

AMERICAN REVENUER



Journal of the American Revenue Association

Vol. 30, No. 3, Whole Number 283

March 1976

The Customs Fee Stamps

By Louis S. Alfano, Editor Emeritus (ARA 1142)

Although the Customs Fee stamps have been listed in the catalogues for many years, philatelic writers have not given them much attention. In our experience we have encountered only a handful of articles on this series in their eighty-plus years of existence, which is probably the main reason for the minimal interest given to it by collectors. Perhaps a sharing of the information we have found will stimulate others to collect and study these issues.

How does one learn about an issue which is nearly a century old, which has been obsolete for more than half this time, and about which philatelic literature is sparse? One must find other sources of information, but where? One can examine the stamps themselves, perhaps discovering hitherto unreported plate varieties or cancellations, yet this approach gives but limited results, and usually requires great quantities of the item(s) in question.

Another source of information available to the serious student is the variety of government publications in which mention of these stamps may be made. In this area we have consulted but one source, the **Annual Reports of the Director of the Bureau of Engraving and Printing**, and have uncovered a vast amount of information which had merely been waiting for discovery. Our first problem was locating copies of the **Annual Reports** for the proper fiscal years; we were fortunate in finding these by visiting only two libraries—that of the Collectors Club (New York) and the reference room of the New York Public Library.

Our essay shall deal first with the information given in the **Annual Reports**, then with the discoveries we have made by studying the stamps themselves, and finally with our educated speculations based on what we have learned from these sources.

The Annual Reports

Beginning with the rudimentary information given in **Scott's Specialized Catalogue**, namely that the Customs Fee stamps were first issued in 1887, and were discontinued on February 28, 1918, we sought the **Annual Reports** covering this time span, a total of thirty-two Fiscal Years. Having found these **Annual Reports**, we perused each of them for information concerning the Customs Fee stamps, and found that these items were printed and delivered in but seven Fiscal Years: 1887 through 1890, 1903, 1914 and 1916. All save the last three show the quantities delivered broken down by denomination, and since the last three give this information for other issues, we can

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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Advertising Rates

Column inch \$2.00 — $\frac{1}{4}$ page \$7.50 — $\frac{1}{2}$ page \$12.50 — Full page \$20.00

Contract Rates

for a minimum of five insertions, payable in advance

1 inch \$1.50 — $\frac{1}{4}$ page \$6.00 — $\frac{1}{2}$ page \$10.00 — Page \$17.50

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

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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. 3, Whole Number 283

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reasonably surmise that but one denomination (probably the 20c in each case) was delivered during these last three years.

The Annual Report for Fiscal Year 1887 discloses that eight plates were engraved for "customs-fee tickets" (one for each denomination, no doubt), and that the Customs' budget was debited \$520 (\$65 per plate) for this work. This report also reveals that the stamps were printed in sheets of fifty and bound in books ("volumes") of 100 sheets (5,000 stamps) each. The information as to sheet size is identical in all subsequent Annual Reports, and all printings save those of Fiscal Year 1916 were also bound in 100-sheet volumes. The 1916

printing was not bound. Table A summarizes the number of stamps delivered during each Fiscal Year.

TABLE A

Denomination	Number of Stamps		Delivered During Fiscal Year:		1903 ^a	1914 ^a	1916 ^b
	1887	1888	1889	1890			
20¢	50,000	700,000	250,000	250,000	250,000	100,000	100,000
30¢	15,000	20,000	25,000	50,000	---	---	---
40¢	15,000	75,000	50,000	---	---	---	---
50¢	5,000	25,000	25,000	35,000	---	---	---
60¢	25,000	190,000	75,000	25,000	---	---	---
70¢	15,000	---	---	5,000	---	---	---
80¢	5,000	---	---	10,000	---	---	---
90¢	5,000	---	---	5,000	---	---	---

a - Denomination not stated, presumed to be 20¢, presumed to be rouletted 7.

b - Denomination not stated, presumed to be 20¢, presumed to be perforated 10, these are not bound into books.

Table B assumes the validity of the presumptions made in Table A, and gives the total number of stamps and of sheets delivered, and the total number of volumes bound, broken down by Scott Catalogue numbers.

TABLE B

Scott #	Stamps	Sheets	Volumes
RL 1	1,250,000	25,000	250
RL 1a	100,000	2,000	—*
RL 1c	350,000	7,000	70
RL 2	110,000	2,200	22
RL 3	140,000	2,800	28
RL 4	90,000	1,800	18
RL 5	315,000	6,300	63
RL 6	20,000	400	4
RL 7	15,000	300	3
RL 8	10,000	200	2

*—Not bound in volumes.

The figures in Tables A and B may very well be meaningless to many readers. In order to bring these figures into perspective, we draw a parallel with the Columbian Exposition Commemorative postage stamps of 1893. According to Scott's Specialized Catalogue, the \$4.00 Columbian is the scarcest stamp of the set, some 26,350 copies having been issued. Thus, assuming 100% survival, no more than 26,350 complete sets of Columbians (with a total 1975 catalogue value of \$1,680.36 in used condition) can exist. Assuming the same 100% survival, no more than 10,000 complete sets of Customs Fee stamps can exist, yet this set has a total 1975 catalogue value of only \$11.30. One must, of course, consider demand, as well as supply, when discussing valuation, but we dare say that were a worldwide census of the scarcest denomination of each set to be taken, it would indicate that the 90c Customs Fee stamp is of greater scarcity than is the \$4.00 Columbian.

The Stamps

Examination of several hundred copies of the Customs Fee stamps has given us a considerable amount of information regarding separation, plate markings, and cancellations, and has disclosed a few plate varieties. Al-

though we have only been able to examine copies which are rouletted 5½, we presume that the bulk of our remarks apply equally to the stamps which are rouletted 7 or are perforated 10.

The Stamps are found rouletted on all four sides, imperforate at top, imperforate at bottom, imperforate at right, imperforate at top and right, and imperforate at bottom and right. We have never seen a copy legitimately imperforate at left, and believe that the reason for this is that the stamps were printed with a wide left sheet margin in order to leave a tab on the left side for binding purposes.

The only plate markings usually seen on the stamps are horizontal and vertical guidelines, which may be found in all eight possible positions—at right, at left, at bottom, at top, at right and bottom, at left and bottom, at right and top, and a left and top. On margin copies the guidelines extend beyond the stamps into the margins, but do not reach the edges of the sheet. One copy of the 20c stamp which is imperforate at the top shows portions of plate finishers' initials 5 mm. above the stamp, which extend above the design for nearly 16 mm; it is possible that these may also be found on other denominations. Plate numbers and/or imprints are not known on these stamps, and it is believed that they were probably placed on the left margin, on the binding tab.

From the foregoing information we conclude that the student may collect each of these stamps in twenty positions, in a manner which is familiar to booklet pane specialists:

- A—Imperforate at top, no guidelines.
- B—Imperforate at top, guideline at right.
- C—Imperforate at top, guideline at left.
- D—Imperforate at top and right, no guidelines.
- E—Rouletted all round, no guidelines.
- F—Rouletted all round, guideline at right.
- G—Rouletted all round, guideline at left.
- H—Imperforate at right, no guidelines.
- I—Rouletted all round, guideline at bottom.
- J—Rouletted all round, guidelines at bottom and right.
- K—Rouletted all round, guidelines at bottom and left.
- L—Imperforate at right, guideline at bottom.
- M—Rouletted all round, guideline at top.
- N—Rouletted all round, guidelines at top and right.
- O—Rouletted all round, guidelines at top and left.
- P—Imperforate at right, guideline at top.
- Q—Imperforate at bottom, no guidelines.
- R—Imperforate at bottom, guideline at right.
- S—Imperforate at bottom, guideline at left.
- T—Imperforate at bottom and right, no guidelines.

Some stamps of position H have a pinhole at the lower right corner of the design, as do all stamps of position T.

Two significant plate scratches have been found on the 40c value; on some copies of position H without the pinhole there is a vertical scratch about 2 mm. long in the lower right portion of the zero in "40" (Figure 1), and all copies of position O have a curved 2 mm. horizontal scratch in the upper left margin (Figure 2).

The usual cancellation for these stamps is a handstamp "PAID" in outline letters measuring approximately 60x41 mm. enclosing a date tablet approximately 37x11 mm., most copies examined also have a number between the upper portions of the "A" and the "I" (Figure 3). One other handstamp



Figure 1. 40c Customs Fee Stamp—
vertical scratch in zero of “40”

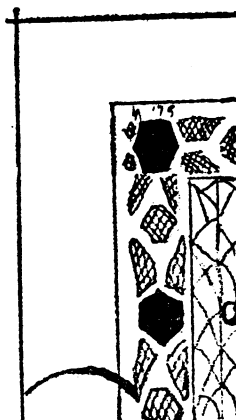


Figure 2. 40c Customs Fee Stamp—
horizontal scratch upper left margin

has been seen: the word “PAID” in solid letters measuring about 34x9 mm. (Figure 4), with the date below. Manuscript cancellations are also known.

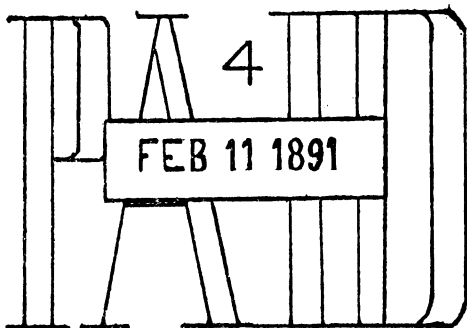


Fig. 3

PAID

Fig. 4

Educated Speculations

Given the fact that the Customs Fee stamps were printed in sheets of fifty, and that they are horizontal in format, we conclude that the sheet was five stamps wide by ten stamps long, with the horizontal guideline between the fifth and sixth horizontal rows. The placement of the vertical guideline presents a problem, as it could be between either the second and third or between the third and fourth vertical rows. We have concluded that the former arrangement is more reasonable, in that the binding tab (and probably the plate number) is on the left side of the sheet. If placed as we conclude, the vertical guideline would divide the sheet in half, although the number of stamps would not be the same on each side (Figure 5).

Based on our hypothesized format, Table C gives the number of stamps of each collectible position per sheet.

TABLE C

A—2	E—12	I—2	M—2	Q—2
B—1	F—6	J—1	N—1	R—1
C—1	G—6	K—1	O—1	S—1
D—1	H—6	L—1	P—1	T—1

Anyone having additional information about the Customs Fee stamps is

invited to submit it to the Editor for publication.

1 A	2 B	3 C	4 A	5 D
6 E	7 F	8 G	9 E	10 H
11 E	12 F	13 G	14 E	15 H
16 E	17 F	18 G	19 E	20 H
21 I	22 J	23 K	24 I	25 L
26 M	27 N	28 O	29 M	30 P
31 E	32 F	33 G	34 E	35 H
36 E	37 F	38 G	39 E	40 H
41 E	42 F	43 G	44 E	45 H
46 Q	47 R	48 S	49 Q	50 T

Fig 5

John W. Kaufmann, Inc.

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The Tobacco Bands of Bosnia

By William Ittel, ARA 519

In addition to the actual tobacco tax stamps already chronicled, along with official looking tobacco closures, there exist for Bosnia and Herzegovina a number of long, strip-like tax bands printed in black on various colors of very thin and fragile tissue paper. As far as I know, no one has tried to list these, other than Moens in the 1890s and that list was incomplete.

I have made a listing of the bands that I have, along with some Xerox copies sent to me in the past, and have interpolated some of the missing values. Perhaps, collectors of Bosnia will check their collections and report to the editor of the AR any additions and/or corrections.

The bands are too large to illustrate in large numbers, but their ornate type-set design makes them most obvious for what they are. A typical inscription would be in Croat, French and Turkish, somewhat as follows:

Četvrte vrste duvana 1 oka, cjena 4 for. 17 novč.

Potrošarina 83 novč.

Tabac de quatrième qualité. Prix l'oke 4 fl. 17 kr.

Droit de consommation 83 kr.

There will also be a large negative seal bearing the inscription:

ZEMALJSKA VLADA ZA BOSNU I ZA HERCEGOVINU



The translation would be:

Fourth quality tobacco. Price 4 gulden 17 new kreuzer per oka.

Excise tax 83 new kreuzer.

Territorial government of Bosnia and the Herzegovina.

The last translation is not exactly correct. The Austrians seem to have always referred to "the Herzegowina." This probably because the name was derived from the German noun Herzog, which means Duke. Hence, they referred to the province as "the duchy." Even in the rubber stamp cancels one finds "u. d. Herzogowina" for "und der," that is to say "and the".

I have also found several bands under Turkish rule prior to 1878, I assume. These are on the same yellow tissue paper. There is one for Quality V, 10 drames, with a price of 50 paras and an excise of 15 paras. Another is for Quality III, 200 drames, priced at 40 piastres and taxed at 10 piastres. These inscriptions are in French and Turkish, but no seal of the government, of course.

TOBACCO BANDS: Territorial Government of Bosnia & Herzegovina

(Austrian rule)

Potrošarina=
Excise

Size	Weight	Cjena=Price	Excise
Tobacco Quality V: Black on white tissue paper			
250x30mm	10 drama	5 novč.	1 novč.
	20 drama	10 novč.	2 novč.
	50 drama	21 novč.	4 novč.
350x40	100 drama	52 novč.	10 novč.
350x40	200 drama	1 for. 4 novč.	21 novč.
350x40	1 oka	2 for. 8 novč.	42 novč.

Tobacco Quality IV: Black on yellow tissue paper

270x40mm	10 drama	10 novč.	2 novč.
355x40	20 drama	21 novč.	4 novč.
550x40	50 drama	52 novč.	10 novč.
550x40	100 drama	1 for. 4 novč.	21 novč.
550x40	200 drama	2 for. 8 novč.	42 novč.
550x40	1 oka	4 for. 16 novč.	83 novč.

Tobacco Quality III:

10 drama	20 novč.	5 novč.
20 drama	40 novč.	10 novč.
50 drama	1 for.	25 novč.
100 drama	2 for.	50 novč.
200 drama	4 for.	1 for.
1 oka	8 for.	2 for.

Tobacco Quality I: Black on straw tissue paper

330x40mm	10 drama	uncontrolled	7½ novč.
	20 drama	uncontrolled	15 novč.
	50 drama	uncontrolled	37½ novč.
	100 drama	uncontrolled	75 novč.
	200 drama	uncontrolled	1 for. 50 novč.
	1 oka	uncontrolled	3 for.

Locally produced snuff:

210x50mm	10 drama	uncontrolled	2½ novč.
	20 drama	uncontrolled	5 novč.
	50 drama	uncontrolled	12½ novč.
	100 drama	uncontrolled	25 novč.
	200 drama	uncontrolled	50 novč.
	1 oka	uncontrolled	1 for.

Tobacco Quality IV+: Black on straw tissue paper

240x30mm	10 drama	uncontrolled	7½ novč.
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Package of 25 cigarettes: Black on rose tissue paper (Tobacco Quality II)

350x40mm	25 novč.	5 novč.
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*Error: printed as "30"

JORDANIAN STAMPS USED IN PALESTINE

To those members of the S.I.P. who collect Arab occupation and propaganda stamps connected with Israel and Palestine these two stamps may be of interest. They are of the Scott Type A3 (Jordan) variety. Scott lists this stamp as existing in olive green, and deep blue. The deep blue stamp was overprinted at the time of the first Arab-Israeli war (1948) "PALESTINE" in English and Arabic, and put into use in the West Bank. Scott lists this stamp as #N11. However, neither Scott, nor Gibbons, nor Minkus, lists this stamp existing in a bright yellow-orange color (as with the case of these two stamps). One has the overprint in black and the other has the overprint in green. Both are additionally overprinted in Arabic "REVENUE" at the top of the stamp. I was wondering if any of the members had any knowledge of these stamps, both with and without the "REVENUE" overprint.

—Steven Carol

(Note: The above inquiry is reprinted from the December issue of the Israel Philatelist with the kind permission of the Society of Israel Philatelists. Anyone who can assist may write me and I will forward the information.... GMA)

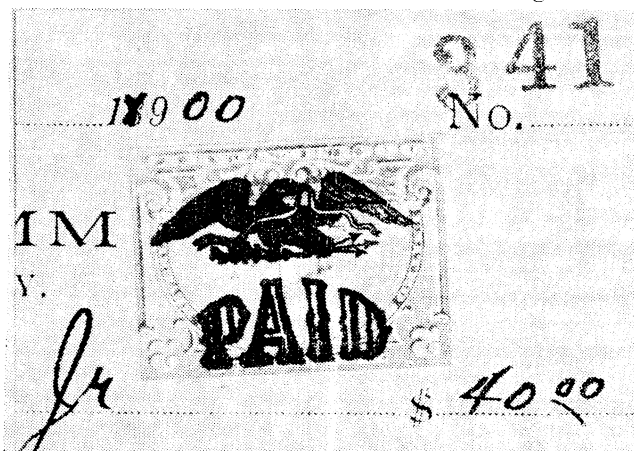


CANCELLATION STUDY GROUP REPORT

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

A Bicentennial Cancel

Here, thanks to member Homer Landis, we have a refreshing break from the crass commercialization of patriotic subjects. This bald eagle, complete with arrows and olive branches, is neatly stamped on a 2c Battleship. The stamp was used to pay the tax on bank checks, the check being dated October 29, 1900. The check was drawn on the Bank of Commerce, Louisville, Kentucky. The wingspan of the violet bald eagle is 22mm and its height is 7mm.



Another Early Photographer

In recent columns, the cancels on a number of early photographs have been shown. Mention has been made of the inscriptions, along with the stamp and cancel, found on the back of the old photos. Pictured above is the entire back of an old photo complete with an unusual handstamp, a bit of advertising, and the address. The cancel is black in color and measures 17mm x 9mm. The stamp is the 2c Bank Check orange (R6c).



"ReveNews"

Our regular illustrated revenue bulletins are crammed with Canadian and Worldwide revenue offers, sample 10:

Erling van Dam

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THE PRESIDENT'S PAGE

G. M. Abrams

****LE MONDE DES PHILATELISTES**

is the most widely distributed French Language stamp magazine, and through the efforts of member Henri Janton in Paris, LE MONDE was kind enough to publish an announcement regarding our achievement in membership (inquiries have already been received here). For those who might wish to subscribe, write to Mr. Vitalyos at 11-bis Boulevard Hauzzmann, Paris 75009, France.

****TURKISH MUNICIPALS**

Janet van den Berg will supply 4 varieties of these revenues (see Bill Ittel's article here in January) for 80c in mint (usable for postage) stamps and an SSAE; address: PO Box 367, Delaware, OH 43015.

****PLATING STUDY OF BR. COLUMBIA LAW STAMP AVAILABLE**

Shortly ago I mentioned the above booklet by Messrs. F. Keane and H. Martin, which was distributed free to members of the Canadian Revenue Society. Mr. Keane advises that some copies of the study are available and will be sent those who remit \$3.25 (US or Canadian funds) postpaid. Write to F. Keane, 306-1955 Ashgrove St., Victoria, B.C., Canada V8R 4N8.

****THE CRS AND INTERPHIL**

The latest Newsletter of the CRS, our exchange member, advises that the club will be having a Canadian revenue seminar at the show on May 31st, 10 a.m. to 4 p.m. Those who wish further details may write to Wilmer C. Rockett (CRS Ed.), 2030 Overlook Ave., Willow Grove, PA 19090.

****DOMINICAN REPUBLIC TELEGRAPHS**

will be furnished those members interested, via correspondence with Jack Adams in that country. Jack will obtain same for us....a set of 9 mint issues, at a face value of \$9.26 US. Checks for \$9.75 to cover all costs, made payable to me by name, should be sent to reach me no later than (an easy date to recall) April 15th. I will bulk all payments into one bank draft and forward to Mr. Adams, who will obtain the stamps and ship to me. They will be dispersed from here. (To save the query, there are no plate blocks printed, used issues unobtainable....burned).

****CHAPTERS IN THE PLANNING STAGES**

Bob Wait advises plans for Chapter organizational meetings in accordance with the following schedule:

June 12-13 LOUIPEX, Louisville, Ky.; June 18-20 STAMPEX, Toronto; Sept. 9-12 MEMPHIS-APS, Memphis, Tenn.; Sept. 24-26 MIDAPHIL, Kansas City, Mo.; Oct. 1-3, OKPEX-SPA, Oklahoma City, OK; Oct. 8-10 CPS, Chicago. Should a Chicago Chapter be formed, the current MIDWEST will change to Milwaukee. Any members in those cities interested in taking part and forming such Chapters are requested to write to Bob at Box 512, Belvidere, Ill. 61008.

****KUDOS**

Charles Reiling: A silver at ORCOEXPO, Anaheim, Cal., in January for his US telegraphs. Bill Fitch: At SEPAD in Phila., Pa. in Nov., took the following for his 16-frame exhibit of US Private Props: The Grand Award, the Past President's Award, the APS Gold Medal, the Best Exhibit by SEPAD members and an invitation to show this collection in the annual Champion of Champions competition. Need more be said?

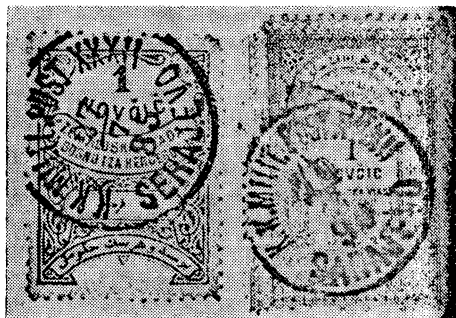
****TO CLOSE:**

Announcement regarding a new Editor will be shortly forthcoming; a volunteer for the post has been presented to the Board for approval.

Bosnia—Little Country, Big Collecting!

By William Ittel, ARA 519

For such a minor country, Bosnia & Herzegovina has a wide variety of collecting possibilities. You will recall that Austria occupied these former Turkish provinces during August of 1878. At that moment in time, Turkish revenue stamps and revenue stamped paper were in use. Based on the Turkish tariff of 1873, long sets of stamps and paper were used to collect many different fixed fees, as well as ad valorem taxes running from 20 paras to 1,000 piastres. The Turkish stamps and paper remained in use until September 10, 1879.



Meanwhile, on July 1, 1879, the new Territorial Government of Bosnia and the Herzegovina, as the Austro-Hungarian regime named itself, issued a set of revenue stamps and a set of stamped paper. These, too, were long sets, since the 1873 tariff was merely recalculated from paras-piastres into novčica-forint. These were demonitized, also, on September 10, 1879 to make way for the second stamp issue of that date.

The first issue of stamps is scarce. Some of the high values were never sold at all before official destruction, and the more popular low values in no more than a thousand copies. The stamped paper issue has never been found in used condition. In fact, Rukovina estimated that only three sets were prepared. During this initial period, Father Günz stated that Austrian and Hungarian postage stamps were also used as revenues. Try to find any!

The second revenue issue (September 10, 1879) is more common, and you will find color differences ranging from yellow to carmine-red. There are also underprint shifts. Numerous perforation combinations will be found, of which 12x12, 12½x12½ and 13x13 are the most common. You will also find plate differences—examine the numerals “1” and “4”.

These general revenues were also used to collect the newspaper tax, the calendar tax, and the advertising tax. Some of the latter will be found with printed-over advertising text. There was also a signet handstamp for the calendar tax. For cancel collectors, the large variety of cancels, including the different prefixes: K.K., K.u.K. and K.U.K. (The old Imperial-Royal and Imperial-and-Royal political argument between the German Austrians and the Hungarians!)

The later issues do not provide as much variety, if one discounts the over-seventy different perforation combinations known on the 1886 issue! Imperforate proofs of the 1899 issue are reported.

Other types of fee stamps to look for are those of the state railways, in two types: B.H.L.B. (Landesbahn) and B.H.St.B. (Staatsbahn). Sarajevo had its own weights-and-measures stamps. And playing cards had their tax signet, and official closures. Other products had their closures, too—beer and sugar. There were also wood-cutting stamps, along with match tax and tobacco bands. And don't forget the imprinted revenues on the parcel cards, some re-valued with a second.

The Austro-Hungarian bureaucracy also produced numerous printed forms with imprinted revenue stamps—cattle passes, bills of exchange, and railroad bills of lading in three types: normal, express and tax-free military.

Last but not least, Austria used up some of the Bosnians with various overprints: for the occupation of Russian Poland, for the occupation of Serbia, and for a long, long series of postwar wine taxes.

Scene Currently

By Associate Editor Richard F. Riley

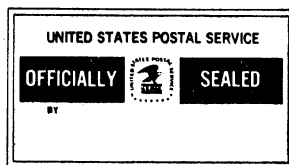
After much shilly-shallying around, the Los Angeles Chapter of the ARA will meet in a new home, according to Ogden Scoville. The meetings will be held the third Sunday of each month at the Eagle Rock City Hall, 2035 Colorado Blvd., at 7:30 p.m. Eagle Rock is one of many enclaves in Greater Los Angeles. Ogden notes that the E. R. City Hall is located $\frac{1}{2}$ mile east of the Harvey offramp or 1 mile west of the Colorado Street offramp of the Ventura Freeway. The meeting room is in the rear on the ground floor with the entrance next to the parking lot. Of course all visitors are welcome, including local members who keep thinking one day they will come around to find out if we are real. At the January 18th meeting of the L. A. Chapter, Erick Jackson was elected unanimously as president to succeed Scoville who had served with dedication for the previous two years.

Ogden continues to come on 100-proof with the following: "ARA members are requested to help out in the formation of an up-to-date list of bottled in bond stamps including both the case and the strip stamps." He continues: "I am especially interested in listings from 1934 with provisional overprints changing the denomination, indicating the time of bottling, etc. Would appreciate knowing how many ARA members have such material or actively collect them." PLEASE write Ogden D. Scoville, 4027 Marchena Drive, Los Angeles, CA 90065, or dial 213-221-5766.

Charles Hermann notes under a date line of 1/11/76 that the U. S. Post Office seal, OX20, is listed as rouletted 6 x imperf. He indicates he has it with hyphen hole perf. 6 $\frac{3}{4}$ and rouletted 9 $\frac{1}{2}$ x imperforate. He sent a copy, illustrated below, of the 9 $\frac{1}{2}$ x imperf. variety, which he says he received from a friend in Indiana. Can someone explain the significance of the designation: LABEL 21, JULY 1971 in the top tab?

With considerable glee, Hermann also reports that finally after 40 years he has been able to complete his set of the Fermented Fruit Juice,

LABEL 21, JULY 1971



Series 1933 stamps. Well, Charles, there are easier sets to obtain which catalog in at \$85 (Springer Dollars) but they are not U. S. revenues!

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

P. O. Box 2163, Sunnyvale, CA 94087



Under the Gavel

For an update of some of the recent auctions by member Robert Siegel, here's a late report:

A. From his recent sale of "Rarities of the world":

		Realized
\$1.00 Blue & Black, Inverted Center (R118a). Well centered. Rich Colors, minor surface abrasion of a few perf. tips, otherwise a Very fine example of this rarity	1500.00	1400.00
\$200.00 blue, black and red (R132). Rich colors, exceptionally well centered. Very fine	1250.00	1500.00
\$500.00 Black, green and red "Persian Rug," Second Issue documentary (R133). Well centered, neat violet ms cancel, tiny paper transparency speck, light horizontal crease which is really inconsequential since nearly all large revenues were creased by document folding. A richly colorful & handsome rarity	3250.00	2900.00
1c Trans-Miss. L. H. Chapman Provisional (R158A). Light hand-stamped cancel, only 250 issued, an outstanding example of this very rare provisional revenue	650.00	1100.00
\$5 green and black proprietary on green paper (RB10b). Fresh and bright. Extremely fine. This is the only known unused example of the two or three "green papers" that exist. The crowning "Gem" of any revenue collection in both beauty and extreme rarity. A fantastic stamp in magnificent condition, mint	4000.00+	10000.00
Colonial Revenue, 2/6 blue (RM31). Two, unused, affixed by metal strips to original parchment, control labels on back, sharp embossing, very fine	—	500.00
MATCH & MEDICINE COLLECTION, 654 virtually all different, mounted, far above average condition. A very attractive collection with many scarce items	4632.25	2900.00

B. From his Sept. 10th sale, some selected gems:

\$25.00 Mortgage, horiz. pr. imperf between (R100e), rich color, ms. cancels, small thin spot, perfs in at right	500.00	850.00
1c blue and black. Center inverted (R103a). Herringbone cancel, fine and very scarce	300.00	300.00
2c blue and black, center inverted (R104a). Well centered unused, part o.g. small negligible corner crease, otherwise very fine, exceptionally scarce unused	600.00+	625.00
5c blue and black, center inverted (R107a). Neat ms. cancel, small faint thin spot, very fine appearance	550.00	475.00
10c blue and black, center inverted (R109a). ms. cancel, slight "bleeding" of blue color, filled thin spot, fine appearance	300.00	135.00
50c blue and black, center inverted (R115b). Ms. cancel, VF	125.00	170.00

70c blue and black, center inverted (R117a). Herringbone cancel with small piece broken out and covered on the back, fine appearance, rare -----	1000.00	375.00
\$1.00 blue and black, center inverted (R118a). Expertly filled in punch cancel, fine -----	250.00	240.00
\$5.00 blue and black center inverted (R127a). Light ms. cancel, offset from document on back, light almost negligible crease, fine appearance, very scarce -----	650.00	600.00
5c orange and black, center inverted (R137a). Ms cancel, tiny natural inclusion spot, small corner crease, perfs least bit in at right, very scarce -----	750.00	650.00
15c brown and black, Center inverted (R139a). Fresh, faint herringbone cancel, centered to corner, perfs bit in yet attractive, very rare and desirable in any condition -----	2750.00	1550.00
30c orange and black, centered inverted (R140a). Blue handstamp cancels, single irregular perf at bottom, fine scarce ----	250.00	190.00
\$1.00 green and black, center inverted (R144a). Neat ms cancel, vertical crease, fine appearance, very rare and attractive -----	2100.00	1350.00
\$500 black, green and red, "Persian Rug" (R133). Marvelous centering and colors, neat circular out/date cancel (breaks paper slightly). VF example of this handsome and popular rarity, an extraordinarily beautiful stamp -----	3750.00	2700.00
1c-\$50,000 Distilled Spirits Excise tax (RX1-RX25). Very fine, very scarce set -----	830.15	650.00

C. From his Sept. 30th sale, ditto:

1c Express, Part Perforate (R1b). Vert. block of eight, centered a bit to L., very scarce multiple about as F as can be expected 100+ -----	120.00	
6c Proprietary (R31c). Brilliant color, part o.g., one perf in B margin pulled and replaced, otherwise fine, unusually fresh & far above average quality for this rare stamp -----	800.00	425.00
\$2.50 Inland Exchange, imperforate (R84a). Clear to huge margins, unusually rich color, light ms cancel, tiny thin specks, still a remarkably choice copy of this rare stamp -----	475.00	400.00
\$2.50 Inland Exchange, imperforate (R84a). Neat circular handstamp cancel, light oily transparency, mostly on back, Fine with Scott handstamp guarantee -----	475.00	210.00
\$15.00 Mortgage, imperforate (R97a). Huge to just clear (at T.R.) Margins, wonderful color, light ms cancel, fine, a handsome and very scarce stamp -----	165.00	105.00
Embossed revenues, 10c-\$1.00 1801-45 issues (RM265b, RM276a, RM277a, RM278a, RM279a, RM280a, RM370-373). Thirteen on Cpl. or nearly cpl. documents, three RM277a, two RM372, F 53.00 -----		105.00
Hunting Permit, 1934-58, \$1.00, \$2.00 (RW1-RW25). RW1 no gum, RW2 used, others most unused plt no singles, F-VF 339.75 -----		200.00
—1959-64 \$3.00 (RW26-RW31). Plate no. singles, Fine-VF -----	210.00	150.00

D. From his Oct. 29-30 sale, ditto:

5c Typeset Provisional revenue stamp on grayish paper, on orphans' Court Document, District of Columbia, Feb. 14, 1865 Very fine, unlisted -----		210.00
\$200.00 U.S.I.R., imperforate (R102a). Margins to close in spots, handstamped cancel, fine -----	275.00	170.00
1½c green, wine, double line wmk. (RE19). Cpl sheet of 200, some with perfs in, other F, very scarce stamp -----	3500	700.00

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

By Associate Editor Richard F. Riley

(Continued from February)

We shall continue with a discussion of the stamps of companies exemplifying use of non-denominational dies.

The Dies of Charles N. Crittenton:—To my eye, the Crittenton stamps have quite a measure of charm. The charm is centered of course in the vignette showing a beehive in the woods which symbolized the company motto: **Nothing Without Labor.**

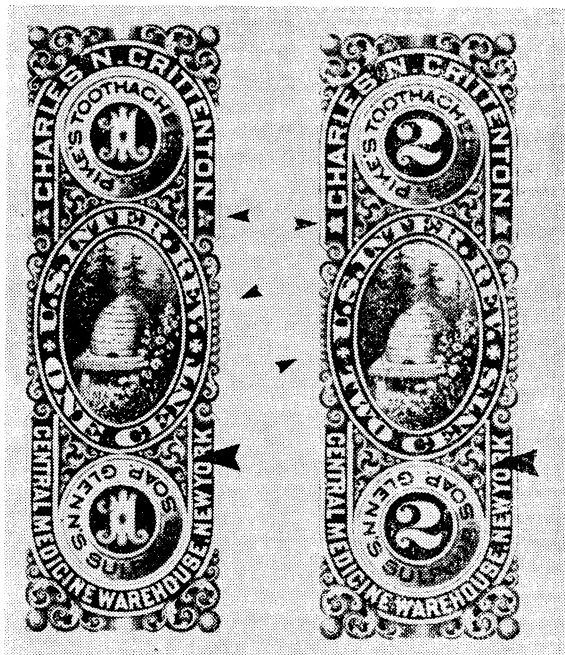


Fig. 7. Plate proofs of the Crittenton 1c and 2c stamps. Arrows point to three of the design features discussed in the text.

The one and two cent stamps are lookalikes, Fig. 7, except of course for denomination and there appears to be considerable mirror image symmetry of left half to right half and top half to bottom half in both denominations. However if we examine the 1c stamps and the plate proof, we find all sorts of left-right and top-bottom asymmetries lost in the detail of the design, and we will see that all of these features are common to the 2c denomination as well.

Fairly obvious, are perhaps the following: on either side of the vignette is a vertical row of shaded pearls—nine to left but only eight to right, and in the ribbon around the oval are two Maltese crosses of which that on the right is larger than that on the left. The engraver had other size and shape problems. In the upper ribbon inscribed: Charles N. Crittenton, the legend is initiated and terminated at the ends by 6-pointed stars. The star to right is

larger than that to left. Finally, it will be noted that there are four ornaments at 11, 1, 5, and 7 o'clock to the central vignette looking in a triskelion design somewhat like the symbol for ying and yang. The two on the right side are relatively circular while the two to left are "squeezed," and in the lower right ornament the interior points nearly touch each other. These distinctions are somewhat more apparent perhaps under a glass than in the illustration, Fig. 7.

On first examination a number of subtle differences were discerned in the circule ornaments at top left and right such as number of lines of shading and in the circularity of the curls, in point to point comparisons, and that these differences appeared in the bottom right and left ornaments as though entries had been rotated 180°. However, a second look, which I shall leave to the interested reader showed differences which I believe indicate that the four corners were all engraved individually.

All of the design features commented on above (together with several others) are found to be identical on the 2c stamps on silk, pink and watermarked papers as well as on a 2c plate proof and on the 1c blue on pink and watermarked papers. Again, the most reasonable explanation of the identity of the various features of the design is that the 1c and 2c stamps were constructed from a common undenominated die. The vignette probably was engraved separately and entered on a bedpiece as a die proof of the 1c is known without vignette (13).

It may be worth noting that on the 1c stamps the numerals are not identical. The foot of the numeral at top and bottom curls upward on each side. In the bottom numeral in examples on different papers the left curl is somewhat flattened down.

The top and bottom numerals of the 2c stamp also differ, for example, the stem of the 2 is more deeply cut into the foot in the top 2 than in the bottom 2. This distinction was constant on a strip of six on pink paper and a block of 10 on watermarked paper, indicating that the numeral was entered on a die used to make the 2c plate(s), rather than in individual subjects on an un-denominated plate. All of these stamps were engraved by the National Bank Note Co., although the Bureau made use of their plates.

The Dies of Dr. D. Jayne & Son:—Almost certainly the comparatively less interesting 1, 2 and 4c dies of Jayne & Son, all three of which were approved on December 27, 1862, originated from a common un-denominated die. Three features point to this conclusion.

First, there is a very small blob of color on the top of P of PHILADELPHIA on the three values. Second, the ornamental scroll top and bottom, and right and left appear identical on the three values. The scrolls on the left side are not inverted copies of those on the right and so left and right sides were engraved individually. Third, if each denomination had been engraved

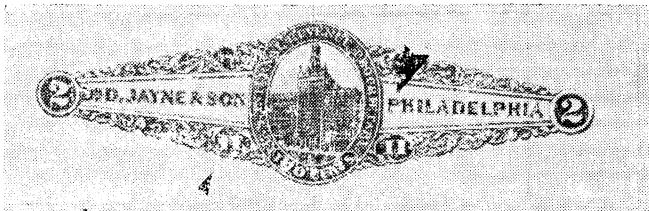


Fig. 8. The 2c stamp of Dr. Jayne & Son showing the Jayne Building, the home successively of Toppam, Carpenter & Co., Butler & Carpenter and Joseph R. Carpenter. Arrows point to details discussed in the text.

completely individually, the engravers would have allowed more room for the Roman numerals II and IV which, on these values, appear unduly crowded. See Fig. 8.

The stamps were printed at the Bureau and they may have prepared new plates which may be identifiable.

According to Holcombe (14), Toppan, Carpenter & Co., Butler & Carpenter, and Joseph R. Carpenter were successively located in the Jayne Building at 84 Chestnut St., undoubtedly the building shown on the stamp. This is perhaps the most interesting feature of these stamps.

The Dies of Edward Wilder:—Both 1c and 4c Wilder stamps, Fig. 9, remind one of a policemen's badge of the 1870's; certainly the unusual shape of their stamp was not shared by any other proprietors of the period. Their uniqueness in this way no doubt provided a protective advantage against imitation to the purveyors of Wilder's Chill Tonic, Wilder's Stomach Bitters and Mother's Worm Syrup.

There seems little doubt the two denominations originated from a common un-denominated die. Dies for the two denominations were approved a month apart and they were probably ordered at the same time. It seems unlikely, for example, that an engraver would have unevenly spaced the letters in EDWARD WILDER in the central vignette identically in both 1c and 4c dies. Also on both dies the letters of POTASH in the bottom panel are poorly aligned. See Fig. 9.

Of more interest is whether the top and bottom "shields" which make up 2/3 of the stamp are inverted transfers from a die of the same unlettered bit of design. If the shield shaped top and bottom portions of the design orig-

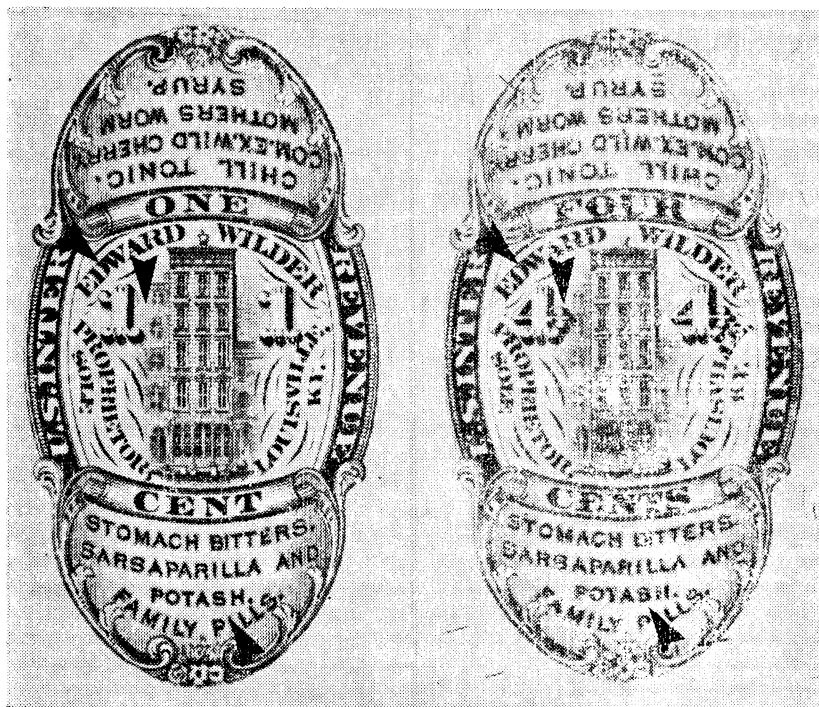


Fig. 9. Edward Wilder's 1c and 4c stamps. Common design features discussed in the text are marked by arrows.

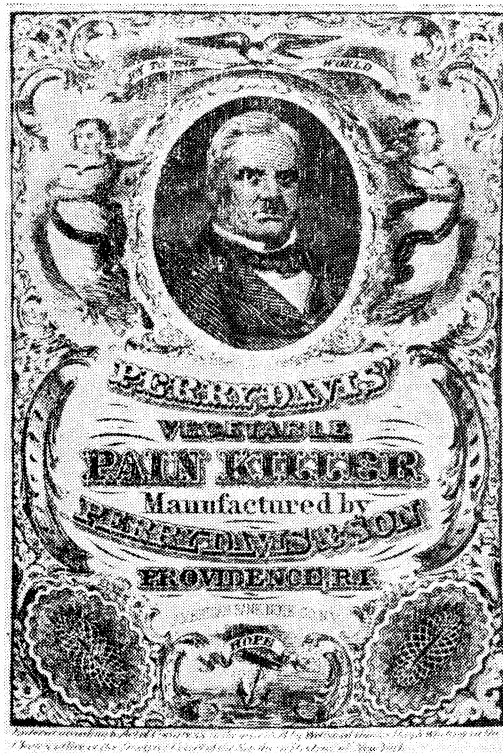


Fig. 10. Perry Davis bottle label, an elegant engraving by the American Bank Note Co.

inated in a common partial die by transfer this is an uncommon case.

A second question is how the numerals 1 and 4 were entered with respect to the central rendition of the building. A close examination indicates that engraving a new numeral on a non-denominational die required additions to (or subtraction from) outlying design about the building. A comparison of die proofs may resolve some of these issues.

The Boston Revenue Book (2, p. 313) indicates that there are differences in the style of lettering in ONE and FOUR and in CENT and CENTS in the two denominations. I had never noticed the more ornate lettering of FOUR and CENTS before and will bet most M & M afficionados haven't either.

The Dies of Perry Davis:—The examples of the use of un-denominated dies given above, are I think, quite convincing that the technic was used by several firms, starting in this case with Butler & Carpenter. Almost certainly the technic was employed wherever possible, though the evidence is perhaps not so compelling where tattletale flaws passed on by a un-denominated die are not in evidence. This would appear to be the case with the dies of Johnson, Holloway & Co., Dr. James Kerr, Perry Davis and others.

In the case of the Perry Davis dies, a reasonably close examination of the 1c stamp shows that there are many design asymmetries left to right and a comparison of the 1, 2, and 4c stamp shows these design features are common to all denominations. In the absence of plate flaws, these common identical features on the three values speak for origination from a un-denominated

mother die used to prepare un-denominated secondary dies on which were created the three denominations.

Enormous numbers of the Davis stamps were turned out. What are almost certainly early issues of the stamps are clean cut and sharp impressions on old paper. Interim issues generally are from worn plates. Some of the later issues on watermarked paper appear clean and clear again, no doubt a reflection of new plates.

In concluding this section, one could only wish that Perry Davis had had the engravers add a denomination and U. S. INTER. REVENUE to his elegant bottle label shown in Fig. 10 and spared us his unimaginative stickers showing his monogram.

References

13. George T. Turner. *Essays and Proofs of United States Internal Revenue Stamps*. Bureau Issues Association, Arlington, Mass. 1974.
14. Henry Holcombe, *The American Philatelist*, June 1939, pp. 775-81.

The Fiscal File

by Brian M. Bleckwenn

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

The information presented in this month's Fiscal File is courtesy of Don Duston, ARA Auction Manager. It is a direct result of Don's interest in all of the material which appears in our auctions. In a previous ARA Auction (October 1975), there appeared several lots of Civil War era photographs, all bearing First Issue revenues. Don decided to describe and lot a few of them separately, due to the nature of the cancellations which appeared on the back of each photo. As a result, the origin of two well-known cancels has been discovered.

DOUGHTY
BROTHERS.
1865

DOUGHTY
1865

Illustrations from "Printed and Other Pre-Cancellations of Playing Card Manufacturers on Civil War Issue Revenue Stamps," by Morton Dean Joyce, (*The American Philatelist*, December 1931, p. 132.

It was stated in the article cited above that the DOUGHTY / DOUGHTY BROTHERS cancellations were included in the listing with great reluctance. When the article was written, many collectors believed that there was a connection between the well-known playing card manufacturer, Andrew Dougherty, and the two Doughty cancellations. Mr. Joyce doubted there was a connection, primarily on the basis of the applicable tax rates and the denominations upon which the cancellations are found. He felt it very unlikely that the Doughty cancellations represented a playing card manufacturer and suggested, "it seems quite likely the Doughty Brothers stamps were used on patent medicines, cosmetics, perfumery or photographs, rather than on playing cards."

Thanks to Don Duston, we know that both of these cancellations were the product of the same firm, a photographic studio. The information presented on the back of the photograph is as follows:

Lot #922 — Consisting of two photographs; one cancelled, DOUGHTY /

BROTHERS / 1865, in black, placed vertically, reading up; the other cancelled, DOUGHTY / 186?, in black, placed horizontally. The printed legend on the back of the first card read, "T. M. V. DOUGHTY. / PHOTOGRAPHER / WINSTED, CT." The legend on the back of the second card read, "T. M. V. DOUGHTY, / WINSTED, CONN. / GALLERIES: / opposite the Clark House and over Hurlbut Bank."

Lot #923 — Consisted of a single photograph, cancelled DOUGHTY / BROTHERS / 1865, in black. The legend on the back read, "T. M. V. & E. V. DOUGHTY, / WINSTED, CONN / GALLERIES: / opposite the Clark House and over Hurlbut Bank."

As a result of these three photos, we know that both cancellations represent the same firm, which was a photographic gallery located in Winsted, Conn. The last photo gives us the initials of both brothers, "T. M. V. & E. V. DOUGHTY," thus all we are really lacking are their first names.

In Robert A. Siegel's 483rd Sale (January 15-17, 1976), lot #821 contained a precancelled block of 6 (3x2) of R13c, all bearing DOUGHTY handstamps. I use the term handstamps, as all of the cancellations were struck in different directions or at different angles. This particular multiple, because of the configuration of the cancellations, proves that this well-known cancellation is a handstamp and not a printed cancellation, as once thought.

Peggy's Pearls: Do You Collect Damaged?

Peggy Howard, ARA 951

A recent letter to an editor of a leading stamp paper was critical of the collector that collected stamps just for fun. He called that collector not very bright. After stuffing one shoe in his mouth, he proceeded to stuff the other in by saying that he collected mint, never hinged and anything else was damaged. This might be laughable if it were just one opinion, but far too many go along with this warped thinking.

As any dealer will tell you in the revenue business, the field has been invaded by a bunch of ignorant and foolish people calling themselves collectors. They claim that they know more than someone who has been collecting a long time and demand mint, never hinged one hundred and ten year old stamps. Pray tell, how are you going to supply the impossible and improbable?

It hardly seems intelligent to call a large segment of the stamp collecting population not very bright because they don't collect the way certain ignorant ones think they should. To call used stamps damaged is foolish, period. There are a great many used stamps and hinged stamps that are worth many, many times all of this mint, never hinged label stuff. There are also some very rare stamps that have never been known in anything but a damaged state. This does not make them any less rare or less desirable, except to the ignorant. There is nothing wrong in being ignorant, just being persistently, insistently and consistently so.

FROM LINN'S YESTERYEAR IN PHILATELY

Feb. 6, 1932

The United States Daily printed some interesting information about the amount of paper used for printing the paper money and postage and revenue stamps of the United States.

The internal revenue stamps, such as playing cards and cigarette stamps require more paper than postage stamps, using 5,248,696 pounds of paper while postage stamps required only 2,092,525 pounds.

Ryukyuan Revenues

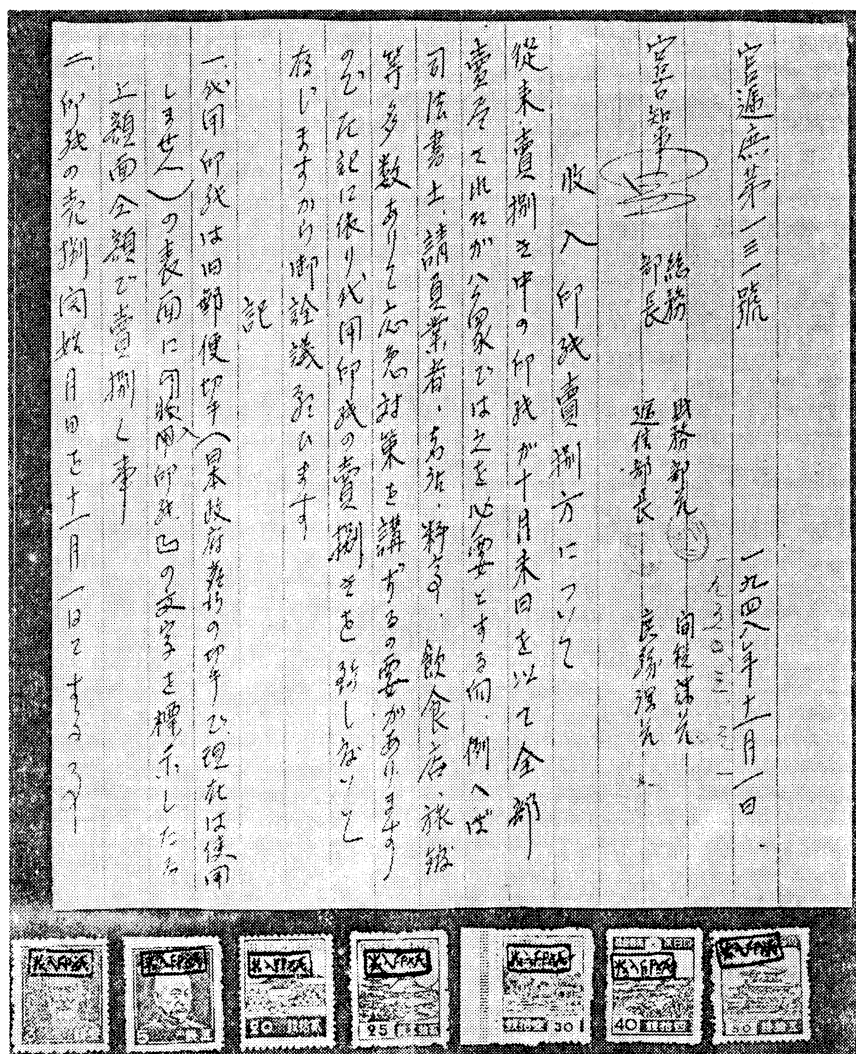
(Note: Through negotiations with the officers of the Ryukyu Philatelic Specialist Society, Secretary Arthur L. Askins and Editor J. C. Templeton, Jr., and with their kind cooperation and permission, the following articles are reprinted from their journal, "From The Dragon's Den." They were written by their member Robert Kamiyama, and we are indebted to all concerned for allowing this information to be presented here. Minor alterations have been made in the format of the original articles in the interests of conserving spaceG. M. Abrams)

From the July 1971 edition of FTDD....

RYUKYUAN PROVISIONAL REVENUE STAMPS

Robert Kamiyama

Following are illustrated the order and a complete set of stamps used as



revenue stamps in the gunto of Miyako after November 1, 1948. The overprint shown on these stamps measures 6x15 mm. and was made from rubber. All stamps are overprinted in red except the 3 sen and 5 sen values, which are overprinted in black.

For further information relative to early revenue stamps and their use in the Ryukyus we suggest that you consult RYUKYUS HANDBOOK, Philatelic and Historic by Minoru Sera, pages 151 through 154.

Translation of the document

November 1, 1948

KANTEI SHO # 131

GOVERNOR OF MIYAKO/Signature (GUSHIKEN, Sosei)

GENERAL AFFAIRS DEPT. DIRECTOR

FINANCE DEPT. DIRECTOR/Seal (TAIRA, Keiko)

TEL-COMMUNICATION DEPT. DIRECTOR/Seal (TOMIYAMA, Jojin)

TAXATION DEPT. CHIEF/Seal (OROKU, Kanichi)

GENERAL AFFAIRS SECTION CHIEF/Seal (SHIMOJI, Genryo)

In regards to the sale of revenue stamps

The stock of revenue stamps, which were on sale in the past and up to the end of October, has been depleted, but the public, such as judicial administrators, contractors, shopkeepers, tea house owners, restaurant owners, hotel owners, etc. require the use of these revenue stamps, therefore, we must make temporary measures to substitute for these stamps. Please grant us consideration to sell the substituted revenue stamps in the following manner:

Note

1. The old postage stamps (issued by the Japanese Government and presently not in use) be used as substitute revenue stamps with the characters "Revenue Stamps" printed on the face of the postage stamps and sold at par value.

2. The sale of the substitute revenue stamps to commence on November 1st.

(A listing of these stamps is taken from the Sera Handbook, as follows:)

Scott #	Denomination	Color	Overprint color
329	3 sen	brown	black
331	5 sen	brown lake	black
338	20 sen	blue	red
270	25 sen	dark and pale brown	red
340	30 sen	bluish green	red
342	40 sen	dark violet	red
272	50 sen	olive and pale olive	red

(This listing did not appear in Mr. Kamiyama's original article....GMA)
From the April 1973 edition of the FTDD....

Report from the Ryukyus by Robert Kamiyama

(Note: this purports to be the complete listing for the 3rd issue, partially listed in Sera. Items with an asterisk are listed in Sera but not in Mr. K's article....GMA)

Under Public Notice #264 of Sept. 16th, 1958, the first four denominations were issued on January 3rd, 1959. All illustrated the GRI (Gov't of the Ryukyu Islands) Executive Building, and were 22.5x27 mm in size.

1c brown
3c red
5 purple
10c blue



Announcement in the Official Gazette #57, dated July 16, 1969, the Revenue Stamp Law (Law #32 of 1952) was amended in its entirety and the Legislature thereby established Law 81. Chief Executive Chobyo Yara proclaimed and signed the Revenue Stamp Law as amended and it was passed by the Legislature.

Official Gazette #120, dated December 27, 1969, Public Notice #593, in reference to Legislative Law #8 of 1952, Article 2, Paragraph 2, Usage of Revenue Stamps and Purveyance to the Government, authorized additional denominations which became effective on January 1, 1970.

Moreover, it was stated that revenue stamps based on Public Notice #264 of September 16, 1958 would still be valid.

Listed below are the additional denominations:

Size 22.5x27 mm.

- 20c ochre brown (GRI Bldg.)
- 30c black brown (GRI Bldg.)
- 50c ultramarine (GRI Bldg.)
- \$1 light olive green (Okinawa & GRI Bldg.)
- \$2 orange red (Okinawa & GRI Bldg.)
- \$3 purple (Okinawa & GRI Bldg.)
- *\$5 orange (Okinawa & GRI Bldg.)
- *\$10 dark olive green (Okinawa & GRI Bldg.)

Size 27x31 mm.

- \$20 carmine lilac (Deigo flower & GRI Bldg.)
- \$30 prussian blue (Deigo flower & GRI Bldg.)
- \$50 black (Deigo flower & GRI Bldg.)

Illustrated are most of the values of this series of Revenue Stamps. Some of the illustrations will seem a bit light in contrast but this is due mainly to the more or less pastel colors in which they are produced. All in all this is a very beautiful and colorful set of stamps.

(Members able to shed additional light on these issues, as well as those following, where some surcharged values are known to exist, are invited to contribute. Particularly, pricing for the individual stamps, mint and used, as well as imprint blocks, etc., is sorely needed...GMA)

MIDWEST CHAPTER MEETS AND PLANS

Despite a wind chill temperature of —38, a very good crowd of 25 members and guests attended the January 4th meeting of the MIDWEST CHAPTER held at the Holiday Inn, Mt. Prospect, Ill.

Newly elected chapter president Daniel Rhoades, South Milwaukee, presided over the meeting which included a very interesting presentation on "Printed Cancellations of Battleship Revenues" by Joseph Einstein, ARA Central Representative. Mr. Einstein, ARA #665, was assisted by additional comments from John S. Bobo, ARA #3.

Discussed during the meeting were plans to host a national convention of the ARA at the CPS Show in Chicago, October 8-10, 1976. Arrangements for the convention are to be planned by Einstein and Bob Wait, ARA #1948. Planned for the convention will be an organizational meeting of a proposed Chicago Chapter. Fred J. Kolcz, ARA #1441, will head the committee planning the organizational meeting.

The next meeting planned is an informal one for March 28th at Rockford, Ill. during the IFPEX-ROCKFORD '76.

More info re the MIDWEST CHAPTER and their activities may be obtained from Robert G. Wait, ARA #1948, Box 512, Belvidere, IL 61008.

SCOTT CANADIAN SPECIALIZED SHELVED

As reported in the December Newsletter of the Canadian Revenue Society (our exchange member), the following was the response from Scott in answer to an offer by the CRS to assist in the revenue listing:

"Thank you for your kind offer to undertake the revenue section of the proposed Canadian Specialized Catalog. I have to report that this project has been shelved...for how long it is impossible to say. If it is taken up again, and if I am in charge of the book's editorial content, you will be welcome to a place on the staff of contributors.

Please convey my thanks to the CRS for offering to help. It is good to know that we can count on the assistance of such a specialist Study Group.

James B. Hatcher, Catalog Editor-in-Chief"

SECRETARY'S REPORT

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

NEW MEMBERS

- 2177 JACKSON, Edward C., 315 Wright Ave., Gretna, LA 70053, by David G. Nussmann. US Scott-listed.
- CM2178 SITTIPONG, Rungson, MD, 207 5th Ave. SW, Apt. 1104, Rochester, MN 55901, by Kenneth Trettin. Siam/Thailand.
- CM2179 McNALLY, Arthur, NRRF Box P, FPO Seattle, WA 98768, by G. M. Abrams. All Japanese areas.
- 2180 HECKMAN, Thomas R., 3844 Mission St., #212, San Francisco, CA 94110, by Secretary. USIR, esp. 1st issue; US embossed and stamped paper; Calif and NY revs.
- CM2181 ROSS, Charles M., PO Box 16981, Memphis, TN 38116, by Robert G. Wait. US Scott-listed.
- 2182 AHUJA, Y., 1950 Kennedy Rd., Apt. 914, Scarborough, Ont., Canada M1P 4S9, by Secretary. Canada, Br. Empire, India, US.
- 2183 HANSEN, James F., Sutton Rd., Bradford, NH 03221, by G. M. Abrams. Canada and US.
- 2184 RASMUS, Anthony R., III, Box 1530, Russell Rt., GreenCove Springs, FL 32043, by G. M. Abrams. India, Nicaragua, Poland, Costa Rica, Korea, Thailand, Germany.
- 2185 CAROL, Steven, PO Box 414, Holbrook, NY 11741, by Kenneth Trettin. Israel, Palestine, Arab States, Cambodia, Laos, Vietnam, Indochina, Burma, Malaysia, Singapore, Hong Kong, Cyprus, Malta.
- 2186 CANUPP, Richard W., PO Box 81, Charlotte, NC 28230, by Ward Winkler. US Scott-listed (dealer, "Richard").
- 2187 CROFT, Michael F., 1441 N. Day Rd., Tucson, AZ 85715, by Robert G. Wait. US.
- 2188 LESCHENKO, Chester W., 3806 Marcasel Ave., Los Angeles, CA 90066, by Sherwood Springer. M&M, sanitary fair, firearm transfer (dealer, Stamp Center).
- 2189 SCHARFMAN, Michael, 23 Florgate Rd., Farmingdale, NY 11735, by Kenneth Trettin. Revs on backs of old photos.
- 2190 BERTALANFFY, Dr. Felix D., 886 Lindsay St., Winnipeg, Manitoba, Canada R3N 1H8, by G. M. Abrams. Japan & Japanese occupation areas.

DROPPED (MOVED, NO FORWARDING ADDRESS)

1501 Barbara Sargeant

RESIGNED

1833 John G. Hadwen

DECEASED

1742 E. W. Stannard

ADDRESS CHANGES

Dr. Grosvenor W. Bissell, 5685 Noel Court, Saginaw, MI 48603
Ray L. Coughlin (B&C Stamp Shop), 5987 Turnabout Ln, Columbia, MD 21044
Louis A. Fournier, 3807 Edna Pl., San Diego, CA 92116
Gene R. Gauthier, 126 S. Winnebago St., De Pere, WI 54115
Irving Golden, 5322 Russell Ave., #27, Los Angeles, CA 90027
Richard S. Hebert, PO Box 603, Auburn, NY 13201
Virgil S. Henderson, 4551 S. Lowell Blvd., Denver, CO 80236
Leonidas C. Kirlakitsis, Tsamadou str. 69, Piraeus, Greece
Thomas G. Kudzma, PO Box 1412, Nashua, NH 03060

Mack E. Matesen, 1120 NE 98th Ave., Vancouver, WA 98664
 Bart Jay Rosenberg, 190 Washington Park, Brooklyn, NY
 J. N. Sissons, Suite 27—Office Mezzanine, 37 King St. East, Toronto, Ont.,
 Canada M5C 1E9
 George Tarallo, 76 Ardmore Rd., Needham Heights, MA 02194
 Alfonso G. Zulueta, Jr., 7763 Romaine St., Apt. 11, Los Angeles, CA 90046

Previous membership total	---- 1124
New members	----- 14
Dropped	----- 1
Resigned	----- 1
Deceased	----- 1
Current membership total	---- 1135

New Revenue Literature Review

Through the exchange membership of this organization with the Canadian Revenue Society, we have received for the Library a copy of, to my knowledge, the only plating study ever accomplished for revenues of another country. (If I err, I stand corrected.)

BRITISH COLUMBIA LAW STAMP, THE 25 CENT VALUE OF THE FIFTH ISSUE, A STUDY IN PLATING, by Howard L. Martin and F. W. L. Keane, both CRS members.

Information on procurement, availability and price will be forthcoming, for those ARA members who wish a copy of their own. Mr. Keane has agreed to advise me when the data is known. For now, the Library copy must suffice. CRS members, of course, received the book gratis.

The book is both spiral bound and punched for 3-ring binder. It is in paper covers, 8½x11, and contains 40 pages of data on the setting varieties of the one specific stamp, including flaws, marks, transfers, plate scratches and so forth. This stamp apparently was printed in sheets of 25 (5x5) and the known varieties of many sheets examined, in each position number, are listed.

A thorough and exhaustive study, and one of which the authors and their collaborators may well be proud.

Not falling into the revenue class, but for the cinderella buffs, a limited edition of 110 copies is now available (still some left hopefully) of:

THE CATALOG OF MODERN US LOCAL POSTS, Vol. 1, A through E: published by The Barre Press, 1673 Salisbury Drive, San Jose, Cal. 95124; price \$5, with \$1 added if 1st class mail desired.

The booklet covers issues from the 30's to date, and includes pricing for individual stamps and those on cover or FDC. List of material covered includes issues from the AFA Rocket Local Post to the Estes Park Local Post, with such names as Cadillac, Bow Wow, and even Czyl's (ARA 1170) Local Post.

Book is essentially looseleaf, pages are unnumbered (estimate few hundred), and is 5½x7¼, in paper covers.

It is a fine first attempt, and all text and typeset stamps illustrated are sufficiently clear. To borrow a phrase from our Editor, the other illustrations are somewhat muddy, and hopefully will improve with the next volume, or with subsequent editions.

Nevertheless, for collectors of this material (which I am not), the book (and series) is a MUST, as it is the first attempt "to put it all together."

The 1975 ASDA Show

As most of you know, the ARA's N. Y. Chapter represented the national at last November's ASDA Show, which is held annually in New York City. Those in attendance noted a growing interest in revenues among general collectors and a greater tolerance of revenue collectors among stamp dealers, both large and small. Many dealers, who in the past gave revenue specialists the fast shuffle, took time to ask questions and a few asked if anyone had material for sale. This represents a noticeable change in attitude over the past few years.

From all points of view, the show proved quite successful. We were able to return the national's share of our lounge fee with paid memberships and proceeds from the sale of literature. At least twenty new memberships re-



ARA award winners: seated (left to right) Mathias Koref, Deborah Friedman; standing, Brian Bleckwenn, Michael A. Gromet.

sulted from our activities at the show. Six revenue exhibits were displayed; four on U. S. revenues, two on foreign revenues. All the exhibits were attractive and well presented. They drew many favorable comments and many visitors to the show took the time to read each and every page of write-up.

It was a time to renew old friendships, as many ARA members made time to attend the show. The ARA lounge was crowded for most of the show and several conversations on any given revenue subject might be going on at the same time. The show, as usual, proved to be a hectic, but enjoyable occasion.

I would like to stress something about the awards presented at the show. Our exhibitors won their medals in OPEN competition, not simply within a single judging classification. Linn's choice of words in reporting the awards implied that the various medals were awarded within distinct categories. Our journal simply repeated Linn's choice of words when it reported in the January 1976 issue of the American Revenuer on the medals awarded.

There were five revenue exhibits entered in the competitive class. Those five exhibits took two gold and one silver medals. That was a fine showing as only five gold and three silver medals were awarded for the entire show. Only one other organization, the Fine Arts Philatelists, matched our total medals, but they achieved that total with more than twice as many frames, representing twelve different exhibits. Thus, revenues continue to do extremely well in competition, at least at the ASDA Show.

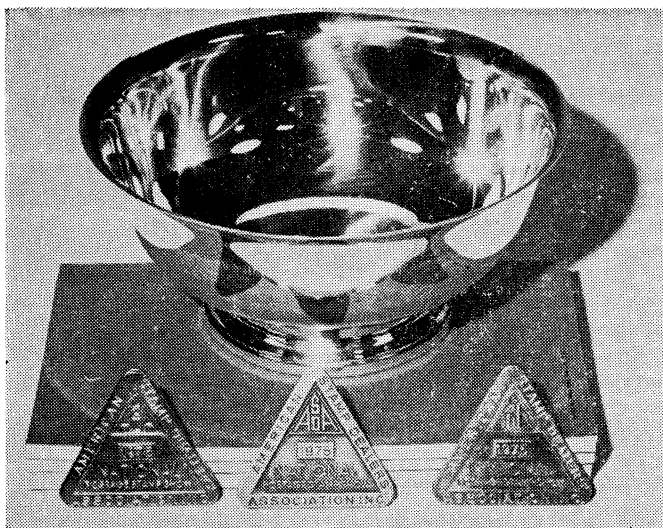
This year also marked the first time that the ARA was represented in the Court of Honor. Brian Bleckwenn's "A Specialist's Sampler of the First Issue of U. S. Revenues" which had taken the Grand Award at the two previous ASDA Shows was presented in this year's Court of Honor and was awarded an engraved Revere Bowl.

A list of this year's award winners is as follows:

Deborah Friedman—gold—Colombia Revenue Stamps 1858-1908.

Michael A. Gromet—gold—Specialized Cancellations on First Issue U. S. Revenues.

Mathias Koref—silver—Corner Cards and Advertising Covers of the Match and Medicine Companies.



An engraved silver Revere Bowl! one silver and two gold medals.

Brian M. Bleckwenn—silver bowl—Court of Honor. A Specialist's Sampler of the First Issue of U. S. Revenues.

We'd like to thank all those who volunteered their services and made our participation possible. Special thanks go to Deborah Friedman and to Lou Alfano who traveled quite a distance to be with us at the show.

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. ½ Warren Catalog or better for sound copies (punch cancels OK). Ray L. Coughlin, 5987 Turnabout Lane, Columbia, MD 21044. 4

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

HAWAIIAN Revenues and seals, Hawaiian paper documents and stock certificates, revenue cancels, Kahului Railway stamps. Spring list 25c. W. Jolliff, Box 2687, South San Francisco, Calif. 94080. 83

SEND U. S., Canada, multicolored commemoratives, precancels, postal stationery, foreign revenues, other BOB and your want list for nice selection of U.S. revenues. Gardner Shaw, N. W. 325 Janet St., Pullman, Washington 99163. 85

BUY—SELL RM's, RN's, Old Checks, 18th Century financial paper. Free monthly lists. Edward J. Craig, Jr., Box 509, Oyster Bay, NY 11771. 94

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

PHILIPPINES Wanted—Revenues, unlisted OB's, perfin's, 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

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

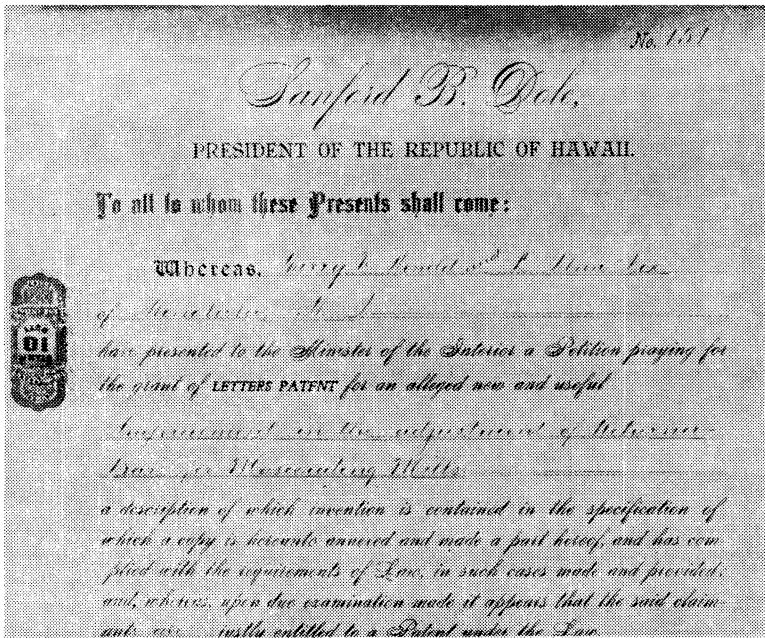
REVENUES—Sample lots \$5.00 and \$10.00. Nice mix. R. Walter, G.P.O. Box 3174, N. Y. City 10001. ARA #1565. 87

REVENUE stamps of England & Colonies and Germany for sale. Ask for approvals. W. J. Pieterse, Box 137, Amherst, NH 03031. 86

STOCK Certificates, bonds wanted. — Paying 4 cents each. Checks before 1900, 2 cents each. Clinton Hollins, Box 112, Dept. N, Springfield, VA 22150. 92

WANTED: State Hunting and Fishing stamps. Send lists of available material. Mike Kornhauser, P. O. Box 8, Novelty, Ohio 44072. 83

U. S. and Canadian Revenues including a large selection of private die proprietaries. Visit our store, send want list or phone 672-0830. Stamp Center, 531 W. Manchester Blvd., Inglewood, CA 90301. Open daily incl. Sunday, closed Monday. 86



The above illustration of the Hawaiian revenue (Scott R5) used on a Letters Patent during the rather brief period of the Republic of Hawaii is just one of many interesting and elusive items offered in the current issue of the **BETTER VALUES BULLETIN**.

The **BULLETIN**, a unique feature of the S. P. A. Sales Division, usually has an offering of elusive Revenues. This service was designed to assist members in acquiring and/or disposing of "better" items.

For further information about the Society of Philatelic Americans, the **BETTER VALUES BULLETIN** and a sample copy of the Bulletin, write:

SPA SALES DIVISION
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