

AMERICAN REVENUER



Journal of the American Revenue Association

Vol. 29, No. 7, Whole No. 277

September 1975

SRS Becomes Chapter

Through the efforts of current Prexy Terry Hines and the State Revenue Society officers, that organization of well over 200 members has opted to become a chapter of the ARA.

We wish therefore to welcome the SRS to the ranks of our group of chapters. It is noted that this action in no way constitutes a merger of the two organizations in any manner. The SRS will continue to retain its autonomy in every respect; the one change will be that the Society, as an ARA chapter, may be afforded space in the journal to reports its activities, an option open to all of our chapters.

Further, we solicit articles from SRS members for publication in these pages. Any such material should be submitted to the Revenuer Editor for potential publication.

For information regarding membership in the SRS, any of the following SRS officers may be contacted:

Prexy Terry Hines

Vice Pres. Ed Kettenbrink

Secretary Mack Matesen

Board members: G. M. Abrams, Ken Pruess

Membership Director: Harold Effner
210 Eastern Way
Rutherford, N. J. 07070

ARA Tops 1000 Mark

The dedicated efforts of the ARAers who took much time and trouble to "go out and get 'em" has paid off, and those who are responsible may well be proud of those efforts. This organization has achieved an all-time and historic high in the membership roster; the Secretary's report this month is the largest ever logged. Note also that we have turned the 2000 mark in membership numbers.

With the appearance of this journal, P R Director Brian Bleckwenn will be releasing a news report to the philatelic world of this accomplishment. You will undoubtedly be seeing it in various publications, all over the world.

Prexy Abrams has indicated that the effort must not stop here. There are untold hundreds, perhaps thousands, of revenue enthusiasts throughout the world who are unaware of our existence. We are attempting to rectify that situation.

Further, there may be other collectors who can be converted to this wide-open, fascinating field, long neglected. That too is changing.

Addresses not shown may be found in the ARA Yearbook.
SRS, welcome aboard.

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THE AMERICAN REVENUER

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AMERICAN REVENUE ASSOCIATION

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(The opinions expressed in the various articles in this journal are those of the
writers and not necessarily endorsed by the Association and/or this journal.)

Vol. 29, No. 7, Whole No. 277

September 1975

From the Editor's Chair

Both the headlines and the Secretary's page make interesting reading this month, but they in turn place this office on the horns of the proverbial dilemma. On the one hand a growing membership with increasing diversity of collecting interest which must be served; on the other a deficit year to which I was the principal contributor. No, I'm not about to launch on another campaign to raise money. I'm just here to lay on the line some guidelines under which I'm going to have to work for the next year.

Unlike some past months this office is NOT faced with a dearth of ma-

terial; in reality, it has a plethora. At the same time I have been placed under a strict page limitation (see the President's Page): as the prexy puts it, "pagination . . . will be trimmed." But, regardless of what he thinks, it will be painful . . . to the authors who have been so faithful (including him) in supplying me with material during my tenure. I am going to have to break many, many promises, simply because I do not have the space to adhere to them. So, authors, if you do not see your work in print when I promised it, it's because I can't get it in and not because I don't want to use it. I know that some of you have been waiting a long time. It can't be helped.

If it's any consolation, think of the ones among you who have produced research studies that won't properly fit into journal serialization and who have looked forward to the ARA financing supplements similar to Beaumont's "Printed Cancellations" in 1972. There are several of these in the works and we are trying our best to find the money to get them published (Tom Harpole is in charge of this), but they will probably have to wait until next fall before anything is done unless a few miracles manifest themselves.

During this next year there will be no Voices from the Past (you may have noticed how few there have been since January) because original work will take precedence. And I will liberally but judiciously use my red pen on all submitted manuscripts in order to cut them to the "bare bones." I ask all writers of regular columns to help out by disseminating their info in as few words as possible. Further, there may be a reduction in the number of cuts commencing with the October issue due to the great amount of space they consume and the high cost. You probably will find a greater number of abbreviations and other short cuts that conceivably will save precious space. Finally, this column will be much shorter—less chatty, more selective in its choice of editorials (if there are any), and will avoid politics like the plague.

As an educator I have faced austerity many times (districts use the term to describe their budgets after the public votes down the regular one), and this is what I will practice until the time comes that the Sec'y-Treas. gives the go-ahead to return to normalcy. Stick by me; times will be better.

* * *

Western Stamp Collector carried an article in February which outlined the contents of a magazine called "Informacion do Filatelico e Historia Postal," issued by the Cabinet of Studies of the Circulo Filatelico of Barcelona (Spain). Paramount within to the revenue collector was an article by Enrique Soro on the forgeries of Spain, including it was noted forgeries of some of Spain's fiscal stamps. If anyone has this article available I will serve as a clearing house for its distribution. Spanish collectors take note!

* * *

For the Norwegian collector, Paul Nelson's notice below should be cause for considerable joy:

NORWEGIAN REVENUE CATALOG

Mr. T. Soot-Ryen, a noted Norwegian philatelic writer, is the author of a newly issued handbook, catalog, and pricelist covering Norwegian revenue stamps. The book, published by the Oslo Filatelistklubb, is entitled "Norges sportel-, juster -of stempelmerker." The handbook is in Norwegian, but the catalog pages are in English and Norwegian, which makes the handbook data easily understandable. The pricelist is in Norwegian kroner, and is dated March, 1975. Included is a numbered sheet from an issue of 1000 sheets of reprints from the original 15 cliches of the 1873 Sportelmerkene set. The book is available for 8.50 postpaid from the Southern California Chapter of the Scandinavian Collectors Club, P. O. Box 57397, Los Angeles, CA 90057.

* * *

For those who collect Duck Stamps, there is a pamphlet available titled:

"Duck Stamp Data" which gives a broad range of info on these stamps since 1934. It is available from: Superintendent of Documents, U. S. Gov't Printing Office, Washington, DC 20402. 30c.

* * *

The International Philatelic Telegraph Union, the formation of which was reported on in this column in Feb. '75, has disbanded. Prexy Abrams, who had sent a dues check, received it back with a covering letter stating: "It is our sincere belief that there is a need for a study group for students of telegraph stamps, envelopes, etc. We would have liked to start such a study group, but . . . we just don't have the time to do the kind of job we believe needs to be done." A shame, because such a group is needed.

* * *

From David Sher comes the following:

GUYANA "REVENUE ONLY" OVERPRINT

As reported on March 27th, current definitive postage stamps of Guyana are being overprinted "REVENUE ONLY" to provide a new revenue set now that the Post Office has corporation status and is no longer collecting revenue, other than postal. The Crown Agents advise that the overprint will appear (date to be announced) on the following definitives: 2c, 3c, 5c, 25c, 40c, 50c, \$1, \$2 and \$5.

Thanks, Dave.

* * *

Peter Feltus (470 Desmond Street, Oakland, CA 94618) has prepared a list of **Baedeker Travel Guides** he has for sale. He'll send the list to anyone who sends an SASE. These guides, published in Leipzig until 1939, can be of as much interest to revenue collectors as postage stamp collectors because of the tremendous amount of info each includes about the area covered. I have a copy of the list and the range of coverage is quite impressive. He has more than 300 available from Europe, the Middle East and North America.

* * *

KUDOS

Victor Ansoerge received Honorable Mention at the Exhibition and Auction sale held at the St. Matthew-Emanuel meeting in May for his **Canadian Revenue stamps**.

Douglas Berryman displayed two exhibits at the Wisconsin Federation of Stamp Clubs State Show and took away a third place ribbon with **Recent Revenues of Wisconsin**.

James J. Brady captured the Reserve **GRAND AWARD** at **WESTPEX '75** for the Best Irish Exhibit plus a Gold Medal in that same category for his outstanding display of **Irish Revenue Stamps: 1774-1974**. Wow! The Reserve Grand award was a 10-inch Waterford crystal vase.

Charles F. Mandell expanded his exhibit of Israel revenue stamps to 4 frames and promptly cashed in with a Second Best-Israel award at the 1975 **LISDA Show** (Long Island, NY).

Charles J. Reiling was at it again and picked up a Silver at **BECKPEX '75** (Fullerton, CA) for his **Private Die Proprietary Medicine, Match and Perfume Stamps**.

Kenneth Reis was awarded a Silver with Felicitations of the July at the 17th Annual Inland Empire Exhibition (Spokane, WA) for his **U. S. Private Die Proprietary Medicine Tax Stamps, 1862-83**.

Dr. Chien Li Tsai wrote an article about revenues in the "Taiwan Philatelic Journal" which plugged the ARA. I guess the Far East will soon be sending us members, thanks to the good Dr.

George T. Turner was presented with a Gold at the Second Annual Southwest Philatelic Literature Competition at **ARIPEX '75** for his **Essays and Proofs of U. S. Internal Revenue Stamps**.

The President's Page

G. M. Abrams

Trust all had a pleasant summer. Business went on here throughout, as there is no rest for the wicked. A personal welcome is extended to all new members. Elsewhere appears a report on the Chapterhood status of the State Revenue Society, as well as our all-time high in membership; little further need be said here, except to thank all of those who contributed to both efforts.

SEMI-AUSTERITY PROGRAM BEGINS:

In reviewing the Secretary's financial report for the fiscal year ending June 30, included elsewhere, you will note that the year found us with expenditures exceeding income; in short, "in the red" for 1974-75. Until that situation improves, we will be taking some hopefully not too painful measures to cut expenses. It is gratifying that, in response to my poll in the May issue regarding a dues increase, the ratio of those "in favor" to those "opposed" stands (currently) at 25 to 1, tabulated from the many cards and letters received. The Board has therefore been petitioned for the increase, and the measure has passed by majority. This increase, once implemented, will help to alleviate the situation; since it impacts the Constitution, it will require a vote of the membership, and will be presented for that vote with the next election ballot, next spring. Once approved, the Constitution will stand amended. Meantime, pagination of the journal, our largest expense, will be trimmed, but not painfully so. In keeping with this program of cost-cutting, this column will consist, beginning now, of a series of selected short-cicles, briefly worded, with no intent to slight anyone. Viz:

****HERMAN (PAT) HERST** has been unanimously elected to HLM status by the Board. It is anticipated that material from his prolific typewriter will occasionally find its way to these pages.

****INCORPORATION PROCEEDINGS** are currently in process by our Attorney, and further news when completed.

****OUR 30th ANNIVERSARY** will see, thanks to Editor Jim Chemi of the APS journal, a special edition of that journal saluting the ARA, two years hence. Articles have been requested by Mr. Chemi concerning USIR, Scott or non, state and local revenues, as well as foreign material of the same ilk. They may be in-depth studies or shorties, but catalog listings are not welcome at this time, nor is anything that is advertising-oriented. Material for inclusion in that special issue should be transmitted to our Editor, who has started a file for same. You have two years.

****ALONG THE SAME LINES**, and through the efforts of member Ken Trettin, Mr. Chemi has agreed to provide space for a regular column/page on revenues in the APS journal. Mr. Trettin has agreed to act as liaison with the APS in this matter. For now, he will be using material previously appearing in these pages, but solicits new material whenever. Contact him directly (PO Box 573, Rockford, IA 50468).

****COLOMBIAN REVENUES** are the forte of member Debby Friedman (4 Ryckman Ave., Albany, NY 12208), and she would like to hear from other members with the intent of compiling an updated listing of these South American issues.

****INTERPHIL '76** will have to do without us, regretfully. Although I concur with the Editor's remarks on the subject here in May, regarding the maintaining of a lounge at that show, our current financial situation precludes that possibility. Perhaps next time. (Lounge fee is \$400).

****THE PHILATELIC MOTORCYCLE SOCIETY** is prexied by member Monte Brewer, who would like to hear from members interested in that topical. The group would like to borrow any revenues or cinderellas showing motor-

cycles for foto'ing, or will send a camera. Contact Monte directly at 370-8th St., Norco, CA 91760.

****THE FORBIN REPRINT** has sold over 480 copies, I am informed by member Duane Zinkel. The supply grows smaller. Better get your order in. Contact Duane for details (2323 Hollister Ave., Madison, WI 53705).

****THE NEW MAGAZINE, STRICTLY US**, edited by Donna Von Stein, has requested articles on US revenues for publication therein. Those who wish to help may contact Donna directly at: VoncCorp, Dunedin, FL 33528.

****SIMILARLY, THE PHILATELIC DIGEST AND REPORT**, an 11-issues a year publication, has invited the membership to submit material on any aspect of revenue collecting/study, US or otherwise. Shorties particularly welcome. Contact Ted Erbe at Erbe Publishers, 230 Tyrone Circle, Baltimore, MD. 21212.

****FINALLY**, it is my pleasure to announce that a volunteer, long sought, has come forth to take the post of Publications Director for the organization. He will work in close association with this office, and anyone contemplating (or having prepared) a manuscript considered worthy of review for possible publication under the ARA banner is invited to submit same to (or to contact) Thomas L. Harpole, Jr., PO Box 383, Manchester, MA 01944. The appointment is temporary for now, and the Editor has been requested to add Mr. Harpole's name to the masthead with the new assignment.

TO CLOSE: It is most gratifying that other organizations and publications are awakening to the importance of the revenue/cinderella area of philately; this is a chance not to be missed. All members are invited to pitch in. Call on me if help is needed.

Ecuador: Innovations

By David Sher, ARA 1509

Since 1969 Ecuador has been using paper with an overlay, visible only under ultraviolet light, for many of the stamps printed by her Geographical Military Institute. These overlays consist of a phrase repeated over the entire sheet. So far four types have been used:

I—GOBIERNO DEL ECUADOR GOB . . . (large letters, widely spaced lines)

II—GOBIERNO DEL ECUADOR SUMINISTROS DEL ESTADO - GOB . . .
(small letters, closely spaced lines).

III—SERVICIO DE CORREOS NACIONALES EMPRESSA DEL ESTADA -
SER . . . (intermediate size letters, closely spaced lines).

IV—GOBIERNO DEL ECUADOR INSTITUTO GEOGRAFICO MILITAR
GOB . . . (intermediate size letters, closely spaced lines).

Curiously enough Types II and II can just be made out, faintly, in the background of some of the illustrations in the new Gibbons Overseas 2 stamp catalogue.

I have the 1S violet locally printed revenue on both plain paper and paper with the Type I overlay, also the 2S green, 5S blue and 40S orange on plain paper only. The choice of paper for printing the postage stamps seems almost random and two types have even been used for the same issue. Possibly a similar lack of concern holds true for the revenues.

A special watermark, a large complicated affair consisting of the country's arms and three different phrases repeated over the sheet, was introduced in 1973. To my knowledge it has not (as yet) been seen on the revenues.

An intriguing suggestion is that it is cheaper to print fluorescent overlays than to manufacture specially watermarked paper. If so, the practice could well become quite common. Mexico started using an overlay for her definitive stamps in 1974. I have no information as to whether the revenues have been similarly treated, but it is something to be kept in mind.

HURRY NOW

for

Our Auction Catalog

of

Revenue Stamps, Locals, Telegraphs and Cinderellas

being offered in our saleroom

Auction House

39 Poole Hill, Bournemouth, BH2 5PX

3rd October, 1975

Illustrated catalog by airmail \$3

**Suitable properties can now be accepted for inclusion in a
further Revenue Auction scheduled for**

Spring 1976

Robson Lowe, Ltd.

50 Pall Mall, London SW1 Y 5JZ, England

Cables: "Stamps London SW1" Telex: 915 410

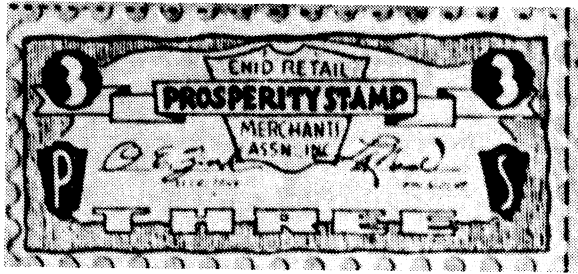
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Tax complications by showing the V.A.T. number clearly on the outside
of all packages. If sending by freight (air or surface) please secure the
appropriate labels from us before despatch.**

Enid, Oklahoma Depression Stamp

By Bernie Mayer, ARA 1393



During the days of the Great Depression, there never seemed to be any money around. Enid, Oklahoma (a city in north-central Oklahoma with a current population of about 45,000), was one such city whose merchants were distressed by this fact. After all, no money in circulation means no business. Thus, the Enid Retail Merchants Association determined to alleviate the problem by creating the **Enid Trade Check**.

The Enid Trade Check was a bank-type check made out in the amount of \$1, but it could not be cashed at a bank. It was good for a dollar in trade at any of the participation merchants in Enid. Since most of the merchants participated, the trade check had almost the same status as a dollar bill in Enid.

Some employees of the Enid Retail Merchants Association (in addition to some employees of certain other Enid stores) received their pay in Enid Trade Checks. The first "owner" of a trade check would sign his name on the back of the check and then take it to a participating store. When a participating store took one of the checks, it would paste on the back a little orange stamp from the Retail Merchants Association that cost three cents and also endorse the check. The check could then be spent for a dollar's worth of merchandise at any other participating merchant. When 35 of the stamps were pasted on the back of the check, the last holder of the check could cash it for one dollar at the Retail Merchants Association.

It should be noted that a check could not be cashed until there was \$1.05 in stamps pasted on the back. In this way, the Retail Merchants could keep their organization afloat, pay their help, and keep money in circulation in Enid.

At the top of this article is a photograph of the stamp used on the Enid Trade Checks. Also shown are photographs of both the front and back of a

NOTICE: THIS CHECK IS FULLY GUARANTEED BY A CASH TRUST DEPOSIT IN AN ENID BANK AND WILL BE REDEMPTIBLE AT FULL FACE VALUE UPON PRESENTATION AFTER 35 ENDORSEMENTS AND 35 CANCELLED TRADE STAMPS HAVE BEEN AFFIXED.

SERIES
"A"

ENID TRADE CHECK

ISSUED BY ENID RETAIL MERCHANTS ASSOCIATION, INC.

No. 1000

ENID, OKLAHOMA 1933

PAY TO THE
ORDER OF
UPON CONDITIONS EXPRESSED HEREON

ONE DOLLAR

ENID RETAIL MERCHANTS ASSOCIATION, INC.

ATTEST

SECRETARY

BY

PRESIDENT

THIS CHECK WILL BE ACCEPTED AT ITS FACE VALUE OF \$1.00 UPON EACH TRANSACTION, IN PAYMENT OF ONE DOLLAR'S WORTH OF MERCHANDISE OR IN PAYMENT OF ACCOUNT.

PAYEE MUST ENDORSE IN SPACE MARKED "X". NO STAMP IS REQUIRED.
EACH ENDORSEMENT OTHER THAN BY PAYEE MUST AFFIX AND CANCEL ONE THREE-CENT "TRADE" STAMP.

1 "X" F. S. Thomas (ENDORSEMENT) Sears, Roebuck and Co.	18 Jack Lenzel (ENDORSEMENT) W. L. Thomas (ENDORSEMENT) H. W. West (ENDORSEMENT) Retailers Home Dairy (ENDORSEMENT) Butter & Co. (ENDORSEMENT) H. M. Galt (ENDORSEMENT) Hewson Motor Co. (ENDORSEMENT) Enid Retail News Assn. Collection Dept. (ENDORSEMENT) Storich (ENDORSEMENT) L. J. Clothiers (ENDORSEMENT) W. B. Brady (ENDORSEMENT) L. - O. Clothiers (ENDORSEMENT) H. M. Galt (ENDORSEMENT) A. F. A. G. Galt (ENDORSEMENT) GENERAL BAKING CO. (ENDORSEMENT) Hewson Motor Co. (ENDORSEMENT) SON OIL COMPANY (ENDORSEMENT) Lee Thomas (ENDORSEMENT)
2 S. K. Chappell (ENDORSEMENT) D. C. Kinn (ENDORSEMENT) BANKFIELD BROS. PACKING CO. (ENDORSEMENT) H. L. Linner (ENDORSEMENT) PENNEY CO., Inc. (ENDORSEMENT) E. E. Gentry (ENDORSEMENT) M. W. Gentry (ENDORSEMENT) Guy C. Shaw (ENDORSEMENT) WAY STORES, INC. NO. 1229 (ENDORSEMENT) A. ANN BAKERY (ENDORSEMENT) D. W. Leach (ENDORSEMENT) Hawkins Groc-Mkt (ENDORSEMENT) H. H. Marshall (ENDORSEMENT) HEYZBERG'S BAKERY STORE ENID, OKLA. (ENDORSEMENT) Enid Thomas (ENDORSEMENT)	

complete Trade Check. This check was received by Mr. F. S. Thomas, an employee of the Retail Merchants Association, on February 4, 1933. He used it to pay on his bill at Sears Roebuck and Co. Thus follow a series of endorsements which tell a tale of money circulation through Enid. Since the checks required placement of the stamp on the back and since the general public did not have any of the stamps, the checks circulated mainly between members of the Retail Merchants Association. The last signature on the check was Lee Cromwell who put on his three cent stamp and cashed the check July 28th, almost six months after it was issued.

Acknowledgments: The essential information for this article came from an article in the Enid Morning News of November 24, 1974. The author's special thanks go to Mr. F. S. Thomas of Enid, Oklahoma, for both his permission to do this article and his help in obtaining the photographs shown.

New Revenue Literature Review

Springer's Handbook of North American Cinderella Stamps, 7th Edition, paper cover, Sherwood Springer, Editor and Publisher, 3761 West 117 Street, Hawthorne, California, 90250, U.S.A., three dollars.

Reviewed by Louis Alfano, Editor Emeritus

Sherwood Springer's latest opus is at hand, and is up to his usual high standards. The seventh edition is 44 pages long, second only to the fourth edition in length. It contains three new sections and updates eleven others from previous editions. There are 196 illustrations, of which 58 appear for the first time. Needless to say, prices are UP, by as much as 500% in some cases.

The taxpaid collector needs this volume, as Process Butter, Mixed Flour, Oleomargarine and Tobacco, all listed last in the fourth edition, are expanded and/or updated and numbered. There are a total of 26 new illustrations and over 300 new taxpaid listings; the most notable of which is the Tobacco listing, which now begins at the beginning (1868), with the commonest Lincoln item priced at \$13.50 (yes, thirteen dollars and fifty cents). The topicalists should only do the same for poor ol' Fessenden!

Match and Medicine Essays and Facsimiles (2 sections) show a total of seven new items and two new cuts, with prices climbing all the way. A new section on Bogus Narcotic Overprints (two items) has been added.

The other new sections are Industrial Stamps (2 cuts, 40 items) and Express Company Newspaper Stamps (4 cuts, 12 items). Reappearing in this edition are the Lincoln Cinderellas (no new listings, prices up at least 25%), Telephone (slight increases), Telegraphs (one new cut, two new items, prices up), U.S.A. Fantasies (over 120 new items, 19 new cuts) and Hotel Stamps (4 new items, 2 new cuts, Chesuncook Lake prices tripled).

Sherwood also enclosed two sheets of price lists of some of his current offers, among which were some U. S. Beer Stamps and Canadian Taxpays. We wonder when he'll get around to including these items in the Handbook. Is it too much to hope that he will put them into the 8th edition?

Our recommendation—send Sherwood your three bucks now, before you forget to do it. Remember, you can't collect intelligently without a good philatelic library—it's at least as good an investment as the stamps.

* * * *

Air transport Label Catalog, Vol. I—Europe, Section 1—Germany, 1975. Published by the Aeronautica & Air Label Collector's Club. (Jack Knight Collectors Club Federation—AFA) and compiled and edited by W. Donald Thomas, President, A & ALCC, 18 pp., xeroxed, unbound.

Available for \$2.00, postpaid (\$3.00 overseas) from: Don Thomas, 837 Majorca, Coral Gables, Fla. 33134 or the publisher, A & ALCC, Box 145, Brookfield, Ill. 60513.

Reviewed by Dr. E. Wm. Heinrich, ARA 1697

This is the first of a projected five-volume series that will include: Vol. I Europe; Vol. II—Great Britain—Australasia; Vol. III—North America; Vol. IV—Latin America; Vol. V—Asia, Africa.

In Volume I, Section 1, are listed and valued air labels, baggage labels and freight labels, chiefly of German airlines, two zeppelin companies and foreign airlines sponsored by Junkers.

Valuation groups are: NI—New Issue, may be common or scarce; C—Common, 25c-\$2; S—Scarce, \$2-\$25; R—Rare, \$25-\$50; RR—Very rare, \$50-\$150; RRR—Extremely rare, \$150-\$250; RRRR—Unique, 1-5 copies known, \$250 and up.

Airlines include Deruluft, Nord Bayerische Verkehrsflug, Deutsch Verkehrsflug, Deutscher Aerolloyd, Junkers Luftverkehr, Ost-Europe Union, Trans-Europa Union, Europa-Union, Maas and Schramm, Dornier DO-X, A. Hartrodt, Deutsche Luft Hansa, Lufthansa, Deutsche Lufthansa—DDR, Interflug (DDR), Lufttaxi Robert Fretz, Condor Flugdienst, and Transatlant. The two zeppelin companies included are Delag and Deutsche Zeppelin Reederei.

Listings of the zeppelin companies do not compare with those of two recently available catalogues: "Nichtpostalische Flugmarken Katalogisierungen-Teil 7, Zeppelin Parseval + andere Luftschiffe" by Kuno Sollors and "Graf Zeppelin and Hindenburg, A Handbook of Airship Memorabilia" by James F. Danner.

Listings of the airlines are unusually complete, and the descriptions are excellent. However, owing to the method of reproduction, some of the numerous illustrations are barely adequate, with much of the fine print indecipherable.

This reviewer is delighted with this compilation. Its appearance continues to bolster the enormous and widespread development of intense interest in Cinderella philately.

FRESPEX '76

(The following information has been provided by member Peter Champion of Fresno; members who wish to take part in this expo are invited to write me and advise—GMA)

FRESPEX '76 will be held March 20-21 at the Fresno, Cal., Hilton Hotel. Prospecti are available from the expo committee (Fresno Philatelic Society, PO Box 12771, Fresno, Cal. 93779).

The entry fee for exhibitors is \$3 per frame, and 150 to 200 frames are available. Frames will be standard 12-page type, but oversize pages will be acceptable (17x11 or 14x11) as well as the standard 8½x11. This is to accommodate taxpaid exhibitors, within the competitive category in effort for revenueurs, who are strongly urged to take part. The Court of Honor includes a five frame exhibit on Irish revenueurs by one of our members.

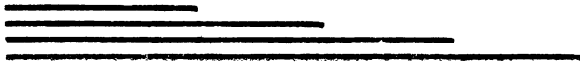
The organization has invited all ARA members to:

- a) exhibit and compete (Revenueurs will be eligible for ALL awards, as well as those of the ARA);
- b) provide a judge for the revenue exhibits, preferably accredited;
- c) take a lounge (similar to the ASDA lounge in New York inhabited yearly by the N. Y. Chapter);
- d) give lectures, show slides, etc., etc.; Mr. Champion will do so on the taxpays; and lastly,
- e) to co-host the expo, as well as to hold an ARA meeting.

Deadline for reserving a meeting room (no charge) is Dec. 15th.

Other deadlines may be obtained via the prospecti.

(End of pertinent data supplied by Mr. Champion—except for a few personal comments with which I concur. To wit: There are over 200 members on the West Coast, circa 175 in California alone. Further, the show will be held approximately midway between LA and Seattle. It is hoped that perhaps the Chapters from those cities will take part on a Chapter level, or at worst, by individual action. Those of you who will commit to take part are invited to write me soonest. Those who wish to exhibit on an individual basis may write directly to the Fresno group. Will await your further word.—G. M. Abrams.)



LOOK FOR US AT

Sept. 11-14 — COLOPEX/APS, Columbus, Ohio

Sept. 19-20 — GOLDPEX-MIDAPHIL, Kansas City, Mo.

Sept. 28 — WAUSAU STAMP SHOW, Wausau, Wisc.

Oct. 11-12 — UWMWPSEX, Milwaukee, Wisc.

Oct. 17-19 — MIDWEST STAMP SHOW, Chicago, Ill.

Oct. 25-26 — CORNPEX-IFPEX, Bloomington, Ill.

Oct. 31-Nov. 2 — C P S, Chicago, Ill.

Nov. 8-9 — MEMPHEX, Memphis, Tenn.

ARA

Robert G. Wait

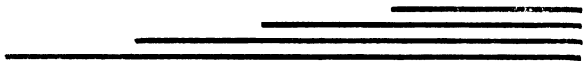
Timothy G. Wait

WAIT and WAIT

Philatelic Brokers / Publishers

Box 512

Belvidere, IL 61008



? QUESTIONS ? and ! ANSWERS !

Query #1 (9/75): From Ronald D. Lowden, Jr., 314 Chestnut Avenue, Narberth, PA 19072:

Belonging to a group of some 500 collectors of old photographs . . . the historical variety, of the 1840's to the 1890's, etc., we are concerned with the validity of such information as we have been able to glean concerning the use of the US revenues tied to same. For years we have been led to believe by the few writers who had ever tackled the subject, that the card mounts bearing the old fotos pasted to them, with revenue affixed, were datable within a specific period based on the validity of the laws which imposed the foto tax. Specifically, we have been told that these stamps were required to be affixed by law only between the dates Sept. 1, 1864 through Aug. 1, 1866.

Having recently thumbed through a copy of Scott's Specialized, we noted that at the beginning of the "R" numbers, there are some paragraphs which imply that the stamps most commonly found on the old foto cards, R1 through R19 (not all, but many) made their appearance in the latter part of 1862 or early in 1863. Hence, the question arises as to whether the usage of these stamps could be dated from their original appearance for foto card application—thus changing the period of validity to "the latter part of 1862 through August 1866" in lieu of the dates mentioned above.

Answers to the following questions are invited:

1. Has the "latter part of 1862" date been something stamp historians have established since 1938—which is the earliest date where the Sept. 1864 was seen referring to use on the foto cards?
2. Is it true that the law creating these taxes and the stamps, late in 1862, presumably to bring revenue \$ to pay for Civil War costs, did not apply to foto sales until after further legislation was passed in 1864 (Sept.), which then imposed the tax on fotos only after that date?
3. Is it true that while Scott would lead one to believe that these stamps were in use all the way through 1871, that there was legislation passed which cancelled this tax for fotos anytime after Aug. 1866?

In general, is there anyone who can verify, one way or t'other, that the foto card usage of R1-19 was limited to Sept. 1864 to Aug. 1866, and not during any other period?

Query #2 (9/75). New Israeli Revenue Discovery. (With their kind permission, the following is reprinted from the April 1975 issue of the journal of the Society of Israel Philatelists. Its author has been invited to join us, and anyone who can help is asked to write directly—G. M. Abrams.)

In 1952, Israel issued its second series of revenue (fiscal) stamps. A 30 pruta stamp—not previously listed by Mosden, Bale or Simon—has been discovered. The stamp is lilac and black in color, perforated 13x14 and watermarked Israel. Any additional information concerning this stamp will be appreciated.—William Walerstein, 655 North Hayworth Ave., Los Angeles, CA 90048.

Answer #1 (9/75): From Peter Champion to Query #1 May '75, pp. 169.

The 100 pound denomination of the Tax Exempt Potato Stamps was printed only eleven days prior to the annulment of the act which necessitated their issuance. How many of the 30,960 stamps delivered to the Department of Agriculture found their way into the hands of potato growers who anticipated or appreciated their philatelic value is best answered by their present unavailability.

The 25 pounder is more of a puzzle. More 25's were delivered than were

5's or 10's—50% more. Additionally, they were printed only three days apart.

Cabot's excellent work on these issues gives the best clue as to their scarcity, but not their total absence. "In Florida the common unit is a 52 lb. bag, so the commonest denominations (but not only) found are the 50 lb. and the 2 lb. In Texas and California the common units are the 50 lbs., 55 lbs., and 60 lbs., so a few 5 lb. and 10 lb. stamps got distributed, but not many."

After almost forty years it is doubtful that any horde will emerge from some farmer's pantry. As Cabot said, "No copies of the 25 lb. and 100 lb. are known."

Answer #2 (9/75): From Josef Schonfeld. (Ed. note—Josef's answer seems to follow the thinking of Charles Herman, thus clouding the issue. Help!) Concerning question by James R. Giegerich, on page 136, April 1975:

The illustrated stamp probably originates from either Austria or Germany; similar ones exist also from Hungary and other countries. These stamps are intended to represent "lucky numbers," purporting to be lucky for the persons whose names are inscribed on them. The idea is, for the person to purchase a lottery ticket which carries the same number. These stamps were distributed freely by the official sales agencies of state-run lotteries, and in some cases the name of an agency (e.g. bank) is inscribed. Most stamps show two feminine names, but masculine names occur also, though less frequently. Some are inscribed with the equivalent of "fortune stamp," and there exist many designs and colors. The heyday of these stamps may be placed into the first quarter of this century.

It is of interest to note, that today's junk mail sometimes contains "personalized" numbered tickets for draws, thus proving that modern computerized gimmicks of this sort are really old hat, and that the gullibility of people is being exploited now by similar means than 75 years ago.

Answer #3 (9/75): From Jack Brandt comes not really an answer but some useful info on Query #3 (May, pg. 169):

I don't know either, but Credit Foncier is an investment company, that has been active in France for over 100 years, and has some offices in Canada, and has had them here for over 60 years.

Answer #4 (9/75): Jack and Erling Van Dam both responded to Ken Cornell's query(s) in June (pg. 223):

With reference to part a), the question is "how brown"? Holmes mentions shades are numerous, and I have a couple myself, but would not really call either brown. Sissons catalog is quite generalized in some respects, and is almost what one would call a simplified catalog, but it very definitely filled a need. Holmes lists many shades, perforations, and paper varieties, but unfortunately is even more out of date than Sissons. Parts b and c are similar, and the dollar values are the nine scallop variety on the cents issues. "b" will be R107 and "c" R11, I believe. This bothered me a bit when I got them, too."—Jack Brandt.

The Third Bill issue has 3 values which often are found in heavily oxidized condition, which looks like a real brown, these are the 2c and 5c and 7c orange. The enclosed example shows still a minor bit orange, however I have had copies that were completely brown, this is especially true for the 2c value. The 2c also comes in a real brown color since this was a true color error and is a sort of light yellowish brown same as the 1c value. (Ed. note—The stamps clearly illustrated Erling's point above.)

The Manitoba law stamps are not all illustrated in the Sissons catalogue and the \$ values have indeed 10 scallops, but are considered part of the 9 scallops set.—Erling Van Dam

Answer #5 (9/75): The following listing is offered as a partial answer to the questions posed on pg. 85. See lot 1339 in the "Robson Lowe Report" in this issue for further editorial comment.

VATICAN CITY REVISITED

Martin Erler/G. M. Abrams

(Note: This listing taken from the collections of the authors, which supplements the listing in DeMagistris 1961, and answers the questions posed in the March 1975 journal. Still needed are quantities issued, so pricing may be assigned, as well as any information on later issues than shown here.)

A. Diritti di Segreteria (Secretariat) 1940

Vatican seal at top, 23x35 mm., perf. 13%; unwmkd white paper; inscribed DIRITTI/DI/SEGRETARIA

1. 5L brown 1949

Same, surcharged in black

2. 10 on 5L brown
3. 20 on 5L brown
4. 100 on 5L brown
5. 500 on 5L brown
 - a. double surcharge RR



6. 1000 on 5L brown
 - a. double surcharge RR

B. Diritti di Notariato (Notariat) 1940

Same design as above, same data; inscribed DIRITTI/DI/NOTARIATO

1. 5L buff 1949

- Same, surcharged in black
2. 20 on 5L buff

C. Diritti di Cancelleria (Chancellery) 1940

Same design as above, same data; inscribed DIRITTI/DI/CANCELLERIA

1. 5L violet



1949

- Same, surcharged in black
2. 10 on 5L violet
 3. 40 on 5L violet



E. Marca Amministrativa (Administr. tax) 1954

Vatican seal in center, smaller format: 16x20 mm., perf 13% (not 13 as reported in DeM.); unwmkd white paper; inscribed MARCA/AMMINISTRATIVA at base.

1. 50L green
2. 100L red
3. 200L
4. 500L lilac rose
5. 1000L blue

F. Musee E Gallerie Pontificio (Pontifical museum and gallery) 1954

Same as E1-4, same data except for inscriptions.

1. 3L red

The Mystery of the Missing Revenues of Cuba

By Elliot Chabot, ARA 1512

As everyone who has bothered to read the little blurb in the Scott's Specialized Catalogue's Cuba section knows, the United States invaded Cuba in 1898 as a part of the Spanish-American War; and remained there until May of 1902. What is not known about these years is whether revenue stamps were issued by the United State's military government. Forbin lists issues coming out under the Spanish administration before the war and issues of the Republic of Cuba after the end of the U. S. occupation; but it does not list anything for the American period.



It was this sort of lack of information which led me to do some exploring through the National Archives last summer. As is often the case with such exploring, I was not able to come up with anything conclusive.

What I was able to dig up follows. I leave it to the membership to draw its own conclusions. (All documents are from the Archives' Record Group #140. The parenthetical numbers are the item numbers of the documents. All bold type is mine.)

Letter from Ernest Sterling, Asst. Auditor of the Internal Revenue Division (?) to Lt. E. C. Brooks (7/9/00) (811): "Although Spanish supremacy in Cuba ended in the first of January, 1899, nevertheless, the laws then in force still continued valid, and the Department of Internal Revenue began its work with the Spanish System . . . "

Letter from F. S. Cairns(?), Chief of Special Agents to Maj. Tasken(?) H. Bliss, Collector of Customs for Cuba 12/1/00 (657) mentions the existence of the "Collector's official stamp signature."

Letter of 1/19/01 from the Adj. Gen. of Cuba to Dr. Leopoldo Figuero, Mayor of Cienfuegos (96) in expectation of a 50% and then a 100% reduction in the export duty on tobacco.

Telegram from "Edwards" of the War Department to Gov. Wood 3/8/01 (96) that, as of April 1, the tobacco export duty would be ended.

Letter from Maj. Bliss to Gen. (Gov.) Wood 3/20/01 (96) RE: Decree of the Autonomic Government of Cuba (12/31/97) states that, "All export duty (as well as the stamp tax) on cigars and cigarettes, was abolished. The existing export duty on cut tobacco was continued in force, together with the stamp tax of ten cents per kilo.

"The last edition of the Tariff of 1897 was published in that year. Therefore, the Decree of December 31, 1897, which was published in the Official Gazette, did not get into any new edition of the printed tariff, for no new one was printed. When Mr. Porter came to Cuba in 1898 to prepare the first American tariff of the Island, he found, therefore, the tariff as originally published in 1897. Either no one called Mr. Porter's attention to the fact that the Tariff had been modified by the Decree of the Autonomic Government published January 2, 1898, and he therefore thought that he was not imposing any new tax in the tariff which he prepared; or else the new tax was imposed for the benefit of American cigar manufacturers."

Telegram of 3/29/01 from Edwards to Gov. Wood (96) informing him that the export duty on tobacco has been abolished.

So there the matter rests for now. Perhaps the attached illustration served on the island. Anyone wishing to have a copy of that fantasy (or its 1c proprietary counterpart) may do so by sending a mint copy of R162 (or RB24) and an SASE to me at 14104 Bauer Drive, Rockville, MD 20853.

Letters to the Editor

Editor:

I am enclosing a Xerox of a certificate I received from the A.P.S. It is the Los Angeles cancellation of RF5; Scott has never listed it.



The American Philatelic Expertization Service



Use the No. assigned here →
when referring to the opinion
rendered by the Committee.

22615

Enclosed herewith for examination is the following item believed to be:

Country U.S. REVENUE Year Issued 1917
Denomination 7¢ on 2¢ Color ULTRAMARINE

☒ Mint never hinged ☒ Unused o.g.
☐ Unused part o.g. ☐ Used
☐ Unused no gum

Cat. No. RF5 (Provisional) Cat. Value ? \$25. Single

Catalogue used SCOTT

Other information BE LIEVE TO BE LOS ANGELES CALIF. SURCHARGE OF RF5

The item submitted has been previously expertized ☐ yes, ☒ no.

If yes, give committee name and date

The following information is desired:

IS THIS LOS ANGELES CALIF RF5 SURCHARGE. IF NOT, CAN YOU IDENTIFY IT.

My remittance in the amount of \$4.00, (\$6.00, \$9.00, \$13.00 (circle one)) is enclosed as per the schedule set forth in Rule 5. I am also enclosing the stamped addressed envelopes required by Rule No. 4.

I have read and fully understand the Rules and Requirements and I accept them without qualification. I further certify that the item submitted is the property of the undersigned and if coverage against loss or damage is desired I will provide my own insurance.

Mathias Koref
(signature)

Owner's Item No. _____ Date submitted 3/10/75

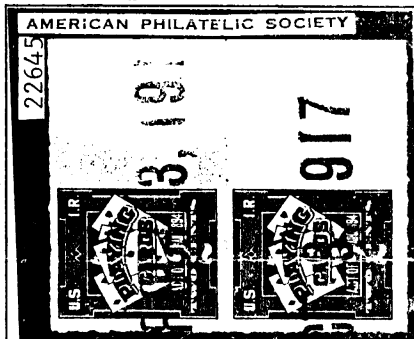
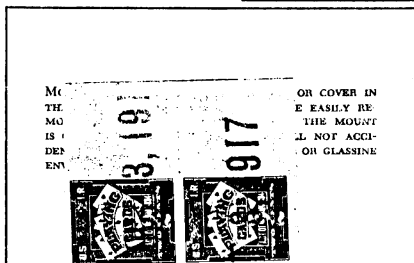
Name MATHIAS KOREF

(Print or Type)

Address 325 EAST 79 ST

City N.Y. State N.Y. Zip No. 10021

APS No. 63801 ASDA Member _____



Members of The American Philatelic Expertization Service have examined the item submitted and it is their opinion that it is

a Los Angeles provisional handstamp applied to RF 2 which measures 7mm high by 62mm long. Not listed by Scott but has same status as RF5 with handstamp applied in N.Y.

James DeVos
(APS Authorized Signature)
W. Whipple
(ASDA Authorized Signature)

Date 3/11/75

I would like to know if any member has a complete strip of three stamps with the entire cancellation showing, or perhaps a single that would complete mine. I would like to show it to Mr. Irving Koslow as he promised me that if I had it "expertized" he would get Scott to list it. I think this should be listed as it is just as much a provisional handstamp as New York.
—Mathias Koref, ARA 1020

Editor:

As a part of my philatelic hobby, I offer free service to ARA members on the purchase of any stamps or postal stationery currently available at the United Nations. I will purchase at face anything at the UN post office, and also will provide new issue service on the advance deposit system.

If you know of any members who collect United Nations, you may advise them of my offer.

—Victor A. Ansorge, ARA 1951

Medieval Monastery and Tax Museum

from World,
Peat, Marwich, Mitchell & Co.
Photos by Sepp Seitz

(Ed. note: Through the sharp eyes of member Joe Einstein and the courtesy of Gerald J. Barry, Editor of **World**, this article is made available to the membership as an adjunct to the Dutch museum similarly reported on in March, 1974).

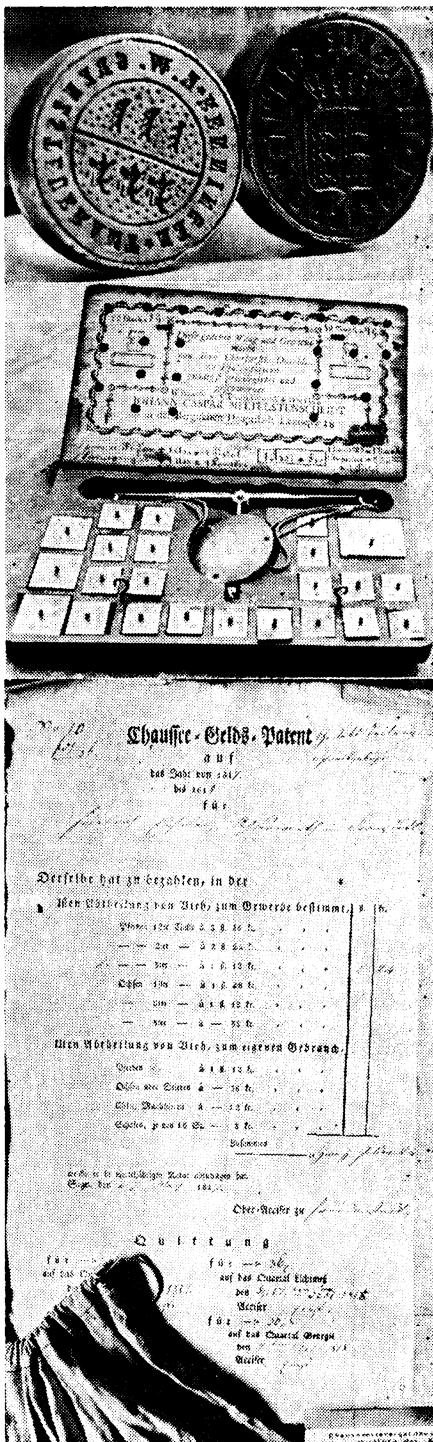
The Benedictine monastery on Michael's Mountain has been a landmark of Siegburg, West Germany, since the Middle Ages. Built in 1064, St. Michael's Abbey has weathered the ravages of several wars and the hands of fickle governments to remain a standing tribute to medieval craftsmanship.

Today, the monastery houses not only brothers of the Benedictine Order but also what is probably the world's only tax museum and the Federal Finance Academy. It is located just north of Bonn, capital of West Germany.

When the Academy was opened in the late 1950's, the various West German states decided that part of its function should be the creation and operation of a collection of historical material to aid in the education of tax assessors and administrators in the upper level of public tax administration.

The initial materials were donated by the tax office of the state of Baden-Wurttemberg in 1958 with other donations coming from taxpayers, taxpayers associations, various tax offices and other sources in tax-related fields.

In 1965, the material—covering about 5000 years of taxation and tax administration—was put on display. The museum is organized in three parts—exhibits, library, and archives, comprising in all about 5000 pieces. The exhibits include some 500 manuscripts, pictures and other paraphernalia associated with tax administration around the world. The library contains about 2000 books dating from

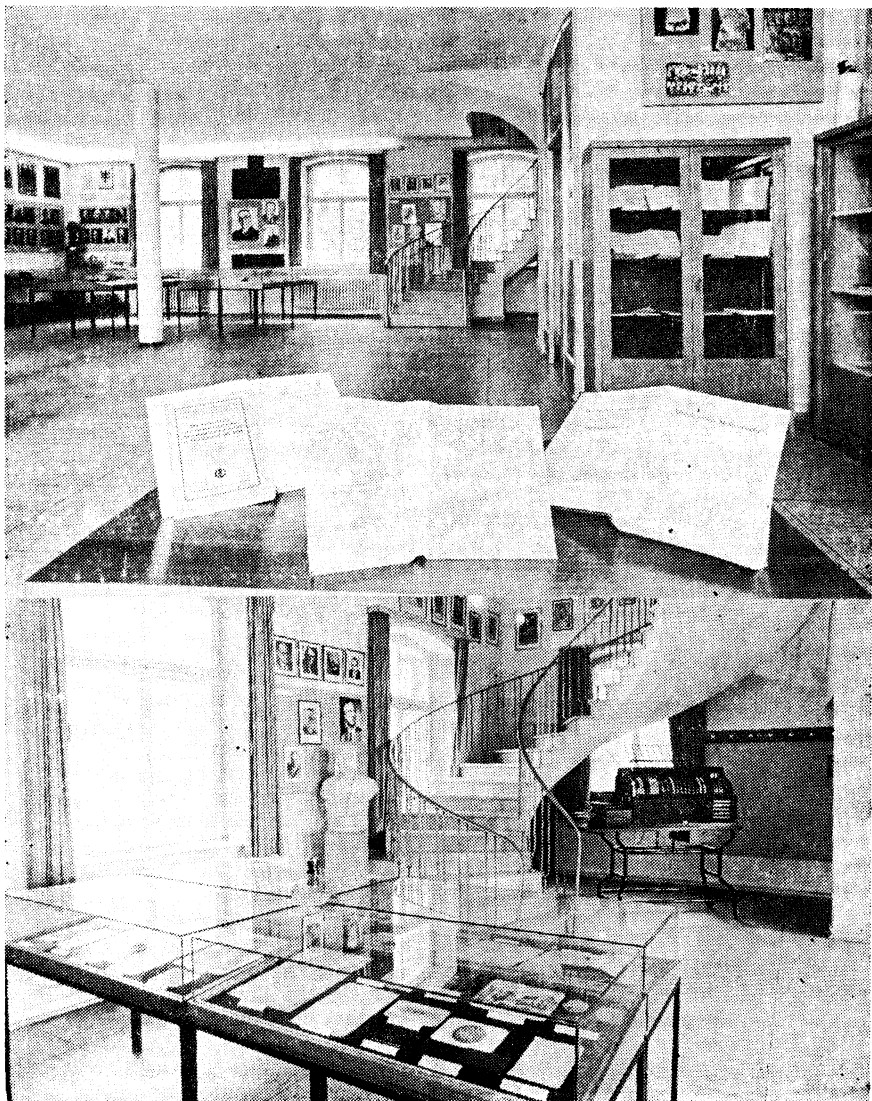


the earliest recorded time to 1949. The archives house photographs, documents, films, slides, old tax declaration, tax edicts, and assorted materials relating to tax history—including a commemoration of the Boston Tea Party.

One section of the museum contains exhibits illustrating the earliest forms of taxation, such as the division of the hunt where shares of booty were distributed to members of a tribe; reproductions of hierogly-

phics illustrating the collection of the temple tax among the Sumarians about 3000 B.C.; various pictures from Roman times showing the use of tax coins, and a reproduction illustrating the collection of tax in the form of cattle—considered the oldest form of tax collection.

Another section of the museum deals mainly with German tax history with reproductions illustrating the forerunner of present day tax assessors—the royal tax collector and



his assistants. Other pictures show notables of the tax system like Johann Wolfgang von Goethe, the great writer and philosopher who also was one of the founders of the Royal Prussian Finance Ministry. Also contained in this section is the income tax declaration of Ludwig von Beethoven.

The final major section of the museum deals with international tax history. Illustrated here are two divergent philosophies of taxation with, on the one hand, examples of the functioning of the tax system in Czarist Russia and, on the other, the Declaration of Independence with its implication of no taxation without representation. Included in this section is one of the first U. S. income tax declarations, dating to 1866. Although the permanent individual income tax did not come into existence in the United States until 1913, there had been an income tax in effect during the Civil War. On August 5, 1861, Congress levied a uniform tax of 3% on all incomes above \$800, then a

year later, lowered the base to \$600 and scaled the rate upward to 5% above \$10,000. The law also granted the Secretary of the Treasury the power to hire employees to detect fraud and established a permanent tax-collecting agency, the Bureau of Internal Revenue, known since 1952 as the Internal Revenue Service. The Civil War income tax was jettisoned in 1872, after it became a liability to the Grant administration.

In the future, the Siegburg tax museum is interested in the collection of further historical materials, research into the history of tax law and tax administration and education of specialists in the area of tax administration as well as the general public in tax history. The museum is interested, too, in further donations, particularly implements of accounting such as plaques of office, uniforms, weapons, coins used for tax payments, pictures, drawings, personal mementos from tax assessors, texts, manuscripts and suggestions.

Circuit Notes

Howdy.

In keeping with the President's dictum on finances, this column will be held to a minimum, as I am able.

To begin, the circuit statistics as of 1 August:

Salesbooks sold	715
Received for circuits	454
Not seen here	261
Circuits initiated	329
Circuits completed	311
Still out	18
Books returned to owners	420
(Their total sales—\$25,106.57)	
Remaining in circuits	34
Members on circuit roster	215

The landmark plateau of \$25,000 has finally been reached. The next one, of \$30,000 will be reached only with your cooperation. Need more be said?

The following are selected lots offered in an unsolicited auction, received during the summer from a non-ARA member. The amateurish attempts to list the revenues are obvious, as well as the dealer's lack of information on same. No references

were given as to the source of the estimated values. This appears to be another band-wagon jumper. See if you don't agree.

Great Britain, 18 small QV foreign bill, used, some dupl., mixed cond	est \$20
Similar, 15 diff revs/telegraphs, mixed condition	est \$20
Similar, 5 large QV foreign bill	est \$10
Cuba, 18 diff unlisted (sic*) revs/telegraphs	est \$20
Similar, 10 diff Matanzas, perf/imperf	est \$20
Ecuador, 13 telegraphs, m/u, 1892 issue, w/ovpts (???) ..	est \$20
Japan, 11 diff revs	est \$12.50
Mexico, 5 diff 1897/98 used revs to 5P	est \$7.50
Similar, 120 diff 19th cent. revs, varied condition	est \$50
Poland, 4 diff Nazi revs ovpt. Gen Govt. (revs or party dues?)	est \$10

*These are listed (at least the telegraphs) in Yvert and Byrum both.

On the other hand, this net price lot, offered in a recent Linn's, seems to be a reasonable approach — also

non-ARA:

US, used 1st issue revs between R1-101, ottal of 205 diff. Nicely mtd on Scott pages, incl. imperfs, part perfs and old paper; few faults, mostly VG-F; CV \$18.50 net \$450.00

Then again, you pays your money and . . .

The following are two separate offerers from two separate sources and dealers for (theoretically) the same material from Israel:

From the STAMP WHOLESALE—
REVENUES

Ovpt Gaza (10 values) ---- net \$25

Ovpt Jordan (16 values)-- net \$275

From Linn's—

1967 REVENUES

Ovpt Gaza (10 values) -- net \$27.50

Ovpt Jordan (16 values)-- net \$300

Neither states whether mint (assumed) or used, with or without tabs, etc. Confusing.

See you next time.

G. M. Abrams, Sales Mgr.

SALES DEPARTMENT FINANCIAL REPORT

Period 1 July 1974 to 30 June 1975

RECEIPTS:

Sales of circuit books ----- \$40.05

Commissions on circuits ---- 230.73

Income from Auction 10 ---- 629.39

Cash Br't Fwd, last report-- 958.81

Total receipts ----- \$1858.98

EXPENDITURES:

Van Dahl Publ., salesbooks -- 27.01

Postage & supplies for circuits,

Dept. correspondence ---- 790.12

Circuits lost in mails ----- 836.33*

Total expenditures ---- \$1653.46

ASSETS:

Cash on deposit

(Sales Dept. Account)-- \$205.52

(Salesbooks on hand not included)

LIABILITIES:

None

Expenditures (\$1653.46) plus Assets (\$205.52) equals Receipts \$1858.98)

*This reflects payoffs on lost circuits the difference between USPS claim settlements and negotiated settlements with book owners.

COMMENTS:

This dismal report reflects a continual whittling away at our reserves presumably by the midnite activities

of selected USPS personnel. It has also been reported that newly filled circuit books, mailed to the Sales Department by some book owners, have never arrived, and that claims have been filed by those owners. It is hoped that all such claims were (or will be) successfully completed.

The income from Auction 11 (not reported here, as final statistics are not available at this writing) and that expected from Auction 12, will help to get us back on our feet, and further into the black. It is anticipated that the next report will show a marked improvement.

G. M. Abrams, Sales Mgr.

OPERATING FUND FINANCIAL REPORT FISCAL YEAR 1975

(July 1, 1974—June 30, 1975)

RECEIPTS

Dues and contributions ---- \$4184.66

Sale of advertising ----- 822.72

Sale of publications ----- 232.32

Reimbursement by Sales Dep. 1061.07

Donations to publication fund 108.00

Donation to library ----- 5.00

Total Receipts ----- \$6413.77

EXPENDITURES

PUBLICATIONS:

10 issues of Amer. Revenuer \$4558.07

1974 Yearbook ----- 705.50

2 auction supplements ----- 904.83

Editor's operating expenses-- 350.00

Total expended for pubs. 6518.40

LIBRARY:

Purchase of books ----- \$80.72

Librarian's operating expenses 100.00

Total expended for Lib'ry 180.72

ADVERTISING DEPARTMENT:

Adv. mgr's operating exp. \$145.87

Total expended for Adv.

Department ---- \$145.87

ADMINISTRATION:

Supplies (forms, cards, stationery, etc.) ----- \$211.89

Election ballots ----- 18.00

Postage ----- 164.96

ASDA Show lounge fee ---- 62.50

Refunds ----- 6.00

Total exp. for Administ. \$463.35

Total Expenditures -- \$7308.84

Receipts less Expenditures 895.57

Operating Fund Balance

June 30, 1975 -- --\$1904.47

(1874.85 on deposit Lloyds Bank, Arcadia; \$29.62 cash on hand).

The Fiscal File

by Brian M. Bleckwenn

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

In the April, 1975 installment of The Fiscal File, I reviewed what was currently known about the Scott-listed, short transfer found on the 1c Express (R1). In that article, I noted the discovery of this plate variety on a 1c Express, imperf. and a photo of same accompanied the article. At the conclusion of the article, I urged all members to check the part perforates in their possession in the hope that the same variety would be discovered on a part perf.

Two ARA members did just that! I can now report that the short transfer also exists on the 1c Express, part perf. I'm indebted to Edward Berg (ARA #1912) for taking the time to examine his collection in search of this variety. Coincidentally, his membership in the ARA was published in the very same issue of the AR in which the article appeared.



While Mr. Berg's part perf. is a single stamp, the imperf margins are unusually large; so large that there is no doubt in my mind that the item is a legitimate part perf. For the purists amongst you, I might add that a second, anonymous ARA member, also discovered a part perf block of four, showing this same short transfer. Thus, the existence of this

plate variety on a part perf has been confirmed beyond doubt! It has been recorded on a proper part perf multiple and more than one example has been recorded. I might also add that both examples were compared, line for line with other examples of the short transfer and that they matched exactly.

Three photos (all courtesy of Mr. Berg) accompany this article. All three should be of interest to the specialist. An enlarged photo of the entire stamp documents the size of the imperf margins at top and bottom. The two enlarged photos, show the lower portion of the stamp and that of a card, plate proof, for purposes of comparison. The photo of the lower portion of the stamp will again allow you to note the major characteristics of the short transfer. A significant portion of the design below the bottom label is missing. The bottom label frame line is broken between the P and E of EXPRESS. Much of the bottom foliated ornamentation, below the bottom label, is also missing—most noticeably below both bottom numerals. As stated in the April article, this variety has been plated and comes from a single relief plate (PLATE No. 1); position #156.



My thanks to Mr. Berg and another respected friend, for their time and efforts in tracking down this plate variety, which was previously unrecorded on the part perf.

Photos and documentation will be submitted to Scott Publishing and hopefully a future **Specialized** will be updated to note the existence of the short transfer on both the imperf and part perf states of the 1c Express.

The Robson Lowe Report, Part VI

By the Editor

(All photos courtesy RL, Ltd.)



The October 3rd Sale promises once again to be of far ranging interest, with many unusual and outstanding items offered, both as singles or small groups and in large lots or collections. A few of the more interesting lots: 1234-5 DIEGO SUAREZ. These stamps were discussed and questions asked about them on page 34 (Jan. '75 issue).

1339 VATICAN. Questions were posed on these issues on page 85 (March '75) and a tentative listing is included in the ?Questions? and !Answers! column in this issue. Using the lot description I have added a new value to the listing—200L Amministratvia (no color is given in the lot description). Ex Hilchey.

1387 ARGENTINA: Buenos Aires. 1876 Fiscalia de Rentas, 10p-3000p without overprint, mounted set with full gum.

1189a AUSTRIA, 1854 3kr. black and green used on 1856 entire. (These early issues used as postage always command a good price.)

1095 CANADA. Manitoba 1877 Law Stamp Provisional.

The sale begins with a number of Whole World Collections that might offer good bargains, featuring one with 758 telegraphs from some 13 countries including Germany. (The German telegraphs are commanding good prices now, especially those with datestamp cancellations.) Also found in the sale are 7 lots of Cinderellas, including phantoms, forgeries, bogus, and locals. (This seems to be becoming a very popular field of collecting.)

Finally, RL has repeated his support of the ARA by including a ½ page courtesy ad for the ARA and a ¼ page one for ARer Duane Zinkle's Forbin reprint effort. Our thanks!

For the GB collector there is also a notice that publication of a GB Channel Is. and Isle of Man Revenue Catalog (authored by Roger Booth) is expected by Christmas. Price not as yet established.

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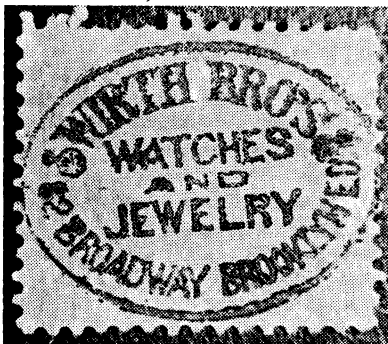
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CANCELLATION STUDY GROUP REPORT

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

Wirth Bro's., Watches and Jewelry



Pictured above is one of the finest examples of advertising handstamps on 1st Issue U. S. I've seen. The photo and information are courtesy of member Sam Hollander.

The stamp, R15c, bears the inscription "WIRTH BRO'S / 82 BROADWAY BROOKLYN E. D. / WATCHES AND JEWELRY". The cancel, aside from being SON, deserves comment regarding two other aspects. First, notice the pocket watches on both sides of the cancel. The watch on the left appears to read 10 o'clock. The watch on the right appears to have filled with ink. It is very unusual to find some type of picture used within a cancel. The two that come to mind are both very scarce and highly sought after. They are Benton's Pine Tree Torches and Poland's Mortar and Pestle. (Ed. note—Both illustrated in the "Fiscal File" resp. January and May, 1975). Does anyone else know of any others?

Another aspect is the "E.D." after the word Brooklyn. I have seen the same initials after the town Long Island City, also on a 1st Issue cancel.

It might mean Election District, or maybe Eastern District. New York City had not been consolidated by the time of the Civil War. Possibly areas in Kings (Brooklyn) and Queens Counties were known as the Eastern District. Just a guess. Anyone else have an idea?

Wells, Fargo—New York



Photo by Boutrelle

Some time ago, a Wells Fargo/New York cancel was depicted in a rough drawing. The photo above is of the same stamp. Wells Fargo had an office in New York at 84 Broadway.

Two Printed Cancels



Photos by Boutrelle

The "B & D" cancel has been attributed to Brown & Durling of Wadsworth, Ohio. This firm was a match company and had its own private die. Howard Beaumont lists this company in his **Printed Cancellations 1862-1883** (AR-October 1972). The measurements are as follows: First line $2\frac{1}{2}$ x 10 mm; second line caps $2\frac{1}{2}$ mm, lower case $\frac{3}{4}$ mm x 15 mm.

The "W.K. Lewis & Brothers" cancel is one of the most striking printed cancels I've seen. The cancel is listed by Beaumont as type #2. The measurements are: all caps— $2\frac{1}{2}$ mm, lower case 2 mm, and numerals 2 mm; first line—16mm; second line—2mm; third line—14mm; fourth line—14mm; fifth line—11mm. I have no other information as to what kind of business W. K. Lewis & Brothers operated.

Custom House, San Francisco

CUSTOM HOUSE,
San Francisco, Cal

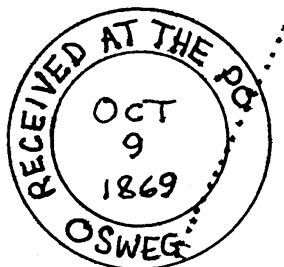
..... the original in
..... an entry of t...
..... herein named.

..... tor.

Customs cancels are one of the most interesting areas of study for the 1st Issue collector. Lou Alfano, an expert in this area, did an outstanding job of writing up this topic, starting with the March, 1972 issue of the AR. We might have a new entry for Lou's listing, if the other parts of the cancel drawn above can be found. I can only judge the size of the strike to be somewhere in the area of 60mm x 40 mm. I have seen three partial copies. All copies have been in red ink, with the cancel tilted down to the right. Can anyone help?

The American Revenuer

Received at the Po(r) of?
Oswego(o N.Y.?)



Could this be another customs related cancel? Oswego is a town located on the New York side of Lake Ontario, about halfway between Rochester and Watertown. It would seem to be a natural port of entry from Canada. The stamp is the \$1 Foreign Exchange (R68c) and the cancel is blue. The measurements are approximately 29mm in the outer circle and 20mm in the inside circle.



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Secretary's Report

Bruce Miller, Secretary-Treasurer

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NEW MEMBERS

- 1971 JOLLIFF, Wallace F., PO Box 2687, South San Francisco, CA 94080, by G. M. Abrams. Hawaii, US poss., Canada, all foreign revs, rev stpd paper.
- 1972 LARABY, Larry L., Pilot House-Unit 50, Mount Wilson, MD 21112, by G. M. Abrams. Presently collecting "general, low-priced revs."
- 1973 ORVILLE, Alvin J., 29 Shadow Lane, Great Neck, NY 11021, by Duane F. Zinkel. World 19th century and early 20th century.
- 1974 EISEL, Paul J., 210 Park Ave., Stroudsburg, PA 18360, by Donald L. Duston. Irish revs, adhesive and embossed.
- 1975 BARTELT, Thomas J., 1202 W. Green St., Urbana, IL 61801, by G. M. Abrams. Cinderellas.
- 1976 PARK, Sam Y., Box 13, FPO Seattle 98762, by Donald L. Duston. Hawaii.
- 1977 POLLOCK, Daniel B., 1108 Rohrer Towers, Westmont, NJ 08108, by E. S. J. van Dam. "New, just discovered revs."
- 1978 RICHARDS, Steven H., 2607 N. Stuart Dr., Arlington Heights, IL 60004, by E. S. J. van Dam. Canada and Central America.
- 1979 FRAMPTON, Gene W., 6543 Beach Dr. SW, Seattle, WA 98136, by Tupper and Schur. US, Canada.
- 1980 WIDMAIER, Harry J., 3538 N. Lee St., Philadelphia, PA 19134, by G. M. Abrams. US revs, telegraphs, fed, state and local; M&M.
- 1981 ALDRICH, Robert D., 600 Arch St. #800, Philadelphia, PA 19106, by Linn's. US, Scott and non-Scott.
- 1982 THEIMER, Dr. Ernst, 150 Rumson Rd., Rumson, NJ 07760, by G. M. Abrams. Austria.
- 1983 STEPHENS, Howard G., 5220 Interlachen Blvd., Edina, MN 55436, by G. M. Abrams. All issues—M&M, playing cards, distilled spirits excise
- 1984 GINN, Richard C., 1548 Dauphin Ave., Wyomissing, PA 19610, by E. S. J. van Dam. All German area; US, France, Canada.
- 1985 HELTON, William E., 2020 Rodelane, San Diego, CA 92103, by Donald L. Duston. All US.
- 1986 McWHARF, John E., 18 Austin Rd., Wilmington, DE 19810, by G. M. Abrams. Br. Empire, esp. India.
- 1987 KEEFER, Douglas S., Box 58, Grantham, PA 17027, by Linn's. US revs, M&M.
- 1988 DUNN, John F., Box 367, Shrub Oak, NY 10588, by G. M. Abrams. Dealer—"across the board."
- 1989 ALLEN, M. F., PO Box 457, Pasadena, CA 91102, by CS&CSS. Collector and part-time dealer; "revs new area of interest."
- 1990 JACKSON, Conor, Ulvsättersvägen 4A, 19145 Sollentuna, Sweden, by Leif Bergman. Revs printed by De La Rue for UK, cols, and India.
- 1991 BLOOM, Harry L., 1025 Hancock St., Apt. 5A, Quincy, MA 02169, by Roger Wullen. Part-time dealer in dated dox, stock transfer, future delivery., most all tax stamps, playing cards.
- 1992 KIDDLE, Francis, 10 Lea Wood Rd., Fleet, Hants, England GU13 8AL, by Secretary. GB and Br Commonwealth.
- 1993 ZERBIAN, David A., 5778A Erne Ave., Ewa Beach, HI 96706, by G. M. Abrams. US Scott-listed.
- 1994 ESTRIN, Lawrence H., 10938 Rose Ave., #9, Los Angeles, CA 90034, by G. M. Abrams. Genl revs, dox, proprietary, future delivery, stock transfer, hunting permit.

- 1995 KIPPER, Helen P., PO Box 982, Pasadena, CA 91102, by E. S. J. van Dam. US and embossed GB; US 1st issue (esp. stamped cancels).
- 1996 WARREN, Richard D., PO Box 276, Philomont, VA 22131, by Donald L. Duston. US Scott and non-Scott, "few other."
- 1997 COHEN, Robert J., 2104 Holland Ave., Bronx, NY 10462, by E. S. J. van Dam. Israel.
- 1998 HULL, Dean E., Box 426, Littlerock, CA 93543, by G. M. Abrams. US, states, world.
- 1999 TAYLOR, William P., 2609 E. Main, Richmond, IN 47374, by G. M. Abrams.
- 2000 LYNCH, Robert E., 3325 Old Mill Rd., Northbrook, IL 60062, by Duane F. Zinkel. Worldwide.
- 2001 JOSEPH, Lawrence, 7643 Davis St., Morton Grove, IL 60053, by Robert G. Wait. All—esp first 3 issues, M&M.
- 2002 BLAIR, David E., 3938 N. Pulaski Rd., Chicago, IL 60641, by Robert G. Wait. Dealer, "Bob Weisz Stamps and Coins"; collect US 1st 3 issues.
- 2003 DAVIS, Richard H., 5950 SW 104th St., Miami, FL 33156, by G. M. Abrams. US, Canada.
- 2004 ADELMAN, Alex, 3507 R St NW, Washington, DC 20007, by G. M. Abrams. US first 3 issues; cancels, etc.; genl back of the book.
- 2005 KALBFLEISCH, Grant L., 1342 LaPerriere Ave., Ottawa, Ont., Canada K1Z 7S1, by G. M. Abrams. Canada fed revs; US private medicine; Br medicine stamps; Canada seals (Easter, Xmas and propaganda).
- 2006 WITT, Vern H., 2422 N. 9th St., Sheboygan, WI 53081, by Robert G. Wait. US, Br cols, Austria-Hungary; world.
- 2007 HINELINE, Richard H., 120 Gill Rd., Haddonfield, NJJ 08033, by Donald L. Duston. Fed duck stamps, state fish and game.
- 2008 DESIRÉ-TESAR, Dr. D. L. J., Lodders Lane, Riwaka RD 3, Nelson Province, New Zealand, by E. S. J. van Dam. All rev material of Canada, GB, Australia, NZ.
- 2009 ENGLERT, DuWayne C., 500 Skyline Dr., Carbondale, IL 62901, by G. M. Abrams. US revs and taxpays, state revs, Canada.
- CB2010 WICKWIRE, Charles F., Jr., PO Box 843, Denham Springs, LA 70726 by G. M. Abrams. Collector/dealer, "River Road Stamps"—"all".
- CM2011 HOFFMAN, Walter H., 40 Soulice Place, New Rochelle, NY 10804, by G. M. Abrams. All US.
- 2012 LLOYD, Donald B., 1109 Rahway Ave., Westfield, NJ 07090, by M. E. Matesen. US revs, ducks, state and local revs.
- 2013 VAN STEEN, Fred, 3763 Army St., San Francisco, CA 94110, by Duane F. Zinkel. Belgium.
- 2014 AMUNDSEN, George H., 119 E. 6th Ave., North Wildwood, NJ 08260, by M. E. Matesen. USIR, state revs, US and state hunting and fishing.
- 2015 PURPURA, Carmen D., 1155 N. Goodman St., Rochester, NY 14609, by Charles H. Hermann. Dealer, Royalty Coin & Stamp Shop.
- 2016 STAFFORD, Peter Sec'y American Stamp Club of Great Brit., 15 Keswick Dr., Bramhall, Stockport, Cheshire, England SK7 1DJ, by G. M. Abrams. Coll US R1-150; ASCGB devoted to US stp in gen, incl all revs
- 2017 KURKIEWICZ, Roman J., 6687 Northwest Hwy, Chicago, IL 60631, by G. M. Abrams. Dealer, Great Lakes Stamp Auctions; collects Poland, Czechoslovakia, Russia.
- 2018 TUTAJ, Richard J., 3232 N. 79th St., Milwaukee, WI 53222, by E. S. J. van Dam. Worldwide 19th century and early 20th century.
- 2019 ROTHFUSS, W. J., PO Box 688, Decatur, IL 62525, by G. M. Abrams.
- 2020 KIRSCH, Edward J., Rt 2, Box 258, Fairhope, AL 36532, by Secretary. US first 3 issues—dates thru 1898—civil war issues.

- 2021 TILLOTSON, Roy J., 207 East Ave., Batavia, NY 14020, by G. M. Abrams. Coll US revs 1862-1899; dealer, Old Town Stamp Shop, Blue Star, Green Lantern Press (albums).
- 2022 PETERSEN, Conard G., Star Route, Entiat, WA 98822, by The Revenue Company. USIR Scott and non-Scott, all areas.
- 2023 MILLER, Charles, PO Box 5283, Raleigh, NC 27607, by Secretary. US 19th century.
- 2024 LINDNER, Carl H., 2536 W. 32nd St., Fremont, MI 49412, by Charles H. Hermann. State hunting and fishing; English Island locals.
- 2025 KOLLECK, Frank D., 1859 Elevado Rd., Vista, CA 92083, by G. M. Abrams. US.
- 2026 MATTHEWS, Lawrence, Box 212, Bracebridge, Ont., Canada POB 1CO, by G. M. Abrams. Canada, US, GB and cols, So. America, Europe—also lit. on these areas.
- 2027 FOSTER, Theodore J., 1421 Albert St., East Lansing, MI 48823, by E. S. J. van Dam. US, Canada, Germany.
- 2028 ROY, LCDR R. J., Jr., USS Mount Whitney (LCC 20), FPO NY 09501, by Linn's. Cuba specialized; also Peru, general Latin America.
- 2029 WADE, Lee, PO Drawer L, South Gate, CA 90280, by G. M. Abrams. Mexico, Indochina, N. and S. Vietnam, Laos, Cochinchina, Guatemala, Argentina.
- 2030 THOMSON, Vernon R., 112-1500 Hickory Ave., Torrance, CA 90503, by G. M. Abrams. Canada bill, law and excise stamps.
- 2031 JACOB, Mrs. Daliah, PO Box 86, Jaobotinsky 20, Nahariya, Israel, by G. M. Abrams. Dealer/collector, all phases Israel revs.
- 2032 HUANG, Chi-I, PO Box 11, Nan-Kang, Taipei, Taiwan, Republic of China, by Dr. Chien Li Tsai. China.
- 2033 MORGAN, Joseph P., Jr., 321 Robin St., Dunkirk, NY 14048, by Joseph F. Antizzo. All Scott-listed US; Canada, some world (dealer, Morgan Stamp Co.)
- 2034 GARBETT, Thomas, RDF, Cornwall Bridge, CT 06754, by G. M. Abrams. Wines, M&M, tobacco tax, genl revs.
- 2035 BIZE, Dave, Jr., Rt. 5, Lincoln, NB 68508, by Robert G. Wait. US.
- 2036 DAMICO, Liborio, 262 Parkview Dr., Rochester, NY 14625, by Linns. US
- 2037 WALKER, Bruce D., 604 Ivy St., Chico, CA 95926, by E. S. J. van Dam. World.
- 2038 HORNER, Richard A., 8823 9th SW, Seattle, WA 98106, by G. M. Abrams. General revs.
- 2039 McNEY, Floyd, PO Box 177, Stony Plain, Alta., Canada TOE 2GO, by G. M. Abrams. Canada.
- CM2040 ANDREWS, Thomas C., 12045 Butterfield Place, Chino, CA 91710, by G. M. Abrams. Mainly Br Commonwealth and Empire, GB.
- 2041 CRISWELL, Grover, Rt. 2, Box 1085, Citra, FL 32627, by Bernard Schaaf, M.D. Dealer.
- 2042 MIKESKA, Marvin R., Sr., PO Box 26, Longview, TX 75601, by M. R. Mikeska, Jr. All US back of the book items.
- 2043 HEMMINGS, Richard, 17 Chittenden Ave., New York, NY 10033, by Secretary. US back of the book incl all non-Scott issues, particularly "unusual items."
- 2044 OBERLANDER, Oscar W., Jr., M.D., State Tower Building, Syracuse, NY 13202, by G. M. Abrams. US, NY state.
- 2045 STRONG, Bonnie M., 1225 Park Row, La Jolla, CA 92037, by Linn's. US and foreign, emphasis on Mexico.
- 2046 LEBOWITZ, L. E., 7917 Bennington Dr., Knoxville, TN 37919, by M. E. Mate-
sen. State fish and game stamps.

REINSTATED

- 852 AUGUST, Edward J., Grafton, VT 05146, by Jack J. Reber. Dealer, E&C August; collects US, incl M&M; Canada.
1526 BOURDI, Auguste, 1 Rue du Bât d'Argent, 69001 Lyon, France, by G. M. Abrams. Dealer world fiscals, fantasies, locals.
1522 ENDICOTT, David A.
HLM10 (ARA 265) HERST, Herman, Jr., PO Box 1583, Boca Raton, FL 33432 by ARA Board of Directors. Philatelic writer and consultant.
470 HOCHMAN, Jeanne, 6528 Gentry Ave., North Hollywood, CA 91606, by Secretary. (Replaces Abe Hochman, deceased).
1468 SCOTT, D. O.

DECEASED

- 1292 Hans Dürneder

RESIGNED

- 1 E. S. A. Hubbard
1584 Henry P. Marx

ADDRESS CHANGES

- Adirondack Stamp Club, Michael A. Bryne, 815 Karluk St., Apt. 1313, Anchorage, AK 99501
Louis S. Alfano, 303 S. Kennedy Rd., Sterling, VA 22170
George W. Aschenbrenner, 2933 Mackey Dr., Fallbrook, CA 92028
Michael M. Bird, 1032 N. Riverside Ave., Rialto, CA 92376
Bruce A. Bly, 2430 Negrara Way, Rancho Cordova, CA 95670
Edward S. Bowen, Jr., PO Box 743, Narragansett, RI 02882
Peter G. Champion, 440 E. Yale, Fresno, CA 93704
Lawrence Degenhart, USAF Hospital, Box 716, APO NY 09220
Thomas L. Harpole, Jr., PO Box 383, Manchester, MA 01944
E. C. Ketenbrink, c/o Phillips Petroleum, 246 Frank Phillips Bldg., Bartlesville, OK 74004
PN1 M. E. Matesen, Patrol Squadron 69, NAS-Whidbey Island, Oak Harbor, WA 98277
William L. Parker, 1105 Frederick Dr. So., Indianapolis, IN 46260
Alan J. Pribula, 774 Village Rd. West, Lawrenceville, NJ 08648
Daniel L. Roades, PO Box 342, South Milwaukee, WI 53172

YEARBOOK CORRECTION

- 1447 WEBER, Walter. For "3170 E. State Rd" read 3170 E. SMITH Rd."

CORRECTION TO APRIL 1975 REPORT

- 1175 Maurice Gauchet DROPPED NPD should be: 1175 Maurice Gauchet
DECEASED

DONATIONS TO PUBLICATION

FUND		Previous membership total ---- 936	
Howard B. Beaumont ----	\$5.00	New members -----	76
C. Dorance Gibbs -----	7.50	Reinstatements -----	6
Lucien Rousseal -----	5.00	Deceased -----	1
Donn Lueck -----	5.00	Resigned -----	2
Martin Erler -----	20.00	Current membership total ----	1015

DUES ARE DUE! Notices were sent on September 1 to all members owing dues for 1976. When your notice arrives, please remit promptly. Thanks.

WARNING! Several documented complaints have been received from ARA members concerning Mr. Blake R. Wheeler of Pacific Palisades, Calif. (ex-ARA #1323), and his failure to pay for, or return, material sent to him on approval at his solicitation, as well as his refusal to acknowledge or reply to correspondence requesting such payment or return. Members are duly advised to take these facts into consideration before entering into any transactions with Mr. Wheeler.

Chapter Review

The newest chapter is the MIDWEST REVENUE STUDY GROUP. The chapter to be known as the MIDWEST CHAPTER has 40 members from the Milwaukee and Chicago areas. Officers of the group are E. F. Vilter, President, Robert Lackner, Vice-president and Daniel Rhoades, Secretary-treas.

The group meets bi-monthly at various locations in Wisconsin and Northern Illinois. The meetings are luncheon or dinner meetings and feature short programs, active trading sessions and much lively philatelic conversation.

At the July 26th meeting of the group held in Milwaukee, plans were announced for a meeting to be held at Rockford, Ill. on September 24th. This meeting, which will be hosted by the Rockford (Ill.) Stamp Club, will feature a visit by Peter Collins of Robson Lowe, Bournemouth, England. Also to be featured will be a 50 lot auction of revenue material.

All ARA members are invited to this meeting. For more information contact Bob Wait, Box 512, Belvidere, IL 61008.

For more information and application form for membership in the MIDWEST REVENUE STUDY GROUP contact Dan Rhoades, Box 342, South Milwaukee, WI 53172.

—Robert G. Wait, ARA Chapter Rep.

* * *

UNSOLVED PROBLEMS IN REVENUES

At the June 5th meeting of the New York Chapter of the ARA, Ernest Wilkens spoke on two themes, cinderella stamps and unsolved problems in the U. S. revenue field. He began with a selection from a "back of the book" collection—the book in this case being the Michel Germany Specialized. The last pages of this catalog list propaganda and espionage forgeries from the two World Wars. Among the items shown were the "Spitler" made in Los Angeles and the "Teheran" propaganda stamp, linking George VI and Stalin.

The serious part of the presentation dealt with U. S. revenue problems. Using beer stamps as illustrations, Mr. Wilkens showed the changes that had taken place in the Bureau's plate number record keeping procedures. At first the plate for each kind and denomination had its own number or letter in its own series. Each of the beer stamps had a Plate A, B, and so on, as needed, and the plate letter was engraved as part of the stamp's design. Then, perhaps around 1883, a new system was put into practice whereby each plate had its own distinct number. The first plate, Plate #1 in this series, was the 1878 ¼ barrel beer stamp. (When the Bureau took over postage stamp printing in 1894, a new series, only for postage stamp plates, was begun. Plate #1 was assigned to the 2c 1894.) At a later date the plate number ceased to be part of each stamp's design and was put in the bottom sheet margin. The unsolved problems concerned the exact dates at which these two changes took place and the identification of as many plates as possible.

The second revenue problem was to determine how many distinct colors could be found in the strip narcotic stamps. Subsidiary questions were: can the colors be dated and do they exist for all sizes and denominations of these narcotic stamps? Among the colors shown by Mr. Wilkens were purple, slate purple, lilac, slate violet, violet, and blue violet. Such wide variation would be expected in a series printed over a span of almost fifty years. However, Mr. Mathias Koref showed a collection of two U. S. postage stamps in production for a very short time that could also be found in some of these colors. The stamps were the 3c regular issue printed in 1918 (Scott #529 and 530) and made using the same printing process, offset lithography, as was used for the narcotic stamps.

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

* * *

(Ed. note: According to Ogden Scoville, the LA Chapter is still having their meetings at the Philatelic Club of L. A. on South Alvarado, 3rd Sunday of the month at 8 p.m.)

Auction Notes

The Fall Auction Supplement is included with this issue, a month earlier than normal. This is an attempt to get the closing dates further ahead of the Christmas and Vacation period conflicts. The added rush has resulted in some material sent in for auction, not being lotted. The best material is in the US Listed, M & M, and Taxpaid sections, much of which came from a collection sent in from an overseas member's Estate. Possibly the foreign section of the collection will also be made available for a future auction. A number of members have contributed material to the ARA auction, with the proceeds to go to the Publication Fund. Your Odds and Ends are solicited for the same purpose. A bid sheet is included with the listing, and since award notices will be sent by duplicating the bid sheet, IT MUST BE USED (except by overseas bidders). Good luck with your bidding.

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West Coast Adv. Mgr.: 1673 New Brunswick Ave., Sunnyvale, CA 94087

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. 1/2 Warren Catalog or better for sound copies (punch cancels OK). Ray L. Coughlin, PO Box 5264, 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. **278**

WANTED: anything of British Commonwealth overprinted "specimen". Bart J. Corbett, 7 Radcliff Road, Beverly, Mass. 01915. **80**

WANT "unsolicited" approvals on state revenues? No common large states. S.A.S.E. required. Postage refunded with purchases. "Revenooer," Box 534, Santa Clara, Calif. 95050 **78**

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. **77**

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WANTED: Embossed Revenue Stamped Paper, Scott Types RM24-RM42, on any document used in British Colonies in New World (North America to South America); on full document, cut square or original proof. For Trade: British Indenture (Land), 1724, 21x29", with (2) VI Pence Embossed attached. L. Toomey, 7235 Guilford Rd., Upper Darby, Pa. 19082. **77**

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AZERBAIJAN, Transcaucasia, Georgia, Siberia, Armenia, and other Russian state revenues wanted— will buy or trade. M. Cerini, 37 Wyoming Drive, Hunt. Sta., N. Y. 11746. **77,79,81**

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WANTED: Scott RM11, RM15-17, RM 19-20. On full document, cut square or original proof. L. Toomey, 7235 Guilford Rd., Upper Darby, Pa. 19082. **77**

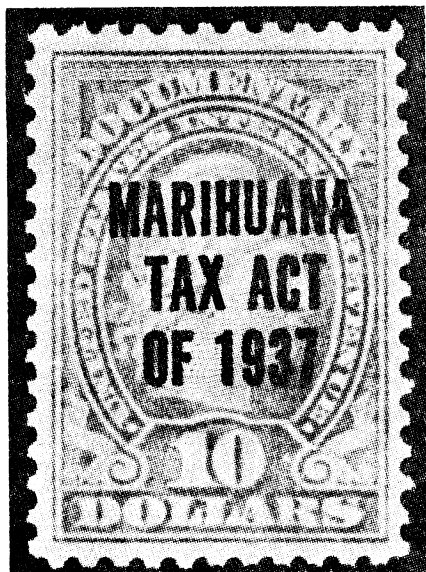
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Departing from London on the 14th August, Robson Lowe, John van Haeften and Jackie Norman will be making a 6 weeks tour of South Africa, Australia, New Zealand, the United States and Canada. They are looking forward to meeting old friends and new friends and can accept properties for Private Treaty or Auction Sales in London, Bournemouth, Basle or Geneva.

Their itinerary is shown below, with the Hotels where they can be contacted.

AUGUST 15 — SALISBURY, Meikles Hotel, Robson Lowe only

18 — BULAWAYO, Robson Lowe only

15/19 — CAPE TOWN, Heerengracht Hotel, John van Haeften, Jackie Norman

19 — PORT ELIZABETH, Hotel Elizabeth, John van Haeften

20/22 — DURBAN, Royal Hotel, Robson Lowe, John van Haeften, Jackie Norman

22/25 — JOHANNESBURG, Carlton Hotel, Robson Lowe, John van Haeften, Jackie Norman

26 — PERTH, Sheraton Hotel, John van Haeften, Jackie Norman

26 — MELBOURNE, c/o Robson Lowe International, Robson Lowe only

27 — ADELAIDE, Park Royal Hotel, John van Haeften, Jackie Norman

27 — MELBOURNE, c/o Robson Lowe International, Robson Lowe only

28/31 — MELBOURNE, c/o Robson Lowe International, Robson Lowe, John van Haeften, Jackie Norman

SEPTEMBER 1/2 — MELBOURNE, c/o Robson Lowe International, Robson Lowe, John van Haeften, Jackie Norman

3/7 — SYDNEY, Menzies Hotel, Robson Lowe, John van Haeften, Jackie Norman

7/9 — CHRISTCHURCH, United Services Hotel, Robson Lowe, John van Haeften, Jackie Norman

9/11 — WELLINGTON, James Cook Hotel, Robson Lowe, John van Haeften, Jackie Norman

11/13 — AUCKLAND, South Pacific Hotel, Robson Lowe, John van Haeften, Jackie Norman

13/15 — HONOLULU, The Sheraton Royal Hawaiian Hotel, Robson Lowe, John van Haeften, Jackie Norman

15/17 — SAN FRANCISCO, Mark Hopkins Hotel, Robson Lowe, John van Haeften, Jackie Norman

17 — LOS ANGELES, c/o W. C. Tatham, John van Haeften, Jackie Norman

18/21 — NEW YORK, Waldorf Astoria Hotel, John van Haeften only

18/21 — TORONTO, B.N.A.P.S. Convention, Robson Lowe only

21/23 — BERMUDA, Southampton Princess Hotel, John van Haeften only

21/23 — NEW ORLEANS, c/o Raymond H. Weill, Robson Lowe, Jackie Norman

23/24 — MIAMI, Miami International Airport Hotel, Robson Lowe, Jackie Norman

All enquiries before 14th August