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PHILATELIC PHILANDERING?

By Louis S. Alfano, ARA

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Fabricated "provisionals" are nothing new to the philatelic world, and have been foisted upon U. S. revenue stamp collectors virtually from the first appearance of the 1898 "I.R." overprints. The purpose of this paper is to examine some genuine unlisted provisionals, and to compare them with several fake provisionals which have appeared over the years. It is prompted by recent correspondence with Dr. O. W. Oberlander, Jr. concerning one of the fakes.



An apparently genuine
"I.R." provisional overprint
on Scott #267.

Provisionals! The word brings to mind an emergency situation — legislation hastily enacted to provide funds to prosecute a noble war! Stamp taxes without time to prepare the proper stamps! What to do? Why, use any stamps available, judiciously overprinting them to reflect their changed status, of course!

...And this is exactly what happened. The "official" overprints were few in number: the letters "I.R." one one-cent and two-cent postage stamps of the then current issue, and the inscription "INT. REV. / \$5. / DOCUMENTARY" on the contemporary \$5 newspaper stamp; five major numbers in the Scott Catalog, and all comparably inexpensive. Were this the entire story, we'd all have the situation well in hand, and there'd be nothing to worry about.

...HOWEVER even these emergency measures were insufficient at the time, and the Catalog recognizes some, but not all, of the legitimate overprints which were born out of wartime necessity. There are the Michigan Mutual Life Insurance Company "I.R." handstamps on the 8 cent, 10 cent,

and 15 cent postage stamps of 1895-98 (Scott #s R156, R157, and R158), the Dr. Kilmer & Co. provisionals on the 1 cent, 2 cent, and 3 cent postage stamps of the same series (Scott #s RS307 through RS315), and the Erie Canal steamboat provisionals on the 1 cent Trans-Mississippi Exposition commemoratives (Scott #s R158A and R158B). While the Dr. Kilmer items are comparably inexpensive, the other items currently catalog from \$600 on up, thus providing the ultimate in temptation for the fakers.

In addition to the items recognized by the catalog, we should take notice of other items which appear to be genuine provisionals. The first of these is the only printed provisional currently denied catalog status, the 2 cent postage stamp of 1895 (Scott # 267) with a black "I.R." overprint which closely resembles the large government "I.R." except that it is about 6.5 mm. tall, while the government version is about 8.75 mm tall. These were all used by one firm, as yet unidentified, whose initials are "W & A," between July and September of 1898.



Fake "IR" overprint ap-
parently created with a
child's rubber stamp set.

There are also a number of manuscript "I.R." overprints which are worthy of attention. John S. Bobo illustrated one of these in the March 1970 issue of *The American Revenuer*, a 2 cent postage stamp of 1895 with a manuscript "I.R." canceled on February 14, 1899. In addition to this, George B. Sloane described two values of the Trans-Mississippi Exposition commemoratives with manuscript overprints in his column of

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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.)

Continued on front page

October 25, 1952. The first was on a Certificate of Deposit for the Citizens Savings Bank of Detroit, and consisted of three copies of the 10 cent denomination with a red manuscript "I.R." cancelled with the bank's handstamp on July 5, 1898; and the second was a single copy of the 50 cent denomination with a black "I.R., M.M.L.I. Co., 7/6/98" inscription, this being used by the Michigan Mutual Life Insurance Co. One must, of course, exercise great caution in obtaining examples of such manuscript overprints, as anyone with a pen can fabricate such items, and my recommendation would be to obtain them on entire documents whenever possible.

For some strange reason, the fake "I.R." overprints which have come to my attention can at best be described as amateurish productions which should not deceive anyone who studies his stamps carefully. One need not be a great fiscal historian in order to determine that the Spanish-American War Revenue Act was effective July 1, 1898, and was repealed effective June 30, 1902, yet we find fake "I.R." handstamps on issues which were obsolete before enactment of the law, and on issues which were not even printed until after the law was repealed. John Bobo illustrated a copy of Scott # 220, the 2 cent postage stamp of 1890, in his article in the May 1970 Revenuer with an "I.R." handstamp in black applied over a postal cancellation. As he pointed out, the basic stamp was obsolete prior to the 1898 Revenue Act. This handstamp measures 12.5 mm. high.

Dr. Oberlander's recent submission apparently came from the same source. It is a copy of Scott # 300, the 1 cent stamp issued on February 3, 1903, some seven months after repeal of the 1898 Revenue Act, yet it too bears what appears to be the same "I R" handstamp, this time in magenta, again over a postal cancel. The "I" and the "R" are farther apart on this item than they are on the "provisional" on Scott # 220, but the back of this stamp tells the entire tale. The letter "R" appears on the back in magenta ink, without the "I" to its left, revealing two things; the letters were handstamped individually, quite possibly from a child's

rubber stamp alphabet, and they were definitely applied after the gum had been removed from the stamp.

Based upon the vintage of the basic stamps, it is my opinion that these two items were probably fabricated at a time when used copies of these items were plentiful in mixtures, probably no later than the 1920's.

Another group of suspect items is a mint set of Panama-Pacific Exposition commemoratives (Scott #s 397 to 400) issued in 1913, each bearing an "I.R." handstamp about 3 mm high in magenta ink. Provisionals for the Revenue Act of October 22, 1914 ?? I tend to doubt it, as the only way I have seen them offered is as a mint hinged set at an auction in New York several years ago, where they commanded a rather healthy price. A used copy on a document might convince me, but I do not believe one will ever turn up, and it stretches the imagination a bit too thin to allege that the only surviving copies should be in the form of a mint set.

If there is a lesson from all this, it is that one should be extremely wary of so-called "rare unlisted provisionals," especially those which do not have some compelling intrinsic evidence of their legitimacy.

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John S. Bobo
1668 Sycamore St. So.
Des Plaines, IL 60018
U.S.A.

(302)

THE PRESIDENT'S PAGE

G. M. Abrams

LINPEX INVITE

Through the courtesy of the Lincoln (Neb) Stamp Club (via Ken Pruess), the ARA has been invited to be hosted at the proceedings at the subject expo next September. Exhibits and dealer bourses are welcome, and competitive medals will be offered to winning displays. Shall the ARA hold its 1978 convention thereat? Any who would attend/partake are invited to write me. Further details on request.

FISCAL PAPER MAGAZINE

We have learned of the publication (first in Dec. 1976) of a magazine devoted to the interests of collectors of stocks, bonds and similar fiscal paper. Titled "Zeitung fur Historische Wertpapier" (Journal for Historical Fiscal Paper), it is published in German, is issued monthly, circa 40 pages, is worldwide in scope and a subscription runs about \$13 a year. Further information from: Freunde Historischer Wertpapier, Goethestrasse 23, 6000 Frankfurt/Main 1 West Germany.

DEALERS INVITED

If you are a dealer, and an ARA member in good standing, and you issue a price list, hold mail sales/auctions, for US and/or foreign revenues/cinderellas, you are invited to submit a BRIEF announcement to the Editor in timely fashion. The activity will be mentioned in our Dealer Doings column. This offer does not extend to any non-members who may be reading this....

BAY AREA CHAPTER?

For those who live in and around San Francisco, the possibility of the formation of a chapter there is being considered, which will operate under the ARA By-laws. If you are interested in joining such a group, please contact Peter R. Feltus, 4970 Desmond St., Oakland, CA 94618. If a chapter forms, further details will be announced.

TURKISH CYPRUS REVENUES /SOURCE & UPDATE

Without getting into the merits of either side in the Cyprus situation, we present here some additional data provided by member Jim Baker of Houston, to supplement the information which appeared here in June 1977. There are apparently two additional high denominations which were not reported at the time: 3000 mils olive yellow, and 5000 mils chrome.

All of the values may be ordered from: Turkish Federated State of Cyprus, Directorate of the Postal Department, Philatelic Branch-Lefkosa, Mersin 10, Turkey. Write first to obtain ordering information. Jim estimates 1000 mils=\$2.20 US.

MARTIN ERLER'S MATERIAL

The following items may be ordered directly from this office, CWO, payment to me by name, at the following prices in US currency (only) in the US/Canada; overseas please add another \$1 (total) for any order:

A. Donations: Pleased to report a total sellout of the material previously offered here at fantastically low prices, and fast. However, Martin has heeded the plea, and has provided additional material, for which funds received will go to the ARA:

1. Packet of 175 diff German revenues (w/taxpays), no regionals..\$5.25
 2. Packet of 120 diff Prussian revenues, same price.
 3. Catalog of Slovakian revenues...\$1.25
- B. Publications:
1. Czechoslovakian revenues/railroad stamps, hard-bound, which took a prize at the recent REGIOFIL in Lugano; bilingual German/English \$12
 2. Prussian revenues (another prize-winner) \$4
 3. Prussian revenue stamped paper \$4
 4. German TB Seals \$1.50
 5. Bavarian revenue & railroad stamps \$2.00
 6. Wurzburg Street & Bridge Tax Stamps \$2.50
 7. Germany, Part I (The federal adhesives), bilingual, paperback \$5.75

Each order will receive a free copy of Martin's study of the German occupation revenues for Romania, WWI.

BYRUM CATALOGS AGAIN AVAILABLE

The many-hundred page Supplemental Stamp Catalog, authored by member Don Byrum, is again offered via this office. Contained in its pages, in English, in alphabetical order, are listings/prices (comparative) for worldwide railway stamps, telegraphs, money order stamps, and many other categories, none of which are Scott-listed. Pages only, three-ring punched, the tome is priced at \$16 postpaid in the US/Canada, CWO, US currency only please; overseas add \$2 (it's heavy).

WATCH YOUR ASSETS

Noted recently, in the philatelic press, ads by a non-ARA "happy revenue club" (which is neither happy, in view of complaints registered, nor a club, since there are no elected officers, rules, etc. etc.) with a new gimmick: An offer to sell your revenues for you... "Send your material with your prices". We do not state that you should not do so; that is your risk..but that's what registered mail is for. However, should you run into any trouble, in either getting your material back, or payment for same, let this serve as an advance "You were warned". In fact, in view of this cautionary announcement, we do not wish to hear of any of these potential problems, Take them directly to the APS, your attorney, and/or the postal authorities, whatever pleases. Further details for a return stamp.

AND TO CLOSE, KUDOS

To *STAMPS* Magazine, for again reporting on forthcoming revenue issues in their New Issues feature; this time, from Lesotho, reported as follows in the Dec. 3rd edition:

LESOTHO—A new revenue series has been announced to be placed into use when current stocks are depleted: 2, 5, 10, 20, 25, 50c, R1, R2, R5, R10; litho, and des. by Waddington Ltd.; no w/m; panes of 100; des. depicts the Lesotho crest in brown on different colored background for each denomination.

To *Bill Fitch*, for capturing a Bronze at SEPAD (Philadelphia) in Oct. for his 19th Century Beers.

To *Dick Riley*, for his "Another Kind of Sticker with Philatelic Twists", which appeared in the Dec. 1977 issue of *The American Philatelist* (APS Journal).

To *Frank Sente*, for garnering a Silver at LEBPEX (Lebanon, Pa.) for his display of US Battleships. (Revenues, that is).

And at ASDA...Nov. in N.Y.:

To *Brian Bleckwenn*, for the Gold taken for his USIR exhibit and

To *Ed Tricomi* for his Silver, won for his display of Civil War Playing Card Stamps.

And to *Bob Scheuermann* (belatedly) for taking the Anthony C. Russo Award (best of the year) for his "US Beer & Distilled Spirits Stamps" display in August at the Chicago Philatelic Society meeting that month.

1898 Provisional Issue Beer Stamps - Census

To complete the census of Beer Stamps that has been in progress for the past year, information is now being gathered on the 1898 Provisional Issue, "C" and "D" series, the rubber stamp and printed types by the district collectors of revenue.

Information desired includes:

- 1 — Vanderhoof number (46 thru 57, C and D series only)
- 2 — Overprint type (C — 1 thru 14; D — 20 thru 25)
- 3 — Color of overprint: purple (shade not needed), red, orange, blue, red-violet, black, (other).
- 4 — Brewer user, location, date of use. (Usually difficult to identify. Give partial information.)

If you don't have available the Vanderhoof list giving catalogue numbers and overprint types, or, if you would like a census form to fill out, write and it will be sent.

If you own overprint types that are not listed in Vanderhoof, please be sure to indicate. Information will be

confirmed later on these. Send all information, if possible by April 1, 1978, to: Thomas W. Priest, P.O. Box 400, Davenport, Iowa 52805.

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 reprintings 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

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

US STATE REVENUES IN PACKETS BY STATE OF ISSUE

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20 Alabama	2.50	25 Kansas	1.00	10 New York50	10 Tennessee	1.00
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10 California	1.00	75 Kansas	5.00	25 New York	2.00	20 Utah	5.00
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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.

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THE 500 CIGARETTE STAMP OF 1870

'by Ogden D. Scoville, ARA



(Foto by Frank Newton)

This issue comes on two papers. The one shown here is on violet silk paper and is listed in Springer as TA2a (Catalog 4th edition). In fact, the stamp shown on page 6 under Class A Cigarettes is this one.

It passed through several collectors' hands, including Abe Hochman, from whom I purchased it several years ago. The most interesting features were not shown in the Springer illustration, but appear here.

It was printed in Willcox's Chameleon Paper, patented May 16, 1871. The large letter A indicates that it was printed from the top plate of a two plate die. I have been told that a stamp is known with only the letter B in the top margin, and no plate number. The stamp was printed by the Continental Bank Note Co., New York.

There is, on the left side, "no." followed by "30", which is crossed out by 5½ sloping lines; the bottom line has a slight tail on its left end. These lines do not obliterate the "30". Adjacent, to the right, is the number "17". This is an extremely sloppy change of a plate number, and I find it hard to believe that when such care was taken with the engraving, such poor craftsmanship would be tolerated or allowed. Were they merely in a hurry or just careless? If any reader can elaborate, please let us know.

The plate numbers are 4½ mm high; the left oval has a pen cancel that reads "August 20, 1872" which indicates a very late usage. This may have been the reason for changing the plate number.

IF YOU COLLECT FOREIGN REVENUES,

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BOLIVIA Impressed revenues depicting national arms, c 1950 values from 30c to 500B (8 different) \$7.30

BOLIVIA Fine collection of the long horizontal Tobacco Stamps, period 1906-9, with overprints and surcharges, fine condition, mint or unused, possibly complete run of issues for the period (18) \$36.40

BRAZIL Accumulation, with duplication, of Sao Paulo municipals period 1930-60 mint and used (165) \$9.10

BULGARIA 1932 1L pink and mauve (5), 50L pale blue and orange (5), 500L pink and brown (4), 1000L mauve and green (4) 5000L pale blue and carmine (4), in horizontal strips as indicated, all overprinted "Approuve, Sofia. le 17 Octobre 1932, Le Directeur de la Dette Publique" signed by the Director, and each stamp perforated SPECIMEN. Fine assembly. \$45.50

CANADA Selection with Queen Victoria Bill stamps, Excise Law Stamps, War Tax on Money Order, etc. (122) \$29

CHINA Collection from 1899 includes Shanghai Provisional locals, Kiangsu Cigarette Tax, and nice range of People's Republic 'Flag' issues including East China and South Central China, all different. (78) \$27.30

FRANCE All-different selection of France, including Affiches, Wagon-Lit, Railway, Réseau d'Etat, Dimension, Connaissements, Impressed Timbre Royal, Enregistrements and others, including a few Colonies, with higher values and scarcer material (300) \$54.50

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U.S.A. Collection including 1862-71 Washington portrait, 1898 Documentary and other Scott-listed, also Narcotics, potato, Spirits, Oleomargarine and good range of Cigarettes 1910-c.1930 (109) \$30.95

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5 — ITTEL-BURIANEK

(Continued from last month)

48 1817	3k.	RRR
49 1818	1k.	R
50 1818	2k.	R
51 1818	3k.	RRR
52 1819	1k.	R
53 1819	2k.	R
54 1819	3k.	RRR
55 1820	1k.	R
56 1820	2k.	R
57 1820	3k.	RRR
58 1821	1k.	R
59 1821	2k.	R
60 1821	3k.	RRR
61 1822	1k.	R
62 1822	2k.	R
63 1822	3k.	RRR
64 1823	1k.	R
65 1823	2k.	R
66 1823	3k.	RRR
67 1824	1k.	R
68 1824	2k.	R
69 1824	3k.	RRR
70 1825	1k.	R
71 1825	2k.	R
72 1825	3k.	RRR
73 1826	1k.	R
74 1826	2k.	R
75 1826	3k.	RRR
76 1827	1k.	R
77 1827	2k.	R
78 1827	3k.	RRR
79 1828	1k.	R
80 1828	2k.	R
81 1828	3k.	RRR
82 1829	1k.	R
83 1829	2k.	R
84 1829	3k.	RRR
85 1830	1k.	R
86 1830	2k.	R
87 1830	3k.	RRR
88 1831	1k.	R
89 1831	2k.	R
90 1831	3k.	RRR
91 1832	1k.	R
92 1832	2k.	R
93 1832	3k.	RRR
94 1833	1k.	R
95 1833	2k.	R
96 1833	3k.	RRR
97 1834	1k.	R
98 1834	2k.	R
99 1834	3k.	RRR
100 1835	1k.	R
101 1835	2k.	R
102 1835	3k.	RRR
103 1836	1k.	R
104 1836	2k.	R
105 1836	3k.	RRR
106 1837	1k.	R
107 1837	2k.	R
108 1837	3k.	RRR

109 1838	1k.	R
110 1838	1k.	R
111 1838	3k.	RRR
112 1839	1k.	R
113 1839	2k.	R
114 1839	3k.	RRR
115 1840	1k.	R
116 1840	2k.	R
117 1840	3k.	RRR

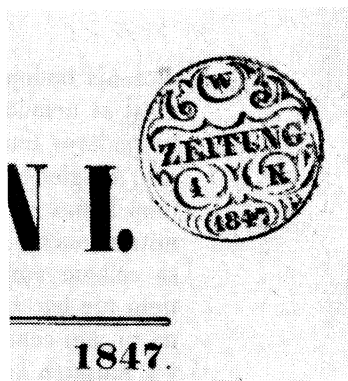


Figure 3

1840-1850

Circular designs inscribed ZEITUNG and year of issue, along with value and initials of tax office. Different design each year, which was also different for all values.

118 1840/II	1k.	R
119 1840/II	2k.	R
120 1840/II	3k.	RRR
121 1841	1k.	R
122 1841	2k.	R
123 1841	3k.	RRR
124 1842	1k.	R
125 1842	2k.	R
126 1842	3k.	RRR
127 1843	1k.	R
128 1843	2k.	R
129 1843	3k.	RRR
130 1844	1k.	R
131 1844	2k.	R
132 1844	3k.	RRR
133 1845	1k.	R
134 1845	2k.	R
135 1845	3k.	RRR
136 1846	1k.	R
137 1846	2k.	R
138 1847	1k.	R
139 1847	2k.	R
140 1848	1k.	R
141 1848	2k.	R
142 1849	1k.	R
143 1849	2k.	R
144 1850	1k.	R
145 1850	2k.	R

The second issue in 1840 was more ornamental and fancy in design. It was used from March 24. The 3k signet was discontinued some time in 1845.

Note:

The first, or first two initials of the tax office were included in the designs of the issues from 1803-1850. Following is a key to those initials:

1803-1822

B = Brunn
G = Graz (from 1808?)
L = Lemberg
La = Laibach (from 1808?)
Li = Linz
P = Prag
S = Salzburg (1808-1809 only)
W = Wien
? = Karlsbad
? = Franzensbrunn
? = Toplitz

1811-1850

B = Brunn
G = Graz
I = Innsbruck
L = Lemberg (to 1839)
Le = Lemberg (from 1839)
La = Laibach (except 1836-37)
Lai = Laibach (1836-1837 only)
Li = Linz
P = Prag
W = Wien
Z = Zara
E = Eger
K = Karlsbad
To = Toplitz
S = Salzburg (from 1817)
T = Triest (from 1815 except 1839)
Tr = Triest (1839 only)
M = Marienbad (from 1835)
Br = Bregenz (from 1843)
Kr = Krakau (from 1847)
Cz = Czernowitz (from 1848)
F = ? (from 1848)
Kre = X (1848-1849 only)
Ta = ? (from 1848)
T = Tarnov (1849-1850 only)
Pr = ? (1849-1850 only)

Tro = Troppau (1849-1850 only)
Wi = ? (1850 only)

1850

Control stamp without value indication. Inscribed KK CONTROLLSTEMPEL FÜR ZEITUNGEN and initials of tax office.

146 — RR

6 — ITTEL-BURIANEK

Note: Following is a key of the first one or two initials of the tax office included in the bottom of the design of number 146:

Br=Brunn
Cz=Czernowitz
E=Eger
F=Freiwaldau
K=Karlsbad
Kr=Krakau
M=Marienbad
P=Prag
S=Salzburg
To=Toplitz
T=Triest
Tro=Troppau
Bi=?
Wi=?

1850-1854

Ornamental design in 22mm single-line circle without inscription. Value and initials of tax office are shown, but no date.

147 2k RR

Note: Following is a key of the first one or two initials of the tax office shown at the bottom of number 147:

B=Brunn
Bo=?
Br=Bregenz
F=?
G=Graz
I=Innsbruck
K=Krakau
La=Laibach
Le=Lemberg
Li=Linz
P=Prag
T=Triest
W=Wien
Wi=2
Z=Zara

1854-1857

Signets were not used from November 1, 1854, through December 31, 1857, having been replaced by the 2 kreuzer green stamp.

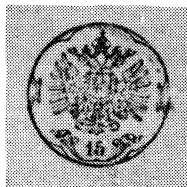


Figure 4

1858-1885

Double-eagle in 19½ mm single-line circle without inscription, value or date. The number at the bottom is the number of stamping machine. (Figure 4)

148a (-) Black NC
b (-) Red (evening Ed.) R
c (-) Blue (Extra Ed.) RRR

Note: In practice, black was used almost exclusively. All values 1k or 2k.



Figure 5

1885-1899

Double-eagle in double circle without value or date. Inscribed K. K. ZEITUNGS-STEMPEL and the number of the stamping machine. (Figure 5)

149a (-) 21½mm Black C
b (-) 21½mm Red RRRR
c (-) 21½mm Blue RRRR



Piece showing multiple use of number 149 to make rate of 4k.

150a (-) 19½mm Black ?
b (-) 19½mm Red RRRR
c (-) 19½mm Blue RRRR

Note: All values 1 k. No. 150 were used only by the FREMDENBLATT of Vienna, whose stamping machine was number 419.



Figure 6

1887-1899

Same type, but with value "2" in breast-shield. The stamping machine was number 17 and was used only in Lemberg. In black only. (Figure 6)

151 2(k) R

1890-1899

Same as 151, but with machine numbers 4, 7, and 11 for use in signetting multiples in Vienna. In black only.

152 2(k) NC/R

Note: Also found with Machine No. 10, the location of which is unknown.



Figure 7

1898-1899

Inscribed in Czech C. K. NOVIN-KOLEK. For use in Bohemia-Moravia. (Figure 7)

153a (-) Black R
b (-) Red ?
c (-) Blue ?

Note: There are two types — with and without a heavy outer circle. The value was 1k.

January 1, 1900

Tax abolished.

(To be continued)

France Update page 3-Janton
(Continued from last month)

1976

Retouched design, wmk AGT
26 CF,35 blue & red and control tab
27 3F,50 brown & blue and control tab
28 7F,00 rose & blue and control tab
Note: This section includes all the stamps printed to date; most of them were of little if any use, and for that reason were not even on sale at Registry Offices.

XV-PASSEPORTS (Passports)

Add note: In 1964, for a very short period, the stamp GRATIS (#15) was used in Paris handstamped TAXE PERCUE (Duty Paid).

XVI-PERMISS DE CHASSE (Hunting Permits)

Add directly below #60:
61 1953 rose (G)
#62 before the words "blue (D)" add the date "1953"

Add:

1962-69

71 through 78, green & black, dtd respectively 1962, 1963, 1964, 1965, 1966, 1967, 1968, 1969.

1970

Same type as Timbre Fiscal, three stamps each year, wmkd AGT, inscribed respectively: "Permis departemental" green; "Permis bi-departemental" light brown or olive; "Permis general" yellow or orange:
79-81 dated 30 Juin 1970
82-84 dated 30 Juin 1971
85-87 dated 30 Juin 1972
88-90 dated 30 Juin 1973
91-93 dated 30 Juin 1974
94-96 dated 30 Juin 1975



Figure 9

1975

New Type (Figure 9) dated 30 Juin 1976, wmkd AGT, inscriptions in black
97. Visa et validation departementale green
98 Validation complementaire nationale fawn
99 Visa et validation nationale red
100 Chasse maritime blue

1976

Same type, dated 20 Juin 1977
101 Visa et validation departementale green
102 Visa et validation bi-departementale green
103 Validation complementaire nationale fawn
104 Visa et validation nationale red
105 Chasse maritime blue

XVII-REFUGIES ET APATRIDES (Refugees and stateless persons)

Before #84, delete 85 as listed and insert:
83 1,25 OR green & black
Add the following as major numbers:
120A 300F brown
129A 480F orange
137A 300F brown
175A-B Refugies Ukrainiens 2,50 OR dark green
5F,00 OR orange
175C Refugies Russes 25F,00 OR pale lilac
175D-F Refugies Espagnols 2F,50 OR deep green
5F,00 OR orange
25F,00 OR pale lilac

XVIII-RETRAITES OUVRIERES ET PAYSANNES (Pensions of farmers and workers)

Note at base of 1915 listing should be amended to include the OF,18, OF,24 and OF,36 denominations as also being issued on gray paper (G.C.)

XIX-SPECIALTIES PHARMACEUTIQUES (Patent Medicines)

Note: Dates to be corrected; change issue of "1927" to read "1924"; change discontinuation note at base from "1931" to "Jan. 1, 1934"

Add: before discontinuation note:

1934

Retouched, shading revised, and small "c" in the denomination; issued shortly before discontinuation,
#22-33 all in red: 5c, 10c, 25c, 40c, 50c, 60c, 75c, 80c, 85c, 95c, 1F10, 1F20,
Add Note: These stamps are extremely rare.

XX-TIMBRES AMENDES (Car parking fines)

Special type, issued in two parts, inscriptions in black. From #3 on wmkd AGT (Figure 10)

1967

1 10F,00 green frame & center, brown ground (wmkd AT) no serial number



Figure 10

1968

Same, serial numbers added
2 10F,00 same colors

1970

3 10F,00 same colors (wmk AGT)

1971

Same

4 20F,00 carmine frame & center, gray background
5 40F,00 blue frame & center, orange background

1975

Same

6 25F,00 brown frame & center, green background
7 50F,00 brown frame & center, violet background
8 120F,00 marine blue frame & center, red background
9 250F,00 red frame & center, blue background

XXI-TAXE PAIEMENTS (Sales Tax)

Add directly below #22:
23 2F green & blue

XXII-TAXE PISCICOLE (Fishing Permits)

Add issues from 1960 to date, seven denominations yearly. For detailed data, see the AR, whole #282, #294 and #296.

XXIII-TAXES COMMUNALES

Add as major numbers before 1961 issues:

1960

22A 1NF00 on #18
22B 1NF50 on #19

Note: These are handstamped surcharges, accomplished in Romilly. Others may exist.

Add:

1963

Same, denominations in F (Francs)
26 OF,30 blue, violet & red
27 1F,00 orange & blue
28 1F,50 green & red
29 8F,00 violet & black

1970

Same, wmkd AGT
30 OF,30 blue, violet & red
31 1F,00 orange & blue
32 1F,50 green & red
Discontinued Jan. 1, 1974

XXIV-TIMBRE FISCAL (Internal Revenue)

Make the following changes and additions:
Add #164A as major number; in 1950, the 70F was issued with a stroke across the 7; the others had no stroke. 164A should be listed as "70F (stroke across 7)".

Add #184A as major number: 1F on 1F60 (blue).

For #287-291, the reference should read respectively 215-I; 216-II; 217-II; 224-I; 225-II

Add #299A as major number; the 120F was issued with much smaller digits. 299A should read "120F (small digits)".

Add #301A as major number; the 150F was also issued with retouched digits. The number 5 is 2mm wide instead of 2½ mm. etc. 301A should read "150F (narrow digits)".

Add variety 312a: on violet paper.

In the series beginning 333, the 0,NF15 should be corrected to #335 instead of 333. Starting with 347: The 3,NF00 should be deleted, and the following numbers 348 to 353 (32,NF00) should be renumbered 347 to 352, with 353, (40,NF00) to remain unchanged.

Add the following minor varieties using the new numbers as above:

342a, 343a, 346a and 347a: on bluish paper After 355, add the following note:

Note: Stamps of ONFO1, ONFO2, ONFO3 and ONFO7 denominations were issued for use in the department of French Guiana and should be listed accordingly.

Add:

1963

Same, denominations in Francs (F); value in black.

356 0F,05 rose on rose
357 0F,10 rose on rose
358 0F,25 rose on rose
359 0F,30 rose on rose
360 0F,50 rose on rose
361 0F,75 rose on rose
362 1F,00, blue on blue
363 1F,25 blue on blue
364 2F,50 blue on blue
365 5F,00 blue on blue

366 10F,00 violet & dark violet on violet
367 32F,00 violet & dark violet on violet
368 50F,00 violet & dark violet on violet
Note: The 0F,25 and 0F,50 are known with incomplete commas; others should exist.



Figure 11

1964

Retouched design (Figure 11), unwmkd.

369 GRATIS green & red on rose
370 0F,10 rose on rose
371 0F,25 rose on rose

372 0F,50 rose on rose
373 0F,75 rose on rose
374 1F,00 blue on blue
375 1F,25 blue on blue
376 1F,50 blue on blue
377 2F,00 blue on blue
378 2F,50 blue on blue
379 3F,45 blue on blue
380 5F,00 blue on blue
381 7F,45 blue on blue
382 7F,50 blue on blue
383 10F,00 violet on pale violet
384 15F,00 violet on pale violet
385 20F,00 violet on pale violet
386 32F,00 violet on pale violet
387 50F,00 violet on pale violet
388 100F,00 yellow green & brown on rose
389 500F,00 yellow green & brown on rose

1970-76

Same, wmkd AGT

390 0F,05 rose on rose
391 0F,10 rose on rose
392 0F,15 rose on rose
393 0F,20 rose on rose
394 0F,25 rose on rose
395 0F,30 rose on rose
396 0F,35 rose on rose
397 0F,40 rose on rose
398 0F,50 rose on rose
399 0F,60 rose on rose
400 0F,75 rose on rose
401 1F,00 blue on blue
402 1F,20 blue on blue
403 1F,50 blue on blue
404 2F,00 blue on blue
405 2F,50 blue on blue
406 3F,00 blue on blue
407 3F,75 blue on blue
408 5F,00 blue on blue
409 6F,00 blue on blue
410 7F,50 blue on blue
411 9F,00 blue on blue
412 10F,00 violet on pale violet
413 12F,00 violet on pale violet
414 15F,00 violet on pale violet
415 18F,00 violet on pale violet
416 20F,00 violet on pale violet
417 22F,00 violet on pale violet
418 24F,00 violet on pale violet
419 30F,00 violet on pale violet
420 44F,00 violet on pale violet
421 50F,00 violet on pale violet
422 60F,00 violet on pale violet
423 100F,00 yellow green & brown on rose
424 200F,00 yellow green & brown on rose
425 200F,00 yellow green & brown on rose
Note: Several printings were made of the most usual denominations of this and the prior two series; many shades can be found, especially of the medalion.

XXV-TRANSPORTS

Add:

1962

Same

10 ONF,30 violet & black

1964

Same, value in Francs (F), unwmkd

11 0F,25 violet & black

1970

Same, wmkd AGT

12 0F,25 violet & black (with control tab)

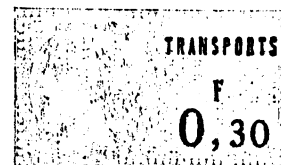


Figure 12

1975

Redrawn (Figure 12) with control tab
13 0F,30 pale violet & black

1976

Same

14 0F,35 pale violet & black

XXVI-FORMATION PROFESSIONNELLE DES TRANSPORTS (Professional training for transports)

197...

Automobiles (Car License types) over-printed in three lines in brown

"Formation Professionnelle Transports"

1 30F,00 green & brown on rose
2 40F,00 green & brown on rose
3 45F,00 green & brown on rose
4 60F,00 green & brown on rose
5 90F,00 green & brown on rose

(wmkd AGT)

Discontinued Dec. 31, 1973

XXVI-TRAVAILLEURS ETRANGERS (Foreign workers)

Add:

1962

Same, value in N.F.

5 5NF,00 rose & blue
6 8NF,00 blue & rose

1963

Same, value in Francs (F), unwmkd

7 5F,00 rose & blue
8 8F,00 blue & rose
9 12F,00 orange & blue
10 15F,00 green & lilac

1973

Same, wmkd AGT

11 12F,00 orange & blue
Before the words "Ill. 106" substitute
"VELOCIPEDES" for "VALEURS
ETRANGERS."

XXVII WAGONS-LITS (Sleeping cars)

Add #8a impert

Add as major number: #14A frcs 0,85 red

Delete #37a minor number

Add as major number:

37A 0fr,85 brown (retouched, floral ornament above value)

Further additions/corrections will be announced as they are found.

GRIFFIN STAMP COMPANY

P.O. Box 374

Auburn, Washington 98002

Usual Auction Rules

Mail Bid Auction #7 Closing Date March 25, 1978

KEY TO DESCRIPTIONS

CENTERING

- 1 - 4 mrgns, perfect.
- 2 - 4 mrgns, normal
- 3 - 4 mrgns, off center
- 4 - close or just cut, one side
- 5 - cut into, one side
- 6 - cut into or just cut, 2 sides.

APPEARANCE

- XF - extra fine
- VF - very fine
- F - fine
- VG - very good
- G - good

ABBREVIATIONS USED

- S.O.N. - sock on the nose cancel
- M.S. - Manuscript cancel.
- H.S. - hand stamp cancel
- M.D. - minor defect.
- S.E. - straight edge
- S.B. - Suggested bid
- EST. - estimate of value

NOTE:

Catalog Pricing: All Foreign Catalogs used. Prices were by current exchange except for the 1915 Forbin, 1915 Forbin Franc = 1 U.S. Dollar

U. S. REVENUES

LOT#	DESCRIPTION	VALUE
1.	R82P3 (V6) Proof Cut close on all sides. Creased and torn. Bid low Cat. \$80.00	OPEN
2.	R73TC (1XF) Trial color proof. Fresh Carmin color. Choice	Cat. \$19.00
3.	RB5P4 (2VF) Proof. Light tone at top. Still a nice item	Cat. \$7.00
4.	R10C (4F) S.O.N. H.S. Cancel	Cat. \$1.25
5.	R21C (5F) M.S. Cancel	Cat. \$125.00
6.	R47C (4VF) Choice oval S.O.N. H.S. Cancel	Cat. \$1.60
7.	R48C (6F) Block of four. Small scuff on L.L. stamp	Cat. \$6.00
8.	R39C (6F) S.O.N. H.S. Cancel	Cat. \$4.50
9.	R42A (1VF) S.O.N. H.S. Cancel	Cat. \$4.75
10.	R44A (2F) S.O.N. H.S. Cancel. Pinhole	Cat. \$2.75
11.	R47A (2G) Red H.S. Cancel. Pinhole, tear-damaged	Cat. \$9.50
12.	R49A (4F) M.S. Cancel	Cat. \$6.00
13.	R49A (2F) M.S. Cancel. Large margins. Toning at top	Cat. \$6.00
14.	R49A (2VG) M.S. Cancel. Small piece off at B.R. just touches frame line	Cat. \$6.00
15.	R49A (5G) Pair. M.S. Cancel. Top stamp cut into at left. Small 3 M.M. tear	Cat. \$35.00
16.	R49C (5VG) M.S. Cancel	Cat. \$2.00
17.	R50A (6VG) Pair. M.S. Cancel. Cut into at T.L. and B.R.	Cat. \$25.00
18.	R52C (3F) S.O.N. H.S. Cancel	Cat. \$1.00
19.	R53C (4F) H.S. Cancel	Cat. \$1.00
20.	R64C (4F) S.O.N. H.S. Cancel. Pinhole	Cat. \$2.25
21.	R64C (5F) H.S. Cancel	Cat. \$2.25
22.	R65C (6F) H.S. Cancel	Cat. \$2.25
23.	R65C (4F) S.O.N. H.S. Cancel	Cat. \$2.25
24.	R72C (5VG) M.S. and punch cancel	Cat. \$5.00
25.	R73C (6VG) M.S. Cancel	Cat. \$47.50
26.	R73C (6VG) M.S. Cancel. A few pulled perfs.	Cat. \$47.50
27.	R73C (6VG) M.S. Cancel. A few pulled perfs.	Cat. \$47.50
28.	R74C (4F) M.S. Cancel	Cat. \$42.50
29.	R84C (1VF) M.S. Cancel. Fresh	Cat. \$1.35
30.	R90C (2F) S.O.N. H.S. tape stain at top. Nubbed Perfs.	Cat. \$27.50
31.	R121 (6F) Herring bone cancel. Very small thin, tiny scuff. Nice appearing	Cat. \$120.00
32.	R122 (3VF) Pulled perfs. A nice copy	Cat. \$42.50
33.	R126 (5F) M.S. Cancel	Cat. \$30.00
34.	R134 (4VF) Herring bone cancel	Cat. \$6.50
35.	R136 (2VF) Appears uncanceled. Nice	Cat. \$5.00
36.	R138 (2VF) Appears uncanceled	Cat. \$5.00
37.	R139 (4F) M.S. Cancel. Very small tear	Cat. \$2.75
38.	R140 (5VF) Appear to be uncanceled.	Cat. \$1.85
39.	R141 (5VF) S.O.N. H.S. Cancel. Good color	Cat. \$5.00
40.	R142 (3VF) Herring bone cancel. Nice copy.	Cat. \$12.00
41.	R143 (2VF) H.S. Cancel. Pinhole	Cat. \$6.00
42.	R145 (5F) M.S. Cancel. Pinhole	Cat. \$4.25
43.	R146 (2F) unusual square H.S. cancel. Staple hole	Cat. \$6.00
44.	R147 (4VF) Herring bone cancel	Cat. \$10.00
45.	R148 (3G) M.S. Cancel. Several clipped perfs at bottom. Creased	Cat. \$6.00
46.	R149 (2VF) M.S. Cancel. Nice copy	Cat. \$20.00
47.	R150 (6VF) M.S. Cancel	Cat. \$100.00
48.	RE50 (2F) S.O.N. H.S. Cancel	Cat. \$1.10
49.	RE196A (2VF) Perf cancel. A nice copy of this error (Dollar)	Cat. \$12.50

CANCELS AND FREAKS

49. R15C (2VF) Printed B.S.B. Mar. 6, 18857 OPEN

50. R15C (5VG) BOLD S.O.N. H.S. M.C.R.R. 1869 OPEN
51. R44B on piece M.S. L.V.R.R. Le High Valley Rail Road OPEN
52. R85C (4F) 1864 Mc E.O. Co. Printed in oval. 5 strikes OPEN
53. R91A (3VF) with a clear bank of British Columbia Cancel.
Choice Stamp. Cat. \$21.00 OPEN
54. Dealers Stock of 118 hand stamped cancels on first issue only.
70% are sock on the nose. Some better cancels. Cat.
\$36.00 EST. \$20-\$30.00
55. RB12B (4VF) Perfect S.O.N. H.S. "The Ponds Extract Co." OPEN
56. RB13A (4VF) nice printed G.G.G. Apr. 1. April Fools
Cancel. (G.G. Green Woodburn, N.J.) OPEN
57. R5C (F) Double row of perfs at right OPEN
58. R27C (VG) Double row of perfs at top OPEN
59. R43C (VG) S.O.N. H.S. Double row of perfs top and bottom OPEN
60. R54C (2F) S.O.N. H.S. Obvious cracked plate at right.
Small thin. Nice example Cat. \$5.00

U. S. ETCETERA

61. 17 Match Stamps. 14 Diff. Normal condition. Some clipped perfs,
thins, small pieces missing, etc. Cat. \$30.00+
62. 33 Proprietary stamps. 26 diff. Almost all have M.D. Few
badly damaged Cat. \$30.00+
63. RS91A (5G) S.O.N. H.S. Toned. Most of perfs
missing at top. Cat. \$7.00
64. 6 Perfumery and playing card stamps. 5 diff.
Normal Condition Cat. \$3.75
65. M&M Facsimile PISO type Three. Springer
#101M3 Est. \$2.00
66. 4 Retired Approval Books. All Revenues. Some real
junk. Retail \$42.50 S.B. \$4.00
67. A few hundred common revenues. Duplication.
Cat. \$37.00++ S.B. \$3.00
68. Group of 5 diff. Consular Documents. All
have consular stamps affixed. One is dated 1925
American Consulate General. Hankow China OPEN
69. One nice document and six boring documents
and checks. All with Revenue Stamps. Est. \$7.00
70. Beer Stamp. 1878 1/4 Barrel. Vanderhoff #40B
U.R. Corner clipped. OPEN
71. Springer listed (Forth ED.) Two pound black
tax exempt potatoes. Complete sheet of 12 stamps. OPEN
72. As above but block of six OPEN
73. Tax exempt potatoes. Complete sheet of 12.
50 Pound black. OPEN
74. As above but block of six OPEN
75. 13 Springer listed stamps Cat. \$3.60
76. 50 U.S. Tobacco strips, Cigs., etc. Most common.
Duplicates OPEN
77. Wholesale Liquor Dealer stamp. Series 1910, 40 gallon
wine. Unused strip of 4, coupons intact. 12" x 15"
Springer unlisted OPEN
78. 1939 Goldengate Int. Expo. Ticket. OPEN
79. 1936 Inter. Philatelic Exhibition seals. 4 diff. Beautiful OPEN
80. WX12 Small tear Cat. \$6.50
81. Group of 17 fake U.S. Coil stamps. Some look Real-Some
Crude. If all were real would cat. \$725.00+ OPEN
82. Cigar stamps. 30 stamps most are damaged. All Springer
listed. 7 unlisted stamps included. Cat. \$23.55 S.B. \$5.00
83. 74 U.S. State Revenues. Cat. \$70.00+. 43 Uncataloged
items thrown in. Duplication (117 stamps) OPEN
84. 27 U.S. State Beer Inspection. Liquor Control etc. All large
stamps. Some very old. OPEN

Auburn, Washington 98002

123. Germany - Prusse. Quittances #22 (3VF) Small piece cut out of corner. Forbin Cat. \$5.00
124. Germany - Stuttgart, 52 diff. 1891 - 1912 Mobilmesse stamps. Forbin listed but not priced. Est. Retail \$35.00 + S.B. \$15.00
125. German colony. Ostafrika #1 (3VF) Forbin Cat. \$2.50
126. German Colony. Afrique Orientale #4 (3VF) Forbin Cat. \$4.00
127. Germany - 1922 Income tax inflation issue 200,000 Mark

125. Germany colony. Ostafrika #1 (3VF) Forbin Cat. \$2.50
126. German Colony. Afrique Orientale #4 (3VF) Forbin Cat. \$4.00
127. Germany. 1922 Income tax inflation stamp 200,000 Mark

- | | |
|------|---|
| 123. | Germany - Prusse. Quittances #22 (3VF) Small piece cut out of corner. Forbin Cat. \$5.00 |
| 124. | Germany - Stuttgart, 52 diff. 1891 - 1912 Mobilmesse stamps. Forbin listed but not priced. Est. Retail \$35.00+ - S.B. \$15.00 |
| 125. | Germany colony. Ostafrika #1 (3VF) Forbin Cat. \$2.50 |
| 126. | German Colony. Afrique Orientale #4 (3VF) Forbin Cat. \$4.00 |
| 127. | Germany - 1922 Income tax inflation issue 200,000 Mark (Norton #2124) Full sheet of 100. Some separation and a light stain thru two stamps. One lower stamp torn. Still a fine showpiece. Norton 1961 catalog. \$25.00 for the sheet. Est. Retail \$60.00+ S.B. \$20.00 |
| 128. | Germany - 250 Inflation stamps. 3 diff. 2 sheets and one partial sheet. OPEN |
| 129. | Germany - Complete sheet of 100 'Norton Cat. #10BB12 Nazi issue social insurance stamps. Nice item. No price in catalog. Send for Xerox-Free with S.A.S.E. Est. \$75.00 |
| 130. | Germany - Striking block of 40 Nazi issue Revenue Stamps overprinted "Seefahrt" Send for Xerox-Free with S.A.S.E. Est. \$30.000 |
| 131. | Germany - Excellent block of 82 Nazi issue revenue stamps overprinted "General Government." Selvege missing here and there. Send for Xerox-Free with S.A.S.E. Est. \$60.00 |
| 132. | Germany - Complete sheet of 100 Nazi issue Revenues, nice showpiece. Overprinted "1941". Send for Xerox - free with S.A.S.E. Est. \$75.00 |
| 133. | Germany - Baden. Accumulation of 230 mostly inflation issue material. 21 diff. All used. Values up to 500 millionen. All listed in the 1939 Forbin German Revenue Cat. Only a few priced but all in the 2 to 3 Fr. range. OPEN |
| 134. | Dealer stock of 125+ German Railroad, Express or Baggage stamps. Unlisted. S.B. \$15.00 |
| 135. | Great Britain - Over 1450 Revenues from Great Britain and Colonies. I am selling this accumulation the way I received it. - Housed in an Ancient 7 page stockbook. I quickly went over it and noticed a few better stamps (Orange River #35 \$7.50, Good Ceylon, 68 copies of the Liverpool Corn Trade Assoc. stamps retail around \$.75 to \$1.00 ea., etc.) A lot of duplication in Canada & Tanganyika. Many stamps catalog \$1.00 and up. S.B. \$70.00 |
| 136. | Greece - 13 diff. Greece or Crete revenues. I can't tell OPEN |
| 137. | Iceland - Small unlisted revenue stamp. 10 Du. OPEN |
| 138. | India - 21 diff. Indian states stamps plus a copy (Xerox) of the "Indian Native States." catalog in English. Priced. S.B. \$15.00 |
| 139. | Italy - 14 diff better revenues. Forbin Cat. \$19.50 S.B. \$3.00 |
| 140. | Italy - dealers accumulation of 1800+ revenues. Lots of 19th century, high values, overprints, colonies. Unorganized mess. Stamps on album pages, glassines and stock pages. Some very good items in this lot. S.B. \$40-\$50.00 |
| 141. | Japan - Collection of 121 mostly diff. on album pages. A few damaged. Est. \$15.00 |
| 142. | Japan - Mixture of 2560. A few organized but most not. Includes telegraphs, Japanese offices in China and Korea, many overprints, cancels and unlisted. Duplication, but nothing too ridiculous. Also included is a Xerox copy of "The Standard Catalog of Japanese Revenue Stamps" 1965 edition (priced) A money maker for an ambitious person. S.B. \$75.00-100.00 |
| 143. | Mexico - Collection of 558 diff. Mexican Revenues on album pages. Nice collection. Forbin and Stevens Cat. \$103.00 |
| 144. | Mexico - Unorganized dealer stock of 320+ mostly diff. Mexico revenues. Range fine to damaged. Many high values. Two stock pages full. S.B. \$20.00 |
| 145. | Mexico - documentos. Stevens cat. #Do25B S.E. at bottom, two small scuffs. Cat. \$5.00 |
| 146. | Mexico - documentos. Stevens cat. #DO32C. toned. Cat. \$2.00 |
| 147. | Mexico - Hilaza Y Tejidos. Stevens #HT34A, Forbin #34 (3VF) Cat. \$2.25 |
| 148. | Mexico - Hilaza Y Tejidos. Stevens #HT41A, Forbin #41 (3VF) Cat. \$2.25 |
| 149. | Mexico - Renta Interior. Stevens #R303C. (4F) Cat. \$1.00 |
| 150. | Mexico - Renta Interior. Stevens #R316A, Forbin 314A (4VF) Cat. \$2.25 |
| 151. | Mexico - Renta Interior. Stevens #R327C. (4f) Cat. \$3.00 |
| 152. | Mexico - Renta Interior. Stevens #R419F (5F) Cat. \$1.50 |
| 153. | Mexico - Metales Preciosos. Stevens #MP7, Forbin #7 (5VG) 10 Peso. Cat. \$3.00 |
| 154. | Mexico - Metales Preciosos. Stevens #MP15, Forbin #15. Piece out at top and L.L. Cat. \$3.00 |
| 155. | Mexico - Metales Preciosos. Stevens #MP17, Forbin #17 (4F). Cat. \$2.00 |
| 156. | Mexico - Metales Preciosos. Stevens #MP18, Forbin #18. (4F) Cat. \$2.50 |

Auburn, Washington 98002

- ## WORLD COLLECTIONS AND MISC.

REVENUE CATALOGS AND LITERATURE

- | | | |
|------|---|---------------|
| 215. | Springer — Second edition. 1963 | OPEN |
| 216. | Springer — Third edition. 1964-65. | OPEN |
| 217. | Vanderhoof — Check list of the Beer Stamps of the U.S.A., priced.
1934. Signed by E. R. Vanderhoof. | EST. \$10.00 |
| 218. | 1905 World revenue catalog, Forbin. Premier edition. Choice
condition. A few more pictures than the 1915 edition. | EST. \$100.00 |

The next twelve revenue catalogs are all xerox copies of the originals. The printing has been done on high quality bond paper.

- | | | |
|------|--|------|
| 219. | Austria, 1969. 32 pages. Text in German. | OPEN |
| 220. | Denmark. 16 pages. Text in English and Danish. | OPEN |
| 221. | Finland, 1969. 37 pages. Text in English. Harald Olander | OPEN |
| 222. | Fiume, 1946. 38 pages. Text in 'Italian | OPEN |
| 223. | Germany, 1949. 62 pages. Text in French. Forbin. | OPEN |
| 224. | Germany, 1961. 58 pages. Fuzzy here and there. Text in English.
Norton | OPEN |
| 225. | India states. 82 pages. Text in English. | OPEN |
| 226. | Japan, 1965. 93 pages. Text in Japanese and English. | OPEN |
| 227. | Mexico, 1968. 238 pages. Text in English. A fine catalog.
Stevens. | OPEN |
| 228. | Philippines, 1941. Roughly 90 pages. Text in English.
Warren. | OPEN |
| 229. | South Africa, 1967. 23 pages. Text in English. Dodd. | OPEN |
| 230. | Proprietary cancels, 1957. Morton Dean Joyce. 91 pages. A very
informative catalog. | OPEN |

END OF SALE

Please submit bids on any paper you wish, but include name and address. Thank you.

GRIFFIN STAMP COMPANY
P.O. BOX 374, Auburn, Wash. 98002
Mail bid auction # 7
Closing date March 25, 1978

SECRETARY'S REPORT

Bruce Miller, Secretary

1010 So. Fifth Ave., Arcadia, CA 91006

NEW MEMBERS

- 2711 ALLEN, Dr Harold Don, Nova Scotia Teachers College, PO Box 810, Truro, NS B2N 5G5, Canada, by G. M. Abrams. Genl non-Scott cinderellas- fiscals, locals, fantasies, labels, etc.
- CM2715 ALLIS, Maxwell L., 240 Schaub Dr, Shreveport, LA 71115, by G. M. Abrams. Collector/dealer, T & M Stamp Co.—US.
- 2696 BIRNBAUM, Barry, 495 E. 7th St, Apt 4C, Brooklyn, NY 11218, by APS. US Scott-listed revs.
- 2706 COOK, Thomas J. 108 Calvert Ave E., Edison, NJ 08817, by Dan Hoffman. US.
- 2688 GEBHART, Barton L., 2230 Stone Dr, Ann Arbor, MI 48105, by G. M. Abrams. US documentaries.
- 2701 HENNEN, Suzanne, 14B Fairfax St, San Rafael, CA 94901, by Terence Hines. US revs all types, various US cinderellas, postal history, stationery, etc.
- 2712 HONIG, Henry A., 6 Powderhorn Lane, Selden, NY 11784, by Secretary. State revs.
- 2689 HOROWITZ, Richard L., 17L Lakeside Dr, Ledyard, CT 06339, by Dan Hoffman. M&M, rev stamped paper, customs fee, some others— "beginner."
- 2690 HOUGHTON, Bruce, 75 Albert St, Prospect 5082, South Australia, by Dennis Osborn. World fiscals and locals, exhibition and TB seals— "anything."
- 2694 HUTTON, H.B., RFD 1, Box 512, Marion, VA 24354, by G. M. Abrams. Federal ducks, state hunting stamps.
- 2714 MAUSHAMMER, Robert J., USAID, Box 10, FPO NY 09527, by APS. G.B. revs.
- 2702 MITCHELL, Kent, 21 Bison Court, Fargo, ND 58102, by Dan Hoffman. US telegraphs, beers, M&M.
- 2704 MOORE, Arthur J., 88 Otaki St, Miramar, Wellington 3, New Zealand, by F. C. Kinsky. Mainly Japan revs.
- 2703 MOORE, E., PO Box 243, Wynnewood, PA 19096, by NY Chapter (ASDA). Personal property appraiser, incl US stamps.
- 2709 OCKANDER, Don, 539B 27th St, San Francisco, CA 94131, by APS.
- 2687 O'NEILL, Charles P., 2 Cathedral Rd, Armagh, N. Ireland, by Richard F. Riley. Collector/dealer—Irish revs and newspaper stamps, Papal postal history, all Irish pre-stamp material.
- 2700 OSTER, Daniel, 12 Florence St, Great Neck, NY 11023, by DC Chapter. US revs. US rev proofs, M&M.
- 2691 PETTIT, Elmer L., Jr, 2407 S. Parsons Ave, Melbourne, FL 32901, by G. M. Abrams. US revs. M&M, taxpays.
- 2713 PIRKLE, James M., 145 Alabama Dr, Jacksonville, AR 72076, by G. M. Abrams. US first 3 issue documentaries.
- 2692 RATLIFF, Leif C., 1134 Everett Ave, Louisville, KY 40204, by Charles H. Kern. US first 3 issues, M&M.
- 2707 RINALDI, Robert J., 23 Grimes Lane, Simsbury, CT 06070, by APS. US Scott-listed.
- 2708 ROARK, R.T., 4124 Ridgeway Rd, Fort Worth, TX 76116, by Secretary. Ducks.
- 2695 ST. MARTIN, Stephen, 179 Circular Ave, Waterbury, CT 06705, by APS. US and Canada revs, incl states and provinces.
- 2686 STATE HISTORICAL SOCIETY OF WISCONSIN, Acquisitions Section, 816 State St, Madison, WI 53706, by Ken Trettin. Institutional NDP (US and Canadian history and allied fields).
- 2710 TENNANT, C.P., 8 Yew Tree Lane, Gedling, Nottingham NG4 4AL, England, by G. M. Abrams. GB revs, locals, RR parcels, telegraphs, airmail, perfins.
- 2693 TERPSTRA, Kenneth D., 200 Galewood Dr, Bolingbrook, IL 60439, by Secretary. US 19th century documentary and proprietary, M&M.
- 2697 VAN COTT, Capt Gary A., PSC Box 2432, Plattsburgh AFB, NY 12903, by APS. Thailand.
- 2699 WALKER, W. Danforth (Dan), 4401 Lee Hwy, Arlington, VA 22207, by G.M. Abrams. Grenada, North Borneo, Sarawak, Hyderabad and other Indian feudatory states.
- 2705 WILS, Donald L., c/o Schaefer's, 9965 Gross Point Rd, Skokie, IL 60076, by G.M. Abrams. US ducks.
- 2698 WRAY, D.D., Rt 5, Box 76, Millington, TN 38053, by APS. US Scott-listed, all foreign-collector/dealer.

Highest membership number on this report is 2715.

REINSTATED

- 80 SILBERSTEIN, Milton L., 7627 Camwood, Houston, TX 77087, by APS. World revs, taxpays, locals, telegraphs, fantasies, forgeries, bogus, RR, steamship, newspaper.

RESIGNED

- 315 Glenn E. Compton (Kettering, OH 45440)
- 770 Mark C. Leach (Rushville, IL 62681)
- 1246 Bernard Nathan (Vincennes, IN 47591)
- 1037 Iver M. Nelson (Chicago, IL 60657)
- 2305 Charles W. Walker (Oklahoma City, OK 73120)

ADDRESS CHANGES

Alex Adelman, 6246 Rosebury, Apt S, St Louis, MO

Walter E. Anderson, 27872 Torroba, Mission Viejo, CA 92675

Maurice B. Barrett, 6202 S. 39th St, Omaha, NE 68107

Edward Carvalho, 2617 Prospect St, Reading, PA 19606

Stuart B. Greenfield, Collectors Discount Supply, PO Box 1454, S. Miami, FL 33143

Kenneth P. Jacobus, 1348 Crescent Ave, Anchorage, AK 99504

Herbert T. Kimmel, 828 S. Lucerne Ave, #8, Los Angeles, CA 90005

Robert E. Lippert, 23800 Greater Mack, St. Clair Shores, MI 48080

Richard F. Maney, 24242 Santa Clara, #33, Dana Point, CA 92629

Charles Miller, 2101B Sutton Dr, Raleigh, NC 27605

David L. Nortridge, 1120 S. State Ave, Freeport, IL 61032

Ronald Peters, Box 281, Oakland, NJ 07436

Donald F. Ross, 1375 Oslo Lane, San Jose, CA 95118

Douglas S. Rowley, PO Box 2631, La Jolla, CA 92038

Alexander Schauss, 630 Maywood Lane, Fircrest WA 98466

Donald E. Archenbronn, PO Box 4669, Jacksonville, FL 32201

MEMBERSHIP STATUS

Previous membership total	1455	
New members	30	
Reinstated	1	Martin Erler \$10.50
Resigned	5	John Keck 17.00
Current membership total	1481	Duane F. Zinkel 87.33

Literature in Review

DIE SOLDATENMARKEN DER SCHWEIZ

by H. Sulser, in two parts:

I The Listings (297 pp) and II The Illustrations (60 pp); 5 7/8x8 1/4 inches each; published in Switzerland in German, 1977; glossy card covers, in color; available from member Katcher, dba The Amateur Collector, PO Box 242, Highgate, London, England N6 4LW, at \$26 US, or £13.30 UK; other countries, the equivalent...postpaid by sea.

Although I do not collect these stamps/labels (and thus can render an impartial review), it is felt that this effort is the ultimate and epic work on the subject. Enthusiasts in Swiss material, cinderella buffs and topicalists cannot afford to miss out.

A good knowledge of German would be helpful, but it is not mandatory; there is an inserted pamphlet which translates all abbreviations used on the stamps, as well as frequently recurring terms, into English, and within Part I there is a similar effort for German into French.

An innovation is the separation of the illustrations from the text, quite useful in this case, so that they may be used side-by-side, facilitating your work with the material. It should be noted that the illustrations are printed in black and white on a black background glossy paper, extremely well shown thus, and are keyed to the catalog numbering system.

Another most useful innovation is the inclusion of two slide-rule devices, one in English, the other in German/French, which are divided into seven columns, matching the method by which the material is priced: perf single; imperf single; block, perf with text; block, imperf with text; block, perf w/o text; block, imperf w/o text; and lastly, specialties. Not all stamps exist in all of these variations, but many do, and the slide-rule devices line up accordingly with the columnization.

The listings cover all of the stamps issued (in limited quantities) by all of the separate commands during both wars; it would take considerable space to list them separately here, which cannot be afforded, but I will say that included for each command, where applicable, are miniature sheets, color trials, covers, postal stationery, proofs, essays and variations in paper. Printed quantities are also given.

This work cannot really be appreciated without being seen; words will not suffice. This review will end here, and I leave you with a strong recommendation to obtain a copy, which has induced in this writer (and may in the reader) a temptation to start collecting the 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 Cordillera Ave., Sunnyvale, CA 94087.

WE PAY 1/2¢ each for Scott listed U.S. Revenues. Cut or punch cancels O.K. Domzall, 904 Wright, #4B, Richmond, CA 94804 305

WANTED TO BUY: Battleship imperforate pairs and blocks — all Revenue Plate nos., margin markings and guide line corners and plain corners. Bernard Glennon, 5220 So. Glennon Dr., Whittier, Ca. 90601 305

CANADIAN REVENUES+TAXPAIDS— Collections, accumulations and better singles bought in any quantity. Top prices paid. Erling van Dam, Box 205, Bridgenorth, Ontario, Canada KOL 1H0 313

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 1.25 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

COUNTERFEIT AND FACSIMILE tax paid stamps wanted. Not cinderellas, but those used to defraud the government of taxes on the consumer. Michael Zinman, Box 104, Ardsley, N.Y. 10502 306

14 PAGE Illustrated Canada revenue price-list - 25¢. 100 different Canadian revenues \$12.50. 200 different - \$42.50. Erling van Dam, Box 205, Bridgenorth, Ontario, Canada KOL 1H0 313

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

WORLDWIDE REVENUES — Latest Illustrated "ReveNews" bulletin crammed with worldwide revenue offers - 25¢. Worldwide revenues bought. Erling van Dam, Box 205, Bridgenorth, Ontario, Canada KOL 1H0 313

REVENUES WANTED. USIR. State. Tax Paid. World. Stocks. Accumulations. Collections and better singles. Send insured with invoice or inventory for offer. McGuire, Box 7152, New Haven, Ct. 06519 306

OBSOLETE VIRGINIA Hunting Stamps. 10 different. Mint. Includes early first six 1930's. Colorful forests, animals, state maps. \$7.00. Claude Monteiro, 4615 W. Franklin, Richmond, Va. 23226 304

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. Pollak, 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 there has been very good response to my request that everyone engaged in a catalog effort of any type contact me. The list will be published in the next issue. So, if you are currently working on a catalog list of any revenue or cinderella material and have not yet contacted me, please do so. I will also include any comments that you might care to make to our members. ...that I have received a number of orders for the printed Revenuer binders mentioned in this column last month. Again briefly, we will order three ring binders (if we get the 25 minimum order) printed with a banner similar to that used on the Revenuer. The will have a two inch ring and will hold about two year's issues. Send your check for \$5.00 to me. I will hold it until March 31 and then either order the binders or return the check if there are not sufficient orders. I will bill for the exact cost of shipping. Profits (there will be some—much more if we can order 50 or 100) will go to the ARA. I currently have orders for 1/3 the required amount.

WHICH ARE YOU?

G. M. Abrams

Some members keep their outfit strong, while others join just to belong.

Some dig right in; some serve with pride;

Some go along just for the ride.

Some volunteer and do their share, while some lie back, and just don't care.

At election times, some always run, while most will say "No thank you, son"

Some always pay their dues ahead; some get behind for months instead.

Some do their best—some build—some make; some never do...just sit and take.

Some drag; some pull; some don't; some do... consider then... which type are you?

...that member Joseph Schiff (who earns his living as a photographer) sent a photographic calendar to this editor. He states that to him the stamp is special—it started him collecting. The negative masks are often offered in the photo magazines. For the photographers among us they make a nice philatelic-photographic gift. (Might I suggest that anyone sending them out illustrate them with a revenue stamp.) ...that Josef Schonfeld discovered your editor blew it again. While updating the Revenuer index for our new yearbook he noted that the November issue pages are misnumbered. The front page should have been page 147 while the second page is so numbered. In the index he has arbitrarily numbered it as page 146/2.

AUCTION #16 STATISTICS

Total Lots	1839
Lots Sold	1469
% of Lots Sold	79.9%
Lots Unbid or Bids Rejected	352
Lots Returned	18
Total No. of Bidders	272
Number of Contributors	57
% Participation	25%
Total Realization	\$15096.20
10% ARA Commission	1509.62
Less Printing Cost & Photos	528.94
Less Auction Expense	165.00
Check to Sales Dept.	815.68
Contributions to Publication Fund (Donated Lots, etc.)	27.50

ARA Dealer Happenings

Compiled by the editor

E.S.J. van DAM (Box 205, Bridgenorth, Ontario, Canada KOL 1H0) has distributed his ReveNews #18. It is \$3/year or free with sufficient purchases. He notes that he has just moved into a new home and office and that the office is still under construction.

ARA DEALER-MEMBERS please note: Send your announcements to the editor. They will appear here.

U.S.I.R. REVENUES, NET PRICE SALE

I offer the following surplus material from my collection. Most items are one of a kind so order quickly. CWO and pleased remit \$1.50 for postage and insurance. Satisfaction guaranteed if returned within 10 days of receipt for full refund. FL Frame Line * mint 0 used

LOT #	COND	CAT	NET		
1	R1a	2-XF	9.50	9.50	
2	R36a	4-F	13.00	9.00	
3	R41a	4-F	12.50	9.00	
4	R50a	3-VF	7.00	6.00 FL ADJ. STP.	
5	R56a	3-VF	8.50	6.80	
6	R63a	4-F	32.50	24.25	
7	R64a	4-VF	25.00	18.00	
8	R67a	3-VF	8.00	6.40 CORN. RT. STP.	
9	R70a	2-VF	9.00	7.20	
10	R72a	4-VF	9.25	7.00	
11	R73a	2-VF	7.50	6.00	
12	R75a	4-VF	14.00	10.50 V. NICE MS	
13	R76a	6-F	16.50	7.50 CLOSE MARG.	
14	R78a	2-VF	8.25	7.50	
15	R82a	2-VF	18.50	14.80	
16	R85a	2-VF	21.00	8.00 SEALED TEARS	
17	R86a	3-VF	25.00	20.00	
18	R89a	4-F	12.00	9.60	
19	R93A	3-VG	85.00	50.00 def. FL ADJ. STP.	
20	R94a	5-F	21.50	10.00	
21	R96a	4-F	200.00	50.00 1" VERT. SEL. TEAR	
22	R98a	5-VF	17.50	12.25	
23	R37b	4-F	8.50	6.50 GOOD IMPERF MARGS.	
24	R45b	5-F	13.50	8.00 CLOSE IMPERF TOP	
25	R57b	2-VF	17.00	12.75	
26	R62b	4-VG	13.50	10.00 GOOD IMPERF MARGS.	
27	R65b	4-VF	35.00	28.00 HUGE IMPERF MARGS	
28	R2c	4-VG	45.00	20.00 TRIM PERF LR	
29	R17c	5-VG	40.00	30.00	
30	R51c	6-VG	10.00	8.00 SON HS	
31	R62c	5-F	9.00	6.75	
32	R73c	6-G	47.50	20.00 2 filled p c	
33	R76c	6-F	10.00	7.00	
34	R77c	5-F	13.50	8.00 LT. HERR-BONE CAN	
35	R80c	3-VG	20.00	10.00 THIN	
36	R87c	4-VF	9.00	7.00	
37	R92c	3-F	8.50	6.80	
38	R93c	2-F	9.00	7.25	
39	R95c	4-VG	11.00	9.00	
40	R96c	4-VF	9.00	6.75	
41	R97c	3-VG	40.00	30.00	
42	R98c	3-VF	12.00	10.00	
43	R100c	2-VF	32.50	29.00	
44	R101c	4-VF	40.00	30.00 SM. PENHOLE	
45	R102c	2-VF	225.00	175.00-- (SM. FILLED PENHOLE)	
46	R106	4-F	8.00	6.40 H.S.	
47	R108	6-F	12.50	9.25	
48	R113	r-VG	11.00	7.50	
49	R116	4-F	12.00	9.00	
50	R117	6-VG	7.50	7.00 HARRIS 8.75 HS	
51	R119	3-VG	70.00	52.50 HS	
52	R122	4-F	42.50	32.00 MS	
53	R126	4-F	30.00	22.50 MS	
54	R128	6-F	27.50	20.00 MS	
55	R131	4-F	135.00	100.00 MS	
56	R135b	4-F	60.00	48.00 INVERT	
57	R142	2-F	12.00	9.60	
58	R147	3-VF	10.00	7.50 CREASE	
59	R149	4-F	20.00	17.00	
60	R150	3-F	100.00	65.00 THIN	
61	R179	2-VF	7.50	6.75 CC	
62	R181	2-F	60.00	45.00 CC	
63	RB7a	4-G	55.00	27.50 HS	
64	RG3-6*	4-VF	3.05	2.75	
65	RG59*	2-VF	.25	.25	
66	RG60*	2-VF	.30	.30	
67	RG61*	2-VF	.40	.40	
68	RG62*	2-VF	.60	.60	
69	RG68*	2-VF	3.50	3.50	
70	RG84*	2-VF	.20	.20	
71	RG87*	2-VF	.30	.30	
72	RG89*	2-VF	1.00	1.00	
73	RG90*	2-VF	1.25	1.25	
74	RG92*	2-VF	2.75	2.75	
75	RG115 0	4-F ---	.65	SCARCE USED	
76	RG118 0	4-F---	1.60	SCARCE USED	
77	RG121 0	3-F ---	3.85		
78	RN-E4 0	2-VF ---	50.00	BROKEN	

FRAME CORNER VARIETY ON CHECK,
EST. VALUE (SEE AR MAY 1977) \$100.00+

DAVID RAMP, RR# 9, Columbia City, IN 46725