

# Bogus Tax Stamp Ring Raided

SPRINGFIELD — Raiding parties of state revenue agents and special investigators swooped in Thursday to break up a suspected large-scale, highly professional counterfeiting operation.

They said the ring apparently has been cheating the state out of thousands of cigarette tax dollars.

(Ed. note: This item is reprinted from the Morning Star, local paper in Rockford, Ill., issue of Dec. 24th, 1976, through the courtesy of member Dan Hoffman. SRS please note.)

The Department of Revenue, aided by agents of the Illinois Bureau of Investigation, targeted a dozen tobacco specialty shops and discount operations in Chicago suburbs, seizing at least 24,000 cartons of cigarettes that they claimed bore phony tax stamps.

Robert Allphin, director of revenue, said the value of the cigarettes seized was \$72,000 and that the potential tax revenue to the state would have been \$28,800 at 12 cents per pack.

Revenue department spokesman said at least two arrests were made and the investigation was continuing, based on new leads. But investigators still had not traced the source for the counterfeit tax stamps.

A highly placed source in the department said the phony state tax stamp was "obviously the work of a real craftsman - perhaps there are only a half-dozen people in the world who could have done that kind of work."

The source said the counterfeit work could not be detected under a magnifying glass and was identified only under special lighting and chemical treatment.

"The engraving itself is highly professional and it's perfection," the source said.

The suburbs in which raids were staged included Cicero, Berwyn, Broadview, LaGrange and Niles.

"We have not determined the extent of the operation or the amount of revenue involved, and we are reasonably certain that other suburban outlets have been used," Allphin said.

"But sources indicated to us that the word about that investigation was getting out. Our judgment was that further leads and bringing to justice those involved required that we act now," Allphin said.

The revenue chief said he believes the raids will "dry up the sources and distribution of untaxed and illegal cigarettes." But he said federal and state authorities will continue efforts to pinpoint the counterfeiting source.

Allphin termed the suspected counterfeit operation well-organized and well-financed.

The investigating teams staging the raids Thursday included special revenue agents, Bureau of Investigation agents and auditors, who immediately scrutinized the books of the raid targets.

The team zeroed in on the suburban locations after search warrants were obtained on the basis of affidavits from state agents stating that contraband cigarettes were present on these premises.

Sources in the revenue department said agents had purchased a number of cigarettes bearing phony stamps.

The raids capped a three-month investigation prompted by Allphin's concern over declining cigarette tax revenue.

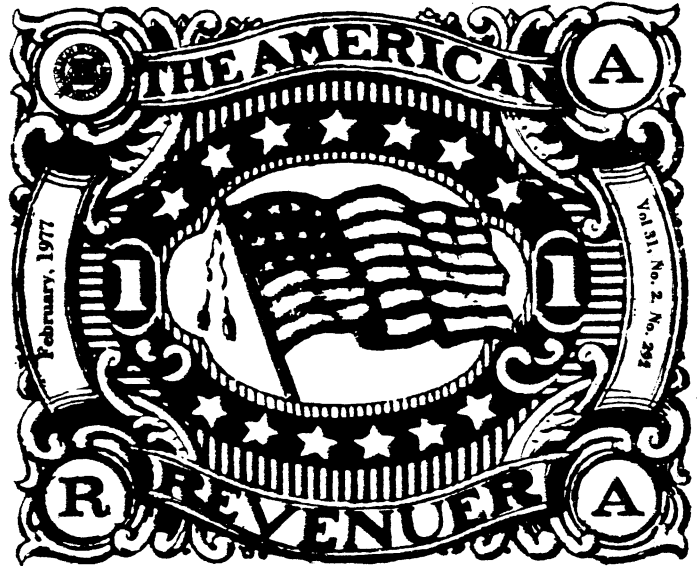
He said receipts reported for the first four months of this fiscal year were \$56.1 million as compared with \$64.8 million during the same period a year earlier.

Allphin said the national trend indicated that receipts should have increased about 2 or 3 percent instead of dropping 13.4 percent.

Another revenue department source said that cigarette tax revenue was 34 percent less in October 1976 than in October 1975.

"We flooded the streets and then we hit paydirt," Allphin said.

He said investigators began purchasing cigarettes in random fashion at liquor stores, food chain operations and discount stores.



## Chapter Notes

### TAX—PAID ESSAYS SHOWN

At the December 2, 1976 meeting of the New York Chapter of the ARA Ernest Wilkens exhibited a collection of tax-paid essays and proofs.

The first stamps displayed were those of the 1868 issue for tobacco and included a sheet of twelve essays, 1 to 100 pounds, with eagle-and-shield design on blue network background; a 100-pound essay on blueprint paper with a vignette of a tobacco plant; and a model and some proofs of the Continental Bank Note Co's accepted design. Mr. Wilkens said that similarities in stamp size and text indicated that all three groups of stamps must have conformed to specifications, no longer in existence, proposed by the Government for this first issue of tobacco stamps. Also shown were the CBNCo. large numeral essays and proofs for 1868 ounce denominations.

Mr. Wilkens then pointed out damage to the upper right portion of the Imported Cigar essay identical to that pictured in George Turner's catalog (Turner essay C-100). He wondered whether other examples of this essay also showed this flaw. No source for the harbor scene design has been found. A number of other essays and proofs of revenue stamps were shown.

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

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## Customs Service Museum Opened To Public

*Lou Alfano, ARA*

The student of fiscal history will find many items of interest on display at the United States Customs Service's Exhibit Hall and Information Center which was recently opened to the public. The exhibit, "Protectors of Independence Since 1789" is a service of the nation's oldest fiscal agency, and is located in the Customs Service Building at 14th Street and Constitution Avenue, N. W., Washington, D. C., opposite the Museum of History and Technology. It is open Monday through Friday, except holidays, from 9:30 a.m. to 4:00 p.m.

The exhibit hall is a mini-museum in which five display cases highlight the Customs story:

*The Customs Officer* case contains memorabilia from the days of horseback patrol on the border to the anti-skyjacking Sky

Marshal program of the 1970's.

*Laws We Enforce* focuses on prohibited and restricted importations, such as unhealthy meat products, copyright violations, and endangered species, illustrating the role Customs plays in enforcing over 600 laws on behalf of some 60 other Federal agencies.

*The Smuggler* display features clever smuggling devices uncovered by alert Customs officers: a car door panel packed with heroin; religious plaques filled with hashish; and a bird cage which concealed drugged parrots (the importation of which is restricted because they carry diseases) in a secret compartment while canaries provided them with cover.

*Tools of the Trade* includes such diverse items as yarn counters, sugar and molasses samplers, narcotic test kits, hydrometers (bearing Government and manufacturer's labels), and Customs seals and stamps - all used by Customs to mark, weigh and sample imported merchandise.

*Protectors of Independence* highlights Customs' role as the primary source of Federal revenue during the 19th Century. A railroad headlight symbolizes the financing of the Transcontinental Railroad with Customs receipts; a revenue cutter tells of the days when the Coast Guard was a Customs operation (the Revenue Marine); and standardized weights and measures reveal Customs as the forerunner of the National Bureau of Standards.

A ten-minute multi-screen audio-visual show appears around the room above the display cases. This slide-and-sound presentation mentions such Customs notables as President Chester Alan Arthur and authors Herman Melville and Nathaniel Hawthorne as it takes the visitor from the arrival of the first ship to pay duties to the United States in 1789, through the rum-runners of Prohibition and intensified intelligence efforts of World Wars I and II, to the latest in law enforcement technology - where radar, high-speed aircraft and computers are among the tools used to expeditiously process the law-abiding while halting violators at the border.

Leaflets and brochures on Customs history, Customs occupations, and the clearance of international travellers are available free of charge at the exhibit's information counter.

At this time, the Customs Museum is the only exhibit dedicated to fiscal history in the Nation's Capital. However, exhibits are also planned at the Treasury Department and at the Bureau of Alcohol, Tobacco, and Firearms.

## Forbin Reprint Sold Out...but,

The last copy of the reprinted 1915 edition of *Catalogue de Timbres-Fiscaux* by Forbin (nearly 1000 copies in two printings) has been sold. (Only the rebound, hardcover original remains at \$50.) However, there is a small quantity of printing remainders covering portions of the catalog. These are being made available to ARA members only on a first-come basis for a minimum donation to the ARA publications fund of 75c per section.

Sections are (PP.):

1-40 + 40-87 136-183 + 184-231 + 232-279 +  
 280-327 328-375(USA) 376-423(USA) 424-471 + 472-519  
 520-567 568-615 616-663 + 664-711 712-759 760-end

Consult a Forbin catalog for content. Orders for more than a single copy of any section will be accepted only for those sections *not* marked with a +, to assure opportunity for as many as possible. (Also indicated whether or not a refund of donation is wanted for items sold-out.) Order from Duane F. Zinkel, 2323 Hollister Ave., Madison WI 53705.

## The President's Page

G. M. Abrams

### ERLER'S CZECH CATALOG AT PRESS

The prolific Martin Erler advises that his new catalog of Czechoslovakian revenues is now in the process of being published. It contains some 220 pages, with many previously unlisted items. It is a VERY LIMITED edition, hardbound, printed by offset and is bilingual (German-English). They are offered to the members first come first served at the price of \$12 postpaid, book-rate from Germany. Checks may be sent to this office or directly to Martin (D-8021 Icking, Irschenhauser Str. 5, Germany). And I mean LIMITED.

### MINNEAPOLIS CHAPTER?

Member Peter Bergstedt (4103-44th St. E., Minneapolis, Minn. 55406) advises of the interest in forming a Chapter in the subject city. Interested members may write to Peter directly.

### CANADIAN TAXPAID CATALOG READY

We have obtained a copy of Lee Brandom's new catalog containing a priced (by rarity reference) listing of these fascinating stamps. An excellent job, and a review is in process. Highly recommended, the book is available from the British North American Philatelic Society's Book Dept., in care Doris Hollingshead, 65 Howe Ave., Hamilton, Ont., Canada L9A 1X2; price \$6 postpaid. Well worth it. Payment to BNAPS.

### PART 3 OF CHINESE REVENUE SERIES AVAILABLE

We have received a copy of the 3rd part (of a projected 4 part series) authored by member Chi Wen Yen (PO Box 3293, Taipei, Taiwan). The series illustrates hundreds of Chinese revenues, many of which are not listed anywhere. This and the preceding issues, as well as further issuances, form a nucleus for anyone interested in collecting, or in starting a collection, of the subject stamps. Recommended, and please write directly to the author for price and delivery information.

### ADDITIONAL FOREIGN REPS APPOINTED

The following members have been kind enough to volunteer their services to act as ARA agents in their respective countries, and our sincere gratitude: Dennis Rosser for the UK and Britain; Prof. K. D. Singh for India. Further volunteers? The masthead has been changed accordingly.

### LINN'S COLUMN TO START

According to a report from member Dan Hoffman, Linn's has agreed to provide space for a regular revenue column, which Dan will prepare; the first of these was to appear in the Jan. 17th issue. Dan would appreciate the assistance of any members in putting these columns together, especially in the areas of unusual revenues (USIR) of all types. Dan will need fotos photos or negatives which can be used to illustrate in such cases. Such photos etc. will not be returned. Dan also solicits suggestions for the column, and asks the membership's patience with any mistakes that may occur. The ARA will be stressed, so this is an opportunity we can't afford to blow. Your cooperation is required, and please write Dan directly: 1028 N. Alpine Rd., Rockford, Ill. 61107.

### KUDOS

To Charles Reiling, who took a Bronze at LINPEX (Lincoln, NE) for his "US Telegraphs and Telegrams," and who at BERMUPLEX in Bermuda during December, took a Gold and the Best US Exhibit for his Private Die Proprietaries.

To Stamp Collector (formerly Western) and Editor Ken Wood for his kindness in publishing an article on this writer in the issue of Dec. 4th. Mr. Wood has again shown his good taste.

To Chuck Emery, for taking a Champion Gold at COPEX '76 in Bear Creek Park, BC, Canada in October, for his Canadian fiscals. He also captured the Nellie T. Trophy.

To Linn's and Editor Ed Neuce, for the series by member Barbara R. Mueller begun in the issue of Dec. 20th on classical USIR in her column "U. S. CLASSICS".

To members Marsh and Williams for capturing a silver medal at the Chicago Philatelic Society Expo in October for their literature entry THE POSTAL SAVINGS STAMPS OF CHINA (See review this issue).

To Ron Leshner, for taking the President's Award for his "Spanish American War Proprietary and Medicine Tax Stamps" exhibit at VALPEX (King of Prussia, Pa.) in Sept. The display also took a second in the US section.

To member Gerry Tremblay for his exhibit of Private Die Medicines, which took a third at THAMESPEX (New London, Conn.) in Oct., followed by a CAPE COD PEX first place later in the month.

(Note: If you have exhibited and won prizes for any revenue-related material, and have not been kudoed here, drop me a line providing all details. The reports in the philatelic press of late have carried familiar names, but are being abbreviated to the extent that it is difficult to determine what the awards were for; your note to me will fill in the gaps.)

## CORRECTION: 1917 Beer article

There were missing lines in the article entitled BEER STAMPS--The 1917-1918 Provisional Issues which appeared on page 4 of the January AR. Near the bottom of the second column on page 4 the copy should have read:

"2 - Figure 1. Center square cut-out, Vanderhoof 153aA. Large '1919' in purple measuring 15½ mm x 9½ mm. Additional parts of letters of the overprint visible at top of square. The only "large" 1919 type reported."

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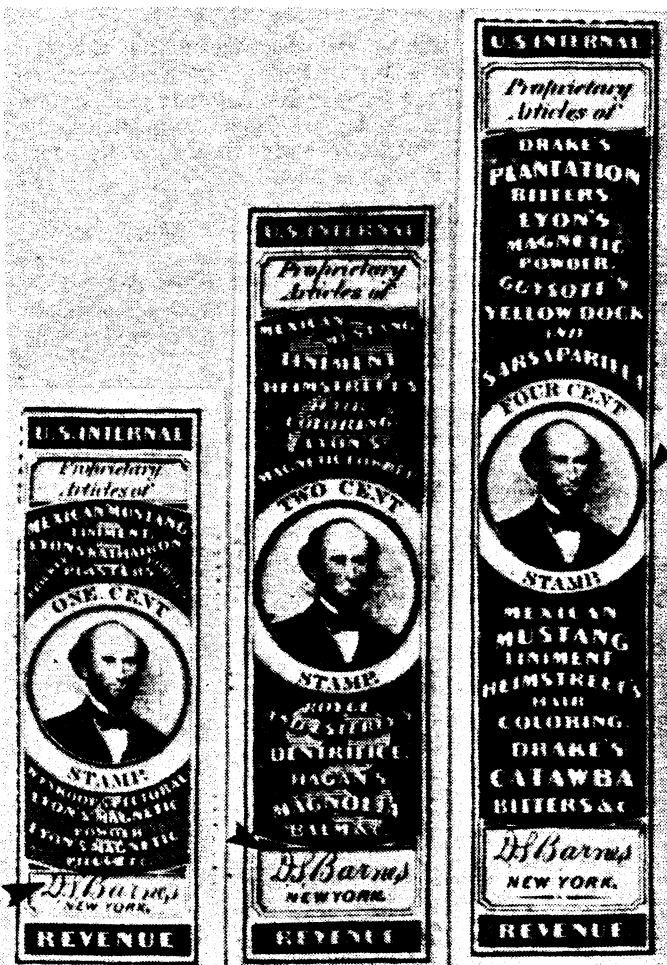
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# THE DIES OF THE U.S. PRIVATE DIE PROPRIETARY MEDICINE STAMPS

## Part VI

Richard F. Riley

The Dies of Demas Barnes. 1. RS15-20. The Tall Format Dies:—There were three dies, one for each of the three denominations of the D. S. Barnes stamps, Fig. 20. Similarity in arrangement raises the question whether they were created in part from partial dies entered on a bedpiece or by another method.



20. The three denominations of the D. S. Barnes stamps in vertical format. The arrow on the 4c stamp indicates the position of the detail shown in Fig. 23.

The top and bottom panels reading: "Proprietary-Articles of" and "D. S. Barnes-NEW YORK" differ in size on the 1 cent and 2 cent stamps and in the placement of the signature with respect to the frame lines in the 2c and 4c stamps and therefore they were engraved separately. (Compare the signatures as engraved; it will show how well these engravers could duplicate design features). Close examination will show that the bright line lettering in the top and bottom panels reading U. S. INTERNAL and REVENUE also differs in subtle ways. The vignettes were from a single die (13, p. 196-7) so the vignette was inserted into separately engraved frames by a transfer roll of the vignette.

The method of rendering the "1" and "2" behind all of the lettering is interesting. The Eagle collection contained a die proof off card showing the vignette, the lettering naming Barnes' proprietaries, a little other detail but without frame

lines and the ruling making up the background (13, p. 196-7). Evidently then the blackline engraved background was engraved after the bulk of the white line engraved lettering. Some evidence of this can be seen under a magnifying glass as some intrusion of the diagonal ground lines into the white line engraved letters.

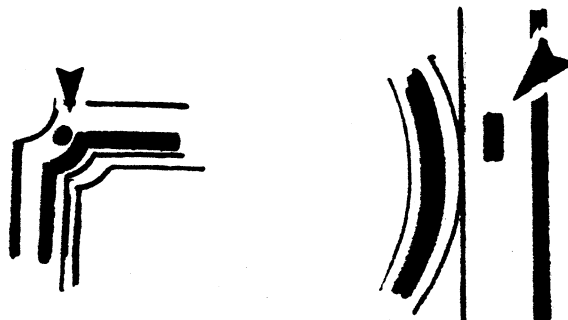
In 1864 all three of these dies were altered to read: DEMAS BARNES, seven months before the last D. S. Barnes stamps were issued (2, p. 219-23). Probably new dies were created for RS21-3 by removing D. S. Barnes from the transfer roll with the insertion of DEMAS BARNES on new laydown dies. Fig. 21 shows the resulting denomination.



21. The 1c vertical format stamp showing the name change from D. S. Barnes to Demas Barnes. The approximate position of the feature shown in Fig. 22, is indicated by the arrow at top.

Flaws in the metal on which the die was created are relatively scarce on the stamps inscribed D. S. Barnes. The design characteristic diagrammed from the D. S. Barnes stamp in Fig. 22 is also found on the DEMAS BARNES 1c stamp. In both, the vignette is off center to right, touching the inner frame line. The 4c stamps of both D. S. and DEMAS BARNES show a constant blob of color right of the center of the vignette between the two outer frame lines, Fig. 23, and another left of S of STAMP below the vignette. These suggest that the 1c and the 4c D. S. Barnes dies were direct parents of those inscribed DEMAS BARNES.

Probably the engravers made a few minor touch-ups here and there while they were changing the name in the lower panel. In changing the name from an autograph which cut the frame lines, Fig. 20, arrows at bottom, to a printed name, the frame lines in the bottom panel probably were erased. On the 1c and the 2c there are no traces of the manuscript signature remaining on the frame lines. Also supporting this contention we find on the 1c stamp that the left triangle just above the panel has been extended to the right and the two inner frame lines at the top have been closed at the right end with the outer frame. Compare



22. Small constant plate flaw on the 1c D. S. and the Demas Barnes stamps within the frame lines of the panel reading: Proprietary-Articles of.

23. Constant plate flaw on the 4c D. S. and the Demas Barnes stamps within the frame lines to the right of the vignette.

with the Pierce name change, described in the *Revenuer* for May, 1976.

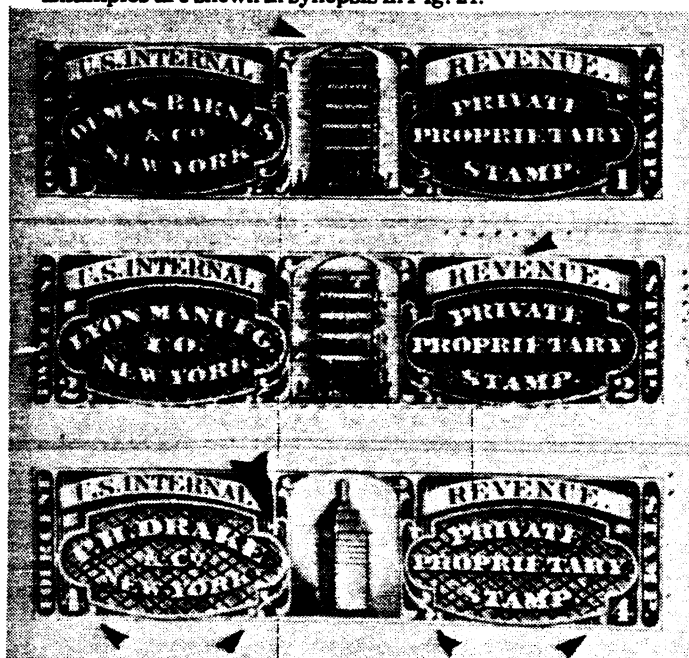
Entry marks are located above and to left of the top right corner of the outer frame lines.

Of more interest are the alterations in the dies with horizontal format which Barnes subsequently let out, sold or passed on to P. H. Drake and to The Lyon Manufacturing Co.

The Dies of Demas Barnes. 2. RS24-6. The Dies in Horizontal Format, Subsequently altered for P. H. Drake and for The Lyon Manufacturing Co.:—The dies from which stamps were prepared for use by the several branches of the Barnes patent medicine empire were engraved and subsequently “altered” to provide stamps used in the following sequences (2, pp. 223, 245, 279):

D. S. Barnes, 1c RS24ab, 1866-72	Lyon Mfg. Co., RS167bcd, 1873-83
D. S. Barnes, 2c RS25ab, 1866-72	P. H. Drake, RS82a, 1869-71 Lyon Mfg. Co., RS168bcd, 1873-83.

D. S. Barnes, 4c  
RS26a, 1866-9      P. H. Drake, RS83ab, 1869-75  
Examples are shown in synopsis in Fig. 24.



24. Synoptic examples of the 1c, 2c and 4c dies used by Demas Barnes, The Lyon Manufg. Co. and the P. H. Drake & Co. Arrows point to various features discussed in the text.

We begin our analysis by considering the dies for the original designs used by Barnes, RS24-6, exemplified by the 1c die, Fig. 24, top. The three denominations of the Barnes stamps differ of course in the white line engraving of the numerals and lettering of denomination. Beyond this the remainder of the dies would appear to be identical. Common specks of color are found in the right leg of A at the level of the crossbar and in the bottom right foot of E of PRIVATE, right panel, on all three values.

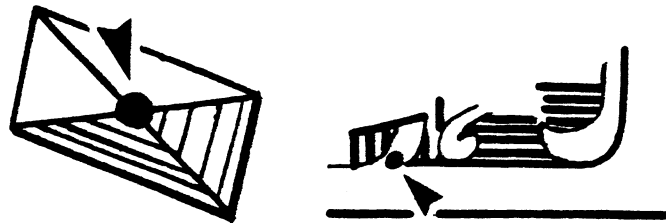
Common, larger design features, too identical in appearance to be coincidence include the close spacing of the letters VE in REVENUE, top ribbon and many smaller features. The latter include many mirror image asymmetries, for example, in ornamentation to the top right and left of the vignette, in curlicues to right and left of the bottom left and right numerals of value and curlicues at the bottom left and right sides of the vignette. No doubt the three Demas Barnes stamps were prepared by denominating three laydown dies lacking numerals and the lettered value panel on the left.

The Dies of P. H. Drake, RS82-3:—Drake was the first to inherit the 2c and 4c dies from Demas Barnes. There are two obvious changes in design of the Barnes dies which resulted in the Drake dies, that of the central vignette and the name change in the left central area. See Fig. 24, bottom. The remainder of the stamps appears identical to the Barnes stamp.

We note again the close spacing of VE of REVENUE, top right ribbon, the micro-dot of color in A of PRIVATE in particular and the same asymmetries noted for Barnes' stamps. However, close comparison of the numerals and letters of value will show them to have been reengraved; for example compare T of CENT and the foot of cross bar of 4. This suggests that another transfer roll was prepared from the undesignated Barnes die noted above, perhaps via a laydown die prepared from a transfer from which the building had been cut or filed off. Alteration of the name from DEMAS BARNES to P. H. DRAKE in the left panel may also have involved correction at the stage of the transfer roll. No doubt the name was changed before the vignette had been designed for the approved die shows a pencil-sketched vignette in the engraved frame showing the name change (13, p. 226-7). Possibly this whole panel was first erased on a transfer roll. The new name would then have been entered on a secondary die in white line engraved letters, behind which the crosshatching was then engraved with a ruling machine, as in the case of the Barnes vertical format stamps.

In addition, the die has two new features, the dots added to the design shown in Fig. 25 and 26. These may have been layout marks on the plate though their placement appears too uniform. Another possibility is that they may have been entry marks placed on an evolving laydown die for positioning the entry of the new vignette from a transfer roll of the same.

Entry marks on the plate are located below and to left of the top left corner of the outer frame lines, on both Barnes and Drake issues.



25. Diagram of the diamond at top right below the ribbon reading REVENUE. The central dot indicated by the arrow is present only on the Drake stamp.

26. Diagram of the curlicues at the bottom, left side of the vignette, approximately below K of YORK.

The Dies of The Lyon Manufacturing Co., RS167-8:—The common design asymmetries seen on the Barnes stamps, the close arrangement of VE of REVENUE and the color specks in A and E of PRIVATE again characterize Lyon's stamps as Barnes' relatives. As in the case of the Drake stamp, the numerals and letters of the denomination tablets have been reengraved again. The most obvious change in their dies is of course in the top of the building in the central vignette and in the name of the company in the left panel.

It hardly seems likely that the stamps were altered from the Drake redo but rather were generated from the original Barnes undesignated mother die. The central vignette required only the removal of the address “21-PARK ROW” on top of the building. Evidently this was done after the name in the left panel had been changed, for essays with the name change show the old address (13, p. 260-1). Probably it was a last minute erasure from the transfer roll. Thus on the 1c Lyon stamps the dots to left of P of PARK which are on the Barnes 1c and 2c stamps, Fig. 24, still remain. Those on the 2c Lyon stamps are largely gone



27. Diagram of part of the top of the vignette of RS21-4. The dots of color designated by the arrow remain on the Lyon 1c stamp and the line marked a was recut on the 1c stamp.

suggesting their removal as separate operations—on two transfer rolls as suggested above. Obviously the firm name was altered, again probably by removal from a transfer roll and subsequent re-entry on a laydown die.

Neither Lyon die has the two heavy dots seen on RS83ab, as would be expected had their function been to align a new vignette. However, on Lyon 1c RS167bd, the line marked a on Fig. 27 has been recut adjacent to the building.

Entry marks on the plate are in the positions given for Barnes and Drake issues.

## PEGGY'S PEARLS:

### Ever think about being a Stamp Dealer?

If you pay much attention to ads in the paper and get much merchandise in the mail, you might think about being a stamp dealer some day and make a lot of money like that person does from you. Well, there are two mistakes already-think and money. They just don't seem to go together.

When I started in this business I had no idea as to what I was letting myself in for. Anyone that doesn't have his or her head

examined beforehand will have to forget it later as they won't have enough money.

One of the saddest experiences any dealer runs across is the keeping or switching of the material that he paid for. A lot of (censored) collectors have the idea that you are behind and surrounded by a multi-million dollar corporation and that you bought and probably got your stamps for nothing; so, in their ignorant eyes you've got to be rich because you are a stamp dealer. What a lot of people do not realize is that a good many times you went out on a limb to pay for this material and if it is good stuff, you paid through the nose. Sometimes you had to borrow from the bank, other times you just did without to pay for the stuff and then some guy (or gal) picks you off.

There is always some collector that read some guy's ad concerning a bunch of junk (later on you found that you had sold your junk to this guy in the ad) and he thinks everything ought to be priced according to that ad. Why that collector doesn't write to the ad guy you don't know, but you would sure like to tell him (or her) where to go!

There are those that are dealers, but they don't tell you they are. They take your stuff to the stamp shows and hawk it and sometimes it comes back a little battered. Usually when you question why your material was battered is when you find out the good things. Then, there's the guy that had a want list and you sent the stuff — no, he wasn't a dealer, but he held your stuff for three months till he found out if he got the stuff in auctions. Or, there's the guy that was a dealer that tries to buy your very finest stuff at 10 percent and tells you he can buy it anywhere for that. I am still awaiting his answer where "anywhere" is.

One thing you learn quickly is that people aren't perfect and you're not the perfect child your parents led you to believe. Stamp dealing is fun and people are nice at times, but then there are days like yesterday.....

# GRIFFIN STAMP COMPANY

P.O. Box 374

Auburn, Washington 98002

## Mini Mail Bid Auction NO. 3 Closing Date March 5, 1977

Usual auction rules. Descriptions and abbreviations same as A.R.A. auctions

1. R31C (2VG) Unreadable H.S. cancel - most probably a Osgood & Co. cancel. Ripped in half but repaired, usual condition for this stamp. Few pulled perfs. Good color and general appearance looks about F. This stamp is seldom offered at auction and this is a rare opportunity to bid on such a scarce item. Free xerox for S.A.S.E. Undercataloged at \$800. OPEN

### Revenue Proofs

2. R82P India. Cut close all 4 sides, 8 mm tear on top left. Fresh color. Cat. \$37.50  
3. R98P card. (4F) a few small black ink spots, still a nice copy. Cat. \$25.00  
4. R136P (2XF) India. Fresh. Cat. \$6.50  
5. R138P (2XF) India. Fresh. Cat. \$6.50  
6. R146P (4F) Sheet margin single. Just barely cut into at top left. Beautiful and fresh. Cat. \$14.00  
7. RB1TC PAIR (4VF) 1871-75 Granite paper. Trial color proof, orange and ultramarine. Fresh color and very scarce. Ridiculous cat. of \$15.00. OPEN

### EXPRESS ITEMS

8. R2B (5F) with clear Wells, Fargo July 1864 H.S. cancel Est. \$3.50  
9. R25B (4F) with very desirable bold Wells, Fargo H. S. Virginia city double ring - June 6, 1867 cancel. Est. \$15.00  
10. R27C (4F) with H.S. Wells, Fargo May 1864 cancel. Est. \$3.50  
11. Wells, Fargo Newspaper stamp. Scott No. 143LP3 (4F) ink spots. Cat. \$6.50  
12. Wells, Fargo Newspaper stamp. Scott No. 143LP8 (4F) S.E. unused. Cat. \$4.00  
13. Wells, Fargo Newspaper stamp. Scott No. 143LP9 (6VG) unused. Cat. \$1.50  
14. 13 - Wells, Fargo locals reprints, very crude. Est. \$3.25  
15. Springer No. 10CF3 Wells, Fargo express frank. Badly faded at top. M.D. Cat. \$2.50. OPEN

16. Springer No. 10CF5 Wells, Fargo express frank. (3F) Cat. \$2.00. OPEN

17. Small unlisted Wells, Fargo express frank. Thin and soiled. S.B. \$1.00

18. Large (70x115mm) Unlisted, unused express label. Glazed orange paper. three vignettes. Very nice item. OPEN

19. Large (55x95) Unlisted and extremely rare Wells, Fargo newspaper and magazine stamp. Prepaid 1 cent, Atlantic department. Pink and white color. Torn and MD. Est. \$15.00  
20. Same as lot 19 but prepaid 5 cents, torn and MD. Est. \$15.00

20. Same as lot 19 but prepaid 5 cents, torn and MD. Est. \$15.00

21. 6 diff. unused Northern Express Co. Tacoma Wa. express labels. S.B. \$3.00

22. Wells, Fargo special frank, St. Joseph to Placerville. Cut corner from envelope. Scott type 23 No. 2336. 1926 catalog \$60.00 as entire. OPEN

### DOCUMENTS

23. Express cover. No. 11 tied by Pacific Express Co. cancel. Scott cat. \$75.00 for express cancel on stamp alone. Very rare cancel. Cover aged, 3 margin stamp and cancel a tad light. Value \$125.00. OPEN

24. Scarce document. 1883 warranty deed with Page & Saville Gloucester express label attached. Label is yellow-glazed paper and damaged. Rubber stamped "return by Savory & Co. Salem Express" on document. EST. \$50.00

25. Rare document from the short lived Wells Butterfield & Co. American Express Co. Dated Oct. 28, 1851. This is a museum piece. A low estimate for such a rare item. EST. \$75.00  
Next auction will feature a scarce 1905 Forbin premiere edition catalog. plus misc. U.S. and foreign lots.



1971 Imperf. Unwmkd.  
 Similar to 1968 issue, but size now 18½ x 45 mm.  
 RC22 TT3 3h. dark red  
 a. pale red

1972. Perf. 13-¾ Wmk. 337  
 Similar to 1963 issue, but now on luminescent watermarked paper.

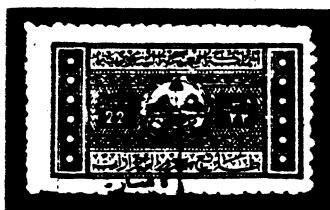
RC23 TT3 2h. ultramarine  
 RC24 " 3h. red

The lower inscription on type TT3 reads "maslahah al jamarik" or "customs department".

The tax was apparently discontinued early in 1976, as current cigarette packages have no stamps on them.

## PASSPORT STAMPS

Actually, stamps for several different purposes, but listed together here because they are all used in passports and-or residence permit booklets.



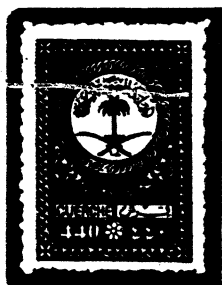
P1

1949. Perf. 11 Unwmkd.  
 Typographed by the State Printing Works, Mecca.  
 RP1 P1 22g. dark blue  
 a. ultramarine  
 RP2 " 220g. green

The 22g. paid the exit visa fee, and the 220g. the (Saudi) passport renewal fee. Other values may exist.

No. RP1 is on thin soft yellowish paper, RP1a is on medium rough grayish paper.

Bottom inscription reads "tabi' rusum al jawazah" or "passport fees stamp".



P2

1955. Perf. 10-¾, 11 or 11½. Unwmkd.  
 RP3 P2 110g. dark violet, perf 11½  
 RP4 " 440g. brown, perf 11  
 a. perf. 10-¾

The 110g. paid the initial three month residence permit fee, and the 440g. the one year renewal.

No. RP4 is on rough medium grayish paper, roughly perforated, while No. RP4a is on thin soft yellowish paper, cleancut perforations. No. RP4a may have been issued much earlier, since its paper and perforations are characteristic of the late 1930's.

Lower inscription reads "tajdid al iqamah" or "renewal of residence".



P3

1956. Rough perf. 11 Unwmkd.  
 RP5 P3 110g. red violet

This stamp apparently replaced No. RP3. Lower inscription reads "ta'shirah al iqamah" or "residence visa".



P4



P5

1959. Perf. 11 Unwmkd.  
 RP6 P4 220p. red violet  
 RP7 P5 220p. violet

No. RP6 is inscribed "return visa" and No. RP7 "entry visa". Both values exist on thin soft or medium hard paper. Most are very roughly perforated.

1956-66. Perf. 11 Unwmkd.  
 RP8 P1 2R. indigo  
 RP9 " 20R. green

Similar to 1955-56 issues, but values in riyals.

RP10 P3 10R. red violet  
 RP11 P2 40R. brown

Usage of Nos. RP8-11 is the same as the corresponding stamps in qirsh denominations.



P6

1969. Perf. 13-¾ Wmk. 361  
 Recess printed by the Security Press of the Ministry of Finance, Riyadh.

RP12	P6	2R. Exit Visa olive
RP13	"	2R. A Country Addition dark brown+
RP14	"	10R. Residence Permit brown red
RP15	"	10R. Passport+
RP16	"	10R. Transit Visa+
RP17	"	20R. Return Visa dark violet
RP18	"	20R. Entry Visa dark green
RP19	"	20R. Passport Renewal orange
RP20	"	31½R. General Services Tax brown+
RP21	"	40R. Residence Permit Renewal gray
RP22	"	63R. General Services Tax dark blue

Designs for the various stamps are similar, but not identical. Some have only an Arabic inscription indicating the purpose. Stamps marked with an asterisk were seen at the Security Press during a 1971 visit, but are not otherwise known.

All usages seem clear except "A Country Addition" and "General Services Tax". Meaning of "A Country Addition" is unknown. General Services Tax was charged on all arrivals for about a year (late 1969-late 1970), then limited to foreign pilgrims until Dec. 19, 1974 when it was cancelled by Royal Decree M-68.

1972. Perf. 13-¾ Wmk. 337  
Similar to 1969 issue, but on luminescent paper with changed watermark.

RP23 P6 2R. Exit Visa olive

## COURT FEE STAMPS

These stamps were used on deeds, marriage licenses, etc.



CF1

1934? Perf. 11 Unwmkd.  
Typographed by the State Printing Works, Mecca.

RD1 CF1 5g. ultramarine  
RD2 " 10g. red

Lower inscription reads "khass li-kuttab al 'adl" or "special for Shari'ah Court registrars". Other values may exist.

## CUSTOMS DUTY STAMPS

Used to indicate that customs duty had been paid on dutiable imports, such as radios, TV sets, typewriters, etc. The stamps were attached directly to the article with scotch tape.

1959? Perf. 11 Unwmkd.  
Typographed by the State Printing Works, Mecca.  
RCD1 CD1 N-V purple

Probably issued earlier. Discontinued probably in early 1960's. Illustrated copy removed from author's transistor radio first brought to Saudi Arabia in 1959. Blanks filled in with pen and ink.



CD1

Inscriptions read as follows:

1st line "al Mamlakah al Arabiyah al Sa'udiyah" - "Kingdom of Saudi Arabia"

2nd line "mudiriyah al jamarik al 'ammah" - "Directorate General of Customs"

3rd line "raqm al qut'ah" - "item number"

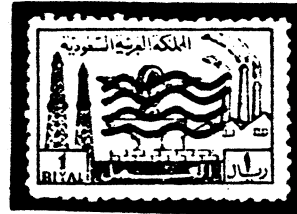
4th line "raqm al wusul" - "arrival number"

5th line "tarikh al wusul" - "date of arrival"

6th line - "—of— customs"

## WORK PERMIT STAMPS

Everyone working in Saudi Arabia was required to have a work permit, renewable annually for a fee of 1 Saudi Riyal.



WP1

1966? Perf. 11? Unwmkd.  
Typographed by the State Printing Works, Mecca.

RWP1 WP1 1R. +

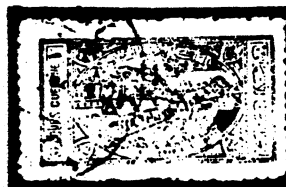
This stamp has not been seen. The illustration is from "The Oil Caravan", April-May 1972, an Arabic language magazine published by Aramco.

Bottom inscription reads "al'amal" or "the work".

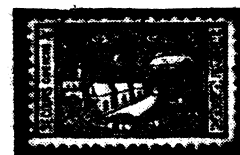
1969? Perf. 13-¾? Wmk. 361?  
RWP2 WP2 1R. yellow brown & black+

This stamp was seen at the Security Press during a 1971 visit, but is not otherwise known.

## HOSPITAL TAX STAMPS



H1



H2



Used on all documents also requiring other types of revenue stamps. The 1-8g. and ¼g. values were also required on domestic and foreign mail. Proceeds were for The General Hospital Fund. The tax was discontinued in May, 1964.

1936, Oct. 13 Perf. 11½ Unwmkd.  
Typographed by the State Printing Works, Mecca.  
Size: 37 x 20 mm.

RH1 H1 1-8g. scarlet

1937-42. Perf. 11½ Unwmkd.  
Similar to issue of 1936, but redrawn and size now 30½ x 18 mm.

RH2 H2 1-8g. scarlet  
a. carmine ('39)  
b. carmine, perf. 10-¾ ('42)

No. RH2 exists on both thin and medium paper.



H3

1944-56. Perf. 11 Unwmkd.  
RH3 H3 1-8g. carmine, yellowish-white paper, perf. 11½  
a. grayish paper, perf. 11½  
b. grayish paper, perf. 11  
c. scarlet, white paper, perf. 11 ('55)  
d. rose, white paper, perf. 11 ('55)  
RH4 " ¼g. rose, white paper ('56)  
a. carmine, yellowish paper ('60)  
b. dark lilac rose, white paper ('56)  
RH5 H3 1g. yellow green  
a. bright blue green, perf. 11½  
RH6 " 5g. dark blue

No. RH3 was printed in sheets of 25 (5 x 5) with outer frame line, also in sheets of 50 consisting of two panes of 25. No. RH4 was printed in sheets of 50 (5x10). Other values may exist, Nos. RH5-6 have not been seen used.

1950. Rouletted 8. Unwmkd.  
Similar to 1944 issue, but redrawn.  
Lithographed by a private printer.

RH7 H3 1-8g. rose brown  
a. double impression  
b. carmine

Design differences are very slight. The rouletting machine often did an imperfect job, giving an apparent roulette of 16. Printed in sheets of 40 (8x5) without outer frame line and imperforate at the outer edges of the sheet.

1953. Perf. 10 Unwmkd.  
Similar to 1950 issue, except now perforated.  
RH8 H3 1-8g. red brown  
a. brown red

# Huge U.S. Revenue Stock To Be Unveiled at Rockford Convention!

## Time & Place

Rockford, Ill. March 25 thru 27, (Fri., Sat., Sun.) That's at the Clock Tower Inn and I'll be comfortably situated in the Executive Suite, which is located on the floor above the Convention Hall. For early arrivals, I will be conducting business beginning at noon on Friday until show's end. Refreshments will be available during business hours.

## What's For Sale

First issue. Singles, multiples, interesting documents, tremendous selections of cancels, freaks and rare varieties.

Second and Third issues, through R734. Plenty of scarce red dated documentaries up to the \$10,000 values.

RB's. Plenty of variety here, from battleships through RB10. Lots of printed cancels.

RC, RD, an especially fine variety of RE's. How're you fixed on 1941 issue \$1.92, \$5.16, \$4,000? I have these and many more.

RF. Many goodies in the Playing Cards, including many scarce bureau precancels. How about RF2 unused, imperf vert. strip of 3?

Match and Medicine. My own pet collecting area, so particularly strong in this area. Condition of my stock is well above average to XF.

Telegraphs. Good selection here too, including many panes.

Cinderellas. Some selection here, though trying for more by showtime.

I BUY TOO! Bring your excess with. I pay more than the ordinary stamp dealer, and I deal fast. I'll buy anything in better U. S., especially B.O.B.

YOUR PRIOR INQUIRIES ARE SOLICITED. Please write or call me at my office (where I really make my living). A.R.A. 2001  
S.P.A. 30916

## Larry Joseph

8830 Milwaukee Ave.  
Niles, Illinois 60648  
(312) 297-4200

# Andrews Antiques & Stamps

Dealers in Americana and U.S. Revenues

8 Franklyn Drive

Lansing, New York 14882

MAIL SALE 371 — CLOSING DATE: APRIL 4, 1977

Safe of USIR revenues, documents and paper Americana. Usual auction rules. Condition as for ARA sales.

## USIR

1. R11c cracked plate thru "Y" of PLAYING (3VF) OPEN
2. R37c blk 4, embossed cxi (5VG) MD CV \$3.50
3. R37c blk 4, embossed & ms (6G) MD CV \$3.50
4. R155 blk 4, 1t hng (2XF) Est. \$1.50
5. R599-677 lot of 10 CV \$14.35
6. RD271 mint-green print flaw across face Est. \$5.00
7. RE181 (1XF) CV \$23.50
8. RJA43d (b), 44(b)MD, 46(b), 46d(b), 54, 73 CV \$4.30
9. RNC1 lot of 9 cks. Est. \$5-10.00
10. RND1 lot of 15 cks, 1 "GOLD" ovpt. Est. \$10.00
11. RNE4 on ck, "GOLD" ovpt. Est. \$2.00
12. RNE7 lot of 4 cks. CV \$14.00
13. RNF1 Lanman & Kemp ck Est. \$2.00
14. RNG1 lot of 33 cks Est. \$5-10.00
15. RNG1b ck partially discolored Est. \$5.00
16. as above Est. \$5.00
17. RNX6-1 mint ck, 5 lg cks w-engraved vignettes Est. \$4.00
18. RNX7-1 mint ck, 62 used cks Est. \$16-20.00
19. RV1, 18 (soiled), 30, 42 - all mint CV \$26.00
20. RV1(2), 6(2), 18(3), 30(3), 42 - cond., variable, all used CV \$10.00
21. RW3 unsigned, loosely affxd to 1936 Illinois hunting license, crease along edge, VF CV \$50.00
22. RW5 unused, no gum, MD, still F. CV \$42.50
23. RW28 signed, no gum VF CV \$2.25
24. RW35 plit No. single, signed, no gum CV \$3.00
25. RW36 plit No. single, signed, no gum VF CV \$2.25
26. RW37 plit No. single, signed, OG, VF CV \$2.25
27. RW39 plit No. single, signed, OG, VF CV \$2.50

## DOCUMENTS

28. R6c HS tied to mss 1865. Very fancy cxi of Edw. P. Dickie & Co (see AR30(2)p53, Feb '76) Est. \$3.00
29. R6c on lot of 67 cks. Est. \$5-10.00
30. R15c SON cxi as in lot 28 above. On mss 1865 Est. \$3.00
31. R15c (2)w-ms cxi on 1868 hotel rcpt. lg. selvege on 1stmp. Est. \$2.00
32. R15c SON Edw. P. Dickie & Co. on lg. rcpt. Est. \$2.00
33. R15c ms cxi on rcpt w-adv. letterhd - vignettes of oil lamps, 1865 Est. \$5.00
34. R24a Jumbo margins, ms cxi on deed. Stmp def over fold but still attractive. Green Yates Co. NY seal Est. \$5.00
35. R24c lot of 18 on cks w- ms & HS Est. \$3.00
36. R27c ms cxi on mss deed. Yates Co embossed seal, Stmp creased along fold, 1867 Est. \$2.50
37. R46c SON on canal boat ins. policy. Stmp. has clear cracked plate thru bottom 1-5 extends thru 2nd "E" of REVENUE. Policy glued to inside cover sml acct ledger which is intact - show piece Est. \$25.00

38. R48c (2) ms cxi, stmps sl. soiled, on deed, Yates Co. NY, 1867. Est. \$5.00
39. R104 lot of 13 cks, uncxl & cc Est. \$2-4.00
40. R112 ms cxi on lg green ins. policy. sm. tear in policy along fold Est. \$2.50
41. R112 pair, ms cxi on quit-claim deed, Tompkins Co. NY, 1872 Est. \$3.00
42. R155 lot of 20 on cks Est. \$2.00
43. R163p violet date cxi on Delaware, Lackawanna & Wst'n RR bill of lading. crease thru stmp, still F Est. \$2.00
44. As above Est. \$2.00
45. As above Est. \$2.00
46. As above Est. \$2.00
47. R163p violet HS tied to Wells Fargo freight rcpt. Deposit, NY 1900. crease thru stmp. Est. \$3.00
48. As above Est. \$3.00
49. R164 on lot of 47 cks Est. \$15-20.00
50. Series 1914 1 cent documentary ms cxi 1916 on Adams Exp. Co. rcpt. Est. \$2.00
51. As above Est. \$2.00
52. Lot 10 sm rcpts & doc's w-series 1914 documentaries affixed. Est. \$3-5.00
53. Misc. revs on cks. R4c(2), 9c(torn), 15c(9), 27c(2), 32c(torn), 135(6), 151, 152(7). ms & HS, MD, few vignettes Lot of 29 items Est. \$3.50
54. 1st issues. R6c(10), 10c(4), 11c, 15c(21), 23c, 24c(2), 26c, 60c. On sm rcpts & Doc's w-HS & ms cxi. Lot of 41 Est. \$15-20.00
55. R5a(2), 5b(4), 5c(25) on cks some w-vignettes. Lot of 31 Est. \$10.00
56. R32c, 33c, 36c HS & ms cxi on 1867 ins. policy Def. Est. \$5.00
57. R42c, 54c ms cxi on 1864 Yates City NY mtg. Document partially torn on 1 fold. Est. \$5.00
58. R46c pr + 63c(2) mx cxi, Tompkins Co. NY deed 1870, MD Est. \$10.00
59. R115, 137 ms cxi on back of ck w-vignettes Est. \$2.00
60. Lot 5 cks w-R155 or 164. All have "no protest" or "Accepted payable" slips attached Est. \$2.00
61. R163p arrow line pr ms cxi on ck., minor sep. R168r ms & cc on 1901 mtg. R168p pr ms cxi on damaged note. stmps VF. Lot of 3 Est. \$4.00
62. Lot of 3 stock certif. & 15 transfer vouchers w-USIR & NY stock transfers. Total 18 items Est. \$5.00
63. Victoria. Scott No. 194 on Melbourne tailor's bill Est. \$2.00
64. Lot of 17 Canadian reg's & revs on cks, 1937-38 Est. \$2.00
65. 65. Lot of foreign revs (Europe, SA, Asia) on cks & doc's(25) Est. \$10.00

## MISCELLANEOUS

66. WX29A+J61 tied w- cxi to piece of postcard, 1921 date Est. \$2.00
67. Lot of 203 cks w-o stmps. 1860-1910, most 1900+ OPEN
68. Letter from IRS Deputy Collector's Office, 1908, indicating necess. for new dealer's stamp when change in owner-ship. Est. \$2.50
69. IRS letter, 1907, regards regulations for dealer's in denatured alcohol VF Est. \$5.00
70. Confederate States of America loan bond \$100 w-all coupons intact. Engraved w-vignettes, 1863, VF Est. \$30.00

71. CSA bond as above \$500, coupons intact, vignettes, minor separation along one fold. Est. \$30.00
72. CSA bond as above \$1000, coupons intact, vignette on Stonewall Jackson, VF Est. \$30.00
73. Lot of 4 P.O. Box rental rcpts, 1882-1885 Est. \$2.00
74. Mint US Postal Savings card ca. 1920. Spaces for 10-10 cent postal savings stamps Est. \$1.00
75. Used West'n Union Telegraph form 1873 Est. \$2.00
76. As above, 1877 Est. \$2.00
77. As above in envelope, 1878 Est. \$3.00
78. Used FRANKLIN TELEGRAPH CO. form, 187- Est. \$5-10.00
79. Mint Red Cross Xmas Seal envelope. Red & Green. VF. Est. \$5.00
80. 1927 Wisconsin Fishing License. OPEN
81. Lot of 53 canal boat charges, Ithaca, NY 1869-1872 Est. \$10-15.00
82. Lot of 30 documents incl. mtgs, bonds, deeds, etc, 1847-1897 w-o stmps. condition variable, F-VF Est. \$20-25.00
83. Lot of 6 State documents from NJ, Del., & District of Columbia. w-o stmps, most signed by Sect's of State 1901-1906 Est. \$10-15.00
84. Lot of 10 coupons from Boston, Hartford & Erie RR Bond. nicely engraved OPEN
85. Lackawanna RR booklet "Your Flag & Mine", 1917 VF Est. \$3-5.00
86. Lot 3 water co. rcpts. w- rates on reverse 1865-67 Est. \$5.00
87. Lot of 66 early Telephone-Telegraph Co. bills 1900-1911 Est. \$5-10.00
88. Gas Light Co. Invoices (100) 1863-81. VF lot. Some w- adv. on back. all give rates, etc. Est. \$20-25.00
89. As above (100) 1881-1899 Est. \$10-15.00
90. Water works Co. invoices (50) 1889-1901 Est. \$5-10.00
91. Early electric light co. invoices 1899-1902 (50) Est. \$5-10.00
92. Masonic 32 degree Scottish Rite Certificate. 1919, ornately engraved, in black leather case VF Est. \$10.00
93. Lot 2 printed announcement-invitations to Masonic Fraternity festival, 1871. VF Est. \$5.00
94. Lot 2 IOOF letters, 1 w-vignette, 1877, 1881 Est. \$5.00
95. G.A.R. reunion ribbons 1883-1897. Lot of 15 VF cond., bright colors Est. \$20-25.00
96. Official Business Envelopes. Dept. Interior, US Pension Agency (3) w-various forms-notices relative to veteran's benefits. 1910-1914. Interesting lot Est. \$5.00
97. Lot of 50 picture postcards. US- Foreign. New-Old Est. \$3-5.00
98. Lot of 300 WINGS cigarette cards. Airplane series B, C & others. VF Est. \$20.00
99. Lot 400+ scrap book items incl. trade cards, greetings, cut-outs, etc. Nice lot to sort through Est. \$40.00
100. Lot of 3 pocket daguerreotypes in tattered frames. 1 photo w-scratch, others F Est. \$5.00

★★★★★END OF SALE — THANK YOU★★★★★

★★★★★WANTED:REVENUE & OTHER B-O-B COLLECTIONS★★★★★

# Fake "NARCOTIC" Handstamps on Series of 1914 Documentary stamps

By Louis S. Alfano, ARA

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In mid-1972 the editors of the Scott Specialized Catalogue called upon me to obtain a listing of U. S. Narcotic Tax stamps for inclusion in the 1973 edition of that volume. Having collected and studied these issues for several years, I was more than pleased to comply with their request, resulting in the present listing.

The list furnished to Scott was compiled from several sources: my own collection, other collections examined, and checklists compiled by other students of Narcotic stamps. The approach taken was to list all items whose existence was verified by one or more students, and, in cases where genuineness was in dispute, to allow the majority opinion to prevail without personal involvement in the debate.



Fake "NARCOTIC"  
handstamp on 10c  
& 50c 1914  
Documentaries.

At the time the listing was compiled, I had few, if any, copies of the 1914 Documentary stamps with handstamped "NARCOTIC" overprints, and based the listing of these items almost exclusively on checklists furnished by other students. Subsequent acquisition of several of these items leads to the conclusion that most of them are poor philatelic fakes, created in ignorance and perpetuated without research.

These remarks are directed particularly at the handstamp which measures approximately 20 x 2.25 mm., the only one thus far found on denominations other than the one cent. With copies of this handstamp on the 1/2c, 1c, 2c, 3c, 4c, 5c, 10c, 25c and 50c stamps of the 1914 Documentary series in hand, not one of them can be certified as possibly genuine. The evidence, in fact, is all to the contrary.

Many of the stamps examined were used in New Jersey and in Montana, yet bear "NARCOTIC" handstamps which are identical in font, size, ink color (magenta or blue-green), and approximate angle of application. In and of itself, this is possible, but not very likely. In order to explain the use of this handstamp in states 2000 miles apart, one party alleged that it was furnished by Internal Revenue Service headquarters in Washington, D. C., but this is negated by the plethora of other handstamp types known, some on both the one cent of 1914 and on several denominations of the 1917 Documentary series, while this handstamp is found only on the 1914's.

Several of the stamps have cut cancellations of the type commonly used in documentary applications. This type of cancellation does not readily lend itself to use on bottles, vials, and other containers, and thus casts further suspicion upon the stamps in question.

The most damaging piece of evidence is the dated cancellations found on these items. The Narcotic Tax was not effective until February of 1919, but all items bearing this handstamp and a dated cancel show dates in 1915 and 1916! NONE show dates of 1919 or later. If most items had 1919 dates, with a few 1916 (or even 1915) dates from time to time, one might be willing to accept the "wrong date plug" hypothesis, but to reiterate, I have never seen any with correct dates, and at least two copies bear clear manuscript 1916 dates. The conclusion, then, is that all copies of the 1914 Documentaries bearing this particular handstamp are philatelic fakes.

Certain physical evidence (type of stamp hinges used, discoloration of album pages to which acquisitions of these items had been affixed, etc.) leads to the belief that these fakes were probably fabricated from a "junk" lot of 1914 Documentaries sometime during the late 1940's or early 1950's.

The question of the value of these items as fakes comes to mind and must be answered. A copy of the unlisted 25c value was offered in a recent sale by a major auction house, and, after being denounced from the floor as a fake because of the dated cancellation thereon, was sold to a bidder in the room (not your author) for twenty-five dollars. If this is indicative of the market, I opine that the values presently placed on these items in the Scott Specialized reasonably reflect the value of the fakes, because while some of us may eschew them because of their phony status, others will now demand them for that very reason, offsetting any decline in their worth.

Nonetheless these items should be denied catalogue recognition, and unless reasonably conclusive proof of the existence of genuine "NARCOTIC" handstamps on 1914 series Documentary stamps in denominations other than one cent is received, I am going to recommend to the editors of the Scott Specialized that these items be deleted from the next edition, and that a note be inserted warning of their existence.

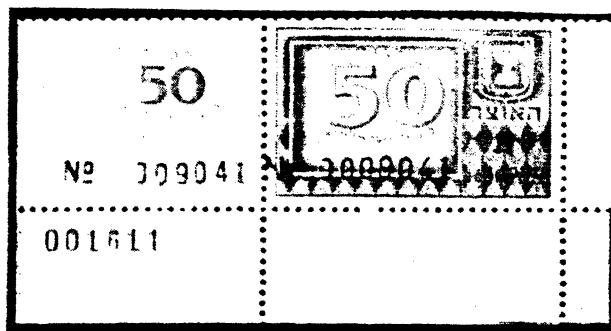
## Author's Postscript:

Shortly after this article was written in April 1976, a copy of the manuscript was forwarded to the editors of the Scott Specialized Catalogue. Based upon the evidence contained in the article, the 1/2c, 2c, 3c, 4c, 5c, 10c, and 50c items have been delisted in the 1977 edition.

Lou Alfano, January 1977

## AGRAH-MENORAH: STATE OF ISRAEL REVENUES

I can supply the above set, short or complete, against barter, with control tabs attached. This set is scarce, very difficult to obtain. Get it now, while still obtainable.



The above set is also available with ZAHAL (occupation) overprints, 6 values only.

ZAHAL overprints on regular revenues for Gaza, 20 values available.

First class references from banks, financial and Philatelic organizations supplied.



DAHLIA JACOB (MRS.), ARA 2031

20 Jabotinsky St.

P. O. Box 86

Nahariyya, Israel

# THE EXPRESS WAY

By Gene R. Gauthier, ARA

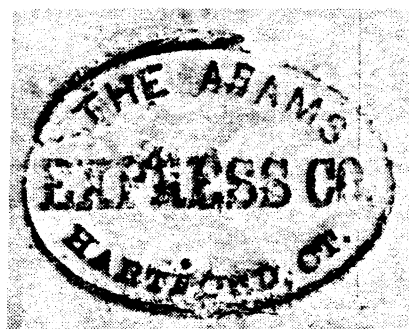
730 Antler Drive, Mt. Zion, Illinois 62549  
Photos by Boutrelle

ADAMS EXPRESS COMPANY  
Cancel No. AD-2C.

Thanks to the kind assistance of Mr. Louis R. Campbell, ARA No. 1564, I am able to illustrate and report the existence of cancel type AD-2C. In response to the request made in my November, 1976, American Revenuer article, Mr. Campbell sent the item illustrated in Figure 1. The ms. dating is in black ink, and as best I can decipher, the date appears to be either "11" or "17."



AD-2C  
Figure 1.



AD-18  
Figure 2.

ADAMS EXPRESS COMPANY  
Cancel Nos. AD-18A thru AD-18C (Hartford, Ct.)

The cancel depicted in Figure 2 was reconstructed from two individual pairs of R1c. Cancel type AD-18 is a single oval, 34mm wide by 24mm high. "THE ADAMS", in 2½mm gothic lettering, falls within the oval at top. "EXPRESS CO.", in a straight line, is 4½mm roman capital letters, and is in the center of the cancel. "HARTFORD, CT.", in roman capital lettering 2mm high, is inside the oval at the bottom.

This cancel is reported as being known in at least three different ink colors. Identification numbers have been assigned as follows:

- AD-18A (Black cancel)
  - 1c Express, vertical pair, perforate.
  - 1c Express, horizontal pair, perforate.
  - 2c Express, blue, perforate.
  - 2c Bank Check, orange, perforate (M. Morrissey).

- AD-18B (Green cancel)
  - 1c Express (Shellabear).
  - 1c Express, horizontal pair, perforate (M. Gromet).

- AD-18C (Blue cancel)
  - 1c Express, perforate, two single copies reconstructed to show full cancel (Shellabear).

ADAMS EXPRESS COMPANY  
Cancel No. AD-19 (Louisville, Ky.)

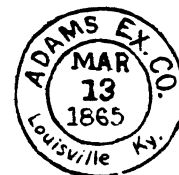
The particular cancel shown by sketch in Figure 3 is apparently quite scarce. Only two examples have been brought to the attention of the writer.

This cancel has two concentric circles 22mm and 13½mm in diameter, and is black in color.

"ADAMS EX. CO.", in gothic capitals 2½mm high is between circles at top. "Louisville Ky.", in capital and small gothic style lettering, is between circles at bottom. Capitals are 2mm in height. Month-day-year, in three lines, is at the center. All lettering in the latter are roman. Month and year are 2½mm in height; the day of the month is 3mm.

Both copies known to this author are on 5c Express (R25c) of the First Issue. I am able, however, to report dating from only one of the two copies:

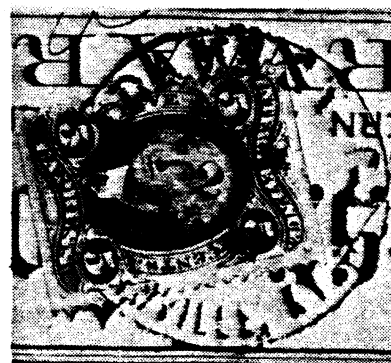
MAR 13, 1865.



AD-19  
Figure 3.



AD-20  
Figure 4.



AD-20B  
Figure 5.

ADAMS EXPRESS COMPANY  
Cancel Nos. AD-20A & AD-20B (Louisville, Ky.)

Readers will undoubtedly recognize the cancel shown by sketch in Figure 4. This cancel appears to be identical in all respects to the one applied by Adams Express Company on postal envelopes originating in 1861 from Louisville.

The black large single circle is 33½mm in diameter. "ADAMS EX. CO.", in 4mm roman capital letters, is inside the circle at top. "LOUISVILLE, KY.", in gothic style lettering 3½mm high, is inside the circle at bottom. Month-day-year, in three straight lines is in the center. Lettering and numerals in this portion of the cancel are roman, 4mm in height. Two six-pointed "stars", one at each side, separate the company name from the city and state. Identification No. AD-20A has been assigned to this cancel.

There is one unexplainable (at least by this author) variety of this particular cancel I have noted. In place of "EX," in the company name are the letters "SI", or possibly, "ST." Note Figure 5. On the few cancels of type AD-20A the writer has examined, plus the many photos noted in auction catalogs showing postal usage, this is the only example of this variety I've seen. On all other cancels the "EX." was distinctly legible. Perhaps a reader can give an explanation or propose a theory. This variety is recorded as AD-20B.

The document on which the AD-20B variety was noted is shown in Figure 6. Dated FEB 21, 1863, it is a receipt for a package containing \$2742, for delivery to Nashville, Tenn.

Dr. Shellabear listed two documents in his collection with type AD-20A cancels. One was a receipt dated FEB 20, 1863, sent from Louisville, Ky., to Cloverdale, Indiana. This receipt was for a package containing the sum of \$267.08. The document has a 1c Express, part perforate (R1b) revenue stamp affixed.

The second document listed by Dr. Shellabear was also a receipt, and was for a sum of money (\$200). Dated MAR 11, 1863,

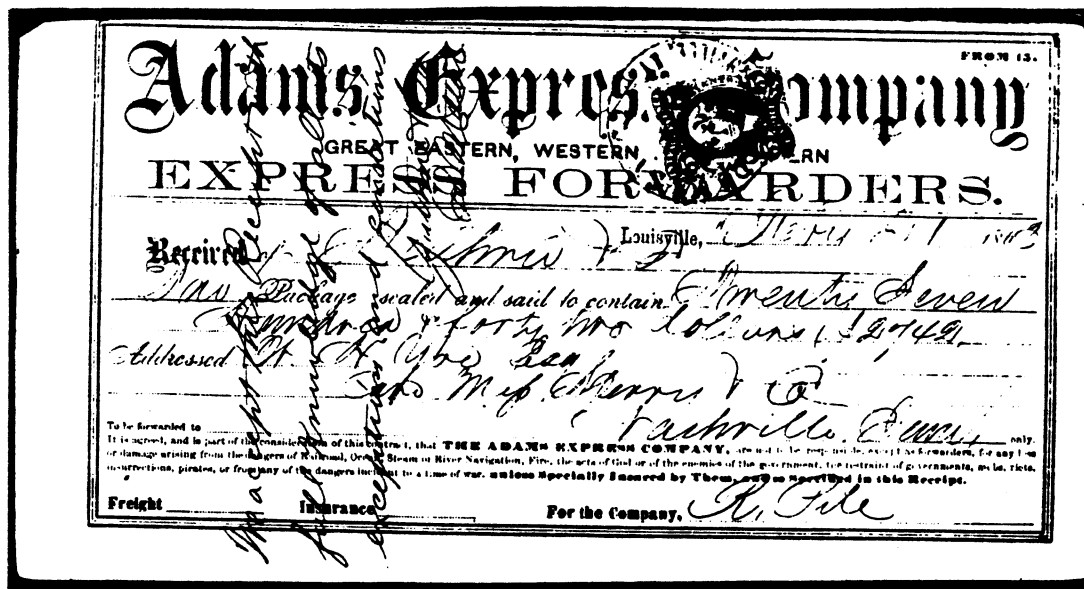


Figure 6

the receipt originated in Louisville, with delivery to be to Nashville, Tenn. This document also had a 1c Express part perforate revenue affixed.

Tabulation of datings known or reported to this author are:

AD20A

FEB 20, 1863 1c Express, part perforate (Shellabear).

MAR 11, 1863 1c Express, part perforate (Shellabear).

MAR 24, 1863 5c Express, part perforate, imperf

AD20B horizontally

FEB 21, 1863 5c Express, part perforate, imperf horizontally

ADAMS EXPRESS COMPANY  
Cancel No. AD-21 (Nashville, Tenn.)

The cancel shown by sketch in Figure 7 is also apparently quite scarce. To date only two examples have been recorded by this writer.

The cancel is black. The two concentric circles are 22mm and 13½mm in diameter.

"ADAMS EX. CO." is between circles at top. "Nashville Tenn." is between circles at bottom. Month-day-year, in three lines, is at the center. Lettering style and heights are identical to those detailed under AD-19.

AD-21  
Figure 7.



## 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.

**Daniel Hoffman**  
**1018 North Alpine Road**  
**Rockford, Illinois 61107**

Datings on the two examples recorded by this writer are:

MAR 15, 1865 5c Playing Cards, perforate.

JUN 13, 1865 5c Certificate, perforate (M. Morrissey).

(to be continued)

## Literature in Review

G. M. Abrams, ARA

THE POSTAL SAVINGS STAMPS OF CHINA, by Wm. J. Marsh (ARA 1027) and J. Millard Williams (ARA 2266); 5¼ x 8¼, 41 pages, paper covers; available from Mr. Marsh (PO Box 1135, Langley Park, Md. 20787) at \$5.50 in the US-Canada, \$6.50 overseas.

This exhaustive study, which took a silver medal at the Oct. 1976 Chicago Philatelic Society Exhibition, is not revenue-related in the strictest sense, but contains much hitherto unpublished information on the Chinese stamps overprinted for Postal Savings use; none are Scott-listed, hence they would fall into the cinderella category.

A unique numbering system is utilized, most illustrations are full size, with many of the overprints enlarged for easy identification. Prices are in US dollars, and given for mint and used condition. Issues (and associated overprints) are given starting with the Anti-bandit control stamps of 1919, through the wartime (WWII) regional issues, into the 1943 definitive series, a tentative listing for the Gold Yuan issues and into the Taiwan issues of 1962.

A section describing the various papers is included which is most useful in distinguishing the original postage stamps which were overprinted for this purpose.

Here will be found those Chinese stamps with non-Scott overprints, arranged for easy identification. Most helpful in arranging a collection of these issues. Recommended for the cinderella collector (and anyone who has fought these overprints through existing catalogs without success).

## SECRETARY'S REPORT

Bruce Miller, Secretary

1010 So. Fifth Ave., Arcadia, Calif. 91006

### NEW MEMBERS

- 2350 BECHAIT, Georges A., 20 W. 57th St., New York NY 10019, by G. M. Abrams. Ducks.
- 2351 WAN, Jack, PO Box 331, Rockaway, NJ 07866, by William J. Marsh. China, world (dealer).
- 2352 APFELBAUM, John D., 1819 Kennedy Blvd, Philadelphia, PA 19104, by Brian M. Bleckwenn (ASDA). Collects US (dealer, Earl P.L. Apfelbaum, Inc.).
- 2353 ARLEN, Samuel S., 211 E. 43rd St, New York, NY 10017, by Mathias Koref (ASDA). US.
- 2354 DEMAIO, Patrick W. (address withheld), by Michael A. Gromet (ASDA). US.
- 2354 DEMAIO, Patrick W., 56 First Place, Brooklyn, NY 11231
- 2355 EHMKE, Stanley P., 900 Ann Eliza St, Pekin, IL 61554, by G. M. Abrams. Ducks.
- 2356 FISCHBEIN, Edward, 80 32 193rd St, Jamaica, NY 11423, by James C. Andrews (ASDA) General.
- 2357 HERBERT, Frank, PO Box 126, Richmond Hill, NY 11418, by Sanford Riesenfeld (ASDA). General dealer, F.&A. Herbert Stamp Service.
- 2358 HERZ, Paul, Jr, 124 Northmore Dr, Yorktown Heights, NY 10598, by T. F. O'Connell (ASDA). US first three issues.
- 2359 HILL, Russell H., 159 S. Vine St, Meriden, CT 06450, by Michael Gromet (ASDA).
- 2360 JIZBA, Zdenek V., 1341 N. Rebecca Dr, La Habra, CA 90631, by Secretary. "Occasional rev collector, anything available, esp. Ecuador."
- 2361 JOSEPOWITZ, Marvin, 143-07 Sanford Ave, Flushing, NY 11355, by Michael Gromet (ASDA). US.
- 2362 KRAWETZ, Mayer, 364 Macalester St, St. Paul, MN 55105, by Kenneth Trettin. Dealer. Austria, Hungary and entire German area.
- 2363 MYERS, Lee E., PO Box 450, Port Jefferson Station, NY 11776, by Mathias Koref (ASDA). General, beginner.
- 2364 PLINER, Eugene S., 754 Stephen Rd, Warminster, PA 18974, by Michael Gromet (ASDA). US.
- 2365 RUGGERONE, Joseph, 85-43 66th Rd, Rego Park, NY 11374, by Brian M. Bleckwenn (ASDA).
- 2366 McNAMEE, David W., 1084 Regency Knoll Dr, San Jose, CA 95129, by Peggy Howard. Australia, incl states, New Zealand.
- CM2367 DEPIITS, James R., 812 Oxford, Houston, TX 77007, by Gretchen W. Shelley. US first three issues, freaks and errors, state and local, narcotics, M&M.
- 2368 HAMKA, Mrs. Terry, 3384 Van Horn, Apt 101, Trenton, MI 48183, by APS. Lebanon, US, Belgium, Austria, Canada, Yugoslavia, Rumania, Br cols, genl foreign.
- CM2369 JACOBITZ, James C., MD, 595 Buckingham Way, Suite 404, San Francisco, CA 94132, by Peggy Howard. US.
- 2370 PARKER, C. Angus, Argyll Etkin Ltd, 55 New Bond St, London W1Y 9DG, England, by Lee Wade. Dealer.
- 2371 VOGT, Joe, Box 2146, Davenport, IA 52804, by Wait & Wait. US and Canada.
- CM2372 STEEN, John, PO Box 431, Walnut Grove Mn. 56180, by G. M. Abrams. State duck stamps, other fish and game.
- 2373 THEODORE, Gary, PO Box 25, West End, NJ 07740, by Charles Mandel. Israel, Palestine, Holy Land.
- 2374 POUCHER, James H., 66 Plauche Dr, Chalmette, LA 70043, by Peggy Howard. US.
- 2375 NELLES, Howard D., 27 Edith Rd, Framingham, MA 01701, by G. M. Abrams. US (except ducks).
- CM2376 WIL L IAMS, Gayle G., 1516 Thoroughgood Shopping Center, Virginia Beach, VA 23455, by R. J. Roy, Jr. Dealer, all. "Bill Hull's Rare Coins & Stamps."
- 2377 SACH, W., Box 5031, Station B, Victoria, BC, Canada V8R 6N3, by G. M. Abrams. Dealer, Kent Stamp Store. Canada revs.

### REINSTATED

- 1777 MORRIS, Philip A., 1594 Metropolitan Ave, Bronx, NY 10462, by Ernest C. Wilkens (ASDA). US, BNA, NY state.

### RESIGNED

- 2172 M.S. Center
- 1600 Mrs. Dorothy Minto

### ADDRESS CHANGES

- Jack F. Beach, 1325 W. Silverlake Rd, 188, Tucson, AZ 85713
- Reid Brandon, 953 Shattuck Ave, Berkeley, CA 94707
- R. E. Humphrey, Box 828, Cornell, WI 54732
- K. K. Hwang, 15 Sec 1, Hengchou S. Road, Taipei, Taiwan, Republic of China
- David G. Nussmann, Shell Development Co., PO Box 481, Houston, TX 77001

Alexander T. Sanders, Box 156, Zieglerville, PA 19492

Jay Smith, Box 5223, Madison, WI 53705

Kirt J. Vener, 3403 Durham Rd, Royal Oak, MI 48073

Conant Wait, Suite 1108, First National Bank Bldg, Topeka, KS 66603

Peter S. Walters, 3204 E. Willow St, Long Beach, CA 90806

David H. Yuspeh, 4608 Glendale St, Metairie, LA 70002

### VANDERHOOF FUND

**FINANCIAL REPORT**

Starting bal. July 1, 1976... \$1404.52

Deposit Dec. 22, 1976... 1147.50

Interest two quarters... 29.36

Withdrawal Dec. 27, 1976... -56.00

Ending bal. Dec. 31, 1976... \$2525.38

(On deposit Glendale Federal Savings, Arcadia, California).

### DONATIONS TO PUBLICATION FUND

Justin Kreuzer... \$0.70

Robert C. Ross... 1.00

Lee Wade... 1.00

Previous membership total... 1222

New Members... 28

Reinstated... 1

Resigned... 2

Current Membership total... 1249

## The Editor Notes...

.... that thanks are due to all who have written encouraging words in regards to the change in the AR. I also thank those of you who bothered to make suggestions for improvement.

.... that Dan Hoffman's revenue column has begun making its appearance in Linn's. He would like the assistance of other members in obtaining slides or 3x5 inch glossies of unusual U.S. revenue material that can be described in the column. He has gotten many membership inquiries as result of the column.

.... that a prospectus for NAPEX '77 (National Philatelic Exhibitions of Washington, DC) has been received. It is an open show but there is a sub-category for revenue stamps. The show is May 6-8. Contact ARA member Stephen G. Shedrowitz.

.... that I owe a big thanks to my wife and to Paul Bunge and his staff at the Mitchell County Press-News for their help in getting these first two issues out under new production methods. Things are moving smoother now but at times I have had my doubts. A thanks also to those who have written words of encouragement—especially to our president. Thanks.

## Auction No. 14 Statistics

Total Lots	1904
Lots Sold	1426
Percent of Lots Sold	74.9 percent
Lots Unbid	440
Bids Rejected	27
Lots Withdrawn	5
Lots Returned	6
Total No. of Bidders	286
No. of Contributors	70
Percent Participation	30 percent
Total Realizations	\$10,562.67
10 percent ARA Commission	1,056.27
Less Printing Cost	(453.00)
Less Auction Expense	(152.00)
Less for Auction Reserve	(50.00)
Check to Sales Dept.	\$401.27
Contributions to Publication Fund (Donated lots, etc)	\$67.05

## Letters to the Editor

In regard to the inquiry on page 199 of the November, 1975, issue of The American Revenuer: I know nothing about the stamp itself, but the language on it appears to be Catalan. Catalonia is the north-east area of Spain, around Barcelona. "Riu Ebre" is the Ebro River, which flows to the sea in that region. "Imp BARNÀ" obviously means printed in Barcelona. I cannot find a town named "Vinebre" on my maps. It is either a very small town or a Catalan name for a town usually known by a different Spanish name. Its city council must have issued this stamp for some purpose. It probably dates from the 1934-1939 civil war period, as the Loyalist government allowed Catalan cities to use their own language as a means of keeping them on their side.

That's far from being the whole story, but I hope it gives you some clues on where to look for more.

Peter Morse, ARA



# REVENUE MART

**FREAK** and errors wanted on any United States issues, revenue or not. I am a very interested buyer of pre-printing open paper folds, fold overs, perforation shirts, missing colors, imperforate errors and such type material. Ship what you have with confidence to an advertiser who has run thousands of buy ads in the general philatelic press (Linn's, Stamps, etc.) Ship by insured or registered mail with your price or for my offer. Marvin Frey, 2199 Legion Street, Bellmore, New York 11710. 292

**STOCK** Certificates, bonds wanted. Paying 4 cents each. Checks before 1900, 2 cents each. Clinton Hollins, Box 112, Dept. N, Springfield, VA 22150. 292

**REVENUE** Stamp Documents, Stock Certificates, Checks. Paper Americana list 50c. Stock certificate list 50c. Buying old paper items. Yesterday's Paper, Box 294AR, Naperville, IL 60540. 292

**REVENUES:** R3-5-6-9-15-23-24-25-26-27-36-37-44-46-48-54-55-59-60-63-68-69-112 and R115 - your choice any 13 for \$1.00 Harry Bloom, 1025 Hancock Apt. 5A, Quincy, MA 02169 292

**BEERS** Wanted. U. S. Federals, rarer, unusual items only. Send description and prices by July 1st. Robert Scheuermann, P.O. Box 163, Park Ridge, IL 60068

**WANTED:** All stock certificates and bonds-any quantity. Also express company paper, soldier and occupational tints. Ken Prag, Box 431TAR, Hawthorne, CA 90250. 296

**STOCK CERTIFICATES:** 12 different 2.95. Old checks: 20 different 2.85. List without order 25c. Always buying. Highest pay. Clinton Hollins, Box 112, Dept. N21, Springfield, VA 22150. 300

**LUXEMBOURG** revenue material wanted. Any type or quantity. Allen F. Wichelman, P. O. Box 341, Santa Clara, CA 95050. 292

**PLATE** Initials wanted on U.S. Revenue items. Will trade or buy. Also swap information. Samuel Smith, 407 Lincoln Road No. 7B, Miami Beach, Florida 33139 294

**WANTED!** Checks, stocks, bonds, with or without revenues. Paying triple Scott's for revenue imprints I need. Also selling checks, stocks and bonds. Free list. Neil Sowards, 548 Home Ave., Ft. Wayne, Ind. 46807. 295

**WANTED:** L. H. Hershfeld drafts, checks, with miner and dog vignette. I have 19th century 1st issues, US embossed, narcotics, revenue stamped paper and obsolete paper currency to exchange or will buy. George Story, Sr., 1920 NW 12, Oklahoma City, OK 73106. 293

**STOCK** Certificates, bonds, old checks. 1 to 1,000,000 wanted. Describe, give quantity available, asking price. Highest pay. Clinton Hollins, Box 112, Dept. N21, Springfield, VA 22150. 300

**WANTED:** State of Minnesota Revenue Stamps, Thailand (Siam) Revenue Stamps. Please send me your prices on these stamps. Approvals invited. Rungson Sitipong, Apt. 1104, 207 Fifth Ave. S. W., Rochester, Minn. 55901 296

**HOLYLAND** Comprehensive Revenues. Turkish, Mandate, and Israel periods. Agrah, Accounting, Army (for Occupied Territories), and Health revenue stamps. Send 60 cents commemoratives for richly explained and illustrated price list plus a free gift! Dr. Josef Wallach, Box 1414, Rehovot, Israel 301

**CHINA (Taiwan)** Revenues 1949-1976. Complete set of 68 stamps \$30.00, 50 different \$2.00, tax stamps 20 different \$2.00, Money order stamps 10 different \$2.00. James T. K. Ling, P.O. Box 53-130, Taipei, Taiwan, Rep. Of China 296

**CAMBODIA, Laos, Vietnam, French Indochina** revenue material wanted. Will buy, sell or trade. Correspondence invited. Steven Carol, P. O. Box 414, Holbrook, New York 11741 292

**WANTED:** Battleship revenue stamps Series 1898 with plate numbers attached. Docs or prop. issues. Used, mint. Singles and multiples. Will trade plate for plate or will purchase for my collection. Anthony Giacomelli ARA 448, 43 West Maple Drive, New Hyde Park, NY 11040 293

**STATE** Fish & Game. Buy-Sell-Exchange. Fish & Game Stamp Club now forming. Write for details. P. Vernum Pierce, 70 Stetson St., Hyannis, Mass. 02601. 296

**FOR SALE—U.S.** Revenues-1st issue. M&M, Taxpays, Cinderellas plus many others. Send want list with references to: Eric Jackson, P. O. Box 6122, Anaheim, CA 92806. 292

## SCENE CURRENTLY

Associate Editor Richard F. Riley

**HELP!!!** If you have any of the following double transfers **PLEASE** let me know where they appear on the stamp: R097a, 98a, 104b, 115a, 122a, 148a, 160a, 173b and 174d; then RS18a, 19a, 20a, 29b, 68b, 90b and d, 106a, 108a, 128d, 155d, 164a, 208a, 213b, 220a, 242a and 274d; then RT14b, 15d, 16b; and finally RU4b. The location on the stamp of the other 70 percent of the known double transfers on these issues we know about and plan to clue you in on one of these days.

Member dealer John Bobo sent in a piece of old advertising extolling Bishop Soule's Liniment with the comment he hadn't known that Dr. E. L. Soule (RS226-7) was a bishop. We opine Bishop Soule was a different huckster trading on the success of the good (?) Dr. (?) Soule. Such use of name was a common ploy of the time as was indiscriminate use of medical and clerical titles as a facade of respectability behind which various nostrums were proffered the public. The Toadstool Millionaires by James H. Young recounts other examples.

Another member wonders about the color of the "ultramarine" match and medicine stamps. The real ones are comparatively expensive and rare in general and cheap shades of blue are commonly passed off as ultras. Copies of R34 on old paper in cheap blue and cheap ultramarine shades make good color reference copies for comparison. We might mention several dealer and auction houses who understand all of this so far as the R numbers are concerned but not with respect to the RO, RS and RU's in ultramarine which appeared contemporaneously. We will get to the question why the first lilac inks were so transient of hue another time.

For those who like to keep track of such things another correspondent adds significantly to our awareness of known

match company (RO) multiples. Multiples unlisted previously (American Revenuer, June, 1974) are: R033c, bl. 4; 49d, pr.; 62c, pr.; 64b, bl. 6; 136b, pr.; and 140b, pr. The following are larger multiples than those listed previously: R07d, bl. 4; 62b, bl. 6; 62d, bl. 4; 73d, bl. 4; 166d, bl. 4; 168b, bl. 4; and 174d, bl. 4. Thanks Mr. X (his wish).

## ARA Dealer Happenings

compiled by the editor.

This column is intended to inform ARA members of the activities of the ARA dealer-members. It is intended to aid members in finding material they might wish to obtain.

It is requested that dealer-members wishing items to be noted in this column forward such items to the editor. Because of the time lead involved dealer-members may wish to forward news of impending lists or sales before the list or catalog is printed.

E.S.J. VAN DAM has published the fourteenth edition of his newsletter "ReveNews". Besides the Canadian revenues there is also revenue material from Papua & New Guinea, Great Britain and Sweden. Sample copies are available from him for 25c each.

Although this catalog arrived too late for inclusion last month, THEO. VAN DAM, forwarded this editor a copy of his January 31st sale catalog. Listed were a number of lots of cinderella and revenue material. Future sales containing similar material should be of interest to many ARA members.

E. S. J. van Dam also has out a new edition of his illustrated pricelist of Canadian Revenue Stamps.

John W. Kaufmann (1010 Vermont Ave. NW, Washington, DC) has a few choice items including R31c, R102c and a large number of local post stamps.

John Dunn (Shrub Oak, NY) has an illustrated list out with a few revenue offerings.

## UNDER THE GAVEL



### AUCTION REALIZATIONS

The following are selected lots as described by the auctioneer in recent European auctions; courtesy HLM Pat Herst. (Prices quoted in US dollars at \$1.75 per pound; estimate—price realized).

#### U.S.A.

1755 (June) a summons To the Sheriff of Our County of Essex in respect of 8 owed by Benjamin Prescott to the widow Mary Blount, with III PENCE embossed revenue stamp (Scott type EP3); splitting where folded, some small stains at the edges; otherwise fine \$35-\$28

1758 a summons on the widow Mary Davis, widow of a fisherman and administratrix of his estate, in respect of £ 20 owing to Michael Webber of Gloucester, Yeoman; with III PENCE embossed revenue stamp; splitting a little at the folds and a trifle age-stained \$31.50 - \$28

STAMP FOR SPECIAL TAX: Brewer \$100 1909, bearing a handsome engraving of the Capitol, Washington and Wholesale Liquor Dealer \$100 (8) 1875-1916, the 19th century with a figure of Hermes beside a liquor still; later with the bald eagle. \$52.50 - \$28.00

—Manufacturer, Distributor etc. of Opium \$1 (5); Retail Dealer in Opium etc. \$6 (2) and \$3 and Practitioner Dispensing Opium \$3 and \$1 (2). \$35 - \$70

—Proprietor of Bowling Alley or Billiard Room \$5 (4) 1898-1901 and \$60 (2), 1915 and '16, representing four different States; Proprietor of Theater, Museum or Concert Hall \$75 (3), 1914, '15 and '16 and \$100 (2), 1915 and '16, all for theatres in San Diego, California \$70 - \$35

#### British East Africa

1900 hand painted essays for embossed duty stamps 1a., 2a., 4a., 5a. and 1r.; Tanganyika proof with void date plugs for 25c. embossed Stamp Duty die in vermilion on thin card, also hand drawn essay for oval 15c. duty stamp dated 1928 and Uganda proof sheet of small oval embossed duty stamp in blue (22) 1c. to 500r. \$70 - \$367.50

#### Canada

A stock sorted into envelopes; Bill Stamp, Customs, Excise, Gas, Light, Tobacco and Weights and Measures; some Provincials and Newfoundland. (5500) \$61.25 - \$126.88

A selection with Electric Light, Gas Inspection and Law Stamps; some strength in tobacco and cigar stamps. (About 220) \$43.75 - \$54.25

A stock with early Bill Stamps, Excise, Gas and Electric, Cigarettes, Proprietary, War Tax and Provincials; duplication; a rather scattered lot with about 120 different. (700) \$35 - \$54.25

—tobacco the best and most extensive; duplication. (200) \$35 - \$59.50

#### Japan

A collection with Documentary, Tobacco, Medicine, Justice, Registration Tax, Revenue, Telegraph and Express including Specimen overprint and some mint; duplication. (550) \$61.25 - \$148.75

—with Justice, Medicine, Tobacco, Receipts, Registration, Silk Fabric control labels and offices abroad; also a few Korea, Manchuria and Siam. (about 410) \$52.50 - \$113.75

SILK WORM EGGS: 1872 (red overprint, for export) unused (small thin) and used; 1873 10s green; 1874; 1875 6s. and 1876 6s. (small tear); all but one are used; clean and attractive. (6) \$78.75 - \$183.75

#### Nicaragua

Mosquito Coast: 1892 5c. (some gum stains) used on piece and 10c. Fine, used on entire document; both pen-cancelled. \$70 - \$36.75

# U.S. Revenues For Sale

Below we have listed some representative items from our stock. If you see something you want, buy it. If you want something not listed ask for it.

#### One of a Kind

The Boston Revenue Book - Uncut copy of the definite source book of U. S. Revenue Knowledge, printed 1899. Paper cover a little ragged but the rest of this copy is perfect. \$50.00

USIR - Retail Liquor Dealer - Series 1879. Complete original book of 100 stamps including stubs and coupons - bound as originally issued - multi: - colored cardboard cover. A real show piece for your collection. Punch cancelled when not issued. \$125.00

Same as above - Series 1883 \$125.00

R192a - O. G. Never hinged \$27.50

#### More than one of each of the following:

R154 - Margin strip of 3, Impt. and Plate No. Mint no Gum \$4.50

R155 - Margin Strip of 3, Impt. and Plate No. Mint no gum \$4.25

R727 - Used - cut cancel - lovely condition can only tell they're cut from back \$2.00

R733 - Mint. Plate block of 4 - unhinged, beautiful condition \$4.50

RD13 - Mint unhinged block of 4 - \$1.00 - 6 - \$1.50 8 - \$2.00

RV41 - Mint unhinged - single \$1.25 - Pr. 2.75 - Block of 4. 6.00 block of 6 - 9.00

Telegraph - It 9-16 - Punch canceled - set .95

R677 - Used - Uncut - single. \$75. Pair \$1.75 Block of 4 - \$5.00 - Block of 6 - \$8.00

If you haven't found something you need above, please write and tell us what you would like. Also we are always open to buy anything in U. S. Revenues.

## L & S Stamp Co

4 Sealy Drive, Lawrence, N. Y. 11516  
(Dick Levine ARA 1575 and son Jim)