to get an inkling of future programs so that out-of-town visitors would know what to expect? Ed.)

### PROCESS BUTTER STAMPS FEATURED AT NEW YORK MEETING

At the February 6th meeting of the New York Chapter of the ARA, held in the Collectors Club, Carter Litchfield was invited to speak on one of his specialties—Process Butter tax-paids.

He first described the chemical process by which rancid butter is "renovated" or "processed" and discussed the pure food legislative reforms current around the turn of the Century. The Act of May 9, 1902, a part of these reforms, was designed to regulate the practice of renovating and of adulterating butter. Adulterated butter was taxed at the very high rate of 10c a pound which had the effect of driving it out of existence. Process butter, on the other hand, was taxed at  $\frac{1}{4}$ c a pound, a rate that is still in force.

Mr. Litchfield showed examples of the tax-paid stamps that had been issued for this product, beginning with the typeset provisional Series of 1902. Only three denominations (10, 50, and 60 pounds) out of a possible ten are known in collectors' hands for this rare issue. He then displayed the beautifully engraved Series of 1902. The vignette of Justice had had a long life, being first used on paper money, notably the 50c fractional currency issue of 1864. This was followed by the Series of 1907 with its various subtypes. Mr. Litchfield concluded by showing the utilitarian Series of 1916. The USIR 1972 Annual Report and a 1965 cancellation exhibited both indicate that this series is still being actively used. A lively discussion followed, concerning the relative scarcity of Process Butter stamps.

All collectors are invited to attend the meetings held the first Thursday of every month (except July and August) at the Collectors Club, 22 East 35th Street in New York. Meetings start at 8:00 p.m.

### AUCTION NOTES

The Spring Auction listing is included with this issue, and as usual, the variety of offerings should provide something of interest to all members. Please review the definitions and condition. The rules, description method, and abbreviations are unchanged from the previous auction. All U. S. listed lots are set up in catalog number order and some separation was made of the foreign groupings. If the mixing of owners lots in doing this does not cause too much trouble at the end, the separation of all foreign lots will be done in the same manner for the Fall auction. The Bargain Counter, a new feature, is being offered as a means of disposing of certain unbid lots from Auction #10, without having to re-list them. Bid competition is still in effect so bid accordingly on any lots you really want. Bid sheets which include the Bargain Counter must be in early, for processing before the closing of the main auction. There seems to be no shortage of material for the auctions, but please send your lots for Auction #12 as soon as possible, to allow more time for processing. Notifications will go out to all bidders, including unsuccessful bidders, within ten days of bid closing. Please co-operate by sending your payments as soon as possible after receipt. Good luck with your bids.

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