



The American Revenuer

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January, 1978

THE U.S. REVENUE ISSUES OF 1914

by H. B. Beaumont, HLM

While preparing the article on the U.S. issues of 1917, Scott's type R22 (*American Revenuer*, September, 1976) the writer found evidence that some of the 1914 issues had been printed by outside companies. In 1917 Congress gave the Bureau permission to have work done outside, and an editorial in *Mekeel's Weekly Stamp News* of Oct. 10, 1914 indicates that the Act of 1914 made the same provision.

Richard Riley has shown me an interesting No. 10 sized cover with the corner card of Levey Bros. of Indianapolis postmarked September, 1898. Printed in large type across the top is "PRINTERS OF U. S. REVENUE STAMPS". Joe Einstein writes that many manufacturers did work for the Bureau if they could post the necessary \$100,000 bond. Thus there was precedent and legal provision for printing outside of the Bureau but it has not been learned what companies printed the 1914 issues.

The evidence that outside companies did in fact print the 1914 issues lies in the plate numbers in the margins. The Bureau's plates are numbered consecutively and the numbers used for the battleships are in the eight thousands and up. All of the plate numbers found on the 1914 issues are under one thousand.

Plate number copies which have been seen by the author are listed below and provide the data which support the above conclusion.

DOCUMENTARY

Marginal markings are not consistent. Some have the denomination spelled out, either with or without the plate number following. Some have only the plate number. Unless noted to the contrary all marginal markings are in san serif caps about 2½ mm. high.

- R195— Top block of six with arrow. "PL. 228" in serif caps.
- R206— Bottom block of four. "PL 4 38" inverted. 4 is sideways.
- R207— Top single. "PL A 132" in serif caps.
- R207— Top block of nine. "PL A 132". Two dots over "L".
- R207— Top strip of four. "PL. 556".
- R207— Top block of four. "PL. 557".
- R207— Top block of four. "PL B 19".
- R207— Top block of four. "PL 235".
- R207— Top block of nine. "PL. A 483".
- R207— Top block of eight with arrow. "PL. A. 483".
- R207— Top pair. "PL 683" in serif caps.
- R208— Top strip of four with arrow. "PL. A. 148".
- R208— Bottom block of four. "PL 4 37" inverted. "4" is sideways.
- R208— Top block of four. "PL. A 292" scratched in about 3 mm. high.
- R209— Top block of four marked "70" with numbering machine 4 mm. high inverted, vertical, reading up.

R210— Top block of four. "PL A 293" scratched in about 3 mm. high.

R210— Left block of six. "FOUR CENT DOCUMENTARY" "Four" is scratched in. "PL A. 293" in black above imprint.

PROPRIETARY

As in the case of the documentary stamps the marginal markings on the proprietary stamps are not consistent. Some plates have the denomination spelled out. Some plates have only the number. Markings are usually 2 mm. high in non serif caps.

RB32— Block of twelve. Top and right sheet margins. In top margin is "ONE EIGHTHS CENT PROPRIETARY". Plate number "0042" has been added in rubber stamp 4 mm. high.

RB32— Right margin block of eight. "PL 404".

RB35— Left margin blocks of six and twelve. Both "PL388".

RB44—Left Margin single. "PL 267" scratched in about 3 mm. high.

RB44— Left margin block of eight. "PL 267".

RB44— Bottom left pane of 100. "ONE EIGHTHS CENT PROPRIETARY." No number.

RB48— Left margin block of six. "PL B 26" in serif caps.

RB48— Right margin block of eight. "PL 384 in serif caps.

WINES

The writer has not seen any wines with plate numbers. The following list (except for RE1 and RE16) was furnished by R. E.

1914.....Continued on page 2.

CURRENT CATALOG EFFORTS

At the suggestion of member Peter Feltus I am requesting that any members who are currently working on any catalog project of any revenue or cinderella area contact the editor. This may be an opportunity to allow a dormant project to come to life or to discover someone else is also attempting a similar project.

A listing of all current projects will be made in the March issue and will be repeated every several months. Please send your name, address and information about your project (including any information you may wish publicized) to: *The American Revenuer*, Box 573, Rockford, Iowa 50468.

Humphrey. Imprints consist of the denomination spelled out and are usually 2 mm. high. RE1-31 are the only wines known to have plate numbers.

- RE1 — Block of twelve, plate 253.
- RE2 — Blocks of two and ten with imprint only.
- RE2 — Block of four plate 297.
- RE3 — Block of six imprint only.
- RE5 — Block of four and strip of four, both plate 386.
- RE7 — Block of six with imprint only and pair with plate 301.
- RE9 — Block of six with imprint only.
- RE12 — Strip of four with imprint only.
- RE13 — Single with plate 212.
- RE15 — Block with plate 352.
- RE15 — The writer has a pane of 50. Small margin on right only.
- Four straight edges and no marginal markings.
- RE16 — Bottom block of six with half arrow. "PL341" inverted.
- RE19 — Block of twelve with imprint only.
- RE22 — Block of six plate 368.
- RE20 — Block of ten with imprint only.
- RE23 — Block of four plate 371.
- RF25 — Block of four plate 313.
- RE26 — Block of six plate 448. Block of eight imprint only.
- RE30 — Block of four and a pair, both plate 413.
- RE31 — Single plate 3503.

CONCLUSION

Based on the study above, admittedly incomplete, the writer believes the three 1914 issues — R195—216, RB32—64, RE1—31 — were the work of outside companies.

The writer wishes to acknowledge the great help of R. E. Humphrey, Henry Tolman II and E. F. Vilter.

CANADIAN REVENUES DONATED TO MUSEUM

A report by G. M. Abrams, ARA

In various philatelic newspapers of late there has been reported, in varying degrees of detail, the following information:

The Custom and Excise revenue collection of tax paid and other revenue stamps was officially transferred from REVENUE CANADA to Canada Post's National Postal Museum recently.

The collection was transferred by Monique Begin, Minister REVENUE CANADA, to Jean Jaques Blais, Postmaster General of Canada, during ceremonies at the National Postal Museum, Ottawa. Many revenue collectors as well as representatives of the philatelic, bank note security printers and government communities were present.

For some time negotiations for the transfer of the National Revenue (Customs and Excise) collection from REVENUE CANADA to the National Postal Museum have been taking place, and have been finally completed. Several hundred thousand stamps, proofs, essays, etc., of revenues going back 112 years were included in the transfer.

Under the terms of the arrangement, the stamps were given to the Postal Museum on an "indefinite loan" basis. The Postal Museum will catalog and prepare the stamps for display. Due to lack of space in existing Museum facilities, the revenue collection will not be displayed until after the Museum has occupied its new quarters on Wellington Street in downtown Ottawa in mid or late 1978.

The Custom and Excise section of REVENUE CANADA intends to have a small representative group of revenues on display at their headquarters in the Connaught Building on Mackenzie Street in Ottawa, with notation that the entire collection is on display at the Postal Museum.

Those who may be considering an update of extant catalogs of revenues of Canada, long out of print, are reminded that the material contained in this collection would be ideal for appropriate research and study, once accessible, toward expansion and completion of such catalogs. Take it from there?

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Editor

Kenneth Trettin, Box 573, Rockford, Ia. 50468.

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.

Appointive Officers

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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

A HAPPY NEW YEAR TO ALL, AND THEN THERE'S THIS...

THE FORTHCOMING ELECTIONS

are scheduled for June, in which issue the ballot will appear. Any new officers elected therein will assume their posts on Oct. 1, 1978. Some may consider this announcement premature...however, we wish to allow sufficient time for any who feel qualified for any post to obtain the necessary nominating form from Sect'y Miller; these must be endorsed by 10 members in good standing for any potential nominee and returned to Mr. Miller no later than April 15th, so that the ballot may be prepared. (That should be an easy date to remember). The positions for which you are urged to run are: President, Vice President, Secretary, Treasurer, Eastern, Western and Central Representatives (one each). ALL members in good standing are eligible to run for any post, and you are requested to seriously consider this invitation. We would like to see at least two candidates for each post. Any who wish to campaign are welcome to submit brief statements to the Editor, who will allow you the space...and soonest.

DC CHAPTER PUBLISHES

The following publications are available from Lou Alfano, Prexy of the Washington Chapter (303 S. Kennedy Rd., Sterling, VA 22170) at the postpaid prices noted for the US/Canada. Overseas inquiries invited.

a) Chabot's Catalog of the Revenue Stamps of the US Possessions and Zones of Military Occupation; first edition, second impression, circa 300 pages. Limited supply.....\$15.00

b) Embossed Revenue Stamped Paper News, 1938-43 (reprint, circa 300 pages). No more than 60 complete runs of this periodical can exist in the original, which is the most authoritative source of data on the subject ever published. Very strong on US material from the "America" stamps through the federal and state issues of the early 19th century. Limited supply.....\$15.00

c) US Taxpaid Classics (circa 100 pages); this is a reprint of three classic works on US taxpays. Limited supply.....\$7.50

1. US Private Tobacco Proprietary Stamps, Bartlett & Prevost, 1909

2. History of the US Metallic Tax Stamps for Cotton, Nast 1912

3. US Internal Revenue Stamps, Hydrometers and Lock Seals, Bartlett & Norton, 1912.

d) Supplement to the 1960 State Revenue Catalog; excerpted from Cabot's catalog of 1940, circa 50 pages; this effort lists all of the material included in his work which was omitted from the 1960 State Revenue Catalog. Paginated by state, so that it may be interleaved with the 1960 edition.....\$3.00

All will be sent book rate, and please make payments payable to Louis S. Alfano, in US currency.

POTENTIAL CATALOG

We are advised by Lionel Jones, the Hon. Treasurer of the Cinderella Club in England, that there is the possibility of the CSC publishing a work by Mr. Jones on the UK savings

stamps and coupons. Mr. Jones would like to know how many ARAers would be interested in having a copy...so that the potential market may be calculated. If you would obtain a copy (and details will be announced here) please advise Mr. Jones directly at: 69 Willingdon Road, Eastborne, Sussex, England BN21 1TR. The book would run circa 120 pages and contain 115 illustrations, starting with issues from the 18th and 19th centuries. Price will be about \$8.

EXPOS AND SUCH

We are advised of the forthcoming Rockford (Ill.) annual expo, dates April 1-2, 1978, where revenue exhibits are invited. For further data and a prospectus write to Rockford Stamp Club, PO Box 6560, Rockford, Ill. 61125.

The Northcentral Iowa Philatelic Society will host the annual convention and exhibition of the Iowa Federation of Stamp Clubs in Clear Lake, IA, on April 8-9; exhibits are welcome. For further details write to ARA Librarian George McNamara (address in masthead) who just happens to be Exhibit Chairman (and frame builder). Other flunkies at the show include General Chairman Ken Trettin, who has some connection with this magazine.

JAPANESE STUDY

Michael McNeil is seeking some of the silkworm's eggs stamps, as listed in Forbin, for a plating study. Any who can help are asked to write Mike at 7324 Muncaster Mill Rd., Derwood, Md. 20855.

CAVEAT ARAers

It has been reported that a former member, mentioned here frequently, has been detected attempting to pass off (some poorly) trimmed first issue USIR as legitimate part or fully imperf issues. Further, some were cut on sides in which condition they were never known, thus creating "new discoveries and varieties" and, naturally, demanding premium prices. This should come as no surprise to those in the know. For those who are not, you are cautioned to write this office (send a #10 SSAE) for further information on this person, who will stop at nothing for a fast buck. Don't let it be yours.

AND TO CLOSE, KUDOS:

To *Tom Massa* for the Silver awarded at SESCOAL (Los Angeles) in October for his Taiwan revenues.

To *Floyd Walker* for his recent paper (Commercial Overprints on British Stamps) in the Revenue News feature in the American Philatelist for Nov. 1977.

To *Linn's* for subsequent appearances of material on revenues which didn't make it into the Oct. Cinderella Special, and to all of the authors of these late-appearing papers.

To *Charles Reiling*, who captured a Silver at LINPEX (Lincoln, Neb.) in November for his "Revenue Stamps and Stamped Paper."

To *Ken Pruess*, who at the same show, took a Silver, the President's Trophy, and a TMPS Bronze for his "State Taxes: A History" exhibit.

To *all of those who helped the Revenuer* take a Silver-Bronze at the Chicago literature competition, as announced in November, and especially to Editor Ken Trettin who fathered the effort.

Plate Varieties

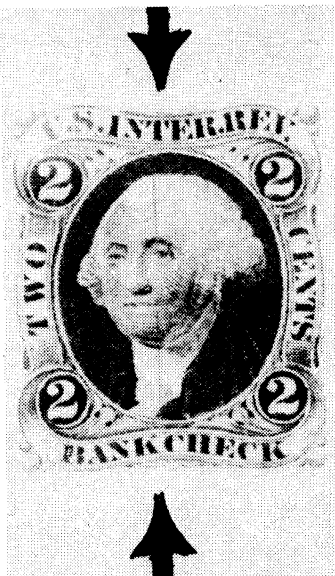
By Anthony Giacomelli, ARA

This month's plate variety is found on a copy of Scott's R5, the blue 2¢ "Bank Check." The paper is standard for printings of about 1864. I am certain this is a plate variety since I have seen this one more than once.

The same stamp also appears in orange (R6); but so far I have not seen this variety in the orange. Being blue, it is much easier to see and study the line of color on this stamp. This particular stamp also is uncanceled so the line shows up much better.

Sometimes it is difficult to determine a plate crack from a scratch as it is possible for both to have the same profile. I have found that plate scratches often have more than one line, they are rather a series of lines running parallel to one another and often ending in a neighboring stamp. Some scratches start suddenly and very heavy and end as a very light tell-tale line, while others start very light and end up as a gouge.

Most cracks I have observed normally start very lightly, show up stronger in the middle and then end up as faint lines. Many times



the lines are irregular. The line of color in this stamp is of this latter type which tells me that it is probably a cracked plate.

The crack starts in the middle of Washington's head and comes down with a slight curve to the right ending at the eyebrow of the right eye. It then reappears at the right corner of Washington's mouth and leads down to the lower part of the chin and stops. It starts again under the chin and continues down almost to the top part of the vest on the right side.

One interesting observation is that the line on the forehead and the line below the mouth are not in line, but rather are offset about 1 mm.

Again as always I invite your comments. Has anyone else seen this same crack, possibly on the 2c orange? Anyone having seen this or other plate varieties please write to me at 10917 Manzanita Dr., Sun City AZ 85351.

BEER STAMP CENSUS - A PROGRESS REPORT

Thomas W. Priester, ARA

First and foremost - thanks to the 92 who have sent in their completed census forms. Now if those of you who have not reported will do so, the census will be a resounding success, and we can go on about the business of completing the data needed for a new Beer Stamp catalogue. Number of stamps per report have ranged from 1 to over 1500. Reports on large holdings are naturally needed, but so are the few-and-far-between type, as they *all* add to the pattern. Complete census totals will be included in the new catalogue.

A total of 14,860 stamps are so far included in the census. Here are both the scarcest and the commonest varieties to date. (Vanderhoof numbers)

None reported: 11a, 17A, 17B, 44A, 46A, 96A, 110, 112, 163C, 164B, 167B, 173C, 174, 181.

1 copy reported: 10a, 10b, 33a, 40B Invert, 50B, 53B, 54B, 68, 91½, 161D, 167A, 177.

2 copies reported: 10, 38A, 48A, 49B, 61, 73, 87, 193.

3 to 5 copies reported: 18aA, 20A, 24A, 25B, 25C, 30C, 42A, 48B, 50A, 57A, 81B, 82, 96aA, 109, 164A, 172A, 186.

The 10 most common: 88 (241), 33 (250), 178 (255), 165A (278), 4 (320), 175A (335), 180 (453), 182 (528), 40D (1041), 40B (1045)

New varieties not listed in Vanderhoof: 38C and 43C with plate numbers, 49B, 95½A (on 78C), 96bA (on 79B), 193 entire, with cutout center, and center cutout only.

The above-listed varieties for scarce and common do not include the 1898 Provisional Issue "C" and "D" series, nor do they include the 1917 and 1918 Provisional Series (see *The American Revenuer*, May, 1977)

This will be the last published plea to all of you to add your collection to the census totals. All Beer Stamp collectors, present and future, will profit from your help now. Census forms will be mailed immediately upon your request to: T. W. Priester, P. O. Box 400, Davenport, Iowa 52805.



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UNDER THE GAVEL

From a recent auction held by Robert Lippert the results of bidding on the revenue lots were astonishing and should give the reader some idea of what to expect in the future. This report is by an eye witness.

US Material

Description	Realized
Revenue Books. Small carton of books & magazines on U. S. revenues. Many in poor condition but still vf for reference.	
Est. Net \$15	\$120.00
Cartons of many 100 misc. revenues, much dupl. E. N.	\$50. \$500.00
Box of misc. revenues incl. just about everything. Incl. many Match. Medicine, a most interesting lot. Est. Net \$75	\$575.00
Collections & stock of over 200 Playing Card Revenues. Incl. many better items. Open.	\$260.00
Carton of Revenue Stamped Paper & Documents with Revenues attached. Incl. Many better Est. Net \$75	\$600.00
Stock book of few 100 mostly Cigarette Revenues, some dupl. Est. Net \$25	\$57.50
Large lot of over 500 Cigar & Cigarette strips. Plus many other type Revenues. A most interesting & valuable lot. Est. Net \$350	\$1300.00
Collection of over 300 Cigarette and Cigar Revenue strips, mostly diff 1865-1910 era. Incl. many rare items. Est. Net \$300	\$1900.00
Tobacco Foil Wrappers with Revenue imprint, over 600, about 1865-1905 era. A few have minor faults but considering the age and delicacy of these items, most are in excellent shape. Shipping weight of this lot is 26 pounds. Est. Net \$750	\$4400.00
Fifty Tobacco Foil Revenues, incl. many large size. Very scarce. Est. Net \$50	\$650.00
Collection of about 225 Tobacco Revenues, mostly diff, 1868-1910 era. A lovely collection. Est. Net \$125	\$1700.00
Collection of over 100 Small Snuff stamps, mostly diff. Plus two Die Proofs, very scarce. Est. Net \$100	\$650.00
Collection of about 125 Snuff & Smoking Tobacco Revenues. Also 2 Metallic Cotton Tax stamps. Very unusual and scarce. Est. Net \$100.00	\$850.00
Collection of about 350 Snuff & Tobacco strip revenues. Mostly diff plus a few Proofs. Very scarce. Est. Net \$300	\$1200.00
Collection of few 100 Match & Medicine and Tobacco Revenues. Incl. Many better items, a very worthwhile collection. E. N.	\$125.00
Album of over 400 Revenues, incl. Hydrometers, Customs, Sanitary Fairs, Consular Lock Seals, Cigarette and Cigar. Mostly fine or better. Est. Net \$100	\$850.00
Two small boxes of punched Lock Seals, several hundred. E. N.	\$50.00
Ten Reconstructed sheets of 54 Punched Lock Seals, Series K, M, P, S, V, W, X, Z in Blue, Series A in Brown, Series C in Red. Very scarce. Est. Net \$200	\$260.00
Collection of Lock Seals, incl. 42 Series 1879 plus two complete sheets of 50. Also about 200 Series 1875-1912, incl. many multiples. Very scarce. Est. Net \$200	\$550.00
Lock Seals, 6 diff colors in cpt sheets of 54. Very scarce in full sheets, vf. Est. Net \$300	\$750.00
Lock Seals, lot of 7 cpt sheets of 54 in Blue. Each a diff series, vf. Est. Net \$350	\$250.00
Lock Seals, lot of 8 cpt sheets of 54 in Red. Each a diff series, vf. Est. Net \$400	\$260.00
Lock Seals, lot of 18 cpt sheets of 54 in Brown. Each a diff series, vf. Est. Net \$900	\$700.00
Tobacco & Beer Revenues, cigar box full. Est. Net \$25	\$350.00
Collection of about 250 Distilling, Spirits, Cigar, Flour, Meat Inspection and Butter Revenues. Est. Net \$100	\$260.00
Over 250 US, also over 250 State Revenues. Incl. Beer, Liquor, Cigar, Lock Seals, etc. Est. Net \$100	\$500.00
Large album of 48 Beer, Cigar, Tobacco, Cigarette, many in full sheets. Extremely scarce. Est. Net \$500	\$1400.00
Collection of over 300 Beer stamps, mostly diff. Incl. many Plate Letter Varieties, probably one of the most complete collections existing today. Est. Net \$150	\$1700.00
Box of misc. Revenues, incl. many Wines. A little bit of everything. Est. Net \$25	\$120.00

(Comment... Would the good people at Scott like to reconsider their revenue section revamp and a total repricing?)

US STATE REVENUES

Nevada State Revenues, Collection of 200 1865-77 era. Incl. many pairs, vf & scarce. Est. Net \$75	\$125.00
Collection of over 250 State Revenues, mostly Ohio and New York. Est. Net \$25	\$55.00

OTHER COUNTRIES

CANADA

Revenues, series of 1897 Tobacco stamps. Four diff, vf. mint. Est. Net \$25	\$80.00
Tobacco stamp collection of 168 stamps incl. some blks of 4, Incl. some very large Cigar Bands and many Excise stamps; Mostly f-vf. Est. Net \$100	\$350.00
Lot of 475 stamps incl. Law Stamps, Distilled Spirits, Tobacco, Telephone, etc. Also several Excise stamps like photo. Mostly f-vf. Est. Net \$150	\$525.00
Mounted collection of 358 diff in special album. Good items abound, incl. early Bill stamps to \$3, Supreme Court, Gas, Weights & Measures, many Provincial Law Stamps, a few Tobacco and some Telegraph. Condition quite nice for these. Est. Net	\$175. \$700.00

OTHERS

FOREIGN NON-SCOTT Many 100 items in stock books and on pages. Incl. many Br. Col. Revenues. Est. Net \$35	\$220.00
Carton stuffed with mostly Revenues. Incl. Locals, Cinderellas, etc. Varied condition. Est. Net \$175	\$450.00
WORLD CHRISTMAS SEALS Collection of a few 100 items incl. some duplication, with 6 diff Danish W. Indies and 22 diff Iceland plus much Sweden, US, Poland. Mostly 1912-30 period. Somewhat stuck to pages, fine. Est. Net \$50	\$170.00

Gavel....Continued on page 7

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WELLS FARGO CANCELS ON THE REVENUE STAMPS OF MEXICO

BY Donald L. Duston, ARA



There is obviously a great deal of interest in Wells, Fargo Co. cancels on the First Issue US revenues. What is not generally known is that the Wells Fargo cancels are also found on some of the Mexico revenues of the same period and into the early 1900's.

I have been able to examine eight Mexican revenues with WF cancels. Seven of these had an identical shape and design, with only the town name being different. These were used on Tenta Interior stamps of the period 1895-1907.

The cancel consisted of an oval 45mm wide by 25mm high, with

"EXPRESS WELLS, FARGO/ Y Cia" at the top, the date ("7 MAYO 98") in the center, underlined; and "TLAXCOAPAM—MEX." or other town name, at the bottom. A star was placed at each end of the oval. All were in black. The other cancel was a smaller, violet oval with "WELLS, FARGO & CO." at the top, "EXPRESS" in the center with 3 curved lines above and below, and the town name (PASO DEL ?) at the bottom. This is on a 25 ctv 1885-86 Documentos revenue. Collectors of Wells Fargo and of Mexican revenues should keep an eye out for these cancels.

DOMINICAN REPUBLIC REPORT

By Jack K. Adams

Counterfeit revenue stamps continue to turn up in the Dominican Republic in spite of the measures taken by the country's Internal Revenue Service a year ago precisely to prevent counterfeiting. In the middle of 1976, the Dominican IRS introduced new revenue stamps which the authorities claimed were impossible to copy. However, at the end of 1976 and the beginning of 1977, several cases of counterfeit stamps were detected and apparently the counterfeiters are still busy at work.

The most recent case of counterfeit revenue stamps discovered by the Dominican IRS was reported by leading Santo Domingo newspapers on July 14. According to the reports, the counterfeit stamps passed through several hands before being offered to an employee of a government office who, in turn, would sell them to persons needing stamps for documents. The practice of middlemen purchasing revenue stamps at tax offices and then re-selling them to anyone needing them is common in the Dominican Republic and many people prefer to pay a little more for those stamps, thus avoiding having to go to the usually-crowded stamp-selling offices.

On July 7, one of these middlemen offered twenty \$10 stamps to a clerk in a government office. The clerk, finding the stamps suspicious-looking, turned them over to the IRS where the stamps were determined to be counterfeit. The police immediately began investigating the case and several arrests have been made. It has been learned that the apparent ring-leader of the counterfeiting organization is a prominent member of the Dominican Communist Party. This individual dropped out of sight when the investigation of the stamps began and he is now being sought by the police.

Interrogations of persons detained during the investigation have revealed that the counterfeiter turned seventy \$10 and thirty-six \$3 stamps over to a distributor who gave them to the man who offered the twenty \$10 stamps to the government employee. The newspaper reports do not specify how many of these stamps were recovered by the authorities nor where the remaining quantity may be. However, it is known that the presumed counterfeiter was detained in July, 1974, in connection with other counterfeit revenue stamps valued at over \$200,000.

Mexican Revenues - Collection of 19th and 20th Century Revenues.

100 different \$3.95

200 different \$9.95

300 different \$17.95

**Morowitz Stamps, 147 West 42nd Street,
New York, N.Y. 10036**

Continued from last month

And collectors of signets find they straddled the Napoleonic wars which remade the map of Europe, and its stamped paper, a number of times. Of course, we have Bonaparte to thank for the romantically-sounding state of Illyria, carved from Austrian Dalmatia, Carniola, Gorz, Carinthia and Croatia.

There are more than six hundred different Austrian documentary signets, not counting types and issues of the various tax offices. This older and peripheral material is almost impossible to find at any price and only a fortunate few are privileged to own it. They can be seen in the Austrian Kunsthistorisches Museum and the Technologisches Gewerbemuseum, both in Vienna. However, most serious collectors of Austrian postage stamps or of revenues have some examples of stamped paper, and it is for their benefit that we catalogue here the more common (less scarce) general issues beginning with that of 1762. Somewhere we must point out and it might as well be here, that in any bureaucracy there are always many special exceptions made to the general laws. There were times in Austrian history when individuals or organizations were exempt from these taxes.

The Urkundenstempelsignetten for our selected period can be identified by their designs alone, as follows:

1762-1803, Vorratsstempel: Arms in an ornamental shield.

1803-1818, Vorratsstempel: Double circle. Embossed center. Erfüllungsstempel: Diamond. Embossed center. Kontrollstempel: Black circle. Embossed center.

1818-1836, Vorratsstempel/Erfüllungsstempel: Double circle with initials of tax office in design. Embossed center. Kontrollstempel: Double circle. Embossed center.

1836-1854, Vorratsstempel: Highly ornate geometric designs. Embossed center. Erfüllungsstempel: Same as Vorratsstempel with initials of tax office included in design. Kontrollstempel: Large ornate rectangle with name of office and date. Embossed lower center.

Pricing of the newspaper tax signets must be done with a broad brush. So few of these signets change hands that there is no established price through auction sales or catalogue listings. The following codes are used:

Common = C

Not common = NC

Scarce = R

Rarity = RR and RRR

Great rarity = RRRR

There is no real market price established for the documentary signets, either, but we have been able to show their relative scarcity through the use of a Point scale, from 1 to 100, plus indications for rare items. Our Point evaluation is based upon old, unpublished sources, including notes by L. Hanus and others. It is difficult to place a monetary value on a Point, but it would be somewhere between US\$0.35 and US\$1.00. A Point would be worth more for a common item than for a less common. Signets in combination with control signets should be valued at double their combined Point

value. Complete documents, not including any premium for aesthetic or content value, would be about five times Point value.

The literature on this subject is scarce. On the newspaper tax signets there was a booklet in 1929 by Dr. Theodor Frankl that also considered the newspaper tax stamps: *DER ZEITUNGSSTEMPEL UND DIE STEMPLELMARKEN OESTERREICH'S*. There have been a few articles on the adhesive newspaper tax stamps that have made a few remarks about the signets: Krueg's *DIE OESTERREICHISCHEN ZEITUNGSSTEMPELMARKEN* (Deutsche Briefmarken-Zeitung, 1913) and Sturany's *DIE ZEITUNGSSTEMPELMARKEN VON OESTERREICH UND LOMBARDEI-VENETIEN* (Die Postmarke, 1923). Just recently in the catalogue for the 1960 Tag-der-Briefmarke show, Gaube presented a nice but short overview of the Austrian newspaper tax signets, with exemplary photographs. This was a precis on the subject from his magnum opus of a few years earlier. In 1967, in the Bulletin of the Austria Philatelic Society of New York, Paul Ulanowski men-

tioned the signets, but mostly as an adhesive stamp canceller. Frankl is the valuable reference and it is rare indeed.

The only literature on the Urkundenstempelsignetten is L. Hanus' *STEMPELSIGNETTEN KATALOG VON OESTERREICH-UNGARN, BAND I: DIE URKUNDENSTEMPEL* published in Prague in 1930. No other volumes were ever published on the other types of signets, but copies of the manuscripts by Hanus, Dr. Krueg, Dr. Mittermayer and others are in our possession.

The authors would appreciate any comments or corrections from collectors, and may be reached at:























































William Ittel
136 Dickson Ave., Ben Avon
Pittsburgh, Pennsylvania 15202
U.S.A.

Josef Burianek
Praha 6
Na Dionysce 7
Czechoslovakia

AUSTRIAN NEWSPAPER TAX vs TAX SIGNETS AND TAX STAMPS

1779-1900

A Graphic Summary

	TAX		SIGNET	STAMP
	Inland	Foreign		
July 1, 1779				
July 12, 1779				
February, 1792				
March 1, 1803				
1811				
1846				
1850				
January, 1851				
March 1, 1853				
November 1, 1854				
January 1, 1858				
November 1, 1858				
January 1, 1859				
June 1, 1890				
January 1, 1900				
				
				

NEWSPAPER SIGNETS



Figure 1

1789-1792

Arms in a circle. Inscribed ZS (Zeitungstempel = newspaper stamp) but without value indication. (Figure 1.)

1 (½k).....RRRR

Same design but without initials ZS. Used on pamphlets.

2 (1k).....RRRR

along with value and initials of tax office. Different design each year, but design for all values during the year are the same.

(Figure 2.)

3 1803	½k.	RR
4 1803	1k	RR
5 1803	2k	RR
6 1804	½k.	RR
7 1804	1k	RR
8 1804	2k	RR
9 1805	½k.	RR
10 1805	1k	RR

14 1806	2k.	RR
15 1807	½k	RR
16 1807	1k	RR
17 1807	2k.	RR
18 1808	½k	RR
19 1808	1k	RR
20 1808	2k.	RR
21 1809	½k	RR
22 1809	1k	RR
23 1809	2k.	RR
24 1810	½k	RR
25 1810	1k	RR
26 1810	2k.	RR
27 1811	½k	R
28 1811	1k	R
29 1811	2k	R
30 1811	3k.	RRR
31 1812	1k	R
32 1812	2k	R
33 1812	3k.	RRR
34 1813	1k	R
35 1813	2k	R
36 1813	3k.	RRR
37 1814	1k	R
38 1814	2k	R
39 1814	3k.	RRR
40 1815	1k	R
41 1815	2k	R
42 1815	3k.	RRR
43 1816	1k	R
44 1816	2k	R
45 1816	3k.	RRR
46 1817	1k	R
47 1817	2k	R

To be continued



Figure 2

1803-1840

Circular, hexagon, oval and other shapes inscribed ZEITUNG and year of issue,

11 1805	2k.	RR
12 1806	½k	RR
13 1806	1k	RR

FRENCH REVENUES

ADDITIONS AND CORRECTIONS TO KREMER'S CATALOG OF THE REVENUE STAMPS OF FRANCE

BY H. Janton, ARA

Introduction: Since Brainard Kremer's catalog of the revenue stamps of France was published (1962), further studies have been made on past issues, and many new stamps have been printed. Although an addition to the catalog was published in the AR in 1967 (#192), it seemed appropriate to update the nomenclature, and to add necessary revisions and additions.

With respect to pricing, the catalog generally remains a satisfactory guide, subject to an average price increase of not less than 100%, which is amply justified by the decreasing purchasing power of currencies as well as the scarcity of material available to meet the growing demands by collectors.

For those who do not have Mr. Kremer's catalog or would like to obtain one, since it forms the foundation for this present work, the catalogs are available from the HJMR Co., PO Box 610308, North Miami Fla. 33161, and still at the original price of \$3.00 (US) postpaid. A most economical investment.

I-AFFAIRS ENTRANGERS (Foreign Affairs)

Add: #14A (major number)...100F blue, dark violet & red

1961

Same type, value in N.F. (Nouveaux Francs... new francs. 1 N.F.=100 old francs)

19. 1,NF00 violet & red

20. 10, NF00 light brown & blue

Note: In Diego Suarez (Madagascar) the 500F (#15) was used as 5 NF with one or two bars in manuscript ink on the digits 00, but generally the previous issues remained in use without any overprint; this was also the case for other categories such as Connaissements, Timbre Fiscal, etc.

1963-66

Same, value in F (New Francs)

21. 1,F00 light violet, dark violet & red

22. 5 F00 rose, deep rose & blue

23. 10 F00 rose & blue

24. 32, F00 blue & violet

25. 50, F00 yellow, rose & blue

a. NF for F; one copy out of 100 bears this error, which was corrected after the first printing.

26. 75F00 blue & violet (this stamp was printed, but has not as yet been found).

1970

Same, wmkd AGT (Atelier General du Timbre)

27. Gratis orange, green & blue

28. 1 F00 light violet, violet & red

29. 5, F00 pale rose, deep rose & blue

30. 10, F00 brown & blue

31. 50, F00 yellow, rose & blue

II-AFFICHES (Posters)

Note: Illustration #3 in the catalog should relate to the 1881 issue, its reference is misplaced.

Since the late 1920s the stamp duties for posters were transferred from the central government to the municipalities. A considerable number of stamps were issued accordingly. With few exceptions (such as Paris, Figure 1 below), they fell mostly into the type shown in Figure 2 below; they were first printed in fawn and red, later in blue and red. Since 1975, the type shown in Figure 3 below, also in blue and red, has been substituted. After the early 1950s, the name of the city was overprinted only for the largest towns (population usually above 100,000 inhabitants), while for the smaller cities it was left to the municipalities to handstamp their names on unoverprinted copies if they so desired (see Figures 4 and 5 below). It is impossible at this time to render a complete listing of the municipals, and this effort is left for later study.



Fig. 1



Fig. 3



Fig. 5



Fig. 2



Fig. 4

III-ALLUMETTES (Matches)

Add: #18a...large digit 4 (#359 in the sheet of 480 stamps)

IV-ASSURANCES SOCIALES

Substitute: "1935" for "1936" and "Discontinued 12-31-1935" for "1937"

V AUTOMOBILES (Car Licenses)

"III. 12" (appearing above the main heading) refers only to the issue of 1930. This control tab was at first imperforate, later issued perf 15; it remained in use until 1938.

1953: The 500F, 1000F, 1500F, 2000F and 4000F denominations were also issued with the digits in violet (instead of pale blue). These should be added as numbers 6a, 10a, 11a, 12a, and 16a.

1958: The issue was made on slightly tinted paper. Numbers 89, 93, 95, 106 and 110 also exist on pink paper, to be added as 89a, 93a, 95a, 106a and 110a.

Add:

1963

Same, value in Francs (New Francs)

#114-127 value in red:

1,F65, 3,F30; 4,F95; 6,F60; 8,F25; 9,F90; 11,F55; 13,F20; 19,F80; 20,F00; 26,F40; 33,F00; 39,F60; 46,F20.

#128-135 value in blue:

52,F80; 59,F40; 66,F00; 72,F60; 79,F20; 85,F80; 92,F40; 99,F00.

#136-144 value in black:

105,F60; 112,F20; 118,F80; 125,F40; 132,F00; 145,F20; 158,F40; 264,F00; 396,F00.

1965

Same without value Overprinted in four lines "TAXE DIFFERENTIELLE PAYEE SUR ETATS" #145 Black overprint (issued for payment of the 1965 tax on official care of the Post Office Department.)

1967

#146-158 value in red:

1,F60; 4,F90; 5,F00; 8,F20; 10,F00; 11,F50; 15,F00; 25,F00; 30,F00; 35,F00; 40,F00; 45,F00; 50,F00.

#159-166 value in blue:

55,F00; 60,F00; 65,F00; 70,F00; 75,F00; 80,F00; 90,F00; 100,F00.

#167-183 value in black:

110,F00; 120,F00; 125,F00; 130,F00; 140,F00; 150,F00; 160,F00; 180,F00; 200,F00; 220,F00; 240,F00; 250,F00; 260,F00; 300,F00; 400,F00; 500,F00; 600,F00.

Discontinued Dec. 31, 1973.

VI-BUREAUX REGIONAUX DE FRET (Regional Freight Offices)

1964

Usual automobiles type overprinted in brown in three lines "Bureaux regionaux de fret"

#1-3: 4F, 6F, 10F.

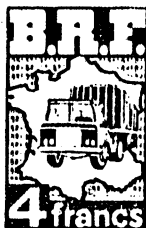


Figure 6

1966-70

New type (Figure 6), truck on map.

- 4. 4F red
- 5. 6F gray
- 6. 6F blue
- 7. 8F green



Figure 7

1971-75

New type (Figure 7), map.

- 8. 7F blue
- 9. 9F red
- 10. 11F orange

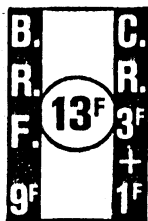


Figure 8

1976

New type (Figure 8), value in circle

11. (9+3+1=) 13F blue & orange

Note: The tax was finally established at 12F50; the stamps was sold accordingly without surcharge.

VII-CHICOREE (Chicory)

#1 no value should be priced RRR

Add: #17A (major number) 500 grammes blue green (Type II)

VIII-CONNAISSE- MENTS (Bills of Lading)

Between #71 and 72, add stamps omitted by Kremer):

- 71A 125F orange
- 71B 250F green
- 71C 250F blue
- 71D 500 F lilac

Add;

1959

Same, reprint of the control tabs with smaller inscriptions

- 105 orange
- 106 green
- 107 blue
- 108 lilac

1960-62

Same, denominations in N.F. (New Francs)

- 109 5,NF00 orange
- 110 7,NF50 orange
- 111 8,NF75 orange
- 112,10,NF00 green
- 113 10,NF00 blue
- 114 12,NF50 orange
- 115 15,NF00 green
- 116 15,NF00 blue
- 117 17,NF50 green
- 118 17,NF50 blue
- 119 20,NF00 lilac
- 120 25,NF00 green
- 121 25,NF00 blue
- 122 30,NF00 lilac
- 123 35,NF00 lilac
- 124 50,NF00 lilac

1963-65

Same, denominations in F

- 125 10,F00 green
- 126 10,F00 blue
- 127 15,F00 green
- 128 15,F00 blue
- 129 20,F00 lilac
- 130 25,F00 green
- 131 25,F00 blue
- 132 30,F00 lilac
- 133 50,F00 lilac

Discontinued Dec. 31, 1967

IX-COPIES

Add:

- #17a double overprint
- #18a overprint in black
- #19a overprint in black

X-DIMENSION

#29a should read "U" inverted instead of "S" inverted

#57 the overprint was on 1F50 2/10 instead of 1F 2/10

Add:

#58A (major number) 6F on 3F 2/10 rose & blue

#98 and 122 are known with the AT wmk, and #104 likely exists wmkd.

#97,104 and 122 exist unwmkd and wmkd AT

XI-DOUANES (Customs)

#10 is know in two types, the later being in photogravure, with the bottom right imprint of "HELIO I.M." instead of "TYPO I.N.". Thus, the earlier stamp should be 10A, the later 10B.

XII-EFFETS DE COMMERCE (Bills of Exchange)

#31b should be deleted

Add: #64a F omitted after 9.000

Add: #69a 4 for 14

#124a should be deleted and #149a listed instead (500 A 500)

#279 should read "3000 A 4000" instead of "2000 A 3000"

#359 is listed twice; delete either.

XIII-FRANCE D'OUTREMER

Add:

1962

Same

102NF ultramarine & lilac

1967

Same, value in Francs

- 11 1,F50 pale rose & blue
- 12 2f blue & lilac

XIV-GROUPAGE (Bulking)

Note: Control tabs #1B to 3B remained in use until 1973; accordingly, numbers 4B to 20B inclusive should be deleted.

Add;

1964

Same, value in Francs

- 21 0F,25 pale blue & red
- 22 5F,00 rose & blue

1973

Same, wmkd AGT

- 23 0F,30 blue & red and control tab
- 24 3F,00 brown & blue and control tab
- 25 6F,00 rose & blue and control tab

to be continued

CORRECTIONS TO PRIVATE DIE ARTICLE

Please make the following corrections to the article "Herrick Family Medicine Company Printed Precancels." which appeared in the October, 1977, issue of The American Revenuer:

Page 141, First column:

Under "Type 1 RS95b":

Delete period following Aug in "Aug. 2, 72.

Under "type 1a" for RS95b:

Delete periods following "Aug" (appears 3 times).

Under type 1a for RS118a

add: "July 2, 73."

Under Type 1 for RS118a:

Change "Aug 1. 71" to read "Aug 1. 71"

Under type 1a for RS118a

delete: period following "Aug"

Above line beginning "+These might be..."

delete: "type 2a (Reads down, no capitals.)"

Page 141, Second column:

in line with illustration showing cancelation format

delete "ADD TAB"

Second line following that illustration

change "F.M.H.F.M.H. and" to read "F.M.H. and"

Page 142, first column:

Under type 14.

add period following 1874 (appears twice)

Under type 14a

change second "1874. Reads M.H.F." to read "11874. Reads M.H.F."

Page 142, second column:

Under type 16a

change "4-24-80. No hyphen after 24" to read "4-24 80. No hyphen after 24"

Following listing of type 16a

add footnote:

"+In Beaumont's scheme this would be a new type."

My apologies to the author....KT

A PRETTY PROBLEM

Al Shumsky, ARA



Neither Scott nor the Boston Revenue Book recognizes the existence of a 30¢ Inland Exchange part-perforated this way; Rickerson does illustrate a similar copy. But this one strikes me as a very plausible looking item. The paper is the thin, hard type of the early printings; the color one of the early pale shades; even the cancel an early December 1862. The side margins are so wide that it is impossible to believe that this stamp could have been trimmed down from a perforated copy; and the perforations are not only the right size and spacing, but they have clearly been separated by tearing, so it seems equally unlikely that this stamp was created by perforating the top and bottom of an imperforate copy. Of course, if one started with an imperforate vertical strip of three...But the scarcity of imperforate multiples argues against anyone's mutilating such a piece to produce a questionable part-perforate.

To be sure, none of this **proves** that the stamp is a "genuine" perforated at-top-and-bottom-only. And that raises an interesting question: what **would** constitute proof? Given the existence of imperforate stamps and the possibility of private perforating, no multiple would prove any more than this single does.

Perhaps a wide-margined copy impeccably tied on original document could be considered irrefutable. But does such an example as that exist for all of the catalog-recognized part-perforates that **could** have been created from imperforate copies? Rhetorical question. Answer: I doubt it.

For my part, I am willing to accept this copy as being as likely to be genuine as any part-perforates with large imperforate margins. Proof, finally, is "evidence adequate to elicit belief." I believe.

What I wonder is how many other copies are hanging around? The existence of several would bolster faith.

Gavel....continued from page 5

WORLD REVENUES Mounted collection of 3850 stamps with greatest strength incl. French Colonies and Turkey. Many unusual items & some multiples: fine. Est. Net \$150 \$1000.00

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AUSTRIA Cigar box stuffed with revenues incl. some Hungary. Many diff sets with good variety of denominations. Varied condition. Est. Net \$150 \$140.00

(Note: Omitted from this report are those lots which contained mixed postal and postal stationery material with revenues..which also brought remarkable prices.)

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submitted by H. H. Wenck, ARA

RANDOM SKETCHES ON M&S CONTINUED

by E. B. Sterling

Sketch No. 2 CRAMER & KEMP MATCH

From the Metropolitan Philatelist, Vol. 1, No. 5, August 1890

In order to give a history of this firm it will be necessary to state that they were really the successors of the oldest established match plant in New York City, that of a Mr. Golsh, whose business was established about 1835 as the original match manufacturer in New York City, with factory situated on 12th street, and warehouse on Courtlandt street.

He was succeeded by a Mr. Charles Partridge, about 1844 who was one of the largest dealers in New York City, and carried on business in the same building, but afterwards built a large factory on 36th street, and shortly afterwards removed to Maiden Lane.

The firm of Partridge & Kemp (who succeeded Charles Partridge) was organized in the fall of 1862, with a factory on Greenwich Street, next door to the corner of Franklin street. The capital invested was about \$10,000 and they employed, all told, about 200 hands. This was a large force, but as much of the labor in the early days of match making was performed away from the establishment, they controlled this large number of hands in making paper boxes and other articles for the trade.

Then everything was made by hand but gradually, as machinery was introduced, the number of hands decreased; until now a match machine will make almost everything to the finished match and match box complete, thus saving the actual labor of some five to seven girls, which was required in the early stages of match making.

The firm of Partridge & Kemp was dissolved in 1864, and the firm of Cramer & Kemp succeeded them, which was composed of Frederick Cramer and F. W. Kemp of New York City young men of pluck and energy. They soon built up an immense export trade with the West Indies, making this a specialty of their business, and manufacturing a special match for the Island of Jamaica, which was made of round sticks tipped with black heads packed in round wooden boxes, each box sealed and holding forty-eight matches. This was done in order to save the extra cost of duty, or in other words, double duty.

Their match was well named, the "Excelsior", and they did a very thriving business until misfortune by fire left them without a factory or capital, as they had their all invested in their business.

On May 16, 1866, their factory and warehouse was destroyed by fire, and they lost over \$11,000, being insured for about \$3,500, they finally accepted \$1,500 for their claim, and shortly after the

sum was paid the company failed, so that they were glad to get what little they could.

A test case was had with the government, which originated as a result of the fire, thus:

The firm of Cramer and Kemp had ordered private die stamps to the value of \$3,500 and for which they owed the United States Government some \$3,000. Their stamps were placed in the warehouse and all destroyed by the fire. The government was about to institute suit to recover the \$3,000 when Mr. Kemp, after repeated attempts to interview the Internal Revenue Commissioner, Mr. Rollins, finally had a plain matter-of-fact talk with this gentleman and urged this point, that, as he had received no benefit from the stamps, the government could recover nothing by the loss, as the stamps had not been used, but destroyed by fire. Mr. Rollins soon saw the point which had not occurred to him before, and dismissed the suit.

This was a test case, and was watched with interest by other match firms, who had had more or less loss in this direction. The force of Mr. Kemp's plain matter-of-fact talk with the Commissioner had done more than a dozen lawyers could have done in the case, and saved the firm from paying the extra amount from which they had not derived any benefit.

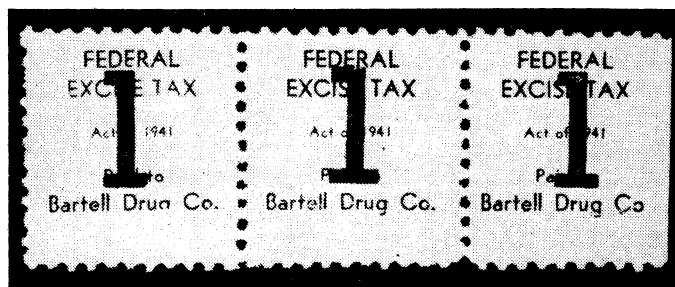
(Cramer & Kemp never used any other stamp than the one cent black on old paper.)

In the summer of 1888, just after the A.P.S. convention at Boston, the writer and his wife were travelling through Canada, and when by chance a lady opposite in the parlor car heard the name Trenton mentioned, she ventured the question: "are you from Trenton?" After a few questions the lady stated that she had a brother who, she thought, was living in Trenton and whom she had not seen in several years, and ask if we knew such a person, giving his full name, Frederick W. Kemp. I replied in the affirmative, and stated that I could present her with his picture.

I did so, handing her one of the Cramer & Kemp match stamps, which bears a good likeness of Mr. Kemp to this day, who is still living, and is one of Trenton's best photographers.

Shortly after Mr. Kemp removed from New York in Trenton

A Private Die Tax Stamp? Charles H. Hermann, ARA



The Act of 1941 imposed a 10% tax on cosmetics and other luxuries. No stamps were issued for this tax but at least one drug company found them useful and issued their own.

The 14 x 15 mm (20 x 20 mm overall) stamps were printed in black ink on yellow buff paper and were overprinted with a 4 x 10 mm numeral one in blue black ink, as shown in the figure.

The Bartell Drug Company, of Seattle, Washington, has no information on these stamps. If other denominations were prepared they are not known at this time.

HELP WANTED

An attempt is being made to obtain data on the Canadian Telegraph and Telephone Franks for a study/exhibit. Anyone who can assist with information is asked to write me soonest.

Questions to which answers are needed are:

1. Who printed the various franks?
 2. When were these companies (tel & tel) organized and who were the people involved?
 3. How many were printed of the various issues?
 4. Information on remainders?
- etc. etc.

All assistance will be appreciated. Charles J. Reiling, 1 Barbuda Road, Englewood, Fla. 33533

his little son was interviewed by a stamp collector of this city, who became the fortunate possessor of a full sheet of 210 stamps, printed in black with the original gum intact, at two cents each. What a fortunate investment that stamp crank made, for the stamps then were worth fifty cents each, and today \$1.50 each.

Mr. Kemp, while in the match business, invented a machine for making the round match sticks in lengths of twenty-eight inches, and a machine for cutting paper boxes. But unfortunately, they were destroyed by fire before he had them patented, but for which they would have proved valuable to him.

Mr. John Loehr succeeded in obtaining the old Cramer & Kemp die, which was used by him for several years without change and printed in blue on old and silk paper. Mr. Loehr's place of business was on 46th street, New York City; he was succeeded by Joseph Loehr who used the same die with a change of name from "John" to "Joseph" Loehr, printed in blue on silk, pink and watermark papers.

The original dies and changes in the die are recorded thus:

1. - 1c black, Cramer & Kemp, old paper
2. - 1c blue, Cramer & Kemp, old and silk paper used by John Loehr.
3. - 1c blue, John Loehr, silk paper.
4. - 1c blue, Joseph Loehr, silk, pink and watermark papers.

The die underwent three changes, and the given number of the varieties of stamps, without counting shades of paper, is seven.

Comment by Mr. Wenck.

No. 1	Scott 1939	No. 5163	1974 RO-65
No. 2	Scott 1939	No. 5164	1974 RO-66
No. 3	Scott 1939	No. 5225	1974 RO-127
No. 4	Scott 1939	No. 5236	1974 RO-128

YEARBOOK SCHEDULED FOR APRIL

Our stock of the old Yearbooks is running out, in keeping with our growth, and the ARA is planning to publish a new edition in April. Any who wish to advertise in the new Yearbook should contact Mary Ruddell immediately to make arrangements. See masthead for address. Advertising copy must be submitted so as to be in Mary's hands by March 1.

MISC VOICES HEARD FROM MEKEEL'S

Vol. 2, No. 8 (No. 60), Feb. 24, 1892

The firm commonly known as Deats and Sterling, Trenton, N. J., dissolved partnership the 12th of this month. The business heretofore conducted by them will be continued by E. B. Sterling. About a year ago they purchased from the US government (Treasury Dept.) the remainders of unused stamps and stub books of tobacco and spirit stamps. They advertised quite extensively, but as to the number of collectors they interested in this class of stamps, we have been unable to learn. (Ed. note....history repeats).

Iowa notes: Collectors should be on the lookout for frauds in match and medicine stamps on pink paper. A party travelling through Iowa, Nebraska and Dakota, representing a New York dry goods house, carried with him a quantity of these stamps, some of which were not mentioned in the catalogues, and which were submitted to E. B. Sterling for his examination. They were pronounced as frauds, and were on watermarked paper.

The Los Angeles, California Realty Transfer Tax Stamps

Charles H. Hermann, ARA

The City of Los Angeles had a Realty Transfer Tax in effect October 1, 1966, to September 30, 1967.

The tax was \$15 on property valued at \$25,000 or less; \$20 on property valued \$25,000 to \$50,000 and \$25 on property valued over \$50,000.

I have only seen Xerox copies of the stamps, but I am informed that the \$15 denomination was green, the \$20 was light purple and the \$25 was blue. The stamps all picture the Los Angeles City Hall, as shown in the figure.

The stamps have remained unknown to "Revenuers" for the intervening ten years until Edwin C. Kettenbrink, ARA 1266, found two of them in Texas.

The remainders have been destroyed according to city officials.



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
50 Italy	3.00	40 Germany	2.25	20 Uruguay	5.00	1000 World	100.00
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 Ecuador	1.25	2000 World	800.00
325 Italy	50.00	150 Germany	10.50	50 Ecuador	7.50	100 USIR	3.00
10 Israel	1.00	200 Germany	15.00	100 Ecuador	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
20 Peru	1.75	20 France	2.00	300 World	10.00	300 US State	35.00

All types assorted 500-\$25.00; 1000-\$75.00; 2000-\$400.00; 3000-\$950.00

US STATE REVENUES IN PACKETS BY STATE OF ISSUE

10 Alabama	1.00	10 Indiana	1.00	7 Massachusetts50	20 Pennsylvania	4.00
20 Alabama	2.50	25 Kansas	1.00	10 New York50	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

Terms: Cash with order, returns for full refund must be made within 10 days of receipt. Postage and insurance paid on all orders over \$25.00 to US addresses only, all others please add postage and insurance minimum 50c. Refunds for sold out items returned with order. Make remittance in US funds only, please.

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

SECRETARY'S REPORT

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

NEW MEMBERS

- 2682 AGRIS, Joseph (address withheld), by Dan Hoffman. Medicine and narcotic stamps.
2670 ALDCROFT, W. H., 51 Albert Rd West, Heaton, Bolton, England BL1 5HG, by G.M. Abrams. Spain, Switzerland, Germany, GB, Canada.
2665 ALEXANDRE, Bruce E.R., Box 949, Christchurch, New Zealand, by F.C. Kinsky. Dealer, Sterling & Co., Ltd. collects NZ postal fiscals.
2653 ANDERSON, Bruce F., 504 Overlook Dr, Lancaster, OH 43130, by D.L. Ruge. US revs, state stock transfer.
2672 ANDERSON, Peter G., 30 Middleton Rd, Moorestown, NJ 08057, by G. M. Abrams. US, misc.
2652 ANSLEY, Richard H., 101 Mill St, Anna OH 45302, by Secretary. US and foreign revs.
2679 BACKMUND, Norbert, D8441 Kloster Windberg, Post Hunderdorf, Germany, by Secretary. World revs and postage; exchanges fiscals for postage.
2673 BIRKBECK, R.G., 56 Meadow Rd, Mill Valley, CA 94941, by Richard R. Hansen. US medicine revs; most US and state revs; Turkey revs; US Xmas seals.
2666 CRESAP, William, 16649 Woodlawn East, South Holland, IL 60473, by Secretary. US, Canada, Mexico revs, forgeries, fakes.
2669 DORMAN, G.M., 35 Smith St, London, England SW3 4EP, by G.M. Abrams. Egypt, incl interpostals; Turkey.
2674 DRAISIER, Max, 153 8th Ave, New York, NY 10011, by Ed Tricomi (ASDA).
2671 DUMONTE, Richard, 3423 N. Charlotte, Rosemead, CA 91770, by Kenneth Trettin. Collector/dealer, all (esp. China).
2654 FAIRWEATHER, B.C., 803 Omar, Houston, TX 77009, by G.M. Abrams. All revs and fiscals.
2680 GERVERS, James A., 325 W. 34th St, Hialeah, FL 33012, by Dan Hoffman. Dealer, just starting with revs.
2675 HERNANDEZ, Stephen A., 140 Spruce St, Massapequa Park, NY 11762, by Mathias Koref (ASDA).
2667 JENKINS, John C., 12 Pavilion Place, Hampton, VA 23664, by G.M. Abrams. British Asia.
2676 KAPLAN, Richard David, 84 Sharon Court, Metuchen, NJ 08840, by Mike Rosenberg (ASDA). Collector/dealer, "Stampazine"; Indian Native states and general.
2685 KAWAMOTO, Thomas M., PO Box 60343, Fairbanks, AK 99706, by G.M. Abrams. Canada Supreme Court laws.
2655 KUEHN, Edward E., Box 19720 Port Columbus Intl Airport, Columbus, OH 43219, by G.M. Abrams. Germany (revs, telegraphs, RR parcel stamps, Nazi party stamps, etc); Indonesia; worldwide locals, revs, telegraphs, RR stamps.
2658 LAMOUREUX, Marcel, 36 Diamond St, Providence, RI 02907, by Secretary. Starting US revs; Russian revs and vignettes, seals, labels, etc.
CM2663 LARSON, Wallace, 43 Nichol Ave, Winnipeg, Man, Canada R2M 1V8, by John L. Needham. All Germany, incl states, occupations, colonies, etc.
2656 LEIFER, Coleman A., 10201 Grosvenor Place, Apt 902, Rockville, MD 20852, by G. M. Abrams. US first 3 issues, Mand M.
2660 LILGEBERG, Philip E., 77 Lexington Ave, Rochelle Park, NJ 07662, by George Kramer. US Scott and non-Scott, state revs, misc US and Scandinavia.
2657 LOWRY, Ritchie P., 79 Moore Rd, Wayland, MA 01778, by G.M. Abrams. Topical-vulcanism (volcanoes, volcanic formations, geysers, etc).
2664 MAJCHER, Walter J., PO Box 14744, Austin, TX 78761, by Secretary. "Novice."
2668 MINTZ, Thomas, MD, 563 S. Burlingame Ave, Los Angeles, CA 90049, by G.M. Abrams. All revs.
2661 MOLLET, M.S., 11 Avenue F. Cevert, Appt 72, 72 700 Allonnes, France, by G.M. Abrams. India republic and native states (incl Nepal, Sikkim, Ceylon, Bhutan, Burma, Pakistan, Bangladesh).
2659 MORAN, J. Anthony (address withheld), by G.M. Abrams. Telegraphs, RR stamps, locals, proofs, essays, errors, reprints, phantoms, forgeries, semi-official airm, pioneer aviation vignettes, philatelic exh. seals, genl non-Scott.
2684 THE NATIONAL POSTAL MUSEUM, RESEARCH LIBRARY, Attn: C.N. Morin, Librarian, Confederation Heights, Ottawa, Ont, Canada K1A 0B1, by G.M. Abrams. Institutional NDP.
2677 RIESENFELD, Robert C., 257-32 144th Ave, Rosedale, NY 11422, by Sanford Riesenfeld (ASDA). Mexico, Israel, Canada, So. America.
2662 SMILOWITZ, Jack, 6376 Yucca St, Apt 406, Hollywood, CA 90028, by G. M. Abrams. Genl.
2678 STERN, Timothy S., 116 E. Rogues Path, Huntington Station, NY 11746, by Sanford Riesenfeld (ASDA). US and NY state.
2683 WHYTE, David B., Box 1C, Brooks, ME 04921, by Joe Siemion. US first 3 issues.
2681 WILLIS, C.H., RD 2, Box 420, Berlin, MD 21811, by G.M. Abrams. Collector/dealer, "Stamp Merchant"- 19th century US revs.

The highest membership number on this report is 2685.

REINSTATED

- 1598 MIKESKA, Marvin, Jr, 1315 Carnegie St, Longview, TX 75601, by Secretary.

DECEASED

- 137 R. Maurice Fox (Phila, PA 19142)

RESIGNED

- 1640 Diane F. Reynolds (Bellevue, WA 98008)

DROPPED (CURRENT ADDRESS UNKNOWN)

- 2459 Barry Newton

ADDRESS CHANGES

Donald R. Alexander, 2818 N. Penn, Oklahoma City, OK 73107
Joseph P. Bollinger, 19352 Sierra Calmo, Irvine, CA 92715
Harry C. Brahm, PO Box 17369, Memphis, TN 38117
Daniel P. Brodsky, 2313 Mulberry Ct, Champaign, IL 61820
John R. Copple, 4111 Bird Dr, Erie, PA 16510
Robert D. Cox, III, MD, 2805 Echo Trail, Anderson, SC 29621
John R. Gentile, 5 Elm Rd, West Everett, MA 02149
Jeffrey L. Harris, 5505 Kenwood St, Camp Springs, MD 20031
Terence M. Hines, GRECC, VA Outpatient Clinic, 17 Court St, Boston, MA 02108
Robert L. Lancione, Beacon Village Apts #38B, Burlington, MA
Roger W. Patterson, Rt 8, Box 484, Bemidji, MN 56601
Joseph L. Ross, Rt 1, Box 116AA, Killeen, TX 76541
Stephen Shedrowitz, 188 Quinlin Ave, Staten Island, NY 10314
Robert C. Thurston, 6640 Bonnie Wood Dr, Olympia, WA 98501

MEMBERSHIP STATUS

Previous membership total 1423
New members 34
Reinstated 1
Dropped 1
Deceased 1
Resigned 1
Current membership total 1455

DONATIONS

Martin Eriar \$36.75
Michael A. Gromet 5.00
V.R. Trimmer 4.00

Forbin Reprint

Although the reprints of the 1915 Forbin world revenue catalog have long been sold out, additional reprints are being assembled; this involves some new printing. Utilization of the ARA'S stock of overrun from the original reprints helps hold the price down. A maximum of 25 copies are available at \$16 ppd. USA—\$16.50 elsewhere. When these are sold, about 50 copies will be available at about \$19 each. That will be the end. Copies will be spiralbound. Profits to ARA publication fund. Orders should be sent to Duane F. Zinkel, 2323 Hollister Ave., Madison, WI 53705

Literature in Review

For the Cinderella buffs:

CATALOGUE DES TIMBRES DE POSTE LOCALE RUSSE (Catalog of the Russian Local Posts): ZEMSTVOS, by A. Bourdi; 2nd edition, dated 1978, circa 5x7 3/4, glossy paper covers, 213 pages of text, 34 of illustrations at the rear (identified in the text). Available from Mr. Bourdi (1 Rue du Bat-d'Argent, F69001, Lyon, France) airmail postpaid in the US at \$12; members in other countries write direct.

Mr. Bourdi's latest work is the last (?) word in cataloguing of these local issues. While in French, it is easily readable, and there are over 2600 stamps listed, not including varieties. Pricing is also in current French francs. My personal preference is to include the illustrations adjacent to their listing, but to each his own. There is no problem identifying the stamps; although I do find the pictures somewhat muddy, they are easily enough distinguishable. The only real fault in this effort is that Mr. Bourdi has listed some of the stamps, for example, as having been issued in 9 types, or 10 types, but has not identified those types, either by illustration or by words. Perhaps this will be corrected in a future edition. In the interim, this should prove to be the definitive work. (I would also like to suggest to Mr. Bourdi that he consider publishing any future editions in bilingual fashion...French/English). Highly recommended for specialists in Russian material.

G. M. Abrams

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.

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

WANTED TO BUY: Battleship Imperforate Pairs and Blocks; all Revenue Margin markings and guide line corners and plain margin corners. Send with price. B.R. Glennon, 5220 So. Glennon Drive, Whittier, Ca. 90602 302

INDIANA INTANGIBLES FOR SALE: Extensive stock, reasonable prices. Send large size SASE for free 3 page price list. D & B Stamp Service, P.O. Box 127, Bloomington, Ind. 47401 303

WANTED: city, state and federal motor vehicle registration and inspection stamps. Dr. Edward H. Miles, 888-8th Ave., New York, N.Y. 10019 305

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

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

COSTA RICAN revenue stamps wanted. Will buy for cash, some trading material available. Robert A. Lockwood, Box 2194, Napa, Calif. 94558. 302

WANTED: Greek 1896 and 1906 Olympic postage stamps (drachma high values) with revenue overprints. S. Podolsky, 16035 Tupper, Sepulveda, Ca. 91343. 304

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.

SWISS REVENUES wanted, hand-stamped, embossed & adhesives, especially on complete documents. Will buy, sell or trade. Donn Lueck, 6238 N. 38th Drive, Phoenix, AZ 85019 304

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

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

WANTED - WISCONSIN state revenue stamps. USIR regulars used special tax stamps - old or recent. Please send price list or approvals. William Smiley, 117 E. Franklin, Portage, Wi. 53901 301

AUCTION - Look for my world wide revenue auction coming up in the February issue of the American Revenuer. The auction will feature many large lots and dealer stocks. Included will be a Danish Railroad and express stamp collection, Russian revenue accumulations and many other fine lots. Griffin Stamp Company, Box 374, Auburn, Wash. 98002. 301

PERFINS WANTED on anything from Greater Germany. Pay 10¢ each for items I can use. John L. Needham, 9801 Dewey Dr., Garden Grove, Ca. 92641 302

CANADIAN REVENUES - Federal and Provincial collections, accumulations, and singles. Buy, sell and/or trade. G. Poliak, 1236F Los Angeles, Ave., Simi Valley, Ca. 93065 311

GREECE early Olympic Games postage stamps (1896 & 1906) with fiscal overprints wanted. Please write: Sherwin Podolsky, 16035 Tupper St. Sepulveda, Ca. 91343 303

THE EDITOR NOTES...

...that he has received a copy of the book History of the Comstock Patent Medicine Business and Dr. Morse's Indian Root Pills that was mentioned by Associate editor Dick Riley last month (AR, Dec., 1977, p 159.) According to the invoice sent from the Government Printing Office the price has been increased to \$1.30 and the stock number has been changed. The new stock number is 047-000-00204-4. I recommend it to you fellow M&M addicts.

...that in the March issue there will appear a list of current cataloging efforts presently in progress. If you are currently working on any such project let me know. The suggestion for this listing has come from member Peter Feltus who is currently working on a listing of Egypt. He would like any help anyone can give. (4970 Desmond St., Oakland, CA 94618)

...that chapter notes and dealer doings have not been appearing due to lack of material received. Don't wait until your group meets, your price list is printed or you hold an auction. Send a postal card in advance and the information will get out.

...that in the line of chapter notes Duane (Forbin Reprint) Zinkel has informed me that the Wisconsin Chapter will meet at Rockford (IL) in April during the show to be held there.

...that dealer-member J. McGuire has sent a copy of his 1978 Price List of Postage and Revenue Stamps. Revenues occupy more than 1/2 of the space and some foreign packets (revenues) are offered.

...that I have completed one full year of printing The American Revenuer in this larger format. From time to time there have been minor changes in format and style that may or may not go unnoticed. I appreciate receiving any comments that will help improve the AR. In this issue there has been an effort to open up the text a little and get some breathing space between subsections of an article and between articles. In the future the columns will be narrowed by one pica (1/6 inch) leaving

a wider gutter between them and leaving a wider gutter down the spine of the magazine. This should assist those who take tear sheets from the AR. I occasionally get comments about taking clippings or that the larger sized pages do not sit well on the bookshelf. It is intended that if you wish to save your Revenuers for reference that they be punched for a three ring binder. Another suggestion is that at the end of the year they be taken to a print shop or an office where they have a puncher to attach a plastic spiral binding. With the addition of covers made from posterboard they make a neat book.

...that if 25 or more persons would like to obtain special printed three ring binders for their their AR's your editor will order them and ship them out. They will have a printed design to match the banner now used on the Revenuer. They will have a two-inch ring which will hold two years of the AR. They can be had for \$5.00 plus the cost of postage and a mailer. If interested send a check for \$5 payable to me. I will hold it until enough orders are received (if we fail to make the 25 minimum your check will be returned.) You will be notified of postage and shipping costs. If there are any profits (there should be) they will go to the ARA.

\$1000 Series of 1914

(Scott R-227)

Small 'C' punch cancel back filled with right stamp. Clean and Fresh. 10 Available while they last \$30.00

John S. Bobo

1668 Sycamore Street

Des Plaines, IL 60018



Hallmark Philatelics
P.O. Box 29674
Richmond, VA 23229



Auction No. 4

All Prices from Scotts Specialized 1978

Special Valentines day auction for all revenue lovers. But first a little question, hopefully we will get some comments. R-17 3¢ playing card, according to the Boston Revenuer less than 400,000 were issued yet it catalogs for \$40.00 and R-21 the 4¢ playing card with over 600,000 issued yet it catalogs for \$125.00!! Most copies of R-17 I have seen are clear bright green, with pen cancels, but R-21 in slate is dull in color and very light pen cancels. Unless there is something missing from the Boston Revenuer, maybe R-17 is undervalued!! Your comments are invited.

LOT#

1. RB-20 Mint block of nine (9), lower right corner, with impt and inverted denomination, f-vf condition Suggested Bid (SB) \$50.00
2. RB-21 Mint block of six (6) with plate No. SB \$10.00
3. R-178 Block of four, clear handstamp cancel! CATALOGS \$11.00
4. R-167 5 blocks of four, 1 mint with impt SB \$8.00
5. R-171 5 blocks of four SB \$5.00
6. R-17 3¢ Playing card, light ms cancel CAT \$40.00
7. R-60a (imperf pr) light ms cancel, good margins CAT \$25.00
8. R-49a (imperf pr) good margins around CAT \$35.00
9. R-24a (imperf pr) good margins, ms cancel CAT \$20.00
10. R-3b (part perf) light ms cancel CAT \$27.50
11. R-23 Six (6) blocks of four (mint) SB \$4.00
12. R-152 100 blue paper assorted cancels (see above your comments are invited) OPEN
13. R-169 100 assorted. CAT \$10.00
14. R-173 75 copies, position pairs mostly. CAT \$7.50
15. R-15 Strip of four with selvedge OPEN
16. A shoe box of USIR stamps. Over 3000, position pairs, blocks of four, imperfs part perf, mint, used etc. rouletted, hyphen hole, an enormous assortment of all USIR stamps. Some catalog up to \$60.00!! A tremendous assortment for the sorter. Or dealer looking for stock. Realistic bids only. Min. Bid \$298.00

Closing date for Bids 20 Feb. 78. Usual ARA auction rules. Good bidding.