

AMERICAN REVENUER



Journal of the American Revenue Association

Vol. 30, No. 8, Whole Number 287

September 1976

Non-Profit Incorporation: A Special Election

Introduction:

The centerfold in this issue has been pre-empted in order to present the proposed Charter and By-laws to accomplish the subject incorporation.

These have been prepared by our Attorney, Zach Carney, and it is of utmost importance that both be approved so that the incorporation may proceed. Both have been reviewed, revised and approved by the Board and are now presented for approval by the membership. You will find a special ballot herein, and you are urged to use it.

Upon majority approval of the voting membership, the documents will be used by Mr. Carney to accomplish the final steps toward incorporation. I am advised that after such non-profit incorporation, any donations/contributions will be tax-deductible. (Not, however, the dues).

Once approved and the incorporation accomplished, these documents will supersede the existing Constitution and thereafter be the guiding documents for the ARA.

You are requested to peruse the documents and to vote for or against their passage . . . hopefully for, so that we may proceed.

Please note that it is imperative

that the incorporation be accomplished soonest, since, due to our phenomenal growth, the non-profit incorporation will thereafter tend to preclude potential problems with agencies of the Government.

Your ballot may be anonymous if you wish. Your "yes" vote is solicited, and please note the closing date for receipt of ballots.

G. M. Abrams
President, ARA

New ARA Publication

As announced in April, Publications Director Tom Harpole advises he has been ready to go to press with the Terry Hines manuscript on the U. S. Special Tax Stamps. The study, in depth and circa 140 pages, will be available to members in a limited edition at the prepublication price of \$5.50 (postpaid in the U. S. and Canada). Overseas members may write for postal cost additions. After publication, they will be sold to the public at a somewhat higher price. To date, insufficient orders have been received to allow us to go to press. Perhaps you missed the announcement.

It is suggested that all those who may wish a copy (or more) send payment directly to Tom Harpole, made payable to the ARA, at address: Box 383, Manchester, Mass. 01944. New closing date for orders is Nov. 1, 1976.

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THE AMERICAN REVENUER

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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. 8, Whole Number 287

September 1976

SUMMER MEETING OF MIDWEST REVENUE STUDY GROUP

The summer meeting of the Midwest Revenue Study Group was held July 17 at Durwards Supper Club in Sheboygan, Wisconsin. After an hour of talking and trading, a delicious charcoaled bratwurst lunch was served. The after-lunch speaker was Douglas Berryman, who gave a very interesting talk on Wisconsin revenue stamps. The half-hour talk covered each of the six major categories of Wisconsin's revenue stamps from their beginnings to the present. A slide presentation of pictures from Doug's collection was used to illustrate the various stamp varieties as they were discussed.

THE PRESIDENT'S PAGE

G. M. Abrams

....However, the supposed summer doldrums, contrary to popular belief, never brought a slackening of ARA activity at this office. Trust all of YOU had a peaceful summer.

*THE ELECTION

Results of the recent election are reported elsewhere; it is regrettable that so few of the members opted to vote. To the newly elected officers, welcome aboard; to the losers, don't give up. Try again next time.

*INCORPORATION

The proposed Charter and By-Laws, approved by the Board, to incorporate the ARA as a non-profit philatelic organization, appear herein for your vote. All members are urged to support this move; it is of the utmost importance.

*THE AUCTION

Once again our hard-working Auction Mgr. Don Duston has put together a beaut, thanks to the entries of the members. Please recall that token bids are a waste of time for everyone; bid only on those items you need, and bid early....postmarks count.

*MANY NEW CHAPTERS FORMED

all across the country, according to a report by Chapter Coordinator Bob Wait. His list is unbelievable and complete details will appear shortly.

*NO DUES INCREASE

In view of the promising financial report herein by the Secretary, showing us to be in the black, vs. last year's deficit, it has been decided to maintain the current dues for at least the forthcoming year. You will shortly be receiving your dues notices, and prompt response will be appreciated.

*EXPOS & SUCH

SUNPEX '76: The show's Admin. Board, via Adv. Mgr. Mary Ruddell, has extended an invite for us to have a meeting and/or exhibit. Revenues will be in a separate category, and the show will be held in Sunnyvale, Cal., Nov. 6-7. Anyone planning to attend/exhibit should write Mary at the masthead address.

*SRS SLIDE PROGRAM

The State Revenue Society, our largest Chapter, advises that they have prepared a slide program (with cassette) of circa 70 slides, covering these intriguing issues from the 1857 Calif. docs to date, treating just about every state. The program is available on loan from SRS Librarian Ken Pruess (ARA 918) at a \$1 fee to cover postage/handling. Write Ken at 1441 Urbana Lane, Lincoln, Neb. 68505.

*GIACOMELLI ILL

Tony Giacomelli, long-time ARA'er (#448), has had severe spinal surgery, and is in the difficult stages of learning how to walk again. Tony advises he will not be able to work any longer and considers himself prematurely retired. Letters from the members will be welcome, and may tend to give the former Board member a morale boost. Address: 43 W. Maple Dr., New Hyde Park, NY 11040.

***ROBSON LOWE DROPS OUT**

A query was sent recently regarding the status of the agreement made by Mr. Lowe a few years ago to publish a series of revenue catalogs with ARA manuscripts. Mr. Lowe responded but would not commit. It is presumed therefore that the agreement will not be kept, and we are seeking other sources. Hold on to those manuscripts! More to follow.

***PHILREP**

Member Ted Erbe, Editor/Publisher of the Philatelic Reporter & Digest (Philrep), from which we have reprinted several items, advises that the magazine is always open to articles/ideas pertaining to fun and profit with revenues, as well as data on investment potential. Articles should be brief, fast-moving, and give notes on past and present status of the subject material, as well as extrapolations on what is likely to happen in the future. Write Ted at 230 Tyrone Circle, Baltimore, Md. 21212.

***YEARBOOK**

The new '76 Yearbook, for which we have all been waiting so long, is in process, and should hopefully be published next month. Fingers crossed.

***TIDBITS**

A. NEW STUDIES/LISTINGS

- **Indian States.** Member A. Koepfel has begun a massive and unenviable project to list/catalog the Indian State revenues, and solicits assistance from specialists in the field. Write to: 220 Old Country Rd., Mineola, NY 11501, if you can help.
- **Japanese earlies:** Member Michael McNeil has embarked on a program to plate the 1873-6 Forbin Effets de Commerce, the 1S and 5S denominations. He would like to hear from anyone who has these in quantity and who can assist. Address: 7324 Muncaster Mill Rd., Derwood, Md. 20855.
- **France:** Member General Henri Fradois advises he is in the process of preparing a new updated specialized catalog for this country, and would appreciate hearing from anyone who can supply unusual information that he may have missed. Write to Le General at: 18 Rue de Huit Mai, 69110 St. Foy-S-Lyon, France.
- **Luxembourg:** Member Alan Wichelman invites anyone with a goodly collection of this country to assist in preparing an updated specialized catalog. Use address: PO Box 2122, West Lafayette, Ind. 47906.
- **Cuba:** Dr. Jose Ferrer-Monge, member at address PO Box 659, Mayaguez, P. R. 00708, has begun an expansion and update of the Spanish Antilles/Cuban material. Correspondence welcome from avid collectors.
- **Indochina in print:** Through the efforts of member Lee Wade, our first draft listing of this country (as well as the related areas of Laos, Cambodia and Viet Nam...as were) has started serialization in the May-June issue of the Indo-China Philatelist. We seek additional data thereby, and further details may be had from Lee at PO Drawer L, South Gate, Cal. 90280.
- **Korea:** This writer, in addition to the on-going projects, is attempting to make some sense out of all the available (to his knowledge) literature devoted to Korean revenues. If you have stamps/info, please write to the masthead address.

B. MISCELLANY

- **Czyl's Local Post:** Member Jim Czyl (2337 W. 144th Pl., Posen, Ill. 60469) operates the Czyl Penny Post (optimist!). A list is available of circa 100 different issues, including souvenir sheets and FDCs. Topicals abound, and if modern day locals are your bag, drop Jim a note.

- **The 1871 Shop:** Operated by member Don Reuter, at PO Box 510, Farmington, Mich. 48024, the Shop (from the PO Box?) issues a monthly priced listing of worldwide revenue/cinderella material (copy at hand) which interested members may request. Well worth a look.
- **Sterling, 1888:** The 5th edition of this classic Price (sic) Catalog, costing 50c in year of issue, circa 160 pages of USIR info, is being offered by member Daniel Hoffman in xerox (well done) copies at \$11 each first class mail, postpaid in the US and Canada. Dan advises he will also accept trades for other USIR or Canadian literature he may need. Address 1028 North Alpine Rd., Rockford, Ill. 61107.
- **Israeli rarities:** Member Daliah Jacob of PO Box 86, Nahariyya, Israel, offers scarce Israeli revenues as well as the ultra-scarce material issued for the occupied Arab lands. Typeset errors and varieties too. Write airmail.

***TO CLOSE: KUDOS**

Naturally, to our 3 heroes at Interphil: Bob Cunliffe, Bill Fitch and Matty Koref. See detailed report this issue.

Also, a mite delayed due to our summer hiatus, the following:

Member Douglas Berryman has been showing his Wisconsin state revenue stamps around the state piling up several awards—a first place in U. S. and best of show at the Central Wisconsin Stamp Club Show in Stevens Point, Wis., and a first place in U. S. at Ripopes (Ripon, Wis.) and at the Wisconsin Federation of Stamp Clubs Annual State Show a first place in U. S. and the President's Trophy. (SRS please note.)

New Editor Ken Trettin, who in April, at the Iowa Federation of Stamp Clubs at Waterloo, Iowa (which apparently wasn't what the name implies) walked off with the following for his exhibit of USIR: The Grand Award, the FISC Award, a TMPS medal, and APS medal, and wound up with an ARA Award. (Starting off with a bang, Ken?)

Also in April, member Bruce Barnes, at SPRINGPEX (Springfield, Va.) took: Expo 1st Place, an APS certificate, the SPA Research Medal and an ARA Award, all for his display of Canadian revenues.

Speaking of which, in May, member Ed Zaluski, also for Canadian material, at ORAPEX in Ottawa, captured: The ORAPEX Gold Ribbon, the Royal Philatelic Silver Medal, the ARA Trophy for Best Miscellaneous, and was voted the most popular exhibit in the show....3000 ballots.

ELECTION RESULTS

PRESIDENT	
Gerald M. Abrams -----	206
VICE-PRESIDENT	
Sherwood Springer -----	123
Richard F. Riley -----	86
SECRETARY	
Bruce Miller -----	209
TREASURER	
Margaret A. Howard -----	128
Bernard R. Glennon -----	61
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Brian M. Bleckwenn -----	99*
George Kramer -----	61†
Michael A. Gromet -----	31

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I. Irving Silverman -----	70*
Kenneth Trettin -----	66
W. R. DeKay -----	51

WESTERN REPRESENTATIVE

Ernest F. Woodward -----	83*
Terence M. Hines -----	80
Peter Champion -----	27

AMENDMENT TO ARTICLE 4

Yes—205 No—8

AMENDMENT TO ARTICLE 6

Yes—184 No—25

*Elected to board of directors

†Appointed to serve remainder of Nicholson's term as Eastern Rep.

Interphil: Revenues

By Joseph S. Einstein, ARA 665

The subject expo originally had two separate categories for revenues: "Matches and Medicines" and "General Revenues" under the US area exhibitions. While many of our members attended, a veritable Who's Who of the ARA (from mostly the eastern portion of the country) there were three and only three exhibits submitted in competition. These were subsequently transferred to the regular US exhibits, presumably due to the small number:

Bob Cunliffe, ARA 733, 8 frames of material from 1755 to 1902;

Bill Fitch, ARA 1412, 8 frames of M&Ms/Private Die Props; and

Matty Koref, ARA 1020, 4 frames of medicine trade cards tied to their provisional Props 1871-81, private Props of 1898, and encased postage stamps by medicine companies.

To my knowledge, never has such material been seen in one place before. It ranged from the merely outstanding to the absolutely fantastic! I never knew that some of the beers existed with inverted centers; never saw (before) ALL of the inverted centers of the revenue family, including a few used on document; never saw RB10b in strip-of-three; never saw R102a and R102c in sheets of 8; never saw the CC on document; never saw the \$5000 unissued revenue in trial and approved colors; never saw an RN item which had U1 AND P5 on a single document—a stock certificate (didn't know it existed!); and, fleetingly, the imperf pairs, strips and blox of the first issue so numerous as to lead one to believe they are common. In the M&M area, unbelievable M&Ms, perfumes, playing card private dies, in quality, multiples galore even up to the full sheets. In brief, the finest classic US revenues ever shown!

Crowds gathered around these three exhibits, and I would have hated to have been one of the judges who had to select a winner from among the three. I feel that in anything other than an international expo, any one of the three would have taken the Grand Award. In this one, they should have split the Grand three ways. However, such are the foibles of the philatelic world, and the results were:

Bob Cunliffe, a large gold; Bill Fitch, a small gold; and Matty Koref, a large silver.

They did themselves (and the ARA) proud!

(Ed note: I would say so! Gratitude is expressed to Mr. Einstein for his fine report, and congratulations, or KUDOS in caps, to the three participants!)

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Maurice Williams: In Memoriam

By Dr. Conrad Graham, ARA 1262

(Note: This item is published in respect for Mr. Williams, who, while not an ARA member, was a guiding light in the Cinderella area for many years, and with whom I have had many enjoyable communications.—GMA)

It is with regret that the death of Maurice Williams (of L. N. and M. Williams) is reported. Mr. Williams died of a heart attack on the 15th of June, aged 70. With his brother Norman he had been Editor of the Cinderella Philatelist, journal of the Cinderella Club of London, from its inception in 1961, and before that of the Stamp Lover (1940-64) and the British Philatelist (1940-54). The Bros. Williams also contributed a monthly feature on cinderellas in the British Stamp Magazine. They had written many books on philatelic subjects, including the much acclaimed Fundamentals of Philately, and hundreds of articles.

Confined to his wheelchair from the age of 14 as a result of polio, Maurice had made stamps his life. His major philatelic interests were local and phantom stamps, and his collection of Hungarian Hotel Posts won many prizes. Allied to this, his extensive philatelic library was one of the largest in private hands. However, his writing and philatelic properties are little compared with his personal qualities. Always benign and friendly, he would proffer help from his encyclopedic philatelic knowledge to both the novice and the advanced collector. He corresponded with philatelists worldwide, and scores of philatelic globe trotters would make their way to his house when they stopped over in London.

Philately has lost one of its leading international figures; many of us have lost an ever helpful friend.

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Under the Gavel

In the Spring Siegel rarity sale, these are the lots and prices realized in the revenue section.

	Est. value	Realized
1c Playing Cards (R2c). Block of 30 (6x5), light ms cancels, sensibly hinge reinforced, one stamp tiny negligible flaw, centered to bot., perfs. clear to tiny bit in yet attractive, Largest Block Known, a wonderful showpiece, ex-Dean (Blks 4 list but unpriced) 1,200+		1250.00
40c Inland Exchange, Imperforate (R53a). Vertical Pair, ample to large margins, fresh color, bold 1862 ms cancel broken through in three tiny spots on bottom stamp by a "heavy hand," two light horiz creases from document folds, one in margin only, Very Fine, extremely rare, reportedly the only multiples of this stamp are this pair and one other -----	1-2,000	1100.00
\$1.60 Foreign Exchange, Imperforate (R79a). Horiz. Pair, clear to large margins, rich color, neat ms. cancel, very fine and extremely rare, only multiples known of this stamp are two pairs, this probably being the better of the two -----	2,000	1600.00
\$2.00 Conveyance, Part Perforated (R81b). Vertical pair, neat 1863 ms. cancel, fresh color, centered to right, extra large top margin, margin tiny bit impinged upon at bottom, small closed tear between stamps, light creases from document folds, extremely rare, this pair taken from a block of four which was the only known multiple -----	1-2,000	1750.00
\$20.00 Probate of Will, Imperforate (R99a). Vertical Pair, large margins, vivid color, neat ms. cancels, extremely fine, rare and very handsome -----	600	750.00
\$25.00 Mortgage (R100c). Horizontal Block of Twelve, bold 1870 ms. cancels, rich color, well centered, tiny hinge reinforcements, tiny eroded spot in one cancel, perfs trimmed on one stamp, light creases from document folds as would be expected, nevertheless a beautiful block being the largest known multiple----	1,500+	1900.00
\$200.00 Blue, Black & Red, Second Issue (R132). Beautiful colors, neat ms. cancel, faint horiz. creases from document folds, otherwise very fine, handsome -----	1,350	1150.00
\$500.00 Black, Green & Red, "Persian Rug" (R133). Fresh colors, light ms. cancel & two 1872 circular cut handstamps, very fine example of this beautiful rarity -----	3,750	3000.00
\$1.00 Green & Black Third Issue, Center Inverted (R144a). 1872 ms. cancel, tiny light corner crease, otherwise fine, very rare -----	2,100	1900.00
1c Green & Black, Proprietary, Center Inverted (RB1d). Neat single line ms. cancel, single short perf., otherwise Fine, rare-----	750	500.00
1c-\$20.00 Green Stock Transfer, Imperforate (RD87-RD85 vars). mint. Extremely fine & very rare set, less than a full sheet of each exists (see Scott Specialized page 464), realized \$5,250 in		

our 1973 rarity sale -----	5,000+	4000.00
3½c Green & Black, Wines (RE114). Well centered, neat handstamp cancel, horiz. crease, otherwise Very Fine. The crease is rather insignificant, since virtually all the very scarce or rare wine stamps have faults to some extent. An extremely rare stamp, re- portedly only seven examples exist -----	800	900.00

Reported by David Anderson, ARA 1463: In a non-ARA dealer's auction early this year were offered some items of revenue literature. The following reflects the prices realized for the material:

Revenue Stamps of the US, 74 pp, bound, by Julius Adenau -----	\$5.00
Series of 1941 Wine Revenue Stamps of the US, 44 pp, 1965, by Bidwell	8.00
Priced Catalog of the State and City Revenue and Tax Stamps of the US, 1940, 138 pp., George D. Cabot -----	9.00
Revenue Stamps of the US 1862-99, 136 pp., 1942, a short version of the Boston Book, by Sargent -----	5.00
Priced catalog of the Revenue Stamps of the US, 1888, 5th ed., 168 pp., by Sterling -----	19.00
Boston Revenue Book, 1899, bound -----	52.50
Handbook of the Revenue Stamps of Britain and Ireland, 1894, 46 pp, torn cover, by Lundy -----	5.00

NEW YORK CHAPTER NEWS

American Express Company Certificates

At the May 4, 1976 meeting of the New York Chapter of the ARA various members pooled their talents to discuss and show share certificates of the American Express Company.

These certificates are popular with many collectors because the early dated ones bear the manuscript signatures of William Fargo as Secretary and Henry Wells as President. But there are other interesting features in these certificates besides the obvious historical connection of 2 famous names. For one, the documents are also signed by the Treasurer, Alex. Holland. Can he be the collaborator with Toppan and Deats in compiling the famed Boston Revenue Book in 1899?

The text of the certificate is interesting in that it shows the American Express Company to be an association, not a corporation. Each shareholder has an unlimited liability in the debts of the Company. This highly unusual mode of organization for a company of large size lasted until recent years and because of it, the shares could never be listed on an exchange but were traded in the over-the-counter market.

Many of the certificates had First Issue Revenue stamps paying the documentary tax. The most common cancellation was a manuscript "Am Ex Co", although "AE Co" was a frequently seen black handstamp cancellation. One stamp was seen with a five pointed star in a circle of about 15mm diam.

Yet another area of interest was the printed design which was lithographed by J. H. Duyckinck of New York City. At the left of the certificate was a long ornament that had been produced by a medal-engraving machine, a device not much used in this country at any time. This summary does not exhaust the points of interest in American Express Company certificates which, thanks to a recent find, are in abundant supply.

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

New USIR Revenue Stamped Paper Study Group

This newly created study group has as its purpose:

- 1) To solicit specific information on what items appear in the members' collections.
- 2) To publish a report (with or without names mentioned) as to what items actually exist, in what numbers, and other pertinent special characteristics.
- 3) To attempt vigorously to get the Scott Specialized listings updated, improved, and, where needed, expanded.
- 4) To act as an Informational Clearing House for all collectors of US revenue stamped paper material.

We must start by requesting the members to make up and fill out a Census Report like that shown below, and when completed, to send the report to member Joseph S. Einstein, 10100 Peach Parkway, Skokie, Ill. 60076.

Please note that this will require a more comprehensive form than any forerunner known to us. It will require much time and effort to compile the data, but the goal is to publish as complete a Census as possible. This may be published in these pages as a serialized effort, or may, if warranted, and the demand is great enough, be accomplished as an independent ARA publication. Without your cooperation, neither can be. We believe this data will prove useful to each interested collector, and perhaps create converts as well. As a group, we have much individual data, but it must be compiled and published if it is to be meaningful enough for each of us to gain. We all need to know so much more!

PLEASE HELP TO MAKE THESE GOALS POSSIBLE.

DEFINITIONS

Revenue stamped paper was used for almost every kind of transaction involving money. In your report, we need to know the TYPE of instrument described. Confusion could occur between Check, Draft (both Sight and Time), Bills of Exchange, and Promissory Notes. Historically, the earlier form is the Bill of Exchange. It is an "unconditional order in writing by one person to pay to another person"; a check is (technically) a "Bill of Exchange drawn on a bank or a banker and payable on demand." A draft, whether "at sight" or by "time," is drawn ON a person or a Company BY a creditor or vendor (who also may be a person or Company) payable on presentation (Sight) or after a specific number of days (Time) and is payable THROUGH a Bank or Banker. A Note is simply a promise to pay a specific sum of money to a specific person (or Company) at a fixed time (or interval).

Bills of Exchange were used mostly in foreign transactions, frequently issued in duplicate, at times in triplicate, marked Original (or First) and Duplicate (or Second). Seconds read "Original being unpaid" because First and Seconds were usually mailed by different routes at different times to ensure that at least one would arrive safely.

In summary, a Bill of Exchange passes "person to person"; a check also passes person to person, but through a bank or banker; a draft is a demand by one person on another person to pay a certain sum through a bank or banker.

The problem of colors

To cut down on the gross confusion now existing, the following scheme will be used in the Census—Yellow, Orange (incl. yellow-orange, brown-orange, beige, rose-orange, pink-orange, salmon—in fact, any orange!), Buff, Brown, Red, Purple, Violet (incl. lilac, gray-violet, pearly, puce, etc.), Blue, Green, Gray, Black.

Metallics: Gold, Silver (must have the metallic sheen of the B type Bronze to be considered a true Gold or Silver, otherwise please class as a color). Note: Purple is not a Scott color. It is reported as a deep shade. If you have same, please give all details in your commentary.

CENSUS:

Please include the following information in your report:

- 1) Your name. Advise whether or not you object to the use of your name for publication.
- 2) Special subsidiary interests as Vignettes, Bank Names, User Names, Geographical Area, Dollar Amounts, Dates, Other (advise).
- 3) Should you have colors or sub-types NOT listed by Scott (Henkel or Sterling listed colors, for example) please list on commentary sheet.

THE DETAILED INFORMATION

The sample layout shown here covers RN-A1 through O2. A slightly different form is needed for RN-P1 through W2 because the requirements differ slightly. Please make your presentation in these formats.

Scott #	Dates		Type of Doc.	Copies			Price
	early	latest		new	used	cut sq.	
A1							
1a							
2							
2a							
3							
4							
5							
8							
9							
10....							
partials							
53							
55							
56							

Sample, Specimen, Proof, Essay, Remainder (list each); comments re above, please put on separate sheet; use as much space as deemed necessary, time allowing. Follow this same format through O2.

The following format is for RN-P1 and up.

Scott #	Bond, Ins., Cert.	Used by	entire/cut sq.	Price pd.
P1				
2				
4 (yellow)				
5				
6				

For type P items, please enter the same information as after A10 on a separate sheet.

Please follow the same format through Y1.

RN-FAC MATERIAL

Please list on the forms or on separate sheets all RN-FACS you may have.

REMINDER

Please list all colors of RN imprints whether or not Scott knows about them. Commentary sheets welcome.

THANK YOU FOR HELPING.

PITTSBURGH & WESTERN PENNSYLVANIA FALL MEET

The effervescent Robert "Big Bob" Shellhamer will host the November revenue meet at his home on Wednesday, November 17th in the p.m. Bob will furnish the cold cuts and assorted refreshments for which he is so generously known.

All aficionados of the fiscal, revenue and cinderella persuasion are invited to attend. Even collectors who may not be familiar with stamps "not listed by Scott" may wish to become acquainted. This is Bob's annual invitation to become acquainted. This is more social than promotional so don't feel inhibited. Bob is the gregarious and effervescent type who brings out the best in all philatelists. For further details feel free to give Bob a ring (412-561-7337).

As usual there undoubtedly will be the greatest aggregation of philatelic fiscal brains gathered which should provide an interesting evening for exchanging information, stamps and brain picking. While the gathering is labeled as "Western Pennsylvania" it certainly isn't restricted to any geographical area, so if you just happen to be in or around Pittsburgh on November 17th, remember the time and the place, and feel free to come on over.

It would be appreciated if you would phone ahead so that Bob will have some idea of how many to prepare for.

WANTED

FOR OUR EXTENSIVE REFERENCE COLLECTION WE REQUIRE A
NUMBER OF BASEL REVENUE STAMPS AS FOLLOWS:

Please Note: Numbers are taken from the Schaufelberger Catalogue.

STEMPELMARKEN—TAX STAMPS: Nos. 22, 24, 26, 27, 30, 31, 32, 35, 41,
52 and 53

POLIZEIDEPARTMENT—POLICE: Nos. 22-27, 31-38, 49, 50, 51, 53-57, 59,
80, 94 and 95.

GRENZPOLIZEI—FRONTIER POLICE: No. 1

GRENZPASSIERSCHEIN—FRONTIER PASS: No. 1

HANDELSREISENDENAUSWEIS—COMMERCIAL TRAVELLERS PERMIT
Nos. 2 and 3

BETREIBUNGSAMT—DEBT COLLECTING AGENCY: Nos. 14, 27, 28, 54,
63, 70, 81, 86, 89-91, and 95

ZIVILSTANDSAMT—REGISTRY OFFICE: Nos. 1, 2 and 9-13

ZENTRALSTELLE FÜR KRIEGSWIRTSCHAFT—WAR ECONOMY: No. 1,
2 and 5

ÖFFENTLICHE KRANKENKASSE—OFFICIAL HEALTH SERVICE: Nos.
2, 6-8, 10

SCHULERUNFALLVERSICHERUNG—SCHOOL CHILDREN'S ACCIDENT
INSURANCE: Nos. 1-16

LIESTAL (BASEL LAND): Nos. 3 and 4

Note: Fine condition required, mint or used. In first instance please quote
prices for available material—do not yet send stamps.

H. I. KATCHER

P. O. Box 242, Highgate, London, N6 4LW

THE GREAT PATENT MEDCINE ERA

This book, by Adelaide Hechtlinger, is lavish with illustrations in loving detail. The story of American Folk Medicine from the end of the Civil War until 1906, when Congress, by passing the Pure Food and Drug Act, put an end forever to some of the nation's more bizarre nostrums. It was a time of Indian Snake Oil and Electric Belts, of tonics and phosphates, of pills, powders, and elixirs, of herb teas and aphrodisiacs. Ads appeared everywhere pleading for the opportunity to restore health and vigor and alleviate the miseries of a presumably failing and wretched populace. All you had to do was rush to your nearest drugstore or write the manufacturer or send your symptoms to the "doctor" who wrote the book—there was a cure for all that ailed you and for a fee the cure was yours.

Now you can read all about this era and the discussion of such things as Allcock's Porous Plaster, Dr. Kilmer, Barry's Tricopherous, Dr. Williams' Pink Pills for Pale People, and many many more. By special arrangement with the publisher, this book, with publisher's price of \$14.95 will be sold at the special price of \$10.00 post-paid.

Daryl O. True

PO Box 2783, Mission Station, Santa Clara, CA 95051

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Re: The 'Loch Ness' Monster—RN-Y1

By Joseph S. Einstein, ARA 665

David M. Maynard, ARA 1105, in the AR for Jan. '76, p. 9, wants RN-Y1 deleted from Scott. But, the copy referred to by Scott DOES exist and the item IS a cut square about $2\frac{1}{4}$ " long x $1\frac{3}{8}$ " high, obviously cut from a document, but carefully so that there is a generous margin all around, and it IS black and appears as if it were an imperf version of RK11. It DOES bear a neat 3 line handstamp cancel reading

UNITED STATES CONSULATE

GLASGOW, SCOTLAND

24 JAN 1910

So, it was used as stated and has nothing to do with Galashiels in space or time. However, Maynard has a point about the Scott listing. In my own opinion, it is listed in the wrong place. My reasoning is that it should be in the RK Section because it is not a Revenue Stamp! Customs Fee Stamps were intended to serve as self-evidence that a FEE had been paid for a service rendered by a Consular official. But Revenue Stamps were issued to collect and verify the payment of a TAX. In my mind, there is a difference between a fee paid for service and a tax levied.

Should the editorial Board of Scott prove adamant, there is a possible compromise—re-name it RN-RK1! This re-naming would insure that even a beginner will know that this "monster" is in a class by itself. Such a name change will direct searches to RK material and to RK material ONLY. Another copy or two will be found, perhaps, in a batch of Consular invoices or export documents, etc., but it is almost 100% certain that none will be found in "regular" RN material. Maynard's conclusion that it is a forgery, Cinderella or a privately printed illegal example just doesn't ring true. Making a plate, with all the prior artwork, etc., required, and then having it printed in an edition of a handful of copies is theoretically possible, of course. But then the question would surface—why such a limited edition? How could one profit? Could a single copy bring enough money to pay off? It seems to me that the idea is too far-fetched to be acceptable.

Scene Currently

By Associate Editor Richard F. Riley, ARA 506

Lewis Ellman of Lake Carmel, New York, writes with an explanation relating to the USPS officially sealed label illustrated here, March, 1976. He says: "LABEL 21, JULY 1971 means just that the 'form' number is 21 and the latest revision was July 1971. This is the case as it went from the fancy POD label to the new USPS label. It does not mean a date such as July 21, 1971. The USPS came into existence July 1, 1971. Most Federal forms use this general form of 'form' indication." Ellman also sent me a vertical strip of 5 of this item (OX20), rouletted $9\frac{1}{2}$ horizontally, imperf. vertically with the tab reading LABEL 21, JULY 1971 only at the top. He indicated that they are supplied, he thought, 100 to a pad.

Thanks so much! It is always nice to know there is someone out there who cares—one way or the other—and communicates!

If the April meeting of the Los Angeles branch of the ARA was any indication, the move of the meeting place to the Eagle Rock City Hall was a good one. Attendance was up about 100% and I had the chance to meet several correspondents who I had not met personally before. The Eagle Rock City Hall is at 2035 Colorado Blvd. and the door on the ground floor entrance next to the parking lot in back is open to ARA members every third

Sunday night at 7:30. Locals: come, it's free!

I have been much too slow, and I apologize for not doffing the Riley Chapeau to member Jim Dozier (our new Associate Editor) for his very interesting sheet entitled **Patent Medicine Paper**. It is really a "must" for any collector of the U. S. private die medicine stamps whose interest transcends mere possession of "one of each according to Scott." Jim's interest is clearly 19th century U. S. philatelic items and "paper advertiques" so there is appeal to those of us who like ancillary material such as bottles, labels, trade cards and other drug ephemera. A check for \$4.50 to Box 872, Camden, S. C. 29020 will net you this illustrated monthly for a year, in case you have missed Jim's adlets in *The Revenuer*. It is hoped Jim is sending copies of same to our library.

Have recently seen RS27, 94, 147 and 245 on experimental silk paper. In reviewing what is known about the period that experimental silk paper was available, and the dates of issue of the private dies it was speculated that RS27 and 147 most likely had been printed on experimental silk paper and that RS94 and 245 were good possibilities (see *The American Revenuer* 28(6), 174-6 (1974).) It is a great feeling to add four items such as these to album pages and note them as "unlisted"!

WANTED TO BUY:

AMERICAN REVENUER back issues, all literature on U. S. or Canadian revenues—Private Die Proprietary revenues and related material, trade cards, pre-1900 advertising covers, Dr. Kilmer overprints, St. Louis Provisional labels, Encased postage stamps, printed precancels on U. S. Revenues, Canadian Revenues and tax paid.

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Daniel Hoffman, 1028 North Alpine Road, Rockford, Illinois 61107

WANTED TO BUY

....out of print revenue literature, including back issues of the AMERICAN REVENUER and supplements....esp interested in the 1st-4th editions of Springer's Handbooks.

....Please ship priced or for our best offer—your correspondence invited.

WAIT and WAIT

Philatelic Brokers/Publishers

Box 512, Belvidere, IL 61008

SPECIALIZED COLLECTIONS AND LOTS OF REVENUES

AUSTRIA 1850: First issue collection of 90 diff., incl. perforation, color and other varieties. About half are high florin values	\$110.00
“ 1858/70: Collection of 485, all diff. by perforation, color and other varieties, also some Precursories for several countries.	
Some very rare -----	245.00
“ 1891/94 Statistical stamps of 2 kr. green and yellow, 150 of each. Cancell., color and perforation mixed (300) -----	15.00
“ 1850/70. Single rare cancell. and precursories. Ask approvals -----	
DENMARK 1870-1970: 1000 diff. many large pictorials, all listed spec. cat. Jensen. Considered by many collectors as Revenues ----	105.00
“ Same, but only 500 diff. -----	45.00
“ Same, but 150 diff. depicting only trains -----	45.00
“ Same, but 100 diff. depicting R.R. trucks and train maps ----	30.00
“ Same, but 2 packets of 200 different each (400) -----	19.00
GERMANY 1920: Mint Revenues to 4Mk., 9 diff. sheets of 50 -----	15.00
GREECE Inflation Revenues 10//25.000 Dr., 100 stamps in multiples--	22.00
LOMBARDY-VENETIA 1850: Collection of 138 all diff. by color, perforation & cancell. varieties, incl. 13 Austrian Precursories	125.00
SPAIN 1935/37 Civil War issues: War tax, Locals, Propaganda, Charities, Telegraphs, etc., all listed Galvez catalogue. Obligatory use, thus considered as Revenues. Beautiful collection of 5000 stamps in blocks or sheets: in mint sheet album -----	390.00
“ Same but 30 diff. sheets of 50 (1500) -----	45.00
“ Same but 60 diff. blocks of 4 -----	29.00
“ Same but 3 diff. half sheets of 50 Charity 10c surch. 5c in black, green and red (150) -----	25.00
“ one sheet of 100 TANGER Telegraph stamps with about a dozen cancellation proofs -----	19.00
“ one sheet of 100 LOJA, with 8 inner labels, irregularly placed	19.00
“ 6 diff. sheets of 50, each containing a Tete-Beche -----	38.00
TURKEY Old Revenue stock collection of over 5000, with over 300 diff. older issues, used and unused. Many rare values -----	475.00
WESTERN UKRAINIA 1919 “Too-Late-Issue” 5 val. complete, 5 blocks of 10 -----	22.00

All stamps could be sent for prior inspection to members of APS or SPA or against references of 2 well known stamp dealers.
Payment in convenient instalments could be arranged.

ADOLPH ERNST
P. O. Box 1118 Palos Verdes Estates, Calif. 90274

CHARTER OF INCORPORATION of AMERICAN REVENUE ASSOCIATION

A Non Profit Corporation

FIRST. The name of this corporation is American Revenue Association.

SECOND. The time of existence of this corporation shall be perpetual.

THIRD. The address of the principal office of this corporation in the State of Tennessee is Shelbyville, Bedford County, Tennessee.

FOURTH. This corporation is to be a corporation NOT FOR PROFIT.

FIFTH. The purposes for which the corporation is formed are: To stimulate, encourage, create, sponsor, advance and guide the study and collection of fiscal or revenue stamps and related materials, both government and private issues, of the world, from an educational, informational and historical standpoint; to establish and support study and research groups devoted to the various aspects and interests of such fiscal issue of the world; to use its facilities to make available news and information concerning such material to all who may be interested; to prepare, publish and distribute literature of a philatelic nature and periodicals dealing with such material; to serve and speak for its membership in all public matters; and to perform each and every act necessary, desirable or incident to carrying out of said purposes; but never to lend itself to schemes whose purpose is the exploitation of philatelists or the general public for the profit of individuals, nor ever engage in any but legitimate, noteworthy enterprises.

SIXTH. The corporation does not contemplate pecuniary gain or profit incidental or otherwise to its members, and no part of the net earnings of the corporation shall inure to the benefit of or be distributable to its members, trustees, officers or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered or expenses incurred in its behalf and to make payments and distributions in furtherance of the purposes set forth in the Fifth paragraph hereof. No substantial part of the activities of the corporation shall be the carrying on of propaganda or otherwise attempting to influence legislation, and the corporation shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of any candidate for public office. Notwithstanding any other provisions of this charter, the corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code of the United States (or the corresponding provision of any future United States Internal Revenue law) or (b) by a corporation, contributions to which are deductible under Section 170 (c)(2) of the Internal Revenue Code of the United States (or the corresponding provision of any future United States Internal Revenue law).

SEVENTH. The corporation formed hereby shall have no capital stock, and shall be composed of members rather than shareholders.

EIGHTH. The authority to make By-Laws for the corporation is vested both in the directors of the corporation and/or the entire membership of the corporation. The conditions and regulations of membership and the rights or other privileges of the classes of members shall be determined and fixed by the By-Laws.

NINTH. Upon the dissolution of the corporation, the Board of Directors shall, after paying or making provisions for the payment of all of the liabilities of the corporation, dispose of all of the assets of the corporation exclusively for the purposes of the corporation in such manner, or to such organiza-

tion or organizations organized and operated exclusively for charitable, educational, religious, or scientific purposes as shall at the time qualify as an exempt organization or organizations under Section 501(c)(3) of the Internal Revenue Code of the United States (or the corresponding provision of any future United States Internal Revenue Law), as the Board of Directors shall determine.

TENTH. The corporation shall have and may exercise all of the general powers of corporations authorized by Chapter 523, Public Acts of 1968 of the State of Tennessee (or the corresponding provisions of any future laws of the State of Tennessee), and may exercise all or any of the corporate powers and rights in the State of Tennessee, other states, the District of Columbia, the territories, possessions or dependencies of the United States, and in foreign countries, only in the manner and to the extent permitted by the respective laws thereof, and may establish and maintain offices and agencies within, or anywhere outside of, the State of Tennessee.

ELEVENTH. The corporation reserves the right to amend, alter, change or repeal any provision contained in this charter in the manner now or hereafter prescribed by statute, and all rights conferred upon the members of the corporation herein are granted subject to this reservation.

IN WITNESS WHEREOF, we, the undersigned incorporators, all of whom are of legal age and are citizens of the United States of America, apply to the State of Tennessee, by virtue of the laws of the land, for a Charter of Incorporation for the purposes and with the powers declared in the foregoing instrument.

Witness our hands this the ____ day of _____, 1976.
Signed: Bruce Miller, Gerald Abrams, Zach Carney.

By-Laws of the American Revenue Association

Article 1

NAME

The name of this corporation is "American Revenue Association" and all correspondence, communication, bulletins, publications or announcements of any official character shall bear the name of the organization in full. The official abbreviation for the name shall be "ARA."

Article 2

SCOPE OF THE BY-LAWS

All powers conferred upon the American Revenue Association by virtue of its incorporation shall be exercised in accordance with the provisions of its Charter and these By-Laws. Any questions not covered herein shall be decided by the Board of Directors, and such decisions shall be considered official hereunder.

Article 3

AIMS AND PURPOSES

The ARA shall comprise a nonprofit corporation of persons whose interests include the collection or study of fiscal or revenue stamps and related materials. The ARA shall endeavor to stimulate, encourage, create, sponsor, advance and guide the study and collection of such material, both government and private issues, of the world, from an educational, informational and historical standpoint; to establish and support study and research groups devoted to the various aspects and interests of such fiscal issues of the world; to use its facilities to make available news and information concerning such material to all who may be interested, irrespective of affiliation with the ARA; to prepare, publish and distribute literature of a philatelic nature and periodicals dealing with such material; and to perform each and every act necessary,

desirable or incident to carrying out said purposes. The Association shall primarily serve the membership and shall speak for the membership in all public matters. The Association shall not lend itself to schemes whose purpose is the exploitation of philatelists or the general public for the profit of individuals, nor shall it engage in any but legitimate, noteworthy enterprises.

Article 4

MEMBERSHIP

Section 1—Qualifications. Any person of good character, interested in philately or the purposes of the Association, may become a member of the American Revenue Association by:

a. Being sponsored by a member or prominent nonmember philatelist of good character.

b. Submitting to the Secretary a written application on the official form, accompanied by the requisite fees for membership.

Section 2—Admission to Membership.

a. Upon compliance with Section 1 the applicant shall be admitted to membership, shall be assigned a membership number and shall be sent a membership card by the Secretary. The member's name, address and collecting interests, as stated by the member, shall be published in the next available issue of the Journal.

b. In the event of objection by a member, the applicant shall be notified, and if requested in writing by the applicant, the merit of such objection or objections shall be passed upon by the Board of Directors and the decision of the Board shall be final.

Section 3—Good Standing. The privileges of the Association shall extend only to members in good standing. A member in good standing is one who is not in default in the payment of dues or other indebtedness to the Association, and against whom no charges are pending or filed.

Section 4—Delinquency. In the event a member is more than three (3) months in arrears in the payment of dues, or more than thirty (30) days delinquent in the payment of any other indebtedness to the Association, the Secretary shall notify the delinquent member that he shall be dropped from the rolls unless arrearage is met within thirty (30) days. If the arrearage is not paid within the thirty (30) days, the delinquent member shall automatically be dropped from membership, subject to the right of reinstatement given by Section 6 of this Article.

Section 5—Expulsion.

a. Any member found guilty by the Board of Directors of conduct unbecoming to a member shall be suspended for a definite period or expelled from the Association, as herein provided.

b. Charges of such conduct shall be in writing, and may be preferred by the Board of Directors itself or by any other officer or by any member in good standing. All charges shall be definite and specific. A copy of such charges and the evidence supporting them shall be given to the member against whom they are preferred, either in person or by certified mail, not less than thirty (30) days prior to the date fixed for a decision by the Board of Directors. On or before that date, the member against whom the charges have been preferred shall have the right to file with the Secretary an answer in writing to such charges.

c. Charges preferred against a member shall be investigated in such manner as the Board of Directors deems proper. Upon the review of such charges, the Board members shall consider the results of all investigations and all evidence, including correspondence and other documents submitted in support of and defense against the charges, and shall make findings in writing thereon, and in case the charges are sustained, shall impose the pen-

alty of suspension for a definite period, or expulsion. The findings of the members of the Board of Directors, and the penalty imposed when the charges are sustained, shall be recorded, and a separate file of all data pertaining thereto shall be permanently preserved in the office of the Secretary. The majority opinion of the Board of Directors shall prevail and the findings of the Board and the penalty imposed, if any, after the time for appeal has expired, or after findings on appeal have been made, shall be published in the Journal.

d. Any member found guilty by the Board of Directors of charges preferred against him or her may, within thirty (30) days after being notified of said findings, file with the President a written notice of appeal. The Board of Directors shall, upon request, transmit to the President all evidence and other data in its possession relating to the charges, and the President shall appoint a review board consisting of no less than three (3) nor more than seven (7) members. Any member in good standing and not previously connected in any way with the charge or finding shall be eligible to serve. The President shall transmit to the chairperson of the Review Board all such evidence and other data relating to the charges, and the appeal shall be determined by the Review Board without undue delay, and its majority opinion shall be final. The Review Board shall advise the President of its decision and the President shall inform the accused and advise the Board of Directors.

e. Any member charged in any court of justice with a crime involving philatelic material or any other felony shall be suspended by the Board of Directors pending trial, and, upon conviction thereof, shall be expelled by the Board from the Association.

f. Any member found guilty by the Board of Directors of any fraudulent or unethical conduct as a stamp collector or dealer shall be suspended for a definite period or expelled from the Association as herein provided.

g. A member expelled from the Association shall not be entitled to return of dues paid and shall not again be admitted to membership unless reinstated in accordance with other provisions of these By-Laws.

Section 6—Reinstatement.

a. A member in good standing who has resigned, or a member who has been dropped for nonpayment of dues, may make application for reinstatement. Such application shall be made to the Secretary and be accompanied by full dues for the current fiscal year. Such application shall be processed as provided in Section 1.

b. A member who has resigned when any charges are pending under Section 5 of this article or who has been dropped for nonpayment of indebtedness, other than dues, to the Association may make application for reinstatement. Said application shall be in writing, addressed to the Secretary, and accompanied by a fee of \$25.00 plus dues for the current fiscal year plus all unpaid indebtedness to the Association plus proof that all indebtedness, if any, to other members has been paid. Such an application shall be processed as provided in Section 1. In the event of such an application from a member who has resigned while charges were pending under the provisions of Section 5, the Secretary shall notify the Board of Directors, and the Board of Directors may, in its discretion, reopen for consideration such charges.

c. A member expelled for conduct unbecoming a member may make application for reinstatement. Such application shall be in writing and addressed to the Secretary and accompanied by a fee of \$50.00 plus dues for the current year plus all indebtedness to the Association plus proof that all indebtedness, if any, to other members has been paid. Such application for reinstatement shall be transmitted by the Secretary, together with the permanent record and expulsion file, to the Board of Directors, and such former member may be reinstated by an affirmative vote of a majority of the Board. Such rein-

statement shall be published in the official Journal and any member in good standing may, with thirty (30) days after publication, request the Board of Directors to reconsider such reinstatement. The decision of the Board upon such reconsideration shall be final.

d. In the event any application under this Section shall be rejected, all application fees and dues for the current year accompanying such application shall be refunded to the applicant.

e. Any member reinstated under the provisions of this Section may be assigned his former membership number.

Section 7—Honorary Life Memberships. Honorary Life Memberships, designated at HLM, may be conferred upon unanimous agreement of the Board of Directors. Such members shall be privileged to use the ARA membership number and/or the HLM number assigned after their names. Such members shall be exempt from payment of dues, but shall be subject to all other provisions of these By-Laws. Any life member upon whom an honorary life membership is conferred shall be refunded a prorata portion of the life membership fee paid as set out in Section 8 of this Article.

Section 8—Life Memberships. Any member 21 years of age or over, in good standing, having been a member of the Association for an uninterrupted period of no less than three (3) full years may, on application to the Secretary and approval by a majority of the Board of Directors, become a Life Member on payment of such dues and fees as may, from time to time, be set by the Board of Directors, and thereafter shall be exempt from all dues. A life member will be assigned a new membership number, commencing with the letters "LM", signifying seniority.

Article 5 OFFICERS

Section 1—Eligibility. Any member of the American Revenue Association, in good standing, shall be eligible to hold any office in the Association or to serve on any committee. Any person may hold more than one office provided the duties thereof can be consistently performed by the same person, provided, however, that no one person shall, at the same time, hold the three offices of President, or Vice President and Secretary and Treasurer, and that no one person shall, at the same time, hold the office of President and Vice President.

Section 2—Elected Officers and Their Duties. The following officers shall be elected by the membership:

a. The President shall be elected every two (2) years; shall preside over the Board of Directors; appoint committee chairmen for publicity, publications, auctions, conventions and membership; appoint foreign and state representatives; appoint committees and assign duties as required to carry out the aims of the Association; shall countersign all checks; and shall be responsible for supervising the routine operation of the Association.

b. The Vice President shall be elected every two (2) years; shall assist the President in all matters; assume the Presidency in event of the President's death or incapacity, for the rest of the term or the length of incapacity; shall serve on committees designated by the President; shall countersign checks in place of the Treasurer or President when either are incapacitated, or unavailable.

c. The Secretary shall be elected every two (2) years; shall keep the rolls; keep minutes of transactions of the Association and all files of the Association; shall engage in required correspondence of the organization; shall accept applications and dues and fees for membership and transmit all moneys so accepted to the Treasurer; shall prepare a listing of all new, reinstated, resigned or expelled members, as well as address changes, to appear in each

forthcoming issue of the Journal; shall prepare for each yearbook published a complete roster of all members in good standing at that time, including membership number, name, address and collecting interest; shall assume other related duties assigned by the President or the Board of Directors.

d. The Treasurer shall be elected every two (2) years; shall have charge of all moneys received from memberships, advertising, publications and any other source; shall place all money in a depository designated by the Board of Directors and draw upon same by signed check countersigned by the President as required for appropriate payment of expenses incurred on behalf of the Association; shall prepare and submit an annual report on the Association's finances for publication in the Journal; shall assume all other related duties assigned by the President or the Board of Directors.

e. The District Representatives shall be six (6) in number, residing two each in the Western, Central and Eastern sections of the United States; each shall serve for a four (4) year term after election. One representative in each section shall be nominated and elected in each election so that the terms of the pair of representatives in each section shall overlap by two (2) years. The Board of Directors shall have the power to adjust the terms of representatives for uniformity consistent with this Article.

Section 3—Appointed Officers and Their Duties. The ten (10) elected officers named in Section 2 shall, as soon as practicable after their election, appoint the following officers who, upon appointment, shall serve until the next biennial election:

a. The Librarian who shall organize a permanent library for the membership's use and a lending library open to membership upon payment of reasonable expense fees; and shall biennially, in even numbered years, prepare a complete listing of all available literary materials in time for publication in the Association yearbook.

b. The Sales Manager who shall conduct sales of material for the membership, shall set fees and rules in collaboration with the President; subject to any changes ordered by the Board; shall be responsible for all funds realized from all sales of material by private treaty, via sales circuits, by auctions, or any other source and account to the Treasurer for same; shall at least annually, retaining a reasonable reserve for operating expenses, transmit to the Treasurer for inclusion in the general fund any excess moneys; and shall report at least annually to the membership.

c. The Auction Manager who shall accept materials for auction, prepare listings for same and arrange for their publication in the Journal; accept and award bids in the best interest of seller and/or buyer; deliver materials to successful bidders; arrange for acceptance of payment and appropriate disbursement; be financially responsible for and account to the Sales Manager for same; establish schedules and rules for all auction sales in collaboration with the Sales Manager; and prepare and arrange for publication in the Journal of the statistics and prices realized for all sold lots in each auction.

d. The Attorney who shall, in collaboration with the President, handle any legal matters involving the ARA or its interests and report them to the President who will advise the Board of Directors.

e. The Editor who shall arrange for, edit and cause to be published the official Journal of the Association and such other publications undertaken by the Association as approved by the Board of Directors.

Section 4—Other Officers and Vacancies. Other officers and any committees may be appointed on a temporary basis by the President, or a permanent basis by the Board of Directors, as needed to better fulfill the aims of the Association. In case of a vacancy in the office of President, the Vice President shall succeed to his place. In case of a vacancy in any other named

office, it may be filled by appointment on a temporary basis by the President, or on a permanent basis by the Board of Directors, for the remainder of the unexpired term. Any officer may receive remuneration upon recommendation of the Board of Directors and a majority vote of the membership.

Section 5—Expenses. Any expenses incurred by any officer on behalf of the Association may be reimbursed from the general fund upon submission by the officer of a detailed accounting of such expenses to the President upon approval of such accounting by both the President and the Treasurer. Accounts of the President shall be submitted to the Treasurer and approved by both the Treasurer and the Vice President.

Section 6—Nominations and Elections.

a. Elections and voting on issues submitted to the membership will normally be conducted in June of even numbered years, or at such other times designated by the Board of Directors, by secret mail ballot. A simple majority of the voting membership shall carry all issues.

b. The Board of Directors shall recommend a slate of elected officers. Nominations may also be made by petition, or petitions, signed by a total of not less than ten (10) members in good standing, addressed to the Secretary. The Secretary shall call for nominations, by publication in the Journal, at least sixty (60) days prior to the preparation of the ballot, which call shall state the final date for acceptance of nominations.

c. An official ballot shall be prepared by the Secretary containing all nominations, any proposed amendments to the By-Laws, or any other matters to be submitted to the membership for vote, and containing spaces thereon appropriate for the membership to indicate their choices, and stating thereon the final date for acceptance of a ballot, and cause the same to be published in the Journal. No other ballot shall be valid. Ballots shall be returned to the Secretary, and no ballot received later than the final date published thereon shall be honored.

Section 7—Removal from Office. Any elective officer may be removed from office or suspended for a definite period by the Board of Directors upon being found guilty by the Board of misconduct in office or neglect of or inattention to official duty. Any appointed officer may be removed from office or suspended for a definite period for cause by the Board of Directors, or charges may be preferred in writing by three or more members in good standing. Where charges are so preferred by members, the Board of Directors shall first determine whether the charges are of sufficient gravity to justify a hearing thereon and, if so, or in case they shall have decided to act upon their own initiative, they shall cause notice in writing to be served upon the officer against whom the charges are made, either in person or by certified mail. All charges shall be definite and specific, and a copy thereof, together with copies of all pertinent evidence, shall be served with the notice, and copies shall also be supplied to all members of the Board of Directors. The accused officer shall have thirty (30) days from date of the notice to prepare and submit to the Secretary a written answer to the charges and any pertinent evidence. The Secretary shall supply copies of the answer and evidence to each member of the Board of Directors, and the Board shall act within thirty (30) days thereafter. No less than three-fourths of the full membership of the Board of Directors must concur in any order for removal from office. In the event the accused officer shall be the Secretary, it shall be the duty of the President to appoint a Secretary protem to serve until such time as the charges are finally disposed of.

Section 8—Terms of Office. All elected officers shall assume their duties on October 1 of the year in which they are elected and continue in office for a period of two (2) years, or until their successors are duly elected and qualified.

Article 6

BOARD OF DIRECTORS

Section 1. The Board of Directors shall consist of eleven (11) members; the President, Vice President, Secretary, Treasurer, the six District Representatives and the Attorney. Should more than one of these offices be held by a single individual, such individual shall have only one vote on the Board of Directors. The Board shall have full power to manage the business and affairs of the Association, but shall exercise its power in conformity with the charter, these By-Laws and such definite orders and instructions as shall be given by the members of the Association by a majority vote on any issue submitted to them.

Section 2. The Board may hold its meetings and all business may be transacted by mail or by meeting. A simple majority vote shall decide all issues except where otherwise stipulated. In the case of a tie vote, the President may cast an extra vote.

Article 7

FINANCES

Section 1—Dues. The annual dues for regular membership in the Association shall be as set by the Board of Directors. Members paying a minimum of one and one-half times the amount of regular annual dues shall be deemed Contributing Members and shall be authorized to prefix their membership numbers with the letters "CM." A list of Contributing Members shall be published annually in the Journal. Payment of annual dues shall be made as of October 1 of each year. Dues shall not be prorated, except that members joining after March 31 shall be considered as paid up through September 30 of the following year.

Section 2—General Fund. All funds collected from dues, fees, sales, auctions, advertising, or any other source the disposition of which is not otherwise herein specified, shall, when received by the Treasurer, be placed in the General Fund, and shall be disbursed for normal operating expenses and general purposes of the Association, subject to the authority of the Board of Directors or the President.

Section 3—Life Membership Fund. Moneys received for life memberships shall constitute the Life Membership Fund and shall be placed in interest drawing accounts. At the end of each fiscal year, income therefrom shall be transferred to the general fund, plus a withdrawal from the principal sum in an amount not to exceed one membership fee of one year per life member enrolled at the beginning of the fiscal year.

Section 4—Special Funds. Special Funds acquired by donation or endowment may be earmarked according to the manner of acquisition or the terms of the donation.

Section 5—Fiscal Year. The fiscal year for the Association shall commence on October 1 in each calendar year.

Section 6—Official Bonds. The Board of Directors may require, and prescribe the amount of, official bonds to be given by the Treasurer, the Sales Manager, the Auction Manager or any other officer handling funds of the Association, and the cost of any such bonds shall be payable from the general fund.

Article 8

PUBLICATIONS

Section 1—Official Publication. The official publication of the Association shall be a Journal issued as directed by the Board of Directors, and shall be mailed to the membership without charge. Subscriptions and orders for copies may be accepted on terms set by the Board of Directors. The Journal shall be known as "The American Revenuer" and shall carry news, bulletins

and official communiques of the Association. It may carry advertisements which meet the approval of the Advertising Manager at rates set by the Board of Directors. The Journal shall accept articles of interest to the Association from members or nonmembers. Complimentary copies of the Journal may be supplied to individuals or organizations as directed by the Board of Directors.

Section 2—Yearbook. The Association shall publish biennially, in each even year, a yearbook, containing a current copy of the Charter and By-Laws of the Association, a current membership directory, a current listing of library materials, a current subject index for The American Revenuer, and such other articles and information as the Board of Directors may, from time to time, require.

Section 3—Additional Publications. Additional publications, periodicals, books or literature may, from time to time, be published at the direction of the Board of Directors, at rates commensurate with the costs of the publication, postal charges and administrative expenses.

Article 9 MEETINGS

Section 1—Biennial Meeting. There shall be a biennial meeting of the membership, conducted by mail, in each even year, for the purpose of electing officers, voting on any issues which may be submitted, or the transaction of such other business as may be appropriate.

Section 2—Special Meetings. Special meetings of the membership may be called by the Board of Directors, by the President and any other two elected officers, or by petition signed by no less than one-tenth of the membership, setting forth the purpose of such call, addressed to and delivered to the Secretary at least ninety (90) days before the date of said meeting. Any special meeting may be held by mail or otherwise and notice thereof shall be given to the membership by publication in the Journal, at least thirty (30) days prior to the date of the meeting, notice setting forth the date, place (or by mail) and purpose of the meeting, and, when appropriate, an official ballot for voting on issues presented.

Article 10 CHAPTERS

Section 1—Scope. Chapters of the Association may be formed in any locality or geographical area, or in the case of special areas of interest, may be nationwide or international.

Section 2—Organization. Five or more members of the Association may associate themselves together for the purpose of forming a Chapter of the Association and may make application for admission and charter as such. The application, which may be informal, shall state the name, location, names of members and officers, the rules of the proposed chapter and its purposes and scope. The application shall be forwarded to the President and upon his approval, such applicant shall be granted a charter and become a chapter of the Association, subject to the provisions of this Article. All officers of the chapter must be members of the ARA. Chapters existing prior to the adoption of these By-Laws need not make new application.

Section 3—Fees and Dues. Each chapter may set its own fees and dues, if any.

Section 4—Non ARA Members. A chapter may admit to membership therein persons who are not members of the Association, but such admission to membership does not constitute admission to membership in the Association nor entitle such person to the benefits of membership in the Association. Such persons may not hold office within the chapter.

Section 5—Chapter Representative. Each chapter shall designate one

of its members, who shall also be a member of the Association, as the representative of the chapter in its dealings with the Association. The representative shall be responsible for reporting activities of the chapter to the Association, generally supervise the recruiting from the chapter of members of the Association, and insure compliance by the chapter with all procedural requirements of the Association.

Section 6—Association Services. Chapters may participate in the services of the Association available to the membership under such conditions as the President or the Board of Directors may prescribe.

Section 7—Revocation of Charter.

a. The Charter of any chapter which fails to have at least five ARA members on its membership rolls for two consecutive years shall be automatically revoked.

b. The Board of Directors may, by a majority vote, at any time revoke the charter of any chapter for cause and the decision of the Board shall be final.

c. Each chapter shall submit to the Secretary an annual report listing the names and addresses of all of its members and indicating which are ARA members. Failure to do so may be considered cause for revocation of charter.

Section 8—Chapter News. News of chapter activities, as submitted by the chapter, may be published in the Journal at the discretion of the Editor, space admitting.

Section 9—Expulsion from Chapters. Any chapter shall immediately notify the President of the Association in the event any ARA member shall be expelled from the chapter for any reason. Such notification shall contain a complete statement of the reason for expulsion, the attendant circumstances and the procedure followed by the chapter.

Article 11

AWARDS

Awards shall be made available, as defined by the Board of Directors, for winning exhibits at any stamp or stamp and coin show or exposition, at no charge, upon request by the administrators of the show, or by any member of the Association participating in the show, with the concurrence of the show administrators, or upon the Board's own initiative.

Article 12

AMENDMENTS

The By-Laws of the Association may be amended as herein provided.

Section 1—Proposal. Amendments may be proposed (a) by petition signed by at least twenty-five (25) members in good standing; (b) by an annual meeting which may be held by mail; or (c) by a majority vote of the Board of Directors.

Section 2—Voting. Any proposed amendment shall be placed in the hands of the Secretary not later than ninety (90) days prior to the date of the meeting at which it will be voted upon by the members and shall be published in the Journal at least thirty (30) days prior to the meeting date. Should the meeting be by mail, a ballot shall be published with the notice of a proposed amendment. No ballots will be accepted unless received by the Secretary prior to meeting date.

Section 3—Effective Date. A proposed amendment, unless it contains an effective date, shall become effective immediately upon approval by a majority of the members voting thereon.

Article 13

RATIFICATION

Section 1—By-Laws. These By-Laws shall become effective, after publication immediately upon approval by a simple majority of the voting mem-

bers of the Association, shall at that time immediately supersede and replace the existing Constitution of the Association, and, until amended, shall remain in full force and effect as the By-Laws of the Association both before and after its incorporation.

Section 2—Incorporation. The proposed Charter of Incorporation of the Association shall be published and, if approved by a simple majority of the voting members of the Association, shall be filed by the officers of the Association so as to become effective at the earliest practicable date.

Section 3—Officers. All present officers of the Association, unless otherwise herein specified, shall hold the same office after incorporation for the remainder of their elected or appointed terms.

Non-Profit Incorporation

Ballots to be received by 1 November 1976

Shall the Charter and By-Laws, appearing in this (September) issue of the Revenuer, be approved for use by our Attorney in incorporating the ARA as a non-profit philatelic organization, thereafter replacing the existing Constitution?

YES ☐

NO ☐

Signed _____ (optional)

seal or staple here

fold here

Please Use
Commemorative
Stamp

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

fold here



CANCELLATION STUDY GROUP REPORT

Coordinator: Michael Gromet
P. O. Box 246
Oceanside, New York 11572

J. H & C
July
1865

Johnston, Holloway & Co.

The cancel roughly depicted above is attributed to Johnston, Holloway & Co. It is listed in Beaumont's printed cancel reference, but with some differences in measurements. First line: 5½ and 3x15 mm; Second line: 5½ and 1x6½ mm; Third line: 3x8½.

The differences can probably be attributed to the changing of type styles and sizes over the years.



When I first came across the stamp pictured above, I assumed J H & C stood for Johnston, Holloway & Company. Some time ago I came across the following reference listed under Patent Medicines in an 1867 edition of McElroy's, a Philadelphia directory: "H. C. Johnston, William Holloway & James Cowden, 23 N. 6th Street." The cancel measures 21x14 mm.

REVENUE MAILSALE #13

Our 13th revenue mailsale will be held late this fall and as usual will contain an enormous variety of Canadian and worldwide revenue material.

Some of the highlights will be Scarce Canada Supreme Court, proofs, specialist material, rarities, wholesale lots, collections and odd lots.

In the foreign section we'll be offering scarce British and Irish documents with embossed revenues with values to £1000 and various interesting lots and collections, better singles, etc. Don't miss this sale.

Illustrated catalogue available for 25c.

We are always interested in purchasing all kinds of Canadian Revenue material, including rarities, collections, accumulations, dealer inventories, also worldwide revenue material.

E. S. J. VAN DAM

P. O. Box 1417, Peterborough, Ontario, Canada K9J 7H6

Types Of the 1917 Cents, Scott's Type R22

By Howard B. Beaumont, ARA 247

As a foreword to the 1917 documentary issue, Scott's Specialized Catalogue says: "Two types of design R22 are known. Type I with dot in center of period before and after CENTS. Type II without such dots. First printings were done by commercial companies, later printings by the Bureau of Engraving and Printing."

The Reports of the Committee on Surface Prints, embodying findings by B. W. Cohoon and W. W. David, reported by Dr. David Bennett, in the **Bureau Specialist**, March and April, 1964, called attention to a third type (herein called Type III). In this type the dots are tiny compared with the dots in Type I and may or may not appear in both periods. Moreover, large blocks will be found in which some stamps are Type II and some have no dots (Type II).

When the 1917 issue was being prepared, the Bureau was overloaded with work incident to World War I. Congress gave the Bureau permission up to January 1, 1918, to have some revenue stamps printed by commercial firms. It is believed that these firms were located in Buffalo, N. Y., but they have not been identified.

It has been generally understood that stamps with Type I dots were produced by the Bureau. George B. Sloane, *Sloane's Column*, p. 405, says: "Bureau stamps are identified by the dots, other work when the dots are missing. But how to reconcile this with the fact that some of the perf. 11 issues are found with and without dots on the same sheet."

A question about these dots from a collector prompted the writer to make some investigation. While Cohoon and David, referenced above, had studied about 5,000 singles of design R22, the writer has studied plate number strips and blocks. The results are summarized in the following table.

Types of R22

In Type I there are heavy dots in periods before and after "CENTS"; in Type II there are no dots in periods; and in Type III there are tiny dots not always in both periods.

Stamp	Plate No.	Height in mm.		Type	Comment
		Imprint	Plate No.		
1c R228	53	none	5	II	
1c R228	1955	1½	1¾	I	
1c RJA33	1956	1½	1½	I	
1c RD1	1978	1½	1¾	I	See note 1
1c RJA33	1979	1½	1¾	I	
2c RJA34	2001	1½	1¾	III	
2c R229	4881	1½	3	III	
2c R229	4882	1½	3	III	
10c R234	4896	1½	3	III	
1c R228	5397	1½	3	I	See note 1
1c R228	7963	1½	3	I	
1c RC22	8876	1½	3	I	
4c R231	21606	1½	3	III	
1c R228	22947	1½	3	I	
2c R229	22964	2	3	II	
2c R229	28150	2	3	III	See note 3
4c R231	28151	2	3	III	See note 3
10c R255	28210	2	3	III	See note 2
20c RD28	28211	2	3	II	
5c RJ3	31102	1½	3	II	

5c	R232	31103	1½	3	II
1c	R264	31137	2	3	I
3c	R230	38272	2	3	II
50c	R238	38738	2	3	III
1c	R228	88179	1¾	3	II

Notes:

1. Measurements from Bureau Specialist, March, 1964, p. 20.
2. Some had tiny left dots and no right dots or no dots at all.
3. Some had tiny right dots and no left dots or no dots at all.

The results are surprising. Plate 53 had no imprint, simply the plate number, 5 mm. high, scratched just below the left arrow. All the others had the imprint 1½ or 2 mm. high: "CENTS DOCUMENTARY PLATE——". The Bureau's plate numbers for the battleships ran into the 13,000s. Plate 31042 was used for RF3 in 1917. Clearly the numbers below 22964 are those of the commercial companies, as proven by the 1c R228 with plate number 7963, which is one of the Bureau's numbers used for RB20. Based on the imprints and plate numbers, the writer believes that plate 53 is the work of one company; plates 1955, 1956, 1978, 1979 and 2001 are the work of a second company; and plates 4881, 48828, 4896, 5397, 7963, and 8876 are the work of a third company.

The writer also believes that plates numbered 22964 and higher were produced by the Bureau. All have the same characteristics; a numerically high plate number, a plate number 3 mm. tall, and an imprint 2 mm. tall except for plates 31102 and 31103. On these the imprint is 1½ mm. tall and they may be plates prepared by a commercial company which was subsequently taken over by the Bureau and then numbered. Of the twelve plates with numerically high numbers only 31137 and 88179 had the heavy Type I dots. All of the rest had tiny dots, no dots, or a combination of both.

Based on the data available it is concluded that for the CENTS values of the 1917 issue and its many overprints there are these three types:

Type I. Heavy dots visible to the naked eye.

Type II. No dots.

Type III. Tiny dots, sometimes on one numeral only, sometimes on both numerals. On some sheets both Type II and Type III are found.

A study of single stamps can determine types, but only a study of plate number strips or blocks can indicate that they were produced commercially or by the Bureau. Type I dots appear on stamps produced commercially and by the Bureau. While evidence indicates Type II and Type III were produced by the Bureau, the evidence is not conclusive.

After the above was completed the writer found he had some plate number multiples of the dark blue 1917 proprietary stamps, RB65-73. As will be seen from the following all have numerically low numbers indicating that they were made by the commercial companies:

1c RB65, plates 1391, 3408, 3458, 3745, 3821, 6317, 6779, 9810.

2c RB66, plates 3415, 3638, 4775, 8341, 9850, 11280.

3c RB67, plates 3709, 3907, 4786.

4c RB68, plate 3720.

5c RB69, plates 3901, 3957, 5128.

Like the documentary stamps, the proprietaries have imprints in the top and bottom margins. "PLATE" and the number are 2 mm. high. The rest of the imprint is a ¼ mm. shorter.

It should be noted that some plate blocks of the 1914 issues, R195-216, RB32-64, and RE1-31, have low plate numbers. This indicates that part, perhaps all, of the 1914 CENTS were produced by commercial companies. This will be discussed in a later article.



Autumn Clearance

MAIL BID AUCTION

Bids on the revenue accumulations and lots of unlisted Scott material featured below may be placed within (8) days of the American Revenuer's date of receipt. Expected bid ranges are supplied only as an approximation of realizations. A five day return period is granted to all bidders. Successful bidders will be notified. Happy bidding!

Lot #	Bid Range
1. Magnificent accumulation of early Colombian revenues from an early French dealer's stock. Contains Timbres Nationales, 1895 Segundas, Cartagena Lithographs, Habilitacion triangles, Cigarettes, 1865-66 issues of Tolima, Santander, Cundinamarca, Exhibition multiples, blks of 4, imperf plus tete beche pairs, Catalogs in excess of \$950.00 (\$1 per Fr. Franc) -----	\$325-375
2. Smaller parcel of Colombian revenues featured above. Not quite as much variety. Catalogs \$375.00 in Forbin -----	\$145-155
3. Collection of 1760-1870 embossed English revenues, off white & vermilion shades, high shilling mercantile denominations included, 328 on stock cards, unlisted Morley varieties -----	\$135-145
4. Lot of (245) Old German States cut squares, 19th cent., Mecklenburg, Lubeck, Brunswick, Saxony, Thurn & Taxis. Unlisted Higgins & Gage varieties -----	\$155-165
5. Large accumulation of Philatelic Exhibition souvenir sheets and stamps, includes 1913 oversized Washington Issues, Swedish-American Tercentenaries, 1938 Buffalo Bisons, 1934 Brooklyn Bridges, hundreds and hundreds of intriguing Exhibition items_	\$195-250
6. Old Virginia check collection, about 450, many nice vignettes and quite a few with revenue stamps, nice collection dresser. First National of Georgetown, old Richmond banks, Merchants & Exchange -----	\$125-145

Send bids to:

DEALER'S CORNER

475 Grand Avenue

Palisades Park, New Jersey 07650



SECRETARY'S REPORT

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

NEW MEMBERS

- 2239 LASCARIDES, Michael, 17 Brandriff Ave., Millville, NJ 08332, by Secretary. All US.
- 2240 SHEVLIN, William A., 8022 Community Dr., Manassas, VA 22110, by Linn's. M&M, general.
- 2241 HOLMES, Don W., 14732 Mansa Dr., La Mirada, CA 90638, by WSC. US.
- 2242 MILLER, Ross, PO Box 777, Denver, CO 80201, by Robert G. Wait. "All."
- 2243 SCOTT, Raymond J., 12 Camborne Rd., Addiscombe, Croydon, Surrey, England CRO 6LR, by G. M. Abrams. Greece and Cyprus—anything.
- 2244 ZENTNER, John R., Sr., 110 E. 22nd St., Merced, CA 95340, by Charles H. Hermann. Genl., incl. state and local.
- 2245 ARNOLD, Philip E., 1804 11th Pl. So., Birmingham, AL 35205, by G. M. Abrams. Primarily USIR 1862-1878; stamped paper, M&M, other 19th C. federal issues.
- 2246 MILAM, Michael D., 1164 S. Clarkson, Denver, CO 80210, by Robert G. Wait. US.
- 2247 ROHIN, Ronald, 141-30 Pershing Crescent, Jamaica, NY 11435, by G. M. Abrams. General.
- 2248 SHELTON, J. M., 219 Beechy Dr., Richmond Hill, Ont., Canada L4C 2X6, by G. M. Abrams. All Canada, esp. federal and BC issues; Liberia.
- 2249 OTT, John E., MD, 5022 E. 17th Ave. Pkwy, Denver, CO 80220, by Robert G. Wait. Medicine related items.
- 2250 BUSH, E. Clay, 16712 NE 23rd Pl., Bellevue, WA 98008, by G. M. Abrams. US revs, telegraphs, locals, etc.
- 2251 ERBE, T. H., 230 Tyrone Circle, Baltimore, MD 21212, by G. M. Abrams. US, Brazil.
- 2252 LELAND, Dr. John W., 5028 S. 86th Pkwy, Apt. 6, Omaha, NB 68127, by G. M. Abrams. Duck stamps.
- 2253 NOSAKA, Marilyn N., 719 41st Ave., San Francisco, CA 94121, by Sherwood Springer. M&M.
- 2254 BIRD, Charles W., 350 N. Court St., Lapeer, MI 48446, by Linn's. US revs in general, esp. narcotics; some British, esp. N. Zealand and S. Afr.
- CM2255 HAGLUND, R. E., PO Box 294, Naperville, IL 60540, by G. M. Abrams. Dealer, dba "Yesterday's Paper."
- 2256 McCULLEY, John M., 2491 Barrington Rd., Akron, OH 44313, by Linn's
- 2257 BARNES, Bruce H., 8614 Greeley Blvd., Springfield, VA 22152, by E. S. J. van Dam. Canada.
- 2258 HAHN, Donald E., Box 1004, Cottonwood, AZ 86326, by Duane F. Zinkel. Honduras.
- CM2259 ROBERTS, John S., 310 W. 37th St., Wilmington, DE 19802, by Lawrence T. Toomey. US, Canada.
- 2260 BURNS, Leo W., 213 Vine, Leavenworth, KS 66048, by Linn's. US 1st, 2nd, 3rd issues; starting wines.
- 2261 NEWVILLE, J. Kenney, 980 Via Rincon, Palos Verdes Estates, CA 90274, by G. M. Abrams. Switzerland.
- 2262 BARBER, John F., 631 S. Capitol, Iowa City, IA 52240, by Robert G. Wait. US.

- 2263 CASTENHOLZ, Bill J., 1055 Hartzell St., Pacific Palisades, CA 90272, by G. M. Abrams. US 1st issue "serious," also other 19th C. issues.
- 2264 TURNAUCKAS, J. J., 4571 Burke Dr., Santa Clara, CA 95050, by Mary O. Ruddell.
- 2265 LIFSEY, Jeremy A., PO Box 27157, Philadelphia, PA 19118, by G. M. Abrams. All, spec. in hunting revs (collector/dealer).
- 2266 WILLIAMS, J. Millard, PO Box 952, Columbia, MD 21044, by William J. Marsh. China, Japan, Manchuria, Hong Kong, far east (collect/deal.)
- CM2267 FRADOIS, General M. H., 18 Rue du 8 Mai, 69110 Ste Foy les Lyon, France, by G. M. Abrams. Chiefly France, also US and older worldwide.
- 2268 JONES, Dr. Stanley E., 1380 Lakewood Dr., Lexington, KY 40502, by Wait & Wait. Canada, Poland, Italy, US.
- 2269 NANAVATI, Mahendra M., Hirabaug, Tejpal Road, Vile Parle (east), Bombay 400 057, India, by G. M. Abrams. India.
- 2270 OGDEN, Edward B., MD, 50 Berkshire St., Rochester, NY 14607, by Linn's. US private die medicine.
- 2271 HWANG, Mr. K. K., PO Box 58323, Taipei, Taiwan, Republic of China, by Donald R. Alexander. China.
- 2272 HAAS, Harold G., 1233 Perryville Rd., Cape Girardeau, MO 63701, by Charles H. Hermann. State hunting and fishing.
- 2273 THODEN, Rudolph J., Aramco Box 1802, Dhahran, Saudi Arabia, by G. M. Abrams. Germany, China, Japan, Korea, Ryukyu, Saudi Arabia.
- CM2274 HAZDOVAC, Peter H., 1142 Divisadero St., Pacific Grove, CA 93950 by Peggy and Charles Howard. US.
- 2275 TADDY, John G., PO Box 265, Two Rivers, WI 54241, by Tim Wait. General US Scott-listed; Wisconsin cancels.
- 2276 GEDDES, Frank B., PO Box 132, Bakersfield, CA 93302, by Linn's. Swiss revs and soldier stamps; Liechtenstein and Austria revs.
- CM2277 BAILEY, Frederick, 1448 W. Rosewood Court, Ontario, CA 81762, by Eric Jackson. French, Br. Commonwealth, US.
- 2278 SHELLEY, Gretchen W., 129 Houston Ave., Angleton, TX 77515, by APS. US 1st issue.
- 2279 VETTER, Walter P., 3825 Tarrington Dr., Fort Wayne, IN 46805, by Linn's. "Beginning."

REINSTATED

- 1333 Kenneth O. Harrison
- 1632 Herb Meisels, Box 143 Ansonia Sta., New York, NY 10023
- 1598 Marvin Mikeska, Jr.
- 979 ROOK, William G., Sr., 411 W. Maple Ave., Wildwood, NJ 08260, by Secretary. US 1st, 2nd, 3rd issues, incl. misperfs; revs on documents.

DECEASED

- 2078 John L. Frank

ADDRESS CHANGES

- Alex Adelman, 3507 'R' St. NW, Washington, DC 20007
- Adirondack Stamp Co., Michael A. Bryne, 805 La Touche, Apt. 1372, Anchorage, AK 99501
- Donald A. J. Byrum, c/o Storno Electronic GmbH, Eckenerstrasse 28, D239 Flensburg, Germany
- Dr. Victor J. W. Christie, 60 Brandywine East, Brielle, NJ 08730
- Richard H. Davis, Boone Ranch, Darby, MT 59829
- Gene R. Gauthier, 730 Antler Dr., Mt. Zion, IL 62549
- Gold Post Galleries, PO Box 1092, Eau Claire, WI 54701
- Don Griffin, 11020 Kent Kangley Rd., F-58, Kent, WA 98031
- Donald E. Hallinger, 1300 New York Blvd., Altadena, CA 91001

E. C. Kettenbrink, Jr., 3604 Sinclair, Midland, TX 79701
 Tom M. Lampkins, 20½ Williams St., Whitehall, NY 12887
 Donn Lueck, 6238 N. 38th Dr., Phoenix, AZ 85019
 John J. Monteith, 420 Washington St., Boonton, NJ 07005
 Hugh Montgomery, PO Box 125, Phillips, ME 04966
 Alan J. Bribula, 4B Staghorn Court, Cockeysville, MD 21030
 S. D. Reed, 4864 Brookview Rd., Rockford, IL 61107
 Charles J. Reiling, PO Box 325, Maggie Valley, NC 28751
 Bart J. Rosenberg, 210 W. 80th St., New York, NY 10024
 Vernon R. Thomson, 4109 Scott St., Torrance, CA 90503
 Gerald A. Tremblay, 177 Nautilus Dr., Apt. 21, New London, CT 06320
 Kirt J. Vener, 2412 Starr Rd., Royal Oak, MI 48073
 Dale C. Walker, 2021F Kensington Dr., Waukesha, WI 53186
 Willis W. Wheeler, 1845 Greenbriar Rd., Glendale, CA 91207
 Allan F. Wichelman, PO Box 341, Santa Clara, CA 95050

CORRECTION TO JUNE REPORT

2226 WRIGHT, Bruce, III, 48 St. Andrews Dr., SHOULD BE WRIGHT, Bruce II, 448 St. Andrews Dr.

DONATIONS TO PUBLICATION FUND

Robert E. Ames ----- 5.00
 James C. Czyl ----- 7.50
 F. W. L. Keane ----- 4.00

Previous membership total ---- 1130
 New members ----- 41
 Reinstated ----- 4
 Deceased ----- 1
 Current membership total ---- 1174

SALES DEPT. FINANCIAL REPORT

Period 1 July 1975 to 30 June 1976

RECEIPTS:

Sales of circuit books ----- \$ 97.90
 Commissions on circuits ---- 183.10
 Income from Auction 11 ---- 576.90
 Income from Auction 12 ---- 436.61
 Cash Br't Fwd., last report.. 205.52
 Total receipts ----- \$1500.03

EXPENDITURES:

Van Dahl Publ., salesbooks -- 51.68
 Postage for correspondence/
 circuits, supplies ----- 426.93*
 Circuits lost in mails,
 settlements ----- 314.17**,**
 Total expenditures ----- \$792.96

*Thank you, Mr. Bailar

**Reflects difference between USPS claims and negotiated settlements with book owners.

ASSETS:

Cash on deposit
 (Sales Dept. Account) --- \$707.07
 (Salesbooks on hand not included)

LIABILITIES:

None

Expenditures (\$792.96) plus Assets (\$707.07) equals Receipts (\$1500.03).
 Comments:

While this report reflects a much healthier picture than the last dismal one for June 1975, the income from

Auction 13, held in the spring, has not yet been included. This will tend to make the report even healthier. Circuit losses are down, which is in part counterpointed by the increased postal rates. This Dept. will be satisfied when the circuit losses reach zero; considering the pilferage in the USPS, don't bet on it.

—G. M. Abrams, Sales Mgr.

AUCTION NO. 13 STATISTICS

Total number of lots ----- 1855
 Total lots sold ----- 1396
 % of lots sold ----- 75%
 Lots Unbid ----- 384
 Bids Rejected ----- 32
 Lots Withdrawn ----- 32
 Lots Returned ----- 11
 Total No. of Bidders ----- 280
 No. of Contributors ----- 65
 % Participation ----- 31%
 Total Realizations ----- \$11,862.33
 10% ARA Commission -- 1,186.23
 Less Printing Cost ----- (375.00)
 Less Auction Expense ----- (145.00)
 Less for Auction Reserve Fund (50.00)
 Check to Sales Dept. ----- 616.23
 Contributions to Publication

Fund (donated lots, etc.) -- 22.95
 Realized prices will be published with the Auction #14 list.

THE EDITOR NOTES

....a sigh of relief that the last of the copy is to the printer.
that this job has been greatly aided by the three men who preceded me in this position. And a very special thanks must go to Gerry Abrams who in reality is co-editor of this issue. The value of Gerry's help can not be over-emphasized. I still have a large file of articles that he not only has edited but often retyped. In addition I have a number of articles and items that he has authored.
thanks to all who have contributed articles both long and short. I hesitate to mention names for fear of missing someone but here at least is a partial list: Gerald Abrams, Bruce Miller, Richard Riley, Howard Beaumont, Martin Erler, Erling van Dam, Jim Dozier, H. H. Wenck, Louis Alfano, William Ittel, Jack Adams, Michael Gromet, Joseph Einstein, John Gentile, Terry Hines, D. W. Levandowsky and anyone else who has written or submitted items for publication. Without you the AR would not ever see print.
that some time ago I told the president that any Kudos should appear on the president's page, not the editor's. Here is my first issue and I am making an exception. A **Big Congratulations** to those members who exhibited and won at INTERPHIL. And a thanks to Joe Einstein for the report that appears in this issue.
that Dan Hoffman (ARA CM1607 of 1028 N. Alpine Road, Rockford, IL 61107) is seeking assistance of members in obtaining photocopies of revenue price lists for research he is doing. He needs any pre-1910 U. S. revenue price lists except the 1887 Parker and the 1888 5th edition Sterling lists. Can anyone help? (Note also that Dan lives in the other Rockford. I live in Iowa, they merely backstamp much of my mail at Rockford, Illinois.)
that there are not too many articles in this issue as much space has been taken up with reports and the proposed articles of incorporation. But this issue is of vital importance to our organization. Please vote!
that if you do not see anything about your favorite field of study in this issue, then someone else didn't either. The only solution of course is send me an article not a nasty letter. All suggestions have been and will continue to be appreciated and carefully considered.
that I have one goal for the **American Revenuer**, improvement.

30, Ken

OPERATING FUND FINANCIAL REPORT FISCAL YEAR 1976

RECEIPTS

Dues and contributions --	\$4975.46
Sale of advertising -----	836.15
Sale of publications -----	106.97
Reimbursement by Sales Dept.	1236.00
Donation to publication fund	146.95
Payments for airmail service	100.00
TOTAL RECEIPTS -----	\$7401.53

EXPENDITURES

PUBLICATIONS:	
10 issues American Revenuer	\$4527.36
2 auction supplements -----	806.00
Total expended for pubs.	\$5333.36

LIBRARY:

Librarian's operating expenses	200.00
Total expended for Library	200.00

ADMINISTRATION:

Supplies (forms, stationery, etc.) -----	\$58.87
Desk copier -----	100.00
Dues notices -----	96.10
Postage -----	178.87
Total expended for Admin.	\$433.84

MISCELLANEOUS:

ASDA Show lounge fee -----	\$50.00
Advertising -----	5.00
Loan to Thom. L. Harpole, Jr.	140.00
Refund -----	3.50
Total expended for Misc. -	\$198.50
Total Expenditures -----	\$6165.70
Receipts less Expenditures +	+\$1235.83
Operating Fund Balance	

June 30, 1976 -----	\$3020.56
(\$3012.18 on deposit Lloyds Bank, Arcadia; \$8.38 cash on hand).	

Auction Notes

For the benefit of our many new members, a review of the auction procedures is in order. Auctions have been held twice a year and are scheduled to appear in the September and March issues of the "AR." Some of these rules (including current changes) are set up to reduce the work load of the Auction Manager, a must if the auctions are to continue.

FOR CONTRIBUTORS: Material can be sent at any time, but since the listing must go to the Printer approx Aug. 1st and Feb. 1st, the lots should arrive in enough time to meet the deadline for the next auction. Material should be lotted by the owners, but bulk material will be lotted by the Auction Manager if necessary. Lotting should be done by placing in unsealed glassines or envelopes with the description, Cat. No., Cat. Value, etc. marked thereon, or with a separate listing. Larger lots should show the quantity and the number of all different. All lots will be examined, corrections made if necessary, and description of condition made. Owners may set Minimum Bids or Suggested Bids, but no MB's under \$3.00 allowed or on stamps with defects. To reduce the number of lots and eliminate troublesome lots, the following types of material will no longer be accepted for lotting: Large Special Tax Stamps; Documents, both U. S. and foreign, except RN's and RM's; wholesale lots with very few different; multiples except 1st, 2nd and 3rd issue U.S. and certain imprint multiples of U. S.; Postal items except as a disposal convenience, we will list quantity lots of Cut squares, Officials, Perfins, Precancels, and Newspaper stamps, (not individual items) described by quantity and/or CV without MB's. Literature should be revenue oriented. Charity Seals will no longer be listed nor will most Poster Seals. The eliminations are made partly because of the comparative lack of bidder interest in these categories.

Purchases by Contributors will be debited against receipts from their lots. A charge of 10% of realized prices is made with the excess over costs going to the ARA. Contribution of lots is solicited for the ARA Publication Fund. For material received un-lotted, an additional charge of 5% to 10% will be made, depending on the extra work involved. Owners are advised to properly clean and prepare their lots before submitting. The more common items in less than F-VF condition or with defects, will not be lotted.

FOR BIDDERS: Bids must be on the Bid Sheet with legible address since a copy of the bid sheet is the award notice. Notices of the awards are sent within a week of the closing date. List bids in numerical order. Bids (over 3.00) are reduced to above the next high bid, MB, or SB, and single bids received on OPEN lots will be reduced if appropriate. A new requirement is that bids must be in increments of 25c. The flat rate mailing charge (which includes allowance for Insurance and a minimum Handling Charge) is for my convenience. Feel free to return any unsatisfactory lot. Please make payments promptly so the Owners can be paid and the accounting can be completed in a reasonable period of time. When requesting information on any lot, please include an SASE. Happy bidding.

—Don L. Duston, Auction Manager
1314 25th Street, Peru, Ill. 61354

My business is

U. S. REVENUES

bought and sold, approvals, want lists
handled. References or deposit please. **HOWARD** 88
P. O. Box 2163, Sunnyvale, CA 94087

Dominican Republic Revenues Replaced

By Jack K. Adams

In a surprise move, the Internal Revenue Service of the Dominican Republic replaced the entire series of 14 revenue stamps that must be used on legal documents in the country. According to reports appearing in leading Santo Domingo newspapers in April, the measure was taken to prevent possible counterfeiting. The reports quoted the head of the IRS, Mr. Freddy J. Bordas Pena, as saying that the new stamps are printed on a special gummed silk-fiber paper which makes counterfeiting extremely difficult. Although the official pointed out that counterfeiting of the original stamps was extremely rare, the new stamps were issued in order to reduce to a minimum, if not eliminate completely, the possibility of counterfeiting. Mr. Bordas Pena said that the new stamps were printed in Santo Domingo, but he refused to reveal the name of the printer or any other technical details.

Stocks of the previous stamps have been withdrawn from sale at tax offices throughout the country and they will be burned. The official announcement of the change-over was made on April 28th, and the head of the IRS said that the new stamps had gone on sale "a few days ago." He did not specify an exact date.

The old stamps were authorized for use on documents until May 15th, 1976, after which date they lost their validity and only use of the new stamps was permitted. The old stamps could not be exchanged for the new ones, nor could they be redeemed in any way. Due to the short notice given regarding the change, many lawyers, offices and businesses that use revenues and normally keep a stock of such stamps on hand were undoubtedly stuck with supplies of worthless (Ed. note: for official use, but not to collectors) stamps after May 15th.

The IRS derives some \$3 million annually from the sale of revenue stamps, the report points out. Pictured here are two samples of the new items, both in green with black serial numbers. One can detect easily the silk fibers appearing both front and rear.



Natalidad (Birth records)

Parques (Park Dept.)

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

BOSNIA revenues wanted — all types. REVENUES— Sample lots \$5.00 and D. L. Prentice, 7925 W. Oklahoma Ave., \$10.00. Nice mix. R. Walter, G.P.O. Box Milwaukee, Wis. 53219. 89 3174, N. Y. City 10001. ARA #1565. 87

WANTED: R44C with clear handstamp-
month and day. Have many to trade
or sell. SASE for list. W. R. DeKay, P.
O. Box 20275, Louisville, Ky. 40220. 89

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. 88

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more, MD 21207. 87

RUSSIAN REVENUES, vignettes, seals
and back-of-the-book material wanted.
Will buy or exchange. M. Cerini, 37
Wyoming Drive, Hunt. Sta., NY 11746.
91

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

WANTED: All stock certificates and
bonds—any quantity. Also express com-
pany paper, soldier and occupational
tintypes. Ken Prag, Box 431TAR, Haw-
thorne, CA 90250. 96

PHILIPPINES Wanted—Revenues, un-
listed OB's, perfrins, commercial over-
prints, postal stationery. Send priced
or for offer. Robert Hoge, 10124 Zig
Zag Road, Cincinnati, Ohio 45242. 87

CINDERELLA LOTS—loaded with U.
S. and Foreign revenues, seals, labels
and assorted cinderella material. (\$2
and \$5 lots). Cinderella Stamps, Dept.
R, 3335 Ripple Rd., Baltimore, Md. 21207
88

CHILE Revenues and Seals. Collections,
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So., St. Petersburg, Florida 33707. 91

WHOLESALE prices, not dated docu-
mentarys. R654—10 for 25c, R655—10
for 25c, R656—10 for 35c, R657—10 for
35c, R658—10 for 30c, R659—10 for \$1,
R660—10 for 60c, R661—10 for 1.50,
R662—10 for 1.60, R663—10 for 2.25,
R664—10 for 50c, R665—5 for 3.50,
R666—10 for 6.50, R667—10 for 80c,
R668—5 for 7.50, R670—10 for 1.60,
R671—5 for 13.00, R673—10 for 6.90,
R674—5 for 17.50, R675—10 for 11.00,
R676—10 for 3.50, R677—10 for 6.00,
R678—5 for 12.50. None cut or punched
—all guaranteed. Harry L. Bloom, 1025
Hancock St., Apt. 5A, Quincy, Mass.
02169. 87

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ers, revenues and all postal related it-
ems. No lot too small or too big.
Please describe and price in first let-
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rock, CA 93543. 87

STATE Fish & Game. Buy-Sell-Exch-
ange. Fish & Game Stamp Club now
forming. Write for details. P. Venum
Pierce, 70 Stetson St., Hyannis, Mass.
02601. 96

REVENUE Stamp Documents, Stock
Certificates, Checks. Paper Americana
list 50c. Stock certificate list 50c. Buy-
ing old paper items. Yesterday's Paper,
Box 294AR, Naperville, IL 60540. 92

SO. DAK. Hunting, other state tax to
exchange for states, tax paid or U. S.
A. Cinderella. No N. Y. Stock Trans-
fer or Ohio Sales Tax. Paper stamps
preferred. Charles H. Hermann, 10124
Samoa Ave., Tujunga, CA 91042. 88

WANTED: Revenue material (checks,
documents, cancels, etc.) from Hanover,
New Hampshire. Please write with list.
Terry Hines, Department of Psychol-
ogy, University of Oregon, Eugene, Or-
egon, 87403. 87

WANTED: France and French Colony
revenue stamps. Also parcel post. Would
like on approval. Trevor D. Roberts, 737
South Arbor Drive, Coupeville, Wash.
98239. 87

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