



# The American Revenuer

*Journal of the American Revenue Association*

Vol. 31, No. 8, Whole No.298

October, 1977

## Herrick Family Medicine Company Printed Precancels on RS95 and RS 118

Richard F. Riley

The small one cent red "plasters" stamp of Dr. Herrick, RS118, was the first of the private die proprietary stamps issued. Between November 18, 1862 and May 17, 1883 nearly 12,000,000 were printed; roughly 8,300,000 on old paper, 1,800,000 on silk paper and 1,800,000 on pink and watermarked paper combined. Except for the pink paper variety all are relatively common. As collectors of the U. S. private die proprietaries know, these stamps commonly are found overprinted in black or red ink with the initials of the company name, H. F. M., and often with date as well, all in various sizes of type. Indeed, according to Holcombe, the pink paper variety is known only precancelled (Stamp & Cover Collecting, Oct., 1936).

Since the first of these precancels appeared at least as early as February 1870, these as well as the precancels on the first issue revenues of 1862-71, clearly belong in the category of 'classic' precancels. They in fact, predate by many years common use of precancellation of our regular issues.

The precancelled varieties of RS118 were listed by E. B. Sterling, Price Catalogue of Revenue Stamps, 5th Edition, 1888, as well as by J. Adenaw, Revenue Stamps of the United States, undated, but the descriptions given of the overprints are so vague as to be rather more confusing than helpful. For example, the style of type employed was described by Sterling as small, large, etc., but without further detail. As noted by Holcombe, the firms' initials were overprinted in three sizes of type and he stated that: "A number of different types (fonts) were used for printing the dates but it is rather difficult to classify them except as small, medium and large, and this is not so definite". Holcombe made no further attempt to classify the fonts or list known dates, etc.

The Hall & Ruckel stamps, RS95, are also found overprinted with the H. F. M. cancellation. Again as noted by Holcombe (Collectors Club Philatelist, Jan. 1942) one Leonard W. Warner became associated financially with Hall of Hall & Ruckel. Warner acquired the business of Dr. Herrick in 1869, and subsequently the Hall & Ruckel stamps were overprinted with the H. F. M. cancellations presumably because some of their stamps were used on the Herrick nostrums.

The precancelled Hall & Ruckel stamps were also listed by Adenaw and by Sterling with no better descriptions of the fonts than given in the case of the Herrick stamps. The following is an attempt to start a listing of the overprints, which have received

Type designations by Beaumont (Supplement, The American Revenuer, 26(8), 1972).

Different styles of overprint are illustrated and the Type indicated under the illustration.

The Types given above are cross referenced to the Types given in the Historical Reference List of the Revenue Stamps of the United States, Toppan, et al., 1899, in appropriate places.

It seems likely that the overprints could be 'plated' because of the wealth of variety in the overprint if sufficient multiples were available. However it appears that far too few multiples, particularly vertical ones now exist to permit this. Because of the huge number of both RS95 and RS118 which were used, the list below can only be considered a first attempt to list known varieties on these stamps. The author would like to obtain or examine unlisted varieties so that a more complete listing with the necessary revisions can be prepared at a later date.

In the following list, punctuation as well as capitalization is as given.

**H. F. M.**

**Aug 1-70**

**Type 1, 2  
No cap. let-  
ters, Ty. 2**

**H. F. M.  
Dec.**

**Type 3**

Type fonts used in preparation of various types of H. F. M. printed cancels used on RS95 and RS118. Beaumont considered the normal Type to read up; where the same cancel read down it was given an "a" designation. Normally the cancels were in black ink, but in some instances red ink was employed. Beaumont gave those printed in red ink a new Type designation when the same font was known printed in black ink. Only the basic fonts are illustrated.

(Continued on page 141)

## Letters to the Editor

The answer to the inquiry on page 299 in the Nov. 1976 issue (not p 199, Nov 1975 as stated in Feb 1977, p 22) is to be found in "The Republican Local War Tax Stamps (1936-1939)" compiled by F Gomez-Guillamon, Spanish Philatelic Society Bookclub No. 9, 1977. The stamp exists in perf and imp different types, colours and denominations and is issued in 1937 for use in Vinebre (Tarragona). The book can be ordered from The Spanish Philatelic Society, Ronald G Shelley, 22 Clifton Hill, Brighton, BN1 3HQ, England. Price is 17 (surface mail?). 119 large pages (Vinebre is on page 106). There are no other information about the stamp other than the listing and that it is common. The Society has issued other publications of cinderella interest.

Dec 1976. The Russian Front, by John R. Gentile. The number of the illustrations are wrong, missing and mixed up. I have additional information on Georgia Tax Duty stamps, figure 13 (not fig 7). Additional denomination 10K green (green). I have a few sets up to 5R, mint and in a very fine condition and the background colours don't correspond with published colours. The author probably possesses aged copies. The way you see a colour is also individual. The differences are 40K dark violet (brown), not blue (bluish on rose). 50K red or redorange (green), not red (gray). 1R carmine (bluegreen), not (gray blue). Could also be another issue, but I doubt it.

Best wishes.  
Leif Bergman  
Larsbergsvägen 21, 5tr  
S-181 38 Lidingsö  
Sweden  
ARA 1418

"A slight misquote in Mr. Levandowsky article in Vol. 31, No. 3 on page 25 of my article in BSRP Journal No. 50 gives an erroneous interpretation of the use of the Russian Postal Savings Bank Stamps. My article was in two parts headed Fiscal Use and Postal Use. In the Fiscal Use section I said - "As far as is known, these stamps were only used fiscally in connection with the Postal Savings Bank...." (i.e. they served no other FISCAL use.) I did not say "These stamps were used ONLY fiscally...." This implies that they were not used postally but my article dealt with their postal use in the second part. In the English language there is a difference between only used which is perhaps too subtle for the North American Continent. However, I would like to see this error corrected in print since it is attributed to a student of Russian philately.

R. J. Ceresa

Just finished reading my June issue of the REVENUER. Really enjoyed that. I particularly liked the new feature of listing the current world-wide revenues.

There is however, one correction that needs to be made-it is regarding the TURKISH CYPRUS (KIBRIS) listing. (on Page 96C)

M. Abrams has them listed as a 1976 issue--this is false. I have had these in my collection since 1974. This led me to write to the Postmaster of Turkish Cyprus and his reply states the following and I quote:

"These stamps were first released in 1962 by the then Turkish Communal Chamber and considered of 6 denominations; i.e. 25, 50, 100, 250, and 500 mils. Later, on Nov. 25, 1971 two more denominations of 5 and 15 mils and on July 10, 1973 one more denomination of 10 mils were released (i.e. 9 denominations in all) and are sold at the Post Office counters which are of course used for contracts, official documents and by Courts."

Best Regards,  
Dr. Steve Carol

## MEMO FROM THE PUBLICATIONS DIRECTOR:

Not being a man of letters, I do not plan on trying to write for every issue of the Revenuer. However, every so often some things come up that must be noted.

First, the idea to reprint back issues of the journal has been temporarily cancelled. Although we had a large correspondence in favor of the idea, not enough were received to warrant a sure membership approval. Therefore, due to lack of interest, the effort is being shelved for the time being.

However, I have come up with an idea and I want some response from YOU. I have proposed a companion publication to the American Revenuer, along the lines of a reprint magazine. This would contain articles which have previously appeared in the Revenuer as well as other philatelic journals. What are your opinions on this? What would you like to see reprinted? What can you offer in the way of articles for reprinting? This would lead to the possible publication of Vol. I of a "Revenue Reprint Encyclopedia."

For those members who will be in the Greater Boston area between now and October 30 as well as residents of New England, the following may interest you. The Peabody Museum of Salem, Mass., is presenting Federal Duck Stamp Prints from 1934-1977, Massachusetts Duck Stamp Prints from 1974-1977 and decoys from the Museum's collection, in an exhibition running from now through October 30. It is well worth a look.

I am still working on my project mentioned in the April issue. I have not received any assistance from the members. I need help! If you own revenue plate blocks or plate number singles, especially of the stamps issued between 1914 and 1919, please write. This information is only available from owners of these items and nowhere else! PLEASE WRITE!

THOMAS L. HARPOLE, JR.  
POST OFFICE BOX 183  
MANCHESTER, MASSACHUSETTS 01944

## NOTICE

Moving to new home and address:

**Anthony J. Ciacomelli**  
10917 Manzanita Drive  
Sun City, AZ 85351

### THE AMERICAN REVENUER Official Organ of the AMERICAN REVENUE ASSOCIATION

(Affiliate No. 51 of the APS)

Published monthly (except July and August).  
Subscription \$6.00 per year. Single copy 75 cents.  
Second Class Postage Paid at Osage, Iowa.  
Office of Publication - 112 North 6th Street, Osage, Ia. 50461  
Postmaster send form 3579 to Box 573 Rockford, Ia. 50468.

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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.)

# THE PRESIDENT'S PAGE

G. M. Abrams

## FIRST REP IN AFRICA

Appointment of Richard Pollitt is announced as our representative in Rhodesia (and leave us not get involved in a discussion of the pros and cons concerning the country..our only interest is in having representation on the continent). Mr. Pollitt has kindly volunteered to act for us as he is able throughout Southern Africa, and his services will be most appreciated. The masthead has been changed accordingly.

## DESERT TREK ENDS

This to advise that I have again changed jobs, this time to a local engineering firm not 10 minutes door-to-door. This is mentioned only to inform you that correspondence will be answered on a daily basis hereafter, in lieu of piling up here all week in my absence. (Then too the weekend may be devoted to other pursuits than spending it answering those letters..as was the practice).

## LITERATURE OFFERS

(And my address is: 3840 Lealma, Claremont, CA 91711, where applicable)

1. FLASH: The long effort by members Martin Erler and John A. Norton to catalog the German revenues has borne fruit. Of a projected 15-part catalog, Part 1 chronicling the federal adhesives to date (with appropriate pricing where applicable) is ready, and in stock here. They may be ordered directly from me at the postpaid price of \$5.75 in the US and Canada. The books are 128 pages, paperbound. Overseas members should write directly to Martin for payment requirements; see masthead for address. The book is bilingual, German/English. Further announcements on Mr. Erler's efforts to follow. Orders to this office must be in US currency.

2. For Cinderella buffs, we have two new items, price unknown:

a. A catalog (in French, without pricing) of the Parisian Parcel Post issues (Colis Postaux) by the noted Cinderella author Georges Chapier (publ. date unknown). 16 pages of profusely illustrated listings, the booklet may be obtained from member J. Barefoot, 85 Saltergate, Chesterfield, Derbyshire, England S401JS. Please write directly.

b. A 7-year labor of love by member Richard C. Kanak (PO Box 395, Berwyn, Ill. 60402) to catalog the postage stamps of Tannu Tuva is ready. Most of the material is not Scott listed, and many items unlisted anywhere are included, with many hitherto unknown varieties. 15 pages and well illustrated (and a topicalist's dream), plus a final page with pricing for all. Mr. Kanak also offers an album for these stamps, fully illustrated and annotated. Please write directly.

3. From member Chi Wen Yen (PO Box 3293, Taipei, Taiwan, ROC) comes word that he is embarking on another part (V) in his series of illustrated revenues of China, which should be ready in 4-5 months. Those who wish a copy are advised to write directly to get on the mailing list. Parts I and II (at \$3 each) and III and IV (\$4 each), all postpaid via air in the US and Canada, are still available. Please order directly, and personal checks accepted. Overseas members: write directly for costs.

4. Readers are reminded that the Byrum Supplemental Stamp Catalog (with addendum), a many hundred page well-illustrated listing of non-Scott material (pages only, 3-ring punched) is available directly from this office. Price is \$16 postpaid in US/Canada. Overseas members send inquiries. Orders to this office must be in US currency.

5. Member Duane Zinkel (he of the Forbin reprint fame) an-

nounces that he has come across a few remainders of the spiral bound version of the 1915 effort, and interested readers should write directly to Duane at 2323 Hollister Ave., Madison, Wisc. 53705 for price and delivery data. Limited quantities.

6. In keeping with previous offers made by this office for xeroxed, unbound copies (see May, June and Sept. issues), for those who are interested I will furnish those listed below at my cost plus postage and handling. Payment to me by name in US currency please.

a. Forbin's 1937 French Colony revenue catalog; cost \$9; add p/h charges in US /Canada of 50 cents, overseas \$1.

b. DeMagistris' 1947 Italy; cost \$20; p/h US/Canada \$2, overseas, \$4.

c. His 1961 supplement to the above; cost \$3.25; p/h US/Canada 50 cents, overseas \$1.

d. Diena's 1883 (in French) effort to list the Italian municipals; cost \$5.50; p/h US/Canada 50 cents, overseas \$1.

e. The 1890 Salefranque study of French revenue stamped paper (in French); cost \$9; p/h US/Canada 50 cents, overseas \$1.

f. The 1911 Devaux study of the French revenue paper (in French) of the period 1673-1791; 900 illustrations, hundreds of listed items (and pages); cost \$27.50; p/h US/Canada \$2, overseas \$4.

Further offers to come.

## A HAPPY GROUP; REALLY?

You may have noted some classified ads appearing recently in the philatelic press, touting a "happy revenue club". The "owner" of this one-person operated, non-ARA connected "organization" was reinstated in the APS in 1974, having been expelled in 1953. Since the readmission, complaints have been registered with the APS by "happy's" customers who are also APS members, and who apparently do not agree with the ad. This has forced the APS into the role of complaint handler/claim settler.. and although all complaints to our knowledge have been settled via the APS, thus far, we wonder how much longer the APS will put up with this situation. After all, it IS a way of life. More to follow (and for you too, APS).

## ON THE OTHER HAND: KUDOS

To *Charles Mandell* for capturing a gold at the recent stAmPShow in SF in August for his literature on the Holy Land Revenues.. and for his outstanding series on same appearing serially in the SIP journal.

To the APS and *Editor Dick Sine* for the contribution to the cause, which appeared in the Sept. American Philatelist on the occasion of our 30th anniversary (which has already brought inquiries at this writing...a few days after its appearance) and to *Dick Riley* for his paper on "unperceived watermark" on RS14d appearing therein.

To *Dan Hoffman* for his continually interesting series on USIR appearing monthly in Linn's. No other awards reported at this writing. Perhaps next time?

## CURRENT USAGE REVENUES, ADDENDUM

BY R. A. Mason, ARA

In the June AR appeared (page 98D) listings for current usage revenues of Victoria and New South Wales. Readers should revise their listings on these stamps to include the following:

Left hand column, Victoria:

Add another denomination omitted from the listing of 7c yellow.

Right hand column, New South Wales:

Add another denomination omitted from the listing of 15c green & blue.

# Bhutanese Fiscals

By Kenneth Trettin, ARA

(Note: The information herein and the loan of the stamps to be photographed came from APS member Leonard Nadybal (Postfach 800663, D-7000 Stuttgart 80, Germany). He is the Editor of the GOBI TIMES, a newsletter devoted to the philately of Mongolia, Tuva, Bhutan and the surrounding area. He is interested in corresponding with other collectors interested in this area "especially cancelled with the Tibetan language cancellations in use before the current 'innovation' stamps began to show up in '62." . . . KT)

Bhutan is a little landlocked country in the foothills of the Himalayas, directly east of the former state of Sikkim. The kingdom is philatelically infamous for its oddball stamp issues on silk, plastic, gilt foil, embossed cardboard in 3D, round, lozenge and what-have-you sized issues. It is commonly believed that Bhutan is a "Sand-Dune" nation philatelically of questionable sovereign status, 99 percent illiterate, with no need for stamps, let alone such "unusual" ones. In reality, the nation is the size of Switzerland, a totally independent kingdom, a member of the UN, the UPU, and the Columbo Plan. Today, Bhutan has over 40 post offices, dozens of schools, its own currency and national language.

We will not delve into the philatelic authenticity of the "odd-ball" material, since it is doubtful that such material ever saw use within the country, and doubtful as well that the stamps



Figure 1



Figure 2

were made or sold there. There are legitimate issues; for these we refer you to Scott's Standard Catalog.

Bhutan is the last vestige of Tibet left relatively unchanged. Fifteen years, there were no motorable roads, no utilization of the hydro-electric potential, no money in a barter economy, universal illiteracy, and no idea of how many people lived within its borders. In 1953 came the thought of looking at the outside world to see what it had to offer. It was in that year that the first (and real) stamps appeared—fiscals. This provided for the first accountable system of taxation other than the traditional bushels of wheat, yak hair, barley, or whatever else of value could be taken. Four stamps were issued, in Tibetan currency—trangkha and sang.

On January 1, 1955, these fiscal issues were made valid for postage, a curious action since there were no post offices, no mail routes and little reason to have any established. Mail up to 1954 was carried (and still is to some extent) by runners hired by the Heads of Monks, Fortress (Dzong) chieftans, and village headmen, to carry "dak" between fortresses. These stamps, much like the Tibetan adhesives, were valid only internally, with the exception of mail to Bhutan House in Kalimpong, India, where additional stamps were affixed for further dispatch. Some mail also went into Tibet to be sent through China or to an Indian post office in Tibet.

It is still not established who printed these first stamps or how many were printed. They remained on sale for 12 to 15 years until the currency of Tibetan origin was demonetized as legal tender in Bhutan and the Indian rupee made legal. R. Sodembha of Kalimpong, India, bought quantities of these stamps in 1955 and sold them in the west by advertising in stamp magazines. (His sales were predominantly CTO covers). The stamps were also sold by Dhaun and Sons of Patiala, India, (wholesaled in Great Britain) and Frank Warner of New York, who first offered them for sale in the states.

The Indian currency gave way to the Bhutanese (officially of equal value) with the Indian anna and rupee changed to Chetrum and Ngultrum (100 C=1 N). All stamps issued since 1962 have borne these denominations; only the four stamps issued in 1953 were in Tibetan currency.

With the issuance of postage stamps in 1962 there appeared a surcharged issue of two of the first set. The diagonal surcharges read "10 NP" and "25 NP" (Indian new Paisa) to coincide with the new utilization of Indian currency. Specialists in Bhutanese material, to our knowledge, have never seen actual stamps of this issue, although photocopies appear to abound. A philatelically prepared cover exists, which was apparently prepared in Bhutan by Mr. Lhendup Dorji, a member of the royal family, who was at one time "Postmaster General".

In 1966, the first chetrum and ngultrum coins appeared and so did two new revenue stamps, in denominations of 10ch and 25 ch. These stamps, red and jade respectively, were printed in India at Nasik Security Press. They were printed by offset, but the quantities are unknown. These stamps are still available through various fiscal officers and sub-divisional officers. They

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1. TITLE OF PUBLICATION <b>The American Revenuer</b>		2. DATE OF FILING <b>16 SEP 77</b>	
3. FREQUENCY OF ISSUE <b>Monthly except July and August</b>		4. NO. OF ISSUES PUBLISHED ANNUALLY <b>10</b>	
5. LOCATION OF HEADQUARTERS OR GENERAL BUSINESS OFFICES OF THE PUBLISHERS (Not printers) <b>112 North 6th Street, Osaage, IA 50461</b> <b>1010 South 5th Ave., Arcadia, CA 91006</b>		6. ANNUAL SUBSCRIPTION PRICE <b>\$6.00</b>	
7. NAMES AND COMPLETE ADDRESSES OF PUBLISHER, EDITOR, AND MANAGING EDITOR			
PUBLISHER (Name and Address) <b>The American Revenue Association, Bruce Miller, Sec.</b> <b>1010 S. 5th Ave., Arcadia, CA 91006</b>			
EDITOR (Name and Address) <b>Kenneth Trettin, Rockford, IA 50468</b>			
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SIGNATURE AND TITLE OF EDITOR, PUBLISHER, BUSINESS MANAGER, OR OWNER			
<b>Kenneth Trettin, Editor</b>			



Figure 3



Figure 4

are utilized to indicate pre-payment of fees for recording documents, transfers and other official actions for which a set fee exists.

Mr. Nadybal's last request for revenue stamps brought back strips of the 10ch of 1966 surcharged in purple. A note from the sub-divisional officer at Phuntsholing indicated that the rate had been increased to 15ch and "would Mr. Nadybal please remit the additional funds." The surcharge is circular, of the same type that has been seen cancelling Dzong (fortress) mail. It was handstamped on each stamp in the sheet of 320 subjects (panes of 80).

Today throughout Bhutan the Dzong-Dak system of posting correspondence by runner between Dzongs and Government offices coexists with the secular postal system. Often, Dzong cancellations appear on mail sent from a Dzong with normal (as opposed to oddball) postage stamps affixed, canceled by the Dzong officer and delivered to a nearby post office.

These cancellation devices are all in Tibetan (or Bhotanta) with an indication of the fortress from which it was posted.

#### BHUTAN REVENUE CHECKLIST



Figure 5

1953

Values in Tibetan currency, 17.5 x 22.5 mm, perf 12½, unwmkd.

- |             |            |        |
|-------------|------------|--------|
| 1. Figure 1 | 1 tranghka | Blue   |
| 2. Figure 2 | 2 tranghka | Red    |
| 3. Figure 3 | 4 tranghka | Green  |
| 4. Figure 4 | 3 sang     | Orange |

1966

18 x 21.5 mm, perf 14, unwmkd.

- |             |      |       |
|-------------|------|-------|
| 5. Figure 5 | 10ch | Red   |
| 6. Figure 5 | 25ch | Ja le |

197...?

10 ch stamp of 1966 surcharged in purple

- |    |      |                |
|----|------|----------------|
| 7. | 15ch | Red and purple |
|----|------|----------------|

## Plate Varieties

By Anthony Giacomelli, ARA



There is not any group of U.S. Revenue stamps that can supply more plate varieties than the two cent denominations of the first issue, that is Scott's number R5 to R15. They take in everything that can happen to a stamp; there are variations of color, cracked plates, double impressions, worn plates, rusty plates, imperforate between, scratched plates, half used as one cent, green paper, damaged plates, silk paper, double transfers, triple

and many other visible scars. These stamps can be a study in themselves.

My friend Roger Patterson sent me a copy of R15 (illustrated) with a heavy line on the right side of the margin, which I believe to be a cracked plate. The line of color starts near the upper end of the stamp and gets stronger as it goes downward. It continues into the next stamp below, but as I do not have it nor have I seen it, I cannot comment.

Does anyone have the stamp or stamps below that show this crack? Please write to me or to The American Revenuer so we will all know a little more about it.

I have a number of stamps of interest and in the future we will examine them also. In the mean time, Happy Hunting!

## ISRAELI REVENUES

Hard-to-get items, seldom offered. Payment with order, please, in US currency. All are mint, never hinged, and quantities are short. Prices are post-paid.

- |   |         |
|---|---------|
| 100 Liras Green, new issue                                    | \$16.00 |
| Court Stamps, 4 values  | 20.00   |
| Passport Stamps, 3 values                                     | 90.00   |
| Medical Service overprint on Zahal (Defense Forces), 2 values | 14.00   |
| Agrah (FEE) set, 6 values to 1L, w/tabs                       | 30.00   |
| Same, 11 values, 2 to 142 Liras, w/tabs                       | 50.00   |
| ZAHL overprints on same, 14 values w/tabs                     | 50.00   |
| Same with GAZA overprint, 10 values w/tabs                    | 18.00   |
| Same (GAZA), 20 values w/obsolete colors                      | 45.00   |
| Same (GAZA), 40 diff errors in blox or pairs w/normal         | 40.00   |
| Same with GAZA-SINAI overprint, 6 values, w/tabs              | 38.50   |
| Iraq Postal Tax, Scott RA1-6                                  | 45.00   |
| Same, RA5 perf 12 x 12½ and perf 14                           | 24.00   |
| Same, errors in overprint, shifts and doubles                 | inquire |

G.M. Abrams  
3840 Lealma  
Clarmont, CA 91711

## ISRAEL MEDICINE BOTTLE RECEIPT STAMPS

By George Griffenhagen, ARA

For some years, the Kupat Holim (The General Workers' Sick Fund) has been providing its members with medicine free of charge. However for the past several years this Israel organization now charges members for the medicine bottles when a prescription is compounded by Kupat Holim pharmacists.

A series of self-adhesive labels or "stamps" have been devised to serve as a receipt or deposit on the medicine bottle. Two denominations were initially issued (one source says that they were 15 and 30 agorot, while another source suggests that they were 15 and 20 agorot), but these Israel medicine bottle receipt stamps now come in 35 and 50 agorot denominations.

Stamps in hand are all imperf, self-adhesive, 12 x 16 mm, color on white paper. The value is directly on the bottle illustrated on the stamps while the small numerals at the lower left are sheet serial (position) numbers. The denominations illustrated are:



15Ag green 20 Ag blue 35 Ag brown 50 Ag red

The author thanks Gerald M. Abrams for calling these stamps to his attention, and expresses appreciation to Pharmacists J. Kohlberg and I. Breiman of Tel-Aviv for the information and examples. A 30 Ag denomination may have also been produced, as well as other values. Anyone having additional information is requested to contact George Griffenhagen, 2501 Drexel Street, Vienna, VA 22180.

## SCOTT DECLINES (FOR NOW)

(Ed. note: The following is taken in part, from a letter to Dr. Dan Hoffman, ARA Publicity, who wrote to Scott Publ. offering ARA assistance in the event Scott planned to expand the US Special- ized...even unto two volumes...so that the revenues which properly belong in the listings, including taxpays, might be included....)

Dear Dr. Hoffman,

13 July 1977

We thank the ARA and you cordially for offering to help us expand the US revenue listings if we should extend the US Specialized into a two-volume catalog. We do not plan such a step now, but if the time comes when this development

appears imminent, we will certainly call upon the ARA for advice, encouragement and information.

It is kind of you to suggest ways to expand the present revenue listings and to add new revenue sections. Some day we may be ready to use some of these ideas.

The B.N.A. Specialized catalog rumors began, with some justification, in our Gordon Harmer period. As you know, it would be a tremendous undertaking in a competitive field. That plan is still on the shelf. Thank you for offering the help of both the ARA and the Canadian Revenue Society if we should undertake that project.

Sincerely,

(s) James B. Hatcher

Catalog Editor-in-Chief

(Mr. Hatcher is also an ARA member)

## SLIDE PROGRAM TO APS

Within the last several months, members of the American Revenue Association (Affiliate #51 of the American Philatelic Society) have pooled material, thoughts and stories and under the spearheading of ARA Associate Editor Dick Riley, have arranged a slide show titled A SAMPLING OF U.S. PRIVATE DIE PROPRIETARY STAMPS AND A LITTLE RELATED AMERICANA. The program, with running dialog in audio, includes some 70-odd color slides. These show an impressive variety of rare (and not so rare) items in pristine condition, nearly all of which, even those of modest catalog value, would challenge any novice to this area with the real thrill of the chase.

Shown are private die match, medicine, perfume and playing card stamps whose designs are varied enough to capture the imagination of the conventional topical collector as well as that of a few who are searching for new topical areas to explore. For the student of 19th Century classics, these emissions, coming first from the firm of Butler and Carpenter and lastly from the Bureau of Engraving and Printing, present a panorama of the engraving and printing talents of those organizations quite the equal of that expressed in the postal issues they produced.

The audio portion of the program attempts to draw brief attention to the various facets of this area of philately which may appeal to the viewers. Anyone interested in obtaining the program on loan is invited to write directly to the APS, PO Box 800, State College, Pa. 16801.

### WORLD WIDE REVENUES IN PACKETS ALL DIFFERENT AS LISTED

25 Italy .....	12.00	20 Germany .....	1.00	10 Uruguay .....	2.00	500 World .....	40.00
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100 Italy .....	9.00	85 Germany .....	5.00	25 Uruguay .....	7.50	1500 World .....	450.00
150 Italy .....	18.00	110 Germany .....	7.00	15 Equador .....	1.25	2000 World .....	800.00
325 Italy .....	50.00	150 Germany .....	10.50	50 Equador .....	7.50	100 USIR .....	3.00
10 Israel .....	1.00	200 Germany .....	15.00	100 Equador .....	16.00	200 USIR .....	15.00
20 Israel .....	2.25	10 Austria-Hungary .....	1.00	10 Romania .....	1.00	500 USIR .....	250.00
30 Israel .....	4.50	25 Austria-Hungary .....	4.00	20 Romania .....	2.50	100 US State .....	3.00
50 Israel .....	12.50	50 Austria-Hungary .....	10.00	25 Romania .....	4.00	200 US State .....	10.00
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### US STATE REVENUES IN PACKETS BY STATE OF ISSUE

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20 Alabama .....	2.50	25 Kansas .....	1.00	10 New York .....	.50	10 Tennessee .....	1.00
10 Arkansas .....	1.00	50 Kansas .....	2.50	20 New York .....	1.50	10 Utah .....	5.00
10 California .....	1.00	75 Kansas .....	5.00	25 New York .....	2.00	20 Utah .....	5.00
20 California .....	2.50	20 Louisiana .....	1.75	30 New York .....	3.00	10 Washington .....	1.50
10 Florida .....	1.00	35 Louisiana .....	4.75	10 Pennsylvania .....	1.00	20 Washington .....	3.00

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Approvals: Approvals of revenue and postage stamps are available with deposit and specific request for a particular area.

J.L. McGuire

P.O. Box 7152

New Haven, CT 06519

**Bills of Exchange**

Type IV  
15x8½ mm  
Single-line Characters  
On Issue of 1890  
Handstamped in Black  
Perf. 13½

4T3 1 piastre brown



Type V  
16x9½ mm  
Double-line Characters  
On Issue for the Provinces of 1879  
Handstamped in Black  
Perf. 13

4T20 10 paras black & blue



Type V  
On Issue of 1890  
Handstamped in Black  
Perf. 13½

4T30 10 paras brown

a. Bistre  
b. gray-brown

4T34 3 piastres light brown  
a. bistre

4T32

1 piastre brown  
a. bistre  
b. gray-brown

**Fixed Rights**

Type V  
On Issue of 1891  
Handstamped in Black  
Perf. 13½

4T50  
4T52

10  
1

paras red brown  
piastre red brown

**Receipts**

Type V  
1890  
Bills of Exchange Stamp  
Issue of 1879  
Overprinted in Black  
Across the Center  
Handstamped in Black  
Perf. 13½

4T72

10

paras red brown & yellow



Type V  
On Issue of 1891  
Handstamped in Black  
Perf. 13½

4T74  
4T75

10  
20

paras Black on orange  
paras black on gray



## Waybills



Type V

On Issue of 1888  
Handstamped in Black  
Perf. 11 ½

4T80 2 piastres blue  
a. light blue



Type V

On issue of 1891  
Handstamped in Black  
Perf. 13 ½

4T81 1 piastre black on greenish

These handstamps were sometimes over-inked and carelessly applied, resulting in a small variance in size and in appearance. Type V, on being over-inked, created heavy single line appearing characters which can be confused with Type IV; however, it will be noted that the inscriptions in these handstamps are different.

## BRITISH ADMINISTRATION KANDIA (HERAKLION)

1898

Value in Manuscript  
Black Ink  
Imperforate  
Cream Paper

BR1 10 paras blue  
a. without 10 at top

White Paper

BR5 10 paras blue  
BR6 20 paras blue  
BR7 1 piastre blue



Union Jack Handstamp  
37½ mm in Diameter  
BR8 3 piastres blue

The ink shades vary from gray blue to dark blue

## KENURIO AND PYRIOTISSA



Union Jack Handstamp  
36mm in Diameter

### Revenue

1899

Value in Manuscript  
Red Ink  
Imperforate  
Cream Paper

BR15 1 piastre blue

### MALEVISI

### Revenue

1899

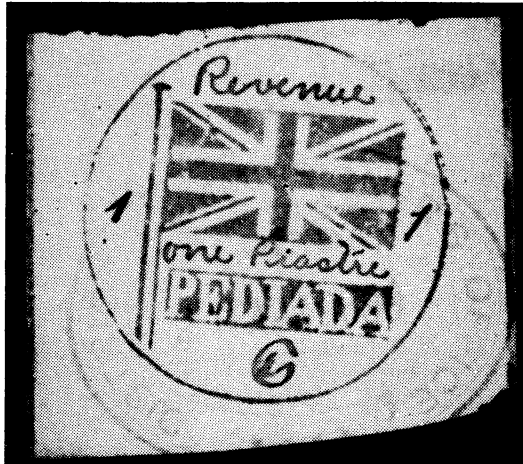
Union Jack Handstamp  
Value in Manuscript  
Black Ink  
Imperforate  
Blue Paper

BR17 10 paras blue  
White Paper

BR21 10 paras blue  
BR22 20 paras blue  
BR23 1 piastre blue  
BR24 1 ½ piastres blue  
BR25 2 piastres blue



## PEDIADA Revenue



*Union Jack Handstamp  
37mm in Diameter*

1899

Value in Manuscript  
Black Ink  
Imperforate  
White Paper

BR30	10	paras	blue
BR31	20	paras	blue
BR32	1	piastre	blue
BR35	20	paras	emerald green
BR36	1	piastre	gray green
BR38	10	paras	red brown
BR42	10	paras	violet

The six district post offices in the British sector were issued a Union Jack handstamp with the name of the district below the flag. The specific use for this device apparently was not made clear.

Four of the districts (KANDIA, KENURIO AND PYRIOTISSA MALEVISI and PEDIADA) used it to prepare revenue stamps by striking the handstamp on sheets of paper and then cutting out each impression to create adhesive type stamps.

Values were handwritten in ink on each stamp as the need arose.

The administrator of MONOFATSI authorized the handstamp to be struck on envelopes and it was thus used for postal purposes. The value was handwritten in ink.

In the TEMENOS district it was used as a postal cancellation.

Although these were the general practices, KANDIA and KENURIO AND PYRIOTISSA also used it as an official seal by applying it directly on documents.

It is probable that some or all of the other districts used the Union Jack handstamp in this manner or for other purposes.

## RUSSIAN ADMINISTRATION RETHYMNON



*Circular Handstamp  
Diameter: 33mm  
Applied on Crete Type I  
In Blue*

1898

Value in Manuscript  
Black Ink  
Imperforate

RU1	4	paras	gray
RU2	20	paras	gray
a. XX added to the two upper corners			
RU3	1	piastre	gray
RU4	2	piastres	gray
RU5	4	piastres	gray
RU6	6	piastres	gray

It was common practice to cut a corner from a stamp of this issue just before it was placed on a document.

Value in Manuscript  
Red Ink

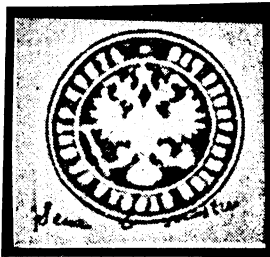
RU9	1	piastre	dark blue
-----	---	---------	-----------



38x47mm

*Circular Handstamp  
Diameter: 33mm  
In Blue*

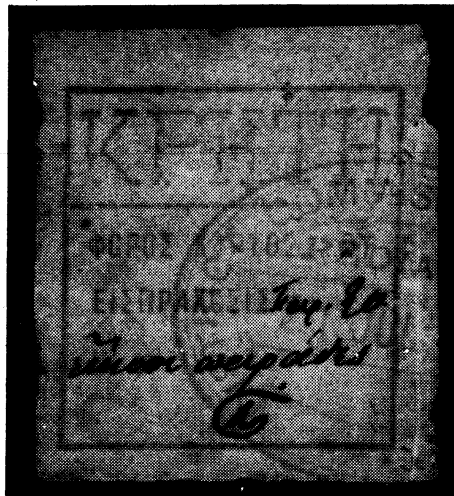
		Imperforate	
RU15	4	paras	black
RU16	20	paras	black
RU17	1	piastre	black
RU18	2	piastres	black
RU19	6	piastres	black



A circular handstamp in black or in violet ink with a central double-headed white eagle and white lettering with the value handwritten in ink at the base is known; however, it has not been established if this is an adhesive type stamp or if it is a handstamp applied directly on a document.

## ISSUES OF THE CRETAN GOVERNMENT

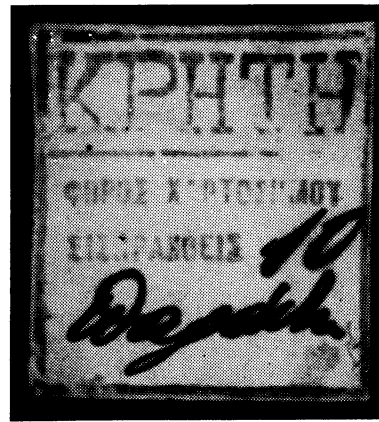
### ΦΟΡΟΣ ΧΑΡΤΟΣΗΜΟΥ Tax by Revenue Stamp



*Type I*  
*31½ x 34½ mm*  
*Value in Manuscript*  
*Black Ink*

Many variations of the manuscript valuations exist  
1899

		Imperforate	
		Cream Paper	
R1	10	parades	blue
R4	2	grosia	blue
R7	10	parades	lilac
		White Paper	
R13	10	parades	blue
		a. ultramarine	



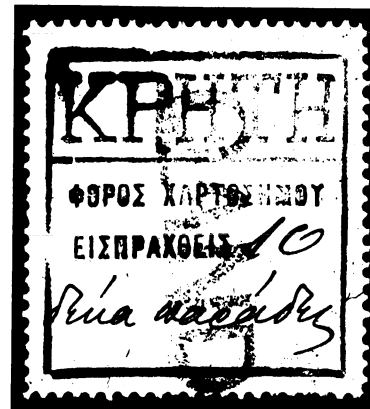
R14	20	parades	blue
R15	1	grosion	blue
R17	3	grosia	blue

The blue color varies from pale blue to dark blue

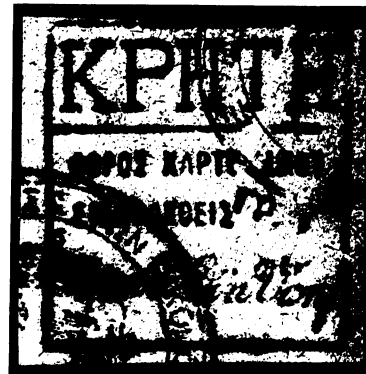
R18	20	parades	pale green
R21	3	grosia	pale green

The pale green stamps were used in Pediada

R23	10	parades	lilac
R24	20	parades	lilac
R25	1	grosion	lilac
R26	2	grosia	lilac



R29	10	Perf. 11 ½ parades ultramarine
-----	----	-----------------------------------



*Type II*  
*31½ x 34½ mm*

Continued next issue

Page 141

H. F. M. H. F. M.

1875

1874.

Type 11

Type 12

Type 12.  
No example

Type 12a  
RS118b 1874.

Type 13. The year is in a 2.8 mm. upright, serif font with a period after year. The numeral 5 appears to be a possibly smaller italic font.

H. F. M. H. F. M.

1875.

1875.

Type 13

Type 14

Type 13.			Type 13a
RS95b	1875.	RS95b	1875 No period after year
			1875. Reads F.M.H.
RS118b	1875.		RS118b 1875.
Type 14.			Type 14a
RS95b	1874	Reads F.M.H.	
RS118b	1874		RS118b 1874
			1874. Reads M.H.F.
			1874. Reads M.H.F.
			1875.

Type 14a is known in a pair with Type 12a.

H. F. M. H. F. M.

1878.

10-1-80.

Type 15  
(BRB Ty. 3)

Type 16, 17  
(BRB Ty. 4)

Type 15. The year is in a 3.2 mm. sans serif font with period after year, normally printed in black ink. This is the same as Type 3 in the Boston Revenue Book.

Type 15.			Type 15a.
RS95d	1878.	RS95d	1878.
	1878 Reads F. M. H.		1878. Reads F.M.H.
	1878. In red ink +		1878. In red ink +
RS118b	1874.	RS118b	1875.
	1874. Defective period		1875. 1 very defective
	1875.		
RS118d	1878.	RS118d	1878.

+In Beaumont's scheme these would be new types.

Type 16.

RS 95d

4-6-80.  
4-9-80.  
4-24-80. No period after M  
7-15-80.  
7-15-80. Top of F slanted down  
10-25-80.  
1-20-81.  
1-20-81. Top of F slanted down  
3-28-81.  
5-10-81.  
11-12-82.  
4-24-80.  
6-26-80.  
9-13-80.  
10-1-80.  
10-7-80.  
10-7-80. O of 10 entered sideways

Type 16a.  
RS 95d.

4-9-80.  
4-24-80. No hyphen after 24  
10-25-80.  
11-26-80.  
1-20-81. No period after H  
5-10-81.  
10-3-81. O of 10 entered sideways  
4-17-82.  
6-8-82.  
4-17-92. Defective 8 in year?  
?-17-82. ? probably defective 4

RS118d.

4-24-80. No period after H  
5-12-80.  
6-12-80. Printed in red ink +  
6-21-80.  
7-24-80.  
8-18-80.  
10-1-80.  
11-26-80.  
11 26 80. Without hyphens in date

Types 12 and 13 were in the same plate as type 15 as pairs of Type 12a and 15a, 1875 and Type 13 and 15, 1875 are known.

New major type. H. F. M. are in the same style of type font as Types 9-17 inclusive but 6 mm. high. The year is in the same style of font as Type 4 but is 3.4 mm. high.

Type 18b. RS118b 1874 No period after year

In addition to the printed cancels, Herrick used at least three hand stamped cancels. One a large red oval of which only a small portion shows on the stamps on old paper; Herrick's Family Medicines on old and silk paper in black and on silk paper in purple; and Herrick's Medicines on silk paper in black or purple all with various dates. The H. F. M. printed cancels in a number of types are also found on the proprietaries of 1875-81.

An attempt to rationalize the present list with that of Sterling, while providing a number of hours of amusement, proved to be rather unsatisfactory. The two lists can be equated very well for cancellations on the pink papers, reasonably well for cancellations on the old paper and watermarked issues but only poorly on the silk paper issues which received a large number of types of overprints and constitute the bulk of the listing. Two thoughts may be worth recording. A number of varieties with complete dates (Types 1, 2, 5, 6 and 16) listed here do not appear to be included in Sterling's list and Sterling lists a number of dates which I have not seen.

Sincere thanks are accorded to E. W. Beach, Louis Campbell, Dick Dekay, H. W. Field, C. H. Hermann, Bruce Slomski and any others who I may have forgotten for contributions to the above listing.

## THE EDITOR NOTES...

...that two little wrong numbers add up to a major mistake. They appeared on the Sales Dept. Financial Report (page 131 of the Oct. AR). There is an extra 5 in the line "Purchase of salesbooks." The correct figure is \$53.93; the following line "Total expenditures" should read \$1303.61.

...that it is requested that no one set aside your copy of the Beer Census report form. Please fill it in now not tomorrow; these reports are important so that accurate pricing can appear in an upcoming Beer Stamp Catalog. It is not necessary to have an extensive holding of beer stamps, only one. Tom Priester reports that replies are coming in nicely and thanks are extended to all those who have replied thus far.

...that Tom also remarked that the main topic of conversation among revenueurs at the CPS show in Chicago (Oct 7-9) was the lack of quality revenue material currently on the market. Now that is becoming more and more apparent to all of us. Auctions are featuring revenue material more often now. Recently in a big Boston sale a \$200 second issue brought \$3200 while a copy of the Persian Rug netted \$7,000--both considerably more than catalog price.

...that while President Abrams so religiously mentions member's achievements, he is never cited. A kudo should again be extended to Gerry for his two articles which appeared in the American Philatelist's September issue. His efforts have generated much interest (over 50 replies) in the ARA. ...that he has been contacted by the secretary of the Permit Imprint Collectors Society. Anyone interested in a "seldom-explored philatelic byway" should contact Fred Foldvary at 2200 Carleton, Berkeley, CA 94704. PICS publishes a quarterly and interests include official government mailings as well as permits world-wide.

### WORDS OF WISDOM

(Ed. note: The following by HLM Pat Herst appeared in a recent issue of the Stamp Wholesaler.)

(And they will be, Pat...GMA)

Dealers who turn up their noses at things not listed in Scott are passing up a good deal of business. Today's high prices are mighty nice to admire, but there are tens of thousands of collectors who have been forced out of conventional markets because they simply cannot afford them. They don't want to give up collecting, so they turn to a field where they can have maximum action at minimum prices ... and foreign revenues are a good example.

I dropped in at Holloway's recently, as I like to do, just to reacquaint myself with the retail business at which I spent four decades. He had a large batch of current revenue stamps from Colombia, still on paper. A collector was having the time of his life going through them, seeing how many different ones he could find.

Revenue stamps are often printed by the same processes as are postage stamps. They look like postage stamps. One can study them for watermarks, plate differences, perforations, and types of paper. Except for the fact that they are generally not acceptable as postage stamps (there are cases where they were), they could be as collectable as postage issues.



#### U. S. and FOREIGN REVENUES

inquiries-want lists

John S. Bobo

1668 S. Sycamore St.

Des Plaines, IL 60018 USA

## ANOTHER REVENUE TO BITE THE DUST?

(Ed. note: The following was submitted by members Dave Sher and Walter Hoffman as discovered in the Wall Street Journal. If this happens, will the Duck stamps be far behind?)

### Treasury Proposes End to Tax Seals On Liquor Bottles

#### Bureau Seeks Public Input on How to Replace Them; Measure May Save Money

By a Wall Street Journal Staff Reporter

WASHINGTON — Add another item to your list of things that may soon fall victim of technology: the familiar paper tax stamps on liquor bottles.

The Treasury's Bureau of Alcohol, Tobacco and Firearms is proposing that the stamps, which show that federal taxes have been paid, be eliminated. But it isn't sure how to replace them, so it's asking the public for suggestions.

Some possibilities the Treasury offered include allowing the makers of bottle closures to print the tax seal onto aluminum twist-off caps. It also suggested that distillers may want to come up with their own seals.

The regulation could save both the government and bottlers money. The bottlers wouldn't have to put on the stamps over their own seals, as some do at present, and the government wouldn't have to pay for the printing of the stamps, a Treasury official said.

Even though the seals cost the government \$7 million to \$8 million a year, they are a small fraction of the approximately \$3 billion in liquor taxes the Treasury collects annually.

The bureau asked for comments and suggestions by Sept. 26.



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# SECRETARY'S REPORT

Bruce Miller, Secretary

1010 So. Fifth Ave., Arcadia, CA 91006

## NEW MEMBERS

2567 BALLMAN, Fred, C. 3115 S. Cliff Dr. Fort Smith, AR 72903, by Dan Hoffman. US  
2550 BARANOUSKAS, Thomas, J., 2809 Greenbrook Dr, Arlington, TX 76016, by G. M. Abrams. Primarily state migratory gamebird stamps- also interested in foreign.  
2560 CASTINO, Richard, 330 Shaler Blvd, Ridgefield, NJ 07657, by APS. US revs, esp. first 3 issues.  
2568 CRAFT, Vance X., Sr, 6147 Mission St, Daly City, CA 94014, by Vance X. Craft, Jr. Genl US and state revs, any cinderellas and seals.  
2561 FERRARIS, Alfred D., 831 Glenview St, Philadelphia, PA 19111, by Wildey C. Rickerson. All US revs, used.  
2556 GIBBONS, Edward S., 818 W. Pine St, Lodi, CA 95240, by Secretary. New to revs- primary interest postal history and cancels of Calif, Wells, Fargo, German cols and maritime.  
2547 GODLEY, G. M., 37 E. Main St, Morris, NY 13808, by G. M. Abrams. US first 3 issues. M&M.  
2552 HANSEN, Millicent R. 2812 Rock Glen Ave, Los Angeles, CA 90041, by Secretary. Private die medicine.  
2554 KENNEDY, Peter R., 70 Truman Rd, Willowdale, Ont, Canada M2L 2L6, by G. M. Abrams. Canada revs.  
2562 MATUSKO, Michael (address withheld), by G.M. Abrams. US revs, Xmas seals.  
2548 MYERS, Lowell, 1060 W. North Shore, Chicago, IL 60626, by Ken Trettin. All revs and cinderellas.  
2563 MENA, Cesar A., 1200 SW 18th St, Miami, FL 3145, by George R. McNamara, Jr. All Cuba revs.  
2551 NOBLE, Steve, 766 Riverhill Dr. Athens, GA 30606, by G.M. Abrams. M & M  
2566 OHLSON, Alvin J., PO Box 4329, Clearwater, FL 33518, by William J. Bomar. US and Canada collector/dealer, The Ohlson's."  
2549 RABARTS, John W., Tiki Road, Coromandel, New Zealand, by G. M. Abrams. Nth. Indies, Indonesia, Port. Timor, New Caledonia. Air  
2557 RICHARDS, Francis G., 1221 Vilas St, Leavenworth, KS 66048, by Wait & Wait. US.  
2555 RULAU, Russell, Rt. 2, Box 15BA, Iola, WI 54945, by G. M. Abrams. US, US Poss., India, India Native States, Russia, China.  
CM2564 TRAMMELL, Jack L., PO Box 1167, Arlington, TX 76010, by Gordon McHenry. Dealer, all US and foreign.  
2553 TROWBRIDGE, J.F.A., 199 Malvern Ave, South Harrow, Mddx, England. HA2 9HG, by G. M. Abrams. Indian Native States.  
2558 TWAN, Lyle D., RR #1, Lumby, BC, Canada V0E 2G0, by G.M. Abrams. Canada semi-official ahrs, BC Laws, supreme court laws, Yukon laws.  
2559 UCHIN, Robert A., DDS, 1500 SW 15th Ave, Fort Lauderdale, FL 33312, by Ken Trettin. US 1st issue, M&M, most US B.O.B., newspapers.  
2565 WISEMAN, James P., General Delivery, Mynarski Park, Alta, Canada TOM 1N0, by E. S. J. van Dam. Canada and provinces- bill, law, etc.; US all types.  
The highest membership number on this report is 2568.

## ADDRESS CHANGES

Roger E. Kelly, Sr., 110 1/2 S. 3rd St, Boonville, IN 47601 (ex same zip)  
William J. Murphy, c/o Charles E. Wood, Hawkwood Rd, RFD #1, Chester, NH 03036 (ex Wichita Falls TX 76305)  
Stephen H. Rapp, RR 5, 150 Dogwood Lane, Bloomfield, IN 47424 (ex same zip, new route #)  
Paul E. Syster, PO Box 407, Weeping Water, NE 68463  
William M. Thompson, 5740 N. Hazel, Fresno, CA 93711  
Bruce D. Walker, 836 Pomona, Chico, CA 95926  
Gayle G. Williams, 4157 Hermitage Point Rd, Virginia Beach, VA 23455

## MEMBERSHIP STATUS

Previous membership total	1337
New members	22
Current membership total	1359

# Chapter Notes

## OUR ACTIVE CHAPTERS

This is the first of a series of periodic reports providing the pertinent data on each of our extant chapters. The reports will appear as there are changes in Chapter statistics and/or officers. To date, only those Chapters who have sent the data are reported below; for those who have not reported, if you wish publicity herein, let's hear from you.

### STATE REVENUE SOCIETY:

President: Terry M. Hines  
Secretary: Harold A. Effner, Jr.  
Treasurer: M. E. Matesen  
(Other officers not deemed necessary to report...GMA)  
Contact for further information: Sect'y Effner at address  
210 Eastern Way, Rutherford, N. J. 07070  
Membership at last report: 294

### NEW YORK:

President: Brian M. Bleckwenn  
Secretary-Treasurer: Richard G. Decker

Recording Secretary: Ernest C. Wilkens

For information, contact Mr. Bleckwenn at 710 Barbara Blvd. Franklin Square, N.Y. 11010.

Chapter membership at this time: 22

Meetings are held on the first Thursday of each month at the Collectors club of N. Y., 22 East 35th St., New York, N.Y. 10016, except in July and August. During those two month, meetings are held at a member's home.

### WASH., DC

President: Lou Alfano

Vice-President: Denys J. Voaden

Secretary-Treasurer: Elliot Chabot

For information, contact Mr. Alfano at 303 S. Kennedy Rd., Sterling, VA. 22170.

Chapter membership at this time: 12

Meetings are held every 6 to 8 weeks at members' homes, on Sunday afternoons.

### CLEVELAND:

Chairman: Ken Koller (407 Evans Savings Bldg., Akron, OH 44308)

The Cleveland Chapter is an informal one, with currently 24 members, who meet circa 4 times a year at various local stamp shows. Mr. Koller is the only officer, and should be contracted for further information if needed. Should there be any change in status for this Chapter, upon receipt of the data, it will appear herein.

### LOS ANGELES:

President: Eric Jackson; no other officers.

Chapter meetings held at Eagle Rock City Hall, 2035 Colo. Blvd.

Eagle Rock, CA (near Pasadena). Meets are the 3rd Sunday of

every month, 12 months a year. There are currently 20 members,

and the meetings are informal. For information, contact Mr.

Jackson at PO Box 6122, Anaheim, CA 92806

### SEATTLE:

Chairman, Stan Schur, no other officers.

Person to be contacted: Ed Tupper,

6241-34th Ave NE, Seattle, Wash. 98115.

Meetings (informal) are held in the Collectors Club of Seattle,

7212 E. Greenlake Dr. N., on the 3rd Wednesday of each month

at 7:30 p.m. Circa 10 people attend; official ARA membership 6.

Despite prior reports, chapters for the following cities do not exist; as one of the correspondents put it, "the chapter existed more in the mind of our former Chapter Coordinator than anywhere else...":

Louisville, Ky.

Kansas City, Mo.

Oklahoma City, Okla.

## UNDER THE GAVEL

(ED Note: The following report on cinderella/rev auctions was sent from "down under" by our Australian Rep., Flt. Lt. Dennis Osborn, for which our thanks. The Australian dollar (\$A) is currently worth more than the US dollar (1.12 to 1), and the conversion to US dollars is left to the reader.)

P.J. Downie, Melbourne, 26 Jan 1977:

US 1871 6c Prop. Scott R31; several rough perfs and small hole from cut cancel; CV \$1000. . . . . est \$A150  
real. \$A120

Rodney A. Perry, Melbourne, 1 July 1977:

Victoria, Boyd's City Express Messenger Co., stamp in green, slight thin, cancelled special cachet in blue green. . . . . est \$A150  
real. \$A130

Western Australia, Lake Lefroy Cycle Mail Local, large part of OG, unused, apparantly without faults . . . . . est. \$A750  
real \$A1050

Fiji, "Cake Fair Post", circa 1890s, 6d red on orange, some faults  
est. \$A250  
real \$A175

Great Britain, the "Stock Exchange" forgery (1872), of the 1/-with "impossible" lettering (BE+EB), plate 5, used 23 Jul 72 (heavy cancel).  
est. \$A1250  
real \$A160

# REVENUE MART

Buy, sell and exchange. 5¢ per word minimum 20 words. Name and address will count for 5 words. Send all copy and remittance to: Adv. Mgr.: 11760 Cordilleras Ave., Sunnyvale, CA 94087.

China postage stamps and Revenues at public auction November 19, 1977. With over 70 lots of Chinese Money Order, Postal Savings and Revenue Stamps. Illustrated catalogue, with prices realized \$1.00 J. Millard Williams. P.O. Box 952, Columbia, Md. 21044. Member: ARA, ASDA, APS, SPA, CSS, KSS, ISJP.

I AM an easy Mark! Also am a nut about U.S. embossed revenue stamped paper. Particularly interested in the three Federal issues, Federal liquor licenses and the Supervisor's Seals. If you have any for sale, drop me a line. I will pay well. W.V. Combs, Irish Beach, Manchester, CA 95459 298

RAILWAY PARCEL stamps of England, Australia, South Africa and New Zealand wanted. Pay good prices or swap for railway or revenue stamps. W. J. Pieterse, Box 137, Amherst, NH 03031 302

ISRAEL MILITARY (Zahal) overprinted mint issues. Value and history, unprecedented low prices. Gaza revenues 10 values, plain \$9.95, tabs \$14.50. NEW! Colorfull AGRA revenues: (A) Overprint "Zahal", 10 values \$19.70. (B) Overprint "Zahal-Gaza-Sinai", 5 values \$8.70. \$1.00-Air postage. Payment with order. Revenues monograph \$1.00. Israel-Holyland specialist. Dr. Josef Wallach, Box 1414, Rehovot, Israel. 301

DUCK STAMPS for sale. Used, mint, unsigned. What do you need? Dorance Gibbs, 223 N. 20th, LaCrosse, WI 54601 299

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

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 REGULAR suppliers of postage stamps fiscally used, pay the highest prices, any country, worldwide. G. B. Massa, Casella Postale 473, 16100 Genova-Centro, Italy. 307

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

RUSSIAN REVENUES, fiscal documentaries, vignettes, all labels and dues (fraternat, 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

WANTED: Special Tax Stamps. I will send a part list upon request. Leon Stone, P.O. Box 241, Princeton, IN 47670 298

We pay 1/2c each for Scott listed U.S. Revenues. Cut or punch cancels O.K. Domzall, 904 Wright, #48, Richmond, Ca. 94804. 299

PAYING TOP prices for U. S. and worldwide seals, labels, revenues and cinderellas. Send for immediate payment. Cinderella Stamps, Box 414, Randallstown, MD 21133 300

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

BUY AT the maximum Great Britain postage stamps fiscally used especially high values, Castles, Machin old and redrawn Lst. 1 values, the newest 1,2,5 Lst. G. B. Massa, Casella Postale 473, 16100 Genova-Centro, Italy 307

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

interests. The Secretary is Brian Tumpenny, 22 Garden Walk, Royston, Herts, SG87TH.

Interested collector of this material, or other aspects of Cinderella Philately, should contact the Club's Membership Secretary, G. M. Dorman, 35 Smith Street, London, SW3 4EP for application forms, indicating interest in this Group. The subscription to the Cinderella Stamp Club covers the Group's activities.

## Literature in Review

(Ed. note: The following is a report which appeared in the Philatelic Literature Review for the 2nd Quarter, 1977, and our thanks to PLR Editor Chuck Peterson for the kind words. Are you listening, Mr. Turner? For those who missed out...the ARA has no more, except in the library...contact members Peggy Howard or Sherwood Springer to obtain your own copy.)

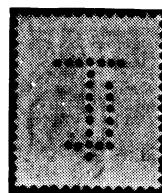
Special Tax Stamps of the United States. By Terence Hines. Published 1977 by American Revenue Association. Stiff cover, spiral bound, offset, 9 x 11, (140) pp., illustrated. Special tax stamps are known primarily from the 1873-85 issues which Deats and Sterling publicized, and made available in the form of the remainders which they had acquired. These Internal Revenue Service license stamps actually continued in use up to 1972, and the literature on the post-1885 issues has until now been paltry. Hines has gone back to the records to determine what types of stamps were in fact issued, and has presented a listing here which should serve as a basic reference for U.S. revenue collectors. In essence, it provides 119 separate tables for different types of special tax stamps - dealer in malt liquor to manufacturer of oleomargarine to pool room proprietor - and for each year of issue/series shows the value, number of stamps per sheet, quantity printed, number of taxpayers and (for the 1873-85 period) number of D & S remainders. For the 1921-53 period, annotation is also made for those issues known to be in collectors' hands. Hines is to be particularly commended for the sensitive interpolations required in arriving at some of the figures.

## CINDERELLA GROUPS REORGANIZE

The Cinderella Stamp Club announces the merger of The British Private Post Study Circle and The Great Britain Road Transport Stamp Group to form the first of several Study Groups within the Club. The new Group will be known as The British Private Post Study Group of The Cinderella Stamp Club.

The Chairman of the Group, David Beech has been coopted on to the club's Committee to represent its

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- 3 Each lot is guaranteed genuine or as described. Returns must be made within five days. No return on lots of over 10 stamps described as being defective or lots offered "as is".
- 4 Lots are available for inspection at our offices. Lots can be forwarded for inspection to persons known to us if lots are returned within 24 hours of receipt, registered and insured. Person inspecting lots pays postage both ways. Photostats available for 25 cents (10 lots max.) plus SASE.

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\$20.00 to \$40.00	\$80.00 to \$150.00	\$5.00

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## KEY TO CATALOG:

XF reserved for the occasional superlative stamp  
VF well centered with larger than normal margins  
F design well clear of perfs  
AVG perfs come close, cut or touch the design

CC	corner crease	pr	pair
CR	crease	PS	perf splits
CS	handstamp cancel	PT	perf tear
NG	no gum	SE	straight edge
PC	pen cancel	SP	short perf
PH	photograph	TH	thin

## LOT # DESCRIPTION

## CAT. VOL.

500	R1a. PC. tiny pinhole not visible on face and sealed tear. VF-XF appr. w/large mgn.	9.00
501	R5a unused NG horiz pr. light CR. appr. VF(PH).	6.00
502	R7a. PC. sht mgn copy showing edge of plate, 2 CC o/w F-VF.	3.50
503	R8c. blue-black HS "Bk of Madison" 90 pct. on stamp. VF (PH)	
Est 7.00-10.00		
504	R9b. red HS. F-VF & fresh (PH) Est 7.50.	
505	R27b. PC. vert strip of 3 imperf horiz. CR through middle stamp. appr. AVG-F Est 15.00.	25.00
506	R40a. PC. cracked plate. F-VF though slight soiling.	
507	R44c. black HS "Panama RR Co" on cancelled stock certificate (multiple punches) Est 5.00.	
508	R45a. PC. 4 full mgn w/top of next stamp at bot. F-VF.	6.50
509	R50a. PC. split in mgn just touching des. 4 full mgn. shows sht mgn top & 4 mm of next stamp at bot. VF-XF	7.00
appr (PH)		
510	R52a. PC. 4 full mgn. sht mgn at bot. VF (PH)	12.50
511	R61c. black HS "Steamship Coe/Cleveland, Ohio" VF cancel 95 pct. on stamp. CR & PT. some foxing	
of perfs. AVG-F ctrg Est 10.00-15.00		
512	R62c. PC. CR. o/w F-VF & fresh.	7.50
Est 20.00-25.00		
514	R71c. PC. vert pr. bot stamp shows R frmline double. AVG & fresh. few PS Est 7.50-10.00.	13.50
515	R72c. blue HS "Naval Office-Boston" in oval AVG-F	5.00
516	R77c. black HS "Wyman & Ar. Boston" also top frmline doubled. F-VF exc nat paper wrinkle	
Est 20.00-25.00		13.50
517	R78a. PC. 4 full mgn incl part of next stamp at L. full sht mgn. VF-XF (PH)	7.25
518	R85a. PC. F & fresh. faint CC.	21.00
519	R89a. unusual PC. 4 full mgn (incl part of next stamp at bot) XF (PH).	12.00
520	R89c. PC. horiz strip of 4. 2SP, some PS & rein o/w AVG-F. fresh & bright (cat as prs)	8.00
521	R92c. blue HS "B. B. & B. JR" some toning. pinhole & SP. o/w AVG-F	7.25
522	R98c. PC. few minor SP o/w VF (PH)	11.00
523	R101c. PC. TH & few SP o/w F-VF. nice deep color	40.00
524	R110. blue HS "1872" faint CR o/w F-VF.	6.25
525	R148. PC. horiz pr. CR o/w F-VF.	11.50
526	R163 used on shipping bill. bed by purple HS. stamp also printed	
pre-cancel "C. M. & St. P. Ry." F-VF Est 5.00		
527	R306. PC. SE R. VF ctrg.	20.00
528	R485. PC & perfin. SE R. F-VF ctrg.	60.00
529	R510. PC & perfin. SE R. light stain. VF ctrg.	40.00
530	R559. HS. mid CC. SE T&R. F-VF ctrg (PH)	80.00
531	R582. HS & PC. SE R&B. tiny TH. F-VF ctrg.	30.00
532	R585. PC & perfin. SE R&B. light stain & small surface scuff. F ctrg.	75.00
533	R585. HS. SE T&R. s1 rounded corner & CC. F-VF ctrg.	75.00
534	R610. neat red HS. VF ctrg & fresh.	8.00
535	R615. blue HS. SE R&B. F-VF	70.00
536	R616. blue HS. SE R. F-VF	30.00
537	R617. blue HS. SE T&R. F.	100.00
538	R679. blue circular HS. SE R. F-VF	13.50
539	R680. blue circular HS. light stain. F-VF ctrg.	17.50
540	R683. blue HS. SE R. few irreg perfs. F-VF.	65.00
541	R683. blue PC & perfin. SE R. stain. F ctrg.	65.00
542	R684. blue HS. SE R. VF	45.00
543	R685. blue HS. SE R&B. F-VF	90.00
544	R693. blue HS. SE R. F-VF	40.00
545	R694. blue HS. SE T&R. F-VF	100.00
546	R705. blue HS. SE R&B. F-VF.	200.00
547	R728. blue HS. SE T&R. F ctrg. faint pink stain does not detract	50.00
548	R729. blue HS. SE R&B. F.	30.00

## LOT # DESCRIPTION

## CAT. VOL.

549	R843. heavy blue HS & corner wrinkle. VF ctrg.	20.00
550	RD110. faint black HS. F & fresh	15.00
551	RD226. purple HS. SE T&R. F-VF ctrg. natural wrinkle not visible on face	20.00
552	RD229. blue HS. SE T&R. F.	30.00
553	RD230. purple HS. SE T&R. minor internal wrinkle. o/w F-VF	100.00
554	RD231. purple HS. SE R. slightly irreg perf & faint stain LL. o/w VF. nice color	70.00
555	RD257. blue HS. SE R. F-VF	60.00
556	RD282. blue HS. SE R&B. tiny mgn scuff away from design. o/w F-VF	80.00
557	RD283. purple HS. mid CC not visible on face. SE R. F ctrg	50.00
558	RD307. purple HS. SE R. PS. VF ctrg	30.00
559	RD308. purple HS. SE R. few minor irreg perfs. VF ctrg.	80.00
560	RD309. blue HS. SE R. F-VF	50.00
561	RD333. blue HS. SE R. F-VF	25.00
562	RD335. blue HS. SE R. F ctrg (PH)	50.00
563	RD361. blue HS. SE R&B. mgn scuff away from design. F-VF ctrg.	40.00



## LOT # DESCRIPTION

## CAT. VOL.

564	RE56. irreg perfs and lacks freshness as usual. VF ctrg. light cancel	10.00
565	RG49. F ctrg. NH & fresh	25.00
566	R017e (Barber Match Co.) AVG-F ctrg. perfs just touch bot. experimental silk paper (PH).	20.00
567	RS287h-RS289h NG blks of 4. 287 SE bot & AVG ctrg. 288 ctrd VF exc CR 2 R stamps. 289 F-VF horiz guide	58.00
line. Scarce blks.		
568	RX7. RX10 blks of 4. both w/ HS signature. F-VF Est 10.00	
569	RN-14 cancelled (multiple punches) Panama RR Co stock certificate Est 5.00-7.50	
570	RN-U1 cancelled (multiple punches) Panama RR Co stock certificate Est 5.00-7.50	
571	RN-U2 cancelled (multiple punches) Panama RR Co stock certificate Est 7.50-10.00	

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