

AMERICAN REVENUER



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April 1976

Caveat Emptor—

Counterfeits Of U. S. Narcotic Tax Stamps

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

Philatelic interest in United States narcotic tax stamps has increased considerably during the past few years due to their inclusion in the 1973 edition of *Scott's Specialized Catalogue*¹ for the first time in over forty years. We will not discuss the history of these issues in the present essay beyond the barest essentials but refer the interested reader to Mr. Griffenhagen's excellent treatment of the subject in his handbook on medicine tax stamps.²

The narcotic tax was imposed under a provision of the Revenue Act of 1918, effective February 25, 1919, and applied to opium, coca leaves, and all of their derivatives, at the rate of one cent per ounce or fraction thereof. The tax was set at this minimal rate because its principal purpose was to control traffic in these drugs, not to generate revenue. To accomplish this end, the stamps were affixed to packages containing the subject drugs in a way that would destroy them on opening the package.

These stamps had been listed in *Scott's Standard Catalogue* from 1920 through 1928, but the listings were removed due to opposition from the government on the grounds that the stamps so listed might wind up in the wrong hands. The tax was repealed, and the use of the stamps thereby discontinued, on May 1, 1971, the effective date of the Comprehensive Drug Abuse Prevention and Control Act of 1970. After repeal of the tax, the Scott Publishing Company requested the permission of the United States Government to list these stamps in the *Specialized Catalogue*. As the stamps were now obsolete, permission was granted, hence the current listing.

Many of those who recently became interested in these issues are unaware of some of the snares which have been set by the unscrupulous, practically from their first appearance. Our purpose here is to share with the newcomer our knowledge of the philatelically-inspired counterfeits of nine of these stamps, Scott's RJA33-41, the so-called Bureau Provisionals.



Figure 1
Genuine Bureau Provisional



Figure 2
Counterfeit A



Figure 3
Counterfeit B

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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.)

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The Bureau Provisionals were issued only in 1919, and only in the nine denominations listed in the catalogue. They were produced at the Bureau of Engraving and Printing by overprinting certain values of the then-current Series of 1917 documetary stamps with the word "NARCOTIC" in black, measuring approximately $17\frac{1}{2} \times 3$ mm. The overprint is horizontal on the cent values, and reads up on the one dollar value. An inverted overprint on the three cent value was listed by Scott in the 1920's, but has not been seen

by the compilers of the present listing. Table A shows the quantity of each denomination overprinted.

TABLE A—Quantities of Bureau Provisionals Produced

Denomination	Fiscal Year Ending ^a June 30, 1919	Fiscal Year Ending ^b June 30, 1920	Total
1c	5,800,000	1,600,000	6,900,000
2c	3,650,000	—	3,650,000
3c	200,000	188,400	388,400
4c	2,400,000	—	2,400,000
5c	2,400,000	—	2,400,000
8c	1,200,000	—	1,200,000
10c	3,400,000	—	3,400,000
25c	200,000	500,000	700,000
\$1	120,000	150,000	270,000

a. "Annual Report of the Director of the Bureau of Engraving and Printing for the Fiscal Year Ending June 30, 1919," p. 40, (G.P.O., Washington, 1919).

b. "Annual Report of the Director of the Bureau of Engraving and Printing for the Fiscal Year Ending June 30, 1920," p. 31, (G.P.O., Washington, 1920).

Remembering that these stamps were not intended for use by the general public and the manner in which they were to be used, let us compare their quantities with those of contemporaneous postage stamps:³

1919	3c	Victory	-----	99,585,200
1920	1c	Pilgrim	-----	137,978,207
1920	2c	Pilgrim	-----	196,037,327
1920	5c	Pilgrim	-----	11,321,607

These figures lend support to the statement made by the late George B. Sloane in his column of March 5, 1949 that: "Apparently the stamps were scarce at the time of issue and use and a counterfeit overprint appeared from somewhere, which can be found on all values of the Bureau set."⁴ Although Sloane goes on to state that the counterfeit is "never sharp and is easily distinguished from the genuine," he gives us no real description. The only description we have encountered to date is in John C. Ruback's Check List: "...counterfeits exist of all values except \$1.00....the bottom of the 'C' does not curve back toward the top....but extends and points downward."⁵

We cannot be certain that Sloane and Ruback were describing the same counterfeits, but we do know that there are at least two different types of counterfeit overprint, which, for convenience, we shall call Type A and Type B respectively. Although we cannot be certain of the chronological order of their appearance, we believe that our Type A was the earlier of the two.

Counterfeit A

The Type A counterfeit overprint measures approximately 18.75 x 3.25 mm. and is the item described by Ruback. Even though the size differs from that of the genuine overprint and there are other telltale characteristics, we have seen this imposter placed side-by-side with genuine items in collections passing as their brother. We ourselves have occasionally been deceived by it when glancing casually at lots and collections. All copies we have examined have full original gum. Since this counterfeit overprint appears only on denominations actually issued, we suspect that it was produced sometime between 1920 and 1928, while the listing appeared in the catalogue. Table B

compares the distinguishing characteristics of Counterfeit A with those of the genuine overprint.

Table B—Comparison of Genuine Bureau Provisionals & Counterfeit A

	Genuine	Counterfeit A
Overprint Size	17.5 x 3 mm.	18.75 x 3.25 mm.
Letter:		
N	Serifs at right bottom	Point at right bottom
A	Vertical strokes about same thickness	Left vertical stroke thinner than right
R	Diagonal stroke of uniform thickness	Diagonal stroke widens toward base
C	Letter upright	Letter appears to lean backward
T	Serifs on crossbar uniform	Bottom serifs on crossbar longer than top serifs
I	Top left serif clear of "T"	Top left serif touches "T" on most copies examined

Counterfeit B

We were unaware of this counterfeit overprint until quite recently, when we were called upon to authenticate overprints in an accumulation of narcotic stamps. This accumulation turned out to be a veritable gold mine of counterfeits; out of eighty-seven pieces, forty-one were examples of Counterfeit B, the balance genuine stamps.

This counterfeit overprint measures approximately 18.5 x 3.5 mm., and resembles the genuine overprint more closely than does Type A. We have not seen any examples with original gum, and the overprint appears on several denominations which were not included in the issued set, leading us to believe that it was produced sometime in the early 1930's. Many copies appear to be unused, but several bear manuscript cancellations, including some which are dated prior to the effective date of the Act, thus eliminating the possibility that they may have been prepared by a drug firm or a District Collector of Internal Revenue. Table C compares this fake's characteristics with those of the genuine overprint.

Table C—Comparison of Genuine Bureau Provisionals & Counterfeit B

	Genuine	Counterfeit B
Overprint	generally horizontal	slopes downward
Overprint Size	17.5 x 3 mm.	18.5 x 3.5 mm.
Letter:		
N	Right vertical stroke straight	Right vertical stroke curved toward left
A	Left serif clears "N"	Left serif touches "N"
CO	Bottoms in line with other letters	Bottoms slightly above those of other letters
O	Letter well formed	Letter slightly deformed at bottom left
T	Serifs on crossbar well formed	Serifs on crossbar weak

Table D, below, shows what exists, and what we believe may exist, in the way of these stamps, both genuine and counterfeit.

Table D—Synopsis of Bureau Provisionals & Their Counterfeits

Scott Catalogue Numbers:

Basic Stamp	Narcotic Overprint		Counterfeits:			
1974	1928	1974	Description	Genuine	Ty. A	Ty. B
R228	4351	RJA33	1c carmine rose	X	X	C
R229	4352	RJA34	2c carmine rose	X	X	X
			inverted opt.			X
R230	4353	RJA35	3c carmine rose	X	X	C
	4353a		inverted opt.	A		
R231	4354	RJA36	4c carmine rose	X	X	X
R232	4355	RJA37	5c carmine rose	X	X	C
R233	4356	RJA38	8c carmine rose	X	X	C
R234	4357	RJA39	10c carmine rose	X	X	X
			inverted opt.			X
R235			20c carmine rose			D
R236	4359	RJA40	25c carmine rose	X	X	C
R237			40c carmine rose			X
R238			50c carmine rose			D
R239			80c carmine rose			D
R240a	4363	RJA41	\$1 green	X	B	X
			opt. downward			X
R241			\$2 rose			X
			opt. downward			X
R242			\$3 violet			X
R244			\$5 dark blue			X

Key:

X—known or reliably reported

A—based on old listing in Scott

B—exists if Sloane was referring to

Type A in column of 3/5/49

C—possible

D—possible in light of other Type B fantasies

A word of caution to the beginner: Experts in all philatelic areas tell us that knowing the counterfeits is not enough, as one may always encounter a previously unrecorded fake and mistake it for the genuine article. The best safeguard against counterfeits is to **KNOW THE ORIGINAL**. In this way it will be much more difficult to be duped by the forgers.

FOOTNOTES

1. Scott Specialized Catalogue of United States Stamps 1973, pp. 458-459 (Scott Publishing Co., New York, 1972).
2. Griffenhagen, George, **Medicine Tax Stamps Worldwide**, pp. 55-66 (American Topical Assn., Milwaukee, 1970).
3. Scott Specialized Catalogue of United States Stamps 1974, p. 261 (Scott Publishing Co., New York, 1973).
4. Sloane's Column, p. 418 (Bureau Issues Assn., West Somerville, Mass., 1961).
5. Ruback, John C., **United States Narcotic Revenue Stamps, A Check List**, p. 3, (published by author, Duncan, Okla., 1968). These are the counterfeit overprints mentioned on page 465 of the 1974 Scott Specialized.

Please mention the *Revenuer* when writing advertisers

THE PRESIDENT'S PAGE

G. M. Abrams

****RECRUITING DIRECTOR/CHAPTER COORDINATOR APPOINTED**

Member Bob Wait, who has been most active recently in both of the subject efforts, has graciously consented to assume the combined post, and has been temporarily appointed to same. Chapter officers are asked to cooperate with Bob in the interests of the organization. The masthead has been changed accordingly. Chapter news, however, should continue to be sent the Editor as before.

****NEW ERA PUBLICATION**

Publications Director Tom Harpole (address: PO Box 383, Manchester, Mass. 01944) announces the forthcoming publication of Terry Hines' study on the US Special Tax Stamps. The book, circa 140 pages, illustrated, will be available from Tom at the prepublication price of \$5.50 for members, postpaid in the US and Canada. Checks, etc. should be sent directly to Tom and should be made payable to the ARA. Overseas members may write Tom for the additional postal costs to be added depending on the method of mailing. Deadline for orders is June 5th, and this will be a limited edition, hence no dealer discounts.

****EDITORSHIP STILL VACANT**

Last month was reported a potential volunteer for the post, who has since withdrawn his name for consideration, due to "conditions beyond control." Suitable volunteers are still sought.

****WSC ARTICLES**

In correspondence with Editor Ken Wood of the Western Stamp Collector, we have been invited to submit revenue-oriented material suitable for publication in the paper, on a quasi-regular basis. Such articles should not be of the catalog listing type, but more of the generalized (or introductory) discussion type, so as "not to presuppose specialist knowledge on the part of the readers," per Mr. Wood. Anyone who wishes to contribute to this extremely advantageous opportunity may ship articles directly or, if you wish, through me for editing. If illustrations are required, they should not be xerox copies, but fotos or the actual stamps, which will be returned. In the interim, Mr. Wood has been given permission to reprint any material from this journal that he deems suitable, with appropriate credits.

****COULDN'T HAVE SAID IT BETTER**

The following is reprinted (in case you missed it) from a recent issue of Linn's where member Peter Champion publicized FRESPEX '76, where he presented a slide program introducing USIR and taxpays, in March. Report forthcoming later....

Champion describes revenue collecting as a field for philatelists who hunger for new fields of philately. "The ARA offers butter, mixed flour and potatoes with wine or beer. Those preferring tobacco are offered the leaf in many forms: cigar, cigarette, snuff or roll your own with cigarette tubes and tobacco," explains Champion.

He further states, "The hunter of beauty is offered a flock of ducks and the gambler a handful of playing cards. Without exhausting the offerings, those sick of the mundane USPS issues are offered a dose of patent medicine which cannot be matched.

"Trivia enthusiasts will be able to document the largest, smallest and longest stamps of the United States as well as the longest issued design among the fiscals at FRESPEX," Champion concludes.

****DC CHAPTER?**

Editor Emeritus Lou Alfano has started the procedures toward forming an ARA Chapter in Washington. Members in the area are invited to contact Lou, who will hold the meetings in his home until such time as it becomes too unwieldy. Address: 303 S. Kennedy Rd., Sterling, Va. 22170.

****SRS NEWSLETTER**

Bouquets to the State Revenue Society, ARA Chapter for their revised Newsletter. The Editor, Printer, et al, are to be congratulated on the new format and appearance, effective with the January issue. Members who would like further information on this growing group may write to the SRS Membership Director: Harold A. Effner, Jr., 210 Eastern Way, Rutherford, N.J. 07070.

****A WORD TO THE WISE**

This office has been informed of a situation of which all members should be aware. Member A bought some expensive USIR from Member B. Both are dealers. When Member A resold the material to another customer, the customer had the material (in the \$500 range) expertised, only to discover that the material was forged. It is suggested that any member contemplating such a purchase, in a price range where you can ill afford a loss, do not make ANY purchase from ANYONE until the original seller takes care of the expertising, certificate and all. Once it is determined that the material is real, then you can decide.

****QUESTION....?**

Recently noting advertisements in the philatelic press for "scarce revenue issues" from the Isle of Man and from Jersey (British, not US), including those with "very rare" SPECIMEN overprints, and at prices worth the raise of an eyebrow, I wrote to all of the dealers advertising the material. My letters carried the query...."Can you supply these issues used on document so that their authentic use as revenues can be established?" Several answers were received, by no means from all addresses, and each was to the effect that the stamps were available only in MNH condition, even from dealers in the UK. One dealer even scribbled a large "NO" across my letter and returned it. So, I pose the question: Are these authentic revenue issues or are they a part of the Channel Island (and other such islands off the GB coast) push toward the collector's wallet? Can anyone shed further light on the legitimate use of these "revenues"?

****ICELAND TALK**

At the May 12th (7:30 p.m.) meeting of the NY Chapter of the Scandinavian Collectors Club (Swedish Seamen's Church, 235 East 49th St.), member George Sickels will speak on the Icelandic Stimpelmerki revenues. New Yorkers invited.

****KUDO**

Charles J. Reiling again, this time the Grand Award at Bay Expo '76, Clearwater, Fla., in January, for his exhibit "Match, Medicine, Perfume and Playing Card Proprietary Stamps."

****TO CLOSE:**

The election ballot will appear in June, and any candidate who wishes to make a brief campaign "speech" will be allowed space in that issue, for any elective office. Although I have been persuaded to run again for this office, there will be no campaign. The previous record will speak for me. Copy from any other candidates should reach this office no later than May 7th, and should be submitted on 8½x11 paper, double-space typed. Not for political reasons, but for space considerations, the right is reserved to edit such copy. All pertinent data will remain.

A Private Match Mug Book

By Bruce Miller, HLM 11

Not unexpectedly, the holders of private dies often took advantage of the opportunity afforded them of featuring their own portrait on an honest-to-gosh government stamp. Narcissism was not, of course, the sole motive for doing so—product identification was important, as well as an implicit assurance of quality (who, after all, would be so bold as to display his own face on inferior goods?)

For the benefit of M&M collector who are curious as to the identities of the individuals depicted on private match stamps, the following list is provided. Where known, dates of birth and death are given, together with other pertinent data.

AMERICAN MATCH CO., Cleveland, Ohio. Probably Enoch G. Selby, senior partner and later president of the company.

GEO. & O. C. BARBER, BARBER MATCH CO. (1c). George Barber (1804-1879).

BARBER MATCH CO. (3c), BARBER & PECKHAM (1c and 3c). Ohio
Columbus Barber (1841-1920), son of George Barber.

BOUSFIELD & POOLE. John Bousfield (1819-?).

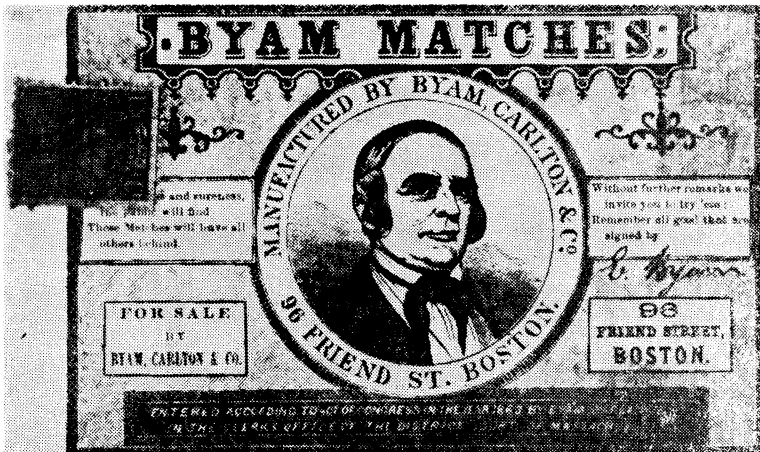
BROCKETT & NEWTON, FRANK E. CLARK, CLARK MATCH CO.,
F. P. NEWTON. William A. Clark (1810-1879), founder of the factory where these stamps were used.

BROWN & DURLING. Jacob R. Brown (?-1904).

L. W. MUCK & CO. L. W. Buck.

D. BURHANS & CO. Denslow Burhans (1820-1903).

BYAM, CARLTON & CO. The adhesive stamps and all but three of the wrappers feature a double portrait of E. G. Byam and Samuel A. Carlton, with Byam in the foreground. A three-quarter-face portrait of Ezekial Byam (1796-1863), father of E. G. Byam and founder of the business, appears on the remaining three wrappers.



This Byam Match wrapper with attached adhesive stamp features not only Zeke Byam's portrait, but his signature and a sample of his poetic output.

CHICAGO MATCH CO. Albert L. Hale, president of the company.
 CRAMER & KEMP, JOHN LOEHR, JOSEPH LOEHR. Frederick W. Kemp.
 W. E. DOOLITTLE. William E. Doolittle.
 JAMES EATON. James Eaton (?-1890).
 AUG. EICHELE. August Eichele, Sr.
 G. FARR & CO., J. G. HOTCHKISS MATCH CO. George Farr (1821-?).
 WILLIAM GATES, WILLIAM GATES' SONS. William Gates, Sr. (1808-1877).
 T. GORMAN & BRO., THOMAS GORMAN. Thomas Gorman (?-1876).
 GRIGGS & GOODWILL, L. G. HUNT. Lyman G. Hunt.
 IVES MATCHES, P. T. IVES. Phineas Truman Ives (1822-1895).
 W. S. KYLE, A. MESSINGER. W. S. Kyle.
 LACOUR'S MATCHES. Michael Lacour.
 PORTLAND MATCH CO. Willard T. Brown, of W. T. Brown & Co., owners of the Portland Match Co.
 D. M. RICHARDSON, RICHARDSON MATCH CO. David M. Richardson (1826-?).
 E. T. RUSSELL. Eliakim T. Russell.
 SCHMITT & SCHMITTDIEL. Henry Schmitt.
 H. STANTON. Henry Stanton, Sr.
 ALEX. UNDERWOOD & CO. Alexander Underwood (1810-1890).
 F. ZAISS & CO. Frederick Zaiss (?-1873).

CCRT PRODUCES EXPANDED EDITION OF "SECURITY PRINTERS"

Check Collectors Round Table, an ARA exchange member, has released the second edition of its unique listing of "Security Printers." The original work contained 1000 listings; the new revised and up-dated version contains approximately 1900 listings of security printers in the U.S.A. The earliest listings start in the late 1700's.

The 39 page reference is punched for use in standard 8½x11 three ring binders. CCRT is devoted to the collection, preservation and research of all fiscal paper and this expanded work is expected to fill a definite need. It is felt it will also serve a useful purpose for those interested in bank notes, printing, engraving and printing history.

Contents are listed in four categories of security items: drafts, deposit certificates, checks and related banking material; obsolete Colonial, Continental and fractional notes and scrip; stock and bond certificates; state and federal bonds, revenues, stamps, warrants and ration material.

The listings are presented in alphabetical order giving printer's name and address, followed by dates found on earliest and latest items (when available) used for the listing and finally a code letter indicating the type of document from which the listing was obtained.

Producer of this work for CCRT, Raymond H. Rathjen of Pleasanton, California, continues to seek additional listings and amplified information for future issues. He indicates he would especially appreciate brief histories of firms listed for future up-dated editions of "Security Printers."

CCRT also publishes "The Check List," a quarterly publication devoted to the study of security paper, banking, banking instruments and related areas. This fascinating publication is available to members of CCRT. New members are welcome. Further information may be obtained from the club's secretary, Larry Adams, (ARA 1144), 969 Park Circle, Boone, Iowa 50036.



Under the Gavel

Robert A. Siegel's 483rd Sale

By Brian M. Bleckwenn (ARA CM #1251)

Friday, January 16th, dawned gray and dreary, totally predictable weather for any scheduled auction activity taking place in New York City. Later that afternoon, Robert A. Siegel Auction Galleries, Inc. was to auction off Abe Hochman's revenue holdings. In attendance at the sale were ARA members Mrs. Jeanne Hochman, Robert Cunliffe, Brian Bleckwenn, Mathias Koref, Michael Zinman, Ernest Wilkens, Carter Litchfield, George Kramer, Michael Gromet, Howard Kwastel, Bart Rosenberg, Robert Blair and John Dunn.

Many top professionals and bidding agents were also present at the sale, which was very well attended and played to a standing room only audience. It was quite obvious that the majority of those present were waiting patiently for the revenue material to come under the gavel, as most of the material at the start of the auction went to "order" with little action from the floor. The feeling that just about everyone was waiting for the revenues was confirmed by the realizations for the first few revenue lots. Some very healthy realizations were recorded and the competition for material was predictably high. A good percentage of the lots went for several times their estimates.

Many of the specialized lots, especially the tax paid, went to ARA N.Y. Chapter members. Almost all of the larger lots went to someone on the floor, as the mail bids were quickly topped.

I presume Mrs. Hochman was pleased with the overall realizations and I can assure her that most of Abe's holdings found a "good" home with their new owners. Those of us in the New York area enjoyed looking at Abe's collection even if some of the material was beyond our purchasing power.

To Abe goes our thanks for preserving his stamps for future generations of revenue collectors, for no matter what any of us pay for our stamps, we are simply paying for the privilege of possessing them for but a brief time, as they truly belong to all stamp collectors throughout time.

(Some selected lots and their realizations follow.—GMA)

ESTIMATES

I — up to \$10.00

II — \$10.00 to \$20.00

III — \$20.00 to \$30.00

IV — \$30.00 to \$40.00

V — \$40.00 to \$50.00

VI — \$50.00 to \$75.00

VII — \$75.00 to \$100.00

VIII — \$100.00 to \$150.00

IX — \$150.00 to \$200.00

X — \$200.00 to \$250.00

XI — \$250.00 to \$350.00

XII — \$350.00 to \$500.00

XIII — \$500.00 to \$750.00

XIV — \$750.00 to \$1000.00

XV — \$1000.00 to \$2000.00

XVI — \$2000.00 to \$5000.00

XVII — over \$5000.00

Realized

1c Proprietary (R3c). Printed Cancel "Walker & Taylor, Proprietors,"
and List of Products. Very fine -----

IV 52.50

2c Proprietary, Blue (R13c). Cancelled with Mortar & Pestle Design inscribed "Poland's Magic Powders," Very Scarce -----	IV	65.00
Express Co. Cancels, 1862-98 Collection of 23 with handstamped cancels, incl. four Adams, four American Express, fourteen Wells, Fargo (incl. five on state revenues), incl. Imperfs & part perfs. Nearly all on Civil War issues, fine strikes -----	VII	85.00
Gold & Silver Mine Co. cancels, Civil War issues, 2c-\$5.00, collection of 48 incl. block, virtually all very fine strikes of handstamp cancels. Better items, Comstock Lode, etc., scarce lot -----	VIII	200.00
Playing Card Company Cancels, 1862-75, collection of 59 mostly printed cancels on Civil War & Proprietary revenues, incl. two on 4c playing cards, 7 on 3c playing cards, 21 of 2c playing cards, scarce lot XII		850.00
Railroad Cancels, Civil War Revenues, 2c-\$20.00, collection of 180 stamps incl. multiples, some imperf and part perf vars. Many scarce and attractive items, "Shellabear" listing included, a most interesting and valuable collection -----	XII	1300.00
Steamship Cancels, \$1.00-\$3.00 first-third issue revenues, twelve incl. Alaska, Arizona, China, Japan, Oregonian, Rising Star, Ocean Queen (all st. line), oval American Steamship Co., also two #R248 with "Cunard" cancels, very fine strikes, scarce lot -----	V	85.00
Civil War Revenues, 2c-\$5.00, collection of 115 all selected for cancels, virtually all printed or handstamp, classified by usage, mostly banks, incl. part perfs, imperfs, also incl. some later, nineteenth century issues, fine strikes -----	VIII	350.00
Civil War Revenues, collection of 35 stamps, double transfer, cracked plate, freak perfs and foldover varieties, many not listed, incl. imperf and part perfs, wonderful lot for the specialist -----	VIII	180.00
U. S. Revenues, 1862-71, collection of 79 used stamps, mostly first issues, values to \$10, some multiples up to strip of 5 #R123, part-perfs, imperfs, etc. Some imperfs with huge margins, F-VF lot --	VII	80.00
2c Orange on Violet, inverted center (R135b). Unused, small faults, otherwise fine -----		60.00+
2c Orange and Black, center inverted (R135b). Wonderfully well centered. Fresh colors, neat ms. cancel, extremely fine -----		60.00
2c Orange and Black, center inverted (R135b), fine ms cancel, appears unused, fine -----		60.00
Battleship Proprietary & Documentary, 1898, accumulation of several hundred used and unused stamps, duplication, mostly used with printed cancels incl. railroad, drug co., etc., also incl. few private die, excellent lot for specialist -----	X	260.00
Revenues, 19th and 20th, accumulation of several hundred, mostly first issues and proprietary, selected for cancels, duplication, mostly match and medicine co's., some railroad and mining co's., many scarce items, some small faults, balance fine-very fine -----	X	260.00
Wine Stamps, 1914-51, extensive collection of 268 used and unused stamps, many better items, #RE19, RE31, etc., many of the scarce values of the last series, some multiples, nearly cpl through 1934, few small faults, balance fine-very fine -----		1098.21
Playing Cards, 1902-22, 22 used and unused stamps, incl. block of #RF11, inverts, etc., also incl. wrappers with tax paid imprint, British 3p part wrapper, few small faults. Majority fine-very fine ----		307.50+
Playing Cards, 1894-1922, collection of 26 nearly all used stamps, some duplication for cancels, incl. 2 pairs, inverts, better items #RF6, RF14, etc., some with usual creases, mostly fine-very fine		159.20
		90.00

Playing Cards, 1894-1940, collection of 100, selected for cancels, many better items, interesting study, fine nucleus for expansion, mostly fine-very fine -----	VI	120.00
1c-\$50,000.00 1950 Distilled Spirits (RX1-RX23, RX25). With unusual punch cancels, or staple holes, very fine -----	338.40	170.00
\$3,000.00 1952 Distilled Spirits (RX44). Usual punch cancel, very fine, very scarce, unpriced -----		120.00
1c-\$2,000.00 Rectification Tax (RZ1-RZ18). Cpl. set, usual staple holes, 1c, 3c unused, others very fine -----	212.75	67.50
¾c-\$1.50 Potato Tax, #RI1-RI13, mint, three to five of each, some faults, mostly very fine -----	68.45	21.00
1c-\$20.00 Tobacco Sales Tax (RJ1-RJ11). Cpl. set, F-VF -----	33.00	12.00
Narcotic Tax, 1919-64, collection of 65 used and unused stamps, better items, pairs, values to \$1.28, incl #RJA70a (Unpriced), nearly all fine-very fine -----	310.75+	300.00
5c Green Lincoln, 50c Green Lincoln, Revenue Stamped Papers (RNP1, RNV1). Both printed over \$1.00 Orange (RNW2), on \$1,000.00 Du-buque & Iowa City Railroad Company Sinking Fund Converted Bond, redemption—punched away from stamps, very fine, fresh --	VI	60.00
3p. "Pine Tree," Massachusetts Colonial Revenue (RM3). Embossed on partly printed 1756 Writ of Attachment form, fine -----	75.00	52.50
Match & Medicine, 1864-83, 33 Proofs and Essays, mostly India, incl. block, pair, Match, Medicine, Playing Card, etc., fine-very fine IX		290.00
Match & Medicine Company Cancels, collection of 633 stamps incl. multiples up to block of 35, all with printed or handstamped cancels of wide range of Co's, many of which issued private die designs (some are included for reference), many are attractive pictorials, shields, etc., First Issues incl. imperf and part-perf varieties, a fascinating collection of great value and potential -----	XIV	1550.00
Brown & Durling 1c Green (RO44a). Vertical pair, VG-F -----	40.00	23.00
2c, 3c Dr. Kilmer Provisional Revenues (RS311-RS312, RS314-RS315). Fine-very fine -----	51.00	60.00
Medicine Bottles & Boxes, four diff. "Old Time" remedies, three with tax stamp attached, incl RS124, most with the pills still left in, great lot		105.00
Match & Medicine Miscellany: A small box containing catalogues, check-lists, priced lists, patent medicine labels and designs, advertising, Almanacs, newspaper clippings, similar ephemera, fascinating lot III		47.50
Dr. Kilmer & Co., 1898, 1c-3c Overprints (RS307-RS308, RS311, two, RS312, RS313, two, RS314, RS315, two). Ten stamps, some s.e. or small faults, others fine-very fine -----	117.00	130.00
Beer Tax, 1866-1947, a very comprehensive collection of 272 stamps, classified by the "Vanderhoof" List (1934) which is included, First issues, the Attractive "Portrait" types, provisionals. Many unlisted varieties, some multiples, later issues nearly cpl., also some export, brewers' tax paid, condition well above average. Neatly mounted and written up. A potential prize winner -----	XV	3750.00
Beer Tax, 1866-1947, accumulation of many hundreds, mostly 20th century but includes many Early issues, mostly sorted and identified in envelopes, many with faults or punched cancels, enormous retail value -----	X	250.00
Beer Tax, 1947, 10b-500b, 104 stamps, four diff incl one 5b, three 10b, 5 500b, 95 100b. All perf init and punched cancels, enormous retail value -----	XI	180.00
Cigar Tax, 1865-1901, collection of 82 of the attractive stamps incl In-		

spector type, engraved vignettes, Washington, Lincoln, Grant, etc., also incl. Imported Cigar Tax, etc., condition varies but well above average, mostly fine-very fine for these -----	VIII	230.00
Cigar & Cigarette Tax, 1916-26 collection of 43 virtually all diff., overprinted for use in Philippines and Puerto Rico, usual faults, many fine, unusual and scarce lot -----	VIII	72.50
Cigarette Tax, 1868-1955, collection of 337 stamps, various series and denominations, First Issues, few early "Customs" types, many better items. Scarce lot, fine-very fine -----	XI	375.00
Tobacco, Tobacco Strips, 1868-1902, collection of 240 stamps. Many better items, First issues, provisionals, attractive vignettes, nice condition for these, a choice and valuable lot -----	XI	375.00
Tobacco Strips, 1910-53, collection of 672 stamps, some better items, nice condition for these stamps which were used to seal cans and packages, probably impossible to duplicate. Fine nucleus for expansion -----	VIII	170.00
Tobacco Tax, 1910-50, collection of several hundred mounted and described, Indian, Adams & Foster types, many better items and high denominations. Nearly all fine-very fine -----	VIII	280.00
Cigarette, Tobacco, etc., 19th and 20th. Accumulation of several thousand, DeWitt Clinton types, various quantities and denominations, some pleasant surprises possible, mostly fine-very fine -----	VIII	145.00
Snuff Tax Paid, 1870-1955. A magnificent collection and study, 460 stamps. Starts with the First Issue through "Series 125," incl. 18 overprinted "Specimen," Unlisted items, some multiples, attractive vignette engravings, much strength in the scarcer earlier issues, condition is unusually nice for these, desirable and scarce lot -----	XIII	800.00
Tax Paid Revenues, 19th and 20th century. Stock pages with many thousands of Tax Paid. Some Scott listed Revenues incl. better Wine stamps, Tax Paid and mostly tobacco and related products but incl. beer tax, flour, fermented juice, etc. Also incl. Lincoln stamps and collateral, other misc. items, many or better items. A treasure chest for the specialist in this field, worthy of close and careful examination -----	VI	290.00

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Book Review

By Louis S. Alfano, Editor Emeritus

Springer's Handbook of North American Cinderella Stamps, Eighth Edition, 1975. (48 pages, card covers). Edited and published by Sherwood Springer, 3761 W. 117 Street, Hawthorne, California, 90250. Four dollars, postpaid.

The latest edition of the "Back-of-the-Book Book" is at hand, and is up to its usual high standard. Of the 1979 items listed, nearly one-third appear for the first time; and of the 250 illustrations, we count seventy that are new.

Since the section on U. S. Taxpaid Revenues is probably of greatest interest to A.R.A. members, we focused our attention on it, while giving a comparably cursory examination to the other sections. This edition lists four categories of "Taxpays": Beer, Cigars, Fermented Fruit Juice, and Counterfeit Narcotic stamps.

The Beer listings, which appear for the first time, cover only the post-prohibition issues (Series of 1933 through Series of 1947). Three dozen items are listed and illustrated with five cuts. Prices range from 30 cents (half-barrel items of 1933 and 1934) to \$150.00 (one hoghead, Series of 1934). The nickel-and-dime days are obviously gone, as only six items are priced under a dollar.

Cigars are listed almost completely for the first time and are illustrated with 32 cuts. The last time they were listed (in the now out-of-print Fourth Edition) the listings were not illustrated, they began with the Series of 1917 and ran only through Series 112 (1942). The present listing of over 900 items begins in 1863 and runs through Series 124 (1954). Series 125 was excluded because of production problems.

The Fermented Fruit Juice listing is the same as it was last time (Sixth Edition) except for prices, which are up about 20%, and there are two new items listed under Counterfeit Narcotic Overprints, previously listed in the Seventh Edition. (Your reviewer would have preferred the omission of these two listings to accommodate the Series 125 Cigar stamps.)

Under Express Labels, four categories are listed: Complimentary Franks with one new item; Independent Mail Routes—no new listings, better notes; Money Packages—30 new items; and Newspaper Stamps with six new cuts and 20 new items.

Other listings included are College Stamps with eight new items and five new cuts, BNA Fantasies with five new items, USA Fantasies with 68 new items and 17 new cuts, Hotel Stamps with six new items and one new cut, and Industrial Stamps with 16 new items and four new cuts. The fantasies include all of those produced by S. Allan Taylor in the first 20 of his "forms" to be "plated."

All told, this is a volume you'll need if any of your interests lie in the areas covered. One may note that the recently out-of-print Fourth Edition, which originally sold for two dollars, is presently being offered by at least one dealer at ten dollars a copy; so prudence dictates that you obtain your copy of the Eighth Edition now.

From Ken Wood's Jan. 17th Commentary column in WSC comes the following. Anyone prove otherwise?

"Who was the first stamp collector? According to 'The Buffalo,' jour-

nal of the Winnipeg Philatelic Society, the honor goes to a John Burke, of Dublin, Ireland who displayed a collection of the revenue stamps of Ireland in the year 1772."

Further Approaches To the ADPO Revenues

(Syria and Lebanon, 1919-25)

By H. Janton (ARA 633) and G. M. Abrams (ARA 1065)

It is not easy to list the overprints made on Turkish revenues by the French and British authorities in the Middle East after the Turks had been removed from that area in 1918. Forbin mentioned (in his 1937 catalog of France and colonies) several issues under Alaouites, Alep, Alexandrette, Grand Liban and Syria, but he intentionally omitted the overprints made for the Ottoman Public Debt Administration (OPDA in British-occupied Palestine and ADPO in French-occupied Syria). This attempt is confined to the French issues in hope that it may serve as a basis for further study of these stamps as well as an incentive for a similar study on the British issues.

The territories which now constitute, broadly speaking, Syria, Lebanon and Israel, were under Turkish domination from 1517 to 1917/18, when the Arab, British and French troops liberated Palestine and thereafter Syria. They remained under military occupation until the San Remo Conference (April 1920) had a French Mandate established in Syria, and a British one in Palestine. Soon thereafter (Sept. 1920) the French Zone was divided into two: the eastern one (Syria proper) and the western one (Grand Liban) which became the Lebanese Republic in 1926. In 1922-23, the League of Nations formally approved the mandates, which remained in force until WWII.

The stamps listed below are those issued for the Ottoman Public Debt Administration which was established by the end of the 19th century to administer the resources pledged by the Turkish government as a security for payment of interest and reimbursement of capital of its foreign debts. Among these resources were the stamp duties. When Turkey lost part of its territory, especially in the Middle East, the succeeding states had to share the responsibility of the debts, which of course raised legal and difficult economic problems before an agreed settlement could be reached (Lausanne 1926). In the meantime, steps had to be taken to collect taxes, including the issuance of appropriate stamps. These consisted at first of handstamps and overprints on Turkish fiscals (1919-25) and later of special issues listed by Forbin under Syria and Lebanon (1925-26). Finally, the administration of the debt revenues was handed to the local authorities in 1926, and special stamps for public debt were no longer necessary.

A few observations of general nature may be helpful....

- a) Shades of the stamps vary from light to dark, as is usual with Turkish fiscals. The handstamps and overprints were made on stocks locally found; very likely two printers were used simultaneously and there were several issues according to needs, which explains minor differences not mentioned below. Perforation and watermark varieties are not a part of this study.
- b) If the first issues were overprinted with care, the later ones, especially for Lebanon, show a large number of minor varieties such as misplaced dots or commas, dots instead of commas and vice versa, different spacing between letters or figures as well as between the lines of the overprint, and the location of the dots, commas in the wrong places, etc. Such varieties are beyond the scope of this study and are not listed, while the more important varieties are.
- c) All of the stamps and varieties listed here have been seen by the authors. Of course, the classification itself and the nomenclature are subject to considerable improvements, and all communications on this subject will be welcomed.

- d) The issues were made in Turkish currency: 40 paras=1 Piastre, 100 Piastres=1 Turkish Pound. A fixed parity of 1 French franc to five piastres remained in force throughout the mandate.

PART I — SYRIA

A. HANDSTAMPS (1919)

ADPO in a rectangle, 23x7-8 mm, in black (B), blue (BL), violet (V), green (G), or red (R); in all positions.



Figure 3

1. Droits fixes (ref. figure 3)
 - 2 paras rose (B), (V)
 - 5 paras brown (V)
 - 10 paras carmine (B), (V)
 - 20 paras green (BL), (V)
 - 1 piastre gray violet (B), (V)
 - 2 piastre carmine (V)
 - 5 piastre green (B)
 - 10 piastre brown (V)



Figure 1

2. Bills of exchange (figure 1)
 - 10 paras rose (B)
 - 2 piastres green (V)
 - 3 piastres green (R)
3. Receipts (figure 2)
 - 20 paras black on rose (V)



Figure 2

B. OVPT. ADPO BETWEEN THIN BARS (1920-21)

1. Droits fixes
 - a) black vertical ovpt. 27½x8 mm (figure 3)
 - 2 paras, rose
 - 10 paras carmine
 - 20 paras green
 - 1 piastre gray violet



Figure 4

- b) red horizontal ovpt. 17½x5½ mm, and new value in roman and arabic figures (fig. 4)
 - 75 mill on 10 paras rose
 - P.S. 0,75 on 10 paras rose
 - P.S. 1,50 on 20 paras green
 - P.S. 3 on 1 piastre violet
 - P.S. 9 on 3 piastre green
- c) Larger horizontal ovpt. in black, 22½x6 mm
 - 2 paras rose
 - 20 paras green

- d) same, new value in arabic figs.
 $\frac{1}{2}$ on 2 paras rose (G)
 1 on 5 paras brown (R)
 e) same, new value added in
 roman and arabic figures
 S, 15 on 2 paras rose (G)
 P.S. 0,37 $\frac{1}{2}$ on 5 paras brown (R)
 P.S. 0,75 on 10 paras rose (B)
 P.S. 1,50 on 20 paras green (R)

2. Bills of exchange

- a) Horizontal ovpt. 17 $\frac{1}{2}$ x5 $\frac{1}{2}$ mm
 10 paras rose (B), (R)
 20 paras green (R)
 1 piastre violet (R)
 2 piastres green (R)
 3 piastres green (R)
 5 piastres green (R)
 10 piastres green (R)
 15 piastres violet (R)
 37 $\frac{1}{2}$ piastres violet (R)
 b) Larger horizontal ovpt 22 $\frac{1}{2}$ x6
 mm.
 1 piastre violet (R)
 2 piastre green (R)
 3 piastres green (R)
 10 piastres green (R)



Figure 5

- c) same, and new value added in
 arabic figures (figure 5)
 2 on 10 paras rose (G)
 5 on 20 paras green (R)
 7.5 on 7 $\frac{1}{2}$ piastres green (R)
 37.5 on 37 $\frac{1}{2}$ piastres violet (R)
3. Receipts (ref. figure 2)
- a) red horiz ovpt. 17 $\frac{1}{2}$ x5 $\frac{1}{2}$ mm
 and new value in roman and
 arabic figures
 P.S. 1,50 on 20 paras blk on rose
- b) red horiz ovpt 22 $\frac{1}{2}$ x6mm and
 new value in arabic only
 5 on 20 paras black on rose

4. Real Estate Transfer (ref. fig. 9)
- a) red horiz. ovpt. 17 $\frac{1}{2}$ x5 $\frac{1}{2}$ mm.
 10 paras black on blue
- b) red larger horiz. ovpt. 22 $\frac{1}{2}$ x6
 mm.
 40 piastres black on pale rose

C. OVPT. ADPO (1922-24)

Four types are known:

- a. ADPO 21x3 $\frac{1}{4}$ mm., P.S. 3mm high
 b. ADPO 19x2 $\frac{3}{4}$ mm, P.S. 2 $\frac{1}{2}$ mm hi.
 c. ADPO 19x2 $\frac{3}{4}$ mm, P.S. 2mm high
 d. ADPO 18-19x2mm, P.S. 2mm high



Figure 6

1. Droits fixes

- a) with signature (tougra) in
 the circle (figure 6)
 P.S. 0,10 on 2 paras rose (B) ty b
 P.S. 0,25 on 5 paras brown (R) ty. b
 P.S. 0,25 on 5 paras brown (B) ty. a
 a. inverted ovpt.
 P.S. 0,50 on 10 paras rose (B) ty. b
 P.S. 0,50 on 10 paras rose (B) ty. b
 P.S. 1 on 20 paras green (R) ty. b
 P.S. 2 on 1 piastre gray (B), (R)
 type b
 P.S. 4 on 2 piastres red (B) ty. b
 P.S. 6 on 3 piastres green (R) ty. b
 P.S. 10 on 5 piastres green (R) ty. b
 P.S. 10 on 5 piastres green (B) ty. a
 P.S. 20 on 10 piastres bistre (R)
 types b and c
 P.S. 40 on 20 piastre violet (R) ty b
 P.S. 50 on 25 piastres lilac (B) ty. b
- b) without tougra in the circle
 P.S. 0,10 on 2 paras rose (B) ty. a
 P.S. 0,10 on 2 paras rose (B) ty. b
 a. misplaced ovpt.
 P.S. 0,50 on 10 paras rose (B) ty. a
 P.S. 1 on 20 paras green (B) ty. a
 P.S. 1 on 20 paras green (R) ty. c



Figure 7



Figure 8

- c) same, all type d (figure 7)
- P.S. 0,50 on 10 paras rose (B)
 - a. p.s. in lower case
- P.S. 1 on 20 paras green (R)
 - a. p.s. in lower case
 - b. as a, figure 1 inverted
- P.S. 2 on 1 piastre violet (R)
 - a. p.s. in lower case
- p.S. 4 on 2 piastre red (B) small p
- p.s. 10 on 5 piastres green (R)

(small ps)

Note: The 0,50, 1 and 2 PS are known with small p in ADpO

2. Bills of exchange

- a) ADPO at bottom
 - 10 paras rose (B) type b
 - 20 paras green (R) type b
 - 1 piastre gray blue (R) type b
 - 2 piastres green (R) type a & b
 - 3 piastres green (R) type a
 - 4 piastres green (R) type b
 - 5 piastres green (R) type a
 - 7½ piastres green (R) type b
 - 10 piastres green (R) type b
 - 15 piastres gray blue (R) type b
 - 20 piastres violet (R) type b
 - 25 piastres violet (R) type b
 - 37½ piastres gray blue (R) type b
 - 50 piastres gray blue (R) type a
 - 75 piastres yellow (R) type b
 - 100 piastres yellow (R) type b
- b. ADPO centered (figure 8)
 - 4 piastres green (B) type a
 - 5 piastres green (B) type a
 - 10 piastres green (B) type a
- c) ADPO at top
 - 37½ piastres gray blue (B) type b
- d) Without signature (tougra) in circle, ADPO at center
 - 20 paras green (R) type a

- 1 piastre violet (B) type a
- 1 piastre violet (R) type a
- 3 piastres green (B) type a

3. Receipts (ref. figure 2)

- P.S. 1 on 20 paras black on rose (R) types a and c



Figure 9

4. Real Estate Transfer (figure 9)

- 20 paras black on blue (R) type b
- 1 piastre black on blue (R) ty. a
- 2½ piastres black on blue (R) ty. b
- 5 piastres black on blue (R) ty a
- 10 piastres blk on lt rose (R) ty a
- 20 piastres blk on lt rose (R) ty b
- 40 piastres blk on lt rose (R) ty b

5. Bazaar license (figure 10)

- P.S. 2 on 1 piastre black on blue (R) type a



Figure 10

- D. OVPT. ADPO FIXE (in black, type a) (1924-25)



Figure 11

- i. Bills of exchange
 - a) With signature (tougra) (Figure 11)
 - P.S. 0,50 on 10 paras rose
 - P.S. 2 on 1 piastre gray blue
 - P.S. 6 on 3 piastre green
 - b) Without signature
 - P.S. 1 on 30 paras green
 - P.S. 2 on 1 piastre gray blue

**PART II LEBANON
(GRAND LIBAN)
or ZONE OUEST (Z. O.)**

- A. OVPT. ADPO BETWEEN THIN BARS with horizontal letters Z.O.
1. Droits fixe
 - Z.O. 1 3/4 mm high, spacing 2 to 3 mm.
 - a) vertical ADPO, reading up
 - p.s. 0,37 1/2 on 5 paras brown
 - a. ovpt. reads down
 - p.s. 0,50 on 10 paras rose



Figure 12

- p.s. 0,75 on 10 paras rose
 - p.s. 2 on 1 piastre violet
 - p.s. 3 on 1 piastre violet
 - b) horizontal ovpt. ADPO (figure 12)
 - p.s. 0,15 on 2 paras rose
 - p.s. 0,75 on 10 paras rose
 - p.s. 1,50 on 20 paras green
2. Bills of exchange (ref. figure 1)
 - Horizontal ovpt. ADPO
 - a) Z.O. 1 3/4 mm high, spacing 2 to 3 mm.
 - 25 piastres violet
 - 50 piastres violet
 - 75 piastres yellow
 - 150 piastres bistre
 - 200 piastres bistre
 - b) Z.O. 2 1/2 mm high
 - 20 piastres violet
 - 50 piastres violet
 - B. OVPT. ADPO (no bars) and letters Z.O. in black
 - Section I. Small size Z.O. 1 3/4 mm high



Figure 13

1. Droits Fixes (figure 13)

- p.s. 0,10 on 2 paras rose
 - p.s. 0,25 on 5 paras brown
 - a. inverted ovpt.
 - b. p.s. 0,52 for 0,25
 - c. o.o. for z.o.
 - d. tall P in Ps
 - p.s. 0,50 on 10 paras rose
 - a. ADPP for ADPO
 - b. 0,40 for 0,50
 - c. 0, 0 (5 omitted)
 - p.s. 1 on 20 paras green
 - a. 0.1 for 1
 - b. figure "1" omitted
 - c. z.s. for z.o.
 - d. tall P in Ps
 - p.s. 2 on 1 piastre violet
 - a. inverted z.o.
 - b. double ovpt.
 - p.s. 3 on 1 piastre violet
 - p.s. 4 on 2 piastres rose
 - a. P.S. for p.s.
 - p.s. 6 on 2 piastres rose*
 - p.s. 6 on 3 piastres green
 - p.s. 10 on 5 piastres green
 - a. P.S. for p.s.
 - p.s. 20 on 10 piastres bistre
 - a. P.S. for p.s.
 - p.s. 40 on 20 piastres violet
 - p.s. 100 on 50 piastres brown
- *may be an error, 6 in lieu of 4

2. Receipts (ref. fig. 2)

- p.s. 1 on 20 paras black on rose
 - a. z.s. for z.o.
 - b. P.S. for p.s.
- p.s. 1,50 on 20 paras blk on rose

3. Bills of exchange (ref. fig. 1)

- 10 paras rose
- 20 paras green
- 1 piastre violet
- 2 piastres green
- 3 piastres green
- 4 piastres green
- 5 piastres green
- 7½ piastres green
- 10 piastres green
- 15 piastres violet
- 20 piastres violet
- 37½ piastres violet

4. Firearms license (figure 14)

- P.s. 6 on 3 piastres black on brn.
- (one copy known, with Specimen ovpt.)



Figure 14

Section II. Large Z.O. in black on red (R)

1. Droits fixes (ref. figure 3)

- a) Z.O. 2½ mm high
 - P.S. 0,25 on 5 paras brown
 - a. PO for PS
 - P.S. 0,50 on 10 paras rose
 - P.S. 10 on 5 piastres green
 - P.S. 20 on 10 piastres brown
 - P.S. 40 on 20 piastres violet**
- b) Z.O. 3 mm high
 - P.S. 0,10 on 2 paras red
 - a. vermillion

- P.S. 0,25 on 5 paras brown
 - P.S. 0,25 on 5 paras brown (R)
 - P.S. 0,50 on 10 paras rose
 - P.S. 1 on 20 paras green
 - P.S. 1 on 20 paras green (R)
 - P.S. 2 on 1 piastre violet
 - P.S. 4 on 2 piastres red
 - P.S. 6 on 3 piastres green
 - P.S. 6 on 3 piastres green (R)
 - P.S. 10 on 5 piastres green
 - P.S. 20 on 10 piastres bistre
 - P.S. 20 on 10 piastres bistre (R)
 - P.S. 40 on 20 piastres gray blue
 - P.S. 50 on 25 piastres rose
 - P.S. 100 on 50 piastres brown
 - P.S. 200 on 100 piastres green (R)
 - P.S. 400 on 200 piastres yel. (R)
- The last four denominations are known only with Specimen hand-stamp in red.

2. Receipts (ref. figure 2)

- P.S. 1 on 20 paras black on rose (ZO 2½ mm high)
- P.S. 1 on 20 paras black on rose (ZO 3 mm high) (R)



Figure 15

3. Bills of exchange

- a) letters 2½ mm high (fig. 15)
- 10 paras rose
- 20 paras green
- 1 piastre violet
- 2 piastres green
- 3 piastres green
- 5 piastres green
- 7½ piastres green
- 10 piastres green
- 15 piastres violet
- 20 piastres violet
- 25 piastres violet
- 37½ piastres violet
- 200 piastres bistre (known only ovptd. Specimen)



Figure 16

- b) letters 3 mm high (figure 16)
- 10 paras rose
- 2 piastres green
- 3 piastres green
- 4 piastres green
- 7½ piastres green
- 10 piastres green

- 15 piastres violet
- 20 piastres violet
- 50 piastres violet
- 75 piastres yellow
- 100 piastres yellow
- 150 piastres bistre
- 250 piastres bistre
- 500 piastres bistre

The last three denominations are known only with Specimen ovpt.

4. Bazaar licenses (ref. figure 10)

P.S. 2 on 1 pistre black on blue

5. Real Estate transfer (ref. fig. 9)

All overprints in red

- 10 paras black on blue
- 1 pistre black on blue
- 1 piastre black on blue
- 5 piastres black on blue
- 10 piastres black on straw
- 20 piastres black on straw
- 40 piastres black on straw
- 100 piastres black on green
- 250 piastres black on green

Known only with red handstamp Specimen, except for the 5 pi.



Figure 17

6. Market Duties (Droits d' etalage) (Figure 17)

All overprints in red

- P.S. 2 on 1 piastre black on bluish
- P.S. 4 on 2 piastres black on lilac
- P.S. 6 on 3 piastres black on bis.
- P.S. 10 on 5 piastres black on grn
- Known only with red handstamp Specimen

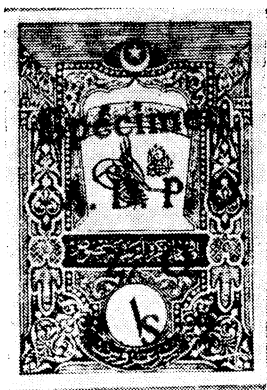


Figure 18

7. Corporations (figure 18)

All overprints in red
 P.S. 2 on 1 piastre black on bluish
 P.S. 4 on 2 piastres black on lilac
 P.S. 6 on 3 piastres blk on bistre
 P.S. 10 on 5 piastres blk on green
 Known only with red handstamp
 Specimen.



Figure 19

8. Way Bill (Feuille de Route) (fig. 19). Overprint in red.
 P.S. 4 on 2 piastres black on lilac
 Known only with red handstamp
 Specimen.

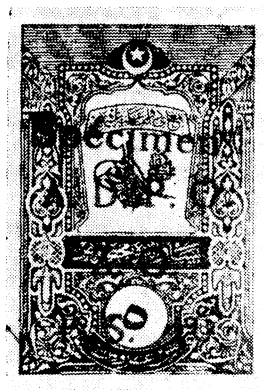


Figure 20

9. Goods Permit (figure 20)

Overprint in red
 P.S. 10 on 5 piastres blk on green
 Known only with red handstamp
 Specimen



Figure 21

10. Passport (figure 21)

Overprint in red
 P.S. 20 on 10 piastres blk on straw
 Known only with red handstamp
 Specimen.

Note: The differences in usage for the last five (5) categories may be determined only by means of the Turkish Script above the value circle.

The Revenue Stamps of Communist China, 1929 to 1955

The catalogue is priced in US Dollars; lists 450 stamps; illustrates 116 different designs and overprints and is available from the author at the address below.

Price, including airmail postage, US \$5.00.

WG/CDR. P. I. PADGET, "Monksilver," Old Coach Road, Cross, Axbridge, Somerset, BS26 2EH, England



CANCELLATION STUDY GROUP REPORT

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

Two Insurance Companies

Here are two SON insurance cancels. The Home Insurance Company was located at 112 & 114 Broadway in New York. The company also had an office at 135 Broadway in later years. The Home, still in business today, was one of the larger firms during the Civil War period. Home had a capital of \$2,000,000 in 1865. The oval cancel, black in color, measures 28 mm x 19 mm. The Home, at its main office at 59 Maiden Lane in New York, maintains a museum dedicated to the history of fire protection. The exhibits include antique fire fighting apparatus, engines, etc. The museum is open to the general public.

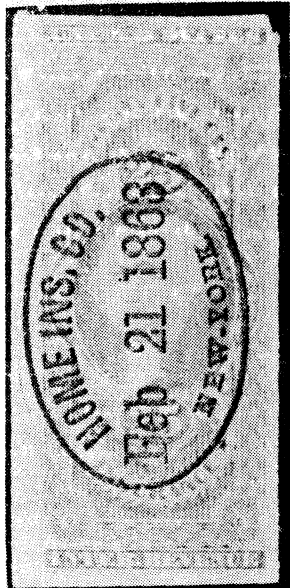
The Brevoort Insurance Company,

located at 70 Wall Street, was a much smaller company. Their capital in 1865 was \$150,000. The cancel measures 22 mm and the ink is black.



J. E. C. & Co.

This piece interested me because of the small design used as part of the cancel. The clover (for want of a better description) measures only $3\frac{1}{2}$ mm across while the entire strike measures in at $11\frac{1}{2}$ mm. Although extraneous designs are not unusual, most are found in the outer edges of a cancel. As an example, please refer back to the Brevoort Insurance Company cancel.



Chinese Life Insurance Savings Proofs and Stamps

By Randall E. Burt (ARA 1627)

Life insurance policies in amounts of Y500 were written by the Postal Remittance and Savings Banks in 1935 in Shanghai, Nanking and Hankow. This service was later extended to all postal districts. The relatively small size of these life insurance policies provided wide popularity in the northern provinces. The amount of each policy was increased to Y5,000 in 1942.¹

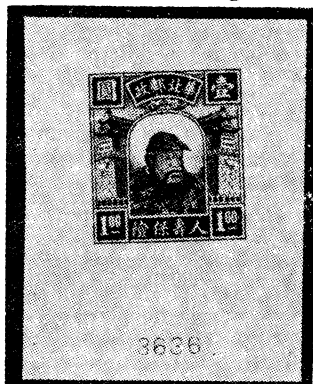
A small booklet containing squares to which these stamps were to be affixed was issued by the Chinese Postal Administration. Issued by the local post offices in the northern provinces, these stamps were purchased on an established schedule in amounts and values desired until the total amount of each insurance policy was paid. When purchased, the postal clerk affixed each stamp in the booklet and cancelled them as an indication of premium payment. These stamps were issued before the Sino-Japanese War when an average family with only two children could maintain all household expenses for one month on Y50.00.

The Japanese engraver, whose chop appears on several of these proofs, evidently wasn't familiar with Chinese culture sufficiently to realize that the two generals selected for the vignettes could not possibly represent long life. General Kuan Yu, who lived during the Period of the Three Kingdoms, was deified in later generations as the Chinese God of War. He was killed when in the prime of life by Premier Tsao Tsao (155-220), ruler of Wei Kingdom. General Yueh Fei (1103-1141), hero of the Sung Dynasty, was killed by his own Premier Ching Kwei. Confucius lived well into his seventies.

Only one set of these proofs is known. Printed with engraved plates on thin laid paper. The Y500 light brown proof lacks the professional quality of the ten lower values. This high value stamp, practically unknown in circulation, is considered to be more rare than the Y15.00. The current estimated value of this set of proofs is US\$2,500.00+.

Top four Chinese characters read: North China Postal Administration. Bottom four characters: Life Savings Insurance. Top right corner character indicates value of each stamp in legal style and is indicated in Arabic numerals below. Top left corner character indicates "yuan" (silver dollar). Design measures 21x23mm.

A. Life Insurance Savings Proofs



Chinese Bureau of Engraving and
Printing

1943. Imperforate

General Kuan Yu and City Gate

Y1.00 light chocolate, plate #3636

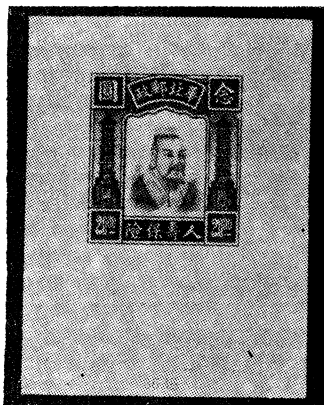
Y2.00 orange, plate #3668

Y3.00 red, plate #3669



Confucius and lions

Y5.00 chartreuse, plate #3637
 Y10.00 black plate #3670
 Y15.00 violet plate #3671



**General Yeh Fei and Seven Story
Pagoda**

Y20.00 orange frame plate #3635
 violet vignette plate #3638
 Y25.00 green frame plate # unkno.
 violet vignette plate #3638
 Y50.00 carmine frame plate #3753
 green vignette plate #3636
 Y100.00 blue frame plate # unknown
 orange vignette, plate 3638

**Ching Ming Printing Co., Peiping
General Yueh Fei and Seven Story
Pagoda**

Y500.00 light brown, plate # unkno.

**B. Life Insurance Savings Stamps
1943. Perf. 14**

General Kuan Yu and City Gate

Est. Cat. Val.

Y1.00 light chocolate ---- \$.50
 Y2.00 orange ----- .75
 Y3.00 red ----- 20.00

Confucius and lions

Y5.00 chartreuse ----- .75
 Y10.00 black ----- .75
 Y15.00 violet ----- 100.00

**General Yueh and Seven Story
Pagoda**

Y20.00 orange, violet ----- .75
 Y25.00 green, violet ----- 40.00
 Y50.00 carmine, green ----- .75
 Y100.00 blue, orange ----- .75
 Y500.00 light brown ----- 175.00

complete set \$340.00

(1) Tseng, H. P. and Jean Lyon, ed.,
China Handbook 1937-1944. (Chinese
 Ministry of Information, Chungking
 China, November 1944; reprint ed.,
 Taipei, Taiwan, Ch'eng Wen Publish-
 ing Company, 1971), p. 324.

**CORRECTION—THE NAPOLEON
HEAD FRENCH STRIPS**

H. Janton, ARA 633

In the February issue, Peter Col-
 lins mentioned vertical strips of the
 1864 Effets de Commerce seen in ver-
 tical strips of 10 denominations,
 some duplicated. He indicated that
 these were issued for use in small
 towns. The truth of the matter is
 that these issues were not made for
 use in small towns, but were merely
 essays, which is why they were not
 included in the Kremer catalog (with
 which I assisted); all of the essays
 were omitted to save printing costs.
 Forbin mentioned this fact in his
 French catalog supplement of 1937,
 page 32. All such essays, these includ-
 ed, are considered extremely rare.

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

NEW MEMBERS

- 2191 CROFCHECK, Stephen A., 180 Reservoir Rd., Parsippany, NJ 07054, by John Monteith. US 1st, 2nd, 3rd issues; Canada.
- 2192 CROOKHAM, Kathryn E. (address withheld), by Charles H. Hermann. US Scott-listed; stamped paper and revs on documents (special); carriers, locals.
- 2193 MUSTTO, John C., 8 Law St., Pittston, PA 18640, by Secretary. US, states.
- 2194 QUAW, Gloria H., RFD 1, Birch Acres, New London, NH 03257 (winter); Box 111, Sunapee, NH 03782 (summer); by Sherwood Springer. US 1st, 2nd, 3rd issues, stock transfers.
- CM2195 CLAGUE, Brian H., MD, 6265 N. Colonial Ave., Fresno, CA 93704, by Peter Champion. US M&M; also 1st issue, taxpays.
- 2196 CASTEN, Richard L., PO Box 714, Denver, CO 80201, by J. L. McGuire. All US, esp. on documents.
- 2197 GOLDSTEIN, Herschel H., 23561 Radcliff, Oak Park, MI 48237, by Linn's. China and Manchukuo.
- 2198 SMITH, Rolfe W., Longwood Gardens, Kennett Square, PA 19348, by G. M. Abrams. Turkey.
- CM2199 MASSINGHAM, Dave, 214 High St., Rockhampton, Queensland, Australia 4701, by G. M. Abrams. Worldwide locals, fiscals, tax stamps.
- CM2200 RODRIGUEZ, Jose Luis, PO Box 21163, Rio Piedras, PR 00928, by G. M. Abrams. All revs and documents of Puerto Rico, Cuba, Spain, Chile (dealer, San Juan Stamp Co.)
- 2201 COLL, Joseph, 20 Chemin des Marronniers, Grenoble 38, France, by Henri Janton. France.
- 2202 DRURY, David L., 3919 Enola Court, Fort Wayne, IN 46809, by Terry Hines. State and local revs, esp intangible tax and real estate transfer.
- 2203 WARD, Terry R. (Mr.), 110 N. Harrison St., Van Wert, OH 45891, by G. M. Abrams. US and foreign.
- 2204 MEAD, Michael E., 31 Stearns Rd., Apt. 3, Brookline, MA 02146, by George Tarallo. BWI, US Stuart heads (dealer, H. E. Harris & Co.)
- 2205 LUHADIA, Bhag Chand, Post Box #244, Jaipur, Rajasthan, India 302001, by G. M. Abrams. Collector/dealer revs, courtfee stamps and papers, fiscals, cinderellas and telegraphs of India and states.
- 2206 DARGIE, Paul N., 258 Pawtucket Ave., Rumford, RI 02916, by Sherwood Springer. Tobacco, M&M, oleomargarine, US revs.
- 2207 WATERMAN, Kent W., 3833 20th St., San Francisco, CA 94114, by Linn's. US 1st, 2nd and 3rd issues, embossed.

ADDRESS CHANGES

William K. Bissey, 8305 Sobax Dr., Indianapolis, IN 46268
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1514 Herbert S. Berlin, MD	1811 Ezzet Mosden
1779 Yvonne Bias	1763 Arthur W. McIntyre
1953 Monte Gene Brewer	1516 Bob B. Palmer
1163 Catherine L. Chapman	1677 Thomas Ramon
1594 Anthony R. Curtis	1817 Saul Roth
1925 David Degelman	292 John C. Ruback
1778 Charles R. Dilling	1608 J. B. Schaefer
1794 Bruce M. Fleisher	834 C. W. Schedler
1834 Erwin C. Froehlich	1741 George M. Schwab
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1810 Bob Gordon	1684 Warren Severs
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1898 R. S. Kirk	1576 Richard G. Taylor
1422 Paul M. Kubinsky	1999 William P. Taylor
1944 Edward C. Lawrence	1982 Dr. Ernst Theimer
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1884 Harry W. J. Maddison	1661 Dr. Josef Wallach
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The Fiscal File

by Brian M. Bleckwenn

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

A good friend recently sent along a copy of the 70c Foreign Exchange (R65c) that is well worth a closer look. In past columns, I've stressed that stamps exhibiting an "incomplete" design may be created in two distinct ways. Those created when the transfer roll is not rocked the full length of the design are quite desirable and are known as short transfers. Others, the result of plate wear, are also of interest, but are not as highly regarded.

Worn plate varieties are always from the perimeter (outside) positions of a plate and as such, may show incomplete designs at left or right, top or bottom, whichever side borders on the edge of the plate. Often a corner position will show incompleteness only in the outside corner of the design. In contrast, short transfers are only found at top or bottom, as the transfer roll was always "rocked in" from top to bottom.



—Photo by Adrien Boutrelle

The stamp shown in the accompanying photographs may very well represent the upper right corner position on the plate. Major portions of the upper right scrollwork are faint

or missing altogether. The scroll at the end of the top label ("SEVENTY CENTS") is incomplete at top. The scrollwork immediately above the right half of this same label shows

an even greater degree of incompleteness. Portions of the design are extremely faint or missing entirely. The vertical lines of shading are very faint and the right hand section of this upper scrollwork is completely missing. Note that at the end of the line, representing this portion of the scrollwork, there is what appears to be a small circle. Compare this portion of the design with another copy of this same stamp and the differences should become more readily apparent. While not as startling as some of the worn plate varieties encountered on the 2c Bank Check, it is nonetheless an interesting variety that you should be able to spot with the naked eye.

It should also be noted that this position was an excellent candidate for reworking. When a position showed noticeable wear, it might be erased and re-entered or the entire plate might be re-entered. In a case such as this, the plate might have had its temper drawn, with the worn portions of the design reworked (re-cut) by hand. The products of such a process are known as re-engraved or re-cut designs. They are not considered re-entered, as only portions of the designs were selectively strengthened by hand. If the transfer roll was used to strengthen any portion of the design, then the position is said to be re-entered.

TAX-PAIDS AT THE COLLECTORS CLUB

At the January 8, 1976 meeting of the New York Chapter of the American Revenue Association, Mr. Ernest Wilkens showed one issue of taxpays: the 1868 tobacco stamps in denomination from ½ ounce to 100 pounds.

All of this beautifully engraved issue was the work of the Continental Bank Note Company and featured a number of vignettes designed by the artist, F. O. C. Darley. Among the varieties exhibited were the private pin perforations on the two 1-ounce stamps which bore cancels of three tobacco manufacturers: Hoyt & Flagg being the most common, J. S. & Co. (Joseph Scheider & Co.), and an as yet unidentified D. H. McA. & Co. The last named was also seen on an unlisted 4-ounce strip stamp. Mr. Wilkens also showed proofs of a few of the pound denominations. He concluded by displaying enlarged photos of the numeral essays for tobacco stamps prepared by the Continental Bank Note Co.

At the February 5, 1976 meeting of the New York Chapter of the American Revenue Association, Mr. J. Allan Hicks displayed his collection of cigar stamps beginning with the second issue, the Inspectors' Stamps of 1864. These colorful stamps, although crudely lithographed, were shown to have a vignette of planting tobacco at left and harvesting of the leaf at right. The latter scene includes a hogshead ready to roll to market.

The succeeding issues of tax-pays were exhibited in their swiftly changing designs, colors and papers. When the Bureau regained the printing contract with the 1878 Series, the portrait of Henry Clay became the fixed design for all values and later issues. Thus interest centered on the kinds of paper used. The stock on hand of the so-called silk papers was exhausted by 1879 and the familiar paper with watermark of multiple USIR began its long run. The most striking shades of this paper were the pale green used in the mid 1880's and again in 1903, and the very dark blue paper seen on the 1898 Series.

Mr. Hicks concluded his exhibit with the Customs stamps for imported cigars. One item attracted much attention: a 50 cigars Series of 1873 (Grant) used in San Diego twenty years and two subsequent issues later.

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

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WANTED to buy: Philippine revenues, on or off documents. 1/2 Warren Catalog or better for sound copies (punch cancels OK). Ray L. Coughlin, 5987 Turnabout Lane, Columbia, MD 21044. 4

WANTED: State and city Motor Vehicle Registration & Inspection stamps, Calif. 1962 Inland Fishing, strip of 5. Dr. Edward H. Miles, 888 - 8th Ave., New York, NY 10019. 84

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 Rd., Miami Beach, Fla. 33139

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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

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

WANTED—Stock Certificates, bonds, old checks, confederate money, U. S. Revenue stamps. State your price or send material for my offer. John Tidwell, Box 8040-E, Nashville, TN 37207. 86

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WHERE ARE THE 'AMERICA' STAMPS?

Adolph Koeppel, 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 Koeppel, 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, 220 Plandome Road, Manhasset, New York 11039. (Add \$2.50 for airmail overseas.)

PLAYING CARD STAMPS (RF)

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Recently we acquired a substantial old time dealer's stock of seldom offered U. S. Revenue categories. Would like to balance this stock out. Therefore we are listing below the first category (RF) in three columns. SELL is our selling price for surplus. TRADE is the credit we will give for stamps we need against stamps we have listed for sale. The BUY price is what we will pay for items we need.

	SELL	TRADE	BUY
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2	1.00 .90	—	—
2a	.85	—	—
3	.95 .23	—	—
3a	.24	—	—
4	10.50	—	—
5	—	162.50	115.00
6	—	10.00	7.00
6a	—	10.00	7.00
7	—	60.00	40.00
8	—	150.00	100.00
9	3.50	—	—
9c	4.75	—	—
10	15.00	—	—
10a	10.50	—	—
11	—	10.00 10.00	7.00 7.00
12	—	62.50	44.00
13	9.00	—	—
13a	9.00	—	—
14	—	20.00	14.00
15	—	112.00	75.00
16	.24	—	—
17	4.00 .40	—	—
18	—	4.25	2.90
19	2.00 .14	—	—
20	.10	—	—
21	2.90 1.80	—	—
22	1.05 .70	—	—
23	.10	—	—
24	1.40 .50	—	—
25	1.95 .40	—	—
26	1.95 .40	—	—
27	.08	—	—
28	.08	—	—
29	—	30.00 15.00 20.00 10.00	—

We are also interested in buying accumulations of the following—RN, RK and RU. Let us know what you have and what you want for it.

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(L & S is Dick Levine, ARA 1575 and son Jim, not to professional, but having fun with Revenues)