

# AMERICAN REVENUER



Journal of the American Revenue Association

Vol. 30, No. 1, Whole Number 281

January 1976

## The Dies of the U. S. Private Die Proprietary Medicine Stamps

### Part I

By Associate Editor Richard F. Riley

#### ABSTRACT

The more interesting private die proprietary medicine stamps are examined, evidently for the first time, for evidence of the utilization of the various engraving techniques available to the artisans of the period. The analysis, while speculative to a considerable degree may prove of interest to the collector of any of the early U. S. revenues, private die or otherwise. It is found that the private die proprietaries form an exemplary subject for such an analysis, possibly the best philatelic example available. This is because several denominations of stamps were used by more than one company, the latter occasioning name changes on the issued stamps. From the analysis which will follow in installments, a new die variety or two emerges, considerable appreciation of the artistry of our early steel engravers is acquired and finally, several chapters later, an enigma or two is uncovered for the delectation of others to follow.

#### INTRODUCTION

Collectors of U. S. private die proprietary stamps are aware that in general, companies which employed two or more denominations of stamps had emissions which looked alike except for tablets showing the denominations. In instances where there was a change in corporate name the emissions of the successor differed principally in the name inscribed on the stamp. A complete listing of the latter parent-offspring relationships was provided by Louis Alfano in *The American Revenuer*, under the title: "Die Alterations of Private Die Proprietary Stamps"<sup>1</sup> Another look-alike aspect which collectors may have noticed is that the private die stamps commonly show an interesting degree of symmetry top to bottom and left to right, and that a number have familiar design features possibly borrowed from the then current postal issues.

Descriptions of the various stamps in Toppan, Deats and Holland<sup>2</sup> are not indicative of the manner in which the engravers arrived at their product. For example on page 222 under the description of the 1c Demas Barnes stamp they state: "Precisely like the former one cent value excepting that the lower colorless space is inscribed DEMAS BARNES in large and small Roman capitals instead of D. S. BARNES in script." At the bottom of the following

# THE AMERICAN REVENUER

Official Organ of the  
AMERICAN REVENUE ASSOCIATION

(Affiliate #51 of the APS)

Published monthly (except July and August)

Subscription \$4.00 per year, Single Copy 50c

Second Class Postage Paid at Lawrence, Kansas

Postmaster: Send form 3579 to 821 Vermont St., Lawrence, Kans. 66044

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Column inch \$2.00 — ¼ page \$7.50 — ½ page \$12.50 — Full page \$20.00

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1 inch \$1.50 — ¼ page \$6.00 — ½ page \$10.00 — Page \$17.50

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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. 30, No. 1, Whole Number 281

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page, they note "This die was sold to Lyon Manufacturing Co.—", and again on page 279 under Lyon Manufacturing Co. they note (author's bold): "Design the same as for the one cent Demas Barnes & Co. excepting that the inscription at left is altered to "LYON MANUFG.-CO.—NEW YORK." and the lettering upon the sign on the top of the building and over the doors is erased." In the case of A. L. Helmbold's 4c black they note (page 255): "Design the same as last with value altered." Observe that they say nothing about a die being altered only that the die was sold or that a company name or a value was altered in the design of the issued stamp. As a matter of

record, the die for the 4c A. L. Helmbold—"Design the same as last (2c blue) with value altered"—was approved March 21, 1876, the same day as the die for the 2c blue. No doubt Toppan et al. knew what was going on at Butler & Carpenter's establishment but they didn't make it very clear in their book!

Subsequent authors have talked about altered dies when in fact it should have been abundantly clear that original and "altered" dies must have existed contemporaneously, as the Helmbold example given above indicates. The confusion was compounded even further in subsequent years. With the repeal of the tax act in 1883, many of the patent medicine firms resorted to the use of facsimiles of their private die stamps. Holcombe, in his series on the patent medicine companies, noted that in a number of instances the facsimiles were prepared from "altered" dies. No doubt what was intended was: From a die with altered design.

That the facsimiles were not even "kissing cousins" of the private die stamps has been well documented in the case of Schenck's facsimile discussed here recently by George Griffenhagen.<sup>3</sup> The facsimiles in a number of cases were turned out by companies with no access to the original dies, so they hardly could have been prepared from altered dies, and in general, the facsimiles were lithographed while the private die stamps were engraved.

The commonly accepted view that engravers of the period, particularly those at the Bureau of Engraving & Printing were especially prone to alter the original dies by recutting<sup>4</sup> complicates study of the dies of the private issues. No doubt alterations of the dies or plates ranged from relatively trivial changes to substantial major changes in the dies carried out by engravers at the Bureau. Presumptive examples of the latter which are now recognized by Scott as subnumbers are RO75dr and RS264dr.

Kiepora, writing in the *Bureau Specialist*,<sup>4</sup> described the Bureau changes on the 1c Henry stamp (RS114) in an article which presaged a series on the subject, which for reasons now unknown never unfolded. The question of changes of original dies of the match and medicine stamps by the Bureau should be readdressed.

## CAPABILITY OF THE ENGRAVERS

The technology of the period determined to a major extent the procedures most easily adaptable to the exigencies of the moment. Obviously the broad features of the Revenues Act of 1862 calling for innumerable fiscals taxed the engravers sorely. As we shall discuss characteristic features of dies of several of the private proprietaries in following pages, it may be worth reviewing in outline the several capabilities of the technology of the period. More detailed descriptions are given elsewhere<sup>5,6,7</sup> from which the following is abstracted.

The average steel engraved stamp of the period was prepared essentially as described in the preface to Scott's U. S. Specialized catalog.<sup>7</sup> First, the design was engraved into a flat polished plate of soft steel by one or more artisans. When the design was completed the die was submitted to a heat treatment which incorporated some carbon into the surface metal of the die greatly increasing its surface hardness. The second step involved transferring the design of the die to the cylindrical face of a soft steel "transfer roll" by rocking the transfer roller over the face of the die under great pressure. This operation squeezed metal from the cylindrical face of the transfer roll into all of the grooves in the die. Since the intaglio design of the die consisted of cuts of varying depths, the design or the relief design appeared above the curved surface of the transfer roll to a degree which corresponded with the depth of the lines in the die. Hardening of the metal of the transfer roll was accomplished as before. At this stage the raised design on the transfer

roll was impressed repeatedly into the face of a soft steel plate in sequential rocking-in operations. This created intaglio images duplicating the original design of the die on the plate from which the stamps were to be printed. These basic steps should be familiar to all who have taken the trouble to read the introductory pages of the Scott catalog.

It may be noted at this point that only rarely were stamps printed directly from the original die or that each subject on the plate from which the stamps were printed was engraved separately.<sup>5</sup>

Transfer of the design from the transfer roll to the plate was facilitated by layout lines and position dots which were lightly marked on the plate before entries were made with the transfer roll. Prior to 1880 before the Bureau took over the operation, firms attempted to center entries to guide and lines and dots often appeared more or less along sides and at corners of the printed stamps.<sup>8</sup> The Bureau used a different method of layout. Entries were sited by use of a steel pointer fastened to the side of the transfer roll which was directed to a guide hole previously made on the plate.<sup>4,5</sup> Thus evidence of a Bureau plate is the appearance of a "rocking-in dot" sometimes seen centered to the left of the design of the stamp. Usually successful attempts were made to arrange these position dots so they would be hidden by subsequent impressions, e.g. in frame lines of adjacent stamps, etc.

There were other variations in the overall procedure which are not noted in Scott's catalog and with which many may be unacquainted.

Usually each design was the work of several artisans. Particular individuals specialized in lettering, others in ornamentation, and the highest skilled in portraiture. Accurate portraiture was assured by those responsible for it by starting from a daguerreotype. The features were engraved lightly into the thin metal daguerreotype plate by the artist who followed the outlines of the portrait. A printed impression was then pulled from the engraved daguerrotype and the image transferred chemically to a prepared steel plate. The printed image was engraved into the plate by the artist who then completed the engraving by adding further shading, stippling and the like.<sup>5,6</sup>

To expedite work each engraved completed his part of the design on a die, which when hardened was taken up as a relief on a roll. When finished each part of the design was transferred onto a common piece or composite master die. This procedure was in use by The National Bank Note Company and by The American Bank Note Company in the production of U. S. fractional currency and other negotiable paper and no doubt stamps.<sup>6</sup> When completed, the whole was touched up and hardened and this composite die was employed in the usual manner in creating the transfer roll.

It should be noted that engraved images are created in two ways. Since steel engraving is an intaglio method, the lines engraved in the plate are subsequently filled with ink, the raised surface wiped clean of ink and the ink in the recesses transferred to paper. This produces an image of the engraved lines. This is referred to as black line engraving, Fig. 1. If in contrast a



Fig. 1. Appearance of the image given by so called black line engraving.

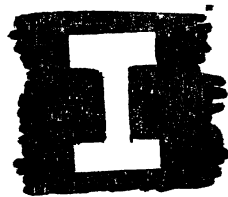


Fig. 2. Appearance of the image given by so called white line engraving.

letter for example is outlined in black line style like Fig. 1 and the surrounding background is then removed by the engraver as illustrated in Fig. 2, the printed feature of interest will be colorless on a solid colored background. This is referred to as white line engraving. Both white line and black line engraving were used in conjunction in producing U. S. stamps and negotiable paper of various sorts.

Another variation in engraving techniques was the use of **mother dies** (original dies, parent dies). Thus when a die was engraved for a series of stamps largely portraying the same design but with different denominations it was the practice to leave blank the spaces to be occupied by the different denominations. The hardened mother die was used to produce the corresponding transfer roll from which the desired number of soft steel **laydown dies** (subsidiary dies, working dies) were prepared. The laydown dies were completed as required by entry of the denominations, hardened, and used as dies for the preparation of secondary transfer rolls and thence plates for printing the respective denominations. On average, plates were good for perhaps up to 50,000 impressions (9, page 39).

Elliott Perry, writing under the pen name Christopher West, in his booklet on the revenue stamps of the U. S. indicated (9, p. 18) in reference to the first issue revenues; "There is excellent ground for believing the secondary dies were made partly by transfers from the primary dies and partly by direct engraving—on the secondary die." His reason for this opinion was the existence of proofs of the vignettes and of the frames of some of the first issue revenues, and because of the rapidity and apparent ease with which the engraving of about a hundred different stamps was accomplished.

Obviously, un-denominated or incomplete dies could have been used to create incomplete printing plates on which each subject could have been finished individually but it would appear that this was rarely done in practice.<sup>5</sup>

To Be Continued

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8. Richard F. Riley, *American Revenuer* 23(8), 113-16, 23(9), 128-30 (1969).
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All comparable pairs in the illustrations were photographed on a single negative and printed on a common print. Thus differences in intensity are due either to those on the stamp or in some cases due to film differences in color sensitivity to the stamp photographed.

# KUDOS

Prepared by **Drew A. Nicholson**

**Jerry Bates** captured a 2nd at the Illinois State Fair, Philatelic Exhibition (Springfield) for his exhibit of **Christmas Seals**.

**Brian M. Bleckwenn** once again attracted the attention of the judges at ASDA, N. Y. and was awarded a Court of Honor silver bowl for his magnificent **A Specialist's Sampler of the First Issues of Revenues**.

**Peter Feltus** garnered a silver with felicitations of the judges at SESCAL for **Egypt's Salt Stamps**.

**William M. Fitch** showed 15 frames of U. S. Proprietary Stamps—**Selected Pages of Match, Medicine, Playing Card & Perfume Stamps**—at APS-COLOPEX (Columbus, OH) and walked off with a gold. As the reporter noted, "His exhibit attracted attention and created interest on a grand scale" which would be expected considering the scale of the exhibit.

**Dr. Samuel B. Frank and Josef Schonfeld** were made the 1975 co-recipients of the prestigious Erie Philatelic Association's Thomas Edwin Field Award. The award is presented annually to a philatelist who has made an outstanding contribution to Irish philately in the tradition established by T. E. Field. The award was given for their exhaustive study of the embossed revenue stamps of the United Kingdom and Ireland—the three-volume work **The Stamp Duty of Great Britain and Ireland**, volume three of which covers the Irish issues. Congratulations gentlemen!

**Deborah Friedman** picked up a gold in the American Revenue Association category at ASDA, N. Y. for her **Colombia Revenues, An Introduction**.

**Michael A. Gromet** matched at ASDA with his **Specialized Cancellations on First Issues, U. S. Revenues**.

**Mathias Koref** made it a triple punch with a silver at ASDA for **Corner Cards and Advertising Covers of the Match and Medicine Companies**.

**Kenneth J. Reis**, a frequent inhabitant of this column, picked up a silver at PIPEX (Victoria, B. C.), with his ever outstanding **U. S. Private Die Proprietary Medicine Tax Stamps**.

**George Turner** was awarded the gold in the literature competition at COLOPEX for his soon to be classic **Essays and Proofs of the United States Internal Revenue Stamps**.

**Theo. Van Dam** is in print with his **The Cinderella Story in the February and March issues of "The Philatelic Reporter and Digest."** It is a delightful article surveying the Cinderella field.

**Jon Whitrock** took a 3rd at the Philatelic Exhibition at the Illinois State Fair for his exhibit of **Canadian revenues**.

**Lee Adams** was awarded a bronze at the Corn Belt Philatelic Society's show, for his **Tax Paid Internal Revenue Stamps**.

**Charles Mandell** took a bronze at NOJEX for his **Revenue Stamps of the Holy Land**.

**Sam Smith** won a silver at FLOREX for an exhibit of **US Revenue Stamped Paper**.

All in all, quite a good showing for revenueurs and revenueing. Just another example that revenues ARE the EQUAL of postage stamps.

# THE PRESIDENT'S PAGE

G. M. Abrams

A Happy New (and Bicentennial) Year to all.

## WANTED: EDITOR

Mr. Nicholson's resignation from the subject post leaves a big vacancy in our staff. We are sorry to lose him, after several years of closely coordinated effort, and after all of his editorial accomplishments. Our gratitude, Drew, and good luck. You will be missed.

My assumption of the post on a temporary basis was intended as a stop-gap measure only, and the membership is herewith requested to supply a suitable and preferably qualified Editor to replace Mr. Nicholson. Permanent assignment is subject to Board approval, and the same close coordination from this office will be forthcoming. Volunteers?

## LOWE TO PROCEED

Mr. Peter Collins of the Robson Lowe organization advises that he has been authorized to carry on with the series of revenue catalogs planned, of doubtful status here in October. Mr. Collins has been given direct responsibility for this awesome task, and has asked that the ARA provide one interfacing central source for the project. I have therefore assumed that obligation; when any of the manuscripts are deemed ready, please forward them to me for a final look-see before going to press, and all mailings should be registered. Those to London, to which I will attend, will be registered air. For illustration purposes, please attach the actual (where possible) stamps directly to the manuscript in the appropriate place, and use the lowest priced stamp in a set. These should be preferably mint, and preferably in the darkest colors available...reds, blues, purples, browns, etc. Mr. Collins has reserved the right to edit all intros and prefaces, etc., so that proper format and wording may be used, for which task we are grateful. Your shipments are awaited.

## MILLER ACHIEVES HLM STATUS

Secretary-Treasurer Bruce Miller has been voted Honorary Life Membership by the Board, in gratitude for his near 10 year tenure in that post and for his many, many contributions to the field with his articles on the match stamps which appeared here. Congratulations, Bruce. You earned it. Please change your records accordingly, or need I mention it?

## REPRINTS TO COME

Member Alfred Hoch, newly joined, is associated with the firm of Quarterman Publications, now engaged in reprinting scarce and out-of-print books, etc.; the company, via Mr. Hoch is most interested in hearing from our members any recommendations for potentially suitable books, series of unbound articles, etc. in the revenue or related fields, preferably in the English language for now. More on this later, with some surprises. Write to Mr. Hoch directly at: 225 Willow Ave., Somerville, Mass. 02144.

## EXPOS & SUCH

Member Daryl True has extended an invitation to the members to partici-

pate in: Filatelic Fiesta (San Jose, Cal. Feb. 7-8) and SUNPEX (Sunnyvale, Cal., next November). Besides the ARA awards, available from Larry Merrill, Mr. True has indicated that he will provide a personal award for the best revenue exhibit in each show. For further info, write Mr. True at: PO Box 2783, Mission Station, Cal. 95051.

#### TIDBITS

1. Member Duane Zinkel reports that of the 700-issue original reprint on the 1915 Forbins, there are less than 100 left. It is suggested that you get your order to him soonest if you want one. I doubt there'll be another printing. For details, his address: 2323 Hollister Ave., Madison, Wisc. 53705.
2. Member Dr. Jose A. Ferrer-Monge (Bx 659, Mayaguez, Puerto Rico 00708) advises that he is currently in the process of preparing an undated listing for the Sp. Antilles, Cuba, P. R., etc., having discovered a hitherto unknown large cache of these items, including trial color proofs, essays, etc.; these include the federal, provincial, municipal, corporation (viz. Colegio) and private (viz. Match companies) issues. If you can help, write direct.
3. Well, we tried. The following is the conclusion of a letter received from E. Malsam, Mgr. of the Stamps and Philatelic Bureau of the Australian Post Office, in response to my recent letter:  
The six Australian States each issue tax and duty stamps but unfortunately there is no common facility whereby overseas collectors may obtain these stamps. I am not aware of any stamp dealer in Australia who specialises in these stamps but they do turn up at auctions every now and again.  
Better idea, anyone?
4. The Ben Reeves Memorial Literature Contest will be held at COMPEX this year, 27-9 August. Deadline for articles is June 15th. They may be based on any philatelic subject and there is no limit on length. Revenuers get busy. Further info from: COMPEX 1976, 216 LaSalle Hotel, Chicago, Ill. 60602.
5. Publisher Ted Erbe (Philatelic Digest and Reporter, 230 Tyrone Circle, Baltimore, Md. 21212) has asked for shorticles on: US rev stamped paper, US private die props, and unidentified US stamp-like (?) labels. Please write direct.

#### TO CLOSE

The next elections are not going to be too far off in the future. Members are invited to get on the ballot for any elective office for which you feel qualified, including this one. An amendment to the Constitution will be included, to allow separation of the functions of Secretary and Treasurer, which is deemed commensurate with our present rate of growth, and with which Mr. Miller has concurred. Candidates are particularly sought for the position of Treasurer...accounting background preferable.

For ballot entry, forms are available from Bruce wherein 10 endorsements are required from members in good standing for any candidate. Write Bruce, or further information is available from this office on request.



# The 'R. K. Mystery' or the Loch Ness Monster, RN-Y1

by David M. Maynard, ARA 1105

Does it exist, has anyone really seen it? Where is it hiding? Is there more than one copy on record?

Yes, I've heard from many people who "have seen a copy years ago, but don't remember where," or again, "I'm sure that famous dealer in Philadelphia had one once, but I don't know who bought it." Or again, "Why don't you see that well-known dealer in New York or Chicago?—they know the answer." But, the dealers came back, "Sorry, I think I heard of someone having one, but it has never crossed my hands." So there it is—after years of searching—"I don't believe it's so!"

Scott's, approached a decade ago, wrote back, "A large collector of Revenues has a copy, black on white paper, cancelled in Glasgow 24 Jan 1910." Ah, there was a clue! Following this clue up, I spent some time in Washington at the State Department first going over the files of the era without success, then talking to "oldsters" who dated back a half century, none of whom remembered such a stamp. My next move was to the Bureau of Engraving. They were most cooperative and gave me a complete listing of the Consular "R.K."s printings, but NO record of any \$2 black! I then spent many hours in the bowels of the National Archive Building going over the Consular books of record of Glasgow for the years 1909, 1910, and 1911. There again, no mention was made of the time. In fact, there was contrary evidence in an order placed for the \$2 stamp in 1909 and a note of 600 copies received on Feb. 28th, 1910, with no mention of any shortage, or any alternate type being used.

On a trip to Scotland in the mid 1960's I combed the dealers of Glasgow (the Consulate there being closed) without any result. In Edinburgh (that took over the work of the Glasgow district) I fortunately found an ardent stamp collector in the Consulate who pursued the matter for some time with local dealers with no result.

I have come to the conclusion that the copy referred to by Scott must either be a forgery, a Cinderella, or a privately printed illegal example, by some eager and forgotten Vice Consul. I would suggest therefor that this number and listing be dropped from the next Scott catalog. I have looked for this "Loch Ness Monster" for fifteen years with the help of scores of dealers and collectors. Can anyone shed any light on this mystery? Is the owner of this "alleged copy" a member of the A.R.A.?

Just to add a Sherlock Holmes "note," there was a line in the musty archives of Glasgow which read "The dies of the seal and stamp used at Galashiels have been destroyed" April 15, 1909. Is there any connection?



# Voices From the Past

Submitted by Richard F. Riley

(From Mekeel's Weekly Stamp News, June 27, 1932)

## RESEARCH POSSIBILITIES IN EARLY U. S. REVENUES

By C. W. Bedford

For the collector who seeks a new philatelic thrill or for one with an investigational bent in his make up, in fact for any philatelist who enjoys crossword puzzles, the early U. S. revenues offer almost a virgin field for exploration.

What little is known concerning the first issue revenue plates is mostly found in the "Boston Revenue Book" but so much new data is being uncovered that it seems there is more to be found out than is yet known. A brief outline of the future possibilities in early revenues should stimulate revenue enthusiasts to a renewed activity.

It appears that many of the first revenue plates wore rapidly and soon became unfit for use because of indistinct prints. This may have been because they were "rocked-in" too lightly, because they were not hardened sufficiently, because of a low grade metal that would not temper properly or due to other causes. There were two remedies for a worn plate; either make a new plate or rework the old one. The latter method was apparently chosen in several cases and others will probably be discovered.

In the case of the \$1.00 Power of Attorney the plate wore rapidly and was then extensively recut and apparently partially re-entered. Early imperforate or part perforate prints from the bottom row, with large margins attached show none of the double transfers that are so common on perforated stamps. Earl prints from the two top rows show none of the extensive re-cutting so common on the perforated copies. Considerable success has been made in reconstructing the \$1.00 Power of Attorney plate and this work definitely indicates an "early State" and a "late State" of the plate. Mr. A. W. Carpenter's work on this stamp places it in the class of Dr. Chase's 3c—1851 classic and it is therefore to be expected that the \$1.00 Power of Attorney will become the "3c—1851" of the Revenues. The stamp is not a high priced item and like the 3c—1851 will offer a wealth of pleasure to any revenue collector who likes to study his stamps. Plate reconstructing is a happy pastime.

With the cooperation of over fifty revenue collectors, the writer has been replating Plates 5 and 5F of the 5c Inland Exchange. Plate 5, the "first plate" is rather difficult to replate as it seems to contain only four or five outstanding plate characteristics if we except the many guide dots and lines. Plate 5F is full of variety so that its replating is fairly easy to accomplish and the entire plate has been completed.

Throughout all the work on the 5c Inland Exchange, there often appeared blocks having none of the characteristics of the two known plates and now there comes to light a block of 48 definitely showing either a third plate, unlisted and unknown before, or a "late state" of one of the first two plates. This third or "Mystery" plate is now about two-fifths plated, seems to contain the same plate crack as the first plate and a similar arrangement of guide dots and lines.

On the second (perhaps it was the first) of the two plates for the 1c Express, we find a rather common variety that is most astounding. The top

portion of the design of the 2c Express appears in the lower margin under position No. 210 in the lower right corner and this same "cliche" of the 2c Express appears scattered here and there over the entire plate mixed in with the design of the 1c Express. There are also a number of clear double transfers from the 1c relief to be found on this plate. Any revenue collector will find plenty of thrills to be had in studying this exceptional stamp.

We have further evidence that there is at least one additional plate in the first issue, one in the second, one in the third and one in the fourth issue that were once rocked-in for a certain denomination and then resurfaced or otherwise prepared and worked over into a plate for a stamp of an entirely different denomination. Without making a definite statement, I would advise that our revenue friends study carefully the 15c Foreign Exchange, the 60c, second and third issue and the 1c fourth issue. That which is known is little to that which is yet to be discovered.

One further comment is pertinent. Cooperative study and dissemination of data increases values while concealment of discoveries creates no further interest. A collector who shares his data brings back a thousand times more data from others. The writer finds two classes of revenue collectors. First, men like Don Bennett, and a second whose reticence prevents giving his name, who will freely send revenues from their collection, or dealers like Phil Ward who send me items that they know are beyond my pocketbook, but for the purpose of helping me with the work. Send; there are the men who will neither study their revenues themselves nor permit others to do so. The answer to both of these classes is that to all collectors who cooperate, we have returned their holdings, nicely illustrated, classified, plated wherever possible and often mounted as plate reconstructions, so that as returned to them their holdings have enhanced in value much to their delight. All data so obtained either has or will be published and full credit given to those who cooperate.

It is a pleasure to see others starting on plate reconstruction and also a pleasure to assist and to put two collectors in contact who have started in the same work independently. We hope that many others will enter this open field. There are many other revenues, such as the 4c Proprietary or the 20c Foreign Exchange that are replatable, at least in the "late state" and revenue interest grows daily. The half is not yet told.—Ward's Philatelic News.

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## Swedish Revenue Stamped Paper Item

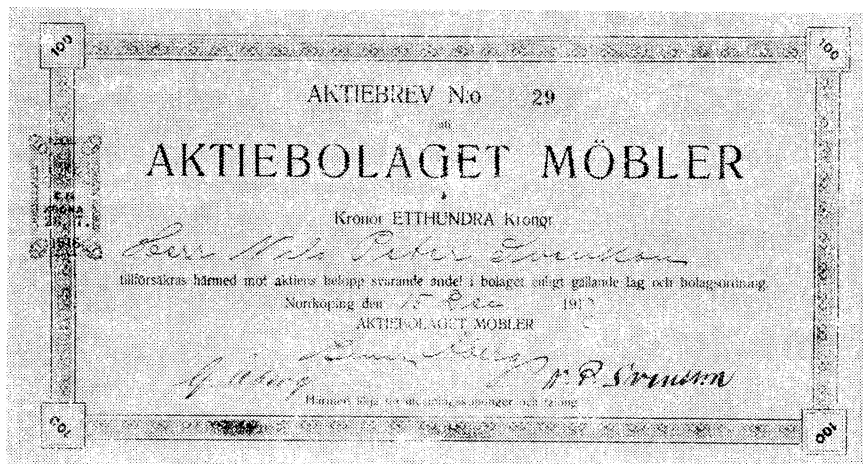
The illustration (reduced) shows a Swedish stock certificate for Aktiebolaget Möbler, or Furniture, Inc., which has a one krona engraved revenue stamp imprinted.

The certificate, which is folded into three equal parts to a size of 27.2 x 15.3 centimeters, or about 6 x 10¼ inches, is unwatermarked. The second section contains "Bologsordning" or facts about the firm and its capitalization. The third section contains 10 perforated coupons, for the years 1917-26.

Printing of the red engraved stamp was done on the blank paper in the folded condition, since embossing effected in printing the engraved stamp is seen on all three segments.

The certificate, in blue ink, has its border printed over the red stamp, and the black certificate number 29 and the date 26.7.1918 on the stamp were added still later. It is interesting to note the time span between the 15 December, 1917 longhand date on the face and the printed 26.7.1918.

—Courtesy of Paul Nelson, and of "LUREN," monthly newsletter of the So. Calif. Chapter of the Scandinavian Collectors Club, Box 57397, L.A. CA 90057



# Turkish Well Tax Stamps

By William H. Ittel, ARA 519

(Note: The following article is reprinted with Bill's kind permission from the March-April 1975 issue of EGYPTIAN TOPICS....G. M. Abrams)

## OUR "CURIOUS" QUERY

In the November issue of Topics we ran a small "query" under the heading of "CURIOUS" which they were—meaning, of course, the item at the foot of page 139. While they seemed to be Greek or Turkish we always like to ask questions about odd things that just might, in some manner, fit into our own collecting interests. Back came two replies, both of which are accurate and in some detail. We are sure that you will be interested in the answer. We were!

BILL ITTEL of Pittsburgh, Pennsylvania, well-known as an author and researcher in the revenue field, where many of us have similar interests, he has gone to considerable trouble to enlighten us with the following:

IN RE: your CURIOUS? in the November-December issue of Egyptian Topics, the stamps you pictured are Turkish Municipal Revenue Stamps, specifically for the various wells in Constantinople. They were issued in 1876 at 20 paras on various colored papers, printed in black. (1) rose, (2) yellow, (3) green, (4) blue, (5) white, (6) lilac, and (7) brown. The different colors of paper, seven in number, were used on designated days of the week but I do not know which.

The wells were, and you will note on your stamps, that the name is given in four languages (a) Kanli Kavak, (b) Kara Koulak, (c) Gueuz Tepe, (d) Ayazma, (e) Kaich Dagh, (f) Ketcha, and (g) Tchamlidja. (Armenian, Greek, Latin, and Arabic).

I have found some in other than the 20 para value but do not know when they were issued.

- 30 paras Ketcha—rose, violet & blue
- 20 paras Kaich Dagh—rose, yellow & blue
- 40 paras Kaich Dagh—rose, orange, green and blue
- 30 paras Kanli Kavak—rose, yellow green, blue and brown



- 40 paras Hunkiar—yellow, green, blue and violet
- 40 paras Katchak Poulow—yellow, green, blue, violet, brown
- 60 paras Katchak Poulou—rose, yellow, violet, & brown
- 80 paras Katchak Poulou—yellow, blue and brown
- 100 paras Katchak Poulou—yellow

I think all of these must be before 1886 at which time a little more refined issue appeared. I recall reading once, although not word for word, exactly what I read, where a British author of the 1890's said to keep away from the Turkish municipals. He said they look like they were engraved by a myopic artisan using a barely shaped flint! Does that not describe them?

---

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## New Revenue Literature Review

The ZODIAC Specialized Catalogue of the Stamps of the Palestine Mandate, published late 1974, by the Zodiac Stamp Co., of Tel Aviv, Israel, 100+ pages, spiral bound in glossy paper cover.

Review by G. M. Abrams

Following my review of the Bale catalogue here in March, which sadly omitted the Mandate revenues from its pages, this new catalogue might serve as an addendum to the Bale. It deals in great detail with the postage issues of the Mandate (only), and stops short of the issues of the State of Israel. Many diagrammatic blowups are included for the various type settings and printings, as well as sheet arrangements for the postage issues. For those who collect the mandate postal issues, the catalogue is indispensable.

However, my review is limited to the mandate revenue issues, which ARE listed, and illustrated, and presented in great detail. The period of issue of these stamps was circa 1918 through 1928. Listings covered are the Turkish issues overprinted EEF (Egyptian Expeditionary Force), the British Geo. V issues overprinted OPDA (Ottoman Public Dept Administ.), the Palestine postal issues overprinted OPDA, the same overprinted HJZ (Hedjaz Jemen Railway), those with the DEVAIR overprint, with the I.T. overprint, and with the COURT FEES overprint. Additionally listed are the Court Fee definitives, the issues in typeset of OPDA and HJZ, and combinations thereof. Finally are listed the 1928 definitive revenue issues.

Pricing is given for mint, used fiscally, and used postally (which some were) and, gratifyingly, in US \$ and c. Much attention is given to perforation varieties, various watermarks, including inverted and sideways varieties. Additionally, notes give % increases on the prices listed for singles with adjacent gutters, for gutter pairs (extremely rare), and (believe it or not) plate blocks of 4; even mentioned are price % increases for the stamps used postally on document and on envelopes in the mails.

With all of this, the authors indicate "We are convinced that our listing of the Fiscals is not yet complete. Collaboration in this matter very (sic) invited." To conclude, for revenueurs interested in the area, the book is a must.

Will supply name/address and price info of USA sources for an SSAE.

---

### BETTER MAKE IT EVEN BIGGER

Following my shorty entitled ENLARGE YOUR DEN in the March issue, the title of this quickie is based on the following announcement recently in WSC:

In an exclusive interview with Gordon Morrison, director of the USPS Office of Stamps, it was disclosed that the USPS is planning to continue telling the Bicentennial story on stamps UNTIL THE BICENTENNIAL OF WASHINGTON'S INAUGURATION AS PRESIDENT IN 1989 (caps mine.... GMA).

I make that an additional 14 years of expectation for the single, plate block, zip block, mail early block, full sheet, and FDC collector. And who can say at this point what the denominations will be on the multitude of these forthcoming issues? Not only to be taken into account is the cost of all of these stamps, however collected, but can one now deduce the effect on enlarged albums for the yearly supplements and the required additional mounts and binders? With a quick shake of the head, I wish such collectors all the luck in the world.

--G. M. Abrams

## THE TOUCH OF THE MASTER'S HAND

(With apologies to Myra Brooks Walch)

- I. 'Twas jagged-edged and scraped; the auctioneer  
Thought it not worthwhile  
To spend much time on the old taxpaid,  
But showed it with a smile;  
"What am I bid, good folks?" he cried,  
"Who'll start the bids for me?"  
"One buck" a voice rang out, then "Two";  
"Two dollars? Who'll go three?"  
'Three dollars once, three dollars twice;  
Going for three—" But then  
From the room, far back, a gray-haired man  
Approached, picked up the gem.  
In the audience, some "oohed" and "aahed"  
They recognized the master;  
"When he gets through," a whisper went,  
"The price will go up faster."  
Tenderly touching the old taxpaid,  
The expert's voice did sing.  
He said, "Just three of these exist,  
You see. 'Tis a rare and lovely thing."
- II. The old man stopped, and the auctioneer,  
Speaking soft and low,  
Said: "What am I bid for the old taxpaid?"  
And held it up to show.  
"A thousand bucks, yes sir," he said,  
"Two grand; who'll make it three?"  
Three thousand once, three thousand twice,  
And going, gone" said he.  
The people cheered, but someone cried,  
"I don't quite understand  
What changed its worth." And he replied,  
"The touch of the Master's hand."
- III. And many a man who goes through life  
Jagged and scraped and frayed,  
Is auctioned cheap to the thoughtless crowd,  
Much like the old taxpaid.  
A mess of pottage, a glass of wine,  
A game—and he travels on;  
He's going once, and going twice,  
He's going, almost gone.  
But the Master comes, and the foolish crowd  
Can never understand  
The worth of a soul, and the change that's wrought  
By the touch of the Master's hand.

(Revised, re-rhymed, and thoroughly destroyed  
by G. M. Abrams)

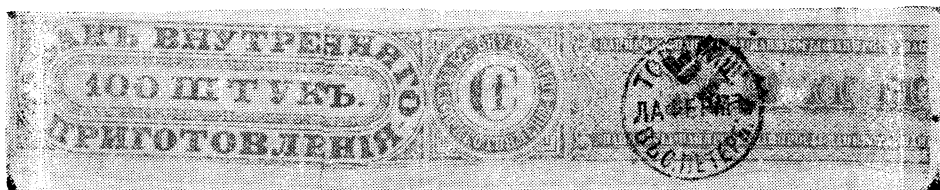
# The Russian Front

John R. Gentile

This column will show a few pieces of tobacco strips, plus a few further items to be identified. Correspondence is invited by any who can help.



Tobacco strips: Tobacco of internal origin. Tax 30K silver, 19x75mm., imperf, pelure paper. 30K rose



Similar use; St. Petersburg "C1", 19x122 mm., imperf, pelure paper. 100 pieces, rose



Small cigars: Tax not stated, 19x97 mm., imperf, pelure paper. 100 pieces, rose



Cigaretts: Tax not stated, 19½x98 mm., imperf, pelure paper. 10 pieces, red brown



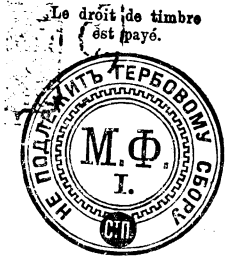
Makhorka (Cheap Tobacco): (Sniffing and smoking tobacco). No value stated, 23x ca. 200 mm. (illustration reduced in size), roul. in black, normal paper n/v black



To be identified:

Item 1:

District of St. Petersburg, circular seal, Ministry of Finance. French inscriptions above, German below. Top inscription reads: Exempt of Duty (or Duty Paid) Item cut from document. 27 mm diameter outer circle. Black on white paper.



Timbre du Gouvernement Impérial de Russie.

Stempelgebühr bezahlt.



Stempel der Kaiserlich Russischen Regierung.

Item 2:

This contains the seal of the Imperial Russian Govt. French inscriptions at top, German below. 27 mm diameter outer circle. Black on white paper.

Item 3:

Singer Sewing Machine Co.? Possibly control stamp. 52x27 mm., perf 9 (3 sides), imperf at right. 1½K black inscriptions, red 3, brown multiple background inscriptions at right.



For the items appearing here in the October issue, the following information has been offered by member Jacques Posell, for which we are grateful. Please refer to that issue for correlation.

The postal savings stamps with 18—at the bottom (figure 3) come in the following denominations: 25 kop, 50 kop, 1, 3, 5, 10, 25 and 100 rub.

Savings stamps with figure 1—at the bottom (figure 4) are 50 kop., 1, 5, and 25 rub. denominations.

The Nikolaevsky railroad stamps are in values of 1, 2, 3, 5 and 10 kop. They are stamps for payment of a railroad tax and are inscribed Nikolevskaya Zjeleznaya doroga. The Nikolaevsky railroad operated between Moscow and St. Petersburg but it is not certain whether these stamps emanate from this railroad or when they were issued.

The 60 kop. stamp from Pskov is a receipt for a toll tax on horse drawn carts carrying hay, grain, merchandise, etc., travelling from the villages into the city of Pskov. It was issued before 1914.

The little square stamp on page 281 is one of a series. The initials at the top signify Riazano Uralskaya Zjeleznaya Doroga or Riazan Ural R. R. It is a commission tax of the city station. The values are 5, 10, 15, 25 and 35 kop. imperforate, and 5, 10 kop. perforate 11½. The 35 kop. values are in light rose and dark rose. The 10 kop. perf. are in dark green and light green. They were issued in the late 1920s or early 30s. Incidentally, only the 35 kop. value has the offset printing on the back. All the others are clear.

# The Fiscal File

by Brian M. Bleckwenn

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

The 2c Proprietary (R13c, R14c) provides us with two of the most spectacular double transfers found on First Issue Revenues. Double Transfers T13 and T13a were not noted in the Boston Book which was published in 1899, but were well known by the time the Scott Specialized first began listing revenues.

Both double transfers have long been illustrated in past editions of the Scott Specialized. While the Scott illustration accurately depicts the characteristics of DT T13, the Scott illustration for DT T13a is certainly not complete. Once seen, the latter DT ranks as perhaps the most spectacular double transfer found on a First Issue Revenue.

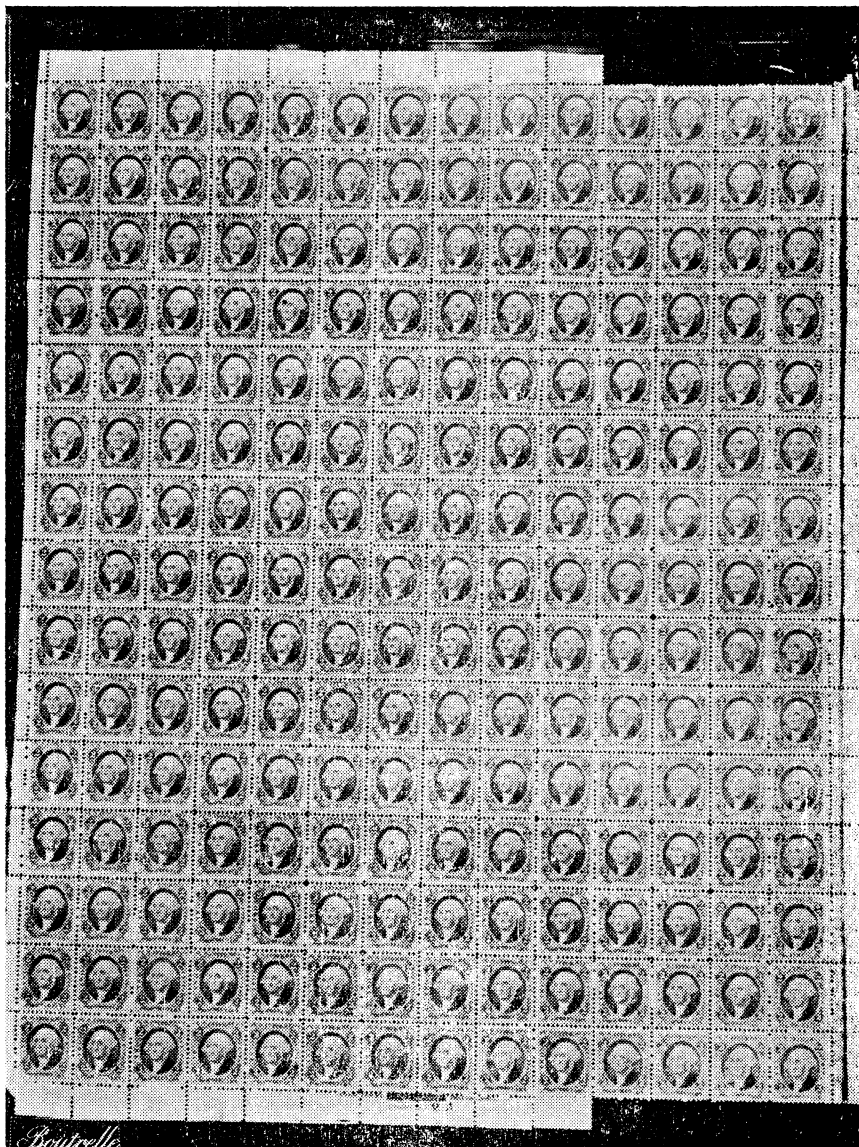


DT T13

DT T13a

As shown in the accompanying photo, DT T13a shows evidence of doubling in the upper, lower and both side labels, as well as in all four numerals. All of the letters of the upper label are doubled and can be seen immediately below the primary impression. Less obvious is the doubling below the bottom label. There is actually a faint doubling of most of the letters, but only the first and last letters of "PROPRIETARY" are readily noticeable to the naked eye. The right side label exhibits doubling of the "CEN" of "CENTS," the secondary impression being shifted inward and to the right of the primary impression. The doubling in the left side label is far more subtle. Under close examination, a faint "T" can be seen outward and to the left of its primary impression. Portions of a second "O" can be seen just to the left of its primary impression. The doubling in all four numerals should be apparent from the photo and needs no further comment. Thus, while Scott illustrates the major characteristics of the double transfer; that of the doubling in the upper portion of the stamp, it does not accurately depict the extent of the doubling present on the entire stamp.

Double transfer T13 is exactly as illustrated in the Scott Specialized. It may be that DT 13a is more obvious to the eye and thus more readily noticed,



but I find DT T13 more difficult to locate than its companion. Needless to say, both are far from common on R14c, as their catalogue values would indicate. While I feel they might be priced a bit high, I certainly can't prove my contention, as neither of these DT's on R14c has appeared at auction in many years.

Determining the positions of these DT's is not as simple as might be supposed and to my best knowledge their positions are unknown. The first step in determining a plate variety's position is to examine the full sheets of card proofs in the Smithsonian's holdings. Unfortunately, neither of these double transfers is present on the proof sheet.

Another shortcut would be to examine the only existing full sheet of R13c—which is shown in an accompanying photo. This sheet which is from Plate No. 2A and is in the traditional format of 210 stamps (14x15), also shows no evidence of either major double transfer. Another large multiple, lacking the top two horizontal rows and again from Plate 2A, also shows no evidence of either DT.

There are several possible explanations. George Turner's series of articles on First Issue Plate Numbers and Imprints which appeared in The Bureau Specialist (May, June and Nov. 1964) notes that the Butler & Carpenter Plate Book records four separate plates for the 2c Proprietary. He adds that at least three different imprints have been confirmed.

Obviously, the major DT's might be from one of the other three known plates (excluding Plate No. 2A). Another possibility is that there is an early and later reworked state of Plate No. 2A. Thus, the sheet, the other large multiple and the card proof sheet might represent a late or reworked state of Plate 2A or conversely they might represent an early state and the DT's might have resulted from a later reentry of the plate. One thing is certain. If the positions are to be discovered, they will have to be plated, which is often a slow, painstaking process, especially when multiple plates are involved. One essential bit of information has come my way. A large multiple of R13c exists which shows one of the major double transfers (DT T13a). The block consists of 21 stamps (7x3) and is from the left sheet margin, as the selvage is still attached. The double transfer is located in the top right stamp of the block. Thus, we know that DT T13a is located in the seventh vertical column and can not be located in the last two positions of that vertical column.

If we assume that the desired plate had the traditional number and configuration of stamps (210 stamps, 14x15), we can reduce the number of potential positions to 13 out of the total number of 210. I should also state that this and similar blocks of 21 are well known to most specialists, as all are in a distinctive pale blue shade and bear the familiar W. & Co. printed cancellation. Since many blocks and especially sheet margin blocks of 21 exist, it might just be possible to identify the proper plate number, reconstruct a full sheet or perhaps plate the sheet. The latter might be impossible if the stamps are as thought, remainders. Each block represents half the width of a full sheet and one-tenth of a complete sheet. If the blocks were consistently broken up in the same manner, none of the blocks will overlap and thus will not be useful for plating purposes. There is also a constant variety in the cancellation which might help in any plating project. All stamps from the 7th and 14th vertical columns lack a period (sic) after the month (October).

I would suggest that you check your copies of R13c bearing the W. & Co. printed cancellation. I would, of course, appreciate hearing from anyone having multiples of any sort, containing either of these major double transfers. Any information so received will be published in a future column.

---

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## Chapter Notes

At the November 22nd meeting of the Midwest Revenue Study Group, ARA Midwest Chapter, new officers were elected as follows: Daniel Rhoades, South Milwaukee—President; E. C. Lawrence, Madison—Vice-President; and Ronald Gorski, Secretary-Treasurer. The November meeting also featured a talk by Duane Zinkel, Madison, on his experiences with the Forbin Reprint Edition. Duane informed the group that only 65 copies remain from a printing of 750 and that anyone interested in obtaining one of the few remaining copies should contact him in the near future. (Duane Zinkel, 2323 Hollister Ave., Madison, WI 53705).

Future activities of the Midwest Chapter—which meets bi-monthly at various locations in Wisconsin and Illinois—include a luncheon meeting scheduled for January 4th at the Mt. Prospect, Illinois, Holiday Inn. The March meeting of the group is to be held March 7th during MILCOPEX in Milwaukee. Informal activities were announced for the weekend of March 26-8 at IFPEX-ROCKFORD, Rockford, Ill.

All area ARA members are invited to take part in the activities of the Midwest Chapter and more info may be obtained from Ronald Gorski, 5820 North 34th St., Milwaukee, WI 53209.

Robert G. Wait, ARA Chapter Rep.

### RARE REVENUE USED FOR LETTERHEAD



Simulated, that is. The cut shown here is that used by member Thomas Tomc of Chicago. They appear on his letterhead memo sheets, at the left of postal cards (cachet style), in various smaller seals and labels which might be used to paste on the rear of letters, and so forth.

The stamp simulated is RB10, and

it appears on both violet and green paper used for correspondence as well as in many other colors.

Mr. Tomc is commended for imaginative usage of this rarity.

—G. M. Abrams

### AUCTION NO. 12 STATISTICS

Total number of lots	1715
Total lots sold	1476
% of lots sold	86.0%
Lots Unbid	208
Bids Rejected	20
Lots Withdrawn	7
Lots Returned	4
Total No. of Bidders	265
Number of Contributors	60
% Participation	31%
Total Realizations	\$10,376.05
10% ARA Commission	1,037.61
Less Printing & Mailing Cost	(400.00)
Less Auction Expenses	(120.00)
Less Auction Reserve Fund	(50.00)
Check to ARA Sales Dept.	467.61
Contributions to Publication	
Fund (donated lots, etc.)	41.60

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# Who's Who On Taxpays and Other Revenues—But Why

By Joseph S. Einstein, ARA 665

Funny how things come together. Recently a friend inquired "Why is De Witt Clinton on all the cigarette stamps?" And then during the week of March 17th, STAMPS Magazine raised the same question concerning Cutler and Putnam being on Scott #795, the Northwest Territory stamp of 1937. Not knowing the answers, it struck me that I don't know many of the men portrayed on over half of the Scott-listed Revenues and U. S. Taxpays. Some are easy to identify, historically: De Witt Clinton—Cigarettes; Henry Clay—Cigars; J. Q. Adams—small Tobacco; Seward—Snuff; Jackson—Snuff, Beer, Tobacco (very popular is our Andy); Alex. Hamilton—Beer, Tobacco 1871, Rect. Spirits 1875; Zach. Taylor—Distillery Whse. 1878; Winfield Scott—Whse. Liquor Dealer 1878; Wm. T. Sherman—Snuff 1875, Beer 1871, Tobacco 1871; Phil Sheridan—Snuff 1875; Thad. Stevens—Snuff 1875; Dan'l Webster—Beer 1871; Thos. Jefferson—Beer 1878 and later; Andrew Johnson—Beer 1902; Rutherford B. Hayes—Hydrometer, Series 1929; and Grant, Lincoln and Washington on items too numerous to list separately.

Then there are those whose claim to fame is obscure: Corwin (could this be Thomas Corwin-R 306, RD86 et seq.), Benton and Wright—all on 1878 Beers but not identified by initials; Fairchild (no init.)—Distilled Spirits Excise 1950; Dawes (no init.)—1 oz. Snuff 1875; also no initial Rawlins and Cartter (sic) on 1875 Snuffs; Belknap—Snuff 1872 10 pounder, no less!

And yet more whom I call the "long run" crowd: Wm. P. Fessenden (1806-1869, Sec. Treas. 1864-5)—high denomination Tobacco 1878-1902 with a re-appearance on Distilled Spirits Export 1940; no init. Bainbridge (Navy man?) high value Snuff 1878-1902; Levi Woodbury—Rectified Spirits 1892 and then R300, RD79 et seq. 1940 on; G. S. Boutwell—Snuff 1875 and then re-appears on Puerto Rico Dist. Spirits; no init. Carlisle—Bottle Stamps no series dates; Hugh McCulloch—Dist. Spirits Export series 1940 and lastly, Charles Foster—Tobacco squares, Ser. 1950 to end of usage. There may well be others—I do not have all the Taxpays, alas—but these I know as old friends on stamps I seek. Only, I don't know them!

It is assumed that there is some info somewhere that can readily answer the Who's Who part of the question. But how to learn WHY these people were chosen for memorialization on Revenue Stamps of all types? It is amusing to speculate that Sheridan used a lot of Snuff while Sherman used Beer, Tobacco AND Tobacco in the form of Snuff, but this sort of thing really doesn't answer the question. It would be appreciated if clues could be supplied or references to some articles that were printed somewhere that can be obtained or recollections from some wise persons. Answers or help in any form will be gratefully received.

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## Scene Currently

By Associate Editor Richard F. Riley

Your associate editor had the pleasure of showing some of his private die proprietaries at the Nov. 24 meeting of the L. A. Philatelic Club. The Club now meets Monday evenings in the Culver City Library. Col. Kell, who is on the board of directors of the club and long time librarian of same, indicated that the move to the Culver City Library from the more central Alvarado Street address is only a temporary measure. The problem, he indicated, was one of finding suitable facilities for meetings and space for an ever-

expanding library collection now occupying over 1500 linear feet of shelving. The Col. indicated they have about three years to find a more permanent solution to the housing problem.

A study with Dick DeKay of U. S. private die revenues with shifted and double transfers continues apace. Anyone willing to compare notes, knowledge and items PLEASE come forward now. We have a first draft listing of those shifts and double transfers we know of and might just spring for a copy of the draft listing to cooperative members.

Charles Hermann, dedicated columnist for Linn's on new state revenue emissions indicated by phone that none of his part of Tunjunga (Ta-hungá) CA went up in smoke while L.A. was recently ringed by fire. Accordingly he will be glad to hear from those paramours of the Cinderella who collect trade stamps (not to cash in!).

Some Spanish translation by Ross Towle has just appeared on my desk. It consists of Chilean revenue material currently appearing in Chile Filatelico; we will reprint when we can locate the stamps to illustrate.

---

## M&M Prices Surge in 1976 Catalogue

By Sherwood Springer, ARA 399

In the most widespread revision in memory, the 1976 edition of Scott's United States Stamp Catalogue Specialized (\$13 at your dealer's) does an almost across-the-board job on match & medicine prices. A total of 830 changes were made, virtually all of them upward.

Nearly everything was affected, from the great rarities, which were given boosts as big as \$300, down to some of the beginners' items which went up by nickels or dimes. The trend not only reflects action at this past year's auction sales but also the increase in popularity of these revenues and, let's face it, just plain inflation. In 1975 sales, desirable numbers, noteworthy either because of rarity or condition, have been bringing full catalogue and over—as any of you bidders out there have learned.

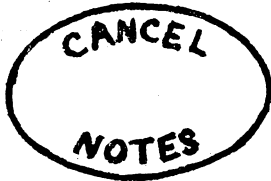
In the new Scott, several experimental papers, heretofore unpriced, were assigned valuations. RO178e, Underwood, is now listed at \$60, and RT22e, Wright, at \$20. Some stamps were raised 50%—such as RS70b, Curtis & Brown, which moved from \$15 to \$22.50. Three stamps moved into the king row with jumps of \$300—RO96c, the pink Goldback; RO131d, the wmk. Maryland Match, and RS271, the legendary Thos. Wilson, which now stands at \$1300.

Five varieties moved up \$250—RO137b, the vermilion N. Y. Match; RS-159a, the 4c Kerr; RS184c, the pink Moore; RS204d, the wmk. Rose, and RU1, the fabulous Caterson Brotz. Increases of \$200 were racked up by RO149a, RO182b, RS240c and RS248b. Up \$125 was the 2c blue Marsden, RS175a.

The nine rare colors of the Ayer medicine stamps were advanced \$150 apiece, and ten other M&M's also climbed by the same amount. Seven more stamps were boosted \$100. There were also many \$50 and \$25 changes, and, of course, hundreds of smaller ones.

Among highlights of interest was the new price of the Kensett canned fruit stamp, \$175 as against the 1975 listing of \$125. The popular Dalley's Horse Salve paper varieties now stand at \$17.50, \$20 and \$20. The Home Biters all advanced, and the Dr. Kilmers are up \$3 to \$10 apiece.

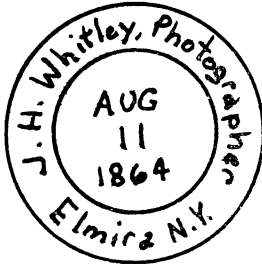
If one of you has the time for computation, it would be interesting to learn how much more a hypothetical "complete" M&M collection is quoted by Scott today than it was a year ago.



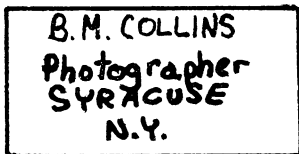
**CANCELLATION STUDY GROUP  
REPORT**

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

**Two More Early Photographers**



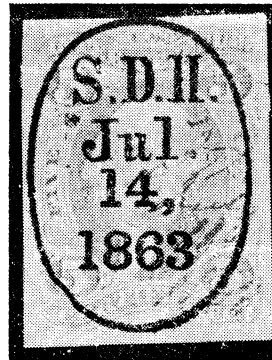
The May 1975 AR Cancel Notes discussed photographers cancels on 1st Issue U. S. I have turned up two more cancels, as drawn above. J. H. Whitley was located in Elmira, N. Y. The cancel is in black ink on a 5c Playing Card (R 28c). The outside circle measures 22 mm., the inside circle 13½ mm.



B. M. Collins was operating out of Syracuse, N. Y. Collins used a rectangular handstamp, which is rather unusual. The cancel is in black ink on the 2c Playing Card blue (R 11c). The rectangle measures 21 mm x 15 mm.

**Samuel D. Hastings,  
Wisconsin State Treasurer**

One of the most common handstamps on 1st Issue is that of Samuel D. Hastings, State Treasurer, Wisconsin. The cancel measures 27 mm x 20

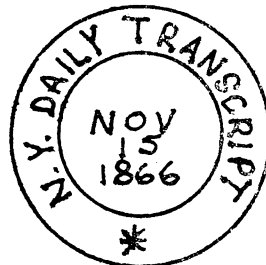


(Photo by Boutrelle)

mm and is usually found on 2c stamps in black or red ink. The cancel also appears on 5c, 25c, and 50c stamps.

This information has been confirmed by Brian Bleckwenn, who provided me with a photostat of a document bearing the cancelled stamp. The document is a deed for 40 acres of land from the State of Wisconsin to Lorin Andrews. The price of the land was \$30.00. The stamp on the document is the 50c Entry of Goods (R55c), which is the proper tax for land transactions \$500.00 or under.

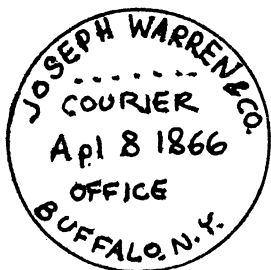
**Newspaper Handstamps??**



These are the only two newspaper handstamps that I have run across. The N. Y. Daily Transcript was purchased in an ARA auction. The outside circle measures 23 mm, the inside circle 14 mm. The ink is black on a 5c Foreign Exchange (R 26c).

The second item is on a combined railroad-printing house invoice. The Courier Steam Printing House (Joseph Warren & Co.) did some printing work for B. F. Smith, Agent, New York Central Railroad, Buffalo, N. Y. The printing consisted of 200 note





culars to shippers at \$6.00; 100 freight circulars at \$2.00; 50 copies half note circular no. 3 at \$2.00; and 100 Tariffs (?) at \$5.00.

The bill head for the printer reads like this: Courier Steam Printing Company / Nos. 176 and 178 Washington Street. / Office of the Daily and Weekly Courier, and Daily Evening Courier & Republic. / Buffalo. The cancel is in black ink and measures 28 mm. The stamp is the 2c Bank Check orange (R 6c).

circulars at \$5.00; 500 half note cir-

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## 1/3 Barrel Beers Aren't That Rare!

By Sherwood Springer, ARA 399

One of the pitfalls of reprinting revenue articles which have appeared in other publications—or appeared long ago—is they frequently contain misinformation because (a) new data on the subject reveals earlier data to be faulty, or (b) the writer didn't know what he was talking about in the first place.

Only a fool would apply the latter description to Herman Herst, Jr., whose piece on the beer stamps appeared in the November Revenuer. But we can't help feeling "Pat" wrote the article off the top of his memory—without freshening up on source material. It was an entertaining story and fine copy for Western Stamp Collector, but rather misleading fare for revenuers in a specialist publication.

It is true, as Herst said, that in the original beer stamp issue of 1866 the government made no provision for a denomination of 1/3 barrel, but then the Washington politicians probably had never seen a western burro either. This long-eared critter had been the prime beast of burden through the gold rush era and was still, in 1866, the principal means of transportation into the back country of the Far West. A burro, it had been learned by long experience, could handle an optimal load of two one-third barrels of beer, one slung on each side of its back, and the brewers, catering to the demands of the draymen, supplied much of their product in that size.

Naturally, a howl went up when brewers found they were expected to pay the half barrel tax of 50c on a container which held only one third barrel. The howl was heard all the way to Washington and in 1867 the oversight was rectified and the proper stamps appeared.

However, this was no short-lived denomination as Herst suggests. It was used for more than 60 years, albeit it must be admitted that in the 1920's and 1930's fewer burros were being driven around in the Sierra Nevadas with beer kegs strapped to their backs. In fact, the one-third barrels of the 1933 and 1934 issues, although printed, are vastly more rare than the classic 1867 issue which was the subject of the Herst article.

The Vanderhoof book lists 30 or more major varieties of the one-third barrel beer and, counting doubtful items and provisional varieties, there are considerably more. As to value, indeed, \$300 might not be out of line for several of the rare examples, but on the other hand some one-third varieties even today might be picked up for, say, \$10 to \$15.



## Under the Gavel

Member Roman J. Burkiewicz, prop. of the Great Lakes Stamp Auctions, Chicago, reports the following prices realized in his sale of Oct. 24/25 last year. (Many cinderella items were included in the sale, but are not listed here for space considerations).

### U. S. material

RW1, mint, no gum, fine ---- 16.00  
 RW2 (SE), RW3, faint signat. 13.00  
 RW12, 14-17, fresh, VF, MNH 35.00  
 RW22-24, VF, MNH, #24 pl# 25.00  
 RW32, MNH, VF sht corn sgl. 20.00  
 Revenue accum of abt 500 stps mtd on 25 pages, incl state & PO seals, some matches & play cds; G-F 40.00  
 Playing cards, 150 items, large var. of cancels, F-VF ----- 17.00  
 RE2//55, 22 diff with RE19 and 47, VG-F used ----- 20.00  
 Telegraphs, abt 80, VG-VF --- 35.00

### Foreign material

Queensland, Forbin 1895 (page 670) QV, 3d-£500, lacking the £40 val.; mint/used, few faults ---- 125.00  
 Danzig, 5 diff revs, circa 1930's - 6.00  
 Germany, Stuttgart municipal (see photo) ----- 25.00  
 Nazi police revs, set of 8, + a Nuremberg municipal (see photo) 30.00  
 Iceland, 4 diff revs used, 40A, 50A, 2K & 5K (see photo) ----- 18.00  
 Palestine, Court fees, 5m, 50m & 5 pi, used, VG ----- 16.00

Palestine ODPFA revs, 19 var, general VG-F ----- 20.00  
 Palestine H.J.Z. revs, 16 items (10 diff), most w/faults ----- 16.00  
 Israel, revs 1948/9 1st issue, #1-12, 14 lower vals w/flaws (1975 Bale CV \$67.20) ----- 25.00  
 Same, 1949, 2nd issue 15-17, minor faults (Bale CV 37.20) ---- 20.00

According to Mekeel's of Nov. 21st member Sol Salkind's recent sale of postal history material included a section of covers with revenues used for postage. The realized prices for some of these are listed below:

The Revenues used as postage section received great attention, and a strip of 3 of the 1c Express (R1c) with Portsmouth, Va. postmark, addressed to "Mr. Jordan, Williams Co. B., the 2nd Colored Infantry, Key West, Florida" and "Due 6" handstamp realized \$170 despite minor flaws. A 1c Telegraph (R4c) and 3c rose (65) on cover from Ashtabula, Ohio to Bridgeton, N. J. sold for \$65.

A 2c Bank Check (R5c) and a 3c rose (65) tied by Washington, D. C. postmark to Bridgeton, N. J. brought \$100. The rare usage of a revenue stamp on cover to Canada, a 10c Inland Exchange (R36) from Boston to St. John, N. B., with letter enclosed sold for \$120.



# Collecting Food Stamps Is Illegal

The following letter was forwarded by Bill Gerlach. It is a reply to one he wrote explaining that collectors were obtaining them illegally and why not make them available...To be forewarned is to be forearmed!

## UNITED STATES DEPARTMENT OF AGRICULTURE Food and Nutrition Service

Washington, D. C. 20250, Sep. 25, 1975

Dear Mr. Gerlach:

This is in reply to your employee suggestion in which you recommended that food stamp coupons be made available at full face value to collectors of stamps, currency and Bicentennial Memorabilia.

The purpose of the Food Stamp Program as set forth in the Food Stamp Act is to improve the diets and thus the health, of low-income families. To achieve this, the act specifies that food stamps shall be issued to households which have been certified as eligible to participate in the Food Stamp Program.

Food coupons are U. S. Government obligations, and they are printed and distributed under accountability and security measures as strict as those for currency. Food coupons are numbered serially and local programs must receipt for an account for issuance by those numbers. Eligible households can only exchange them for food at approved retail stores. Retail food stores must redeem them through approved wholesale food concerns or banks. As part of the final accounting process, the Federal Reserve destroys the cancelled coupons.

To earn funds for the Food Stamp Program by selling these coupons to collectors would not comply with the intent of the program.

Therefore for the above reasons we cannot authorize distribution of food coupons to collectors.

We appreciate your interest in the Food Stamp Program and hope you will continue to submit any suggestions you may have.

Sincerely, Elizabeth S. Highr, Acting Director, Food Stamp Division

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### LETTER

Dear Mr. Nicholson,

With regard to my note on fluorescent overlays I have two small foot-notes which you might find some use for somewhere.

(1) Since writing the article I have received locally printed (in Ecuador) revenues from Ecaudor with overlays Type II and IV.

(2) Ohio is using a fluorescent overlay (invisible to the naked eye) on current lottery tickets, both the regular series and the "Lucky Buck" series. The overlay appears on the back of the ticket and consists of an outline of Ohio on which is superimposed \$/OHIO/LOTTERY. I have some older tickets on which this design was printed in a very pale red (scarcely visible to the naked eye but easily visible as a shadow against the glowing background of the paper under the lamp.) There are two fluorescent types, one glowing a creamy yellow and the other a pale blue. These effects do not occur on the earliest series of tickets.

Yours sincerely, D. Sher

# SECRETARY'S REPORT

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

## NEW MEMBERS

- 2117 DAUBEK, LTC Joseph L., 203-1 Meade, Fort Leavenworth, KS 66027, by E. S. J. van Dam. US revs used, Canada revs mint and used, Mexico
- 2118 JENSEN, Erik R., PO Box 5883, Concord, CA 94524, by G. M. Abrams. US and BNA federal.
- 2119 MURPHY, William J., 4119 Pecos, Wichita Falls, TX 76305, by E. S. J. van Dam. US, Canada inspection revs.
- 2120 SMILEY, William, 130 N. Prospect, Madison, WI 53705, by Secretary. US, states.
- CM2121 YOHO, Walter R., PO Box 311, Keyport, WA 98345, by G. M. Abrams. US.
- 2122 CARPENTER, Robert W., 97 Whittier Dr., Kings Park, NY 11754, by Secretary. Revs in general.
- CM2123 CRABB, Michael R., Jr., PO Box 17871, Memphis, TN 38117, by Robert G. Wait. US revs, fool coupons.
- 2124 WALKER, Floyd A., PO Box 82, Grandview, MO 64030, by G. M. Abrams. Security endorsements on postage and revenue stamps.
- 2125 BRAHM, Harry C., 1255 Lynnfield Rd., Suite 144, Memphis, TN 38138, by Robert G. Wait. US and Canada (dealer, The House of Stamps).
- 2126 COSTON, Joseph D., 6381 Wicklow Circle East, Colorado Springs, CO 80907, by Linn's. US 1st, 2nd, 3rd issues, proprietary, M&M.
- 2127 FELDMAN, Arnold, 72 Ketcham Ave., Patchogue, NY 11772, by G. M. Abrams. "All types."
- 2128 RORER, Steven, 1039 Graylyn Rd., Chatham, Wilmington, DE 19803, by G. M. Abrams. Hhsptpd cancels on US 1st issue, M&M.
- 2129 TOON, Lawrence E., 109 Perthshire Rd., St. Louis, MO 63137, by Linn's. Documentaries, proprietaries, Missouri trout stamps.
- 2130 BACON, Robert W., 1511 Tennell Rd., Pekin, IL 61554, by Robert G. Wait. All US revs.
- 2131 ROESSER, Donald C., 3435 Melrose Dr., Kingsport, TN 37664, by G. M. Abrams. US.
- CM2132 WATTS, John W., Jr., 2633 Western Hills Dr., Donelson, TN 37214, by G. M. Abrams. US 1st issue hand cancels, M&M.
- 2133 CORLETT, C. J., 8 Salisbury Court, Low Lane, Horsforth, Leeds, Engl'd by G. M. Abrams. Revs and telegraphs of GB, Isle of Man, India.
- 2134 MacTIER, A. F., 44 The View, Alwoodley, Leeds, England LS17 7NJ, by G. M. Abrams. Revs and telegraphs of GB and cols., incl. English private companies.
- 2135 KOWALSKI, J. G., Jr., 1424 Elder Ave., Chesapeake, VA 23325, by Sherwood Springer. All US, esp. first three issues, tobaccos and wines; all BNA revs.
- 2136 LEMMON, James J., PO Box 68, Bellefontaine, OH 43311, by G. M. Abrams. Portugal and cols., Bosnia.
- 2137 MONTEITH, John J., 38 Green Ave., Madison, NJ 07940, by Louis S. Alfano (ASDA). US revs precancelled.
- CM2138 ALDRICH, Michael, 937 Lincoln Ave., St. Paul, MN 55105, by G. M. Abrams. "Anything to do with revs, pref 1st 3 issues"; dealer.
- 2139 KANE, Carl E., 81 E. Elm St., Brockton, MA 02401, by William J. German. Cinderellas and forgeries.

- 2140 CARLSON, Richard D., PO Box 866, Fairborn, OH 45324, by G. M. Abrams. All (dealer).
- 2141 SHEER, Fred W., 25 Sagamore Rd., Bronxville, NY 10708, by Brian M. Bleckwenn (ASDA). Beginner.
- 2142 BANA, E., Box 200 Old Chelsea Sta., New York, NY 10011, by Deborah Friedman (ASDA). Dealer, foreign.
- 2143 BENNETT, Edwin P., PO Box 486, Tuckahoe, NY 10707, by Michael A. Gromet (ASDA). US revs—dealer, Acorn Stamp Co.
- 2144 GRENARD, Steve, PO Box 706, New York, NY 10028, by Brian B. Bleckwenn (ASDA). Wine, alcohol.
- 2145 HAUSMANN, Gerhard, 2320 Post Rd., Warwick, RI 02886, by Louis S. Alfano (ASDA). GB.
- 2146 HUBERMAN, Harry, 1347 Broadway, Hewlett, NY 11557, by Brian M. Bleckwenn (ASDA). US, Canada.
- 2147 JACKSON, Lucius, PO Box 529, Burlington, VT 05401, by Michael A. Gromet (ASDA).
- 2148 KALAND, W. J., 47 W. 12th St., New York, NY 10011, by Brian M. Bleckwenn (ASDA). Lincolniana.
- 2149 LORENZO, Robert, 29 Brookfield Rd., Fort Salonga, NY 11768, by Brian M. Bleckwenn (ASDA). Starting US and Canada revs.
- 2150 McCLINTOCK, William F., Jr., Box 301, New York, NY 10011, by Michael A. Gromet (ASDA). US—dealer, Alfield House.
- 2151 MEYERSON, Henry, 10 Branding Iron, Glen Cove, NY 11542, by Michael A. Gromet (ASDA). US.
- 2152 O'CONNELL, Thomas F., Box 165, Mamaroneck, NY 10543, by Michael A. Gromet (ASDA). US—part-time dealer, Acorn Stamps.
- 2153 PERLMAN, Alan, 42 Cardinal Dr., Roslyn, NY 11576, by Brian M. Bleckwenn (ASDA). US.
- 2154 PLATNICK, Dr. Norman, 148 W. 80th St., Apt. GR, New York, NY 10024 by Michael A. Gromet (ASDA). Foreign, primarily Latin Amer.
- 2155 PUMILIA, Steven C., 54 Stone Fence Rd., Bernardsville, NJ 07924, by Brian M. Bleckwenn (ASDA). Beginner, general US revs.
- 2156 ROSEN, Arthur J., 21 Sinclair Dr., Wayne, NJ 07470, by Brian M. Bleckwenn (ASDA). US.
- 2157 SILVERBERG, Melvin, 3605 Kingsbridge Ave., Bronx, NY 10463, by Louis S. Alfano (ASDA).
- 2158 SNYDER, Carl, Box 3577, Baltimore, MD 21214, by Brian M. Bleckwenn (ASDA). World. Collector/dealer.
- 2159 TAYLOR, Joanna W., 8814 Woodstock Dr., Upper Marlboro, MD 20870, by Brian M. Bleckwenn (ASDA). Dealer, Scojo Stamps.

**RESIGNED**

1172 Edwin W. Beach

**DECEASED**

1816 Harry Clampett

**ADDRESS CHANGES**

SKC Randall E. Burt, Box 24 USTDC, APO San Francisco 96263

Larry Fassler, 324 S. First St., Alhambra, CA 91802

Don Griffin, 1617 Jones Rd., #18, Olympia, WA 98501

Michael L. Ibanez, MD, PO Box 14088, Houston, TX 77021

Marcus Samuel, 6A Lauriston Rd., Wimbledon, England SW19 4TQ

Previous membership total ---- 1070

New members ----- 43

Resigned ----- 1

Deceased ----- 1

Current membership total ----- 1111

# REVENUE MART

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

East Coast Adv. Mgr.: P. O. Box 997, Church St. Station, New York, NY 10008  
West Coast Adv. Mgr.: 1673 New Brunswick Ave., Sunnyvale, CA 94087

CANADIAN Revenues—Collections, accumulations, or singles. Buy, sell, or trade. G. Pollak, 1236 F Los Angeles Ave., Simi Valley, California 93065. 90

WANTED to buy: Philippine revenues, on or off documents. 1/2 Warren Catalog or better for sound copies (punch cancels OK). Ray L. Coughlin, PO Box 3264, Baltimore, MD 21228. 84

WANTED: Revenue stamps of Greece, Crete, Cyprus, Aegean Islands, Albania, Eastern Rumelia, Epirus and Thrace. Will buy and exchange. Have good trading stock. Please write and let's get acquainted, James Giokaris, 13959 Mar Vista, Whittier, CA 90602. 81,83,85

WANTED to buy better dateds, wines, RG's, RN's, M&M's, telegraphs, envelope cut squares, 1907 oval die entires. Have good trading stock. Will exchange want lists. Harry Art, 511 Franklin Ct., Ashland, Kentucky 41101. 81

WANTED: U. S. postage stamps used as revenues on documents, checks, etc.; also want off cover postage stamps bearing revenue cancels. Dealers offers invited. Leonard Diamond, Atty., 407 Lincoln Rd., Miami Beach, Fla. 33139. 84

MONACO revenues and seals Wanted—also old covers, forgeries, proofs, postal stationery, other unusual Monaco items. Kudzma, P. O. Box 1412, Nashua, N. H. 03060. 82

CHINA REVENUE Illustration, vol. I and II by Chi-wen Yen, more than 400 pictures in each volume, extremely valuable in collecting China revenue, \$3.00 for each volume postpaid by air mail. Chi-wen Yen, P. O. Box 3293, Taipei, Taiwan, Rep. of China. 82

TANNU TUVA revenues, money, and 1938-1943 provisional issues wanted—will pay any reasonable price. M. Cerini, 37 Wyoming Dr., Hunt. Sta., New York 11746. 77,79,81

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

BEER Stamps Wanted; U. S. I. R. or State. Buy or swap. Also all tax paid and Cinderellas. John McGowan, M.D., 146 Kensington Road, Garden City, N. Y. 11530. 83

WANTED TO BUY — 1st Issue with printed or fancy advertising cancels; single items or collection. Michael Morrissey, 19 Highland, Worthington, Ohio 43085. 81

BOSNIA Wanted—Revenues, postal issues in blocks, 1906 compound perforations; also Austrian revenues. David L. Prentice, 7925 W. Oklahoma Ave., Milwaukee, Wis. 53219. 81

PATENT MEDICINE Paper—monthly for collectors of Private Die Medicines, Trade Cards, Advertising Covers, etc. on Patent Medicines. 12 issues \$4.50. Sample 50c. Patent Medicine Paper, Box 872, Camden, S.C. 29020. 83

WANTED: 19th century U. S. revenues, with handstamped or printed cancels; particularly anxious for premium material—inverts, multiples, etc., for which premium prices paid. Dealers offers also invited. Leonard Diamond, Atty., 407 Lincoln Road, Miami Beach, Fla. 33139. 84

ISRAEL, Palestine and Turkish revenues; also Holy Land fiscal materials—Wanted, will buy or trade. Charles F. Mandell, 91 Calvert Avenue, Edison, N. J. 08817. 86

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# AUCTIONS

## Another Wait & Wait Revenue Auction

9:00 AM Sunday March 28, 1976

**IFPEX-ROCKFORD '76**

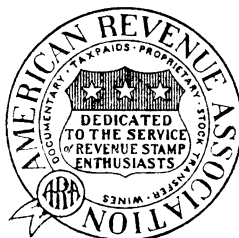
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We also are planning future auctions for June and September

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2nd April 1976

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Specialists will be pleased to learn that production of the long awaited AUSTRIA/LOMBARDY-VENETIA catalogue is now well advanced. A further announcement will appear in the next issue.

A specimen catalogue and subscription rate card for all our auctions will be sent gladly on request and also the brochure about our services "SELLING YOUR STAMPS".

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