



The American Revenuer

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A WHITE MOSQUITO

By Louis S. Alfano

In response to my article "Solving the Puzzle of the Mosquito" (*American Revenuer*, April, 1977, p. 56 & ff.), member A. C. Stagg of Lexington, Kentucky, sent me a letter enclosing a photocopy of a Mosquito document bearing two copies of the 5¢ first issue stamp, one

NEW LITERATURE REVIEW

By Wm. Ittel, ARA

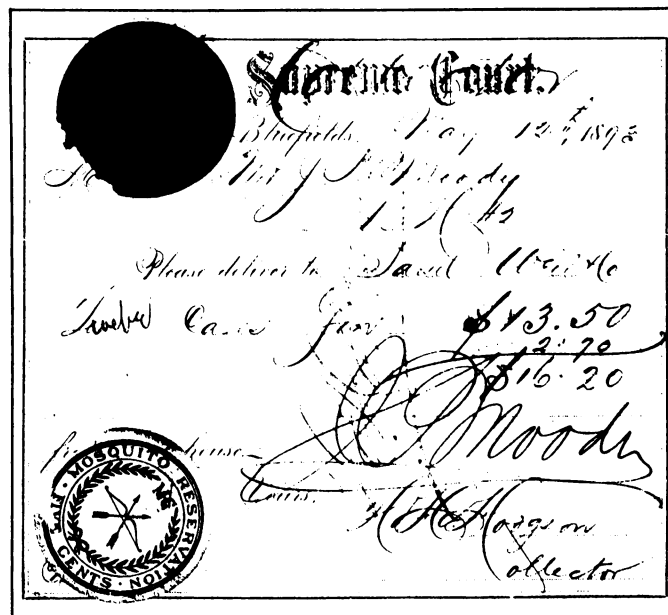
(Ed. note: Members Ittel and Burianek published a catalog of the general revenues of Czechoslovakia in 1971.)

CSR (Czechoslovakian Republic) REVENUE AND RAILWAY STAMPS, by Rev. Severin Gottsmich, reworked, augmented and edited by Martin Erler; 6x8 1/4, hardbound in green cloth boards, 210 pages, published by Mr. Erler, copyright 1976; available from Mr. Erler or may be ordered from ARA President G. M. Abrams (see masthead), \$12.00 postpaid in the US and Canada. Overseas members should write directly to Mr. Erler. Bilingual (German and English).

I opened this new book with anticipation and I was literally stunned with what I saw. I sat for five minutes at least, and then admitted to myself that this was the book that Josef Burianek and I tried to write six years ago, but failed to write because we could not find the material required. But here it is today, a complete catalogization of the numerous revenues of the Czechoslovak republic, a two hundred and ten page catalogue to be exact.

Certainly, some will find fault with format, some with the translations, and others will find an issue or a stamp missing. But this is undoubtedly the most complete listing of Czech revenues ever compiled, and from my own personal experience I can say, also without a doubt, that there is no one alive capable of a more complete job.

I saw the original manuscript a few years ago. It was a tangled mass of data in a number of different typewriter faces, annotated in ink and pencil in a number of different hands. Martin Erler has done a most wonderful job in preparing and augmenting the original for this publication. Hats off to Martin!



Mosquito document with 5¢ first issue stamps on blue paper (top) and on white paper (bottom).

copy on blue paper, and the other one on **WHITE** paper. This item has been in Mr. Stagg's collection since 1955 but has never been written up in the philatelic press. His photocopy is reproduced here to illustrate that after 84 years have passed, there are still discoveries to be made in this area.

Were we to have to give this item a catalog number, I would call it Forbin Number 1a, and the Mosquito checklist would read as follows:

- | | |
|---------------------------------|-----------------------|
| 1891(?) | 2. 10¢ black |
| Embossed on blue paper | 3. 50¢ black |
| A. 20¢ | 4. \$1 black |
| B. \$1 | 1894(?) |
| 1892 | Engraved. Perforated. |
| Printed on blue paper, die cut. | 5. 5¢ vermillion |
| 1. 5¢ black | 6. 10¢ violet |
| a. Printed on white paper | 7. 25¢ blue |

Who can supply information on the embossed adhesives? Or furnish copies of other denominations of the 1892 set on white paper? Please let the membership in on your "little secrets."

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Associate Editors:

East Coast: Louis S. Alfano, 303 S. Kennedy Rd., Sterling, VA 22107
West Coast: Richard F. Riley, 649 Bienvenida, Pacific Palisades, CA 90272.
Librarian, Open.
East Coast Adv. Manager, Joseph F. Antizzo, P.O. Box 997, Church St. Sta., New York, NY 10008
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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.)

Chapter Notes

Revenue Cancellations

At the April 7, 1977 meeting of the New York Chapter of the ARA Mr. Anthony Giacomelli showed a large collection on cancellations on the early issues of U. S. revenue stamps.

The fancy cancel has always been a sought-after area of collecting interest, whether the stamp cancelled be postage or revenue. Mr. Giacomelli displayed such well known "classics" as the Lamson sunburst, Benton's pine tree and Poland's mortar and pestle - all on the First Issue. Maugher's spade and the Walker & Taylor overall were among those shown on later issues. He said that cancels were also collected by industry, as, railroad, insurance, express, custom house, or ship, and exhibited groups of each kind of use.

Later issues of revenues were not neglected. Mr. Giacomelli showed that the Battleships were a rich field for the collector. Here, he said, collectors tend to emphasize printed cancellations and that this is also true of the 1914 and 1917 proprietary issues. The whole display was evidence of the vast range that exists in revenue cancel collecting.

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.

The European Scene

by Martin Erler, ARA

(Martin Erler, the German ARA representative, has supplied us with the following report. For many years we have been the "Secret Society" or the forgotten branch of philately. Revenues are back-of-the-book or else they are not even in the book. We have been beating our drum, possibly too hard. Some day we will price ourselves out of collecting revenue stamps too. But for now let us remember that we are in on what must be the ground floor....KT)

In my recent travels on the continent, the following items were gleaned and are so reported:

1. In the Vatican (office of the Governatore Civile), I was advised that Vatican revenues were discontinued in 1973 and are no longer in use. Those extant should therefore become collectors' items rapidly, with potential commensurate increase in value.

2. In Germany, at the recent Mohrmann auction, there were only two revenue lots:

a) Austria first issue 20 F1 denomination, a forgery to defraud the state, but in used condition..bid price DM1,600.

b) Austria-Hungary, Military Border, complete first series, mint, but most values with defects.....sold at DM 1,100.
(Ed. note..at circa 40¢ US per DM, item a cost \$640.00, and item b cost \$440.00!)

3. In a recent visit to Athens, among 15 dealers there were no revenues on sale. Nothing on the market.

4. Ditto in Madrid; among 20 dealers only 2 had revenues available; these were Spanish only, and the asking price was (Ed. note...!) up to TEN times Forbin.

5. Ditto in Rome; among 5 dealers (2 of them the largest) only 1 had revenues, none rare. Prices asked were exorbitant...i.e., for a lot of 200 Turkey (including duplication), most after 1900, the charge was Lit. 200.00, which means more than \$1 a stamp!

Some smaller lots of Austrian revenues were offered at even higher prices.

6. Also in Germany, some of the few dealers who sell revenues have increased prices considerably....Bavarian issues up to 50%.

The only successful acquisition accomplished was, in Madrid, where I managed to get a bartender to peel some liquor strips from some unopened bottles.

LAST ISSUE OF THE SEASON

This will be the final Revenuer to be published until next September. We now begin our summer hiatus. This office and Sales will remain open to correspondence throughout. Also, it is planned for the Sept. issue to hold our 16th auction, and material for same must be in Auction Manager Duston's hands no later than mid-July to be commensurate with press deadlines.

THE LIBRARY

Several members have been gracious enough to volunteer their services for the subject post. Until a final selection is made, via the Board, and a new librarian appointed, please note that the library is "temporarily out of service". Presumably, the choice will be made during the summer, the library shipped and set up, to be operational by the time the September journal appears. Please hold your requests for services until then, when an announcement will be made.

LA CHAPTER AT SESCAL

At the Ambassador Hotel in Los Angeles, Oct. 14-16 this year, the SESCAL expo will see (for the first time) a table staffed by the LA Chapter (that is all they will allow non-bourse groups.) The address of the hotel is 3400 Wilshire Blvd. Chapter Prexy Eric Jackson has made the arrangements, and invites all local and non-local members (after they have had their fill of Disneyland) to drop by and say hello. (Rumor hath it that this writer may be in attendance, sporadically).

NARCO STUDY

Associate Editor Lou Alfano (see masthead) is in the process of compiling a detailed listing for the early narco overprints on USIR docs. This includes the various types, sizes, cities of use, and so weiter. Anyone who can help complete this listing, for potential publication in these pages, is invited to write to Lou.

NO SALE

Member David Sher, writing to the Ecuadorian embassy in Ohio about the possible purchase of some of the newer consular revenues of that country, received the following answer: "Sorry to inform you that consular stamps are not available for sale unless they are to be used in consular transactions. Besides, they do not have any value unless used for that purpose. Thank you for your inquiry. Etc Etc". Do not have any value? They are missing a bet. Wonder if they refuse to sell postage stamps as well.

WILL THE REAL CHAPTERS PLEASE STAND UP?

Time to report in. All Chapter Presidents (less the SRS..not needed) please advise this office soonest of : a) the names of all officers and their posts; b) the person (name and address) to be contacted for information on your Chapter; and c) your total Chapter membership, by number. This data will be published here next issue. Please note that this office should thereafter be made aware of any changes in Chapter staffing or statistics, so that accurate track of progress and changes may be kept. You might also include the address where your meetings are held, and the schedule for same.

WHY NOT?

A certain non-ARA connected revenue "organization" BOASTS that it does not publish a membership list. Indeed, why not? The "organization" has named no elected or appointed officers, published no Constitution or By-Laws, listed no services it provides, etc. We speculate: The Club is not a service "organization", and the latter term is a misnomer. It

is actually a business, and run by one person for profit only. The "owner" publishes no membership list because talking or trading or buying between the members is strictly verboten. If you are a member of such a group, you are advised to DEMAND that a membership list be published, officers be elected and appointed, the benefits of membership be made public, a Constitution or By-Laws be organized and distributed, etc etc ad nauseum. If you have questions on this matter, write this office.

BYRUMS STILL AVAILABLE

Readers are reminded that the non-Scott many hundred page book published by member Don Byrum, with subsequent addendum, is available through the ARA. Price for the cinderella study is \$16 postpaid in North America. Overseas members may write for additional postal costs. Payments should be sent to this office, payable to the ARA, and must be in US currency.

KUDOS

Readers who have exhibited and taken prizes for revenue displays (or related) and have not been mentioned here are advised to provide the details to this office. We cannot make mention of these awards if we remain unaware of them. To business:

Matty Koref, showing his medicine company trading cards tied with their respective M&Ms, at the Boston Philatelic Society Show in March, was put into the "Topical" class because the subject was "thematic" (!) and took the Best in Topicals as well as the Bronze for the show. Sanford Fields displayed Israeli revenues at San Diego's SANDICAL in April, and garnered the Apfelbaum Award.

Belatedly reported: In view of their prizes captured at the Rockford (Ill.) ARA Convention, these events preceded that activity....

Charles Reiling, A Silver for his Private Die M&Ms, Perfumes and Playing Cards, and **Bill Fitch**, a Vermeil and the Daryl True Award for his 19th Century US beers..both at the Filatelic Fiesta held in San Jose, CA, in Feb. (Seems these two are everywhere).

KIULVASZE: A Follow-On

Will the readers please turn to page 54 of the April 77 Revenuer?

The purported letter (with foto of stamp) from the subject country has brought a group of letters to this office, among which were two that claimed to have known about this incident of history all along, several that claimed to have two of the values but not the third, and a few that wished the address of the author so that they might write and obtain the stamps. Well, gang, here is the straight scoop:

The item (in its entirety) was a spoof prepared by Irv Silverman, to see how many members could detect portions of stamps of their favorite countries, since, you see, the stamp illustrated was a paste-up made from various sections of revenues from a number of countries. (And not one letter was received from a budding Charlie Chan providing that information....!) Here is how it was done:

1. The frame is from an Ecuadorian series of revenues of the 19th century.
2. The goddess is from a Hungarian revenue prevalent in the same period.
3. The crown and rays from a ditto Greek revenue.
4. The bottom panel is from an old label of a near-Russian country, probably Bulgaria.

Other acts of poetic license:

5. The country name is an alliteration of the word for Polish sausage. We are not certain of the true spelling.

6. That name was drawn by hand, as were the stars.

7. The area named and the cities mentioned actually existed.

8. The denominations of the stamps were "1", "4" and "77" (1-4-77) which is the European notation for April 1, 1977 (i.e., APRIL FOOL).

9. The currency is in "Glottis", and any doctor will tell you that this is the throat. In short, the question was whether or not the story would be "swallowed".

10. The name of the writer, Forster O. Avrilla, may be considered a liberal European rendering of "First of April".

Our apologies for this stunt, and it seems that, on the basis of the letters received, you did not disappoint us. Now sit back and have a good laugh.

G. M. Abrams

THE EXPRESS WAY

By Gene R. Gauthier, ARA

730 Antler Drive, Mt. Zion, Illinois 62549

Photos by Boutrelle

(Number 8 of a series)

AMERICAN EXPRESS COMPANY

Cancel No. AM-20 (Rome, N.Y.)



Figure 1.
(AM-20)



With this issue, I will conclude coverage of American Express Company "city" cancels on the First Revenue Issue known to me. Figure 1 is a photo and sketch of a handstamp which originating from Rome, N.Y.

The cancel, in black, is a single circle 22½mm in diameter. "American Express Co.", in capital Roman lettering 2½mm in height is inside the circle at top. "Rome, N. Y.", in small and capital Roman letters (capitals are also 2½mm in height), falls within the circle at the bottom. In the center of the cancel, in two lines, is month and day/year, in 2½mm Roman style lettering and numerals.

Cancels known to this writer are:

Dec 20 1862 2¢ Express, orange, perforated, R10c.
Mar 6 1863 1¢ Express, imperforate, R1a.

The express receipt, from which the photo of the cancel shown in figure 1 was taken, is shown in figure 2. Several aspects of the document are of special interest. This document lists the Principal Office at Nos. 57, 59, and 60 Hudson Street; and Branch Offices at 124 Broadway and 542 Broadway, New York. On the left and right sides of the receipt, respectively, appear the names of other Express companies: "Wells, Butterfield & Co., New York", and "Livingston, Fargo & Co., Buffalo".

The following excerpt is supplied through the courtesy of Brian Bleckwenn, and explains the presence of the names of the other two express companies on this American Express receipt:

"The American Express Company was created on March 18th 1850, as a result of the merger of the nation's three leading Express firms - Butterfield, Wasson & Co.; Livingston, Fargo & Co.; and Wells & Co. The business on this line west of Buffalo is still carried on in the name of Livingston, Fargo & Co. and that east of Buffalo under the name of Wells, Butterfield & Co." - from "A Sketch of the Rise, Progress & Present

Condition of the Express Company", by Henry Wells, February 4, 1864. (A paper read before the American Geographical & Statistical Society on February 4, 1864).

The essence of the above information is also detailed in Mr. Alden Hatch's fine book "American Express - A Century of Service". In addition, Mr. Hatch stated that the business of the American Express Company between Buffalo and New York was carried out by Wells, Butterfield & Company.

AMERICAN EXPRESS COMPANY

Cancel No. AM-21 (St. Louis)



Figure 3.
(AM-21)

The cancel shown by photo and sketch in figure 3 is apparently quite rare. Only one example is known to this author. Unfortunately, the photo does not bring out the cancel as clearly as one might desire. Boutrelle tried several different approaches, and this photo was the best he could obtain. The handstamp, which is black, is on a dark red-brown print of the 1¢ Express. Obtaining contrast between cancel and stamp under these circumstances is exceedingly difficult.

The cancel consists of two concentric circles. The outer circle is

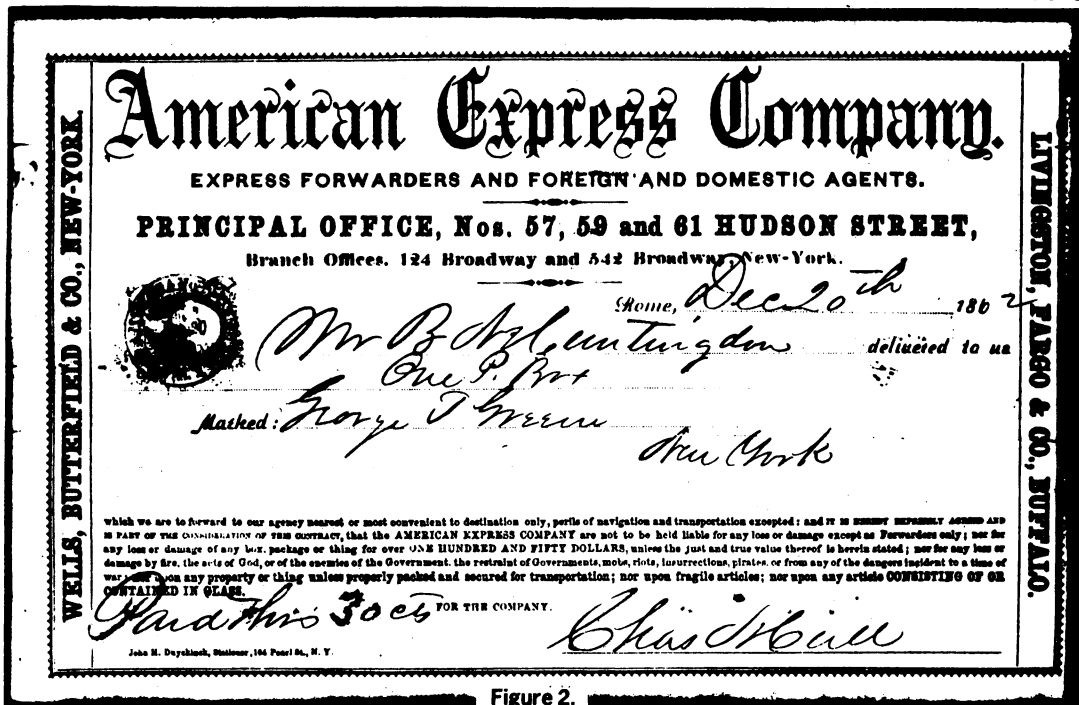


Figure 2.

22mm in diameter. Just inside the outer circle, and much fainter in impression, is another circle 21mm in diameter. "Am. X. Co.", in small and capital Roman lettering, of which the capitals are 2mm in height, (Express Way-continued on page 99)

THE REVENUE STAMPS OF CRETE

by D. James Giokaris, ARA

Introduction:

Several sources were utilized in the preparation of this listing, including Forbin 1915, stamps existing in known collections and material from government archives. All of the stamps listed herein have had their existence verified. (BR17 through 25 I have not personally seen, but they apparently exist in the collections of my correspondents.)

Since this listing began in 1965, there comes a time when one must say...long enough, I'll publish. This listing does not purport to be complete, and the numbering system therefore has been established to allow for further material to surface and to be easily added, in logical sequence.

No pricing has been included; it is true that some of the stamps are common, some are difficult to find and most are quite rare. How does one set a dollar figure? The data on what is common, scarce or rare are based on hearsay only.....on what I have been informed exist. Forbin can be used as an arbitrary approach,

circa 5 times the franc, but even this is not a true measure.

Two stamps are not included which perhaps should have a place in the listing: E43, listed as violet, also exists in ultramarine. It is not certain whether the stamp was so issued or is a chemical changeling. The other is the Italian Consular stamp of 1907, 25c black on blue green paper, perf 12 1/2 and inscribed CANEA.

A word of gratitude to those who helped with this list for their assistance, suggestions, information on previously unrecorded stamps, and their enthusiasm... the President of the Hellenic Philatelic Society of America, Mr. Wm. R. Liberman of New York; Mr. J. C. Bohn of Maryland; Mr. M. F. Wegner of Chicago; Mr. O. J. Hoecht of Munich and Mr. John A. Norton of Lynbrook, New York.

Anyone who can supply additional information/stamps is invited to write me at: 13959 Mar Vista, Whittier, Ca. 90602.

TURKISH PROVINCE

Turkish Revenue Stamps
Handstamped

Bills of Exchange



Type I
Single-line Circle
Diameter: 19mm

On Issue of 1875
Handstamped in Black
Perf. 13 1/2

1T1	10	paras	brown red & yellow
1T3	1	piastre	brown red & yellow
1T4	2	piastres	brown red & yellow
1T5	3	piastres	brown red — yellow

A double-line frame handstamp has been reported. The only recorded double-line frame handstamps used in Crete during this period were postal cancellations

which could have been applied to some of the revenue stamps. See below.



CANDIA
[Heraklion]



HANYA
[Canea]



RETHYMNON
[Retimo]



Type II
19x8mm

On Issue of 1879
Handstamped in Dark Blue

Perf. 11 1/2

2T1	10	paras	brown red & yellow
2T2	20	paras	brown red & yellow
2T3	1	piastre	carmine & green

			Perf. 13 ½
2T10	10	paras	brown red & yellow
2T11	20	paras	brown red & yellow
2T12	1	piastre	carmine & green
2T14	3	piastres	carmine & green

Handstamped in Deep Violet

			Perf. 11 ½
2T20	10	paras	brown red & yellow
2T21	20	paras	brown red & yellow

			Perf. 13 ½
2T30	10	paras	brown red & yellow
2T31	20	paras	brown red & yellow

On Issue for the Provinces of 1879

Handstamped in Dark Blue

			Perf. 13
2T40	10	paras	black & blue
2T41	20	paras	black & blue
2T42	1	piastre	black & deep lilac
2T44	3	piastres	black & deep lilac



Type III
21x11mm

On Issue of 1879
Handstamped in Dark Blue

			Perf. 11 ½
3T1	10	paras	brown red & yellow
3T2	20	paras	brown red & yellow
3T3	1	piastre	carmine & green

			Perf. 13 ½
3T10	10	paras	brown red & yellow
3T14	3	piastres	carmine & green

Handstamped in Green

			Perf. 11 ½
3T21	20	paras	brown red & yellow

The green handstamp has been found only on the stamps used in Sfakia (Chorasfakion). It is possible,

however, that it may have been used in other locales as well.

On Issue for the Provinces of 1879

			Perf. 13
3T30	10	paras	black & blue
3T31	20	paras	black & blue
3T32	1	piastre	black & deep lilac
3T34	3	piastres	black & deep lilac

Posters and Newspapers



Type III

On Issue of 1885
Handstamped in Dark Blue

			Perf. 11 ½
3T40	2	paras	carmine & gray

Receipts



Type III
1890

Bills of Exchange Stamp
Issue of 1879
Overprinted in Black
Across the Center
Handstamped in Dark Blue

			Perf. 13 ½
3T45	10	paras	brown red & yellow

The American Revenuer, June, 1977

CURRENT ISSUE REVENUES

We present listings here of revenue stamps currently in use in various parts of the world. Inclusion is not based on any political considerations but is merely a reporting of revenue stamps now being used.

GERMANY

1976

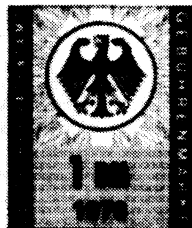
Gerichtskostenmarken - Court fee stamps:



Design of former issues with year date 1976

Baden-Württemberg:	10,-20,-50-1,-2,-3,-5,-10,-20,-50,-1,-DM
Bayern:	10,-20,-1,-2,-3,-5,-10,-20,-50,-100,-DM
Bremen:	1,-2,-3,-5,-10,-20,-50,-100,-DM
Berlin:	1,-2,-3,-5,-10,-20,-50,-100,-DM
Hessen:	10,-20,-1,-2,-3,-5,-10,-20,-50,-100,-DM
Hamburg:	10,-20,-1,-2,-3,-5,-10,-20,-50,-100,-DM
Niedersachsen:	10,-20,-50,-1,-2,-3,-5,-10,-20,-50,-100,-DM
Nordrhein-Westfalen:	10,-20,-1,-2,-3,-5,-10,-20,-50,-100,-DM
Rheinland-Pfalz:	1,-2,-3,-5,-10,-20,-
Saarland:	10,-20,-50,-1,-2,-3,-5,-10,-20,-50,-100,-DM
Schleswig-Holstein:	1,-2,-3,-5,-10,-20,-50,-100,-DM

Deutsches Patentamt, Gebührenmarken:



0.10 to 5. DM



10 to 500 DM

New design, Perf. 14, WM crosses and circles. 24,5x29, 5 or 29,5 x 24,5 mm.

0.10	DM	brown	prepared, not yet issued
0.50	DM	blue-violet	prepared, not yet issued
1.	DM	claret	prepared, not yet issued
2.	DM	orange	prepared, not yet issued
5.	DM	dark green	issued Feb. 76
10.	DM	yellow	Issued Feb. 76
15.	DM	turquoise	Issued Jan. 76
20.	DM	blue	prepared, not yet issued
25.	DM	carmine	Issued Jan. 76
30.	DM	green	Prepared, not yet issued
50.	DM	red	Issued Feb. 76
75.	DM	ochre	Issued Jan. 76
100.	DM	grey	Issued Feb. 76
200.	DM	brownorange	Issued Jan. 76
300.	DM	red violet	Issued Jan. 76
500.	DM	celadon	Issued Jan. 76

CYPRUS (KIBRIS): New Turkish Fiscals

G. M. Abrams, ARA

These were received from a most kind dealer in Turkey, non-ARA, who announced these new stamps in a recent advertisement. I wrote to inquire the price of same, in order to send payment. In response, they arrived a complete (presumably) set of them, MNH, marked only 'With Compliments.' A rare occurrence these days.



CYPRUS, 1976 (TURKISH)

1976

TCM monogram, ornate frame, 19½ x 30 mm, perf. 10½, unwmkd white paper, inscribes KIBRIS at top, "TÜRK CEMAAT MECLİSİ" at base.

5 mils	purple
10 mils	dark brown
15 mils	black
25 mils	yellow brown
50 mils	red
100 mils	yellow green
250 mils	blue
500 mils	slate
± 1,000	deep red brown

FRENCH TAXE PISCICOLE UPDATE

H. JANTON, ARA

This listing supplements those appearing in the April, 1977 *American Revenuer*.

1976

Similar, dated 1976, wmkd mult. AGT

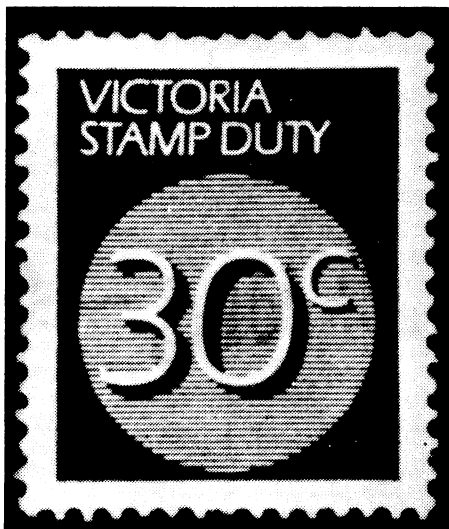
198.	brown & red - (A)	(ORDINAIRE)
199.	rose & red - (A)	(SUPPLEMENT)
200.	orange & carm - (A)	(SAUMONS)
201.	orange & blue - (C)	(PERMISS...)
202.	green & red - (C)	(PETITS-ADJUD..)
203.	carm & black - (C)	(ADJUDIC....)

The Dimanche issues have been discontinued. The 1977 issues will be reported as soon as information is available.

CURRENT ISSUE REVENUES

AUSTRALIA

Victoria



Values through \$5: value in circle, 19½ x 22½ mm, perf 13, wmkd V over crown.



Values \$10 and up: Value in circle, 22½ x 42 mm perf 11, wmkd multiple V over crown (Note: The larger stamps are found with the watermark horizontal (upright) and vertical (sideways).)

1966

- 1¢ Yellow green
- 2¢ Red violet
- 3¢ Orange brown
- 4¢ Carmine
- 5¢ Blue green
- 6¢ Vermilion
- 8¢ Green blue
- 10¢ Ultra
- 12¢ Green
- 20¢ Carmine

- 25¢ Bright blue
- 30¢ Vermilion
- 40¢ Green
- 50¢ Red orange
- 60¢ Deep green
- \$ 1.00 Orange
- \$ 1.50 Green
- \$ 2.00 Deep brown
- \$ 3.00 Green
- \$ 4.00 Slate blue
- \$ 5.00 Magenta
- \$10.00 Magenta
- \$20.00 Green

Stamps courtesy Gerald Abrams

New South Wales



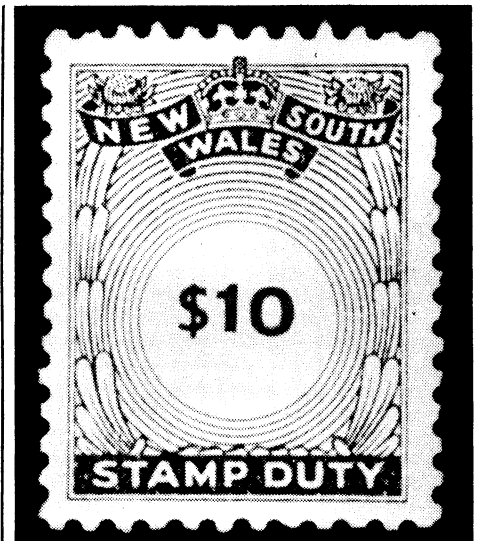
Coat of Arms used on values up to and including 90¢



value in oval used on values \$1 to \$3.

1966

17 x 22 mm; watermarked NSW; perf. 12; bicolor (second color is the denomination.)



value in circle used on values \$10 and up.

- 1¢ green and lilac rose
- 3¢ orange and black
- 5¢ purple and green
- 10¢ ultra and red-violet
- 20¢ brown and rose
- 25¢ red and yellow-green
- 30¢ brown-orange and yellow-green
- 35¢ pale green and orange-brown
- 40¢ bright blue and rose
- 50¢ vermilion and blue
- 60¢ slate-green and orange
- 70¢ deep brown and blue-green
- 80¢ black and lilac-rose
- 90¢ blue and orange-brown
- \$1.00 purple and red
- \$1.20 blue and orange-brown
- \$1.40 vermilion and violet
- \$1.60 olive green and lilac-rose
- \$1.80 red-violet and green
- \$2.00 carmine and blue
- \$3.00 green and orange
- \$10.00 blue green and lilac-rose
- \$20.00 blue and orange

Stamps courtesy of Gerald Abrams.

Western Australia

1966 (February)

Litho by Western Australia Government printer; sheets of 100; perf 14; wmkd crown + W. A. and wmkd "WESTERN AUSTRALIA" in the selvage; 16 x 20 mm; each value pictures a different Australian plant or animal.

- | | |
|---------------------|-------------------|
| 1¢ red | Black Swan |
| 2¢ orange | Honey Possum |
| 3¢ gray | Western Crayfish |
| 5¢ yellow | Quokka |
| 6¢ green | Blue Wren |
| 8¢ green | Pitcher plant |
| 10¢ brown | Marron |
| 20¢ violet | Western Magpie |
| 25¢ magenta | Dunnart |
| 50¢ turquoise blue | Kangaroo Paw |
| \$ 1.00 pale orange | Numbat |
| \$ 2.00 deep green | Westraian Jewfish |
| \$ 5.00 brown | noisy Scrubbird |

CURRENT ISSUE REVENUES



Western Australia

\$10.00 blue Kint Parrot
\$20.00 cerise Short Necked Tortoise
\$50.00 khaki green Qualup Bell

Stamps courtesy of G. M. Abrams

SCANDINAVIAN TAXPAIDS

(This data was supplied by member G. C. Akerman of London who recently visited the area. Ed.)

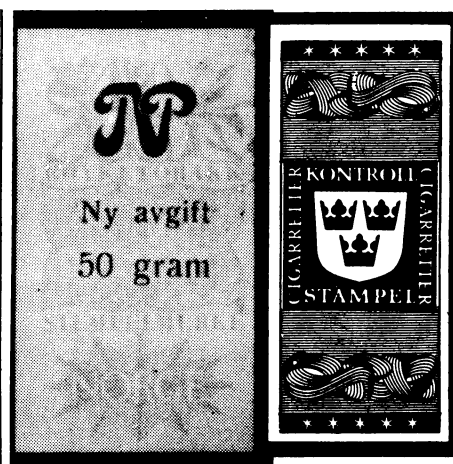
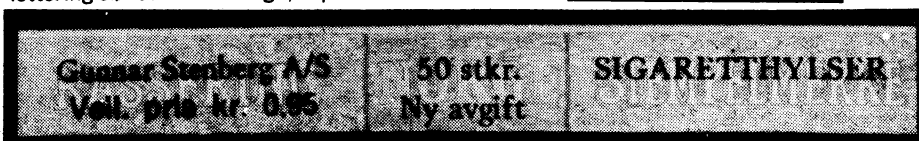
Norway

Cigarettes

10 and 10 cigarettes, 25 x 44 mm overall, blue lettering on rose design, imperforate. (These are known with various dealer overprints.)

Cigarette paper

50 pieces, strip, 109 x 12 mm overall, black lettering on red violet design, imperforate.



Tobacco

50 grams, 25 x 44 mm overall, blue lettering on yellow design, imperforate.

Sweden

Cigarette control stamp, no value, 19 x 44 mm overall, imperforate, design in slate gray.

CYPRUS



CYPRUS, 1960

1960 (in current use)

22 x 26mm; perf. 12½; watermarked (outline of Cyprus); lithographed

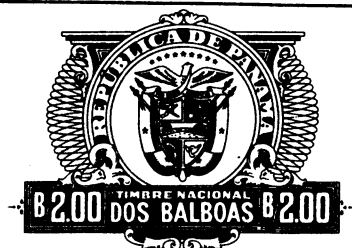
5 mils red-orange
10 mils violet
15 mils purple
25 mils blue
50 mils green
100 mils yellow
250 mils orange
500 mils brown
1000 mils olive

Stamp courtesy E. S. J. van Dam

CURRENT ISSUE REVENUES

PANAMA: The Current Papel Sellado (Revenue Stamped Paper)

by Robert E. Ames, ARA



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Attorneys in the Republic of Panama must employ revenue stamped paper for all legal documents to be submitted to the country's Supreme Court, to government Ministers or other high government officials. All those requiring notarization (which include public deeds, organizational charters, public land sales, corporate contracts, national legislation, etc.) must also be prepared on these papers.

The sheets of stamped paper are sold only by the Banco Nacional de Panama at the price of B/2.00 each (a Balboa equals one US dollar). Sale is restricted to the attorney's offices. Each sheet has in imprinted stamp top center, valued at DOS BALBOAS and is in orange. In the lower right corner, a blue serial number appears, prefaced by a letter and two digits (reflecting the year) in black. The sheets are sold sequentially, and the one illustrated, E75, denotes the fifth series of 1975. In the lower left corner appears a miniscule imprint THOMAS DE LA RUE & CO LTD in blue. Use of the numbered lines can be confusing since there are 29 spaces and 30 numbers. Presumably, it is legal to use the space above the top line as line 1. The overall sheet size is 8.65x12.75 inches. The rear of each sheet is similarly lined and numbered and carries the De La Rue imprint. The sheets are watermarked with a large double lined circle which bears the Panamanian arms in its center. In the border at top is REPUBLIC DE PANAMA and at bottom PAPEL SELLADO. The watermark reflects that the papers are not forged, and only papers bearing this watermark are acceptable.

Each legal paper filed with any government office must also carry an adhesive revenue (currently B/O.05 carmine=5¢ US) to the right of the stamped revenue. This is a bank surtax for handling charges, which is also sold by the bank, in sheets of 100.

When a large/bulky document is required, they can run to 8, 10 or 12 sheets or more. Each sheet must bear the stamped revenue as well as the adhesive. A 10 page document therefore would cost B/20.00 plus B/O.50 or \$20.50, just for the paper.

For this reason, extreme care is taken in each attorney's office by the help, since there is no refund for damaged sheets or sheets which bear an error, rendering them unusable. They then become waste, and are burned. C'est la vie.

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E 75-155977

(RN Census Report--Continued from page 88)

4	68+	8	ck	5/13/72	1/72	2. up	Orng	Plentiful or nearly so
5	25	4	ck	5/7/72	1/72?	10.	Red	Not on a par with J4 for supply
8	NONE REPORTED OR SEEN							
9	1	0	ck	unused	?	A	Red	a sample (?) w/ "from Dickson 6/30/76" in pen on reverse
11	10	1	ck	8/24/74	May, '74	C	Orng	re-design of J4, came later as we can see
K 1	NONE REPORTED OR SEEN--can ANYBODY show us even ONE?							
2	3	1	ck	5/4/77	Apr. ? 74	C	YELLOW & BUFF-Yell.	NOT 'GOLD'--there is no gold!
4	16	3	ck	4/1/74	" "	6./10.	Gray	noted: 2 shades, one light
5	4	0	ck	9/3/75	?	B	Brown	all seen are used by Greensburg Banking Co., Greensburg, Pa. Ck face ptd by Wm. Mannm Phila.
6	30	3	ck	10/10/72	?	6./10.	Orng	fairly good supply
K 8	7	0	ck	4/1/75	?	C	Red	This is rarer than supposed
9	3	0	ck	8/26/75	?	A	Viol.	Why is this one so elusive?
10	15+	0	ck	unused	?	C?	lt. grey	all seen so far are on a lt. violet paper and the imprint is pale, light gray--lighter than the light shade of K4. ANYHOW, it is <i>not</i> metallic, therefore is <i>not</i> 'silver'.
L 1	10	0	ck	10/24/75	5/75	8./12.	blue	there are more assumed, N.R.
3	24	0	ck	9/30/74	?	4./6/	gray	at least 3 shades
4	7	0	ck,dft	5/23/75	5/75	C	grn	2 unused gorgeous dfts with a ship picture covering most of backgrd and 'Anchor Line' on the ship reported. Erie & Western Trans. Co dfts on Marine Nat'l, Buffalo
5	50+	7	ck, dft	9/28/74	?	2./3.	Orng	a 5 up sheet; one example on Wilcox's Chameleon paper--15.
6	3	0	ck	7/3/73	?	A	Olive-drab	date cited used at Northampton, Mass. on wht paper
10	13	0	ck	9/24/74	?	apx 10.	Red	Should be more of these
11	10	0	ck	2/75	?	apx. 10.	Viol	look carefully, colored paper of checks can fool one!
12	NONE REPORTED--CANDIDATE FOR DE-LISTING							
M 2	29	2	ck	1/14/74	5/76	4./6.	Orng	there is no 'gold'!
2a	2	0	ck	12/1/75	?	A	Orng	Good supply, apparently
3	18	0	ck	10/21/74	5/76	40	Grn	these were written up in the Revenuer when discovered
4	3	0	ck	2/2/14	?	A	gray	prices reported range from a low of 16. to 50. all Union Trust Co., New Haven, Conn. for Bowery Savings
N 1	Despite report of 1 example, not seen, this is to be de-listed---no 'gold'							
3	37	2	ck	2/14/74	?	3./5/	Orng	Scott is just about right
3a	7	0	ck	12/29/74	?	B	Orng	3 of 7 are unused-unusual?
4	2	0	ck	7/23/72	?	A	Lt. BRN	both for Union Trust Co, New Haven, Conn.-2nd one 3/24/75
O 1	NONE REPORTED- Candidate for De-Listing							
2	8	0	ck	12/18/75	12/18/75	B	Orng	there is no 'gold'--tiresome, no?
P 1	16	0	Bond	5/67	5/67	C	Grn	5 of 8 are unused!
2	5	0	Bond	7/1/71	10/5/65	A	Brn	Dubuque & Sioux City Bonds
4	3	0	Bd. rec't	5/21/71	?	A	YELL.	Atlanta Improvement 500. bonds L L & G RR Co 1 M bonds
5	58+	3	Bonds, & see notes C/D's	5/27/68	?	3. up	Orng	This is a new listing
5a	0	1	?	?	?	A	Orng	B H & E RR bonds, R RI & St.L RR bonds, script, So Car RR rec't 1,2,3. vals., 5 reported on Crosby Opera Hse Ass'n, 1866 and a single Pawner's Bank rec't 7/29/68!
6	9	0	Panama RR scrip	10/5/65	10/5/65	6./12.	Red	Stamp Redeemed--appeared in Revenuer and US Specialist
Q 1	15	4	C/D, Ins pol., stk cert	1/72	4/2/66	15./20.	Orng	also on a C/D-no date given
								This is over-priced in Scott

2	3	0	C/D B/L	1/13/74	5/11/72	A	Brn	Not as good a brn as P2--maybe questionable
R 2	2	0	Sales agree.	12/19/67	5/29/67	A	Red	Super tough!
3	6	2	" Ins rec't cert	4/29/67	?	B	Orng	Where are these?
4	NONE REPORTED--CANDIDATE FOR DE-LISTING							the 'gold' question again!
6	6	4	Ins. pol. rec't	5/25/69	11/2/71	B	Orng	Wash. Ins. Co. Rec't is earliest
6a	1	0	Ins. pol. unused			A	Orng	Ptd redemption clause, 2 line reading up 1872
7	NONE REPORTED, NONE SEEN help. help!							
S 2	2	4	Ins. pol	7/2/72	1/2/72	A	Orng	a cut sq. fetched 115.--am ent. might go to skyl
2a	Reported by Sam Smith in US Specialist--not in our reporter's collections							
T 1	0	1	?	0	0	A	Blk	only example reported is cut from what may be stk cert. Even in 1888 it was expensive--1.50!
2	0	0	Bond		'67	A	Grn	reported by S Smith on 500. Dubuque & Sioux City RR Bond
3	15	2	Bond cert	4/2/66	4/66	12./15.	Red	Bos & Worc RR stk; So. Car. RR 500. bond; ins Co. pols.
3a	1	1	Ins. Pol.	'72	?	A	Red	each seen w/2 line ptd redemt of the 1872
4	17	1	stk cert.	7/20/67	5/17/67	10./15.	Orng	also seen dark orng; Panama RR Co cert.
4a	2	1	Ins Pol.	'72	?	A	Orng	Wash. Ins. Co. 2-line ptd '72 redempt legend
6	5	1	Ins pol	10/19/67	?	B	Orng	cut sq. w/tablet per S. Smith others on Wash Ins Co and L&L & Globe Ins. Co.
6a	2	1	Ins pol	'72	?	A	Orng	N.A. Life Ins. Co. ptd 2 line redempt clause
7	0	1	?	?	?	A?	Orng	item reported by S. Smith in U S Specialist--has words, NO tablet, "Good when prem, etc"
8	NONE REPORTED OR SEEN							
U 1	6	2	certs	1/15/72	?	B	Orng	Panama RR; also Warren & Venango RR stk certs
1a	16	0	certs	?	?	C	Orng	Hand/stp "Stamp Redeemed" as shown in Revenuer article
2	10	2	cert pol.	10/12/71	4/2/66	15./20.	Brn	Phil & Rdg RR cert; N.Am. Life pol.
2a	2	0	pol.	'72	?	A	Brn	w/ ptd 2 line redempt clause '72 N.Amer. Life pol; Wash. Ins Co Pol
3	NONE REPORTED; NONE SEEN							
4	2	1	ins pol	2/8/67	?	?	YELLOW	NOT 'gold'-L&L&Globe ins pols
4a	2	0	ins pol	unused	?	A	YELLOW	L&L&Globe pol w/ ptd 2 line redempt clause
6	1	4	ins pol	unused	?	B	Orng	L&L&Globe Ins Co pol.
7	1	1	" "	10/26/71	?	A	Brn	L&L&Globe Ins Co pol.
8	CANDIDATE FOR DE-LISTING NONE SEEN OR REPORTED							'gold' again!
U 9	0	1	?	?	?	A	Orng	must have come from ins. pol.
V 1	same as listing for P1--these occur in combination only							
2	(5)2	2	Cust hse	7/1/71	?	A	Brn	(5) from P2 listing; others from Cust. Hse. withdrawals, entires and cut sq.
2a	1	0	ins pol	unused	?	A	Brn	N.Amer Life Ins pol entire w/ 2 line '72 redempt clause
4	13	7	bond, pol cust hse	10/1/69	?	C	Orng	cut sq incl 1 on wht, 1 on blue paper; N.O., Mob.&Tex RR bond, A&P RR bond; No. Am. Life Ins Co policies, custom hse withdrawals
5	0	2	pol?	?	?	B	Red	must be more of these
5a	1	0	ins pol	unused	?	A	Red	N.Am. Life Ins Co Pol w/'72 2 line ptd redemp clause
6	1	3	ins pol	unused	?	A	Orng	N.Am. Life Pol uniss; cut sq probably from same
6a	1	1	" "	uhused	?	A	Orng	N. Am. Life pol w/2 line '72 ptd redempt clause
6b	1	0	" "	" "	?	A	Orng	N.Am. Life pol w/ 2 line ptd redempt clause
8	CANDIDATE FOR DE-LISTING; NONE SEEN, NONE REPORTED							DOUBLE PRINT! Full doubling, <i>not</i> a partial as in kiss impression
(To Be Continued)								tired old 'gold' comment

VOICES FROM THE PAST

(Ed. note: Continuation of the material submitted by H. H. Wenck. . . . From a study of the early issues of Mekeel's, starting with the first edition. All material has been carefully selected and unimportant trivia eliminated)

Vol. 1, No. 3, Jan. 21, 1891

Mr. E. B. Sterling of Trenton, N. J., is a frequent visitor. His latest purchase of waste paper (sic) from the government (containing tax paid stamps) took over eleven freight cars to haul it.

Vol. 1, No. 5, Feb. 4, 1891

Philadelphia notes: Mr. H. B. Seagrove of Pontiac, Mich., was a visitor last week. As usual he was loaded down with proofs of revenues. The probability is that they will remain with us. It seems odd that these proofs, made by Carpenter in Philadelphia, should wander all over the country and gradually find their way home. Several of the finest collections of proofs are held by Philadelphia collectors. Mr. Seagrove has handled more proofs than any other collector in the country.

Vol. 1, No. 9, March 4, 1891

St. Louis notes: Great pleasure was manifested by those present in examining the extensive collection of Mr. Neinstedt, consisting exclusively of Match, Medicine and card stamps. Every specimen was in perfect condition (Ed. note: !), elaborately arranged upon card boards, each bearing a different design, which, at a glance, portrayed the excellent taste and ingenuity of the owner.

Vol. 1, No. 12, March 25, 1891

Chicago notes: The next sale of the Chicago Philatelic Society will contain a specimen of the stamp of "Stamp Act" fame, which was the sole cause of the American Revolution, and led to that little tea party in Boston Harbor.

Vol. 1, No. 22, June 3, 1891

(Express Way--Continued from page 96)

falls inside the circles at top. "ST. LOUIS", in 1½mm Roman capital letters, is inside the circles at bottom. In the center, in two lines, is the month and day/year. Letters and numerals, in Roman style, 2½mm in height.

The only cancel known to this writer is dated March 30, 1863, and is on a 1¢ Express, part-perforate, imperforate horizontally, R1b.

AMERICAN EXPRESS COMPANY Cancel No. AM-22 (Syracuse, N. Y.)

The handstamp cancel shown by sketch in figure 4 is the second of two American Express Company "city" cancels known to this author which include an individual's name within the cancel.

The single circle is 21½mm in diameter. Inside the circle at top is "A. HIGGINS, Agt." "A. HIGGINS" is 2½mm height Roman style capital lettering. "Agt." is capital and small Roman style lettering. Capitals in the latter are also 2½mm high. "Syracuse, N.Y." falls within the circle at the bottom, and is small and capital Roman style letters. Capitals are also 2½mm in height.

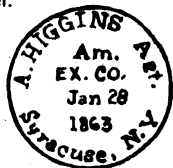


Figure 4.
(AM-22)

"Am./EX. CO./ (month and day)/(year)", in four horizontal lines, falls within the center of the 4 circle. Lettering and numerals are 2mm in height, Roman style.

All cancels known or reported to me occur in red. Tabulation of items known or reported:

Dec 30 186?	2¢ Express, orange, perforate, R10c (Gromet).
Jan 28 1863	1¢ Express, imperforate, R1a.
Jan ? 186?	2¢ Express, blue, imperf, R9a (Morrisey).

This concludes coverage of American Express Company cancels known or reported to this author on First Issue revenues. If any member's know of any that I've missed, I would sincerely appreciate hearing about them.

The \$500 revenue stamps, red and black, are not picked up every day. However, four of these stamps were taken off a \$2,500,000 mortgage made by the Louisville & Nashville Railroad Co., for a bond issued to cover the purchase of the M & C R.R. property, being part of the \$2500 internal revenue tax on that instrument. This amount was made up of the four \$500 stamps in connection with lower values. Although this stamp is catalogued in numerous catalogues at \$75 (Ed. note: presumably this is R133; check your CV now), its rarity is quite evident when every one of the catalogues gives its color as blue, black and red, showing that the cataloguers are not well enough acquainted with this specimen to be sure of its color. The retail value of these stamps ranges from \$100 to \$125.

Vol. 1, No. 38, Sept. 23, 1891

Massachusetts notes, by "Essex": In looking over some very old papers a few weeks ago, a city collector found the US 1849 1 cent rose city dispatch on original envelope, catalogued by Scott at \$15, on white paper. The other afternoon I went out on a stamp hunt to one of the local paper manufacturies (sic). I did not expect to find very many stamps, as I had been there many times before and did not get any good haul, but that afternoon I made a better catch than I expected. I had obtained nearly 2000 common 1, 2 and 3 cent revenues, and then with the better ones, the bale looked untouched. If the mill bell had not rung then, I might have had a very big haul, as I was just getting into it when I was told it was time to close. I mention some of the stamps I found: 1c red express, unperforated; 1c red telegraph, unperforated; 2c blue certificate, unperforated; 2c blue proprietary, unperforated; 4c violet proprietary, unperforated; 10c blue bill of lading, unperforated; 25c red power of attorney, unperforated; 25c red bond, perforated; 50c blue original process, unperforated; and a few others from 10 cents up to 25. The haul was a pretty good one and well worth the two hours work. A young fellow, the son of one of the mill officials, found nearly 200 of the revenue 1 cent playing card perforated.

ADAMS EXPRESS COMPANY Cancel No. AD-25 (Harpers Ferry, Va.)



Figure 5.
(AD-25)

Before I conclude this "season's" articles I would like to report one more Adams Express Company handstamp which has just come to my attention. The cancel, shown by photo and sketch in figure 5, is a double circle originating from Harpers Ferry, Virginia.

The cancel consists of concentric circles 22mm and 14mm in diameter. Inside circles at top, in small and capital Gothic lettering, is "Adams Exp. Co." Capital lettering is 2mm in height. In the same size and style lettering, between the circles at the bottom, is "Harpers Ferry, Va." In the center of the circle, in three lines, is month/day/year - all in ½ Roman style lettering. Month and year are 2½mm in height. Day is 3mm in height.

The only cancel known to this writer occurs on a 2¢ Express, orange, perforate, R10c, and is dated Mar 4, 1865.

TO BE CONTINUED

SECRETARY'S REPORT

Bruce Miller, Secretary

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

- 2452 SOLOMON, Shaffie J., 549 E. Main St, North Adams, MA 01247, G. M. Abrams. All US.
- 2453 BAREFOOT, J., 85 Saltergate, Chesterfield, England S42 6TP, by G. M. Abrams. Dealer, J. Barefoot (Investments) Ltd- world.
- 2454 GRAPER, John C., PO Box 4200, Delaware City, DE 19706, by G. M. Abrams. Canada fed and provincial revs (no taxpays).
- 2455 JOHNSON, Norma H., 1705 Livingston St, Evanston, IL 60201, by Joseph S. Einstein. Collector/dealer, US first three issues.
- 2456 YOUNG, L. L., 8600 Cheltenham Court, Louisville, KY 40222, by Wait & Wait. All US Scott-listed.
- 2457 BLAU, Harold, 4 Alderfield Lane, Melville, NY 11746, by Linn's. R1-150 plate var, multiples, color var, on documents; US Scott and non-Scott.
- 2458 ROSS, LTC Joseph L., PO Box 5007, Fort Hood, TX 76544, by Linn's. US and world.
- 2459 NEWTON, Barry, 103 S. Main St, Akron, OH 44308, by Bernard R. Glennon. General-dealer, Gothic Coins & Stamps, Inc.
- 2460 ALFANO, Janice M., 303 S. Kennedy Rd, Sterling, VA 22170, by Louis S. Alfano. Ceylon foreign bill, Nicaragua Mosquito Reserve, US narcotics.
- 2461 SYSTER, Paul E., PO Box 515, Eldora, IA 50627, by Linn's. Chiefly US, also world.
- 2462 MARAK, Richard D., 216 Spartan Dr, Monroeville, PA 15146, by G. M. Abrams. US revs, proprietaries, playing cards, narcotics, stpd paper, M&M, locals, telegraphs.
- 2463 GREEN, Donald E., PhD., 765 Harvard Ave, Sunnyvale, CA 94087, by Peggy Howard. Private die medicine.
- 2464 CLARK, Larry, #2006-1850 Comox St, Vancouver, BC, Canada, by G. M. Abrams. Portugal and colonies.
- 2465 GOLDSTEIN, Philip A., Viewmont Village-Pike 12, Scranton, PA 18509, by Dan Hoffman. US Scott-listed.
- 2466 PHELPS, Jerry A., 6013 Innes Trace Rd, Louisville, KY 40222, by Secretary. Private die medicine.
- 2467 POLLINGER, Arthur L., 15 Dolphin Dr, Farmingdale, NY 11735, by Peggy Howard. US revs, M&M.
- 2468 FALLE, Michael B., 242 Allan St, Lefroy, Ont, Canada L0L 1W0, by APS. Br. colonies, Western Europe, BNA.
- CM2469 MURRAY, Michael J., 1601 SW 47th Ave, Fort Lauderdale, FL 33317, by Kenneth Trettin. BNA, US Scott and non-Scott, Br Commonwealth - collector/dealer.
- 2470 ROSS, A. E., Jr. PO Box 2049, Darien, CT 06820, by Dan Hoffman. Dealer, Johnson & Ross.
- 2471 WOOL, Robert A., RD 2, Box 95A, Douglassville, PA 19518, by Dan Hoffman. M&M, genl revs, fiscals, officials, "in all forms."
- 2472 RITTENHOUSE, William C., 145 Mayfair Dr, Mankato, MI 56001, by Kenneth Trettin. Dealer, W. C. Rittenhouse- philatelic exhibition seals, foreign revs.
- 2473 WHITNEY, Eric A., 4505 Folkestone Ct N., Columbus, OH 43220, by Peggy Howard. US, hunting and fishing permits.
- 2474 BISHOP, S. J., PO Box 874, Wellington, New Zealand, by F. C. Kinsky. Genl revs, esp. medicine tax.
- 2475 DALY, John J., 18531 Chelton Dr, Birmingham, MI 48009, by The 1871 Shop. Dealer, John J. Daly & Co.- picture post cards, telegraphs, any related fields.
- 2476 MILLER, Francis J., 31 Strawberry Circle, Mill Valley, CA 94941, by Floyd A. Walker. Perfin revs and revs with perf cancels identifying user.
- 2477 SOLANKEE, M. R., Vokla Falia, Bhuj 370001, Gujarat, India, by Prof K. D. Singh. India and native states court fees, judicials, stamped paper, revs, etc.
- 2478 GALLOU, Jean, 27 Rue George Sand, 75016 Paris, France, by Henri Janton. France, US, Canada, Mexico, world.
- 2479 GARSICK, Joseph, 121 Island Way, Apt 332, Clearwater, FL 35515, by Secretary. US 19th century.
- 2480 HAMILTON, Ray L., Rt 2, Box 165, Hotchkiss, CO 81419, by R.L. Casten. US Scott-listed, M&M.
- 2481 PRUDEN, Donald M., 479 Essex Ave, Bloomfield, NJ 07003, by Acorn Stamp Co. US.
- 2482 STANSFIELD, John W., 1952 Vine St, Berkeley, CA 94709, by Richard R. Hansen. Hungary.

REINSTATED

- 1174 FRYE, Joe F., Box 22308, Memphis TN 38122, by G. M. Abrams. Dealer, Midland Stamp Co.- world, esp. Scandinavia.
- CM796 JARRETT, Fred, C.M., R.D.P., 27 Donwoods Dr, Torontot, Ont, Canada M8N 2E9, by G. M. Abrams. Canada.
- 1612 Ronald D. Lowden, Jr (Narberth, PS 19072) from NPD List
- 1240 Thomas W. 1/2 Turner (Seattle, WA 98166) from NPD List

RESIGNED

- 2356 Edward Fischbein (Jamaica, NY 11423)

SUSPENDED (PENDING RESOLUTION OF LEGAL CHARGES)

- 1311 Harry Schneider (Montreal, Canada)

EXPULSED FOR CONDUCT UNBECOMING TO A MEMBER

CM1948 Robert G. Wait (Belvidere, IL 61008)

ADDRESS CHANGES

- SKC Randall E. Burt, 575 N. Pennsylvania Ave, Room 630, Navy Recruiting District HQ, Indianapolis, IN 46204
- Cinderella Stamp Club, David Potter, Co-Editor, 28 Glyn Court, Leigham Court Rd, Streatham, London, SW16 2SF, England
- William Coulter, Rt 1, Box 208, Harmony, NC 28677
- Richard R. Hansen, 547 Newville Br, Los Gatos, CA 95030
- Daniel Hoffman, MD, 1103 Kingsbury Rd, Washington, IL 61571
- Maxwell M. Kalman, 195 Clearview Ave, Apt 1819, Ottawa, Ont, Canada K1Z 6S1
- Arthur L. Liberman, Eastpointe Apts, Apt 703, 1 Scenic Dr, Highlands, NJ 07732
- Scott A. McClung, 1117 1/2 Grandview Rd, Glen Dale, WV 26038
- Harry M. Segner, III, 14 Lenape Rd, Cherry Hill, NJ 08002
- William A. Shevlin, MD, 8528 Piney Point Ct, Manassas, VA 22110
- Southern California Precancel Club, PO Box 41, Banning, CA 92220
- John B. Tempesta, 24 Vадnais St, Easthampton, MA 01027
- Larry Merrill, 570 Los Feliz, Las Vegas, NV 89110

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Duane F. Zinkel \$20.00

CORRECTION TO APRIL REPORT

2407 MARCH ROAD TRADING CO. should be MARSH ROAD TRADING CO.

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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

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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

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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

Telegraph stamps of the Dominican Republic. Send a large SASE for list. Also other Revenues. Want lists serviced. Also high stock of post tax insured letter, Postage Due, etc. Lt. Col. James W. Smith, 431 George Cross Drive, Norman, Oklahoma 73069 297

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Circuit Notes

Statistics as of May 8th:

Salesbooks sold	855
Submitted for circuits	574
Not yet submitted	281
Circuits initiated	413
Circuits completed	391
Still out	22
Books returned to owners	538
(Their total sales \$31,881.45)	
Remaining in circuits	36
Members on circuit roster	306

Many members have written and requested to be placed in line for circuits since the appearance of the recap on the operation in April; all who wrote have been entered in the log. Unfortunately, we have not received sufficient material to meet the demands. If those who are holding the 281 unsubmitted books would get them filled and into Sales, new life could be breathed into the operation. (If it is any consolation, we understand the APS has the same problem in the revenue area....) Please understand that we cannot send out what we don't receive. The Department will remain open during the summer as usual. End of speech.

G. M. Abrams
Sales Manager

U. S. and FOREIGN REVENUES
Inquiries-want lists
John S. Bobo
1648 S. Sycamore St.
Des Plaines, IL 60018 USA

The Editor Notes. . .

...that the March, 1977, issue of the State Revenue Newsletter features the "What is a State Revenue?" question. Tarpauls such as printed beer cans present a problem for many collectors. ...that Dr. Dan Hoffman (1103 Kingsbury Rd, Washington, IL 61571) has Xerox copies of several books prepared for a former ARA member who never paid for them. They are: the private die pages from the Boston Book (\$8), Chappel list of pre-cancels on Battleships (\$10.50), Sterling 1888 5th Edition (\$8.50), The Case of Dr. Kilmer (1.50), all of the revenue pages from Sloane's Column (\$5). The price indicated is his cost. He asks \$1 postage for any item other than the Dr. Kilmer book. ...that VP Sherwood Springer suffered a heart attack on May 25th. He is now home and on the road back to recovery. ...that the last ARA auction grossed \$12,642.35. A full report will appear next issue along with our next auction. ...that a group of collectors of Holy Land revenue material organized at OENJEX (New Jersey). The group has a printed bulletin. We wish them the best in their new venture. Information is available from Charles Mandell, 190 Lincoln Highway, Edison, NJ 08817. ...that many of you are aware that the September issue of the American Philatelist will contain a special 30th anniversary salute to the ARA. Additional articles on any revenue subject are still needed in State College PA by July 10. ...that Linn's will host a special cinderella issue in October. Dr. Hoffman (address above) is coordinating the material to be submitted. If you have anything to add in this line (any non-standard catalog material) Dan would appreciate hearing from you.

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SCENE CURRENTLY

Associate Editor Richard F. Riley

ARA's Bert Kiener has come up with a PAIR of R22c, each stamp of which is handstamp cancelled in black ink, Dr. D. H. S. & Co./18/ DEC/1864, within an oval. The 1 in

18 is inverted, the way they apparently all come for this date. The cancel identifies this as a provisional used by Dr. D. H. Seelye. Seelye used dated cancels like this, at least between Jan. 5 and Dec. 18, 1864 before he obtained his private die stamp, RS222.

As Bert properly observes, Seelye's provisionals should be found in pairs to make up the 8 cent rate, the denomination of his private die. Singles of this provisional are not exactly common, but certainly they are much more common than pairs. Possibly Seelye had a half size selling for \$1, thus requiring a 4 cent tax stamp. He further points out that only one other medicine company (Swaim) had an 8 cent denomination; and that 5 and 10 cent denominations in match and medicine (but not playing card) stamps are unusual, while first issue 5 and 10 cent proprietaries are relatively common.

He questions then: 1) Why no 8 cent first issue proprietary denomination; after all Charles Osgood saw to the issuance of the 6 cent orange R31c; 2) Why were so many 5 and 10 cent first issue proprietaries sold; and 3) Who used the latter?

I really can't answer Bert definitely, but I have a couple of opinions and maybe the readership can add to my comments with more authority.

First, I presume, since we are talking about taxes, all reasons for selecting a particular option involved dollars. For Q. 1, I suppose Seelye had a small, short lived business; only 22,000 of his 8 cent private die stamps were ever printed. In contrast Charles Osgood, judging from the many provisionals to be had, had a large business, and therefor could muster enough clout in Washington to obtain suitable franking for his nostrum which he chose to sell for \$1.50. Clearly Swaim had little reason to have truck with first issue renderings of George W. so long as his elegant bedragonned strip stamp and associated advertising adorned with dragons helped sell his product to society with all of its scrofulous ills. For Q. 2, I would only suppose that no one in Foggy Bottom then asked what denominations were appropriate. After all, 1, 2, 3, 4, 5, 10....looks like a nice sequence, why clutter it up with 6, 8 etc.? So for Q. 3; who used them? Well, since the stricture on interchangeable use of proprietary and playing card titles was invalidated in July 1864, many stamps bearing proprietary titles ended up on all of the other items taxed at that time.

In concluding, the Scott 1977 Specialized Catalog lists R22c singles at \$0.85 and a pair of \$1.35. If that sort of thing prevails for long Junior will see to it that there are NO pairs of R22c to be had, whether or not they are Dr. Seelye's provisionals.