

The

American

Revenue



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May 1977

Collection Stolen

Wm. Gerlach reports a burglary in which the culprit(s) absconded with the following (hilited) material in Chicago, April 26th...

Three Scott binders, containing, among others, one album with R1 thru 734 complete, together with strips or larger multiples in mounts, some on documents. There were horiz. and vert. pairs of the 1st issue, as well as studies in different color cancels, and various types including RR cancels, insurance cancels, and some double transfers.

The second album contained many of the RE series, including multiples and blocks, a partially reconstructed sheet with the LLL error, some unlisted double impressions, a study of wine handstamps, together with Puerto Rico Boutwells complete w/30c; also a set of Fermented Juice taxpays and about 110 diff. beers.

The third album was a National with many scarce early postage issues, including Columbians, most commems mint from about 1900, booklets, high CV airmails, almost all in black mounts. If anyone has information leading to the recovery of this collection, please contact Mr. Gerlach at 312-784-1019 in Chicago after 7 PM, or 313-549-1800 in Detroit, same time, and call collect. Alternatively, please call the Chicago police at 312-744-8623, where the file is under the name BURDGE. A reward is being offered.

from President Abrams who could not attend. Joe then delivered a report on the Revenue Stamped Paper (U.S.) project which he is spearheading.

A general discussion followed. Duane Zinkel reported that the Forbin reprint is now out of print but that various signatures are still available. He was given a standing ovation for his personally undertaking the reprinting of this catalog and then giving the profits of about \$5000 all to charity.

Irving Silverman proposed that we give a round of applause to Gerry Abrams (in absentia) for the fine work he has done as president in helping the ARA to grow tremendously during his term in office.

The subject of future conventions drew wide comments. It was felt by most that a meeting should be held at least every five years and possibly as often as every one to three years in various parts of the country. This should be held in conjunction with a major show. (Note that we have received an invitation from the Virginia Philatelic Federation to meet at their show in November, 1978...ed.)

Bob Cunliffe proposed that we take up the cudgels and do battle with F.I.P. (International Philatelic Federation) regarding their discrimination against fiscal stamps in international exhibitions. F.I.P. governs all international shows; their rules presently allow only the fiscals of the sponsoring country to be exhibited competitively while any fiscals may be shown in the court of Honor. (This situation has happened to Bob.)

Convention Report

Billed as the first convention in our thirty years, 41 members, wives and guests attended the Saturday meeting at Rockford, IL on March 26th. The luncheon meeting, arranged by Dannie Hoffman and chaired by Joseph Einstein, was highlighted by a slide show prepared by Richard Riley on the subject of U. S. Match and Medicine stamps which will become a part of the APS slide program in October.

John Bobo (ARA #3) who is the ARA's senior member was guest of honor. John kept his remarks brief. Joe then read "a few short words" (almost two typewritten pages, single spaced)

The exhibits were phenomenal, over 75 frames of revenue material. The only disappointment being that while U. S. and state revenues were shown there was not one exhibit of foreign revenues. Hopefully at the next convention this will change. By the way, every single revenue exhibit took at least one award, and Lee Adams' exhibit of Abraham Lincoln on USIR took the Grand Award and the Best Revenue Exhibit Award.

Those in attendance came from Connecticut, Kentucky, Virginia, Pennsylvania, Iowa, Indiana, Wisconsin, Nebraska, Michigan, Minnesota and Illinois.

Lou Alfano -- Ken Trettin

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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.)

LETTER TO THE EDITOR

JUST ONE CORRECTION, IF I MAY, to the statement in the January Revenuer about the U.N. Post Office in New York being the only one in the world that is open 365 days a year. There is a Post Office in London, the Trafalgar Square branch that is not open 365 days a year, but unless things have changed and unless I am greatly mistaken, it never closes, even at night. There must be other P.O.s in the world operating on a similar basis.

Herman Herst, Jr.

1959 Indiana Trout Stamp Never Issued

by E. L. Vanderford, ARA

Although once advertised by a prominent state revenue stamp dealer, and for over 25 years the object of diligent searches by many collectors, a 1950 Trout stamp was not required in Indiana. Recent research at the University library at Lincoln, Nebraska, by SRS Librarian (and ARA member) Ken Pruess has produced legislative records showing the first trout stamp authorization to be bill H22, Chapter 286, approved March 7, 1951. Owners of the SRS publication of the 1973 Handbook of Fish and Game Stamps should delete the tentative listing of the 1950 stamp from page 28, which was annotated "Verification by actual inspection desired". Case closed.

NEW LITERATURE REVIEW

by R. A. Mason, ARA

CATALOG OF TOBACCO TAXPAID STAMPS OF CANADA AND NEWFOUNDLAND, by Lee W. Brandom. Published by the Canadian Revenue Society; 8 1/2 x 11, 176 pages, paper covers. Available from E.S.J. van Dam, PO Box 1417, Peterborough, Ont., Canada K9J 7H6 at \$6.50 postpaid in the US or Canada. Overseas members write directly.

This catalog lists the Canadian cigarette, cigar, tobacco, raw tobacco, and snuff stamps (and strips) and the corresponding customs stamps, as well as the Newfoundland cigarette and tobacco stamps. The author has a very useful numbering system which assigns a letter to each category. The book is profusely illustrated and prices are in US dollars. Numerous wartime provisional issues are listed, in considerable detail, and many examples are shown. Also listed are the unfinished stamps overprinted "Sample", "Specimen" and "Cancelled".

This book was published without prices in serial form as a supplement to the CRS Newsletter from August 1971 to January 1974. Since the initial listing, the author has added many new items, as well as all of the prices. It is unfortunate that some items had to be squeezed between the lines after the manuscript was typed. This does detract from an otherwise fine appearance, but the book overall is an excellent effort. The book is highly recommended to anyone who collects Canadian revenues. It is a must for the taxpaid collector and would be a welcome addition to any Canadian specialists' or revenue literature collectors' libraries.

Chapter Notes

The Cleveland chapter of the ARA met at the Garfield Perry March Party in the Cleveland Plaza Hotel on March 19, 1977. Notices had been sent to the 22 ARA Cleveland, Akron, and Youngstown area members. When Chairman Ken Koller called the group to order there were 11 present. A poll showed a diversity of revenue interests with 6 U.S. and 5 foreign specialists.

Sources of revenue stamps, types of albums, methods of exhibiting revenue items, and revenue literature were among the topics covered. The chapter decided to continue its informal character and hold quarterly meetings at Northeastern Ohio stamp shows. The next meeting will be at the Cleveland Stamp Club show in September 1977.

The President's Page

G. M. Abrams

AUSTRALIAN REP NAMED

Flt. Lt. Dennis Osborn has volunteered to represent us on that continent, and has been so appointed. The masthead has been changed accordingly.

BOOKS 'N THINGS

1. STEAMSHIP STAMPS

We have been advised of a new publication covering the history and the stamps in this cinderella area. Available from S. Ringstrom, PO Box 24, S-231 01, Trelleborg 1, Sweden, this projected 3-part series includes I. The Caribbean, II. Rest of the World (incl Finland), III. Suez Canal Company. Volume I is now ready, and includes profuse illustrations, maps & fotos, many in color; priced at \$40 postpaid, it may be ordered direct from Mr. Ringstrom.

2. THE HINES STS BOOKS

are all sold out, according to a report by Publ. Dir. Tom Harpole. If you missed out on Terry's study of the 1873 and up Special Tax Stamps, write this office for potential sources of supply. This was an ARA publication, and further such manuscripts are solicited here for possible ARA suitability.

3. CHINESE REVENUES, PART III

The 3rd of a projected 4-part series are rapidly dwindling from stock, according to member Chi Wen Yen (PO Box 3293, Taipei, Taiwan, ROC). A small supply of Vol. I and II at \$3 each and Vol. III at \$4 remains, and may be ordered directly.

4. ERLER'S WORKS

In addition to the new Czechoslovak revenue catalog issued by Martin (\$12 postpaid at this office in the US and Canada...overseas members write directly to Martin at the masthead address), several of his earlier works may be ordered directly from this office: German TB Seals, \$1.50; Bavarian Revenue & Railroad Stamps, \$2.00; Wurzburg Street & Bridge Tax Stamps, \$2.50; Prussian Revenues, \$4.00; Prussian Revenue Stamped Paper, \$4.00; all in US funds postpaid in the US and Canada. Overseas members add 50c per book for bookrate mailing. Each order will receive a free copy of Martin's study of the German Occupation Revenues of Romania, WWI.

5. BRITISH REVENUES, ADHESIVES

are catalogued in the Booth effort, which includes Ireland, the Channel Islands and the Isle of Man. The book may be had for \$12.50 US by sea, or \$15 by air from Roger Booth, Guildhall Chambers, 13 Sandhill, Newcastle Upon Tyne, England NE1 3AF. Overseas members write direct.

6. THE CANADIAN TAX PAID CATALOG, by Lee Brandom, is available from member E.S.J. van Dam at PO Box 1417, Peterborough, Ont., Canada K9J 7Hb at the price of \$6.50 postpaid in North America, \$1 additional to all other countries.

7. AMG TRIESTE REVENUE CATALOG

published by member Joe Bush is available from him (pages only, 3-ring) at \$5 postpaid. Order direct at PO Box 665, Bonita, Ca. 92002.

..Miss anyone? Send a reminder.

EXPOS AND SUCH

a) A reminder has been received from member Robert

Heaton (1017 Edgewood Rd., Havertown, Pa.) that SEPAD '77 (SE Pa. & Del.) will be held in Philadelphia at the Sheraton on Oct. 7-9, this year; if any ARAers wish to participate, a free table will be provided, and meeting space will be made available. There is also the possibility of the formation of a Philly chapter???? Exhibits are welcome, and please write Bob directly for a prospectus. b) From member Tom Cox (1213 W. 47th St., Richmond, Va. 23225) comes an invite from the Virginia Philatelic Federation to have a 1978 convention. No plans have been made that far in advance, but anyone interested may advise this office. They will have a 200-frame expo & bourse, the second weekend in Nov. 1978...and Tom is requested to please send us another reminder early in that year. If you have questions, please write direct. c) PURIPEX, to be held at the Caribe Hilton Hotel in San Juan, Puerto Rico, 1-5 Sept. 1977, will have a SECTION G devoted to Miscellaneous, including revenues (TB, Easter & other seals not accepted). Write to: PURIPEX 77, PO Box 1500, Hato Rey, P.R. 00919, for details.

KUDOS

At FRESPEX, March 5-6 (Fresno, CA) *Charles Reiling* did it again with a bronze for a display of US Revenue Paper.

At the ARA 30th Anniversary convention at Rockford (IL) revenueurs gleaned a batch of goodies. To wit:

Ed Bushnell: A Gold with felicitations of the Jury and an ARA ribbon, for his USE OF 1st ISSUE REVS ON DOCUMENTS.

Lee Adams: The Grand Award, a Gold, the Best Rev Exhibit, an ARA ribbon and an APS bronze medal, for his LINCOLN TAXPAIDS.

Dan Rhoades: A Bronze for his (anonymous) REVENUES ON COVER.

Vic Jordan: A Bronze for his STUDY OF THE DR. Ks.

Shirl Reed: A Vermeil, the H. L. Lindquist Award, and an ARA ribbon for his US REVS, 1862-1900.

Charles Reiling: A Vermeil and an ARA ribbon for his US PRIVATE DIE PROPS and a Silver for his STATE REVS.

Lou Alfano: A Gold, an ARA ribbon, and the SPA Research Medal for his US NARCO TAXATION.

Bill Fitch: A Gold and an ARA ribbon for his 19TH CENTURY USIR BEERS.

L. J. Baird: A Bronze for his DWI and VIRGIN ISLANDS.

Ken Trettin: A Bronze for his PRIVATE DIE PROPS COLLATERAL.

Bob Cunliffe: Exhibited in the Court of Honor with his USIR ESSAYS & PROOFS.

Pretty fair sweep, I'd say. Congratulations to all.

News comes from the Junior Philatelists of America that member *John Taddy* has been elected president of this young group.

Also, to the *State Revenue Society*, our largest Chapter, and mutual member *E. L. Vanderford*, for the appearance in the SRS January Newsletter of a supplement updating Van's previously published catalog of State Fish and Game stamps. (Should any reader wish to investigate the advantages of joining the SRS, please write. I will be happy to sponsor any membership.)

(PRES. PAGE continued on p. 91)

BEER STAMPS - THE 1917-18 PROVISIONAL ISSUES

Part II - Conclusion

Thomas W. Priester (ARA)

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Part I of this report (January, 1977 American Revenuer) presented details on the twenty new overprint types that have been identified and copied. Part II will include the census of these two issues, colors and positions of overprints, and a listing, using the Vanderhoof numbering system, of twenty-one varieties of these issues that are either newly reported or were indicated by Vanderhoof with an asterisk or question mark. Such marks by Vanderhoof indicated items that had been confirmed or reported, but since they were not priced, a cloud of uncertainty has existed. The fact that these have again been reported should, we believe, warrant their inclusion as major varieties in a future catalogue.

Vanderhoof similarly showed the existence of six stamps that have not been reported, and these will be noted.

Dates of use for the issues both by variety and month are included with the census charts. The use dates will be correlated with the various Congressional Acts and Presidential Proclamations that greatly effected the sale of beer during the 1917-1919 period.

At this time, 848 copies of these two issues have been recorded. This is an impressive showing, and one from which we can draw conclusions with some authority. But, still more reports are needed to confirm, refute, or allow expansion of conclusions drawn thus far. If you have copies of these issues, please read the conclusion of Part I and lend your support to this effort.

Overprint Colors

The vast majority of rubber stamp types (probably 98 pct.), are reported in various shades of purple or violet, ranging from pale violet red to deep blackish purple. We believe untold confusion would result if we tried to classify these shades separately. Individual collectors may collect shades to their heart's content, but without color samples to go by, such nomenclature as "medium purple" or "light violet" will not have the same meaning to any two collectors. To further show certain confusion, my dictionary defines purple as "bluish red" and violet as "reddish blue." Therefore, for the purposes of this study, all such shades are simply called purple.

BEER STAMPS — 1917 PROVISIONAL ISSUE

TYPE USE FOR 569 COPIES OF THE ISSUE

	OVERPRINT TYPE																														TOTAL	B				C		D
	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	60	61		62	63	64	65	70	MS.	
121																														0								
122							9									10	5													24							2	
123																12	15		1											28								
124							2																							2								
125																2														2								
126						1	11		7	4		6								1					1			1	32						6			
127											2						1			1					1				5									
128								5	7	1													1				1		15							2		
129																														0								
130			3		1	1		2				7		2		19	3				1				2				41									
131																														0							1	
132		7	2	2		2	2	2	2	2					2	9	9		1			1							43					37		3		
133							2	3								1	8								1				15									
134				1													14												15									
135					1											1	6												8						14			
136																	5												5						47			
137		2	1	7			1	3	1	9	10		4	3		4					1			3	3		1	2	55		1	1	1		14	1		
138		2	7	5	1	2	7	7	6	5		4	2	2		7	13		1							1	1		73	1				1	1	73		
TOTAL	11	13	16	2	7	25	26	29	28	1	23	5	4	2	65	79	0	2	1	2	2	1	1	4	8	1	2	3	363	1	1	1	1	1	1	191	9	

DATES OF USE

1917 ISSUE TAX RATE - \$3.00 PER BARREL - EFFECTIVE OCTOBER 4, 1917 THRU FEBRUARY 24, 1919

EARLIEST AND LATEST DATES OF USE

NO.	EARLY USE	LATE USE	COPIES	NO.	EARLY USE	LATE USE	COPIES	NO.	EARLY USE	LATE USE	COPIES
122A	11-20-17	5-24-18	10	128A	11-16-17	4-13-18	10	137A	10-23-17	6-24-19	43
122D	10-5-17		2	128D	5-4-18	12-23-18	2	137B	11-3-17	1-29-18	3
123A	10-12-17	4-5-18	17	130A	10-9-17	2-2-18	33	137C	7-3-18	10-28-19	8
124A		2-14-18	2	131D	10-5-17		1	138A	10-5-17	9-18-18	58
126A	11-24-17	8-23-18	29	132A	10-9-17	10-1-18	30	138B	10-24-17	1-28-18	3
126C	7-11-18	8-15-18	3	132C	2-25-18	9-21-19	21	138C	2-5-18	9-22-19	58
127A	3-9-18	10-15-18	4	133A	10-12-17	1-29-19	12				

USE BY MONTHS

10-17	50	7-18	17
11-17	41	8-18	9
12-17	35	9-18	10
1-18	24	10-18	10
2-18	40	11-18	2
3-18	32	12-18	4
4-18	18	1-19	5
5-18	8	2-19	1
6-18	12		

BEER STAMPS — 1918 PROVISIONAL ISSUE

TYPE USE FOR COPIES OF THE ISSUE

OVERPRINT TYPE

	A	B	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	B	B	A	C	#NON-INTOX.	#TOTAL
	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	
139A				2																			2
139 1-2A				1																			1
140A				2																			2
141A				2																			2
141 1-2A			1																				1
141 1-2AC			1																			1	1
142A				1																			1
143A				4																			4
144A				3		1									2								6
145A				7																			7
146A				9																			9
147A																							0
148A	1						2																3
149A				1																			1
150A				1																			1
151A				1																			1
152A													3										3
152 1-2A																	2		1				3
152 3-4A																			1				1
153A	16			2		1						1		9	5	29					1		64
153B																				1			1
154A																							0
154 1-2A																1							1
155A																							0
156A				1													3						4
157A				25													1						26
158A												2		3									5
159A			4	1			3	1									2	1					16
159B		2																	3	1			6
160A	4		3	6	1	12	32	2		23	1	1	1	1	2	4	9	5					107
160B		4																					4
TOTAL	21	6	9	69	1	13	38	3	0	23	1	1	7	1	16	10	46	6	2	3	2	1	279

DATES OF USE

1918 ISSUE TAX RATE — \$6.00 PER BARREL — EFFECTIVE FEBRUARY 25, 1919 THROUGH JANUARY 1, 1920

EARLIEST AND LATEST DATES OF USE						USE BY MONTHS					
NO.	EARLY USE	LATE USE	COPIES	NO.	EARLY USE	LATE USE	COPIES	2-19	2	8-19	14
140A	8-4-19	8-27-19	2	153A	3-7-19	9-26-19	21	3-19	17	9-19	22
141 1-2AC		8-22-19	1	154 1-2A		7-30-19	1	4-19	10	10-19	4
143A	4-17-19		3	159A	3-14-19	10-21-19	6	5-19	23	11-19	0
144A	5-10-19	9-6-19	3	159B	4-18-19	6-14-19	2	6-19	31	12-19	0
148A	4-11-19	5-10-19	2	160A	3-14-19	10-7-19	67	7-19	9	1-20	0
152 3-4A		6-12-19	1	160B	3-21-19	7-4-19	4	INCLUDES 1917 TYPE 70			

One distinct color has been listed separately which exists with consistency. It is referred to as red violet, and is noted as a bright hue, predominant with red.

The following rubber stamp types have been reported in colors other than only purple. Or, all types not listed have been reported in purple only.

1917 Types

- 31 - red, red violet, purple
- 34 - red violet, purple
- 36 - red violet, black, purple
- 37 - red, black, purple
- 38 - red, red violet, black, purple
- 40 - red violet, purple
- 44 - red, purple
- 45 - black, purple

1918 Types

- 72 - black, purple
- 80 - black (only)
- 83 - black (only)
- 84 - black (only)
- 88 - black purple

1917 Printed Types 60 thru 70

Vanderhoof Nos. 135C, 136C, 137C, 138C (all Type 70), plus

types 60 thru 65 are reported only in red.

Nos. 126C, 132C, 133C (154½A), are reported only in black.

1917 Manuscript Types

- No. 122D and 131D - violet ink
- 128D and 137D - orange crayon
- No. 132D - red ink

Positions of Overprints

When this study was contemplated, it was planned to list the position of rubber stamp overprints on the stamp. It was soon apparent that such information was not pertinent, and in fact, was impossible to tabulate. Rubber stamp type overprints were applied in an infinite variety of positions, including inverted. Therefore, this area of data was not collected.

Referring to Types 60 thru 70, the printed surcharges, none have been reported other than normal horizontal placement. We understand that a full sheet of Type 70 inverted

will be offered at auction during the spring of 1977. Such a variety would certainly warrant special listing.

New and Unreported Listings

The following varieties of the 1917-18 Issues have been reported. In addition to previously unknown items, also included are those that Vanderhoof noted with an asterisk or question mark. The Vanderhoof numbering system is utilized, necessitating several fractional numbers.

1917 Issue	
124A	(133C) - Reported only with added
128D	1918 r.s. making it new
132D - center square only	number 154½A
	137D
	138B
1918 Issue	
139A	152½A - 1918 r.s. on No. 126C
139½A - 1918 r.s. on No. 98A	152¾A - 1918 r.s. on No. 128A
141A	153B - entire stamp
141½A	154½A - 1918 r.s. on No. 133C
141½aC	156A - 1918 r.s. on 135C,
148A	entire stamp
149A	157A - 1918 r.s. on 136C, entire . .
151A	stamp
159B	
160B	

The following varieties, listed as existing in Vanderhoof, have not been reported:

1917 Issue	1918 Issue
121A 129A	147A 155A
	154A 158B

All 1917 Issue varieties have been reported in used condition. The following of the 1918 Issue have been reported only mint: 139A, 139½A, 141A, 141½A, 142A, 149A, 150A, 151A, 152A, 152½A, 158A.

With the exception of the few reported entire copies of No. 156 and 157, punched or cut out portions approximately one inch square from the center area of the stamp are all that are available of the 5, 10, and 25 barrel denomination stamps. Also reported are center square from the barrel and hogshead values. Vanderhoof, in fact, makes a separate listing, No. 153aA, to denote the center portion of No. 153A. On such lower denomination stamps, the existence of center square portions should be noted, but due to the ease in "manufacturing" these from entire copies of any value, their inclusion as a separate catalogue listing is questioned.

A study of the dates of use for the 1917 and 1918 Provisional Issues proves extremely thought-provoking in attempting to correlate use patterns with the many Congressional Acts and Presidential Proclamations between 1917 and 1919 that effected the manufacture and sale of beer prior to total prohibition. (Dates of use are included in this Part for the overprint types. Refer to charts in Part II for dates of use of the 1917 and 1918 Series, plus use by the month.)

1917 Issue

The War Revenue Act of 1917 raised the tax rate on beer and fermented liquors from \$1.50 to \$3.00 per barrel. Passed by Congress and signed by the President on October 3, 1917, it took effect the following day. Thus an October 4, 1917 use of any stamp of the 1917 Provisional Issue would constitute a first day use.

Earliest dates of use for the 1917 Issue indicate that most rubber stamp varieties ("A" types), printed collector imprints ("B") types, and manuscript usage ("D" types), were initiated to use soon after October 4. Theoretically, the use of 1917 Series stamps should extend with uniformity thru February 24, 1919, after which date the Revenue Act of 1918 (and the 1918 Provisional Issue) became effective. However,

we find a decreasing use of beer stamps after March, 1918, and only twelve reported uses from November, 1918 thru February 24, 1919. This is only roughly 1/25 of total usage during ¼ of the time frame for the 1917 Issue. This possibly resulted from the Presidential Proclamation of December 8, 1917 which reduced any one brewer's production for 1918 to no more than 70 percent of their 1917 level. It is likely that beer supplies ran very low late in 1918, thereby reducing the sale of beer during the winter of 1918-19. Also by this Proclamation, after January 1, 1918 no malt liquor except ale and porter could contain more than 2¾ pct. alcohol by weight. (Note the 1918 Provisional, "C" variety, which specifies this alcoholic content.)

As we know, various of the previous beer stamp issues were overprinted to create the 1917 (and 1918) Provisional Issues. Old supplies of 1914 Provisional Issue still in the hands of brewers were utilized for No. 121 thru 125 (plus 139 thru 140 for the 1918 Issue.) Then-current 1914 and 1916 Series stamps were used for the remainder of the Issues.

Supplies of the 1915 quarter barrel stamp evidently ran out toward the end of 1917, for the last of thirty-three uses of No. 130A was on February 2, 1918. Only one copy of the 1915 quarter barrel has been reported as a 1918 Provisional Issue (No. 142), and this is mint. All requirements for quarter barrel values after February, 1918 were satisfied with the 1916 Series variety, tho strangely, of the six reported dates of use for No. 159A, the earliest is March 14, 1919. (All copies reported for the other 1916 Series quarter barrel used as a 1918 Provisional, No. 158A, are mint.)

The half barrel 1914 Series stamp was depleted when the 1917 Issue came into use. Only one copy used as a 1917 Provisional has been reported, this a manuscript variety, No. 131D. Thus, the current 1916 half barrel stamp was used almost exclusively for the 1917 Issue, and totally for the 1918 Issue.

As we have said, "A", "B", and "D" type overprints were utilized shortly after the Revenue Act of 1917 became effective. Not so with type "C", this class including only the Bureau-printed type 70. By far the commonest of all 1917 types, with 90 confirmed dates of use, the reported use of type 70 spans from February 5, 1918 thru October 28, 1919. They were rather evenly used until the fall of 1918 when the use of all beer stamps fell off sharply. Eighteen copies of this 1917 type were used after February 24th, 1919 - during the 1918 Revenue Act period. Of the 259 confirmed uses of all other 1917 stamps ("A", "B", and "D" types), only one copy was thus used too late for the 1917 Act jurisdiction.

The reason for this supposed late use is found in the reports of the Bureau of Printing and Engraving.

For the fiscal year ending June 30, 1919, all beer stamps delivered bore the Bureau imprint, "Act of 1917" (type 70). More surprising, reports for year ending June 30, 1920 list all beer stamps delivered bearing either the imprint "Act of 1917" or "Act of 1918".

In other words, even after the Revenue Act of 1917 expired, the government continued issuing beer stamps bearing the 1917 type 70 imprint, obviously charging the \$6.00 1918 Issue rate for what most certainly had been a \$3.00 stamp. As long as the government collected the proper rate of tax, they evidently were not concerned that the stamps used reflected the correct rate. (As further example, occasionally stamps are found used during the 1917 Provisional period with no overprint.) To pick up the added tax from brewers who held stamps of the old rate when a new rate prevailed, the government visited the breweries and levied a "floor tax" on unused stamps to reflect the increased rate.

The "Act of 1918" imprinted stamps referred to above have not been reported, and are not known to our

knowledge. Evidently, the need for them ceased before they were distributed.

The need for additional revenue to help offset the cost of World War I prompted Congress to again review general tax rates during the fall of 1918. The resulting Revenue Act of 1918 again doubled the tax rate on beer to \$6.00 per barrel. This Act became effective on February 25, 1919, the day after President Wilson signed it into law. Several overprint types are found of this issue using the year "1919" in the wording, supposedly due to the year in which the Act became effective. However, the legal wording of the Act is "Revenue Act of 1918", and all types denoting the \$6.00 rate are of the 1918 Issue.

The month by month use of the 1918 Series shows an interesting, and perhaps predictable, pattern. The Wartime Prohibition Act of November 21, 1918 (not to be confused with the 18th Amendment) prohibited the use of food products in the manufacture of beer or other intoxicating malt liquors after May 1, 1919, and further prohibited the sale, except for export, of any such liquor after June 30, 1919. The monthly use of beer stamps during 1919 indicates the sharp decline in use after July 1. It also shows the evident low consumption of beer (or no consumption at all?) after October, 1919. Perhaps the supply of beer, none of which was legally manufactured after May 1, 1919, was gone. Beer was sold after

July 1, 1919, contrary to the Wartime Prohibition Act, evidenced by the use of beer stamps. How or why, we do not know, unless export sales or other loopholes account for such use.

The last reported use of a beer stamp prior to prohibition is October 28, 1919, and this stamp, ironically, is not a 1918 Provisional, but instead a type 70, 1917 Series.

Prohibition

It should be noted that by 1917, the spread of state prohibition had already made prohibition almost national in scope, so that it was a short step from prohibition by state law to prohibition by federal law.

The 18th Amendment, passed by Congress on December 18, 1917, but still needing ratification by at least three-fourths of the states, provided that starting one year after ratification it would be illegal to "manufacture, sell, or transport intoxicating liquors for beverage purposes." The 36th state did ratify the Amendment on January 16, 1919, and at midnight on January 16, 1920, national prohibition, enforced by the Volstead Act, became a part of the Constitution. The sale of beer, and the use of beer stamps, would not be again legal until the country was finally convinced that "The Noble Experiment" had failed, and the 18th Amendment was repealed effective April 7, 1933.

USAGE BY OVERPRINT TYPE

1917 Issue

Type	Reported Copies used	Early Use mint	Late Use	User [Note 1]						
30	11/0	11-23-17 [Note 2]	8-31-18	CB Co (8), Hand, The WB Co, [Note 3] JHBC	48	0/1			(one mint copy reported)	
31	13/0	10-11-17	9-9-18	JSB&M Co (9), YB (2), CBC, MAB Co	49	1/1	10-9-18		NSB Co	
32	15/1	10-25-17	5-25-18	F&MSB Co (5), Piel (3), EB Co (3), IWB Co, W&Z	50	2/0	11-3-17	5-10-18	Hoster, FB Co	
33	2/0	11-6-17		B Co	51	1/0	10-9-17		AR	
34	4/3	10-20-17	8-3-18	WCB Co (2), EB Co, Haberle	52	1/0			YB Co (used as 1918 Prov. with T89)	
35	25/0	10-24-17	2-5-19	Ton Brg Co (13), BB Co (6), BBL, MBC BC, AB Co, ZB Co, Sub Co, BHB Inc	53	4/0	11-27-17	2-21-18	TRB (2), BBLtd, MBC BC	
36	16/10	11-9-17	1-29-19	PB&Sons Newark (9), B&W, JHBC, HB Co, TWP B Co, CF Inc	54	7/1	11-21-17	3-23-18	Koch (6), FB Co	
37	20/9	10-15-17	6-24-19	E Vollmer (7), Moerlein (3), Hornung (2), FFB Co, W&HB Co, HB Co, BNB Co, Hauck, ASBRG Co	55	1/0		1-28-18	MB Co	
38	25/3	11-16-17	3-18-18	E. Vollmer (10), ASBRG Co (3), J Hornung (2), CS&S BC (2), W&HB Co (3), FB&S Ltd, B&EP Co	56	2/0	4-13-18	6-14-18	Fink B Co (2)	
39	1/0		4-17-18	TF Brg Co	57	0/3			(reported mint only with T83 as 1918 Prov.)	
40	23/0	10-20-17	5-3-18	Koch (15), FB Co (7), SFB Ltd [Note 4] FB	60	1/0	1-28-18		Schlitz	
41	5/0	10-23-17	8-15-18	Schlitz (2), PB Co (2)	61	1/0	1-22-18		Schlitz	
42	4/0	10-9-17	10-18-17	ABBA (3), St L, BA	62	1/0	11-3-17		YB	
43	2/0			RBC (2)	63	1/0	1-29-18		YB	
44	59/6	10-6-17	10-5-18	NSB Co (27), CAL BA SN (8), SFB Ltd FB (4), SFB Ltd JWB, SFB Ltd (2), Schlitz (3), MBoSF (2) JWP, Eagle Bry, AHS	64	1/0	10-26-17		YB	
45	69/8	10-5-17	10-15-18	NSB Co (19), SFB Ltd FB (8), SFB Ltd JWB (3), CAL BA SN (8), H BR Co, FB, MB of SF, RHK BY, E Br Co, M Nunan (no copies reported)	65	1/0	10-24-17		YB	
46	0/0			TSB Co, Koch	70	179/12	2-5-18	10-28-19	(widely used by many brewer- ies)	
47	2/0	12-14-17	10-1-18		ms.	9/0	10-5-17	12-23-18	TF BRG Co (3), NSB Co	

1918 Issue

71	11/10	3-8-19	6-14-19	EB Co (5), WE BRG Co (3)
72	6/0	3-21-19	7-4-19	H Co CB Co (3), CF Inc (2), TWP B Co
73	3/6	3-14-19	10-1-19	TF Brg Co, PB & S, CS & SBC
74	59/10	3-7-19	9-6-19	SFB Ltd JWB (6) RB Co (4), MB of SF (2) LAB Co, Cal BA sn, JWB Hoster
75	1/0	4-28-19		SB & M Co (9)
76	10/3	(dates incomplete)		F & MSB Co (21), Piel (4), Huber (2)
77	31/7	3-14-19	10-21-19	CWB Co, WSB (none reported)
78	3/0	4-5-19	5-21-19	
79	0-			

(BEER continued on page 91)

MEXICAN REVENUES, NET PRICE SALE

These are stamps from Morelos, as catalogued by Stevens, many unlisted. This is NOT an auction. All stamps,

unless otherwise mentioned, are in unused, generally VF condition or better. These are one of a kind, and CWO, please, US funds. All numbers preceded by MO.

39A.....	1.00	221B + 223A.....	3.50	290, hor. TB pr.....	6.50
same, hor. pr.....	2.00	225A.....	2.60	291, hor. TB pr.....	5.50
39B.....	1.00	229A, wide top, + 229B + 239.....	3.50	291, hor. pr. with broken frame variety.....	10.00
same, hor. pr.....	2.00	238 + 239 in hor. pr.....	3.00	291, hor. pr., 1 with def. \$ sign.....	12.50
single, value under city name.....	5.00	240.....	0.75	293, def. \$ sign, close left.....	4.50
40A.....	1.00	241, wide top.....	3.00	293, hor. TB pr., overlapping frames.....	6.50
40B.....	1.25	242.....	2.50	293, hor. TB pr., same as above, 1 stamp	
41A.....	2.00	244.....	2.00	with def. \$ sign, wide bot edge.....	15.00
41B.....	2.00	247, thin paper.....	1.50	293, hor. pr. with broken frame variety.....	12.50
vert TB pr., A + B, the A with tear.....	10.00	248, vert TB pr., thick cream paper.....	15.00	294, hor. pr., 1 stamp with def. \$ sign.....	7.50
43.....	1.00	253.....	8.00	294, hor. pr. with broken frame variety, cut	
46 + 46A, hor. pr.....	2.00	260, light print.....	1.25	close.....	9.00
46A + B, hor. pr.....	3.50	same, dark print.....	1.75	295, hor. pr. with broken frame variety.....	12.50
46 + 46B, hor. pr.....	4.00	260 + 260a, hor. pr.....	9.00	295, hor. TB pr., slight frame overlap.....	7.50
46B.....	1.00	260 + 260b, hor. pr.....	9.00	295, hor. pr., 1 stamp with def. \$ sign.....	7.50
same, last 7 large.....	1.00	262.....	1.50	296, hor. pr. with broken frame variety.....	12.00
same, hor. pr., 1 stamp printed on reverse.....	5.00	262 + 262a in hor. pr., slight corner cut.....	11.00	296.....	1.00
46D.....	5.00	269.....	4.50	298, hor. TB pr., overlapping frames, cut	
47D.....	3.00	273.....	4.00	close.....	6.50
same, large date.....	5.00	277, vert TB pr.....	10.00	299.....	1.25
100B.....	1.50	277, hor. pr. with broken frame variety.....	9.00	300.....	1.00
101B.....	2.00	277b.....	1.00	301.....	1.50
102B.....	1.25	277 + 277b in hor. pr.....	5.50	302.....	3.00
103B.....	2.00	279, hor. TB pr., gray, wide bot edge.....	5.00	313bB.....	3.00
106B.....	2.50	same, vert TB pr., 1 stamp printed on		317, close top.....	2.50
111A.....	1.00	reverse.....	10.00	320B.....	1.00
111B.....	0.75	same, hor. pr., 1 stamp printed on		326c, hor. pr.....	3.00
122B.....	7.50	reverse.....	10.00	328 + 328c in hor. pr., used.....	10.00
126B.....	1.00	279 + 279b in vert pr.....	4.00	328a + 328b in vert pr.....	9.00
same, accent over i in Jiu.....	10.00	same in hor. pr.....	8.00	337A.....	1.00
127B.....	1.75	same, strip 3, 2 of 279 in TB pair, one 279b.....	10.00	337B.....	1.00
128B.....	2.00	279b.....	1.00	338A.....	1.50
132B.....	3.00	280 + 280a in vert TB pr., small tear.....	7.00	338B.....	1.50
133A.....	1.00	280 + 280b in vert pr., wide top.....	5.00	340A, crease.....	2.50
same, hor. pr. with same overlapping		280 + 280a in hor. pr., wide top.....	4.50	355.....	1.00
frames.....	12.00	280b.....	2.00	355 + 355a in hor. pr.....	4.50
133B, wide rt edge.....	1.25	280, vert TB pr., wide sides, small tear.....	4.00	355 + 355c in hor. pr.....	6.00
same, hor. pr. with overlapping		281, vert TB pr.....	5.00	355 + 355d in hor. pr.....	5.00
frames.....	12.00	281 + 281a in hor. pr.....	4.50	355d, no period after city.....	4.00
137, wide bot edge.....	1.75	281 + 281b in vert pr., wide top.....	8.00	356B.....	1.50
137a, wide top & rt.....	1.75	282b.....	2.00	357A.....	1.50
137b.....	4.50	same raised dot after cs.....	2.00	357B, hor. pr.....	3.00
138, wide top.....	2.00	282a.....	0.75	358A.....	1.50
143.....	3.00	282 + raised dot in hor. pr.....	8.00	358B.....	1.50
149B.....	1.00	282, strip 3, 1 normal, 1 raised dot, 1 of		359A.....	3.50
same hor. pr., 1 stamp with accent		282a.....	7.00	359aA.....	3.50
on i of 12.....	3.00	282 + 282a in hor. pr.....	4.50	359abB + 359aB in hor. pr.....	27.50
149bB.....	4.50	282 + 282b in hor. pr.....	6.00	359B.....	3.50
154B.....	1.50	283, hor. pr. with broken frame variety.....	10.00	359aB.....	3.50
161aA, dbl impression of stamp.....	27.50	284.....	1.00	361B.....	3.00
161A, hor. pr., 1 stamp printed on reverse.....	10.00	same, date variety.....	1.00	363A.....	1.00
161B, same.....	10.00	284, vert TB pr.....	6.00	363B.....	1.00
161A and B.....	1.00	284 + 284a in vert TB pr.....	10.00	366aB.....	3.00
161A + B, vert TB pr., 1 stamp printed on		284, broken frame variety.....	6.50	366aB + 366B in hor. pr.....	4.50
reverse.....	20.00	284 hor. pr. with broken frame variety.....	10.00	366B.....	1.50
164B, pinhole.....	1.00	284 + 284a in hor. pr.....	8.00	369A.....	2.00
174B, wide top.....	4.25	284a.....	1.75	369B.....	2.00
175A.....	0.75	285, vert TB pr.....	5.00	376B, reads Yau only in tablet.....	20.00
same, blk of 4, top left dated 1-82,		285, vert TB pr. with broken frame variety.....	10.00	376B (2) - 376aB - 376cB in strip of 4.....	9.00
cracked plate corner LR stamp; wide bot		285 + 285a in hor. pr., wide bot edge.....	3.50	377A - 377aA - 377A in strip of 3.....	6.00
edge.....	25.00	285a.....	0.80	377B + 377aB in vert pr.....	4.50
175bA, wide top.....	3.00	286, broken frame, wide rt.....	4.00	377cA.....	2.50
175bB, wide top.....	3.50	286a, wide bot edge.....	1.50	377cB.....	2.50
175aB + 175B, hor. pr., wide bot edge.....	6.00	287 hor. pr., broken frame variety.....	10.00	378bB.....	3.75
175aA + 175A, hor. pr., wide bot edge.....	10.00	287, vert TB pair, wide side.....	9.00	379A.....	1.00
175B.....	0.75	287a.....	1.50	381A.....	3.75
176B, uneven cut.....	0.75	288 - 288a - 288, strip 3.....	35.00	381B hor. pr., wide rt edge, sm crease.....	6.00
177B, close cut.....	0.75	289, defective \$ sign, wide bot.....	4.00	382A.....	2.00
190A, wide bot & rt.....	2.00	289 in hor. pr. with broken frame variety.....	10.00	382B.....	1.00
190B.....	2.00	289, double impression, creased, o-w VF.....	25.00	382B + 382aB in hor. pr., wide bot edge.....	8.00
198, 209a, 209c.....	3.50	290, hor. TB pr., 1 stamp with def. \$ sign,		383A.....	3.50
220B, wide bot edge.....	3.25	tiny hole.....	10.00	383B.....	3.00
221A, shade, cut close + 221A.....	3.00	290, broken frame variety.....	6.00		

Gerald Abrams, 3840 Lealma Ave., Claremont CA 91711

RN Census Report

General statements

First, we sincerely thank all the collectors, members and non-members of ARA, who took the time to make this report possible. Without their efforts, it goes without saying, nothing could have been achieved.

Next, we feel that we must acknowledge the accomplishments of the great pioneers, Sterling and Henkels. They were more accurate than most people recognize; Vanderhoof tried to condense and simplify their works but, really made our collecting more difficult by over-condensation. Yet, we owe a great debt to Van--we follow his lead in condensing certain colors. We believe that alerting collectors to the fact that many shades of Orange, for one example, do exist is adequate to the needs of virtually all hunters of RN material.

In more modern times, an appreciation of the work of Sam Smith is in order and much more than just appreciation is owed to the truly magnificent work of George T. Turner. We believe the Turner Book is monumental. Last, the editors of Scott's Specialized Catalog are on the list of helpers. They have welcomed the work of the researchers and have cheerfully added to the RN Section as discoveries have been made. It is our hope that they will use this Report as a base for yet more changes. A catalog *must* be accurate insofar as listings are concerned, pricing is another matter.

After acknowledging all our debts (we think we have) let's get on with the job of sharing information gathered.

We start with the Scott-listed color 'GOLD'. We have not found any, repeat NOT ANY, examples of a 'gold' so we respectfully request that it be de-listed. We do not have a clue as to what the listing might have meant! As to 'silver'--no example has been reported. the ONLY metallic ink reported is B5, bronze.

But while helping all of us toward completion by removing 'gold' from the list, we have found colors that must be added. They exist and it would be fruitless to deny their existence. Purple, yellow, brown, olive-drab, puce and others will be shown in the tabulation, as reported.

But, we *are* following Van's short-cut in this respect: we propose that the yellows be listed as 'Yellow-shades', the Purples as 'Purple-shades' and so on. As said earlier, we feel that this 'shades' serves as a warning to collectors and will help all of us.

In the tabulation which follows, we use some letters rather than dollar values. The meanings are these: where a single example is reported, it is shown as O.O.K. (One Only Known) and, in our opinion, cannot be priced. Five or fewer are shown as "A"; 6 to 10 are "B" and 11-25 are "C". Our guess is that an "A" might well fetch more than \$100.; a "B" could well exceed \$50. and a "C" might lie between \$25 and \$50. The real reason for letters, of course, is to assign degrees of rarity because they are much more likely to remain valid than prices current. Warning! the exact number of examples is NOT known; all we know is what has been *reported* and there could well be several pieces of really rare or scarce items of which we have no knowledge.

We see what may be a fact; RN items show a tendency to emanate from a single "find". An example of this is B17a--all those reported were used by Tallant & Co, in San Francisco, over a time period of about one month. H10 is known on drafts of a single Company; there is a report that 18 examples were in

the possession of the late Phil Ward. All presently known came from this one 'find' and, if Ward did not sell them all, some may yet be in the vaults of the people who bought his collection and stock. The facts also fit the K5 Brown checks used by a single Bank; the P2 and V2 Brown combination used (as far as we know) by the Atlanta Improvement Co and by no other. So if this theory *is* correct, it becomes important to know the instrument--check, draft, receipts, stock cert or bond--the bank or user or issuer and date of use or issue. In the words of one committee member--"then we'll know what to look for!"

After colors, the next area of listing to be remedied is the "Stamp Redeemed" group. If Gib is in Scott, what is the logic of omitting Ula, P5a, etc.? And, what should be done about the printed 2-line redemption clause on R,T,U,V and W types which were done in 1872? Our feeling is that printed Redempts are separate from the Handstamp Redempts and, therefore, should be recognized as separate.

Last, but by no stretch of the imagination, least are the Samples, Specimens, Trial Colors and Proofs. Here we possess the work done by Chappell, Smith, Turner and what has come to hand in this Census. We have the firm foundation to develop a good listing of what is known. If Scott can't do it, can we of the ARA? Comment would be welcomed as to how to make this information available to the general collector. There has been talk of a Handbook--but the bugaboo is cost. Would *you* want to buy such a Handbook on RN Material? Please let us know.

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RN #	ENT-IRE	CUT SQ	INST. TYPE	EARLIEST REPORTED	EARLIEST S. SMITH	PRICE OR RARITY	COLOR	NOTES & COMMENTS
A1	23	2	Rec't	12/15/65	11/25/65	10./25.	Blk	probably as many as 40 exist
1a	18	0	Rec't	11/16/65	11/25/65	10./15.	Blk	all reported as Topping & Co
2	8	0	Rec't	1/31/66	?	C	Orng	under catalogued; may be 20?
2a	0	0				A		where are these? Grossly under-catalogued!
3	0	0				A	Blue	
4	5	0	Rec't	3/23/66	?	B	Yell.	Must be more of these
5	0	0				A (?)	Red	No one reports this.
8	8	0	Rec't	12/2/65	?	C	Viol.	must be more--maybe 12?
9	8	0	Rec't	4/30/66	?	C	Grn.	again assuming a dozen or so
10+53	3	1	Statm't	11/2/65	?	B	Orng.	These have fetched 175/200. for
+54	1	0		?	?	A	"	full statements; cut sq. refers
+55	0	0		0	?	?	"	to strips of 2 1/4 to 3" width (apx)
+56	8	1		--/65	?	B	"	There must be several strips and
+57	1	1		1/16/67	?	A	"	maybe sheets not reported
B1	350+	43	Ck, Rec't	1/3/65	10/10/65	apx 1.00	Orng.	Price will vary with designs known in 2,3,4,5 up sheets
1a	11	0	Rec't	11/20/66	?	C	Orng.	Topping & Co, Niagara Fire Ins and other Ins Co-Conn.
2	17	1	Ck, Rec't	4/30/66	?	5./7 1/2	Blk	mostly dfts. reported
3	17	1	Ck	4/13/66	?	5./7 1/2	Blue	Nat'l Bk of No. Amer, also on Panama RR Co ptd date 10/10/65!
4	5	0	ck, dft	5/24/66	?	C	Brn	This is under-reported; shd be more of these
5	18	1	ck, dft	5/30/66	?	5./10/?	brnz	Noted with stamp Left & Right but none Ctr.
6	13	0	ck	5/10/66	?	apx 7 1/2	Grn	Varies from light Grn to dark
7	22	0	ck, rec.	11/27/67	?	5.00+	Yell.	Probably under-reported; may well be a few dozen more
8	5	0	ck	5/16/67	?	B	Puce	definition of Puce--'a violet-brown' fits no other class
9	7	0	ck	unused		B	Purple	Noted in light and very dark shades
10	16	0	ck, cert	8/3/65	?	10./15.	Red	Stp L, Stp Center; also noted
11	1	0	ck	10/10/65	?	A	Slate	Carmin on Nat'l Citizens Bk ck
13	15	0	ck	3/1/67	?	10.	Viol.	a bluish gray-black; distinctive when seen-not the black of B2
B15	7	0	Bl/Esch	4/9/66	?	C	Orng.	varies from pale to medium
16	16	0	ck, dft	not used		10. apx	Orng.	known only as B Exch M. Morgan's Sons - not seen used
16a	8	1	ck	6/11/70	?	up to 200.	Orng.	shd be earlier usage?
17	12	1	ck	5/2/70	?	10./+	Orng.	used by Oreg and Calif RR Co and mining Co. a sheet of 3-up unused exists!
17a	5	0	ck	8/4/68	?	B	Orng.	unused ck of S.F. Bk of Cal. w/ B16 rectangle exists ptd by A. Hooley & Co, 339 B'way, 1870
18	12	1	ck	11/11/69	?	18./20. +	Orng.	All used by Tallant & Co. S.F. in Nov/Dec '69
19	10	0	ck	3/15/67	?	C	Orng.	Pricing may be low
20	49	1	ck, rec.	9/3/69	?	10. +	Orng.	Under-catalogued
20a	10	1	Rec't	10/1/67	?	10. +	Orng.	Should be more of these, but they do bring prices!
23	6	0	Rec't	5/15/67	?	B	Orng.	See comment B20
24	10	0	Rec't. C/D	6/10/67	?	C ?	Orng/shades	Really elusive!
B1b???	3	0	Ck	10/8/69	?	A	Orng	Not as easy as some think!
				12/20/69				1 known unused-Sumter, S.C.
C1	150+	5	ck, dft B/E	not used		1.	Orng.	This brings up the end of the B section because it appears to be unique--a sheet, 3-up ptd for the Flemington Nat'l Bk in New Jersey with a distinct double impression (no 'kiss' impression) of the B type imprint. Almost proves Chappell's claim that B comes litho and engraved, we feel.
2	20+	1	ck, B/E	4/20/70	1/70?	10	Brn	Liberal supply; known 2,3-up
				8/9/70	?			much truer brn than C3-do not confuse. Perhaps C3 should be thrown into Brn (shades)? Comment?

3	7	0	ck	5/25/70	?	10./15.	Buff	see above; this may be just a light brn or tan--
5	20 +	3	ck, rec	4/20/70	?	8./12.	Red	still in Brn family
C6	45 +	0	ck, rec	8/6/70	?	1.&up	Yell.	this report lumps former C7 in this one grp
7	now melded in to listing for C 5			6/24/70	?	10. up	Orng	because pink is a <i>shade</i> of Red and is not a
9	12	0	dft	7/11/71	?	10. up	Brn	true color on which all can agree.
11	14	0	dft	4/26/71	?	15. up	Orng	So few because many must mix it in with C1.
13	13	0	dft	unused	?	O.O.K.	Orng	see C 5
15	1	0	Rec't	6/22/70	?	C	Orng.	When used by Hershfield, watch the prices
16	11	0	Rec't	5/3/70	?	c	Orng	climb!
17	10	*	Rec't	unused	?	O.O.K.	RED	prices on rise for this one
17a		*1	Rec't					commands more than C11--why?
19	4	0	rec't	5/4/70	?	B	Orng	has at Lower Right 2 line legend "Good Only
19a	16	0	rec't	5/3/70	?	C	Orng	for Receipt for Money Paid" all in the color of
20	0	1	ck	unused	?	O.O.K.	Orng	Should this be switched to C15 and let the
21	26	3	ck, dft?	1/7/70	?	10. up	Orng	O.O.K. became 16? Comments?
21a	3	0	ck	not known		B	Yellow	under catalogued by a lot
21b	1	0	ck	" "	?	O.O.K.	Orng	cut sq. on stiff, lined paper as if cut from
22	15	0		11/27/71	?	15. up	Brn	sample rec't form nice rosy red, 1 line legend
23	7	0		10/7/71	?	C	Red	below imprint in same rosy red. Trial color?
24	15	7	ck	10/3/71	?	20. up	Orng	Proof? Essay?
26	11	0	C/D	9/22/71	1/71	15. up	Orng	MUCH scarcer than 19a! Why?
27	1	0	Rec't	?	?	A	Orng	Seen as Topping & Co user, only
D1	1550 +	93	ck,dft	3/18/72	?	1. up	Orng.	Cut Sq Proof exists--Turner,p. 100
1a	0	0	0	0	0	0	Orng	Well known in Western use
Di var	1	0	ck	10/13/75	?	O.O.K.	Orng	Yellow is not a shade of Orng!
1b	2	0	ck	unused	12/2/72	A	Orng	Stp printed upside down--well, we know it
2	8	2	ck	9/30/73	?	15. up	Yell.	wasn't; the paper was mis-fed to press by
3	22	2	ck	10/29/73	Mar. '72	5. up	Brn	printer will verify this later
4	29	3	ck, B/E	1/12/74	?	3. up	Buff	under-catalogued
7	25 +	3	ck	3/6/72	?	3. up	Orng	under catalogued by far
7a	2	0	dft	10/29/72	?	A	Orng	early is on cut sq.
8	1	0	ck	6/28/73	?	O.O.K.	Orng	freq. used w/adhesive Rev stp
9	13	0	S/D	4/18/72	?	10. up	Orng	reported by Sam Smith '73-no others?
9a	1	0	S/D	---	6/28/73	O.O.K.	Orng	known in sheets-2,3,4,5 up; also trial imp. of
10	2	0	this item	from Sam	Smith	report	in US	6 up. Also known on dfts Manhattan Silver
E1	presumed non-existent per Gen'l Comments re: GOLD					2. up	Orng	Mining 1,2,3,5,10,20,50 & 100 doll.
4	115 +	14	ck, S/D	12/16/71	Mar '72	2. up	Orng	not reported
4 var	1	1	ck	?	?	A?	Orng	Stp INVERTED and at LEFT-used by Farmers
5	25 +	2	S/D/ dft	1/23/72	?	5. up	Orng	& Traders Bank (over Northern Bank) Lexington,
7	46	2	ck	5/29/72	?	2. up	Orng	KY. What'll we call this? D1a, maybe?
F 1	62	3	ck, dft	8/24/75	'75	1.up	Orng	unused example dated 6/15/77 in pen
2	11	2	ck	2/9/76	?	2. up	Yell	must be more, not checked enuf?
								also known 3, 6 up sheets
								some reported light Tan--okay
								more must exist
								other dated 7/1/73-both NYC user
								St. Louis, Mo.-Boatmen's Savings
								Inst.--ck face ptd by R. P. Studley
								Co in St. Louis. Nice?
								exists 2 up sheet
								reported S. Smith, US Specialist June, 1973
								Specialist- no other info
								relatively well-supplied
								This variety has a design break
								at lower right frame corner. Can
								more be searched out? Please study
								your E 4's for this break in frame
								good supply
								very good supply
								known 2,3 up sheets

2a	1	0	ck	unused	?	O.O.K.	Yell	INVERTED STAMP between check and stub! No previous report.
G1	10M +	100 +	ck	3/28/74	'75	1. up	Orng	Most common of all types
1 a	15	4	ck	12/1/77	?	4. up	Orng	2,3,5 up known; 3 cks from Atwater, Asten & Co reported.
1b	35 +	3	ck	12/3/83	?	4. up	Orng.	Reading UP-27 or 28; DN-3; Horiz. 4--DOWN appears toughest
1ab	4	0	ck	unused	?	B	Orng	1 reads Horiz others Up
2	9	0	ck	10/24/76	?	C	Orng	scarce!
G3	10	0	ck	10/24/76	?	C	Orng	under catalogued; avidly sought
H 1	0	0	0	proposed for delisting as not existing				
3	100 +	9	ck, dft, rec't	11/19/67	8/67	2. up	Orng	often oxidized to browns 1 Yellow reported; can a second be found for proof for listing?
a	NONE REPORTED! WHO HAS AN EXAMPLE?							
b	2	0	ck	12/18/67	10/31/67	\$58. paid	Orng	Should class as an A, but an actual price was known
5	2	1	ck	0	?	A	Orng	Cut sq is a Proof; shown in that section subsequently
6.	NOT ONE REPORTED							
7	NOT ONE REPORTED							
8	1	0	rec't	7/16/69	?	A	Orng	Black Legend
9	2	0	rec't	unused	9/24/69	A	Orng	Black Legend
9 var	1	0	rec't	unused		A	Orng	Legend, black, 1 line, just left of center but not full Left.
9½	3	0	rec't	4/30/70	?	125.pd	Orng	Obviously an A but have price pd.
10	4	0	dft	2/28/72	2/22/72	A	Orng	all used by 1 Co. from 1 find?
11	16	3	ck	5/1/67	5/10/67	C	Orng	under catalogued
2	12	2	ck	11/9/67	5/4/69	B?	Orng	Scott too high for once?
J 1	CANDIDATE FOR DELISTING---NONE REPORTED AS EXISTING							

(to be continued)

Plate Varieties

A Short Transfer Find?

By Anthony Giacomelli, ARA

The illustration herein shows what I consider to be a short transfer at the bottom of Scott R6, of the first issue. The stamp is part of a block of 9, the right upper corner stamp. The rest of the block is normal, clear orange, and has no other problems.



I considered the possibility of a smear or a wipe away of ink, but under the glass it does not show as such. The

inking of the letters is in the right place; it is merely incomplete. It seems that the transfer roll was not rocked far enough toward the bottom to complete the impression. The problem starts just below the lower 2s.

The label lines of color where the wording "Bank Check" is located are thin and broken at the top. Without an adjacent stamp to compare, it would be indeterminate to identify the stamp, as the legend Bank Check is incomplete and unreadable.

The lower frame line is completely missing, as is most of the two larger ornamental corner balls. The two smaller balls below the larger ones are missing, as is the lower central design below the ribbon.

It is interesting to note that the stamp directly below is crisp and clear, a silly millimeter (or two) away.

The paper for this stamp is normal, without any thins. A thin spot in the paper could cause such a variation, as the die would (possibly) not come close enough to press suitably for a good impression. This is not the case...the paper is the same thickness throughout. This is the only R6 of this kind I have seen, but another has been reported.

I would like to hear the readers' opinions on this. To me, it is a short transfer, and your comments would be welcome.

Scott does not list it as such..but then, there are many varieties and subvarieties that are omitted from Scott. Happy Hunting.

(Ed. note: Mr. G's last comment on unlisted items is all too true. What do we do about it, gang?)

THE EXPRESS WAY

By Gene R. Gauthier, ARA

730 Antler Drive, Mt. Zion, Illinois 62549

Photos by Boutrelle

(Number 7 of a series)

AMERICAN EXPRESS COMPANY

Cancel Nos. AM-5A thru AM-5C.

AECO



Figure 1.
[AM-5]

The cancel shown by photo and sketch in figure 1 is a handstamp which originated from American Express Company. It is known affixed to Share Certificates from this particular company.

The handstamp device used to apply this particular cancel was apparently quite crude (insofar as the lettering is concerned). All cancel examples observed by this writer showed very irregular impressions of the lettering, especially in the "CO".

The bold lettering is approximately 5½mm in height. Total cancel width is approximately 16mm. The author has observed this cancel in three different colors. Identification numbers have therefore been assigned as follows, for the examples known to me:

AM-5A (Red cancel).

2c Express, blue, imperf. (R9a).

AM-5B (Black cancel).

5c Agreement, perforate (R23c).

AM-5C (Blue cancel).

5c Certificate, perforate (R24c), affixed to Share Certificate dated November 29, 1865.

AMERICAN EXPRESS COMPANY

Cancel Nos. AM-6A thru AM-6D.

The stamp shown in Figure 2 was loaned to this author so that it could be photographed and presented in this article, thru the kind courtesy of Mr. Al D. Shumsky, ARA member no. 1426. The stamp is a beautiful example of R1a. In addition, it has the American Express cancel socked right on the nose.

All examples of this cancel observed by this writer to date have been in black ink. The single circle is 18mm in diameter. "AMER. EXPRESS CO", in 2mm height Gothic capitals, is inside the circle at the top. A wavy horizontal line, 6½mm in length, is present about 2mm above the center of the cancel. When present, month, day, and year fall about the same distance below the center of the circle, and are 2½ mm height Roman style numerals.



Figure 2.
[AM-6]

Month, day, and year (when present) are separated by horizontal dashes 3/4mm in width.

This is an interesting cancel, in that four different variations in the "month-day-year" line are already known or reported to this writer. Tabulations of datings known or reported are also included in this summary:

AM-6A (Month and day manuscript, year handstamped).

ms-ms-63 Could not decipher ms; appeared on 1c Express, imperforate (R1a).

AM-6B (Month and year handstamped, day portion blank).

3- 63 1c Express, part perforate, R1b (Shellabear).

AM-6C (Month and year handstamped, day portion manuscript).

1-13-63 1c Express, imperforate, R1a (Shumsky).

1-ms-63 2c Express, blue, part perforate, R9b (Shellabear).

2-12-63 2c Express, blue, part perforate, R9b, imperf vert.

AM-6D (Month, day, and year all handstamped. On examples of this variation, there is an additional dash behind the year).

2-26-63 2c Express, blue, part perf, imperf vertically, R9b.

3-4-63 Same.

AMERICAN EXPRESS COMPANY

Cancel No. AM-15 [Buffalo]

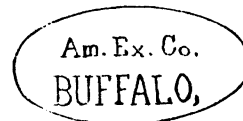
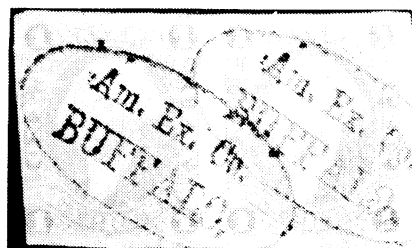


Figure 3.
AM-15.

The reader will note the interval between this identification number and the preceding one. I have done this to leave room for additional "non-city" cancels which undoubtedly exist, but are not known to this writer at this time.

The first American Express "city" cancel is shown by photo and sketch in figure 3. This particular photo is of an item from the collection of Mr. Michael A. Gromet, and is being shown in this article through his kind courtesy. The double strike shown is on a horizontal pair of the 1c Express, imperforate (R1a).

(Continued on page 92)

SECRETARY'S REPORT

Bruce Miller, Secretary

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

NEW MEMBERS

- 2435 WHITE, Virginia, Box 2261, Springhill, Nova Scotia B0M 1X0, Canada, by Secretary, Canada.
- CM2436 CHATTERJEE, S.K. P44-A Sarat Banerjee Rd, Calcutta-29, India, by Prof. K.D. Singh. India, native states, Sikkim, Nepal, Tibet, Bhutan (dealer).
- 2437 SKINNER, Roger D., 1020 Covington Rd, Los Altos, CA 94022, by Mary Rudell, Nepal.
- 2438 DAHL, Orin, 2419 Ashby Ave., Berkeley, CA 94705, by Linn's. US.
- 2439 KORITZ, Alex H., Postboks 180, Oslo 1, Norway, by G.M. Abrams. Scandinavia, US, British Empire.
- 2440 MILLER, E.H., 785 Ben Vista Dr S., Salem, OR 97302, by G.M. Abrams. Waterfowl stamps, fed and state; fed documentary.
- 2441 STILL, Edward E., 595 Laurel Ave, Alwater, CA 95301, by Peggy Howard. All 19th C.
- 2442 NOWICKI, Leo J., 539 70th St, Niagara Falls, NY 14304, by G.M. Abrams. "New in revenue area."
- 2443 WATT, Charles E., 18740 Ventura Blvd No. 209, Tarzana, CA 91356, by Eric Jackson. US M&M, first 3 issues, documentaries, proprietaries.
- 2444 GIBSON, Randy, PO Box A-80606, San Diego, CA 92138, by Eric Jackson, US.
- 2445 KAPLAN, Ted, 21 Cheryl Lane No., Farmingdale, NY 11735, by Peggy Howard. Genl revs, proprietaries, documentaries, stock transfer, consular, customs, auto use, savings.
- 2446 GILGIS, John R., PO Box 297, Fayville Station, Southboro, MA 01701, by G.M. Abrams. Old German states.
- 2447 CERRI, David C., 821 E. 8th St, Mishawaka, IN 46544, by G.M. Abrams, US.
- 2448 PAGLIUCA, Anthony F., 17 Alveston St, Jamaica Plain, MA 02130, by G.M. Abrams. Genl revs, cinderellas, literature.
- 2449 VARIED, K.T., 4/73 Behind Lourdes Church, Trichur-5, Kerala, India, by G.M. Abrams. Revs and court fees of India and native states.
- 2450 MING ZING HUANG, No. 4, Lane 287, Hsi-Ning S. Rd., Taipei, Republic of China, by William J. Marsh. Dealer, China, incl revs, entires, Jap. occupation on original documents.
- 2451 MITCHELL, Wallace B., 163 Church St, Watertown, MA 02172, by G.M. Abrams. All Canada, US ducks, fed and states.

REINSTATED

- ✓ 1173 James C. Czul (Posen, IL 60469)
- ✓ CM1765 EAKIN, Dave, Rt. 1, Box 60 No. 5, Carleville, IL 62918, by G.M. Abrams. Pre 1920 British revs (dealer, Little Egypt Stamps).
- ✓ 1153 Leonidas C. Kiriakitsis (Piraeus, Greece)
- ✓ 581 LINGLE, Dolores K., 4250 Pacific Ave, Long Beach, CA 90807, by G.M. Abrams. M&M.

DECEASED

1768 Jack P. Carter (San Diego, CA 92104)

ADDRESS CHANGES

- ✓ Bruce A. Bly, 10944 Alandale Way, Rancho Cordova, CA 95670
- ✓ W.R. DeKay, PO Box 23348, Anchorage, KY 40223
- ✓ David G. Hannay, 32 Aberdeen Rd S., Cambridge (G), Ont, Canada N1S 2X4
- ✓ Vincent E. Marier, 747 Cougar Dr, Millersville, MD 21108
- ✓ David W. McNamee, PO Box 648, Redwood City, CA 94064
- ✓ Paul Nelson, 8854 Pinecone Lane, Longmont, CO 80501
- ✓ Glenn R. Norman, PO Box 961, Oakville, Ont, Canada L6J 5E8
- ✓ V.R. Thomson, 24859 128 Place SE, Kent, WA 98031
- ✓ Donald R. Whitehead, 6611 Adrian St, New Carrollton, MD 20784

CORRECTION TO JAN 1977 REPORT

2127 OSBORN, FLTLT Dennis. "Spanish" locals should read DANISH locals.

MEMBERSHIP STATUS

Previous membership total	1217
New members	17
Reinstated	4
Deceased	1
Current membership total	1237



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Chapter Notes

A PLAYING CARD PROVISIONAL

At the March 3, 1977 meeting of the New York Chapter of the ARA several members discussed a controversial provisional Playing Card stamp. The stamp is the 2c ultramarine 1894 issue surcharged in red or magenta with a handstamp reading "ACT OF OCT. 3, 1917" for use at the 7c a pack rate of tax. This is the unusual long overprint covering three stamps. It is not an uncommon one, being found in a number of collections.

The controversy concerns the legitimacy of the surcharge. In its favor is the fact that the surcharge was chronicled in the philatelic press quite soon after the effective date of the Act. Charles Thompson and C. A. Paige sent in reports which were published in the February 9th 1918 issue of *Mekeels*. Frank Applegate also noted this surcharge in the August 24th 1918 *Mekeels*. A year later Philip H. Ward, Jr. compiled a list of the 1917 overprints in which this 3-stamp surcharge is called the work of the Los Angeles Collector of Internal Revenue. In addition, there was a genuine need for provisional stamps because a 7c revenue was not issued until the tall Class A stamp appeared in December of 1918. One further fact was brought out at the meeting. This overprint appears to be identical to Tom Priester's beer stamp Type 55, illustrated in the January 1977 issue of the *AR*.

No used examples have been recorded, however. Unused strips of three and blocks of six can be found, as can inverted handstamps. A number of theories were put

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York NY 10008. West Coast Adv. Mgr.: 11760 Cordilleras Ave., Sunnyvale, CA 94087

STOCK CERTIFICATES, bonds, U.S., foreign. 1 to 1,000,000 wanted. Describe, give quantity available, asking price. Highest pay. Clinton Hollins, Box 112, Dept N20, Springfield, VA 22150 300

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

CAMBODIA, LAOS, Vietnam, French Indochina revenue material wanted. Will buy, sell or trade. Correspondence invited. Steven Carol, PO Box 414, Holbrook, NY 11741 297

RUSSIAN REVENUES, fiscal documentaries, vignettes, all labels and dues (fraternal, exhibition, union, co-op, air fleet, commemorative, etc.), and cinderellas wanted. All periods and corollaries. Will purchase or exchange. Martin Cerini, 37 Wyoming Drive, Hunt. Sta., NY 11746 306

PALESTINE MANDATE revenues wanted. Will Buy or Exchange. Please write prior to sending. M. Zem, Metudela 57, Tel Aviv 69868, Israel 295

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

HAWAIIAN REVENUES, Kahului Railway, revenue cancels, Hawaiian documents, etc. Send 35c (postage) for new 1976 list of scarce material. W. F. Jalliff, PO Box 2687, South San Francisco, CA 94080 296

U.S. AIRMAIL, Special Delivery, Revenues and all other Back of Book Material. Also proofs, specimens, slogan cancels, meter mail, BEP cards, and locals. Confederate stamps and patriotic covers also available. Want lists welcome. Deposit and references required. Satisfaction guaranteed. DOGWOOD STAMP CO., PO Box 9424, Norfolk VA 23505. 298

ISRAEL, PALESTINE revenues wanted; will buy or exchange. Also Turkish revenues used in Holy Land. Charles F. Mandell, 91 Calvert Avenue, Edison, New Jersey 08817 302

STOCK CERTIFICATES—10 different 2.95, 50 different 14.95. Old checks—20 different 2.85, 100 different 14.85. Large price list 75c. Clinton Hollins, Box 112, Dept. N22, Springfield, VA 22150 300

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

U. S. and Worldwide seals, labels and cinderellas on approval. Cinderella Stamps, Box 414, Randallstown, MD 21133 296

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

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

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

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

forward to account for this unusual situation, but, for the want of further facts, this surcharge remains something of a mystery.

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

(BEER continued from page 83)

80	23/0	7-3-19	10-7-19	B&W (22), B&M Co
81	1/0	5-2-19		PB Co
82	1/0	3-20-19		J BRG Co
83	0/7			(mint only reported)
84	0/1			(mint only reported)
85	8/8	3-28-19	9-26-19	Hand Brg Co (8)
86	10/0	3-25-19	9-4-19	CB Co (2), NEB Co (2), TRB* SB Co SPGFD, NEB Co/H&Co B DB & A
87	1/45			Schlitz (2), PB Co
88	3/3	5-3-19	5-9-19	YB Co
89	1/1		6-12-19	(mint only reported)
90	0/3			(perf initials not clear)
91	1/1			JGB Co
92	1/0		6-23-19	
No. 141 1/2 aC				
1/0			8-22-19	TF BRG Co ("Non Intoxicating, etc.")

NOTES:

(1) Brewery User. This study should include brewery locations for the firms who utilized these issues, thereby attempting to localize the use of the various types. Such a tabulation has been started, but it is too incomplete to be useful. In 1919 there were 1179 operating breweries in the United States (*The Register of United States Breweries 1876-1976*, by Friedrich and Bull), and in many cases brewery initials would be common to a number of

breweries, making positive identification impossible. Occasionally, information is noted on the back of stamps as to geographic use. Applegate, in his 1927 article (ref. Part I) lists brewery use and/or town location for most of the overprint types reported in that article. However, the information is not complete and needs to be expanded.

(2) Perforated dates for these issues have been reported such as 1-12-17 and 2-15-17, too early for the 1917 issue. All such copies that have been examined show the month numeral "1" or "2" at the extreme left edge of the stamp, indicating an incomplete date on the stamp. An additional "1" is missing, and these particular dates were actually 11-12-17 and 12-15-17. (In addition to such missing digits, dates are found with incorrect setting of the perforating device, such as 3-14-28 and 6-37-18.)

(3) Number of reported copies in parenthesis. Single copy where no number.

(4) We suspect confusion between Type 40 and new Type 54. All copies examined that were supposedly Type 40 do not match that type closely, but instead are Type 54. If no one can produce an accurate Type 40, new Type 54 should be substituted for Type 40 when a new catalogue is written.

(PRES. PAGE continued from page 79)

MOST IMPORTANT...

is the news from Editor Richard Sine of the APS, in that he will be attempting to have our revenue column reinstated on a bimonthly basis. Those of you who have potentially suitable manuscripts should contact our Editor Ken Trettin on the matter.

FALL AUCTION

The next auction is scheduled for the Sept. journal. Material must be in Auction Mgr. Don Duston's hands no later than mid-July, in order for him to meet the August 1 mailing deadline.

The Editor Notes. . .

...that Duane Zinkel (2323 Hollister Ave., Madison WI 53705) still has a number of remaining signatures from the Forbin Catalog reprint. Proceeds go to the ARA publications fund. See the Feb. '77 issue for a complete list.

...that a change of address for our west coast ad manager has just been received. Mary Ruddell's new address is 11760 Cordilleras Ave., Sunnyvale CA 94087.

...that changes of address should be mailed to either the secretary or the editor. And please send us a card rather than letting it slip your mind. When the USPS sends us a change of address form it costs the ARA 25¢. You can mail us a post card for nine.

...that a Kudo from the rest of us should be extended to president Abrams for the appearance of his revenue column in Stamp Collector. Well done Gerry--(I know this little sort of thing makes you blush but the comments are deserved.)

...that if there are any irregularities in the delivery of your Revenuer direct your comments to me for action.

...that I have been shown a Philatelic Foundation certificate (No. 59841) by William Gerlach giving the opinion that the accompanying RE52 "is genuine, showing a second impression faintly." This is a variety not listed by Scott...I also assume that this item was among the material recently stolen from Bill (see story on front page.)

-30- Ken

(Continued from page 89)

The cancel is a single oval, 32½mm wide by 16mm high. "Am. Ex. Co.", in small and capital lettering, is in the upper portion of the cancel as a straight horizontal line. Capital letters are 2¼mm in height. "BUFFALO", in 3½mm height capital lettering also in a straight horizontal line, is across the lower portion of the cancel. The lettering in this cancel appears to be neither the normal Roman nor Gothic styles. As a layman (armed only with a book on different type styles), I classify it as Memphis bold. Perhaps someone more knowledgeable than I in this area can correct me if I have made an error.

The few copies examined of this cancel indicate the presence of a comma after "BUFFALO". This author knows of the cancel occurring only in black.

Tabulations of the items known or reported to this writer:

1c Express, horizontal pair, imperforate, R1a (M. Gromet)

2c Express, orange, single, perforate, R10c.

AMERICAN EXPRESS COMPANY
Cancel No. AM-16 [Buffalo, N.Y.].

The cancel shown by sketch in figure 4 is one of the two (known to the writer) American Express cancels showing an individual's name as part of the hand-stamp cancel. In all probability "W. H. Riggs", who's name is shown across the top of this cancel, was an agent for this particular company's office in Buffalo.

The cancel is a single circle 21mm in



Figure 4.
AM-16.

diameter, and is known to this author only in black. "W. H. Riggs.", in 2½mm lettering, falls within the circle at

the top. "Buffalo, N. Y.", in similar lettering, is inside the circle at bottom. In the center of the circle, as four lines, is "Am./Ex. Co./ (month and day)/(Year)". Lettering height is 1½mm. Numerals are 2mm high. The style of lettering throughout this cancel is similar to that found in cancel no. AM-15.

There is a possibility of a constant variety occurring in this cancel. On the copies this writer has observed from 1862, the "6" is missing from the year. On the one copy examined from 1863, the year portion of the cancel was full and complete. Readers who have examples are asked to check their copies, and to please contact me with their observations.

List of examples known or reported to this author:

Dec ? , 18 2 1c Express, imperforate, R1a (M. Gromet).

Dec-37, 18 2 2c Express, orange, perforate, R10c.

Feb-24, 1863 1c Express, imperforate, R1a.

AM-17: This identification number is reserved for a possible cancel from Columbus, Ohio.

AM-18: This identification number is reserved for a possible cancel from Columbus, Wisconsin.

AMERICAN EXPRESS COMPANY
Cancel No. AM-19 [New York].



Figure 5.
AM-19.

"AMERICAN EXPRESS Co", in 2½mm height Gothic capitals, is between ovals at the top. "NEW YORK", in Roman style capital lettering 2mm high, is between ovals at the bottom. On the few examples examined, the center portion of the cancel has always been blank. The color of the cancel was blue in all instances.

The cancel shown by photo and sketch in figure 5 is comprised of double ovals 34mm wide by 17½mm high, and 22mm wide by 8mm high. The outline of the center oval is considerably more faint than the outer oval.

Listing of items known to the writer:

5c Certificate, perforate, R24c.
(to be continued)