

AMERICAN REVENUER



Journal of the American Revenue Association

Vol. 29, No. 6, Whole No. 276

June 1975

The Mystery of Schenck's Mandrake Pills

By George B. Griffenhagen, ARA 1210

*SCHENCK'S
MANDRAKE PILLS.*

FOR all Diseases arising from an Unhealthy Condition of the LIVER and STOMACH, no remedy equals **SCHENCK'S MANDRAKE PILLS.** One box will prove their efficacy. No matter how Costive or Bilious the system may be, the habit of the body is immediately corrected and regulated, and the organs are brought to a healthy and natural activity by the use of

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Few medicinal plants are as shrouded in mystery as "mandrake" reportedly the drug mentioned in the Bible (Genesis XXX, 14-16) as "dudaim" and as the concoction described by Homer as the agent which the beautiful Circe used to change the companions of Ulysses into swine. Much later Shakespeare in "Romeo and Juliet" alludes to the superstition:

"And shrieks like mandrakes torn out of the earth
That living mortals hearing them run mad."

Eventually mandrake was used as a common name for two different plants—one being the European sedative herb Mandragora and the other being the North American cathartic Podophyllum. It was undoubtedly Podophyllum which Joseph H. Schenck, physician of Philadelphia, used in 1836 when he first marketed his "Mandrake Pills" with the statement "that persons

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Office of Publication—821 Vermont St., Lawrence, Kansas 66044

Editor—Drew Nicholson, 18 Valley Drive, Pawling, New York 12564

Associate Editor (West Coast)—

Richard F. Riley, 649 Bienveneda, Pacific Palisades, CA 90272

Editor Emeritus—Louis S. Alfano, 303 S. Kennedy Rd., Sterling, VA 22170

Librarian—Ernest F. Woodward, 821 North 16th St., Montebello, CA 90649

East Coast Adv. Manager—Joseph F. Antizzo, P. O. Box 997, Church St. Sta.,
New York, NY 10008

West Coast Adv. Manager—Mary Ruddell, 655 S. Fair Oaks Ave., Apt. 1-206,
Sunnyvale, CA 94086

ARA Awards Rep.—Larry Merrill, 5700 Sunnyslope Ave., Van Nuys, CA 91401

Sales Manager—Gerald M. Abrams, 3840 Lealma Ave., Claremont, CA 91711

Auction Manager—Donald L. Duston, 1314-25th Street, Peru, IL 61354

ARA Attorney—Zach T. Carney, P. O. Box 708, Shelbyville, TN 37160

Publicity Dir.—Brian M. Bleckwenn, 710 Barbara Blvd., Franklin Sq., NY 11010

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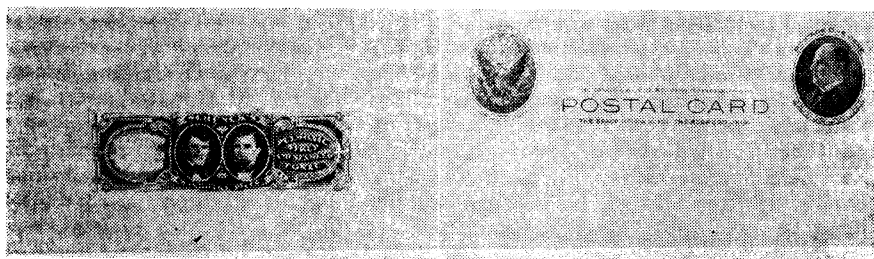
June 1975

who keep their insides clean, as nature intended, are less susceptible to these ailments than those who allow their system to become clogged with toxic poison . . . "

But a new philatelic mystery was created when Frank B. Stratton described and pictured in Postal Stationery for May-June, 1974, what he described as—

" . . . a rather beat-up mint copy of S22 (Scott UX18), the first black McKinley (postal) card. However, on the reverse there is a clear impression of an earlier medicine stamp! It advertises Schenck's Mandrake Pills, Pulmonic Syrup, and Seaweed Tonic. A portion of the left panel of the stamp has been partially obliterated on the die . . . The impres-

sion of the stamp on the card is deeply embossed showing that the card was used for taking a proof of the uncompleted die."



Schenck's proof on reverse of the 1902 McKimley black postal card (Scott UX13). Courtesy of Frank B. Stratton, Sarasota, Florida.

Under the Revenue Act of 1862, a stamp was required to be affixed to each bottle or box of a proprietary medicine. In the Spring of 1865, Dr. Schenck directed the firm of Butler & Carpenter in Philadelphia to engrave two private dies. Proofs from these dies were approved by Joseph J. Lewis, Commissioner of Internal Revenue, on May 29, 1865. An illustration of the die proof with two George Washington heads pasted in place of the Schenck portraits with penned approval appears in George T. Turner's *Essays and Proofs of United States Internal Revenue Stamps* (page 278, Bureau Issues Association, 1974). Two denominations—one cent green (Scott RS212) and six cent black (Scott RS213) were first issued in September, 1865. The center design was a three-quarter portrait of Dr. Joseph H. Schenck at the right, with that of his son bearing the same name at the left.



Schenck's private die proprietary tax stamp (Scott RS212) at top and Schenck facsimile label (Springer 212M2) on the bottom.

Upon the expiration of his contract, August 31, 1875, Joseph R. Carpenter turned over to the Government some 1,600 sheets of the 1c green and 1,890 sheets of the 6c black Schenck private die stamps. What disposition was made of these is not recorded but they may have been issued to the firm on subsequent orders.

From September 1, 1875, to early in 1879, the National Bank Note Company of New York City held the contract for printing all proprietary stamps, and it is recorded that the National Bank Note Company eventually engraved a new die for Schenck. The National Bank Note Company merged with the Continental Bank Note Company about February 1, 1879, and the consolidated firm known as the American Bank Note Company succeeded to the Government contract. The final printing of the Schenck stamps came from the American Bank Note Company in April, 1880.

When the repeal of the stamp tax became effective on July 1, 1883, the Schenck firm was loathe to part with their private die stamps—as were many such patent medicine firms. As recorded by Henry W. Holcombe (**Stamp And Cover Collectors' Review**, January, 1939), "In the years they had become closely identified with the proprietaries, had a decided advertising value and were a protection against the many who tried to capitalize on the reputation they had attained. So it was concluded to alter the die of the green stamp and continue it in use—of course without paying any tax."

Holcombe went on to report that "the die was altered by the American Bank Note Co. of New York by deleting the numeral and words of value (emphasis added) but leaving the inscription "U. STATES—INTER.—REVENUE" on the left panel. Printed in the original green, these facsimile labels were used for several months before they came to the attention of the Bureau of Internal Revenue. The firm was required to discontinue this label immediately and to recall all of their preparations so stamped, as far as they could be located. Subsequently the inscription "DR. SCHENCK'S—FAMILY—MEDICINES" appeared on the left panel, which was within the requirements of the law. These facsimile labels were lithographed by the American Bank Note Co., and later by the E. A. Wright Company, Philadelphia—whose imprints appear at the bottom center."



Package of Schenck's Mandrake Pills with facsimile label.
Photo courtesy of Kenneth Trettin, Rockford, Iowa.

So far, so good! But Stratton states that "the major mystery here, of course, is the gap between 1883, which Scott gives as the latest date of use of the Medicine stamps, and 1902, the date of issue of the (postal) card" carrying the die proof.

Sherwood Springer (**Handbook of North American Cinderella Stamps**, 7th Ed., 1974) describes Schenck facsimiles as follows:

Type I as described by Holcombe noting that "its use was reported to

have been abruptly discontinued because the words, 'U. STATES INTER. REVENUE' had not been deleted from the left panel."

Type II includes two varieties: 212M2 engraved by the American Bank Note Co., and 212M3 lithographed with no imprint at bottom.

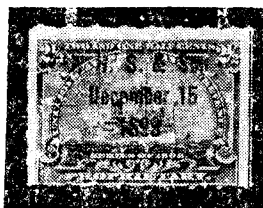
Type III listed by Springer as 212M4 was lithographed by E. A. Wright Co., Phila.

Springer expresses his view of the postal card proof as follows: "The Stratton facsimile doesn't agree with any of my three (Type II and III) listed varieties. Hence it is either (a) a completely new cliché which was made for 1902 use, or (b) this is a resurrection of the Type I that Holcombe mentioned. Logic indicates (b). The question arises, where is the Type I facsimile that Holcombe saw? If we could locate it, I think we could lay this mystery to rest." Unfortunately, Henry Holcombe has gone to his eternal rest so we can't ask him.

Richard F. Riley, revenue researcher, offers some additional speculation. "My guess is that Schenck had a large stock of stamps paid for at the end of the tax period in 1883, and may have tried to use them up as trade marks. Possibly a period followed during which the firm used the Type I facsimile which Holcombe notes . . . and they may have been used for a much longer period of time than Holcombe indicates . . . What followed? We can't be sure who engraved the postal card, but 212M2 was by the American Bank Note Co. I would guess that the postal card was by the American Bank Note Co. also."

Careful examination of the Stratton postal card proof obliterated left panel shows traces of the original USIR text, as well as the words "ONE CENT" and "X."

But wait a minute! Holcombe described the first facsimile as omitting "the numeral and words of value (emphasis added) but leaving the inscription 'U. STATES—INTER.—REVENUE' on the left panel." Since the postal card proof includes the words of value—"ONE CENT"—Stratton speculates that the first facsimile die was produced with the numeral deleted, but the words in the left panel unchanged. This was in error since the words "ONE CENT" should have been deleted. The entire inscription in the left panel was then defaced with an "X" and the die placed aside. Another die was prepared with the "ONE CENT" omitted, but otherwise the same, and this would be the legendary Type I facsimile described by Holcombe.



Dr. J. H. Schenck & Son precancel ("J. H. S. & Son / December 15 / 1899") on Scott RB28.

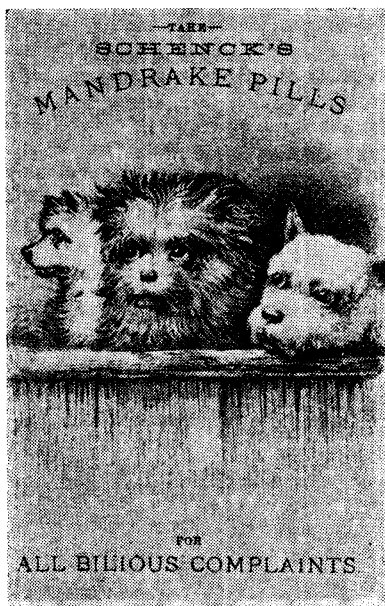
In due course of time the Spanish-American War Proprietary Medicine Tax Stamps were placed in use effective July 1, 1898. During the next three years, Dr. J. H. Schenck & Sons used the so-called Battleship proprietaries precancelled "J. H. S. & Son" dated as early as September 1898 and as late as May 20, 1901, according to Morton Dean Joyce and C. H. Chappell's *Proprietary Revenues of 1898 Precancelled Varieties* (American Revenue Association, 1957). It may also be assumed that Schenck did not use facsimile labels during this period. But when the Spanish-American War medicine stamp tax

was repealed July 1, 1901, Schenck decided again to use their facsimile labels.

Sometime during or soon after 1902 the American Bank Note Co. located the old discarded die defaced by an 'X.' In an attempt to save time and the labor of engraving a new die, an attempt was made to erase the original inscription and the defacing "X." According to Riley, this was probably attempted by filing or cutting out the portions of the design to be eliminated. They apparently obliterated the panel as far as they felt the resoftened steel die would permit, pulled a proof, gave up and engraved a whole new die. And as Stratton notes, "the old die breathes its last."

Why a proof on a postal card? Riley speculates that the engraver might have "had the bright idea that the stamp could be printed on the cardboard box used for Mandrake Pills, and midstream in the alteration of the die pulled a one time proof on the most likely available cardboard of approximately the correct weight—a postal card."

Stratton notes that "the final question as to the why of the card itself may never be answered positively. The cards were then being produced by Daggett in Rumford, Maine, a long way from Philadelphia. I can only guess that the engraver may have found that the paper used for the cards was peculiarly suitable for taking proof impressions, that the cards were easily and always available, and/or that they were convenient for filing away.'



Schenck's Mandrake Pills 19th century trade card

At any rate, the firm of Dr. J. H. Schenck & Son was still in business in 1939 under the direction of Joseph H. Schenck, Jr., the grandson of the founder, and Mandrake Pills were still being marketed in the 1950s with Schenck facsimile labels—albeit very poorly lithographed. Few 19th century patent medicines using Civil War private die proprietary medicine tax stamps continued to use counterpart facsimiles for such a long period of time. The UX18 postal card proof is but a chapter in a fascinating history of a patent medicine which had a very long life.

From the Editor's Chair

The Peter Collins Visitation

Those who follow this column, the "Robson Lowe Report" and the RL ads which invariably adorn the back cover of this journal, know that Peter Collins, who is in charge of the RL revenue auctions, is planning a visit to the U. S. in early September. As reported in this month's "Chapter Review" he will be in attendance at the New York Chapter's meeting of Thursday, September 4 (and I echo the hope that as many New York metropolitan area revenueurs as possible will attend). He will also be my overnight guest the next night (Friday) and will be traveling to the Capital District (the Albany, N. Y. metro area) on Saturday to visit Jim Andrews.

With him so close at hand for a reasonably extended period, I wanted to make the most of it. Consequently, I have planned, with Mr. Collins' approval, to conduct an interview, which will be published in its entirety in this column in the October issue. While I have a number of questions already posed and poised, I would like the assistance of the membership in formulating others so as to represent the broad base of ARA thinking. In other words, to paraphrase the recruiting posters of the 40s, I WANT YOUR INPUT! Send me your questions, ideas, suggestions, etc., formal or informal. They will form the basis of the interview. Obviously, if I'm deluged, I can't and won't use all of them: I'll try to exercise good judgment and ask those questions that represent a cross section of those at hand.

The success or failure of this endeavor essentially lies in your hands. So put on your thinking caps and let me hear from you. Possible topics might include auctioning revenues, the RL plans for publishing revenue literature (as mentioned so often in these pages), how best to sell revenues, or just about anything else in the field of revenueing as Mr. Collins has indicated on many occasions his broad knowledge of revenues and revenueing.

I'll take your input through August 15th (I'll need some time to prepare.), so don't procrastinate.

The Earliest Revenue Stamp?

Revenue stamped paper was "invented," according to my source, by the Dutch under Stadtholder Maurice, Republic of United Netherlands, in 1624. But who holds claim to the first adhesive revenue stamp? The answer to this question, in my mind at least, has always been unclear. But now that exquisite revenue researcher, Martin Erler, of Icking, Germany, may have come up with the answer. While researching material for the ARA/RL



Germany catalog in the archives of the Bundesdruckerei (Federal Printing Office) in Berlin, he discovered the item pictured here.

It is a 24 Kreuzer cut square used as a stamp on a full document from Fürstenberg and obviously affixed prior to the document being written. Pencilled notations (visible in the photo) on the "stamp" and confirmed by the document itself put the date at March 20, 1725. Can any member put forth a similar usage that predates this? If not, we may have a "first."

New German Area Catalogs

In the same letter that reported the above find, Martin Erler reported that he has completed two catalogs based on his research into German revenue stamped paper and street and bridge tax slips. They are:

The Würzburg Revenue Slips for Street and Bridge Taxes—\$2.50 incld. post. Revenue Stamped Papers of Prussia—\$2.50 incld. post.

Both are in English! and will be invaluable aids for collectors of this material. Interested members may write directly for these catalogs: Martin Erler, D-8021 Icking, Irschenhauser Strasse 5, West Germany.

Mr. Hubbard Replies

Ten days after the copy was completed for the May issue, and thus too late for inclusion within it, I received the letter below from Mr. Hubbard addressed "To Whom It May Concern." I will not comment further on this subject except to invite Mr. Hubbard to submit original research material or reprint material of lasting value; he will be treated in the same manner as any other contributor. The matter is closed.

"The printed tirades, with their exaggerations and lies, reinforce my statements (with knowledgeable ARA members at least)."

Don Lueck at ARIPEX '75

In response to prexy Abrams' request, Don Lueck sent the following report on his "Fun with Foreign Revenues" talk.

"The talk, naturally, centered around Swiss revenues only. I started my talk by stating there are ten's of thousands of stamps to be collected which are not listed in any standard catalogs such as Scott, Minkus, Gibbons, etc. There are also many bargains to be had in the field of foreign revenues, a stamp possibly as rare as the 24-cent inverted air mail may be acquired for a few dollars. A discussion of pre-stamp period of revenues followed with my showing of handstamped, embossed and printed revenue paper from Switzerland (1798-1930). Information from my article on Basel handstamped revenues was also used. Also showed early adhesive stamps of Ticino (1855) and Zurich (1857). The municipal area was demonstrated by a showing of those from Berne including perforation varieties, bisects, imperforated and other varieties which are found in the revenue field. The subject of availability of catalogs was also brought into the talk by a showing of Forbin (1915) and Schaufelberger (1949) catalogs. I also told those in attendance (still only 4) about the ARA and its growth in membership in the last few months."

Thanks, Don, for your prompt response.

New Chapter and Study Group/Project(s) Proposed

1. From Earl T. Spicer, 44 Fairbanks Street, Boston, MA 02135 comes the following question:

"Are there any ARA members in the BOSTON AREA who would like to form a CHAPTER of the ARA for dissemination of revenue material. If there is enough interest I think we can nurture a chapter along. Please contact me at the above address."

I hope Earl will be able to report in the September issue that a new chapter is being formed.

2. From Charles F. Mandell, P. O. Box 2188, Edison, NJ 08817 comes the offer of participation in the formation of a STUDY GROUP on **Israel, Palestine and the Holy Lands**. He notes that he is "presently engaged in research on this subject" but finds it rather frustrating "because of the difficulty in securing reference materials and the stamps themselves." Those members with common interests should contact him at the above address.
3. Thomas Harpole, Jr., Chick Road, East Lebanon, ME 04027 sent the letter which follows. The idea of such a PROJECT is rather intriguing. I am approaching the B of D with the idea since it involves the expenditure of funds, but in preparation Mr. Harpole would like to hear from members with suggestions for articles and other items which might be included if approved. To repeat—this project is still up in the air but there is no reason to sit on our hands.

"First, I live a relatively short distance from the Cardinal Spellman Philatelic Museum and, being a member, have access to their library. It is impressive and, being an ARA member was naturally curious about back issues of the journal. I was amazed to find their collection starts with 1959! Even they are short a few issues. But that's beside the point. The basic reason for bringing up their library is this: Back issues of many other organization's journals are readily available to myself such as Scott's Monthly Journal, the Bureau Specialist, etc. And these magazines contain articles on revenues which are very interesting and informative. Also, ARA members may have articles in their private collections they may wish to loan.

Now, my idea is this. Receive permission from the owners or publishers to reprint the revenue articles and have them printed in book form and offer them for sale. Not reprinted in the journal, but in a separate form, maybe looseleaf. The information would be very useful to all collectors. In other words, compile a sort of encyclopaedia set of reprinted articles concerning revenues and other back-of-the-book material. If this information would be all available in one place, it would make it so much easier for collectors to get needed facts on their stamps.

Dürneder Passes Away

In a recent letter, Martin Erler reported the death of Ing. Hans Dürneder, Wiener Neustadt, Austria, on April 25th. Hans was ARA #1292 and a tireless cataloger in the area of Germany, Austria and Poland (just last month he was the co-author of the center-fold article, in which it was noted that he and Erler were working on a catalog of Polish revenues). He will be missed!

El Salvador Collecting Group Formed

The news release which follows is being printed because of the potential interest for revenueurs. You are encouraged to inquire.

A new El Salvador collecting group has been formed. The Associated Collectors of El Salvador (A.C.E.S.) announces that a group of El Salvadorian collectors met in Collingdale, Pa. recently and elected Joe Mandos as president, with Joe Hahn editing the club's monthly newsletter and Bob Fisher acting as both secretary and publisher.

The group is dedicated to the preservation and research of the postal and revenue issues and history of El Salvador. Besides publishing a monthly newsletter, a journal is planned and various monographs covering different phases of El Salvadorian collecting will be available to members. A regular

mail bid sale and philatelic lending library are future projects.

Charter memberships are available for a limited time, with membership open to all interested collectors. For a complimentary A.C.E.S. Newsletter and more information, write: Bob Fisher, P. O. Box 306, Oaks, Penna. 19456.

KUDOS

A word of explanation first for those ARAers who win awards but are not mentioned here. This section is reserved specifically for those members who exhibit and win awards for revenue and revenue oriented material, including literature. Reports of such are solicited. I realize that we often have several collections that we exhibit and not all are of revenue nature. So . . . don't get upset; to get mentioned here all you have to do is win with revenues!

Martin Richardson (#1507) captured the First Place U. S., ARA Ribbon and the APS Certificate at the Springfield Stamp Society 29th Annual Exhibition and Bourse with his U. S. Internal Revenue Playing Card Stamps. It was reported as being "one of the outstanding exhibits in the show."

William Ittel (#519) was featured in the March-April issue of *Egyptian Philatelic Topics* when he penned a long and complete answer to a query which appeared in a previous issue. Bill's knowledge of Turkish revenues came in good stead when he identified Turkish Municipal Revenue Stamps issued for the various wells in Constantinople!

Charles F. Mandell (#1653) was awarded a Bronze medal at SOJEX '75 (Atlantic City, NJ) for his three frames of *An Introduction to the Revenue Stamps of Israel*.

Charles J. Reiling (#1768), a member appearing frequently in this column, has done it again! He won the Grand Award, APS Bronze Medal, a Gold and the Best Miscellaneous Class Trophy at SOPLEX-HIPLEX '75 (Lubbock, TX) for his *Private Die Medicine, Match, Perfume and Playing Card Proprietary Stamps*. Charles surely must be our exhibition champ!

* * *

With this issue we take a two month hiatus. Enjoy the summer months and their associated activities—garden, grass, beach or pool, etc.—and see you in September. By then, if the Secretary's private prediction proves true, I should be addressing 1000 of you!

"ReveNews"

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The President's Page

G. M. Abrams

WE MOURN . . .

the loss of friend Abe Hochman, the instrument by which the Sales Dept. and auctions were initiated, as it was at his insistence that these roles were originally undertaken. Those who knew Abe will recall how insistant he could be. On behalf of the ARA, a letter of condolence was sent to Mrs. Hochman, and she in turn expressed her gratitude to all of Abe's friends over the years. He will be missed.

PUBLICITY DIRECTOR APPOINTED . . .

Member Brian Bleckwenn (multiple award winner at the ASDA shows, and new Prexy of the New York Chapter) has graciously accepted the subject post. The Editor has been requested to add Brian's name to the masthead (and phone listings), in this new position. Other Chapters (as well as any members) are invited to advise Brian directly of any items suitable for fanfare in the outside press. This is in addition to the material sent the Editor for journal publication. Brian's post is temporary for the mcment, and suggestions and/or recommendations to advance the intent of the new post will be welcomed by Brian. Data obtained by this office will be forwarded directly.

GRATITUDE . . .

is expressed to our Editor for his time-consuming study and analysis on the percentages of who collects what among the membership, here in April. Admittedly, I had no idea that the trend of which I spoke recently where the "foreign" collectors were gaining on the USIR ones had reached such proportions. To emphasize his statement on recruiting . . we will recruit ALL collectors of revenue and cinderella material who care to join, regardless of interests. If it turns out that the "foreign" collectors eventually outnumber the "US" ones, it will be pure happenstance; this may be confirmed by a short study of who recruited whom in the Secretary's reports over the past few months.

FALSE AND UNAUTHORIZED CORRESPONDENCE . . .

It has come to my attention that letters are being transmitted to various of the members purporting to reflect the official policies of this organization. Members are cautioned that no such letters are to be taken as having any official connection whatsoever with the ARA unless they are written and signed by a club officer. Check your masthead in the journal for a list of the officers.

ON THE UNPLEASANT SIDE . . .

1. THOSE UNSOLICITED APPROVALS, ONE MORE TIME:

As tiresome as this subject has become (to all of us, and I wish it could be dropped), certain newly acquired info compels a few further words . . . I have been informed by one of our members (with three other similar letters on file) that he has been continually dunned over an approximate 2-year period by one of our dealer members, and finally threatened with legal action for approvals (total amount \$26) which were (a) unsolicited and (b) never received. The dealer has been notified repeatedly of this situation, and still the letters come. With the threat of legal action, the matter was finally brought to my attention.

Normally, activities of this nature are outside the jurisdiction of the organization, and we would hesitate to interfere in a squabble between

members; but this is not a normal situation. Therefore, it is felt that the entire activity, including the threats (or usage) of legal action are detrimental to the well-being of the ARA, and should the practice persist, or if I am notified that legal action has indeed been initiated, the dealer is cautioned that I will in that event begin proceedings for his expulsion from the organization for bringing discredit to it. In so doing, all of the facts will be spelled out herein, and I suggest that the dealer cease and desist before matters reach that state. I will not warn again.

2. IN A SIMILAR VEIN:

Members are cautioned (and this time, names named) against any dealings with ex-member Blake Wheeler, who has allegedly stolen material from several of the members (letters on file here, from as far away as India) by asking them to send approvals or material for offer, which they did, and never heard from him again despite many letters of inquiry. Eventually, these matters reached this office.

Since these dealings were accomplished entirely outside the jurisdiction (and without the knowledge) of this office, there is no legal obligation to become involved. However, we did feel a moral obligation to at least investigate, and wrote Mr. Wheeler several letters asking for an explanation. No response was ever received. As time passed, and further complaints were received, a decision was forming as to the taking of action. Before that action could be taken, Mr. Wheeler dropped out of the ARA, NPD. Thus, we have no further control in these situations.

As a matter of academic interest, it should be noted that Mr. Wheeler was expelled shortly ago from the APS for retaining circuits sent him and for not answering their correspondence. Sound like a pattern?

Therefore, any member who was so "taken" is advised to write the Office of the District Attorney, Pacific Palisades, Calif. 90272. With sufficient evidence, perhaps the Law will step in and treat with Mr. Wheeler.

CATALOG SPEARHEADS . . .

For the benefit of newly joined members who may not be aware of, and who may wish to become involved with, the effort now underway to prepare updated listings for various countries/areas, the following is the current roster of spearhead members. These catalogs are to be published in the near future by Robson Lowe, ARA member and noted London publisher. You are cordially invited to jump in.

CHINA—Dr. Rob. E. Fuerst, Box EK, University of Guam, Agana, Guam 96910

GERMANY (w/provinces and municipals)—John A. Norton, 143 Merrick Rd., Lynbrook, NY 11563

ECUADOR (w/fire ovpts.)—Your President

FRANCE—John O. Marsh, 43-4th Ave., California, Pa. 15419

SIAM (THAILAND)—Irving Kopf, 81 Colonial Ct., Plainville, Conn. 06062

COSTA RICA—Your President

TURKEY—Wm. Ittel, 136 Dickson Ave., Ben Avon, Pittsburgh, Pa. 15202

GREECE—D. James Giokaris, 13959 Mar Vista, Whittier, Calif. 90602

FRENCH COLONIES (and former)—Your President (w/H. Janton)

ARGENTINA—G. C. Akerman, 239 Stoke Newington Church St., London N16, England

SWISS REVENUE PAPER—Donn Lueck, 6233 N. 38th Drive, Phoenix, Ariz. 85019

SWITZERLAND (w/municipals and cantons)—Your President

SAUDI ARABIA—Frank E. Patterson III, Oostende 94, The Netherlands (or R. J. Thoden, Box 1802 ARAMCO, Saudi Arabia)

ITALIAN MUNICIPALS—Your President (w/Carlo Buttafava)

EGYPT—Peter Feltus, 4970 Desmond St., Oakland, Calif 94618

SALVADOR—Joseph D. Hahn, PO Box 522, State College, Pa. 16801

HUNGARY—Wm. Ittel (address as above)

Manuscripts for Ittel's/Facci's Lombardy-Venetia and for Hans Dürner's Austria (translated by Dr. Lindenfeld) have already been sent to Mr. Lowe, and we are awaiting word of the anticipated publication dates for these items.

Sorely needed is a volunteer to spearhead the effort for the British (and former) colonies, and to my knowledge there is but one; however, no volunteer has been heard from.

Other members who may wish to take on any area unlisted above are invited to write. There are many countries as yet unspoken for.

DEPT. OF MISCELLANY:

***INTERPEX . . .

In addition to the description of dismality (a good word?) so aptly reported in the March SRS Newsletter, here is an excerpt from a letter recently received here by a member who attended . . . from the revenueur's viewpoint:

" . . . I was amazed and disgusted at some of the prices the dealers were asking. There were few revenues for sale, and those that were available were priced at 10 to 50 times what they were worth. One dealer had about 10 loose-leaf stock pages with approx. 100-125 stamps on each, with a price tag of \$20 per page. They were mostly common revenues, with duplication of France, Hong Kong, Danish Railway stamps, etc.; evidently his booth rent was extremely high . . . " I doubt if further comments are needed from this office.

***NEW SCOTT CATALOG IN THE OFFING . . .

Reported recently in WSC, and therein confirmed by Scott, the firm is in the process of preparing for the publication of a Canadian Specialized Catalog, (assumed) to be in the same format as the US Specialized. Publication is tentatively scheduled by May 1976. It is proposed that Scott will accordingly devote a portion of the volume to the Canadian revenues, hopefully including the taxpays. Members are urged to write to Scott and second this motion. Their address: Scott Publishing Co., 530 Fifth Ave., New York, NY 10036.

***SAAR MUNICIPALS . . .

Currently in hand at this office for review is a first draft listing for these elusive issues, prepared by John A. Norton. A magnificent beginning, and any member able to seriously assist is invited to write me, and please enclose a list of the Saar towns from which you have stamps, French and/or German.

***THUMBS DOWN . . .

were turned in the recent attempt by member Dennis Rosser of Kent, England, to form a UK Chapter among the members there. No clear majority was evinced, per his letter, and thus no chapter will be formed at this time. Perhaps at some later date . . . ? Pity.

***NEW EXCHANGE MEMBER . . .

Through negotiations with President Henry Irwin of the CS&CSS (Christmas Seal & Charity Stamp Society), we have become mutual exchange (NDP) members. Copies of our journal will be transmitted to their library, and of their bulletins to ours. We share members in common, and it is hoped that this arrangement will be mutually beneficial. Further details on the group to follow. Welcome aboard.

***TRANSLATION SERVICES . . .

In our recent call for volunteers to provide the subject service where need-

ed, one volunteer has come forth:

Member Charles Konkovsky, and his forte is Czechoslovakian.

We await the letters of other mmbrs who can assist, so that with the appearance of foreign language articles/papers/listings suitable for publication in the journal if rendered into English, we may proceed forthwith.

TO CLOSE FOR THIS PUBLISHING PERIOD . . .

We have long believed that stamp collecting is supposed to be fun. We still do. Despite the shameful actions of the few dealers cited above, there are many dealers with whom we do business regularly, and who continue to make it fun, as they avoid such shenanigans and act in a totally honest and trustworthy manner. It would be a much easier task for this office if all did so. Those who do not (and did not) will pay (and have paid) the penalty.

This will be the final column until we resume publication in September, at which time we will return with further ado, hopefully all of it pleasant. Less a short vacation in August, this office will remain open to any who wish to correspond during the summer months. See you then, and have a nice.

Abe Hochman, Revenuer for 50 Years, Is Dead

Abe Hochman, ARA 470, died March 9 in the VA Hospital at Sepulveda, Calif., just four days short of his 75th birthday.

As western representative of the ARA a few years ago, and previous to that, official recruiter, and also as one of the country's outstanding revenue collectors, Abe both corresponded with and was known by perhaps thousands of back-of-the-book enthusiasts across the country.

Back in the fifties and sixties he became known as "Mr. Battleships," as his tall, gaunt figure became familiar to bourse dealers and visitors at stamp shows all up and down the west coast in his dogged pursuit of printed cancellations on the 1898 battleship issue. His collection of these, when it was finally sold, had to be one of the greatest. Other specialties he became famous for were his wines and his beer stamps, and, of course, his match & medicines.

Abe was born in Poland and came to the United States when he was 13. During WWI he fudged on his age and enlisted in the army several days before he was 17. Going over with the A.E.F., he fought at Chateau Thierry, St. Mihiel and in the battle for the Argonne.

After the war, while he was in an army hospital in North Carolina recuperating from the effects of mustard gas, the sister of Gen. Summerall brought him a batch of stamps to whet his interest. The result of that gift was to be that not one but two things were to accompany him the rest of his life. The first, of course, was a lung condition that eventually contributed to his death, but the second was the lure of stamp collecting which spurred his unflagging interest for more than half a century that followed, and made him one of the most unforgettable characters of the revenue world.

For the last twenty-some years, Abe and his wife, Jean, his constant companion, resided in North Hollywood, Calif. He was one of the founders of the Los Angeles chapter of the ARA, and a long-time member of the APS and the Los Angeles Philatelic Club. During the last several years, in gradually failing health, he sold off his big collections and spent fewer and fewer hours with his albums. He was buried in nearby Mt. Sinai Cemetery.

—Sherwood Springer

The Fiscal File

by Brian M. Bleckwenn

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

As this will be the last Fiscal File column before the American Revenuer reappears in September, I thought I'd take this opportunity to restate the avowed focus of this column. The Fiscal File is devoted to every collectible aspect of the First Issue of U. S. Revenues. It will stress plate varieties and cancellations, but an occasional column may be devoted to proofs and essays, printing varieties, general notes and the genuineness factor of certain difficult First Issue values.

I would certainly welcome suggestions as to what you'd like to see in future columns, and I would also be receptive to any contributions of data submitted for use in this column. I'm also willing to try to answer any questions you might have regarding the First Issue or any of its many sidelines.

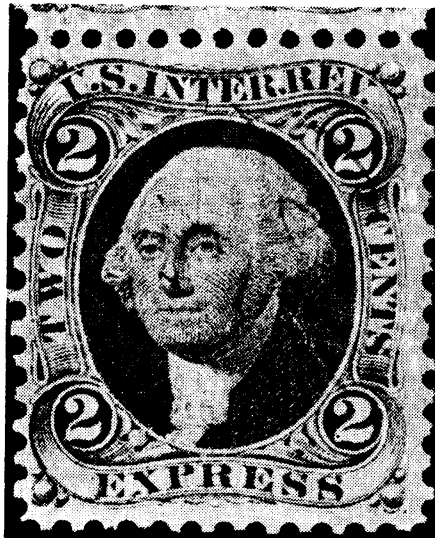


Photo by Boutrelle

The 2c Express (R9a-c, F10c) presents the specialist with an abundance of minor plate varieties. One that is visible to the naked eye and that should be attainable with patience and some conscientious searching is shown in the accompanying photo-

graph. You'll note some very subtle doubling in the EX----SS of EX-PRESS, most notably in the top serifs of both S's. The most noticeable feature of this double transfer can be seen immediately below the bottom label frame line and below both corner pearls—both the large and small pearls. When this plate variety was reported in Weekly Philatelic Gossip its position on the plate was given as position #55.¹

In two companion articles, other minor plate varieties were noted. Position #51 was reported as showing some doubling below the bottom right corner pearl.² Position #47 was reported as showing doubling below the bottom right portions of the lower label and below the bottom right pearl, characteristics which can be used to distinguish it from the DT shown in the accompanying photograph.³



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As far as I can determine, only one plate (Plate No. 2E) was used to print the 2c Express and that it was in use when both colors were being printed. Thus, one should expect to find all of these plate varieties on stamps of both the orange and blue printings.

1. Weekly Philatelic Gossip, August 3, 1940, p. 580.
2. Ibid., July 27, 1940, p. 562.
3. Ibid., August 10, 1940, p. 622.

Scene Currently

By Associate Editor Richard F. Riley

A new member. Mike Whitman has added to the Osgood story with the addition of a Type 1 oval cancel in blue on R31c with date of June 12, 1871. Thanks Mike. And thank you Louis Robie, wherever you may be, for searching out those R31c's and saving them for posterity.

As noted in this column several months ago, the Los Angeles chapter of the ARA would be seeking a new meeting place. The time has arrived. The Philatelic Society of Los Angeles has closed their Alvarado Street quarters and they are now meeting every Monday evening in the Culver City Library, 4975 Overland Ave. The revenue unit has not yet settled on a new meeting place, though it probably will be in a more central Los Angeles area.

The Philatelic Society library, rated as second largest of its type in the U. S. has also been moved. It is now located in the reference section of the Culver City Library where it is available, on a non-circulating basis, to interested philatelists. I can only applaud the increased security and availability afforded this valuable collection.

David Potter, writing in *The Mainsheet*, the quarterly journal of an international group of Latin collectors called the Spanish Main, inquires about an Argentine fiscal issue. Specifically, he asks for information on Argentine State fiscal proofs for the 1926 period. These which are inscribed "Contribucion Territorial", come in 27 values from 1c to 1000P. Clue me and I'll clue Potter and perhaps the ARA will make a convert.

Who will pinpoint for me the location on the stamp of double transfers on: RO17bd, 35a, 49d, 62d, 97a, 98b, 104b, 115a, 122a, 148a, 160a, 173b, 174d; RS4b, 29b, 40a, 68b, 90bd, 106a, 108a, 128d, 155d, 164a, 190b, 198b, 220a, 242a, 253b, 274d; and RI4b, 14bc, 15bc, and 16b?

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Chapter Review

Proprietary Medicine Advertising

At the May 1, 1975 meeting of the New York Chapter of the ARA, Mathias Koref exhibited his collection of advertising materials used by 19th Century proprietary medicine companies. He limited his display to those firms that had used private die stamps in the 1862-88 or 1891-1901 periods.

Numerous examples of trade cards in many different styles and themes were shown for almost every patent medicine firm. If the stamps themselves may be considered as beautiful examples of the art of line engraving, then the trade cards, used by these companies to advertise their products, are fine examples of the art of classic lithography. This printing technique, now extinct outside of art schools, involved the drawing of a separate design on a limestone "plate"—one for each color that was to make up the final multicolored image. Once plentiful, these trade cards are now hard to find, Mr. Koref said.

One interesting, if short lived, advertising medium used by the patent medicine firms was encased postage stamps. Mr. Koref showed examples, with varieties, produced for such companies as J. C. Ayer & Co., J. I. Brown & son, and P. H. Drake & Co., of these mementos of the financial troubles experienced in the early years of our Civil War.

Mr. Koref also showed almanacs and song books. He displayed a large collection of advertising envelopes used by the medicine firms. These spanned the period from the 1850's to the 1910's and ranged in form from simple corner cards to elaborate "all over" designs. From the covers, one could trace changes in company ownership and location.

Peter Collins Visitation

The N. Y. Chapter of the ARA announces that Peter Collins of the Robson Lowe organization has indicated he will attend their September Chapter meeting. We urge all ARA members in the N.Y. metropolitan area to attend this meeting, to welcome Mr. Collins and to discuss with him the many ongoing revenue projects planned by the Robson Lowe organization.

A formal program on a specialized revenue subject is planned, but ample time will be allowed for informal discussions and socializing. We strongly suggest you plan to attend this particular meeting and meet many of your fellow "revenueurs". The meeting is tentatively scheduled for Thursday, September 4th at 7:45 p.m. and will be held at the Collectors Club of New York, 22 East 35th Street, New York, N. Y.

To confirm the meeting date or for further information contact: Brian Bleckwenn, 710 Barbara Blvd., Franklin Square, N. Y. 11010.

Alfano Resigns; Bleckwenn New President

The N. Y. Chapter of the ARA regretfully announces the resignation of Louis Alfano as Chapter President, after many years of dedicated service. Mr. Alfano, who served several successive terms as Chapter President, was recently transferred to another city, prompting his resignation.

Brian Bleckwenn was elected to fill the vacant post of Chapter President and Richard Decker was reelected as Secretary-Treasurer, a post which he has capably filled for the past several years.

The N. Y. Chapter presents a formal program each month on a different revenue specialty. All ARA members are cordially invited to attend the meetings of the N. Y. Chapter. Meetings are held at 7:45 p.m. on the 1st Thursday of each month (September thru June) at the Collectors Club, 22 East 35th Street, in New York City.



Under the Gavel

MILLION \$ AUCTION

At the recent, and annual, Siegel sale of "Rarities of the World," held in March, a mere 275 lots were offered. Total realization, according to a report in STAMPS magazine, was \$1,014,185.

Among the revenues offered, and the realizations for them, were:

Second issue, R132 (CV \$1250) and R133 (CV \$3250), in choice copies. Total CV was therefore \$4500. Realization: \$4400.

Prop issue RB10b, the \$5 on green paper (CV \$4000), realized \$10,000, more than double the CV.

Scott please note.

—G. M. Abrams

(Ed. note: I have the prices realized for this sale but lack the catalog, to tabulate each revenue lot. If someone will lend it to me I will provide the full info on this sale in September.)

Also, with the cooperation of the Siegel Organization, I am getting the catalogs—commencing with the 472nd Sale—and the prices realized for each of their sales, which I will cull for revenues and revenue related material, the results of this culling to appear here. For example, in September I will have the results on the 45 Duck Stamp lots that appeared in the 472nd Sale, which included plate blocks of six of virtually every issue. If the other auction houses will cooperate like Siegel this column could really be representative in scope of current market levels.)

Westpex '75

(Ed. note: The following report was received from one of our members who attended and had a booth at the subject expo, but who prefers to be nameless at this point. So be it.)

The 16th annual Westpex Exhibition was held April 18-20th in San Francisco. Much revenue material was available for review or purchase. At least one major M&M collection was offered for sale (asking price \$10,000.) I don't know the result of that offer. Personally, I purchased one of the elusive Firearms Tax stamps (RY-3) along with several other larger lots.

John Blessington (ARA 1688) exhibited his fantastic Irish Revenue collection.

The Western Philatelic Library also had a sales booth set up to dispose of surplus literature, among which were many items of ARA material, and similar.

I saw quite a few ARA members at the show, but many more who were expected to appear, living nearby, did not (apparently) attend. Unfortunate.

It would have been quite timely for the Los Angeles Chapter or the Seattle Chapter to take part, and to exhibit/compete, take a lounge, or whatever, as does the New York Chapter at the ASDA shows. We may ever have won some awards. Perhaps next year . . . ?

The Robson Lowe Report, Part V

By the Editor and Robson Lowe, Ltd.

The 3rd April Sale must have set some sort of record. From the points of view of Prexy Abrams and myself many of the realizations were staggering in their amounts. But that was to be expected considering the quality and amount of the material offered; the small lots held little seen items and the big ones were "peppered" with examples of equal rarity. Surely this proves the strength of revenues on a world-wide scope.

Realizations of April 3rd Sale

Lot	£	Lot	£	Lot	£	Lot	£
1001	30.00	1056	29.00	1110	52.00	1166	28.00
1002	31.00	1057	18.00	1111	23.00	1167	21.00
1003	10.00	1059	19.00	1114	41.00	1168	46.00
1004	70.00	1061	5.00	1117	36.00	1169	27.00
1005	82.50	1062	46.00	1118	24.00	1170	33.00
1006	67.50	1063	7.00	1119	28.00	1171	21.00
1007	40.00	1064	31.00	1120	42.00	1172	10.00
1008	24.00	1065	26.00	1121	18.00	1173	82.50
1009	120.00	1066	210.00	1122	26.00	1174	21.00
1010	52.50	1067	20.00	1123	36.00	1175	120.00
1011	77.50	1069	5.00	1124	24.00	1176	44.00
1013	19.00	1072	10.50	1125	6.00	1177	24.00
1014	13.00	1075	5.00	1126	7.50	1178	7.00
1015	16.00	1076	4.00	1132	48.00	1179	28.00
1016	34.00	1077	10.00	1133	24.00	1180	24.00
1017	17.50	1079	14.00	1134	26.00	1181	21.00
1018	17.50	1080	28.00	1135	57.50	1182	19.00
1019	10.00	1081	18.00	1136	180.00	1183	21.00
1020	42.00	1082	250.00	1137	24.00	1184	19.00
1023	26.00	1083	6.50	1138	82.50	1185	5.00
1024	20.00	1084	65.00	1139	72.50	1186	26.00
1025	16.00	1085	15.50	1140	46.00	1187	52.00
1026	31.00	1086	11.00	1141	18.00	1188	21.00
1027	10.00	1087	33.00	1142	19.00	1189	31.00
1028	31.00	1088	110.00	1143	52.50	1190	14.00
1029	62.50	1089	34.00	1144	11.50	1192	26.00
1030	26.00	1090	26.00	1145	21.00	1193	55.00
1031	5.00	1091	38.00	1146	16.00	1194	100.00
1032	10.00	1092	38.00	1147	8.00	1195	50.00
1033	7.50	1093	31.00	1149	24.00	1196	26.00
1034	5.00	1094	56.00	1151	24.00	1197	4.50
1035	7.50	1095	55.00	1152	8.00	1198	95.00
1036	19.00	1096	38.00	1153	12.50	1199	125.00
1037	19.00	1097	44.00	1154	23.00	1199a	240.00
1040	25.00	1098	40.00	1155	13.00	1200	21.00
1041	31.00	1099	87.50	1156	55.00	1201	18.00
1042	10.50	1100	31.00	1157	36.00	1201a	140.00
1043	41.00	1101	27.00	1158	13.00	1202	60.00
1043a	26.00	1102	14.00	1160	26.00	1203	38.00
1046	11.00	1103	27.00	1160a	140.00	1205	5.00
1047	300.00	1104	23.00	1161	28.00	1206	10.00
1051	24.00	1105	31.00	1162	14.00	1207	17.00
1052	12.00	1106	31.00	1162a	24.00	1208	50.00
1053	5.00	1107	62.50	1163	20.00	1209	16.00
1054	48.00	1108	72.50	1164	17.00	1211	5.00
1055	13.00	1109	16.50	1165	31.00	1212	16.00

1214	7.00	1243	36.00	1268	12.00	1296	55.00
1215	10.50	1244	180.00	1269	110.00	1297	21.00
1216	7.50	1245	125.00	1270	55.00	1298	35.00
1219	67.50	1246	11.50	1271	77.50	1299	16.00
1220	44.00	1247	65.00	1272	145.00	1300	65.00
1221	85.00	1248	22.00	1274	60.00	1301	150.00
1223	31.00	1249	13.50	1275	44.00	1302	70.00
1224	34.00	1250	85.00	1276	140.00	1304	26.00
1225	80.00	1251	95.00	1277	60.00	1305	14.00
1226	60.00	1252	85.00	1278	26.00	1306	11.00
1228	12.00	1253	29.00	1279	21.00	1307	165.00
1229	52.50	1254	160.00	1280	24.00	1308	80.00
1230	165.00	1255	48.00	1281	7.00	1309	280.00
1231	46.00	1256	44.00	1283	13.00	1310	135.00
1232	52.50	1257	60.00	1284	80.00	1311	62.50
1233	50.00	1259	37.00	1285	10.00	1312	27.00
1235	29.00	1260	20.00	1287	825.00	1313	32.00
1236	26.00	1261	380.00	1288	120.00		
1237	23.00	1262	350.00	1289	62.50		End of Sale
1238	40.00	1263	135.00	1290	75.00		
1239	11.00	1264	23.00	1291	34.00		Total £13,806.50
1240	17.00	1265	180.00	1293	39.00		
1241	80.00	1266	50.00	1294	55.00		
1242	33.00	1267	210.00	1295	62.50		

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The Fiscal Stamps of Hong Kong

By Adolph Koepfel. ARA 482

(with additions, corrections and commentary by Mark J. Nearman, ARA 1130,
and Derek Whitmarsh)

Part II

(Conclusion)

BILL OF EXCHANGE

(Ed. Note: Studying these issues requires the patience of Job due to the vast variety of overprint types, both typographed and handstamped. I am not sure whether the following represents the best approach, but since this listing is not purported to be definitive it should suffice; it's up to you to make comments and suggest corrective procedures to author Koepfel.

In trying to match the two studies, I noted discrepancies, resulting most probably from the lack of sharpness of the handstamp strikes (which seem to have been made of rubber, and depending upon speed and care of application and/or wear measurement varieties occurred compounding the problem). Consequently, I have simplified the listings by rounding off millimeter sizes to the nearest $\frac{1}{2}$ mm. The success of this maneuver will be proved only by your commentary which will appear in future addenda and correction listings.

In addition, to further clarify the various types, each illustration will be identified by a descriptive process developed by author Koepfel and myself. I hope it will help.

The Type Table is basically the invention of Nearman/Whitmarsh, with additions from Koepfel's listing.)

(Nearman/Whitmarsh material has been italicized)

Illustration Description Code

Each illustration will be identified according to the monarch, whether the overprint is typographed or handstamped, a series number, and the color ink used:

E7 Edward VII	T Typographed	B Black
G5 George V	H Handstamped	P Purple
G6 George VI	1 Series (ex)	
E2 Elizabeth II		

Thus an illustration could be described as: E7-T-1-B.

Type Table

Bill of Exchange issues were created by overprinting regular Stamp Duty issues. Various types occurred. Measurements are made in millimeters of length x height of overall overprint and length x height of "OF". Typographed overprints in black only; handstamped in black or purple. Does NOT include Elizabeth II issues.

"B OF E" Overprint

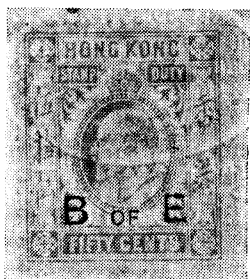
(Ed. Note: For ease of tabulation, type order is done by measurement, NOT by date of issue.)

Type	Overall	"OF"	"O" Shape	Sans Serif	Serif	Stops	T/H	Color	Remarks
I	20½x6	6½x4½	Round	X			H	B	
II	19x5	6x3½	Round	X			H	B	
III	18½x3	5½x2	Oval		X	X	T	B	
IIIa	18x3	5x2	Oval		X	X	T	B	
IV	17½x3	5x2	Oval	X		X	T	B	
V	17x4	4½x2½	Oval	X			H	B	
VI	16½x4½	5½x3½	Round	X			H	B	
VII	16½x4½	5x3	Round		X		H	P	Serif on "B"
VIII	16½x4	4x2½	Oval	X			H	P	
IX	16½x3	6x2½	Oval	X			T	B	
X	16x4½	4x4½	-----	X			H	B	Lower case "of"; 2 size varieties exist
XI	16x4	5x3	Oval	X			H	P	
XII	16x4	3½x2	Round	X			T	B	
XIII	16x3	5x2	Oval		X		T	B	
XIV	15½x4	5x3	Round		X		H	P	Serif on "B"
XV	15½x3½	3½x2	Round	X			T	B	
XVI	15½x3	5½x2½	Round	X			T	B	
XVII	15½x3	5x2	Oval	X			T	B	Thick type
XVIII	15x4	5x3	Oval	X			H	B	
XIX	15x½	5x2½	Oval		X		T	B	
XX	15x3	5x2½	Round	X			H	B	
XXI	15x3	5x2	Oval		X		T	B	Thick Type
XXIa	15x3	5x2	Oval		X		T	B	Thin type
XXII	15x2½	5x2	Round		X		T	B	
XXIII	14½x3	5x2	Round	X			T	B	Thin type
XXIV	14½x3	4x2	Round		X		T	B	
XXV	14x5	6x4	Squarish	X			T	B	
XXVI	13½x4½	5½x3½	Squarish	X			H	B	Long base-line on "B"
XXVII	13x5	6x4	Squarish	X			H	B	
XXVIII	13x5	5x4	Oval		X		H	B	
XXIX	13x4½	5x3½	Oval		X		H	B	Varieties exist
XXX	13x3	4½x2	Oval	X		X	H	B	

"BILL OF EXCHANGE" Overprint

I	24x9	X	H	B	B over X
Ia	30x8(?)	X	H	B	B over X
II	22½x7½	X	H	B	B over E
IIa	25x9	X	H	B	B over E

EDWARD VII Revenue Issue



E7-T-B
Type XII

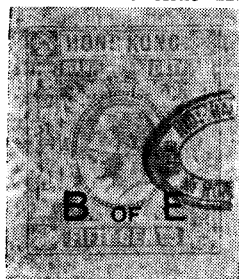
1907(?). 1903 Edward VII Stamp
Duty revenue issue with black
typographed overprint "B of E"
across base of portrait. Perf. 14.
Wtmk. Mult. CA. Type XII over-
print only.

10c	bistre and black	
20c	brown and violet	
25c	grey and green	.50
50c	yellow and green	.75
75c	brown and green	3.00
\$1	carmine and grey	.50
\$1.50	olive and green	
\$2	violet and grey	2.00
\$3	green and light green	
\$4	blue and black	
\$5	red-brown and violet	

G5-2-T-B
Type XIII

G5-2-T-B
Type XV

GEORGE V Revenue Issues



G5-1-T-B
Type XII

1912(?). Series #1. 1912 George V
Stamp Duty revenue issue with
black typographed overprint "B
of E" across base of portrait.
Perf. 14. Wtmk. Mult. CA. Type
XII overprint only.

10c	bistre and black	.20
20c	brown and violet	.30
25c	grey and green	.35
30c	ultra and violet	.40
50c	yellow and green	.25
75c	chocolate and green	.65
\$1	carmine and grey	.35
1.50	yellow-green and green	1.50
\$2	purple and grey	1.25
\$3	dark green and green	2.00
\$5	orange-brown and violet	2.25
\$10	carmine and violet	2.50

G5-2-T-B
Type XVI

G5-2-T-B
Type XX



G5-2-T-B
Type XXI

G5-2-T-B
Type XXIa

G5-2-T-B
Type XXV

1924(?). Series #2. 1921 George V	\$1.50 yellow-green and green (Type	
Stamp Duty revenue issue with	XV	2.50
black typographed overprint "B	\$2 violet and grey (Types XV	1.50
of E" across base of portrait.	XX	2.25
Perf. 14. Wtmk. Mult. Script CA.	XXI	1.00
Various type overprints.	\$3 dark green and green (Types XII	
	XIII	2.00
5c blue and black (Types XII, XVII	XV	2.00
10c bistre and grey (Types XII	XXI	2.00
XV	XXIII	
XVII	\$4 blue and black (Type XV	3.00
XXI	blue and grey (Type XX	3.00
XXIa	green-blue and grey (Type	
XXIII	XXI	2.25
XXV	\$5 orange-brown and violet (Types	
20c chocolate and violet (Types	XII	
XII	XV	1.50
XIII	XXI	1.25
XV	\$6 blue and green (Type XII)	
XVII	\$10 carmine and violet (types XII	
XXI	XV	2.75
XXIa	XXI	2.50
XXIII	\$20 black and violet (type XX	6.00
25c grey and green (Types XII		
XV		.30
30c ultra and violet (Types XII		.40
XV		
XVII		1.00
XXIa		
40c green and orange (Types XVI		.60
XVII		
XXI		.80
50c yellow and green (Types XII		
XV		.35
XVI		.80
XVII		
XXI		.25
XXIII		
75c brown and green (Type XV		1.00
\$1 carmine and grey (Types XII		
XIII		.40
XVI		.75
XXI		.50



G5-2A-H-P
Type XIV

G5-2A-H-P
Type VII

1924(?). Series #2A. Same Stamp
Duty series as above but with
purple handstamped overprint.

20c chocolate and violet	.40
\$1.50 apple-green and green	2.25

GEORGE VI Revenue Issues



G6-1-T-B
Type V

G6-1-T-B
Type IX

G6-1-T-B
Type XXI

1937(?). Series #1. 1937 George VI
Stamp Duty revenue issue with
black typographed overprint "B
of E" across base of portrait.
Perf. 14. Wtmk. Mult. Script CA.
Various type overprints.

10c	bistre and grey (Types IX .20
	XVI
15c	turquoise and violet (Type IV
	XVI
20c	brown and violet (Types V .30
	XVII
	XXI .25
40c	ultra and violet (Types V .50
	IX .30

G6-1A-H-B
Type I

G6-1A-H-P
Type II

G6-1A-H-B
Type VI



G6-1A-H-P
Type VIII

G6-1A-H-P
Type XI

1937(?). Series #1A. Same Stamp
Duty series as above but with
handstamped overprint. Various
types; both colors. Applied at
various times over the span of
the basic issue.

5c	pale blue and grey (Type II .75
10c	bistre and grey (Types I 1.00
	II
	VIII 1.00
	XI 1.00
	XVIII

15c	turquoise & violet (Type XI 1.40
20c	deep brown and violet (Types
	VI 2.25
	VIII 1.25
	XI 1.25
	XVII
30c	ultra and violet (Type XI 2.00
40c	green and orange (Type XI 3.00
50c	yellow and green (Types XI 2.00
	XVII
\$1	carmine and grey (Types I 2.50
	II 2.00
	XI 1.75

\$2	violet and grey (Types VIII	3.00	?\$4	blue and black	
	IX		\$5	orange-brown and violet (Type	
	XI	2.00		VIII	2.00
\$3	dark green and light green			XI	4.00
	(Type XI	5.00	\$10	carmine and violet (Type XI	6.00

NOTE: The dated cancels in types VIII and XI in this series are at once illuminating and at the same time frustrating. ALL month cancels are August and I can chronicle the following dates in that month: August 8, 19, 25, and 28. Others without the date cancel have oval or circular purple hand-stamps:

- (1) Netherlands Trading Society, Hong Kong
- (2) Chartered Bank of India, Australia and China

The dated cancels are one line and these stamps do NOT bear the oval or circular bank cancels and vice versa. One stamp contains an almost complete date cancel, a 30 c. ultra and violet, which reads: 19 Aug 194.. All of the 1 and 9 are clear, the 4 is undisputed, but the last digit only shows part of the top. It could thus be 1942, 1943, 1945 or 1947. However, Steve Leavitt saved the day. He has generously given me the \$2 and \$5 on a piece--the reverse of which gives us the 1947 date.

A survey of ALL banks operating in Hong Kong between 1937 and 1952 might be helpful—if one could obtain a listing of such institutions from the Government. If these stamps were only in use during August 1947, they would then be extremely rare. (I have only 17 copies). There are 3 distinct types of the one-line date cancel.



G6-2-T-B
Type III

G6-2-T-B
Type IIIa

G6-2-T-B
Type IV

G6-2-T-B
Type XXII

1946(?). Series #2. 1946 George VI	15c	maroon and ultra (Types III	.20
Stamp Duty revenue issue with		IIIa	.15
black typographed overprint "B		IV	.10
of E" across base of portrait.		XXII	.25
Perf. 13¾. Wtmk. Mult. Script	20c	ultra and grey (Types III	.10
CA. Various type overprints.		IIIa	.10
		IV	.10
5c green-black and ultra (Types		XVII	
IIIa		XXII	.25
IV	25c	apple-green and grey (Types	
XXII		III	.20
10c yellow and ultra (Types III		IIIa	.25
IIIa		IV	.25
XXII	30c	plum and grey (Types III	.25
(a) bistre and grey (1937 issue)		IIIa	.40
(Type XXII		IV	.30

	(a) red-violet and grey XXII	.40	\$6	dark brown and violet (Type	
40c	carmine and green (Types III	.40		IIIa	3.00
	IIIa	.25	\$10	violet and orange (Types	
	IV	.40		IIIa	1.50
	XXII	.50		IV	1.00
50c	orange and green (Types III	.25		XXII	2.00
	IIIa	.30	\$20	green and orange (Type III	2.00
	IV	.20	\$25	ultra and orange (Types III	3.50
	XXII	.50		IIIa	4.00
75c	light brown and green (Types				
	III	1.00			
	IIIa	1.00			
	IV	1.75			
	(a) chocolate & brown XXII	.60			
\$1	carmine & violet (Types III	.50			
	IIIa	.35			
	IV	.30			
	XXII	.40			
\$1.50	plum and violet (Types III	2.25			
	XXII	1.25			
\$2	yellow and violet (Types III	.85			
	IIIa	1.00			
	IV	.75			
	XXII	.75			
	(a) violet and grey (1937)				
	XXII	1.00			
\$3	green and violet (Types III	1.25			
	IIIa	1.25			
	IV	1.00			
	XXII	1.25			
\$4	brown-orange and violet (Types				
	III	1.75			
	IIIa	1.50			
\$5	ultra and violet (Types III	.95			
	IIIa	1.00			
	IV	.60			
	XXII	1.00			



G6-Prov.-T-B
Type III

1946(?). Provisional Issue. 1946 Stamp Duty revalued provisionally in black with typographed "Fifteen Cents" in English and Chinese; double horizontal and vertical bars obliterate old values. Types III "B of E" overprint.

15c on \$20 green and orange 1.75
1946 Stamp Duty revalued provisionally in black with typographed "Five Cents" in English. "B of E" type unknown.

5c on 10c bistre and grey



G6-Prov.-T-B
Type XXIV



G6-Prov.-T-B
Type XXIV

1950(?). Provisional Issue. 1946 Stamp Duty revalued provisionally in black with typographed overprint: the new value written out in upper and lower case Roman type is added across the bottom in English with Chinese just above it; the old values are obliterated by parallel bars. "B of E" overprint type XXIV.

The revalued 10 c on 40 c varies from the above in that the value is applied with numerals.

10c on 40c	carmine and green	.30	50c on 50c	orange and green	2.00
15c on 40c	carmine and green	1.50	\$2.00 on \$3	green and violet	4.00
15c on \$40	plum and chocolate	6.00	\$4.00 on \$6	chocolate & violet	7.50
20c on 50c	orange and green	1.25	\$5.00 on \$6	chocolate & violet	9.00

NOTE: I cannot date these stamps other than after 1947. Except for the 10 c and 40 c, these stamps must be very rare.



G6-2A-H-B
Type X

G6-2A-H-B
Type XX

G6-2A-H-B
Type XXVI

G6-2A-H-B
Type XXIX

1946(?). Series 2A. Same Stamp Duty series as above but with black hand stamped overprint. Various types. Applied at various times over the span of the basic issue.

10c	yellow and ultra (Types X	8.00	XX	.50
	XX	.25	XXVI	.50
	XXVI	.40	XXIX	.40
	XXIX	.25	1.50 red violet & violet (Type XX	2.50
15c	plum and ultra (Types XX	.25	\$2 yellow & violet (Types XX	1.00
	XXIX	.30	XXVI	1.50
20c	dark blue & grey (Types XX	.40	Type XXVI—double print	10.00
	XXVI	.35	XXIX	.75
	XXIX	.25	\$3 green and violet (Types XX	2.00
25c	apple-green and grey (Type		XXVI	2.00
	XXIX	1.00	XXIX	1.50
30c	ultra and violet (Types XX	.65	\$4 brown-orange and violet (Type	
	XXVI	.40	XXIX	1.65
	XXIX	.40	\$5 ultra and violet (Types XX	1.75
	XXVII		XXVI	.75
40c	carmine and green (Types		XXIX	.90
	XX	.75	\$10 red violet and orange Types	
	XXVI	.50	XX	3.00
	XXIX	.65	XXVI	2.50
50c	orange and green (Types X	9.00	XXVII	
	XX	.40	XXIX	2.50
	XXVI	.40	\$20 green and orange (Types	
	XXIX	.40	XXVI	3.00
	Type XX—double kiss	5.00	XXIX	4.00
	(a) yellow and green (1937		\$25 ultra and orange (Types XX	6.00
	issue) (Type XX—rare!	5.00	XXIX	7.50
75c	chocolate & green (Type XX	1.25		
	(a) light brown and green			
	(Type XX	1.75		
\$1	carmine and violet (Types			
	X-18x5 mm	12.50		
	X-13½x3 mm	12.50		

NOTE: Three sizes exist for Type X overprint, all of which must be extremely rare for the examples above are the only copies seen or reported to date.



G6-Prov.-H-B
Type XXIX

1946 (?). Provisional Issue. 1946 Stamp Duty provisionals revalued in black and carmine with typographed overprint of new value in English words. Type XXIX "B of E" handstamp added at base of portrait.

5c on 10c yellow & ultra BLK 2.25
15c on 20c dark blue and grey
CARMINE 4.00
15c on 20c dark blue and grey
BLACK 2.00
15c on 40c carmine & grn BLK 3.00



G6-2B-H-B
Type I



G6-2ZB-H-B
Type II

194??. Series 2B. Same Stamp Duty series as above but with new type black handstamp overprint: "BILL OF / EXCHANGE" spelled out in capitals. Normal overprint reads upwards from left to right.

Type I—"B" in Bill positioned over "X" in Exchange; "F" in Of positioned over "G" in Exchange. A sub-type is created by use of larger handstamp.

Type II—"B" in Bill positioned over "E" of Exchange; "F" in OF positioned over "E" in Exchange. A sub-type is created by use of larger handstamp.

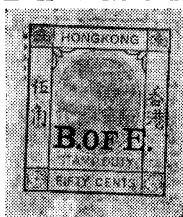
TYPE I

10c	yellow and ultra (Ia)	.25
15c	plum and ultra (I and Ia)	.30
20c	ultra and black (Ia)	.20
25c	apple-green and black (Ia)	.65
30c	plum and grey (I and Ia)	.30
	(a) overprint reading down (Ia)	1.00
40c	carmine and green (Ia)	.65
50c	orange and green (Ia)	.50
	(a) overprint horizontal (I)	1.25
75c	light brown and green (Ia)	1.00
\$1	carmine and violet (I)	.45
	(a) overprint horizontal (I)	1.00
1.50	plum and violet (I)	2.50
\$2	yellow and violet (I)	.75
\$3	green and violet (I and Ia)	1.25
\$4	brown-orange and violet (I and Ia)	2.00
\$5	ultra and violet (I and Ia)	.95
\$10	violet and orange (Ia)	2.25
	(a) overprint horizontal (I)	4.00
\$20	green and orange (I and Ia)	5.00

TYPE II

10c	yellow and ultra (I and Ia)	.25
15c	plum and ultra (I and Ia)	.40
20c	ultra and black (I and Ia)	.30
25c	apple-green and black (I and Ia)	.50
50c	plum and grey (I)	.30
40c	carmine and green (I and Ia)	.75
50c	orange and green (I and Ia)	.25
75c	light brown and green (I and Ia)	1.00
\$1	carmine and violet (I and Ia)	.60
1.50	plum and violet (I)	2.25
\$2	yellow and violet (I)	1.00
\$3	green and violet (I)	.90
\$4	brown-orange and violet (I)	2.00
	(a) double strike (I)	10.00
\$5	ultra and violet (I)	1.75
\$10	violet and orange (I)	2.00
\$20	green and orange (I and Ia)	3.00
\$25	ultra and orange (I)	5.00

ELIZABETH II Revenue Issues



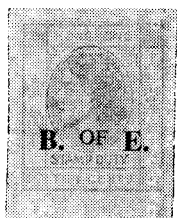
E2-1-T-B

1954 (1956). Series #1. 1954 Elizabeth II Stamp Duty revenue issue with black typographed overprint "B. of E." across base of portrait. Perfor. 14x14½. Wtmk. Mult. Script CA.

NOTE: The date of issue here is difficult to pin down. The new definitive EII postal issue has a first day of 5 Jan. 1954. I am sure that the George VI overprints were valid for use after his death in 1952 and it is likely that existing stocks in the hands of banks were utilized until exhausted. I do know from bank clippings that the first issue was in current use in early 1958.

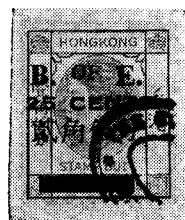
Overprint statistics: Type—One-line serif capitals, with stops. Length—11 mm. Height—B and E: 3 mm; OF: 2½ mm.

10c	yellow and ultra	.20	Overprint statistics: Type—One-		
15c	violet and ultra	.10	line serif capitals, with stops;		
20c	ultra and black	.15	"OF" raised in line with B and		
25c	apple-green and black	.60	E. Length—14½ mm. Height—		
30c	violet and black	.20	B and E: 2½ mm.; OF: 1.75 mm.		
40c	carmine and green	.30	10c	yellow and ultra	.10
50c	orange and green	.30	15c	violet and ultra	.05
75c	brown and green	2.00	20c	ultra and black	.35
\$1	carmine and violet	.15	25c	apple-green and black	.15
1.50	plum and violet	2.00	30c	violet and black	.30
\$2	yellow and violet	.80	40c	carmine and green	.40
\$3	green and violet	1.00	50c	orange and green	.30
\$4	brown-orange and violet	1.25	75c	brown and green	.75
\$5	ultra and violet	.25	\$1	carmine and violet	.20
\$6	pale brown and violet	5.00	1.50	plum and violet	2.00
\$10	violet and orange	.40	\$2	yellow and violet	.40
\$20	green and orange	1.25	\$3	green and violet	.50
\$25	ultra and orange	5.00	\$4	brown-orange and violet	1.00
\$40	violet and brown	10.00	\$5	ultra and violet	.40
\$50	yellow and brown	7.50	\$6	pale brown and violet	3.00
\$100	ultra and carmine	17.50	\$10	violet and orange	.75
(?)\$200		—	\$20	green and orange	1.00
			\$25	ultra and orange	3.00
			\$40	violet and brown	7.50
			\$50	yellow and brown	5.00



E2-1A-T-B

1967. Series #1A. Same Stamp Duty series as above but with new type of overprint. Overprint is black, typographed.



E2-Prov.-T-B

1970. Provisional Issue. Same Stamp

Duty series as above but with revaluation carried out by obliterating old value with a bar and typographing new value in both English and Chinese. "B. of E." overprint position raised to just above Qucen's forehead. Same "B. of E." overprint as previous series.



E2-3-T-B

25c on 15c violet and ultra .40

1970(?). Series #2. 1967 Elizabeth II Stamp Duty revenue issue with black typographed overprint.

Overprint same as used on Series 1A.

25c	apple-green and black	.40
\$1	carmine and violet	1.00
\$20	green and orange	6.00

Overprint statistics: Type—One-line serif capitals, with stops; "OF" raised as in series 1A.

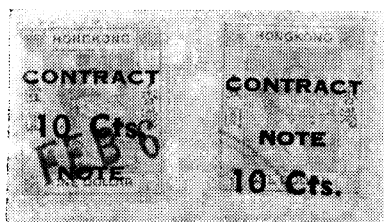
Length—14½ mm. Height—B & E: 2.25 mm; OF: 1.75 mm.

15c	violet and ultra	.25
25c	apple-green and black	.25
50c	orange and green	.25
75c	brown and green	1.00
\$1	carmine and violet	.30
\$2	yellow and violet	.40
\$3	pale green and violet	1.25
\$4	brown-orange and violet	1.75
\$5	ultra and violet	.60
\$10	violet and orange	1.25
\$20	green and orange	2.50

1972(?). Series #3. 1972 Elizabeth II Stamp Duty revenue issue with black typographed overprint "B. of E." across base of portrait. Perf 14x14½. Wtmk. Mult. Script CA.

CONTRACT NOTE

GEORGE VI Revenue issues



Type "a"

Type "b"



Type "c"

1937(?). Series #1. Sans Serif overprint on George Vi postage (SG #155) or revenue issue (Stamp Duty). Perf. 14. Wtmk. Mult. Script CA. Three overprint types.

10c on \$1 (a) lilac and ultra	3.00		green	4.00
10c on \$1 (b) lilac and ultra	2.50	??1	(c) blue and black	
20c on \$1 (a) lilac and ultramarine	\$5		(c) brown orange and	
20c on \$1 (b) lilac and ultra	4.00		violet	6.00
50c on \$1 (a) lilac and ultra	3.75	\$6	(c) dark brown and violet	
50c on \$1 (b) lilac and ultramarine			(1946)	10.00
\$1 on \$1 (a) lilac and ultra	4.00	\$10	(c) carmine and violet	
\$1 (c) carmine and grey		\$20	(c) black and violet	
\$2 (c) violet and grey	??25		(c)	
\$3 (c) dark green and light	??40		(c)	



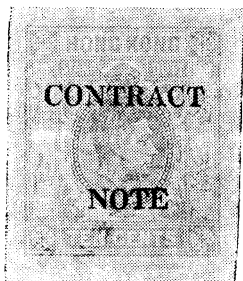
1917-52. Series #2. Serif 2 line overprint on George VI Stamp Duty issue. Perf. 14. Wtnk. Mult. Script CA

Type A Space between lines 5mm. (SD=Stamp Duty).

\$1	carmine and violet (SD '46)	1.25
\$2	yellow and violet (SD '46)	2.00
\$3	green and violet (SD 1946)	2.75
\$4	brown-orange and violet (SD 1946)	3.50
\$5	ultra and violet (SD 1946)	1.25
\$6	dark-brown and violet (SD 1946)	5.00
\$10	red-violet and orange (SD 1946)	3.00
\$20	black and violet (SD 1937)	
??\$25		
??\$40		

Type B. Space between lines 12 mm. (SD=Stamp Duty)

20c	ultra and grey (SD 1946)	1.00
30c	plum and grey (SD 1946)	1.25
40c	carmine and green (SD '46)	2.00
50c	orange and green (SD '46)	1.50
\$1	green and violet (SD 1946)	2.25
\$10	red-violet and orange (SD 1946)	3.00
\$20	green and orange (SD 1946)	6.00



Type C. Similar overprint to previous types: New font for type—N, T, and E are radically different. Perf. 13½x13. (SD=Stamp Duty).

10c	yellow and ultra (SD 1946)	.75
50c	orange and green (SD '46)	1.00
\$1	carmine and violet (SD '46)	1.50
\$2	yellow and violet (SD '46)	2.00
\$3	green and violet (SD 1946)	3.00
\$4	brown-orange and violet (SD 1946)	4.00
\$6	dark brown and violet (SD 1946)	8.00
\$10	red-violet and orange (SD 1946)	4.00



???. Provisional Issue. Stamp Duty issue of 1946 overprinted "CONTRACT/NOTE," Chinese numerals, and "10 CENTS"; double horizontal and vertical bars obliterate old values. Perf. 13½x13. 10c on 40c carmine and green 2.00

ELIZABETH II Revenue Issues



1951. Series #1. 1951 Elizabeth II Stamp Duty issue overprinted in black "CONTRACT NOTE" in 2 lines in serifed capitals. Perf. 13½x14. Wtnk. Mult. Script CA. Length "CONTRACT"—16.5 mm; Length "NOTE"—9 mm.

10c	yellow and ultra	.20
20c	ultra and black	.20
30c	violet and black	.25
40c	carmine and green	.40
50c	orange and green	.20
\$1	carmine and violet	.15
\$2	yellow and violet	.75
\$3	green and violet	1.00
\$4	brown-orange and violet	2.00

\$5	ultra and violet	1.25	30c	violet and black	.20
\$6	pale brown and violet	3.00	40c	carmine and green	.35
\$10	violet and orange	.90	50c	orange and green	.35
\$20	green and orange	1.50	\$1	carmine and violet	.50
\$25	ultra and orange	3.00	\$2	yellow and violet	1.00
\$40	violet and brown	6.00	\$3	green and violet	2.00
\$50	yellow and brown	5.00	\$5	brown-orange and violet	2.50
			\$5	ultra and violet	1.00



1957. Provisional Issue.

1954 *Elizabeth II* Bill of Exchange issue overprinted in black "CONTRACT/NOTE"; three horizontal bars obliterate "B. of E." Perf. 14. Wtmk. Mult. Script CA.

\$25	ultra and orange	6.00
\$40	plum and chocolate	9.00
\$50	yellow and chocolate	7.50



(a) DOUBLE PRINT. Both "CONTRACT" and "NOTE" appear twice on the stamp—the second "CONTRACT" is directly over the second

"NOTE" 30.00

\$6	pale brown and violet	3.00
\$10	violet and orange	1.65
\$20	green and orange	2.00
\$25	ultra and orange	2.50
\$40	violet and brown	3.50
\$50	yellow and brown	3.00



1971? Series #3. 2nd series overprint on Series #2 Elizabeth II Stamp Duty (3 lines in frame above hair line). Perf. 13½x14. Wtmk. Mult Script CA.

1970?. Series #2. 1954 Elizabeth II Stamp Duty issue with new "CONTRACT/NOTE" overprint in black. While the capital letters are seriffed, they are from a completely different font and ALL letters differ markedly from the Series 1 overprint. Perf. 14. Wtm Mult. Script CA. Length "CONTRACT"—17 mm; Length "NOTE"—8.5 mm.	20c	ultra and black	.25
	40c	carmine and green	.90
	50c	orange and green	1.25
	\$1	carmine and violet	.25
	\$2	yellow and violet	1.00
	\$3	green and violet	1.00
	\$4	brown-orange and violet	1.00
	\$5	ultra and violet	1.25
	\$6	pale brown and violet	4.00
	\$10	violet and orange	2.25
	\$20	green and orange	3.00
	\$25	ultra and orange	3.00
	\$40	violet and brown	7.00
10c	yellow and ultra	.20	
20c	ultra and black	.15	\$50
			yellow and brown 5.00

(Ed. Note: The following issue is extremely difficult to date. At best, information is sketchy. Together, the author and the editor have placed the very tentative date for working purposes only.

In studying these issues the following questions come immediately to mind: 1—Was all the overprinting done at the same time, on past as well as present Stamp Duty issues? and 2—do these stamps constitute a special issue in and of themselves, or are they for temporary duty or supplemental purposes. Information is sought by author Koepfel.

It may be noted that Messrs. Nearman and Whitmarsh listed only one value: \$20— on 20 c (type “b”).



Type “a”

Type “b”

1971? Provisional Issue?? The 195_ Elizabeth II provisional issue—type “CONTRACT/NOTE” overprint with revaluation applied on various series (#1-3) QEII Stamp Duty. Bars obliterate English value at bottom and Chinese numerals at left in type “a” only. Type “b” seems to exist in one value only—\$20— on 20 c.

On SD Series #1

20c on 30c	violet and black	.75
\$10 on 15c	violet and ultra	.75
\$20 on 15c	violet and ultra	.90
\$20 on 20c	ultra and black (b)	5.00
*\$25 on 15c	violet and ultra	2.00
\$40 on 15c	violet and ultra	4.00
\$50 on 15c	violet and ultra	2.00
\$50 on 50c	orange and green	10.00

ON SD Series #2

20c on 10c	yellow and ultra	.75
40c on 50c	orange and green	1.00
\$2 on 25c	apple-green and black	1.75
\$10 on 25c	apple-green & black	2.50
\$20 on 25c	apple-green & black	2.00
\$40 on 25c	apple-green & black	3.00
\$50 on 25c	apple-green & black	4.00

On SD Series #3

40c on 25c	pale green & black	.80
40c on 50c	orange and green	1.00
\$2 on 25c	pale green & black	1.40
\$4 on 25c	pale green & black	1.75
\$4 on 40c	carmine and green	4.00
\$15 on 25c	pale green & black	4.00
\$20 on 25c	pale green & black	3.00
\$25 on 25c	pale green & black	6.00
\$40 on 25c	pale green & black	2.00
\$50 on 25c	pale green & black	4.00
\$100 on 25c	pale green & blk.	12.00
\$200 on 25c	pale green & blk.	40.00



1972. Series #4. 3rd series overprint applied on Series #3 (coated) Elizabeth II Stamp Duty. Perf. 14. Wtmk. Mult. Script CA?

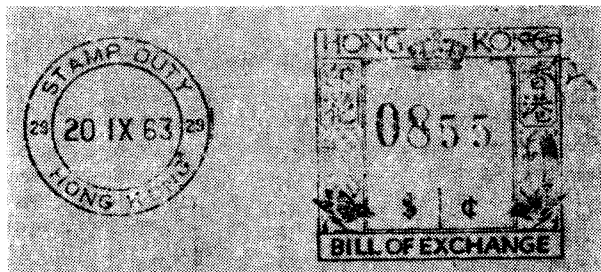
20c	ultra and black	.10
40c	carmine and green	.25
\$1	carmine and violet	.20
\$2	green and chocolate	.50
\$2	yellow and violet	.40
\$3	apple green and violet	.50
\$4	brown-orange and violet	.40
\$5	ultra and violet	.30
\$6	chocolate and violet	1.50
\$10	red-violet and orange	.75
\$20	apple green and orange	1.50
\$25	ultra and orange	2.00
\$40	violet and chocolate	5.00
\$50	brown and orange	2.50
\$50	yellow and chocolate	4.00
\$100	ultra and carmine	15.00

METER IMPRESSIONS—1959(?)–1973

The use of meters was introduced sometime in the late 1950's to replace many duties, the payment for which was formerly made by the purchase and affixation of adhesive revenue stamps pursuant to the Stamp Ordinance (Chapter 117 of the Laws of Hong Kong).

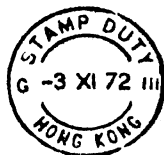
These meter impressions are made

by means of franking machines owned or leased by persons required to stamp documents pursuant to the Stamp Ordinance. Each such license may be identified from the die number at its "3 o'clock position" in the circular stamp duty impression (i.e., in the Bill of Exchange meter below, the number is 29).



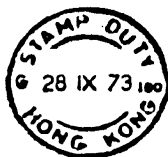
Bill of Exchange

Adhesive stamps continued to be used for several years subsequent to the introduction of the meters in the late 1950's. The use of adhesives probably ceased in 1972-73. Today meters are used for Bill of Exchange purposes where an ad valorem charge under type ("head") 11 of the Ordinance is imposed. The use of adhesives has probably ceased except for persons with large stocks on hand who were permitted to use them until the supply became exhausted.



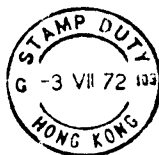
Receipts

Prior to April 1, 1973, when this duty was abolished, a written receipt was required to be given for payments of \$20.00 or more, and the receipt itself to be stamped in the fixed amount of fifteen (15) cents.



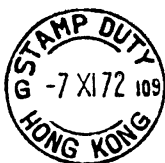
Transfer Duty (Contract Note)

The contract note adhesives were replaced by this meter impression, probably in late 1973. This duty represents a fixed charge of \$5.00 levied under Type 48 of the Ordinance on every instrument transferring title to shares.



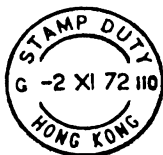
Agreement

Prior to April 1, 1973, when this duty was also abolished, Head 3 of the Ordinance required a flat charge of \$3.00 to be affixed on all agreements executed between two contracting parties. No copies of any adhesives for this specific duty have ever been seen or reported.



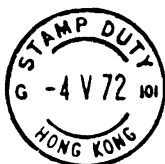
Bill of Lading

A bill of lading is a shipping document representing title to a consignment of goods or merchandise. The bill of lading is the consignee's authority to require delivery from the shipper. Under Head 12 of the Ordinance, a stamp duty of 15c was levied where the value of the goods was under \$5.00. In all other cases the fixed levy was 40c. This duty was also abolished on April 1, 1973. No copies of any adhesives for this specific duty have ever been seen or reported.



Godown Warrant

This is an expression peculiar to Hong Kong, but is actually a warehouse warrant. The expression derives from the inadequate comprehension of the English language many years ago by the Chinese coolies who were instructed to 'go down' to the warehouses on the wharves. The warrant itself is a document signifying title to and ownership of goods in storage. The stamp duty was a flat charge of 20c and was also abolished on April 1, 1973. No adhesives for this duty have been seen or reported.



H. P. Agreement

H. P. are the initials for Hire-Purchase or, as it is more commonly known in America, an installment

purchase contract, i.e., purchase of goods on credit. Liability for stamp duty (amount unknown) ceased on and after April 1, 1973. No special adhesives for this duty seen or reported.



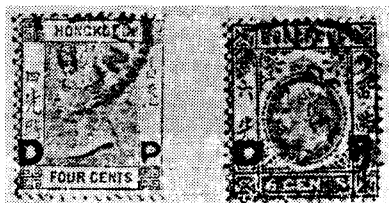
Insurance Policy

Prior to April 1, 1973, the date of its abolition, various rates (either flat or ad valorem) were levied upon the different types of insurance policies. No special adhesives for this duty seen or reported.

ADDITIONS AND CORRECTIONS TO PART I

From Jack Brandt, E. W. Stannard and Peter Padgett came the following on the "D P" overprints:

There may be an error of interpretation here. The "D P" is reported by two of the above as being a "security overprint" for the newspaper, the Hong Kong Daily Press. Stannard writes, "This is substantiated, perhaps in error, by a footnote in the 1928 Michel catalog, whereby they attribute this security overprint as the newspaper's precancel . . . It is suggested that further study may be in order." Padgett states, "The same overprint exists on low value Q. Victoria issues." The photos below are from Stannard's collection:



Jack Brandt reports the existence of this overprint on Edward VII issue, 6c orange and purple (probably the same stamp shown in the right photo above). He also reports a change in the numbering by SG in their 1974 catalog: the 4c is now #93, with the 6c #94.

The following additions are the product of Peter Padgett:

1903—Edward VII. MCA Wmk. I can confirm the 30c, \$4 and \$6.

1937. Add all the following Perf. 14. 10c, 20c, 30c, 50c, \$1, \$2, \$3, \$4, \$6 Dark blue and green, \$10, \$20, \$200 blue and black on blue.

1946. New colors. Perf. 14. 20c, 40c, 50c, \$1, \$2, \$6, \$20, \$200 blue. Perf 13, \$40.

Provisionals. Do the FIFTEEN CENTS on 20c in both red and black exist without the added handstruck "B of E"?

Q.E. II Series I. I have the following used on pieces without "B of E"

or "CONTRACT NOTE."

10c, 15c, 20c, 50c.

Additional item. QE II 15c Green Script CA. Perf. 14 with two line overprint in black "STAMP DUTY."

I have a listing of Hong Kong revenue stamps by Padgett and P. C. Fearson which shows promise as to adding background material and some new values, especially to the early issues. This listing will be closely examined and additions and corrections noted in a later issue due to space limitations for this issue.

The Editor

The Israeli Revenues

(Note: Through negotiations with the Society of Israel Philatelists, permission has been received for the ARA to reprint any articles concerning revenue issues appearing in their award-winning journal, the ISRAEL PHILATELIST, crediting the journal and the author. Gratitude is extended to the SIP for their cooperation. The first such article appears below. G.M.A.)

NEW REVENUE STAMPS

Steven Carol, Holbrook. N. Y.



During last August, while I was in Israel (for my 11th visit in four years) I visited many of the post offices in Israel and the occupied West Bank. As you already know the Zahal Revenue stamps that were in use in the West Bank were discontinued in April 1973, without any prior notification, and regular Israel Revenues are in use there now.

What came to my attention during my stay, is that a new series of Revenues is being released by Israel, without notice, and seemingly on a piecemeal basis.

The new series basically looks the same as the last in color and format, yet closer inspection reveals that the new stamps are smaller in design size. The old series was 23mm long (in design) whereas the new is 21mm. The inner box (which contains the value numeral) was 17mm and is now 16mm. It is my belief that as the old plates of the old revenue series wear out they are being replaced with the new plates of the new smaller format.

Dr. Josef Wallach, who frequently contributes to the I. P. and with whom I had a very pleasant informal "philatelic seminar" while visiting Israel, concurs with my analysis about these new stamps.

So far, only the 3, 25 and 40 agorot have appeared. But perhaps there are others and other members of the Society may shed more light on this matter. The postal officials, wherever I went were not aware at all of the difference.

(It is to be noted that Dr. Wallach is also an ARA member, #1661.)

The Catalog Is Indispensable, But . . .

By Davis N. Nathan, ARA

The people at Scott's certainly have a monumental task. Each year they must take all the stamps there are, and affix a price tag to each. For the most part, they do a good job. Among the widely collected issues (postage, airmails, etc.) the valuations ascribed are normally a good representation of the market. And the valuation is usually a good meter of scarcity and demand.

However, when you deal with revenue issues, this is not always the case. In the relatively short time I've been interested in U. S. Revenues, I've found that in several cases the catalog and I don't agree. I have found relatively common items vastly over-cataloged and, on occasion, some very elusive stamps with very low price tags. This is not to say that I don't appreciate what Scott has done—the exact opposite is true. Without the revenue listings in the Specialized Edition nearly all collectors would be lost, including the author. My point is that you can be misled by accepting every catalog valuation as the gospel. Particularly susceptible are those who are new to the revenue field, you new arrivals from the land of Columbians and Zeppelins.

Cataloging all revenue stamps accurately has got to be a problem. The volume of trading is small compared to more popular fields. Since there are few advertised transactions, except among rarities, it becomes nearly impossible to catalog accurately. The pages of Linn's and Stamps are nearly covered with the ads of dealers wishing to buy and sell postage, commems, and airmails. Seldom do you see a comprehensive list of selling prices on revenues, let alone a buy list.

As revenues become more popular, as early issues are now, the prices become easier to accurately ascertain. The same is true with a field that all-of-a-sudden catches on fire. Duck stamps are very hot now; buy and sell listings catch your eye on nearly every page of the major trade journals. As you no doubt have already found, it isn't long until it becomes exceedingly difficult to obtain copies of "hot" issues once everyone catches on. And, as duck stamps rise out of reach of most collectors, it isn't long until they begin to search for new lands. Not only are the bargains gone, but the stamps themselves seem to dry up.

As prices continue to skyrocket for U. S. postage, airmails, ducks, and now early revenue issues, I believe it is only a matter of time until nearly all other phases of U. S. revenue collecting become more active, and prices accordingly advance. The supplies of most well-centered, uncut, non-straight-edge stamps in these areas are already drying up fast—regardless of catalog price.

Many of the low face value dated stocks and documentaries are virtually unobtainable. Try to accumulate ten premium copies of the 1c through 4c red documentary stamps issued in 1941, 1942 and 1943. Most all of the 8c and 40c values are relatively scarce in all years. And the 80c values are scarce in all years except 1954. By scarce I mean two things: 1) most collectors who collect revenues do not own them, and 2) the majority of dealers, even those specializing in revenues, can not consistently supply them in single copies—and almost never in quantity. Most revenue dealers will take all they can get. What is interesting is the fact that these are stamps which catalog for the most part in the 10c to \$2.00 range. Any postage stamp which falls within the catalog range is common—there is no shortage in supply, even on a wholesale basis. Most dealers in U. S. postage issues aren't even particularly interested in postage issues in that price range. Enter the revenue field, and things change.

Certain wine stamps are even harder to find. RE79 catalogs \$9.00; try

to find just one single copy in fine condition. RE31 is a moderately cataloged stamp at \$13.50; I have never seen a well-centered copy for sale. About two years ago I purchased a large accumulation of wines numbering in the thousands accumulated over a number of years. Neither of the aforementioned stamps was in evidence, although the supplier was a very meticulous collector. There were three fine copies of RE83 (cat. \$60.00) in the lot, but no RE31 or RE79. When questioned about the absence of the moderately priced items when many higher cat. items were in evidence, the owner replied "I've written to everyone—no one has any. At least none they'll part with." If you get a chance at a fine copy, I hope you won't pass it up waiting for a superb edition. One major New York retailer has listed both of the stamps in their rather extensive price list for the past few years. In January I sent a deposit and ordered five premium copies. My deposit came back by return mail with the notation "none available."



Fig. 1
RE31

Part of the problem seems to stem from the fact that many of the revenue issues were not distributed widely or evenly. In the case of postage stamps, nearly all offices receive a stock of most issues. Many of the red dated documentaries seem to have gone to just a few offices. With wine stamps, it was a matter of ordering certain denominations from the stamp office of USIR. Certain wines are over-cataloged for just that reason. Apparently only a few offices had them, and only a few companies ordered and used certain values. It seems that only one or two parties came into possession of the cancelled stamps, probably through a contact at the winery. When the initial catalog surveys were made, most dealers undoubtedly reported little or no stock of such stamps. Thus, the catalog listing was high. When the party possessing the only stock began to let them go, the retail price began to drop. I know of one stamp cataloging \$35.00 which was available in quantities of 100 at \$3.50 each, or one-tenth of catalog! Fortunately, such examples are extremely rare.

On the other end of the spectrum you find stamps like selected real-estate values of the 1952 through 1954 dated documentary stamps. It appears that not very many of the 1952 series stamps were used. All of the 1952 series real-estate values are desirable items mint or used. The 1953 series stamps, however, aren't too tough. This issue appears to have been well distributed and widely used, and I believe this set is by far the easiest to assemble. Then comes the paradox issue of 1954. This is the undated series of real-estate stamps. The \$1.10, \$2.20 and \$3.30 undated stamps I consider to be the easiest to obtain of all the real-estate docs. But the \$1.65 (R669) value and the \$2.75 value (R672) are two of the scarcest items issued since 1940. Despite the modest catalog valuation, nearly every want list I've ever seen shows



Fig. 2

1952 Real Estate Values

them to be missing from collections. Three copies of the former and one copy of the latter have passed through my hands. I've never seen any others for sale, and all copies I've seen are mint. My source was one of those very rare collectors who purchased the new issues at the philatelic window or at the USIR stamp office. Not many did that; the number must be inconsequential when compared to the number of active revenue collectors today. Remember that you could have purchased quite a nice selection of 19th century revenues or postage stamps for \$59.03 in 1954. That's the total face of a set of 1954 undated docs 1c through \$26.00, which seems to account for the lack of mint examples—but what about used? There must have been sufficient supplies of the 1953 series \$1.65 and \$2.75 values on hand in most offices to meet most of the 1954 demand.

As a dealer, clients have written to ask the reasons why they are unable to obtain a low-catalog key value, when they have spent many times the catalog value of the missing stamp on the higher-cataloged but more readily available stamps in the set. If you come across a key value sought for some time, my advice is to buy it—even if the price seems a trifle steep. You may never get another chance.

This brings to mind the case of a client who wrote with a very small but select want-list. He supplied good references, and demanded only the finest condition. The stamps remaining on his revenue want-list were very difficult.



Fig. 3

R669 and R672

Of the 15 or so listed, we had but three in stock, and all were \$5000 dated documentary stamps. The price we quoted was, I felt, a fair one, commensurate with the quality involved, and only 15-20% higher than contemporary auction realizations. Even so, we probably would not have been able to replace them. We shipped the stamps on approval. A week passed. Back came the stamps with a letter explaining that our prices were much too high. The client had a long-standing policy of never paying more than 40% of catalog for the revenues he needed, and if we would reduce our price to one-third of catalog we could then be certain of making a "deal." What this fellow failed to realize is that the truly scarce and in-demand items are seldom bargains. We all know about stamps like RD312, the \$10,000 Stock Transfer. Nearly every auction contains a copy, and the prices attained are seldom more than a small percentage of catalog. The Scott people have revised that valuation downward in recent times, and I wouldn't be surprised to see it go still lower. It should. But truly scarce items which warrant a high valuation are hard to come by. I've purchased stamps from many dealers and collectors and I still haven't found anyone willing to part with superb rare stamps at substantial discounts from catalog. I'll wager my former client's want-list won't be revised until his attitude is revised.

All too often collectors fail to capitalize on opportunities to obtain scarce stamps when they are available. For about two years now, one New York dealer has advertised fine mint copies of RC2, the 3c Future Delivery stamp of 1934. The price quoted is a little under one-half catalog. This is a scarce stamp. I feel reasonably sure this dealer has happened upon a part-sheet. When that stock is depleted, don't look for too many additional copies to turn up. I believe this small red stamp would be in even greater demand if it were a little more interesting to behold. From an aesthetic standpoint, that issue may be the plainest of all revenues. But without RC2, you can't have a complete set. Herman Herst Jr. sold a single O.G. copy in his 192nd Sale in December of 1972. The stamp realized \$22.00, at that time full catalog. A word to the wise.

Under optimum conditions, the catalog price should be a reflection of demand in relation to supply. Whenever an item is traded on a limited basis, especially in a sideline field, pricing is a touchy matter. The Scott Catalog uses prices in italics to denote a lack of adequate pricing information. I feel that a more extensive use of this device would be in order. This is not to say that all moderately priced revenues are scarce. There seem to be adequate supplies of most items. In fiscal philately, bargains are probably more common than in heavily trafficked philatelic fields. But pitfalls exist too. The catalog can be the collector's most valuable tool. At the same time, bear in mind that there will never be a substitute for knowledge and experience.

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.

President—

Gerald M. Abrams, 714-593-5182

Sales Manager—Same as above

Advertising Manager—

Joseph F. Antizzo, 212-CO7-6800
(during day only)

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

Publicity Director—

Brian M. Bleckwenn, 516-IV6-0122

Secretary's Report

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

NEW MEMBERS

- 1936 KRANE, Richard A., 1711 Trent Court, Lindenwold, NJ 08021, by G. M. Abrams. Worldwide locals, semi-officials, forgeries and reprints; German locals, souvenir sheets, Asian revs.
- 1937 FARAH, Juan L., 2311 SW 2 St., Miami, FL 33135, by G. M. Abrams. GB, general Cuba.
- 1938 BELL, James, PO Box 1867, Lynwood, CA 90262, by APS. Br colonial Africa, Guam, Hawaii, Canal Zone, Philippines.
- 1939 HANSEN, Richard R., PO Box 388, Sunnyvale, CA 94088, by Daryl O. True. M&M, foreign, US and foreign non-Scott (dealer)
- 1940 MARTIS, Avv. Luciano, Via Pergolesi 8, 09100 Cagliari (Sardegna), Italy, by Robson Lowe.
- 1941 KLOSS, Barbara, PO Box 140, Garrett Park, MD 20766, by G. M. Abrams. Foreign, esp. France and cols, GB and cols, Indian Native States
- 1942 SMITH, Harold S., 3227 Albany St., Schenectady, NY 12304, by E. S. J. van Dam, Canada
- 1943 BEARD, Brad A., 2030 Quenby Rd., Houston, TX 77005, by William H. Coulter. Genl US and precancelled revs; dealer in books, incl phil lit.
- 1944 LAWRENCE, Edward C., 521 Eugenia Ave., Madison, WI 53705, by Ernest F. Vilter. M&M.
- 1945 MOSS, Ira L., 176 Beach 146th St., Neponsit, Queens, NY 11694, by Secretary. M&M, US back of the book.
- 1946 KAUFMANN, John W., 1010 Vermont Ave., Washington, DC 20005, by Joseph F. Antizzo. Dealer.
- 1947 THOMAS, C. A., South Indian Bank, Ltd., Irinjalakuda, South India, by G. M. Abrams. India, incl native and convention states—revs, rev perfins, govt documental papers.
- 1948 WAIT, Robert G., Box 512, Belvidere IL 61008, by Secretary. 19th century US (philatelic broker, Wait & Wait).
- 1949 WAIT, Timothy G., Box 512, Belvidere, IL 61008, by Robert G. Wait. 19th century US (philatelic broker, Wait & Wait).
- 1950 PORTER, Neil E., 1547 Beechwood NE, Warren, OH 44483, by Sherwood Springer. "Mainly assembling a type set of RB, RC, RD, RE, etc., esp. RM."
- 1951 ANSORGE, Victor A., 141-39 73rd Ave., Flushing, NY 11367, by E. S. J. van Dam. General, all types.
- 1952 MOSBAUGH, Raymond C., 606 N. Michigan, Joplin, MO 64801, by G. M. Abrams. All US and poss., Canada, and worldwide revs relating to Red Cross and tuberculosis.
- 1953 BREWER, Monte Gene, 370 8th St., Norco, CA 91760, by G. M. Abrams. Anything with zepps, balloons, and motorcycles.
- 1954 MORRIS, Edwin W. J., 5 Fairview Mall Dr., Suite 250, Willowdale, Ont., Canada M2J 2Z1, by E. S. J. van Dam. US, Canada and provinces.
- 1955 KASSEL, Thomas, PO Box 120, Milwaukee, WI 53201, by E. S. J. van Dam. Canada and provinces.
- 1956 BREAKS, Fred W., 89 Isabella St., Apt. 206, Toronto, Ont., Canada M4Y 1N8, by E. S. J. van Dam. Canada fed revs, supreme court laws, provincial laws, Newfoundland revs.
- 1957 THE CHRISTMAS SEAL AND CHARITY STAMP SOCIETY, H. Denny Donnell, Jr., MD, Librarian, 1105 Pheasant Run, Columbia, MO 65201, by G. M. Abrams. Exchange NDP

- 1958 ASHWORTH, J. Raymond, Whiteface Mt. Highway, Wilmington, NY 12997, by E. S. J. van Dam. Canada and foreign locals, revs, precancels, perfins.
- 1959 YEN, Chi Wen, PO Box 3293, Taipei, Taiwan, Republic of China, by Dr. Chien Li Tsai. World, specializing in China.
- 1960 GERLACH, William, 1 N. Wacker Dr., Suite 800. Chicago, IL 60606, by Secretary. All US, Scott and non-Scott.
- 1961 ROBERTS, Richard E., 3216 Elliot So., Minneapolis, MN 55407, by G. M. Abrams. General.
- 1962 TRIMBLE, Ralph E., 20 Antrim Crescent, Apt. 207, Scarborough, Ont., Canada M1P 4N3, by G. M. Abrams. Canada, fed and prov; US, mainly early issues, imperf, etc.
- 1963 VALLANT, James "Big Jim," 9 Walker Rd., Apt. 11, No. Andover, MA 01845, by Linn's. Collector/dealer (North Andover Stamp Service); US non-Scott, US state and local, foreign.
- 1964 MARKISON, Paul G., 421 Sonora Dr., San Mateo CA 94402, by G. M. Abrams. US revs, rev stamped paper, M&M, taxpays; Canada revs and taxpays; world revs.
- 1965 BYRNE, Bruce S., PO Box 611, Manchester, CT 06040, by Linn's. US 1st, 2nd, 3rd issues; documentaries, proprietaries, newspapers.
- 1966 STILWELL, George R., Jr., 23 Cardinal Ct., West Nyack, NY 10994, by E. S. J. van Dam. Canada.
- 1967 BAKER, Willard E, PO Box 26, Santa Rosa, CA 95402, by G. M. Abrams. Canada law stamps, revs., B.C. revs., etc.; US rev stamped paper and US revs on documents and checks.
- 1968 CARTER, Jack P., 3409 33rd St., San Diego, CA 92104, by G. M. Abrams. Canada and US.
- 1969 ATWOOD, Dudley W., PO Box 206, Watertown, CT 06795, by E. S. J. van Dam. All BNA.
- 1970 WINUM, Laurence L., 327 Route 52, Walden, NY 12586, by Drew Nicholson. Dealer.

REINSTATED

- 1158 Theodore Gulino
1307 Bart Jay Rosenberg

ADDRESS CHANGES

Harry R. Art, 511 Franklin Court, Ashland, KY 41101
Albert G. Dewey, Jr., 13800 Castle Blvd., Apt. 202, Silver Spring, MD 20904
Charles R. Dilling, PO Box 4054, Glendale, CA 91202
Wilfred E. Gardner, Jr., 76 Garden Rd., Wellesley Hills, MA 02181
Eric Jackson, PO Box 5122, Anaheim, CA 92806
Mary O. Ruddell, 1673 New Brunswick Ave., Sunnyvale, CA 94087

ROSTER CHANGE

- 1764 TRUE, Daryl O. From collector to dealer, dba "Revenues, etc." Collections, odd lots, all revs, pl # singles, bought and sold.

Previous membership total ----- 899
New members ----- 35
Reinstated ----- 2
Current membership total ----- 936

CONTRIBUTING MEMBERS FOR 1975

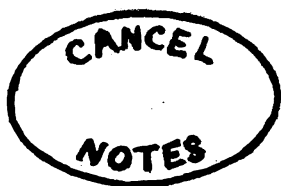
Gerald M. Abrams
Louis S. Alfano
David Anderson
Paul Balabat
William A. Barber
Jerry Bates
Howard B. Beaumont
Harry F. Beckham, Jr.
Peter H. Bergstedt
Brian M. Bleckwenn
Oliver R. Bloom
John S. Bobo
Irvin Burns
Randall E. Burt
Zach T. Carney
R. Leonard Carroll, Jr.

MD

Amon Carter, Jr.
Edwin L. Chalfant
Charles W. Chappell
Dr. Victor J. W. Christie
Lowell Cooper
Robert D. Cox, III, MD
Thomas A. Cox
Edward J. Craig, Jr.
Anne Crane
Jeffrey N. Crown
Eli N. Crupain
Robert F. Danner
Leslie A. Davenport
Jerry Davis
John M. Dean
Richard G. Decker
W. R. De Kay
Dr. Martin J. Dionne
Richard A. Dolejs
Joseph S. Einstein
David F. Emery
Gerald R. Engstrom
Martin Erler
Domenico Facci
J. Richard Fay
Lee T. Fitzgerald
Irving C. Forthmiller
Louis A. Fournier
Samuel B. Frank, MD
Ronald Friedlander
Deborah I. Friedman
Gene R. Gauthier
John R. Gentile
James S. Gerhardt
William J. German
Anthony Giacomelli
Giles A. Gibson
Jaime Gonzalez

The Gloeckner Stamp
Trust
Dr. Lawrence I. Gottlieb
George B. Griffenhagen
Michael J. Grobstein
Michael A. Gromet
Roy E. Hansen
William D. Haralson
Stephen J. Hasegawa
Joseph M. Hastings
Charles H. Hermann
David Hervey
Frank F. Himpel
Harriet A. Hintze
Daniel R. Hoffman, MD
W. A. Hollis
Charles C. Howard
Margaret A. Howard
E. S. A. Hubbard
A. O. Imbler
Elmo A. James
Charles W. Jones
Charles H. Kern
J. M. Kinabrew, Jr.
James H. Kinley
Adolph Koepfel
Mathias Koref
Dr. Serge A. Korff
William R. Lagoe
Richard G. Levine
Erwin Lindenfeld, MD
Carter Litchfield
John C. Luecke
Evan Macbride
George W. MacLellan
James D. Maggy
Robert A. Mason
Albert F. Maus
Larry W. Merrill
Bruce Miller
Jack E. Molesworth, Inc.
Michael J. Morrissey
David A. Moskal
Leroy E. Moss
Dr. Cecil R. Munsey, Jr.
John L. McGuire
Hugh D. McPhail
Frank Q. Newton, Jr.
Drew A. Nicholson
John F. O'Brien
Dr. Mark Ominsky
Richard D. Palmer
John L. Parker
King Parker, Jr.
Frank E. Patterson, III

Peter V. Pierce
Willem J. Pieterse
Charlotte Pollock
Rev. Elwood S. Poore
Jefferson N. Powell
Thomas W. Priester
Stanley J. Prior, Jr.
Charles Rabinowitz
Daniel L. Rhoades
Dr. Richard F. Riley
Joseph F. Rorke, MD
Lucien H. Rousseau
Dr. Seymour L. Rudman
Sol Salkind
Alexander T. Sanders
C. W. Schedler
Edwin T. Schumm
Walter E. Scott
Stephen Shedrowitz
Robert H. Shellhamer
Larry K. Shick
Allison D. Shumsky
I. Irving Silverman
Samuel S. Smith
Earl T. Spicer
Fred E. Starr
Piet Steen
F. Maynard Sundman
George Tarallo
Walter Terleski
Frank Thatcher
Albert E. Thill, MD
C. Stetson Thomas Jr.
Tracy G. Thurber
Henry Tolman, II
Peter Tomarazzo
Thomas M. Tome
Joseph Tovey
Stanley R. Trychel
Edward B. Tupper
Thomas W. Turner
Edmund R. Underwood
Rolf A. Utegaard
Erling S. van Dam
Clinton B. Vanderbilt
Ernest F. Vilter
E. Jan H. Volkmaars
Norbert F. Wacker
Harold G. Wheeler
M. R. Whitman
Maurice P. Whitney
Sylvia J. Williams
Eugene C. Wood
Ernest F. Woodward
Louis W. Yagle



CANCELLATION STUDY GROUP REPORT

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

U. S. SPECIAL AGENT,
INTERNAL REVENUE

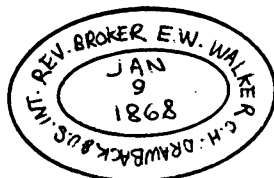
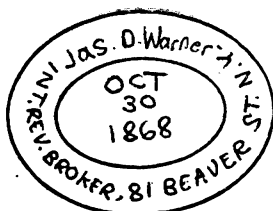
R.B. CARSLLEY
- U. S. -
SPECIAL AGT.
U.S. INTERNAL REV.

This cancel is probably one of the most interesting I've run across to date. The cancel is embossed, therefore a photograph would be of little use. I have no idea why a special agent of Internal Revenue would have to cancel a stamp. There is a normal commercial handstamp cancel on the stamp, but the strike is just a partial one. The stamp is a \$2.50 Inland Exchange (R-84c).

At first I thought the cancel might have been applied before the stamp was used. There are a few small pieces of the original document on the back of the stamp. These pieces have been impressed into the stamp by the embossing. So the cancel was applied after the stamp was attached to the document. If anyone has any ideas, or a similar cancel, why not write in and share it with the membership. Maybe the N.Y. Chapter's ex-resident expert, Lou Alfano, can shed some light on this matter.

TWO INTERNAL REVENUE BROKERS

general public. One question would be: "Was any special permit required to call yourself a U. S. Internal Revenue Broker, or was it an unrestricted business?" Who can help out on this point?

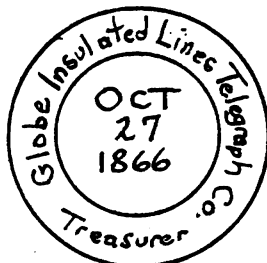


Here is another area on which I haven't seen anything written. I imagine that a U. S. Internal Revenue Broker bought stamps at a quantity discount and then resold them to the

The E. W. Walker cancel is on a copy of the 50c Conveyance (R54c). The cancel is rather confusing. "E. W. Walker" is definitely a name. I first assumed that "C. H. Drawback" was also a name, but have changed my mind. There is a "&" after "Drawback" which leads me to believe that Walker was also a Drawback broker. Drawback seemed to have something to do with the recovery of duties (taxes) on imported items when these items were later exported or used to produce items which were exported. If there were such people as "drawback brokers," that profession would seem to go hand in hand with that of U. S. Internal Revenue Broker. Does anyone know what the "C. H." stands for?

The Jas. Warner cancel is on a pair of 25c Certificates (R44c).

GLOBE INSULATED LINES
TELEGRAPH CO.



This is the first cancel I've seen that I can definitely identify as a telegraph cancel. The stamp is a 25c Certificate (R44c). It would seem that there should be a greater number of telegraph cancels available, but I haven't seen any others. If someone has a group of these cancels, the telegraph area would make a fantastic research project. Anyone interested?



A few people believe that this cancel is a telegraph item. I've seen the strike a few times, all on copies of the 3c Telegraph (R19c). According to those who claim it is a telegraph cancel, the wording represents "Hotel Telegraph Office."

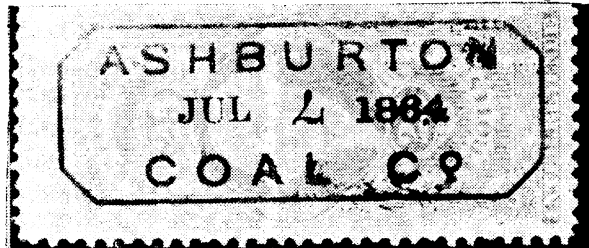
POINTS OF INTEREST

(Photos by Boutrelle)

The First Issue cancel collector has many areas to work in. Each collector probably has at least one area of special interest that he/she enjoys the most. Aside from my interests in insurance cancels, I enjoy cancels that are different from the run of the mill type. The following are three cancels that do deviate from the normal.

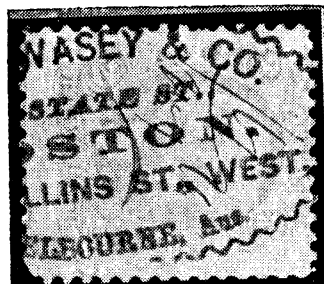
ASHBURTON COIL CO.

This cancel is different in two respects from the normal cancel. First, its shape is not rare, but it is quite different from the expected single/



double line oval or circle. Also, the day part of the date is inverted. Inverted dates are not great rarities, but are always interesting.

A BOSTON SHIPPING AGENT
OR EANKER?



This cancel also has two differences that make it interesting. This is the only stamp I've seen that actually mentions another country. That factor, plus the fact that many shipping agents were located along State Street in Boston, leads me to believe that this is probably the cancel of a shipping agent. A number of shipping agents had offices in Australia.

The frame of the cancel is also unusual. While most frames are circles or ovals, some are straight line shapes or shields. The cancel above is a "squiggly" line oval. Maybe someone has the first few letters of the name.

J. M. THORBURN & CO.,
SEEDSMEN



This is the first cancel I've seen with a second layer of oval inside the main frame. There are 3 areas for inscription. The outer oval for name and location, the top of the second for profession, and the last full over for the manuscript date.

Circuit Notes

First to the sales circuit statistics
(as of 1 May):

Salesbooks sold	706
Received for circuits	447
Not seen here	259
Circuits initiated	324
Circuits completed	304
Still out	20
Books returned to owners	409
(Their total sales \$23,562)	
Remaining in circuits	38
Members on circuit roster	203

Dire situation obvious, no further comment needed.

The following reflects our continuing policy of cautionary notes regarding sales and auctions appearing in the philatelic press and other sources. The opinions expressed are my own and are not necessarily those of the ARA nor of this journal. Unless noted, all dealers are non-ARA.

TREAD WITH CAUTION:

From a recent auction in Linn's; 7-day return privilege if lots inaccurately described. Question is, how can you tell? Canadian material noted as catalogued by Holmes (which edition?)

US revs, all diff used (sic) CV 27.00
US Ducks, mint Pl # singles,
retail \$125.00 MB 90.00
(quantity? All diff?)

Canada all dif used rev (sic) CV 37.50
Ditto CV 89.50
Ditto CV 98.40

Same, all diff. large tobacco stamps
not counted (were there any?);
CV 265.00 MB 80.00

Same, supermix of 600, 25 diff
MB 27.50

Same, lot of 30 diff better (?)
grade MB 21.00

Canada and Newfoundland, all
diff used (sic) CV 31.50

And another, same situation:

Italy & Trieste A, 220 diff revs
(how many of which?) MB 33.60

US & Canada revs, high value mint
mix, face 235.00 MB 165.00
(Could be as few as 2 diff
stamps in multiples)

US better grade revs (sic) CV 54.00

Canada, mix of 200 revs (sic) OPEN

Canada, mix of 200 revs, cheapies
(sic) OPEN

(No clues to the difference between the last two lots, or to the contents of either).

And from a recent issue of WSC, at auction:

Lot of Stock Transfers, USIR, wide range, up to 50 of a kind, clean throughout CV 1200.00

Sm lot of USIR revs, nice clean material on stock card, wide variety CV 97.00

Very nice lot of 1st to 3rd USIR issues, up to 10 each, beautiful condition CV 283.05

USIR coll. 306 diff. 1st issues through D's, F-VF, very fresh CV 279.05

DEALER RESPONSE:

From a dealer criticized herein on several occasions for what I have considered extreme overpricing, reflected below is his response. It is offered for your information without any comment, other than one where I thank the dealer for his truthfulness, and for the continuing promotion of revenue/cinderella collecting, for whatever his reasons. No further criticisms will be levelled at this dealer, and CAVEAT EMPTOR.

April 28, 1975

Dear Mr. Abrams,

I would like to see in the American Revenuer a clear description of what you call a legitimate estimate. I am happy to see that you have changed your position about the 'Forbin Franc value' and agree now with 50c. I will continue using \$1.00 as it is the most logical for my international sales, and as I see that you now understand the prices in Europe are higher, you will have little to criticize there.

Once more, you list some of my lots as overpriced. Once more, I will answer that bidders can bid and pay whatever they feel it is worth, and I give as much information as possible. The estimates reflect Forbin at \$1.00. I often do not state quantity in the same way that I do not state quantity for a collection of Scott-listed stamps when I have a catalog value. The Cyprus lot which you question is in fact underpriced as it is a postal usage of the 1881 accounting stamps. See Scott page 241 in

Volume I for your information. The Mauritius item has the Scott catalog value for the normal stamp, but any bidder will know that it is not the same with a revenue cancel. Now Scott lists these high values with revenue cancels when their value has been determined by experience. It does not for that stamp, and I happen to feel that in this case I should let the bidder decide as I do not claim to know better than Scott. The Italy Municipals which you challenge are in fact not well described: it is a beautiful specialized collection worth more than my estimate in my opinion, with many 10c items; but also quite a few scarce ones. The Vietnam is a coding error, which happens in "a rather extensive auction." Your comments on my lot of Saudi Arabia means that you did not understand that the lot included Saudi Arabia, Hejaz, Alep and Alouites. I put it under Saudi Arabia because that was the country with most of the revenues.

Apparently you question all my prices. Whenever you have listed my lots in the ARA, I have in 80% of the cases been able to find a reason for my prices that is not only fancy wording but probably "legitimate" by your standards; I agree to 20% mis-descriptions, which is improving thanks to more control over the describers on my staff and your constructive remarks. I challenge your accusation of extreme overpricing. First I am not pricing; I am estimating what the highest bidder from Europe or the U. S. might bid. The bidder makes his own pricing. Second, you started your criticism of my auctions on the value of the Forbin, which you now recognize as being a matter of opinion. Third, I do not agree with your comments on the unlisted (anywhere) material. Unfortunately maybe, everything is listed somewhere. Sometimes in the Scott catalog (like the Cyprus Postal Surcharge), or in Cazin and Rochas, or in the Greene Catalog, or in Forbin, or in foreign auction catalogs (often in the For the Record Summaries of Philatelic Magazine) in the Cinderella

Specialist auctions, in dealer price lists, etc.

I will continue promoting revenues, seals and cinderella material. In fact, I plan to increase my sales in that area by extensive advertising. I do not think that it will hurt the circuits or the auctions of the ARA in any way, and I plan to promote the ARA in my auction catalogs. However I am increasingly feeling there is a conflict in your mind between dealers and collectors of revenues. Commercial sales/auctions are needed for the growth of revenue collecting and I think that you have no choice except to concur fully with me about that. The one change that I might do in my sales is to indicate a minimum bid instead of an estimate, as minimums could be much lower than estimates. I feel this is not totally fair to the bidder as it does not give him a good indication of how to bid in order to get the lot. As I always reduce the high bid to a slight advance over the second highest bidder, I feel that he is protected against paying over the market price.

Sincerely yours, etc.

YOU DECIDE:

The following are all from Linn's, and are presented without comment. Form your own opinions. Comments are solicited.

Auction sale:

NY Stocks, some blox, about 1500
SB \$8/10
Korea revs from 40's, 10 sheets of
5 diff. (total 300) unused but
lightly stuck, can be soaked, SB
10/12

Net price sale:

US Potato tax, 2 & 50 lbs, 2 panes of 12	\$2.75
Same, set of 2 booklets, 8 panes each	19.50
Same, set of 2 booklets, 16 panes each	35.00
US telegraphs, 80 diff	19.50
Same, 50 diff	10.00
US Wines, 70 diff	19.50
US 1000 diff BOB, w/dues, revs, seals, etc.	95.00
Same, 1500 diff	250.00
Same, 705 diff revs	125.00

Net price sale:

PUERTO RICO REVENUES

We have in stock, perhaps 25-30 different documents with various Revenue stamps imprinted at the top of each. These are dated from 1841 to 1894. The documents refer to business transactions, baptisms, last will and testaments, legal agreements, etc. etc. In addition to the Philatelic worth of these documents, they also provide an insight into the quite interesting culture of 19th century Puerto Rico.

These are priced from
\$8.50 to \$20.00 each

These are legal size 8x13. Condition can be considered as average.

CANAL ZONE RAILROAD CERTIFICATES WITH IMPRINTED REVENUES

These Panama Railroad certificates are actually Canal Zone forerunners as they are over 100 years old. Each receipt is for "X" amount of shares in the Company at \$100 each.

Each receipt has either Revenue imprinted stamp Scott #RN-T3, RN-T4 or RN-U2. These are quite scarce. Condition is F-VF.

Net \$12.50 each
or \$30.00 for all three

SLAVE CERTIFICATE

Until 1873 Slavery was legal in Puerto Rico. Each slave had to have a certificate describing his exact appearance including color of eyes, hair, skin, etc. Also height and general stature. These certificates are quite RARE and with the renewed interest in Black history, these might turn out to be an excellent investment. They are size 8x10, have a postmarked Revenue stamp affixed and are suitable for framing. Condition can be considered as average. They just do not exist in Very Fine condition. All are dated in 1872 or prior.

Net \$25.00
USA OPIUM
REVENUE

'Duplicate Order form for Opium, etc' is the title on this 7x10 sheet watermarked USIR. These are used and are dated from 1915-18.

Net \$10.00

By an ARA dealer-member; net price:

Austria, 1853 (year) collection, specialized by color & perf, 225 diff incl 50 diff top values: 8, 10 & 20 Fl ----- \$325.00
Turkey, 1875-1900, collect. of 158 diff revs, mtd & described --- 40.00
China, \$1000 rev (70), \$5000 (24), all 94 used ----- 25.00

TO CLOSE:

As is our custom, this Dept. will be open for business during the summer publishing hiatus, July and August. Circuit activities will continue and for the fall auction, you are advised to follow the Auction Managers instructions and get the material in soonest.

Until Sept.

G. M. Abrams, Sales Mgr.

LOTS of Interest

D. L. Duston, Auct. Mgr.

Each auction produces items which are completely new to me, although they may be familiar to the specialist members. Whenever time permits, these will be highlighted under "LOTS of Interest," with the hope that a more knowledgeable collector might provide further information and submit same to the Editor. Photos of the lots will be provided, but may appear in later issues of the AR.

The Tax Paid section of Auction #11 included many items from an early collection, of which I have seen no listing or write-ups. These include Lot 846—Custom's Seizure Room cancels on the cigarette tax stamps (additional items will be listed in Auction #12); Lot 886—PHILIPPINES handstamp on tobacco strips. Are they as extensive as the Porto Rico overprints? (A large selection of the Porto Rico overprints will be included in #12); Lots 879-888, 891-4—The Class A, B, C, and A, B, and C handstamps and overprints. The varieties in these lots alone indicate the need for an intensive study to provide a listing.

Lots 897-8—These were in the Early collection and were marked as "Errors"—1883 New Issue instead of 1893—and were so listed. After closer

examination and comparison, it was decided these were either altered or an inking error that gave the "9" the appearance of an "8." The lots were withdrawn.

Lot #730 contains the current issue of Food Stamps. A gentle reminder was received from the Compliance Section of the Agriculture Department that it is illegal to buy or sell these stamps. The lot was withdrawn and of course, no similar items should be sent for future auctions.

Internal Revenue Paid
2 cents per pack.

Internal Revenue Paid
7 cents per pack.

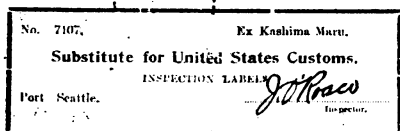
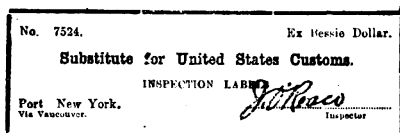
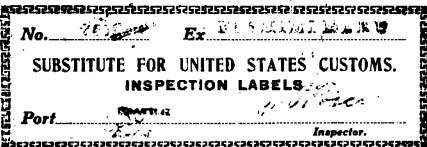
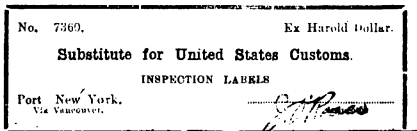
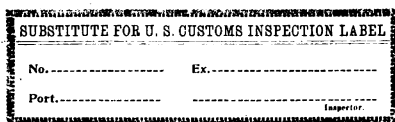
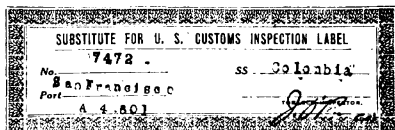
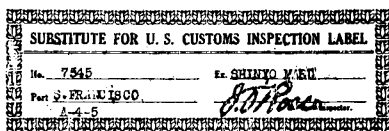
Internal Revenue Paid
8 1/2 cents per pack.

Internal Revenue Paid
8 cents per pack.

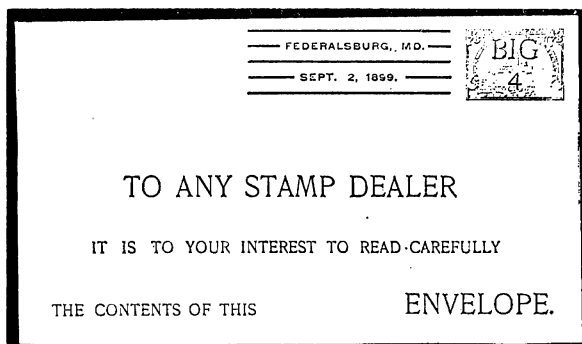
Lot #840—Among one box of revenue material sent in to be lotted was a set of manila wrappers with the red inscription "Internal Revenue Paid/7 cents per pack." The others had "2 cents" and "8 cents" and one had the 7 blocked out with two horizontal bars and an "8" printed in, again in red. The only information I could come up with on these was in an article by Pat Herst in the Sep. 15, 1951 issue of *Western Stamp Collector*, as follows: "During the first World War emergency taxes were applied to many things, including Playing Cards. Since the tax was made to apply almost immediately, it became impractical to have every store in the country return all the cards on hand to the manufacturer to have another excise stamp applied. Some bright soul came up with the idea of a wrapper which would surround the entire deck of cards, the wrapper itself bearing indication that the new excise tax had been paid. There are different types of this

wrapper; they are not expensive, but try to find some on short notice." Now we need to know if there are any other values, and how the tax was assessed to require these values.

Lot #844—The seven "Substitute for United States Customs / Inspection Labels" in this lot, lead me to believe that more varieties probably exist. I have not seen these before, much less a listing. They have no dates, and although printed for ports from New York to Seattle, all have similar wording and each has the stamped signature of "J. O. Rosco," Inspector. Who knows something about these items?



? QUESTIONS ? and ! ANSWERS !



Query #1: From Louis R. Campbell (9 Hogan Drive, Poughkeepsie, N.Y. 12603). "Here is a Xerox print of an envelope, recently purchased by a friend. It is not a cover, although it simulates a letter that had been postmarked. It probably contained philatelic material or advertising.

The 1/8 cent Proprietary, Sc. RB 20, is cancelled 'BIG / 4.'

A railroad known as the BIG FOUR (the C. C. C. & ST. L.—Cleveland, Cincinnati, Chicago and St. Louis; the C's possibly not in that order) later became part of the New York Central System. This railroad ran nowhere near Federalsburg, Md., which is in the DELMARVA peninsula, about five miles from Delaware.

I think the Big 4 affair is some form of promotion by a turn-of-the-century dealer to promote sales.

My question is: Is this a legitimate R.R. cancel that he acquired somewhere, or is it an out and out fake?"

(Ed. note: I responded that I suspected it was a form of advertising for, possibly, a stamp show encompassing four stamp clubs, thus the "Big 4." Any other ideas?)

Query(ies?) #2: From Kenneth H. Cornell (Box 139, Olean, N.Y. 14760). I cannot find mention of the following Canadian revenues in my 1969 Sissons Standard Catalogue and wonder whether the membership can help:

- a) R42 1868 Bill Stamp, 5 cent br. instead of orange
- b) Manitoba Law Stamp, \$1 green.

It has ten scallops and the figure of value is in the upper corners. (Or aren't the various frame varieties illustrated for Manitoba?)

- c) Same with C.F.' overprint.

Answer #1: From member Donald Byrum, of catalogue fame:

Reference your Q & A Query #2 in the May AR: Documentary stamps in the early part of this century were commonly used on checks. Many banks then and even today still will cancel a check using a perforating machine punching the word "PAID" or "CANCELLED" or perhaps the name of the bank. I have several copies showing parts of the word cancelled and a pair showing the bottom of "ANCEL." These are all of course off paper. I've also seen numerous checks bearing documentary stamps and having "CANCELLED" punched in the check but completely missing the stamps. I feel reasonably confident that the statement "... it is not part of a longer word or inscription." is incorrect and that it is in fact a truncated "CANCELLED" punch.

The stamps were normally placed on the reverse of the check. They were not intentionally punched but neither was any effort made to miss them.

Answer(s) #2: From Henri Janton resident "French expert," was received the following detailed explanatory answers:

To respond to some of the recent queries in the journal:

1. POUR LA PATRIE issues: :

In the Feb. 1975 issue, Mr. Kankovsky showed a fasci design (page 67) inscribed POUR LA PATRIE in 3 series, and asked their origin. On April 14th, 1934, the French Government decided to levy a 3% tax on all pensions being received by veterans of WWI. This was to be accomplished by deducting the tax from the pension payment and affixing a special revenue stamp to the payment form. Several changes of mind occurred, to wit:

At first, an essay was manufactured by using the usual Dimension type and overprinting it POUR LA PATRIE in red. This design was rejected.

Next, a stamp of the type SPECIALTIES PHARMACEUTIQUES was manufactured and put into use. It was dark blue and inscribed in white lettering in 4 lines "DECRET/DU/14 AVRIL/1934", without value.

Very few of these were actually used, since during this period the heads of the Depts. of Finance and Pensions decided to have a specially-designed series of stamps, and the design shown by Mr. Kankovsky was chosen. Thus, the DECRET stamps were withdrawn anticipating that the new series would be used, and used copies of it are relatively scarce.

The new series were also overprinted ALGERIE, MAROC or TUNISIE for use on veterans' payments for those living in those countries.

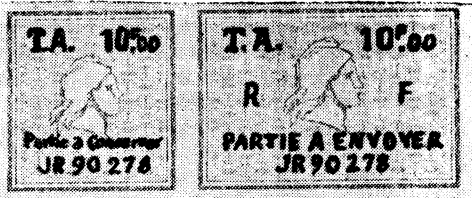
Each series comprised: 10c, 20c, 30c, 40c, 50c, 60c, 70c, 80c, 90c orange; 1, 2, 3, 4, 5, 6, 7, 8, 9F dark blue; 10, 20, 30, 40 and 50F red.

Before these stamps could be put to use, however, the plans were changed again, and it was decided to simply deduct the tax from the payments due and establish the accounts on a net basis, eliminating the need for the stamp. The entire group therefore, was never used, and they exist only in unused condition legitimately.

2. THE TAXE AUTO (T.A.) issues:

In the November 1974 (page 285) and subsequently in the Jan. 1975 issue (page 12) appeared an illustration

of a portion of a double stamp (see below) used for automobile fines usually of a minor nature such as parking fines.



Conserver
(Receipt)

Envoyer
(Forwarded)

These were (and are) available at any tobacconist's shop and could be purchased as needed when interfacing with an officer, or purchased in advance and held in abeyance for the proverbial "rainy day." When presented with an "avis de contravention" (offense report), the offender gave the larger right half to the officer who affixed it to the report and sent it within 8 days (currently extended to 15 days) to the police department. The left half was retained by the offender as a receipt that the fine was paid. The method was first introduced on July 1st, 1967. To my knowledge, the series consists of the following:

1. 1967—10F green frame and center, brown background, inscriptions in black, without serial number, wmkd AT 66.
2. 1968—same, serial number added at base, in black.
3. 1970—same, wmkd AGT (Atelier General de Timbre).
4. 1972—20F carmine frame and center, grey background, black inscriptions, with RF in red, wmkd AT 66.
5. 1972—40F blue frame and center, orange background, black inscriptions, wmkd AT 66.

At present, the 10F is out of use, but the 20 and 40F denominations are available.

It should be noted that these issues are also used in Reunion (now a Dept. of France): for that purpose the stamps were overprinted C.F.A. and surcharged, all in small red capital letters, to wit:

R1. 500F CFA on 10F (#2 above)

R2. 1000F CFA on 20F (#4 above)

It is hoped that this information has been of use.

Answer #3: From members Martin Erler and Charles Hermann different replies to James Giegerich's question appearing in the April AR, page 136 (they wrote directly to Jim and he has courteously forwarded the info for the elucidation of the membership). The former, as Jim pens, seems to be "more revealing":

"It concerns a control seal used by banks in the period 1890-1920 in Austria and Hungary; for control seals on the tellers' slips. The names served as codewords to avoid paying out money to unauthorized persons. There are also such seals with the name of the banking institute, also with other designs such as symbols, etc. They are not double seals as might

be anticipated, as I have some larger units showing that each seal is different."—Martin Erler.

"I was once told that they were a sort of lottery stamp from Central Europe."—Charles Hermann.

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277

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278

IRVING KOPF

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West Coast Adv. Mgr.: 655 S. Fair Oaks Ave., Apt. 1-206, Sunnyvale, CA 94086

PHILIPPINES Wanted—Revenues, unlisted OB's, perfins, commercial overprints. Send priced or for offer. Robert Hoge, 10124 Zig Zag Rd., Cincinnati, Ohio 45242.

80

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. ½ Warren Catalog or better for sound copies (punch cancels OK). Ray L. Coughlin, PO Box 3264, Baltimore, MD 21228.

84

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.

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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)

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

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WANTED: anything of British Commonwealth overprinted "specimen". Bart J. Corbett, 7 Radcliff Road, Beverly, Mass. 01915.

80

EMBOSSSED Revenues Wanted: US Revenue Stamped Paper, Scott types EP9, EP15-18; First Feds star and cloud varieties; RM260-270 b's and c's; RM275-286b's; RM305-325 a&b's; RM-262-382. Description or on approval. Private Collector. Larry Toomey, 7235 Guilford Rd., Upper Darby, Pa. 19082, USA.

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FOOD STAMP Coupons and/or booklets (or covers) from 1962-1973 wanted to buy or trade. Also need green-on-yellow Food Certificates and/or their yellow booklets, plus the salmon--orange Household Booklets and/or their coupons. Bernard Schaaf, MD, 1000 Langworthy, Dubuque, Iowa 52001.

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New Revenue Literature Review

THE CINDERELLA STAMPS OF AUSTRALASIA, 1st edition, 1974, by Bill Hornadge, published by Stamp Publications, Pty., Dubbo, NSW, Australia: price about \$4 US, 112 pages, paperback.

Reviewed by Gerald M. Abrams

Looked forward hopefully to receiving this new publication, and must sadly report that it is most disappointing. So much more could have been accomplished—but the production effort was amateurish, the paper poor grade, the illustrations so-so, and the “copouts” plentiful. True, the booklet lists many items of Cinderella material (and admits to many gaps and lack of knowledge in many areas—perhaps another year or more of research would have proven worthwhile before attempting publication) but in a format I consider unacceptable; the reason for this is that for the most part, items are listed horizontally and colors and prices not supplied. As an example, some railroad issues (not all) are listed thusly: 1d, 2d, 3d, 6d, 1/-, etc., without mention of color for each value. (This is reminiscent of some of the supplemental listings issued by Mr. Forbin, where some of the details absolutely necessary were omitted).

Then we have the arbitrary assignment of definitions and what ‘constitutes’ Cinderella material, with which I’m sure few of our Cinderella collectors will agree—to wit (and I quote from Mr. Hornadge’s intro, with some parenthetical comments of my own): The origin of the term “Cinderella Collecting” has been lost, but, as the name implies, it refers to material long neglected and overlooked by serious minded philatelists of the world (not necessarily). A Cinderella item has been loosely defined (by whom?) as one which looks like a stamp but isn’t in the catalog (my first impulse was to say, whoa, back up; let us first define stamp). But it isn’t really that simple. For a start, we might ask: What catalog? There are many items banished from one catalog only to gain full status in some other catalog with the blessing of the editor. Cinderella collectors are a fairly independent group and by no means agree amongst themselves on what constitutes a collectible item. I have therefore outlined the material (which Mr. Hornadge defines as Cinderella) which I have chosen to include in this catalog:

LOCALS: These are issued by a postal authority or (more usually) by a private mail service and have validity only within a local area or over a specified service.

PHANTOMS (or bogus stamps). Labels which purport to be postage stamps but which have no postal status. Usually issued to defraud collectors.

LABELS (or stickers). Usually issued for some perfectly legitimate purpose but which tend to confuse collectors because they have a superficial resemblance to stamps. Since the number of such items is legion, the listings in this catalog are necessarily selective and are confined mainly to those labels having some association with philately or with postal services.

UNAUTHORIZED OVERPRINTS (or surcharges). Genuine stamps to which an overprint or surcharge has been applied without proper authority. Most such issues are bogus but some have been created through genuine misunderstanding on the part of postal officials.

RAIL & TRAM STAMPS. Private railway stamps and tram stamps of an unusual (?) character have been dealt with as fully as possible (not true, see comment above re horizontal lists), but the listings of official Govt. rail-

way stamps has been restricted because of the lack of basic source material (would another year have helped?)

MISCELLANEOUS. Items which fall outside the above categories but which I have included because of their special interest to philatelists generally, or to the Cinderella collectors in particular (or to the author most of all?)

Thus we have defined (I shall coin a word) Cinderellism. Next, Mr. Hornadge lists these items which (in his opinion) do not fall under the category:

FORGERIES (and facsimiles). These are outside the scope of this work except where Cinderellas themselves have been forged. Souvenir sheets issued for stamp expos and containing reproductions (facsimiles) of genuine stamps are not included.

ERRORS & VARIETIES. Only as noted in the Cinderella material.

CHARITY SEALS such as Easter and Christmas seals have **LITTLE RELEVANCE TO CINDERELLA COLLECTING** (Caps mine—GMA). Nor are labels or poster stamps for stamp expos included unless they have some special interest (to whom?)

ESSAYS of postage stamps.

MISCELLANEOUS. Proofs, specimens or the like.

Regarding the revenue and fiscal material, Mr. Hornadge states:

Originally I had intended to include these in detail (and thus we assume that they are included in the author's definition of Cinderella) but was forced to abandon the idea for lack of basic source material. I have illustrated (and that's about it) some commoner types of fiscals and revenues but have not been able to go beyond this.

(Above the illustrations appear the words:)

Fiscal and revenue stamps are considered to be outside the scope of this work despite their superficial (?) resemblance to postage stamps. For one thing, only a very small minority of Cinderella collectors are interested in fiscals (and what was the source for that statistic?) for a second, there is very little available published source material to draw on to compile a comprehensive listing of the fiscals (exactly—this is the raison d'être, or so we supposed, for this volume, at least in part. That is why the research and listings are needed; homework, not copying existing material was essentially what was needed). I rather suspect that this would call for a volume well in excess of the size of this catalog (you betcha). That there is a need for such a work is undeniable, but until volunteers (apparently the author is not one) come forward to complete this formidable task (indeed the collector of these items must learn to paddle his own canoe (I lost the meaning of that phrase).

The bibliography contains no mention of Morley, Moens or Forbin, et al. It is apparent that the author has not heard of them or has chosen to ignore them. It is further apparent that he has no knowledge of the ARA, as some of our members would have been delighted to participate in the effort to help list the revenues. Some have already been listed in these pages, and recently. It is suggested that any of our "down under" members attempt to set Mr. Hornadge straight soonest.

I'm sure that not all of you agree with the arbitrary boundaries set forth to define Cinderella material, and if you disagree strongly enough, feel free to write to the author care of the publisher as noted above.

It is hoped that there will be a second edition of this work sometime in the near future, and that perhaps Mr. Hornadge will decide to record the revenues and call on us for help. Final comment: You get your money's worth.

Revenue Auctions

are a regular feature of our sales program and collectors with suitable properties for inclusion will find that the demand through this international market is quite rewarding.

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