

# AMERICAN REVENUER



## Journal of the American Revenue Association

Vol. 30, No. 2, Whole Number 282

February 1976

### Mary Jane Tax Stamp Now Just Another Philatelic Item

By Daryl O. True P. O. Box 2783, Santa Clara, Cal. 95051

Recently I had the opportunity to see one of the elusive Marijuana Tax Stamps in a private collection in the Los Angeles area, but upon asking about it I found that everyone, including more knowledgeable members of the ARA, was under the impression that this stamp was illegal to possess, even for philatelic purposes.

Digging a little further, but without too much effort, I found that these references apparently referred to an article in the January 1971 American Philatelist which quoted a letter to a Mr. Goldston from Donald E. Miller, Chief Counsel, Bureau of Narcotics and Dangerous Drugs, in which Mr. Miller states "Accordingly, it appears that it is not permissible under the law for philatelists to obtain uncanceled marijuana transfer stamps; registrants may not transfer such stamps which are procured in connection with their activities under the marijuana laws; no person may remove canceled stamps from the order forms; and no person may transfer or possess such canceled stamps."

Now it should be stated that at times I have bitten off more than I can chew but I decided to check out the situation by placing an ad in this magazine to purchase same, not expecting to get any stamps but fully expecting a visit from the Feds any day. Well, suffice it to say that nothing happened except that I got a lot of letters stating that the writers would like to purchase any items which I did in fact buy through my ad.

This had me extremely puzzled. Apparently, no one was interested if I did or did not have any of these stamps in my possession. OK. Now the big step. Fully prepared to take the IRS to task (over their dereliction of duty if nothing else) I promptly got on the telephone and called the San Francisco office making basically the same inquiry as Mr. Goldston had done in 1970. The call was quickly routed to an agent who must have been waiting on my call for at least three years because he had the answer on the tip of his tongue. "The Marijuana Tax Law was repealed in 1971." Thus endeth my taking to task the IRS. Of course, the agent was kind enough to send along a couple of photostats proving his point. Seems it was repealed on May 1, 1971, only a few months after Mr. Miller's letter to Mr. Goldston. For those of you interested in details it is P.L. 87-456.

Normally this story would end here; however, it is not really known how many of these stamps are in private hands because of the "requirement" that they be kept secret. Therefore, I would request that those members who have them please advise me of same and preferably send photocopies if possible. Why do this, you ask. Well, the next people I plan to consult on the subject will be Scott's, but to do so I will need an almost complete listing of how many are available, etc., etc.

# 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

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

Associate Editors:

East Coast, Drew A. Nicholson, 18 Valley Drive, Pawling, NY 12564  
West Coast, Richard F. Riley, 649 Bienvenida, Pacific Palisades, CA 90272

Editor—Gerald M. Abrams, 3840 Lealma Ave., Claremont, CA 91711  
Editor Emeritus—Louis S. Alfano, 303 S. Kennedy Rd., Sterling, VA 22170  
Librarian—Ernest F. Woodward, 821 North 16th St., Montebello, CA 90640

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

West Coast Adv. Manager—Mary Ruddell, 1673 New Brunswick Ave., Sunnyvale, CA 94087

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

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

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

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

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

Publications Dir.: Thomas L. Harpole, Jr., PO Box 383, Manchester, MA 01944

## Advertising Rates

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

## Contract Rates

for a minimum of five insertions, payable in advance

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

Send all ad copy with check to Advertising Manager (address above)

Advertising Forms Close 10th of Month      Editorial Forms Close 1st of Month  
Preceding Date of Issue      Preceding Date of Issue

## American Revenue Association Board of Directors

Gerald M. Abrams, President

Sherwood Springer, Vice-President

Eastern Representatives:      Drew A. Nicholson and Samuel S. Smith

Central Representatives:      Joseph S. Einstein and I. Irving Silverman

Western Representatives:      Edward B. Tupper and E. F. Woodward

Secretary-Treasurer: Bruce Miller, 1010 South Fifth Ave., Arcadia, CA 91006

(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. 2, Whole Number 282

February 1976

# THE PRESIDENT'S PAGE

G. M. Abrams

## \*EAST COAST, ASSOCIATE EDITOR

Drew (Ex-Editor) Nicholson has advised that he is now able to devote (some, but not full-) time to providing journal copy. With his concurrence, I have temporarily appointed him to the above position, on a par with Dick Riley out west. We look forward to your contributions, Drew.

**\*SOCIETY OF RATION TOKEN COLLECTORS**

Member Jerry Bates advises that the subject group, of worldwide membership, was formed in 1966 to further the study of ration stamps and history throughout the world. It is a non-profit group, and issues a quarterly bulletin called the Ration Board. Sample issues are available. Further, there is a 500+ page unpriced catalog of all known US ration stamps; format is 8½x11, looseleaf, and pages only are available (no binder). Supplements are issued from time to time. For those of you who have an interest in this area, why not drop Jerry a line? Address: PO Box 777, St. Charles, Mo. 63301.

**\*SWEDISH CINDERELLA PUBLICATION**

Member Christer Brunström (address: Fjällgatan 23, S-912 00, Vilhemina, Sweden) is the Editor and Publisher of ATALAYA, an English-language publication devoted to (in part) Cinderella material. Subscriptions are available, and please write Mr. Brunström for details.

**\*APS COLUMN**

Through the efforts of member Ken Trettin, those of you who are APS members undoubtedly noted the two-page spread Editor Jim Chemi gave us in the December AP. Good work, Ken, and whoever assisted in the listings therein. Ken reminds that material of like nature is urgently required so that the column may appear on a continuing basis. Write Ken at PO Box 573, Rockford, Iowa 50468. And thank you Mr. Chemi, and the APS.

**\*NEW STUDY GROUP**

We are advised of the formation of the INTERNATIONAL SECURITY ENDORSEMENT STUDY GROUP (contact: Floyd A. Walker, Box 82, Grandview, Mo. 64030) for the purpose of promoting research/writing in the field of security endorsements, and to promote the exchange of this information among serious students of same. Security endorsements may be defined as any addition or alteration to philatelic items, revenues included, to safeguard against illegal usage...which may take the form of overprints, underprints, punches, perfins or embossing, etc. There are other methods, not so obvious. The ISESG welcomes inquiries from collectors interested in this area. It is not a club, but a study group, it is emphasized, and one buck (currency, stamps or IRC's) is the donation admission. For further data and a prospectus, write Mr. Walker.

**\*TAIWAN LISTING**

From the Carasan Co., PO Box 2003, Culver City, CA 90230, we have received a copy of their new (and simplified) listing of the Taiwan revenues; it is two pages, unpriced, with pricing separately on a 3rd sheet, and is adequately illustrated. Recall, I said simplified. Inquiries invited.

**\*TO CLOSE — KUDOS**

Don Griffin took a second place "Most unusual" for his US revenue exhibit at the Olympia (Wash.) Philatelic Society 17th Philatelic Roundup. Bill Fitch another with a vermeil at MEMPHEX '75 (Memphis) for "Private Props."

And Charles Reiling is at it again... first, a second prize at the SOCOPEX '75 (Colorado Springs) with his display of the US telegraph issues; next, he won the coveted International Stamp Collectors Society Stamp Expo "Paul Revere" bowl, the Grand Award, at the Stamp Expo (North) in San Francisco for his collection of "Private Die Props or Cancels on Revenue Stamps." I presume there will be more to follow.

At the same show, Peter Feltus took a bronze for his "Egypt—The Salt Department Revenues."

Good going, all.

# Embossed Revenues

(Note: With the kind permission of Ted Erbe, Editor/Publisher of The Philatelic Reporter and Digest, which is dedicated to the advanced philatelist, the article to follow is reprinted from the June 1975 issue of the Digest. For further information on the publication, write directly to Ted at 230 Tyrone Circle, Baltimore, Md. 21212...G. M. Abrams.)

## EMBOSSSED REVENUES

By Ray Johnson

Prices in this article are for entire documents in good condition, with stamps of clear and clean impressions.

Have you recently thought about the Colonial Revenue "stamps," which were in use in this country from 1755 to 1766? Or about similar issues of the American colonies, as opposed to the British issues?

All of these are listed in the Specialized catalog under the heading "Embossed Revenue Stamped Paper."

Probably very few ever consider these, and many have never even heard about them. As a matter of fact, since most of them are colorless embossings, lots of collectors do not even consider them stamps.

### Unjustified neglect

I feel this neglect is not justified, however. These issues are all interesting; the designs of some are beautiful.

They also have historical interest, since most of them were printed or embossed directly on promissory notes, bonds, insurance policies, stock certificates and other legal documents. Moreover, they had a direct bearing on the American Revolution!

But these are not really "Tax on Tea" or "Teaparty" stamps, although they are so considered by some.

The January 1975 issue of this magazine reported that, in a recent reader interest survey, revenues vied with topical items for third place in popularity.

Well, this is an ideal starting point, for the British group of issues (#RM 15-41) should tie closely into the Bicentennial, which is almost upon us. If the Stamp Act had never been passed and these stamps issued, the anger of the colonists might not have been aroused. They may have accepted the Tea tax (it was not collected

by stamps!) more readily, and thus delayed the Revolution for many years!

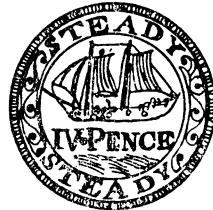
### More Popular?

Thus there is good reason to expect that these stamps will soon become more popular with collectors and investors. They should be quite hard to find, as irate colonists destroyed many of these stamps; if demand increases, even a little, prices should soar.

As your catalog will show, this British group is almost out of sight already, but the Federal and state issues are often still affordable.



The Massachusetts issue of four stamps (#RM1-4) has jumped up from \$517.50 to \$1,260.00 since 1969, but the three Federal issues are much more reasonable.



The Second Federal issue, for example, cataloged \$31.50 for the "a" series in 1969; now it weighs in at

\$59.00, having nearly doubled in six years!

The Third Federal material is a little more at \$108.50 for the "a" series; what's more interesting is the fact that this set was only \$50.50 six years ago!



And, in the low budget area, some of the Maryland stamps of the Act of 1845 issue only catalog for \$3-\$4 each—but this is double or triple the 1969 listings.

This field should also be of interest to specialists, since the stamps have not been fully studied, and unlisted varieties may be found.

All in all, I think that these stamps should make a good investment, as the prices should increase steadily.

## ? QUESTIONS ? and ! ANSWERS !

### QUESTION #1:

Can anyone provide further information regarding the stamp pictured below, ostensibly a French issue used for payment of passage via the Panama Canal, and dated 1885? It is a Control stamp...perhaps half of a full stamp. There may be an entire series of these. (Submitted by Peter Collins of England).



### QUESTION #2 — From CM Harold

G. Wheeler comes the following query:

I have a mystery and am wondering if any of our members have seen anything like it or can offer a solution.

I have a copy of Documentary stamp Scott R725, \$50.00 carmine without overprint clearly making it R725. Serial marking is 135886.

However, superimposed on it is what looks like a handstamp block  $\frac{3}{4}x1"$  inscribed "Stock Transfer." This is obviously part of the handstamp. Superimposed on that block is a handstamp dated "Mar 5 1953". These are different handstamps and the date does not stay within the borders of the block. The date of 1953 is very clear—no chance the three could be construed as an 8.

My question is this. Since the last Stock Transfer stamp was issued in 1952 (RD 372) my initial impulse was to think that someone in 1953 having concluded a stock transfer transaction and looking to apply the proper tax stamps and not having any, made up the rubber stamp, applied it and dated it. I was about to accept this as the solution when the thought came to me—"How did this person in 1953 lay his hands on a stamp that wasn't issued without overprint until 1958?"

I've gotta confess I don't have the answer to this unless Uncle Sam is at the bottom of it.

Anybody have any ideas? I'm sure that if there is one copy like this there must be more.

Maybe this is RD 373 issued in error???

ANSWER #1 (Responses to query #1 in the Sept. 1975 issue, posed by Ronald Lowden.)

From Joseph Eisendrath: I have some information which may help toward Mr. Lowden's query in Sept., page 241... I own a book titled "The Internal Revenue Laws" Act approved June 30, 1864 as amended, and also the further amendments of March 3, 1865, which was published by D. Appleton & Co. in New York in 1865. This book contains the complete act of June 30, 1864 plus the amendments. Those relating to photography do not give any specific answers to the query. However, I have a post office circular issued in late 1862 or 1863 because of the calendar feature on it. The circular lists just the items which were covered by the original law. Evidently, the tax on fotos must have come some time after that. The revision in 1864 definitely includes fotos. I would say that fotos were not covered in the original act but were included in the 1864 changes, and again in the 1865 changes. After the end of the Civil War, many of these taxes were dropped, and it's quite likely that the foto tax continued until or through 1871.

From N. Schroller: (Note: This is in part a copy of a letter sent to Mr. Lowden and is being published for the benefit of the membership. It gives a quite different source for determining an answer to the query, as well as asking some questions on other subjects with which the membership may be able to assist. Any responses to these should go directly to Mr. Schroller at 139 Ohlson Ave., Nutley, N. J. 07110.)

I saw your inquiry re the fotos and first issue revenues used thereon in the Sept. Revenuer; I believe you can obtain most of the answers to your questions from the booklet titled "The US First Issue Revenue Stamps (1862-71) Commemorating their 100th Anniversary (1962)" by Georgi, available in our library (#A-24). This pamphlet goes into great detail and illustrates the various values and lists the taxes for which they were originally issued. This method of attempting to keep records of the various taxes collected proved to be impractical and unworkable. I bought a copy in 1962, and have found it invaluable. At the present time, I am attempting to locate a copy of "Internal Revenue Laws, 1861-1873," US Senate Report #1123, published 1898 by the US Govt. Printing Office. I have a number of fotos with stamp on rear all of which are pen-cancelled, I haven't as yet seen any that had either a rubber stamp or printed cancel. Do they exist? Among my fotos I find one that has a 2c documentary battleship affixed without any date or cancel. As I am not familiar with the date of repeal of this tax, I don't know whether or not it is legitimate. Help?

ANSWER #2 (Responses to questions, additions and further information related to John Gentile's original Russian Front column, Oct. 1975, page 279ff)

From Daniel W. Levandowski: Mr. Gentile erred on dates of issue of the Postal Savings and Control Stamps. After the communist revolution the Savings and Control Stamps were used for postage for about 5/6 years. However, as to the exact dates of issue of the various types, no one seems to know much about it. All that can be said from the date locations on the stamps (18—, 19—, and 1—) is that some were issued in the late 18th century and others in the early 20th. All of these stamps, of course, had the Imperial two-headed eagle on them, which testifies that they could not have been issued in 1918 or later.

On page 281, the item 1 stamps of the Nicol. R. R., I have in my collection: 1K orange and black, 2K mauve and black, 3K green and black, 5K blue and black, 10K rose and black. They exist both perf and imperf in my collection. The person in Europe who sent them to me, and is a well-known authority on Russian revenues, did not know about the exact dates of issue.

From Bill Ittel: On page 280 of the Oct. issue, Gentile lists an item 2, inscribed P Y X A. I have the following: Black on colored paper: 5K on white, 10K on green, 25K on blue, 35K on rose (which was listed).

# SECRETARY'S REPORT

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

## NEW MEMBERS

- 2160 CRAFT, Vance X., Jr., 215 Bonita Ave., South San Francisco, CA 94080, by Secretary. General US, state and local revs.
- 2161 WILSON, John W., 2721 N. Artesian Ave., Chicago, IL 60647, by Linn's. General revs. esp. Ohio and Illinois revs, beer tax stamps.
- 2162 RISDON, Alfred E., Sr., PO Box 1392, Steubenville, OH 43952, by Secretary. USIR thru R732, proprietaries, future deliv., stock transf; officials thru O120; telegraphs.
- 2163 GRAHAM, Sally, 7 E. 14th St., #1410, New York, NY 10003, by Jim Andrews (ASDA). US, Brazil, France, Mexico, Belgium.
- 2164 LEE, Allan, 215 Bridge Rd., Hillsborough, CA 94010, by G. M. Abrams. Mint revs showing maps.
- CM2165 WEILER, Fred J., 1760 Key Way, Dubuque, IA 52001, by Robert G. Wait. Documentary and proprietary, all issues; stock transf, hunting permit, error material (collector/dealer).
- 2166 ALLEN, James R., 19211 Wall St., Melvindale, MI 48122, by G. M. Abrams. US private die; Turkey and Indian States; honey, hat, silk, glove, almanac, sleeping car, tea, coffee, shoe & clothing tax stps world.
- CM2167 WARD, Dr. Floyd R., Box 538, Spearfish, SD 57783, by G. M. Abrams. US—"just beginning on revs."
- 2168 LAMPKINS, Thomas M., 24 First Ave., Whitehall, NY 12887, by J. L. McGuire. All US, Scott and non-Scott.
- CM2169 HARB, C. L., 701 Forest Loop, Port Hueneme, CA 93041, by G. M. Abrams. Philippines, US; Xmas seals.
- 2170 SHRIDHARANI, Kantilal, 567 Manekwadi, Bhavnagar, India 364 001, by G. M. Abrams. India and states (part-time dealer).
- 2171 WOLF, Gus L., 74 Grove St., North Plainfield, NJ 07060, by Charles H. Hermann. Any US revs—"beginning."
- 2172 CENTER, M. S., 13 Aberdeen Rd., West Chelmsford, MA 01863, by G. M. Abrams. Switzerland, Liechtenstein, US.
- 2173 HÜRLIMANN, Robert, Grünweg 2, CH-2502 Biel, Switzerland, by G. M. Abrams.
- 2174 CORSO, Barbara M., Box 717, Tenafly, NJ 07670, by G. M. Abrams. "Info on non-Scott revs, prices, etc." (Dealer, Scarboro Stamps).
- 2175 FARMER, Ralph W., 1635 Laura Ln., Dyersburg, TN 38024, by Robert G. Wait. US 1st, 2nd, 3rd issues.
- 2176 ARCHENBRONN, Donald E., 5243 Birkenhead Rd., Jacksonville, FL 32210, by George T. Turner. US, incl proprietary, private dies, etc.

## RESIGNED

- 1302 Powell Glass, Jr.  
1886 Hideo R. Yokota

## DROPPED

- 1696 Gordon Butler

## DECEASED

- 1425 Sidney Goldstein

## ADDRESS CHANGES

Earl P. L. Apfelbaum, 1819 JFK Blvd., Philadelphia, PA 19103

Edward J. August, Walpole, NH 03608

Thomas J. Bartelt, 5602 East Dr., Loves Park, IL 61111

Gordon S. Beach, 6424 Del Paso Ave., San Diego, CA 92120

Pete Boody, PO Box 27084, El Paso, TX 79926

Lawrence H. Estrin, PO Box 3081, Culver City, CA 90230

Richard R. Hansen, 7955 Magnolia Ave., Apt. 27C, Riverside, CA 92504

Margaret A. Howard, PO Box 2163, Sunnysvale, CA 94087

Philatelic Society of Los Angeles, c/o E. A. Kell, 2134 Overland Ave., Los Angeles, CA 90025

Willey C. Rickerson, 75 East 55th St., New York, NY 10022

Ralph Brian S. Rook, 1900 NE 157th Terr., North Miami Beach, FL 33162

Stephen Shedrowitz, 610 Victory Blvd., Apt. 2B, Staten Island, NY 10301

Earl T. Spicer, 137 Hillside Rd., Watertown, MA 02172

Ralph E. Trimble, 126 Burrows Hall Blvd., Agincourt, Ont., Canada M1B 1M6

Fred van Steen, 1418 Rhode Island St., Apt. 1, San Francisco, CA 94107

William J. Vaughn, Jr., 1801 N. Midland Dr., #117, Midland, TX 79701

## DONATION TO PUBLICATION FUND

Richard R. Hansen — \$1.00

Previous membership total ---- 1111

New members ----- 17

Resigned ----- 2

Dropped ----- 1

Deceased ----- 1

Current membership total ---- 1124

LAST CALL FOR 1976 DUES! Members who have not renewed by February 1 will be dropped from the mailing list. If you plan to continue your membership, and have not yet paid, please remit \$4.00 to the Secretary NOW, in order to avoid missing an issue of the Revenuer.

---

## New Revenue Literature Review

LES TIMBRES DE FANTAISIE & NON OFFICIELS by A. Bourdi

—Reviewed by G. M. Abrams

Though in French, the subject volumes (of which vol. 1 was published several years ago, while vol. 2 recently arrived) are easily understandable and provide much hitherto unavailable cinderella information, as well as updated listings of older, previously listed elsewhere, material. Mr. Bourdi is a member of the ARA.

Vol. 1 contained only the countries starting with the letter A, and since Germany in French is Allemagne, it was included. Vol. 2 contains those countries from B through E. Since the US in French is Etats Unis, it too is included.

Both volumes are ambitious in content, though do not purport to contain everything in the fantasy and unofficial area. Both are extremely well organized, in alphabetical/chronological order. Volume 1 has 177 pages plus index, Vol. 2, 144 plus index and pictures. Few revenues are among the stamps listed, as that was not the intent of this effort... rather it was to update existing literature in the cinderella field, with material such as unissued though approved designs for postal material, fantasies issued from



non-existent countries, propaganda stamps, issues by governments in exile, and the like. I feel that while the volumes are well worth having as reference books, where you may find that item which has eluded identification for years, there are a few disadvantages, and prime among them:

While Vol. 1 had the pictures of the stamps immediately adjacent to the country listing, easily usable, the format of Vol. 2 has been changed so that all illustrations are at the rear, with figure numbers. Thus, the text is purely that, and each listing references the figure numbers (so that one must constantly reach to the rear to find the required illustration). This criticism is purely my own opinion, as I prefer the illustrations adjacent to the listing.

It is noted that Vol. 3 is currently in work, to contain countries starting with F and G only. No schedule for its release was predicted.

To any reader interested in obtaining copies, write directly to: A. Bouadi, 1 rue du Bat d'Argent, 69001, Lyon, France.

## A Not Quite RN-FAC



There is real risk of embarrassment when one proclaims himself an expert. The risk increases as more and more people believe the claim to expertise. So, when Rob Richards, CCRT 69, sent the illustrated check to me and asked "is this a FAC?" the realization that I was in trouble became apparent.

We had a nice correspondence about the Stevane check. After carefully explaining to Bob that the check bears a regular RN imprint, used when the law was in full effect, and thus could not be classed as a FAC, Bob came back with "well, why the overprint of N. Y. State Seal?"

So, I'm in trouble and I admit it. Why IS the Seal overprinted on a perfectly good, proper RN-X7? The concept that it is a form of cancellation is not good enough—there is no reason why a cancellation would serve any purpose. So, it must be a decoration. Okay, but why the placement over the RN imprint? This overprint, in a brownish orange, was a devil for a professional photographer to filter for illustrative purposes. If used as decoration, it is not good because of its obscurity. The question is really unanswered and so, I'm appealing to the readers for opinions.

Are there any other Stevane checks around? To see even one or two more may help in analysis. Also, I'm hoping that if any more exist, the "decoration" may be in a different place on the check face. AND, I'm hoping some reader will come up with a theory that will hold good to explain the thing. Please look thru your X7's and X6's to see if you, too, have a Stevane of 1901 and let me hear from you.

Joseph S. Einstein, ARA 665, CCRT 208

# The Fiscal File

by Brian M. Bleckwehn

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

Of all \$1 denomination First Issue Revenues, only one, the \$1 Lease, is listed in Scott as showing a cracked or scratched plate. Scott specifically lists a cracked plate for the \$1 Lease, but I've yet to locate an example of it, nor can I recall seeing a reference to this particular plate variety. If anyone among the AR readership has an example of this Scott-listed cracked plate or can supply a past reference to it, please drop me a note.



—Photo by Boutrelle

I do have one example of what I consider to be a major scratched plate variety on the \$1 Lease and it's just possible both varieties are one and the same. An enlarged photo of this scratch is shown above. A plate variety of major proportions, it can still be easily overlooked if you're not aware of its existence. The extraneous horizontal line runs across most of the stamp, but blends in so well with the stamp's ornamentation that it can be difficult to spot. The scratch begins at the left frame line, runs just below the upper left value shield and ends just short of the bottom point of the upper right shield. It has been heaved in the photo for ease of detection. You'll have to keep your eyes open, if you hope to spot this plate variety! If anyone has additional information on the nature of the Scott-listed cracked plate, I would appreciate hearing from you.



## Under the Gavel

A. The following are the reported prices realized for the revenues in member George Alevizos' August 10th auction. Brk=Brookman.

|   | Realized       |
|---|----------------|
| US DUCKS                                    |                |
| * #RW6 top plt blk (Brk Fine \$160) NH F-VF | ----- \$100.00 |

|  |        |
|--|--------|
| * #RW24 bottom plt blk (Brk Fine \$100) NH F-VF -----              | 58.00  |
| * RW38, matched set of four plate blks #171586 (Brk F \$200) NH VF | 110.00 |
| * #RW39 lower right plt blk #171862 (\$52.50) NH VF -----          | 25.00  |
| * #RW39 similar lot NH VF -----                                    | 25.00  |
| * #RW39 lower right plt blk #171864 (\$2.50) NH VF -----           | 25.00  |
| * #RW39 similar lot NH VF -----                                    | 25.00  |
| * #R733 (x4) plt blks (\$16) NH VF -----                           | 16.00  |

**FOREIGN MATERIAL**

**Estimated**

Turkish revenues ovpt for Crete, Forbin 1875-91, 52 stamps incl 12 with several diff steamship cancels, extremely scarce and unusual stamps, seldom offered on today's market, invaluable to the specialist, F-VF 225.00

6 pi Russian revenue (x2), unused, one with full og (thinned) F-VF -- 20.00

20pa Russian revenues, three copies used on two pieces, very scarce -- 25.00

10pa tied by the rare Provisional Administration/Customs cachet in bl VF 30.00

Indep. Crete, Forbin 1/17, 29 copies incl 8 with Lambros Steamship Co. cancels, paper varieties incl white, buff, wove, and laid; perforations incl p. 11½, imperf, imperf x perf, perces en points; ms and ptd values; several on pieces with cplt cancels; fine basis for study F-VF 120.00

Forbin 20/50, 150 revenues, almost cplt by Forbin with many many unlisted ovpts, wonderful lot with many diff settings of the ovpts evident, incl three inverted ovpts and blks of 8 (x2) and 10, excellent for the specialist, F-VF ----- 225.00

Above 6 lots sold as one lot at \$450.00.

ITALY—1868 15 lire revenue, imperf pair brown trial color proof on card, VF ----- 4.00

JAPAN—About 1000 revenues (36 diff.), up to 300 of one kind incl one on cplt document, unusual and seldom offered lot, Fine, Est. 150.00 -- ----

No Bids.

B. From Bob/Tim Wait's Sept. 24th sale, here are some selected lots:

|   | Estimated | Realized |
|---|-----------|----------|
| R1b, vert strip of 4, lt ms cancel -----  | 27.50     | 18.00    |
| R15c, block of 6, top 3 w/printing fold -----                                     | 25.00     | 12.00    |
| R21c, slt ms cancel, few blunted perfs, CV 75.00+ -----                           |           | 52.50    |
| R24a, block of 4, pinhole, cut LR, ms, CV 60.00+ -----                            |           | 48.00    |
| R25a, block of 4, lt ms., VF, CV 50.00+ -----                                     |           | 51.00    |
| R27c, cracked plate, ms, VF, CV 8.00 -----  |           | 7.50     |
| R33c, cracked plate, VG-F, unpriced -----   | 15.00     | 6.50     |
| R36a, vert strip of 3, thin bet. -----  | 75.00     | 65.00    |
| R44c, smeared ink, paper fold, F -----  | 7.50      | 3.50     |
| R73a, Horiz. pr. ms cancel, VF, CV 20.00 -----                                    |           | 26.00    |
| Same, Horiz strip 4, ms, showpiece -----  | 125.00+   | 45.00    |
| R80c, rich color, superb, CV 12.50+ -----   |           | 25.00    |
| R81c, partial vert row extra perfs -----  | 10.00     | 3.50     |
| R82c, block of 4, ms & emb. cancel, VF, CV 18.00 -----                            |           | 14.00    |
| R93c, diag extra perfs, plus vert extra row at R, cut cancel ----                 | 25.00     | 7.50     |
| R108, Extra horiz perfs at top and bot. -----                                     | 30.00     | 12.00    |
| R112, block of 4, ms cancel, VF -----   | 10.00     | 10.00    |
| R154a, large inverted ovpt., block of 4, w/small period on UL stamp, VF, LH ----- | 100.00+   | 52.50    |

C. And some choice material from Mozian's July 30th sale: CV Realized

|   |        |        |
|---|--------|--------|
| R31c, blue Chas. Osgood 1871 oval cancel, stp backed & repaired | 650.00 | 190.00 |
| R37a, HS cancel HD 1863, F w/ample margins -----                | 67.50  | 80.00  |
| R65a, cracked plate variety, VF uncut, blue HS cancel -----     | 55.00  | 80.00  |
| R96a, 3 fine margins, close at top -----                        | 160.00 | 45.00  |

|   |         |         |
|---|---------|---------|
| R97a, same condition -----  | 150.00  | 70.00   |
| R99a, VF uncut, margins -----   | 260.00  | 320.00  |
| R100a, VF, 4 large margins, uncut -----   | 150.00  | 185.00  |
| R102a, brilliant colors, 3 margins, close at rt., minor crease--                          | 275.00  | 220.00  |
| R102c, brilliant, VF uncut -----  | 120.00  | 115.00  |
| Same, minor crease -----  | 120.00  | 72.50   |
| 1st issue railroad cancels, coll of 211 stamps, some blox, est                            | 100.00  | 2440.00 |
| R132, brilliant, minor fault LL, lt crease, uncut -----                                   | 1250.00 | 900.00  |
| R133, embossed cancel, brilliant, sm tear upper rt, corner perf<br>slightly rounded ----- | 3250.00 | 2100.00 |

**Inverted centers**

|   |        |        |
|---|--------|--------|
| R107a, pin point grill, F -----                           | 550.00 | 725.00 |
| R109a, minor bend LL corner, uncut -----                  | 300.00 | 300.00 |
| R115b, VF uncut -----                                     | 125.00 | 160.00 |
| R127a, 2 minor thins, uncut -----                         | 650.00 | 775.00 |
| R135b, VF uncut -----                                     | 60.00  | 80.00  |
| R137a, minor thin, uncut -----                            | 750.00 | 825.00 |
| R140a, heavy herringbone cancel, heavy horiz crease ----- | 250.00 | 260.00 |
| Same, lt herringbone, trifle thin -----                   | 250.00 | 240.00 |
| R151a, lt embossed cancel, uncut, F -----                 | 75.00  | 75.00  |

**Back to normal**

|  |        |        |
|--|--------|--------|
| R150a, lt herringbone, F -----               | 150.00 | 120.00 |
| R180, cut cancel -----                       | 135.00 | 70.00  |
| R194, cut cancel -----                       | 100.00 | 90.00  |
| R223, VF uncut -----                         | 300.00 | 425.00 |
| RB9a, repair at LR corner, trifle thin ----- | 450.00 | 230.00 |
| RB10a, repaired, uncut -----                 | 850.00 | 525.00 |
| RB16a, sm thin, uncut, ctr to left -----     | 250.00 | 105.00 |
| RP1, defective and thin, fine looking -----  | 125.00 | 90.00  |
| Same, 2 thin spots -----                     | 125.00 | 80.00  |
| Same, defect at top -----                    | 125.00 | 50.00  |

**Ducks (check your own CV) OG VF NH unless otherwise indicated**

|                                  |                 |       |
|----------------------------------|-----------------|-------|
| RW1 hinged realized: 42.00       | RW29 -----      | 32.00 |
| RW2 hinged ----- 100.00          | RW30 -----      | 41.00 |
| RW4 hinged ----- 18.00           | RW31 -----      | 42.00 |
| RW6, 7, fine, hinged ----- 25.00 | RW32 -----      | unbid |
| RW16 fine, hinged ----- 7.00     | RW33 -----      | 21.00 |
| RW26 fine, hinged ----- 16.00    | RW34 fine ----- | 21.00 |
| RW27 fine ----- 21.00            | RW35 -----      | 16.00 |
| RW28 fine ----- unbid            | RW36 -----      | unbid |

Note: Next month a Siegel update.

**FRANCE — 1864 Effets de Commerce, Napoleon Head**

A fact that does not seem to be generally recorded; it is certainly not in Brainerd Kremer's catalogue, but this may be because the fact is so well known as not to be worthy of mention.

These stamps were supplied for use in small towns with several different values printed se tenant in the sheet. I have seen a vertical strip in which the values are (from top to bottom) 5c, 5c, 10c, 10c, 15c, 15c, 25c, 1f50c, 1f50c, and 2f50c, and believe that each vertical strip comprised this series of values.

—P. E. Collins

# The Russian Front

By John R. Gentile

This column lists several issues of the Foreign Exchange Control usage and some additional items to be identified. Any reader with additional information is invited to write.

## FOREIGN EXCHANGE TAX STAMPS

### 1922—Type 1

Ovpt. in 3 lines and surcharged; 19½x25 mm, red ovpt on white unwmkd paper, perf 13½x13; cyrillic inscriptions=English: RSFSR/CKPG/OBMEN (Foreign Control Interchange & Central Committee for after the Famine.)

1. 250R on 35K blue
2. 500R on 70K brown

### 1928—Type 2

Ovptd in 3 horiz. lines, 1 diag line and surcharged; 25x30 mm., black ovpt on white unwmkd paper, perf 11½ (x) or imperf (y); inscriptions=English: KOHTPOLb/SFA/OBMENA (Foreign Control Interchange.)

3. 5K on 100R orange
4. 10K on 250R violet
5. 25K on 300R green
6. 50K on 1000R red
7. 1R on 200R brown

### 1932—Type 3

Ovptd in 4 horiz lines and surcharged; 19½x25 mm., ovptd in black or red (R) on white unwmkd paper, perf. 13½x13; inscriptions=English: SFA/KOHTPOLb/OBMENA (Foreign Control Interchange).

8. 15K on 70K brown
9. 25K on 70K brown (R)
10. 50K on 35K blue
11. 1R on 35K blue (R)

### 1934—Type 4

Ovptd in 4 horiz lines and surcharged; same basic issue as above, ovpt in black as above.

12. 5K on 70K brown
13. 3R on 35K blue
14. 5R on 35K blue
15. 10R on 35K blue
16. 10R on 70K brown

Note: All of the above issues had no postal validity, but are known used thusly. They all may be found with inverted overprints, missing and broken letters, or printed on both sides.



FOR IDENTIFICATION:

Item 1.

Believed to be an entertainment tax stamp:  
Dog in shield, 18x27 mm., perf. 11½.

5K blue



Item 2:

Believed to be a duty stamp for education  
from White Russia. Clasped hands at base,  
24x40 mm., roul. about 17.

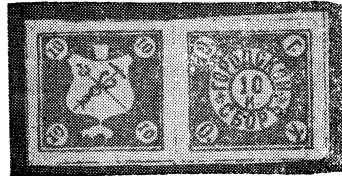
5K black on pale rose  
1R black on salmon



Item 3:

Believed to be a hospital tax stamp from  
Feodosia (Crimea). Double stamps, one half  
with medical insignia and value, other half  
with numerals in double circle, imperf.; ov-  
erall size 38x15½ mm. Known with either  
half at right.

5K pale grey blue  
10K deep blue



Item 4:

Farmers in field, 14½x20½ mm., W. O. at base,  
perf 11 horiz x roul. vert.

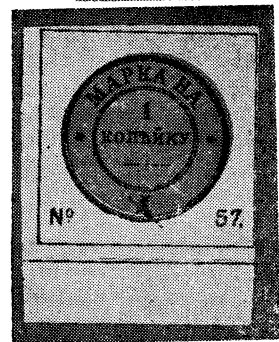
5K blue



Item 5:

Unknown usage. Believed to be a receipt  
given by itinerant revenue collector visiting  
various villages, on payment of the 1K tax.  
Value in double circle, 28 mm diam., imperf.

1K black on rose buff.



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

By Associate Editor Richard F. Riley

(Continued from January)

## Part II

### USE OF UN-DENOMINATED DIES IN ENGRAVING THE PRIVATE PROPRIETARIES

So far as I can determine no one has looked in any detail at our private die proprietary stamps with an eye toward the method of their production with the exception of the study by Kiepura.<sup>4</sup>

The most profitable issues to examine will be those of companies owning dies in two or more denominations including those issued during the period when the contract was held by the Bureau of Engraving & Printing and especially stamps whose dies were sold and "altered" during the period of the tax. Of the several categories of private die stamps—match, medicine, perfume and playing card—the medicine stamps best fit this criterion.

Illustrations and diagrams will be supplied so far as practical to allow the more casual reader to follow major features of the argument. Some details to be discussed will be most apparent on close examination of the evidence under a 5X or 10X glass.

As good as any place to start is with the private dies of John F. Henry.

**The Dies of John F. Henry:**—The John F. Henry 1c die is the only private proprietary die which has been discussed in detail in the philatelic literature.<sup>4</sup> Kiepura spotted three characteristics (flaws) which are common to the 1c stamp on all papers, which are also found to be common to the 2c and 4c denominations on all papers. These characteristics point unequivocally to an origin on a un-denominated die. These consist of a spur on top of the shaded pearl over U of U.S.; a small dot to the top right of the pearl above and between S. and I of U. S. and INTER.; and a small dot in the colorless ribbon to right of the rosette under E of MEDICINE. In addition there is a small dot in the center of the pearl opposite E of ONE, O of TWO and R of FOUR, again common to all papers. In general, such marks are small and best seen with a 5X or 10X magnifying glass. Their general location is indicated in Fig. 3. As these flaws occur on all three values, the only reasonable explanation is that they occurred on a un-denominated mother die, probably as defects in the steel plate on which it was engraved, and which in turn were transferred to each value in laydown dies. That a un-denominated die might have been used in the construction of these stamps was suggested in a footnote to Kiepura's paper which was appended by George W. Brett. It is to be noted that the dies for the 1, 2 and 4c stamps were all approved on the same date, August 10, 1869.

In addition, the 1c has several characteristics which are constant on all papers but are not on the 2c and 4c denominations. These include a vertical hair line in the bottom of U of U.S.; a small dot in the left side of the right numeral 1, and the same at top left in N or NEW and between the pearls under the second R of PROPRIETARY; and a prominent spur on the pearl left of ON of ONE.

On the 2c, there is a small dot on the lowest pearl under Y of PROPRIETARY. I have found nothing additional on the 4c denomination, though no doubt other characteristics exist on the individual stamps. These would have originated as the "signature" of the plate of the laydown die.

Kiepura noted that a new plate was prepared by the Bureau of Engraving

& Printing. Along with a generally cleaner appearance characteristic of Bureau work it may be distinguished by a "rocking in dot." This came from the guide hole for the steel pointer positioned on the side of the transfer roll as noted earlier. It is in the left side margin beside the N of ONE. The vignette appears to be the same as that on the old and silk paper copies.

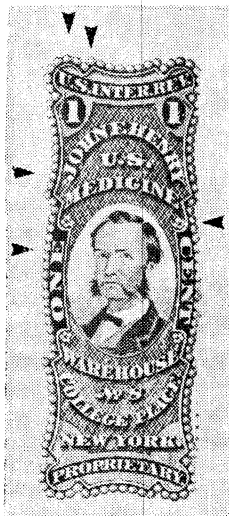
Kiepura considered the possibility that the National Bank Note Co. had prepared another plate for the 1c stamp but he deemed this open to question. Holcombe<sup>10</sup> 3 years later noted that Joseph Carpenter & Co. prepared the first plates for the 1, 2 and 4c stamps; that the National Bank Note Co. used all three which they inherited and when the contract passed to the Bureau, the Bureau made a new plate but only for the 1c denomination. The National Bank Note Co. had made new plates for the 2c and 4c stamps and those were subsequently used by the Bureau.

The evidence on which Holcombe's assertions was based was not given but probably was determined from marginal inscriptions and plate numbers in the selvage of remainders. However it seems puzzling that the National Bank Note Co. did not feel it necessary to make a new plate for the 1c stamp. Roughly twice as many of the 1c denomination were being used by the firm as they were using of either the 2c or 4c denominations.

A number of copies of the 1c and 2c on pink paper and several 1c on watermarked paper have a vignette which appears distinctly different from copies on old and silk paper, though the frames of the stamps appear to be identical. Differences are particularly marked in the delineation around the eyes and chin of Henry, the coat lapel and the more scraggly appearing right and left burnsides. See Fig. 4.

Kiepura attributed the lighter appearing copies to worn plates but without, it seems to me, very strongly expressed conviction. If the difference were a matter of wear one should find examples intermediate in this regard. Copies I have seen are one way or the other, but perhaps intermediate impressions exist.

George Brett who kindly examined the material at hand was not impressed with the wear hypothesis. He suggests that it may reflect the techniques used by the different groups of printers. In this connection it may be of



3. The John F. Henry stamp. Arrows point to approximate location of flaws found on the 1c and 4c denominations of the Henry stamps.



4. Vignettes of the 1c Henry stamps; old paper at left and watermarked paper at right. In this case, as in those which follow, comparison photos were taken in the same exposure, unless otherwise noted.



interest to quote an eyewitness account of the operation at the National Bank Note Co. in 1872.<sup>6</sup>

"This (the printing process) does not differ very widely from other printing processes, except in being done wholly by hand. Two persons operate the press together. The first inks the plate and so prepares it for the press, adjusts it in its place, and by a turn of the wheel applies the pressure; a second cleans the plate off and prepares it for a second printing. This is done, first, by wiping off the remaining ink with a cloth, and then polishing the plate with whiting, rubbed on with the palm of the hand. Long experience has demonstrated that there is no such polisher as the human hand; but it gets fearfully dirty in the operation."

Automatic wiping devices and power presses were being developed during this period to supplant the slow laborious manual methods noted above. Possibly these lighter impressions represent the passable product of experiments with such equipment.

Obviously the last word has yet to be said about these stamps.

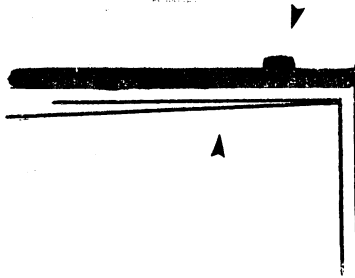
**The Dies of John Bull:**—Both of the dies for the 1c and 4c stamps of John Bull were approved January 31, 1866, and the stamps were first issued three months later. We note that Toppan et al. (2, p. 231) says with respect to the 4c stamp: "—design the same as for the one cent value except that the value is altered to 'FOUR CENTS'." Both stamps were last issued in February and March of 1883 by the Bureau of Engraving & Printing. Holcombe said<sup>11</sup>: "There is evidence that the Bureau made a new plate for this (1c) stamp, probably late in 1882," but the nature of the evidence was not indicated. Later on he says: "The Bureau may have made a new plate for this (4c) stamp, too, but evidence is lacking." Let's examine the evidence, for what it is worth.

Both the 1c and 4c stamps show dots of color presumably the result of flaws in the steel on which was engraved the un-denominated die. One can be found in the bottom of the U of SYRUP and the other at top left between the outer frame line and the interior portion of the stamp design below and left D of DR. In addition, the 1c stamps have small dots of color in O of PREPARATIONS and H of JOHN. Stamps on all papers with the exception of some on watermarked paper have a blob of color on the top thick frame line 1.5 mm from the right corner. See Fig. 5. The latter mark is absent from the 4c stamps. It could be an entry mark, but if so its position seems remarkably uniform from stamp to stamp. I believe it is a flaw in the engraving.

Both 1c and 4c stamps have several common design characteristics. The outer frame lines are thick at top and bottom and thin at the sides. At the top and at the bottom between the outer frame line and the body of the stamp is a thin horizontal line. At the top it slopes toward the interior stamp design as indicated diagrammatically in Fig. 5. The line at the bottom parallels the interior stamp design but becomes less distinct on later impressions on the 1c stamp, particularly at the right. There seems no reason to doubt the two denominations of Bull's stamps originated from a non-denominated die.

Returning to Holcombe, he stated: "No multiples of the Dr. John Bull stamps have been noted and it is not believed they were so used." Fig. 6 shows a strip of four of the 1c stamp which was undoubtedly a Bureau product.

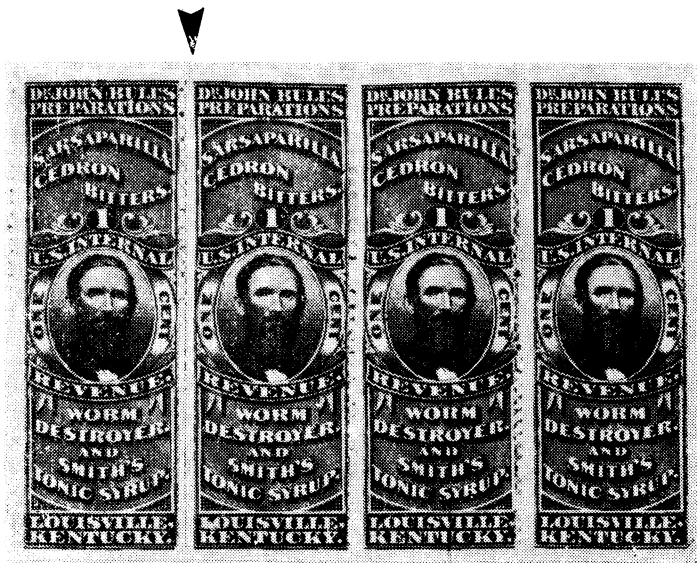
The strip no doubt was rescued from remainders and has, in between the first and second stamps on the left, what appears to be a vertical guide line. I had supposed that a sheet arranged 13x5 as this was (2, p. 231) should



5. Sketch of the top frame lines of the Dr. John Bull die. The top arrow designates the "blob" 1.5 mm. from the top right corner on the outer frame line. The misalignment of the top inner frame lines is indicated at top to a degree.

hardly have needed such a guide line. George Brett assures me however that they were used at the Bureau and that they may be for the purpose of guiding the perforating. The extra line on the variety of the A. H. Flanders stamp illustrated here a year ago<sup>12</sup> probably arose for another reason.

As noted above, the stamps of this strip are undoubtedly a Bureau product. Thin lines around the ribbons with the words U. S. INTERNAL and REVENUE have been strengthened as has the horizontal inner frame line at bottom. The spot of color on the top frame line over the S of BULL'S is gone and the vertical, ruled lines below TONIC SYRUP terminate in a more tidy fashion in a more sharply delineated arc (line) above LOUISVILLE, thus



6. Strip of four of RS42d, showing unrecorded "center line." This was a Bureau issue.

distinguishing copies of RS42d printed by the Bureau from those printed by their predecessor.

Some of these changes as line strengthening would have been most readily accomplished by touching up the original die or a laydown die while removal of unwanted blebs of color would have been accomplished most easily on the transfer roll.

The 4c stamps which were last issued in March of 1883 by the Bureau were printed in sufficient numbers to have required a new plate by the Bureau printers. The 4c watermarked variety at hand is a grubby thing which if a Bureau product certainly should not have been allowed out of the Bureau, and tidier Bureau issues certainly are about.

(To be continued)

**References Continued**

- 10. Henry Holcombe, *Scott's Mo. J.* 88-91, 164-7 (1942).
- 11. Henry Holcombe, *Weekly Phil. Gossip*, Apr. 22, 1939, pp. 145-6.
- 12. Richard F. Riley, *American Revenuer*, 27(3), 17-18 (1973).

**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 5264, Baltimore, MD 21228. 84

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

EXCELLENT source for U.S. and World wide revenues and cinderella material. Also paying top prices for collections of this material. Send requests to: Cinderella Stamps, 3335 Ripple Rd., Baltimore, MD 21207. 87

WANTED: US RL-8 90c black. John Block, 43 Tyler St., Freeport, NY 11520 82

The American Revenuer

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

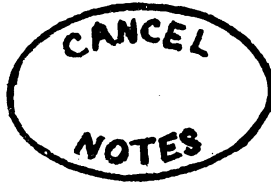
MONACO revenues and seals Wanted—also old covers, forgeries, proofs, postal stationery, other unusual Monaco items. Kudzma, P. O. Box 1412, Nashua, N. H. 03060. 82

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

PHILIPPINES Wanted—Revenues, unlisted OB's, perfins, commercial overprints, postal stationery. Send priced or for offer. Robert Hoge, 10124 Zig Zag Road, Cincinnati, Ohio 45242. 87

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

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. 82



**CANCELLATION STUDY GROUP  
REPORT**

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

The following information, recently provided to me, should clear up any questions regarding this once puzzling cancel:

If you want to SELL your



**BIG 4**

ADVERTISE IN THE

**BIG 4** { THE PERFORATOR  
THE HERALD EXCHANGE  
THE PHILATELIC BULLETIN  
THE NEW YORK PHILATELIST

**1 Inch Only \$1.00**

Actual Circulation, Monthly, for the past Year,

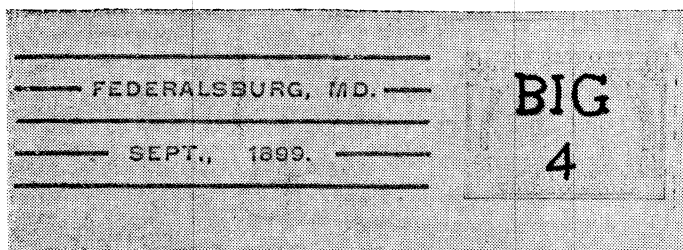
**7500 COPIES**

The man who puts up a ladder that does not quite reach the point he desires to reach is like the man who does just try his advertising. Both would be as well off if they did nothing at all.—Printers Ink.

Give the **BIG 4** A Trial

**PHILATELIC ADV. BUREAU,**  
FEDERALSBURG, MARYLAND.

The true story behind the cancellation "BIG / 4" is brought out by the trade card illustrated here. The cancel was shown in the June AR (page 223) where it was thought to have been used by a railroad colloquially known as the "Big Four." Instead, we see that the cancel "BIG / 4" was used as advertising for four philatelic magazines produced by the "Philatelic Adv. Bureau" in Federalsburg, Maryland. This Bureau can only be the J. W. Stowell Printing Company which still thrives in that small Maryland city. The Stowell firm is the oldest philatelic printers in the country; they put out the "American Philatelist" among other quality journals. The cancel comes in two forms, both printed on 1/8c Proprietary revenues of the 1898 Series: (1) BIG 4 in one line, and (2) BIG / 4 in two lines, the latter found with imitation of postal usage. This is not the only use of the tiny denominations of proprietary stamps with overprints to advertise philatelic things. Readers will remember the same stamp overprinted "J. D. Bartlett" shown previously in these pages. Bartlett was a well-known revenue collector of sixty years ago whose catalog of U. S. tax-pays has not yet been surpassed. Come to think of it, why would a railroad use a proprietary stamp?



#### How Dear the Cancel?

I am considering doing a short article on the pricing of cancels. It would be very much appreciated if those who collect cancels write in with their ideas of relative rarity and value for general subject areas. An example of areas for the U. S. First Issue could be as follows: Banks, Express, Ships, Railroads, Photographers, Customs, Insurance Co's., Printed (M&M related), Printed (non M&M related), Mining, Utilities, Proprietaries, Merchants, Notary Publics, Government Officials, etc. Rank them from the most difficult to find to the most common. Any other comments regarding your ideas about pricing would help. Let's hear from some of the foreign collectors.

**D & Co.**

Here is one of the nicest SON fancy cancels I've seen in awhile. The letters appear to read D & Co. Does anyone have any ideas or know anything about the item? The cancel measures 19.5mm and is black in color.



#### "ReveNews"

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

**Erling van Dam**

P. O. Box 1417

Petersborough, Ont., Canada K9J 7H6

84

# 19th CENTURY REVENUER

— A Newsletter/pricelist featuring 19th Century US revenue material  
Published Quarterly

Bob & Tim Wait  
Editors/Publishers:



Members

. . . BE SURE you are on our mailing list

## AUCTION

March 28, 1976

IFPEX-ROCKFORD '76

CLOCK TOWER INN  
ROCKFORD, ILL.

Write for illustrated catalog

Future auctions are being planned for June and September—we respectfully solicit your better 19th century material...correspondence invited.

---

REVENUE LITERATURE—many out of print and hard to find titles in stock...write for list of titles currently available.

---

## WAIT and WAIT

Philatelic Brokers/Publishers

Box 512, Belvidere, IL 61008

4-99c  
 \$235.00

9E-8a  
 \$250.00

R-100a  
 PARROCO  
 \$150.00

W-129  
 \$85.00

WV-3  
 \$150.00

R-135b  
 INVERT  
 \$60.00

7C-28  
 \$450.00

RD-312  
 \$60.00

OUR GUARANTEE: ALL ITEMS SOLD ARE GUARANTEED TO YOUR COMPLETE SATISFACTION OR YOUR MONEY PROMPTLY REFUNDED. ARA # C-1764

# DARYL O. TRUE

## REVENUES, ETC.

P. O. Box 2783

Santa Clara, Calif. 95051

## The French Tax Piscicole Issues—1943-74

Note: The following listing includes and updates the prior efforts of Mr. Kremer to chronicle these issues. All known issues to date are included, with a few minor gaps of information. Readers who can fill those gaps or who have knowledge of varieties not included are invited to write the authors. An issue is known of seven values for 1975 and will be reported as soon as all the information is available. A further issue of seven values is in use for 1976...details to follow when available.

### (FISHING PERMIT STAMPS)

H. Janton, ARA 633 and G. M. Abrams, ARA 1065

N. B. The watermarks, horizontal and multiple, are known in four positions, as seen from the rear:

1. Reading backward, upright
2. Reading backward, inverted
3. Reading correctly, upright
4. Reading correctly, inverted



Type A stamp  
34½x18 mm.  
perf 13½

Type B stamp  
49x24 mm.  
perf 13½

Type C stamp  
35x21½ mm.  
perf 14

#### Further data:

- The two digits of the watermark as listed refer to the year (19...) when the paper was manufactured, and not to the date of printing of the stamps nor to the date of issue.
- Sheets (of 50) of the type A stamps usually bear a serial number in the margin at bottom left, and a date in the margin at bottom right (such as 23-9-64). The same serial number and date were printed on the backs of a few stamps in the sheet. Such dates are not necessarily the date of printing, because in several instances the inscriptions were overprinted on a background previously made and dated (from stored supplies).
- Sheets (of 25) of the Type B stamps bear no date or serial number.
- Sheets (of 25) of the Type C stamps have dates in the bottom right margin, but none of the stamps are dated on the rear.
- The issues listed reflect the federal, or national types. Additionally, there were also taxes in favor of the "Federation Nationale de Peche aux Engins" (in addition to the types B and C) and a few Departmental federations of fishing associations levied an additional amount (beyond type A Taxes) for their own budgets. There was no centralization of such taxes and very little information is currently available. Further research into these areas is planned.



1943-48

Type A stamps; without denomination; inscribed TAXE/PISCICOLE at right (hereafter TP).

| Stamp | Color of Text  | Inscriptions & location                 | Sheet Corner | Wmk. Date |
|-------|----------------|---|--------------|-----------|
| 1.    | red blue       | TP/1943 at right                        | AT41         | 42        |
| 2.    | olive carmine  | TP/1944 at right                        | AT41         | 43        |
| 3.    | green black    | TP/1945 at right                        | AT41         | 44        |
| 4.    | violet carmine | TP/1946 at right                        | AT42         | 45        |
| 5.    | orange red     | TP/1947 at right                        | AT43         | 46        |
| 6.    | blue red       | TP/SUPPLEMENT at right, 1947 lower left | AT43         | 46        |
| 7.    | rose red       | TP/1948 at right                        | AT47         | 48        |
| 8.    | orange red     | TP/SUPPLEMENT at right, 1948 lower left | AT47         | 47        |

1949

Similar, type B added (inscribed D. P. lower left); dated 1949; type B issues inscribed TAXE PISCICOLE 1949 upper right.

|     |              |  |  |  |
|-----|--------------|--|--|--|
| 9.  | blue carmine | (A) TP/1949 at right   |  |  |
| 10. | rose blue    | (A) TP/SUPPLEMENT at right, 1949 lower left                      |  |  |
| 11. | lilac red    | (A) TP/SUPPLEMENT at right, "SAUMONS"/1949 at left               |  |  |
| 12. | blue red     | (B) ADJUDICATAIRES center right                                  |  |  |
| 13. | green rde    | (B) PETITS/ADJUDICATAIRES/PERMISSIONS/lre CATEGORIE center right |  |  |
| 14. | rose blue    | (B) COMPAGNONS center right                                      |  |  |
| 15. | violet red   | (B) PETITS/PERMISSIONNAIRES center right                         |  |  |

All type A issues wmkd AT48, all type B issues wmkd AT47.

All type A sheet corners dated 1948.

1950

Similar, dated 1950.

|     |              |  |      |         |
|-----|--------------|--|------|---------|
| 16. | rose blue    | (A) TP/1950 at right   | AT48 | 48or49  |
| a.  | lilac & blue | (A) TP/1950 at right   | AT49 | 49      |
| 17. | green red    | (A) TP/SUPPLEMENT at right, 1950 lower left                        | AT48 | 49      |
| 18. | blue red     | (A) TIMBRE/SURTAXE at right, "SAUMONS"/1950 at left                |      | no date |
| 19. | rose blue    | (B) PERMISSIONNAIRES/DE PETITE PECHE/ET COMPAGNONS at right        |      |         |
| 20. | violet blue  | (B) PETITS/ADJUDICATAIRES/ET/PERMISSIONNAIRES/GRAND PECHE at right |      |         |
| 21. | green blue   | (B) ADJUDICATAIRES/ET/CO-FERMIERS at right                         |      |         |

Note: No. 18 is unwatermarked; all type B issues wmkd AT47.

1951

Similar, denominations added, dated 1951.

|     |                  |   |      |    |
|-----|------------------|---|------|----|
| 22. | 100 blue red     | (A) TP/1951 at right                                | AT49 | 50 |
| 23. | 250 rose blue    | (A) TP/SUPPLEMENT at right, 1951 lower left         | AT49 | 50 |
| 24. | 500 green red    | (A) TIMBRE/SURTAXE at right, "SAUMONS"/1951 at left | AT41 | 49 |
| 25. | 100 blue red     | (A) TP/1951 at right, DIMANCHE upper l.             | AT49 | 51 |
| 26. | 250 rose blue    | (A) TP/SUPPLEMENT at right, DIMANCHE/1951 at left   | AT49 | 50 |
| 27. | 350 green blue   | (B) PERMISSIONNAIRES etc. at right                  | AT47 |    |
| 28. | 600 rose blue    | (B) PETITS/ADJUDICATAIRES etc. at r.                | AT47 |    |
| 29. | 2000 violet blue | (B) ADJUDICATAIRES etc. at right                    | AT47 |    |

**1952**

Similar, denominations, sizes and perfs as before; large issue with D.P. and dated 1952.

|     |      |                 |   |      |    |
|-----|------|-----------------|---|------|----|
| 30. | 100  | green red (A)   | TP/1952 at right                                | AT41 | 44 |
| 31. | 250  | yellow black(A) | TP/SUPPLEMENT at right, 1952 lower left         | AT50 | 51 |
| 32. | 500  | rose black (A)  | TIMBRE/SURTAXE at right, "SAUMONS"/1952 at left | AT50 | 51 |
| 33. | 100  | rose black (A)  | TP/1952 at right, DIMANCHE upper l.             | AT50 | 51 |
| 34. | 350  | ultra red (B)   | PERMISSIONNAIRES etc. at right                  | AT47 |    |
| 35. | 600  | violet blue (B) | PETITS/ADJUDICATAIRES etc. at r.                | AT47 |    |
| 36. | 2000 | rose black (B)  | ADJUDICATAIRES etc. at right                    | AT47 |    |

**1953**

Same, dated 1953

|     |      |                  |   |      |    |
|-----|------|------------------|---|------|----|
| 37. | 100  | yellow red (A)   | TP/1953 at right                                | AT43 | *  |
| 38. | 250  | violet black (A) | TP/SUPPLEMENT at right, 1953 lower left         | AT52 | *  |
| 39. | 500  | orange blue (A)  | TIMBRE/SURTAXE at right, "SAUMONS"/1953 at left | AT43 | 46 |
| 40. | 100  | green red (A)    | TP/1953 at right, DIMANCHE upper l.             | AT52 | *  |
| 41. | 350  | rose black (B)   | PERMISSIONNAIRES etc. at right                  | AT47 |    |
| 42. | 600  | green blue (B)   | PETITS/ADJUDICATAIRES etc. at r.                | AT47 |    |
| 43. | 2000 | ultra red (B)    | ADJUDICATAIRES etc. at right                    | AT47 |    |

\*Corner dates unknown; info needed.

**1954**

Same, dated 1954

|     |      |                  |   |      |    |
|-----|------|------------------|---|------|----|
| 44. | 100  | green violet (A) | TP/1954 at right                                | AT52 | 53 |
| 45. | 250  | blue red (A)     | TP/SUPPLEMENT at right, 1954 lower left         | AT52 | 53 |
| 46. | 500  | rose black (A)   | TIMBRE/SURTAXE at right, "SAUMONS"/1954 at left | AT50 | 51 |
| 47. | 100  | violet black (A) | TP/1954 at right, DIMANCHE upper l.             | AT52 | 53 |
| 48. | 350  | orange red (B)   | PERMISSIONNAIRES etc. at right                  | AT47 |    |
| 49. | 600  | orange blue (B)  | PETITS/ADJUDICATAIRES etc. at r.                | AT47 |    |
| 50. | 2000 | ultra red (B)    | ADJUDICATAIRES etc. at right                    | AT47 |    |

**1955**

Similar, denominations removed; larger stamps inscribed D.P./1955 at left, smaller stamps dated 1955 lower left.

|     |        |             |                                   |      |    |
|-----|--------|-------------|-----------------------------------|------|----|
| 51. | orange | red (A)     | TP at right                       | AT52 | 54 |
| 52. | blue   | red (A)     | TP/SUPPLEMENT/LANCER at right     | AT52 | 54 |
| 53. | red    | black (A)   | TP at right, "SAUMONS" upper left | AT52 | 52 |
| 54. | rose   | red (A)     | TP/DIMANCHE at right              | AT52 | 52 |
| 55. | rose   | black (B)   | PERMISSIONNAIRES etc. at right    | AT51 |    |
| 56. | green  | carmine (B) | PETITS/ADJUDICATAIRES etc. at r.  | AT51 |    |
| 57. | ultra  | carmine (B) | ADJUDICATAIRES etc. at right      | AT51 |    |

**1956**

Same, dated 1956

|     |       |            |                                   |      |    |
|-----|-------|------------|-----------------------------------|------|----|
| 58. | brown | red (A)    | TP at right                       | AT54 | 55 |
| 59. | lilac | red (A)    | TP/SUPPLEMENT/LANCER at right     | AT54 | 55 |
| 60. | green | red (A)    | TP at right, "SAUMONS" upper left | AT52 | 53 |
| 61. | rose  | blue (A)   | TP/DIMANCHE at right              | AT54 | 55 |
| 62. | green | red (B)    | PERMISSIONNAIRES etc. at right    | AT51 |    |
| 63. | rose  | violet (B) | PETITS/ADJUDICATAIRES etc. at r.  | AT51 |    |
| 64. | ultra | violet (B) | ADJUDICATAIRES etc. at right      | AT51 |    |

**1957**

Similar, denominations reinstated, dated 1957

|     |       |                     |                                    |      |    |
|-----|-------|---------------------|------------------------------------|------|----|
| 65. | 150   | rose blue (A)       | TP at right                        | AT55 | 50 |
| a.  |       | red & deep blue (A) | TP at right                        | AT37 |    |
| 66. | 350   | blue carmine(A)     | TP/SUPPLEMENT/LANCER at right      | AT57 | *  |
|     |       |                     | upper left                         | AT57 | 56 |
| 67. | 1.500 | orange blue (A)     | TP at right, SUPPLEMENT/"SAUMONS"  |      |    |
| 68. | 150   | green red (A)       | TP at right, "DIMANCHE" upper left | AT52 | 58 |
| 69. | 500   | blue black (B)      | PERMISSIONNAIRES etc. at right     | AT51 |    |
| 70. | 900   | orange black(B)     | PETITS/ADJUDICATAIRES etc. at r.   | AT51 |    |
| 71. | 3000  | green black (B)     | ADJUDICATAIRES etc. at right       | AT51 |    |

\*Corner date unknown; info needed.

**1958**

Similar, without denominations, dated 1958.

|     |           |             |                                     |      |    |
|-----|-----------|-------------|-------------------------------------|------|----|
| 72. | green     | carmine (A) | TP at right                         | AT55 | 57 |
| 73. | orange    | red (A)     | TP at right, LANCER upper left      | AT57 | 58 |
| 74. | lt. brown | carmine(A)  | TP at right, SUPPLEMENT/"SAUMONS"   |      |    |
|     |           |             | upper left                          | AT41 | 42 |
| 75. | blue      | black (A)   | TP at right, SUPPLEMENT/"DIMANCHES" |      |    |
|     |           |             | upper left                          | AT56 | 57 |
| 76. | rose      | blue (B)    | PERMISSIONNAIRES etc. at right      | AT51 |    |
| 77. | lilac     | black (B)   | PETITS/ADJUDICATAIRES etc. at r.    | AT56 |    |
| 78. | green     | carmine (B) | ADJUDICATAIRES etc. at right        | AT51 |    |

**1959**

Similar, denominations reinstated, dated 1959.

|     |       |                  |                                    |      |    |
|-----|-------|------------------|------------------------------------|------|----|
| 79. | 300   | ultra carmine(A) | TP at right                        | AT57 | 58 |
| 80. | 400   | rose black (A)   | TP at right, "LANCER" upper left   | AT57 | 58 |
| 81. | 3000  | orange blue (A)  | TP/SUPPLEMENT at right, "SAUMONS"  |      |    |
|     |       |                  | upper left                         | AT57 | 58 |
| 82. | 300   | brown red (A)    | TP at right, SUPPLEMENT/"DIMANCHE" |      |    |
|     |       |                  | upper left                         | AT54 | 55 |
| 83. | 700   | orange blue (B)  | PERMISSIONNAIRES etc. at right     | AT56 |    |
| 84. | 1.300 | rose blue (B)    | PETITS/ADJUDICATAIRES etc. at r.   | AT53 |    |
| 85. | 4.200 | ultra violet (B) | ADJUDICATAIRES etc. at right       | AT51 |    |

**1960**

Similar, new francs, denominations with zeros, dated 1960; all inscriptions in black.

|     |       |             |                                   |      |    |
|-----|-------|-------------|-----------------------------------|------|----|
| 86. | 3,00  | orange (A)  | TP at right                       | AT58 | 59 |
| 87. | 4,00  | green (A)   | TP at right, SUPPLEMENT/"LANCER"  |      |    |
|     |       |             | upper left                        | AT58 | 59 |
| 88. | 30,00 | brown (A)   | TP at right, SUPPLEMENT/"SAUMONS" |      |    |
|     |       |             | upper left                        | AT41 | 42 |
| 89. | 3,00  | violet (A)  | TP at right, SUPPLEMENT/DIMANCHE  |      |    |
|     |       |             | upper left                        | AT58 | 59 |
| 90. | 7,00  | green (B)   | PERMISSIONNAIRES etc. at right    | AT56 |    |
| 91. | 13,00 | lilac (B)   | PETITS/ADJUDICATAIRES etc. at r.  | AT56 |    |
| 92. | 42,00 | dk rose (B) | ADJUDICATAIRES etc. at right      | AT51 |    |

Note: Change of currency...100 old francs=1 new franc.

**1961**

Same, dated 1961; all inscriptions in black.

|     |      |           |             |      |    |
|-----|------|-----------|-------------|------|----|
| 93. | 3,00 | brown (A) | TP at right | AT41 | 43 |
|-----|------|-----------|-------------|------|----|

|     |       |         |     |   |      |    |
|-----|-------|---------|-----|---|------|----|
| 94. | 4,00  | blue    | (A) | TP at right, SUPPLEMENT/"LANCER"<br>upper left  | AT59 | 60 |
| 95. | 30,00 | rose    | (A) | TP at right, SUPPLEMENT/"SAUMONS"<br>upper left | AT57 | 58 |
| 96. | 3,00  | lt rose | (A) | TP at right, SUPPLEMENT/DIMANCHE<br>upper left  | AT59 | 60 |
| 97. | 7,00  | red     | (B) | PERMISSIONNAIRES etc. at right                  | AT56 |    |
| 98. | 13,00 | lilac   | (B) | PETITS/ADJUDICATAIRES etc. at r.                | AT56 |    |
| 99. | 42,00 | blue    | (B) | ADJUDICATAIRES etc. at right                    | AT51 |    |

#### 1962

Same, dated 1962; all inscriptions in black.

|      |       |        |     |   |      |    |
|------|-------|--------|-----|---|------|----|
| 100. | 3,00  | ultra  | (A) | TP at right                                     | AT60 | 61 |
| 101. | 4,00  | rose   | (A) | TP at right, SUPPLEMENT/"LANCER"<br>upper left  | AT60 | 61 |
| 102. | 30,00 | orange | (A) | TP at right, SUPPLEMENT/"SAUMONS"<br>upper left | AT57 | 58 |
| 103. | 3,00  | brown  | (A) | TP at right, SUPPLEMENT/DIMANCHE<br>upper left  | AT59 | 60 |
| 104. | 7,00  | blue   | (B) | PERMISSIONNAIRES etc. at right                  | AT51 |    |
| 105. | 13,00 | orange | (B) | PETITS/ADJUDICATAIRES etc. at r.                | AT56 |    |
| 106. | 42,00 | green  | (B) | ADJUDICATAIRES etc. at right                    | AT56 |    |

#### 1963

Same, dated 1963; all inscriptions in black.

|      |       |          |     |   |      |    |
|------|-------|----------|-----|---|------|----|
| 107. | 3,00  | dk green | (A) | TP at right                                     | AT60 | 62 |
| 108. | 4,00  | orange   | (A) | TP at right, SUPPLEMENT/"LANCER"<br>upper left  | AT60 | 62 |
| 109. | 30,00 | rose     | (A) | TP at right, SUPPLEMENT/"SAUMONS"<br>upper left | AT57 | 58 |
| 110. | 3,00  | ultra    | (A) | TP at right, SUPPLEMENT/DIMANCHE<br>upper left  | AT60 | 61 |
| 111. | 7,00  | dk rose  | (B) | PERMISSIONNAIRES etc. at right                  | AT61 |    |
| 112. | 13,00 | violet   | (B) | PETITS/ADJUDICATAIRES etc. at r.                | AT61 |    |
| 113. | 42,00 | blue     | (B) | ADJUDICATAIRES etc. at right                    | AT61 |    |

#### 1964

Similar, dated 1964; denominations removed; all inscriptions in black.

|      |            |     |   |      |    |
|------|------------|-----|---|------|----|
| 114. | red        | (A) | TP at right, ORDINAIRE upper left               | AT62 | 63 |
| 115. | gray brown | (A) | TP at right, SUPPLEMENT upper left              | AT62 | 63 |
| 116. | blue       | (A) | TP at right, SUPPLEMENT/"SAUMONS"<br>upper left | AT62 | 63 |
| 117. | green      | (A) | TP at right, SUPPLEMENT/DIMANCHE<br>upper left  | AT62 | 62 |
| 118. | blue       | (B) | PERMISSIONNAIRES etc. at right                  | AT51 |    |
| 119. | red        | (B) | PETITS/ADJUDICATAIRES etc. at r.                | AT61 |    |
| 120. | orange     | (B) | ADJUDICATAIRES etc. at right                    | AT60 |    |

#### 1965

Same, dated 1965; inscriptions in black and identical to those above.

|      |           |     |                  |      |    |
|------|-----------|-----|------------------|------|----|
| 121. | orange    | (A) | (ORDINAIRE)      | AT63 | 64 |
| 122. | gray blue | (A) | (SUPPLEMENT)     | AT63 | 64 |
| 123. | green     | (A) | (SAUMONS)        | AT62 | 62 |
| 124. | red       | (A) | (DIMANCHE)       | AT62 | 63 |
| 125. | green     | (B) | (PERMISS....)    | AT56 |    |
| 126. | orange    | (B) | (PETITS/ADJ....) | AT56 |    |
| 127. | lilac     | (B) | (ADJUDIC....)    | AT61 |    |

**1966**

Same, dated 1966; inscriptions in black and identical to prior.

|      |             |     |                    |      |    |
|------|-------------|-----|--------------------|------|----|
| 128. | olive brown | (A) | (ORDINAIRE)        | AT64 | 65 |
| 129. | rose        | (A) | (SUPPLEMENT)       | AT64 | 65 |
| 130. | violet      | (A) | (SAUMONS)          | AT52 | 52 |
| 131. | pale blue   | (A) | (DIMANCHE)         | AT63 | 64 |
| 132. | red         | (B) | (PERMISS....)      | AT61 |    |
| 133. | lilac       | (B) | (PETITS/ADJUD....) | AT56 |    |
| 134. | blue        | (B) | (ADJUDIC....)      | AT61 |    |

**1967**

Same, dated 1967; inscriptions in black and same as above.

|      |         |     |                    |      |    |
|------|---------|-----|--------------------|------|----|
| 135. | dk blue | (A) | (ORDINAIRE)        | AT65 | 66 |
| 136. | green   | (A) | (SUPPLEMENT)       | AT62 | 62 |
| 137. | yellow  | (A) | (SAUMONS)          | AT63 | 64 |
| 138. | rose    | (A) | (DIMANCHE)         | AT64 | 65 |
| 139. | orange  | (B) | (PERMISS....)      | AT56 |    |
| 140. | green   | (B) | (PETITS/ADJUD....) | AT56 |    |
| 141. | red     | (B) | (ADJUD....)        | AT56 |    |

**1968**

Same, dated 1968; inscriptions in black or red, and same as above.

|      |            |           |                    |      |    |
|------|------------|-----------|--------------------|------|----|
| 142. | green      | black (A) | (ORDINAIRE)        | AT66 | 67 |
| 143. | orange     | black (A) | (SUPPLEMENT)       | AT65 | 68 |
| 144. | dk blue    | black (A) | (SAUMONS)          | AT66 | 66 |
| 145. | olive gray | red (A)   | (DIMANCHE)         | AT66 | 67 |
| 146. | rose       | black (B) | (PERMISS....)      | AT61 |    |
| 147. | violet     | black (B) | (PETITS/ADJUD....) | AT61 |    |
| 148. | green      | red (B)   | (ADJUDIC....)      | AT56 |    |

**1969**

Same, dated 1969; inscriptions same as above.

|      |                  |           |                    |      |    |
|------|------------------|-----------|--------------------|------|----|
| 149. | red              | black (A) | (ORDINAIRE)        | AT66 | 68 |
| 150. | blue             | black (A) | (SUPPLEMENT)       | AT66 | 68 |
| 151. | rose             | black (A) | (SAUMONS)          | AT66 | 68 |
| 152. | lilac            | black (A) | (DIMANCHE)         | AT66 | 68 |
| a.   | deep lilac & blk | (A)       | (DIMANCHE)         | AT64 | 65 |
| 153. | orange           | black (B) | (PERMISS....)      | AT56 |    |
| 154. | green            | blue (B)  | (PETITS/ADJUD....) | AT61 |    |
| 155. | blue             | red (B)   | (ADJUDIC....)      | AT61 |    |

**1970**

Same, dated 1970; inscriptions same as above.

|      |          |            |                    |          |    |
|------|----------|------------|--------------------|----------|----|
| 156. | orange   | blue (A)   | (ORDINAIRE)        | mult AGT | 69 |
| 157. | gray brn | carm.(A)   | (SUPPLEMENT)       | mult AGT | 69 |
| 158. | green    | carmine(A) | (SAUMONS)          | AT66     | 67 |
| 159. | lt blue  | carmine(A) | (DIMANCHE)         | AT66     | 68 |
| 160. | dk blue  | red (B)    | (PERMISS....)      | AT61     |    |
| 161. | rose     | blue (B)   | (PETITS/ADJUD....) | AT61     |    |
| 162. | green    | red (B)    | (ADJUDIC....)      | AT56     |    |

**1971**

Same, dated 1971; inscriptions same as above.

|      |          |            |                    |          |    |
|------|----------|------------|--------------------|----------|----|
| 163. | brn grey | carm.(A)   | (ORDINAIRE)        | mult AGT | 70 |
| 164. | green    | carmine(A) | (SUPPLEMENT)       | mult AGT | 70 |
| 165. | orange   | blue (A)   | (SAUMONS)          | AT63     | 64 |
| 166. | red      | blue (A)   | (DIMANCHE)         | AT66     | 68 |
| 167. | green    | carmine(B) | (PERMISS....)      | AT61     |    |
| 168. | violet   | black (B)  | (PETITS/ADJUD....) | AT61     |    |
| 169. | orange   | black (B)  | (ADJUDIC....)      | AT56     |    |

**1972**

Same, dated 1972; inscriptions same as above.

|      |         |           |                    |          |   |
|------|---------|-----------|--------------------|----------|---|
| 170. | blue    | black (A) | (ORDINAIRE)        | mult AGT | * |
| 171. | rose    | red (A)   | (SUPPLEMENT)       | mult AGT | * |
| 172. | lilac   | black (A) | (SAUMONS)          | mult AGT | * |
| 173. | olive   | rd (A)    | (DIMANCHE)         | AT64     | * |
| 174. | orangee | red (B)   | (PERMISS....)      | AT66     |   |
| 175. | green   | blue (B)  | (PETITS/ADJUD....) | AT66     |   |
| 176. | rose    | black (B) | (ADJUDIC....)      | AT71     |   |

\*Corner dates unknown; info needed.

**1973**

Same, dated 1973; inscriptions same as above.

|      |          |           |                    |          |    |
|------|----------|-----------|--------------------|----------|----|
| 177. | yellow   | black (A) | (ORDINAIRE)        | mult AGT | 72 |
| 178. | green    | black (A) | (SUPPLEMENT)       | mult AGT | 72 |
| 179. | red      | black (A) | (SAUMONS)          | AT66     | 68 |
| 180. | lt blue  | black (A) | (DIMANCHE)         | mult AGT | 71 |
| 181. | dk green | black (B) | (PERMISS....)      | AT61     |    |
| 182. | red      | blue (B)  | (PETITS/ADJUD....) | AT61     |    |
| 183. | dk blue  | black (B) | (ADJUDIC....)      | AT61     |    |

**1974**

Similar, dated 1974; inscriptions same as above; type C introduced, with lettering much smaller.

|      |        |             |                    |          |    |
|------|--------|-------------|--------------------|----------|----|
| 184. | red    | black (A)   | (ORDINAIRE)        | mult AGT |    |
| 185. | brown  | red (A)     | (SUPPLEMENT)       | mult AGT |    |
| 186. | blue   | red (A)     | (SAUMONS)          | mult AGT | 71 |
| 187. | orange | blue (A)    | (DIMANCHE)         | AT63     | 64 |
| 188. | lilac  | black (C)   | (PERMISS....)      | mult AGT | 73 |
| 189. | orange | black (C)   | (PETITS/ADJUD....) | mult AGT | 73 |
| 190. | green  | carmine (C) | (ADJUDIC....)      | mult AGT | 73 |

Note: The type C stamps bear no serial numbers or dates at the rear; sheets bear corner dates only.

**WE PAY CASH**

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

**Erling van Dam**  
P. O. Box 1417 **84**  
Petersborough, Ont., Canada K9J 7H6

My business is

**U. S. REVENUES**

bought and sold, approvals, want lists handled. References or deposit please.

**HOWARD** **88**  
P. O. Box 2163, Sunnyvale, CA 94087

**John W. Kaufmann, Inc.**

*Auctioneers of Rare Stamps*

1010 VERMONT AVENUE, N. W.  
WASHINGTON, D. C. 20005  
(202) 638-5658

**PUBLIC AUCTIONS**

Our internationally famous bimonthly sales feature quality U. S. Stamps and Covers. Yearly subscription including prices realized is only \$3.00.

We are regularly buying collections valued at \$200.00—\$100,000.00. What do you have to offer?

## WHERE ARE THE 'AMERICA' STAMPS?

Adolph Koepfel, former President of ARA, has completed the first definitive survey of the whereabouts of the 1765 British tax stamps for America (Scott Catalogue Nos. RM24-42). The listing is contained in his new book, to be published in March 1976, by the Town of North Hempstead American Bicentennial Commission. The book consists of over 200 pages and includes more than 50 illustrations of the stamps and stamped documents, both in private hands and in the archives. Documents are described and illustrated in chapters on The Administration of Justice in Quebec during the Stamp Act Period, The Archives at Jamaica, Barbados and Nova Scotia. THE AUTHOR HAS UNCOVERED AND ILLUSTRATES THE ONLY KNOWN SURVIVING COPY OF THE THREE SHILLING WEST INDIA STAMP! (RM-32). The Halifax Gazette and the American Stamp Act is richly laden with illustrations of the surviving newspaper stamps (RM-18) and choice Stamp Act coverage from the pages of the newspaper. Finally, Counselor Koepfel, in his chapter on the STAMP ACT has presented a penetrating insight into the men who drafted the Act and has redrawn the Act itself into clear modern-day form. The book contains many other interesting and heretofore unpublished material on these rare stamps.

The book is in hard cover and the edition is limited. Orders at \$15.00 postpaid are being taken now, c/o Town of North Hempstead American Bicentennial Commission, Town Hall, 229 Plandome Road, Manhasset, New York 11039. (Add \$2.50 for airmail overseas.)

# Robson Lowe Auctions

Invariably include something of interest for the  
**Revenue collector**

Forthcoming sales include:

**2nd April**

Over 300 lots valued at £10,000, strong in  
CANADA, GREAT BRITAIN, U.S.A. (20 lots) and TURKEY  
with superb modern essays.

Subscription rate cards for all our auctions gladly sent on request.

Collectors with limited interests in not more than three countries appreciate our  
**BUSY BUYERS SERVICE.**

Only catalogues (or cuttings) of the subjects in which you are interested are  
despatched, instead of all catalogues.

The most economical way of keeping up to date.

Details from:

**Mrs. Gladys Belton, The Auction House, 39 Poole Hill, Bournemouth**

With regular auctions held in  
**Bournemouth, Geneva, London and Melbourne,**  
we attract international bidding from leading collectors and dealers, and  
believe that

**WE SELL YOUR STAMPS WHERE THEY SELL BEST.**

Suitable collections, single rarities, specialized studies, bulk accumulations,  
wholesale lots, postal history or revenue stamps and documents can always  
be accepted for inclusion in an appropriate sale.

**Robson Lowe, Ltd.**  
**50 Pall Mall, London SW1 Y 5JZ, England**

Cables: "Stamps London SW1" Telex: 915 410

V.A.T. Registered No. 239/4486/31



Correspondents sending property for sale can avoid British Value Added  
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.