



The American Revenuer

Journal of the American Revenue Association

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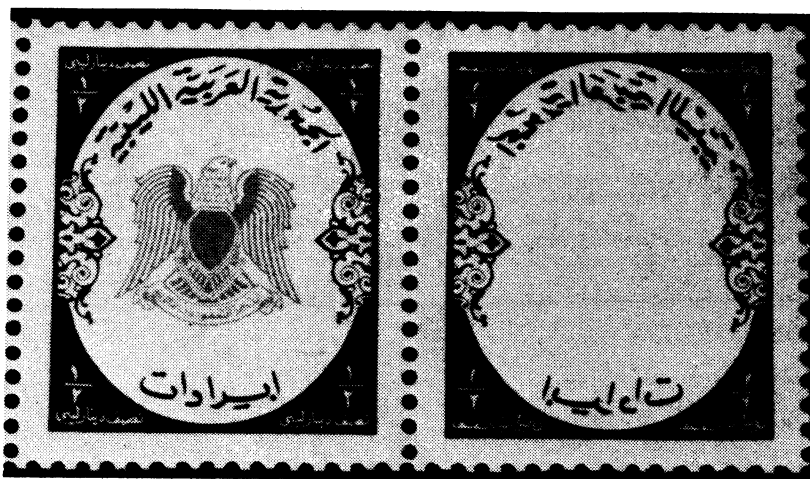
Libya: An Unique Error?

G. M. Abrams, ARA

From a correspondent in Malta came the foto shown here. It illustrates what I believe may be a one-of-a-kind double error, and, if so, it is far more rare than any inverted US airmail. This is a 1969 Consular Service issue, I am told, with a violet frame and a green center. Notice anything peculiar?

You guessed it...in the stamp at right, the eagle is missing from the center. But that's not all. Take a look at the frame on each. This is a 1/2 Dinar denomination, and if you look again, you will note that the frame of the stamp with the missing eagle is a mirror image of the stamp at left. This is indeed noticeable in the arabic script.

My correspondent indicates that in 1977 he obtained this pair from a friend, taken from a sheet in which only the second from the left vertical row appeared thus, with the rest of the stamps in the sheet normal as is



the stamp on the left. A new design came into being at that time, and (sad to report) the sheet from which this pair was taken, with all of the errors, and all other normal sheets of the same design were BURNED under the eyes of the Consular authorities.

It is therefore suspected that this is indeed a unique pair. It is mint, in excellent condition and obviously superbly centered. I have tried to obtain this pair from my Maltese amigo, but every offer I have made has been refused. Small wonder.

ARA TO HOLD CONVENTION

The ARA and the State Revenue Society will both be holding conventions in conjunction with LINPEX '78 to be held September 22-24 in Lincoln, Nebraska.

Member Kenneth Pruess is making all arrangements for the combined meetings. This will be the first convention for the ARA in two years.

LINPEX is fulfilling the final requirements for future participation in the APS "World Series of Philately." Gold, Vermeil, Silver and Bronze medals will be awarded at the discretion of the APS-accredited jury. A large sterling silver medal will again go to the Grand Award winner.

The show will be judged on an open basis but with similar exhibits grouped for viewing. There will be groupings for both U. S. and foreign revenues.

Ken Pruess (ARA 918, SRS 48 and President of the Lincoln Stamp Club) states "September may seem in the

distant future, but events such as this do require much planning and publicity in advance. I will try to make arrangements for any desired activities during the show. But I need your help."

Pruess suggests that to make the convention a success revenueurs "submit for competitive exhibit your best revenue material.....just be present....(and) bring along material for sale or trade (you don't have to be a dealer to do this.)"

A number of suggestions for activities have been made, among them a Saturday noon luncheon, special speakers, slide shows, and a courtesy room available for visiting, trading, etc. Ken invites all your suggestions.

Further information will appear here in the Revenuer. A prospectus and show rules appear inside of this issue. Your participation with a revenue exhibit and your attendance will help to make the convention a success.

THE EDITOR NOTES...

...that your editor failed to credit everyone properly for our last month's lead story. The original manuscript for the article "The 42 Lire Fiscal Stamp of Lombardy-Venetia" was furnished by ARA board member and former president Irv Silverman. His contributions to the AR (including the banner vignettes we have enjoyed over the past year) are much appreciated.

...that the November issue of the AR will be to the best of my knowledge the first special issue of the AR. State revenues will be featured along with the State Revenue Society. Associate editor Louis Alfano will be assembling the articles for this issue. All authors and potential authors please send your manuscripts to Lou. Advertisers also please note and get your special ads to ad manager Mary Ruddell. Deadline for this issue will be October 1.

...that included with this issue of the AR as a supplement is our bi-annual yearbook. It has been published several months ahead of schedule since our supply of the 1976 book has been exhausted. We are planning on an extra supply of 600 books. Now if everyone out there will get out and each recruit just one new member we can get another new yearbook next year. (Ready to edit another one Gerry?....I also think I just heard a typesetter faint at the printing plant).

...that a very special thanks is due to our ARA president Gerald Abrams. In addition to being our president, our top recruiter and our sales manager, Gerry offered to and did edit the entire yearbook. A personal thank you from me.

...that if any member needs application blanks please write to the editor. I also have ample numbers of back issues for sale (75¢ each postpaid via 2nd class--checks payable to ARA) for the last year (the new large size) except for Jan.

and April, 1977. If dealer members would like a supply of applications to include in mailings, or to give out at their place of business or at bourse tables please write. They will be sent postpaid.

ARA Dealer Happenings

JOHN W. RABARTS (Ponwinkle International, 1141 Road, Coromandel, New Zealand) advises of regular auctions including worldwide stamps, postal history and usually cinderellas and revenues. They will also consider manuscripts for publication on any cinderella/revenue theme. Write to John at the above address. Airmail suggested. CHARLES D. RABINOVITZ (Cinderella Stamps, Box 414, Randallstown, MD 21133) heads a firm devoted solely to the sale and purchase of US and worldwide seals, labels, cinderellas and revenues. He is currently accepting new applicants for modestly priced approvals. Mail sales are also held throughout the year.

R. L. "DICK" CASTEN (Box 714, Denver, CO 80201--see ad this issue) turned his hobby into a business a couple of years ago. He states he is a one-man, mail-box, approval dealer with no key to turn or help to pay. He has access to the file warehouse of a very large insurance company with files into the early 1800's. He can supply much material on paper.

ROBERT MARKOVITS (Quality Investories, Ltd., Box 891, Middletown, NY 10940--see ad this issue) has sent a listing of quite a few large Tax Paid lots, selected US Revenues and revenue literature. They are also looking for lots of this material. DONALD L. RUGE, Sr. (215 Pike St., Dunkirk, NY 14048) has issued a revised pricelist of US revenues. He is also starting a bi-weekly specials list offering better & more elusive revenues, reduced price items and lots. The list goes to current active clients. Others may obtain 6 issues for \$1.

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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
3840 Lealma Ave.
Claremont, CA 91711

NEW YEARBOOK HEREWITH

Enjoy

SC SPECIAL A BEAUT

An extremely large KUDO to Editor Ken Wood and the staff at Stamp Collector for the magnificent REVENUE/CINDERELLA edition of Feb. 25th, and to all of the authors whose material appeared. Many of the papers will be reprinted here as space allows, as agreed. Well done, SC, pumpkin and all. For any who missed it, copies are available on loan from the library.

MEANWHILE...

Those of you who submitted papers for the Linn's Special last October, which have not yet appeared, are advised that Dan Hoffman (ARA Publicity) is in no way responsible for the delay. He simply accumulated the papers, and you are requested not to query him as to scheduled appearances. He cannot know. Linn's has indicated that ALL papers will see publication as time and space allow, and they HAVE been publishing them. It IS their paper, and their option. We are grateful that the material appears at all. Copies are available on loan from the library for any who missed the special...as are all subsequent papers.

ATALAYA

is the title of a publication emitted by member Christer Brunstrom (Fjallgatan 23, S-912 00, Vilhemina, Sweden) totally in English, and contains much material of interest to revenue and cinderella enthusiasts. Highly recommended. Sample copy \$1. subscription 3 issues for \$2.00 no checks, but US currency accepted. Members in other countries write direct. Worldwide in scope, with some interesting philosophy.

WE GET LETTERS...

The following received here from one of the members is deemed worthy to report: "Maybe it is just my imagination, but trimmed US first issue revenues seem to be appearing more frequently these days. I am on the mailing list of most of the mail sale firms in the US. With the exception of the most reputable companies, invariably a number of the so-called imperfs and part-perfs pictured are highly suspect (if not downright obvious). One of the more questionable firms, with branches in Michigan and California, actually had the audacity to offer an "R31c". The accompanying photo clearly showed the "Proprietary" on the stamp to have come from the 2¢ denomination (R14c)...pasted over the "Inland Exchange" of R30c. I wonder what sucker fell for that one! The auction in which the fake appeared was held Nov. 21, 1977. This is not the first time I have seen this very same stamp offered and foted in auction. I saw it before in an auction held June 9, 1965. So it is not a new fabrication."...WATCH YOURSELVES, GANG.

DUSTERBEHN NEEDED

The library is in need of a copy (original or good photocopy) of the 1950 catalog of German railroad stamps (136 pages). If you can supply, contact me, or write or send directly to Librarian George McNamara.

BY THE SAME TOKEN...

I think it's time we had a copy of the Turner catalog of

essays and proofs of USIR on our shelves. Since the author has not chosen to donate a copy (at least not yet), will anyone else? If you do, we'll even mention your name. Directly to the library, please.

INDIAN AIRPORT TAX



Current usage tax stamp, shown here, is available on request (supply limited) from member A. Mollah, T/486 New Air India Colony, Santa Cruz East, Bombay 400 029, India. First come...

WHAT, AGAIN? OR, RATHER, STILL?

Correspondence has reached this desk which indicates that our previously mentioned fiend...er, friend...continues the dastardly practice of sending out unsolicited approvals with subsequent dunning letters for payment. To limit space here on this execrable action, refer to the March 1977 issue, page 27, for your options if enmeshed. One such not mentioned therein is to return the material in an envelope which explodes on opening. I jest... (?) Further data for a #10 SSAE if you don't have it.

AND THEN, KUDOS:

To *George W. Sickels*, for the SPA medal garnered for his display of Icelandic revenues at the Garden State Stamp Show in January (Wayne, N.J.). COLD COMBO.

To *Bill Fitch*, for a clean sweep of HAPEX (Honolulu) in January, garnering both the Grand Award and a U.S. First Place for his exhibit of U.S. Proprietaries (10 frames).

Early Japanese Revenues Wanted For Plating

TOP PRICES PAID

Example: 10s red 1873 (Forbin #3 priced at 10 centimes). I will pay \$1.00 per sound copy for up to 500 copies. Similar prices for other common and rare early material.

M. B. McNeil
7324 Muncaster Mill Rd.
Derwood, Md. 20855

CANAL ZONE LIQUOR REVENUES

by Gilbert N. Plass

(This item is reprinted from THE CANAL ZONE PHILATELIST, Vol. 10, #3, third quarter 1974, with permission from the author, who is also the Editor of that journal).

All liquor sold in the Canal Zone must bear a revenue stamp supplied by the Republic of Panama. All of the special revenue stamps used in the Canal Zone with the single exception of No. RM12 bear the legend "Zone del Canal" somewhere in the design. Almost nothing is known of the early history of these stamps. Since all copies have been applied over the closure of the liquor bottle, almost all copies have defects and wrinkles of various kinds. Many of the stamps are canceled with a thick black or red line. Nos. R1 - R4 are lithographed; Nos. R5 - R12 are engraved; Nos. RM1 - RM15 are meter stamps.

The tax on a bottle of liquor was established in 1925 as 20¢. This was increased to \$1.00 a bottle, apparently in 1961. The tax was further increased on Dec. 7, 1972 to \$2.00 for bottles up to 900 cc (1 quart), \$3.00 for bottles from 900 to 1,800 cc (1 quart to ½ gallon), and \$4.00 for larger bottles.

No. R1

20¢. Rose-red, Imprint ESTRELLA DE PANAMA. Inscribed LEY 22 DE 1925 (Law No. 22 of 1925). (3)

No. R2

No denomination indicated. Black. Imprint ESTRELLA DE PANAMA. Inscribed 1/16 LITROS and DECRETO No. 43 DE 1956 (Law No. 43 of 1956). (3)

No. R3

20¢ on 2½¢ Rose-red. Imprint ESTRELLA DE PANAMA. Overprinted in black 20¢ HABILITADO 20¢ / Decreto numero 60 de 1962 (Order No. 60 of 1962). No examples are known without the surcharge.

No. R4

No denomination indicated. Vermilion. Imprint EDITORA PANAMA AMERICA, S. A. Inscribed ARTICULA 867 DEL CODIGO FISCAL / Consumo Zona del Canal and in large letters BOTELLAS.

No. R5

No denomination indicated. Green. Inscribed 1/16 DE LITRO. Imprint THOMAS DE LA RUE & COY LTD. Inscribed DECRETO No. 221 DE 1degree. DE SEPTIEMBRE, 1961 (Law No. 221 of September 1, 1961).

No. R6

No denomination indicated. Orange-brown. Same as No. R5 except inscribed 1/8 DE LITRO.

No. R7

No denomination indicated. Deep blue. Same as No. R5 except inscribed ¼ DE LITRO.

No. R8

No denomination indicated. Carmine. Same as No. R5 except inscribed LITROS.

No. R9

No denomination indicated. Black. Same as No. R5 except inscribed LITROS.

No. R10

No denomination indicated. Carmine. Same as No. R5 except inscribed BOTELLAS.

No. R11

No denomination indicated. Black. Imprint THOMAS DE LA RUE & CO. LTD. Inscribed 1/16 LITROS AND DECRETO No. 43 DE 1956. Similar to No. R2, but engraved instead of lithographed and with different imprint at bottom. (4)

No. R12

No denomination indicated. No. R11 overprinted in deep red LITRO HABILITADO LITRA / Decreto Ejecutivo No. 18 de 6 de Febrero de 1974 and two bars over inscription 1/16 LITROS.

All of the following stamps with a "RM" prefix to the number are printed in red by a meter on security paper with the repeated words REPUBLICA DE PANAMA. There is a rectangular box on the left with the diagonal words REPUBLICA DE PANAMA / LEY 81 de 1961. On the right is the coat of arms of Panama, the words REPUBLICA de PANAMA at the top and below this TIMBRE PARA / LICORES / EXTRANJEROS / Para la Zona / del Canal. At the bottom is P. B. No. followed by the number of the meter. The left rectangle is 18½ by 38 mm on all the stamps listed below, except No. RM12 which has a rectangle 12½ by 43 mm. All meter revenue stamps printed by Panama in red are for use in the Canal Zone. No tax is charged on liquor used at the United States Embassy. A stamp showing a \$0.00 value is affixed in order to indicate that the bottle was obtained legally.

No. RM1

\$0.00. Meter No. 601.

No. RM2

\$0.00 Meter No. 601 overprinted with a design of vertical bars in a pattern 16 by 226 mm obliterating PANAMA and value on right.

No. RM3

\$1.00. Meter No. 600.

No. RM4

\$1.00. Meter No. 601.

No. RM5

\$1.00. Meter No. 601 with a red horizontal border across entire length of meter at top and bottom.

No. RM6

\$1.00 Meter No. 600 with ultramarine handstamp in wide, thick letters PARA LA ZONE CANAL (all capital letters).

a. Inverted overprint

No. RM7

\$1.00. Meter No. 601 with ultramarine handstamp PARA LA Zona del Canal.

a. Inverted overprint.

No. RM8

\$1.00. Meter No. 601 with ultramarine handstamp PARA LA Zona del Canal and with a red horizontal border across entire length of meter at top and bottom.

No. RM9

\$1.00. Meter No. 601 with ultramarine handstamp in thick heavy letters PARA LA Zona del Canal (serif of d touches e, serif of n nearly touches a, lower serif of Z and C thicker and different shape than Nos. RM7-8). (2)

No. RM10

\$2.00. Meter No. 600

No. RM11

\$2.00. Meter No. 601

No. RM12

\$3.00. Meter No. 503 (3)

No. RM13

\$3.00. Meter No. 600.

No. RM14

\$3.00 Meter No. 601.

No. RM15

\$4.00. Meter No. 601.

312

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WINE STAMPS

Ogden D. Scoville, ARA

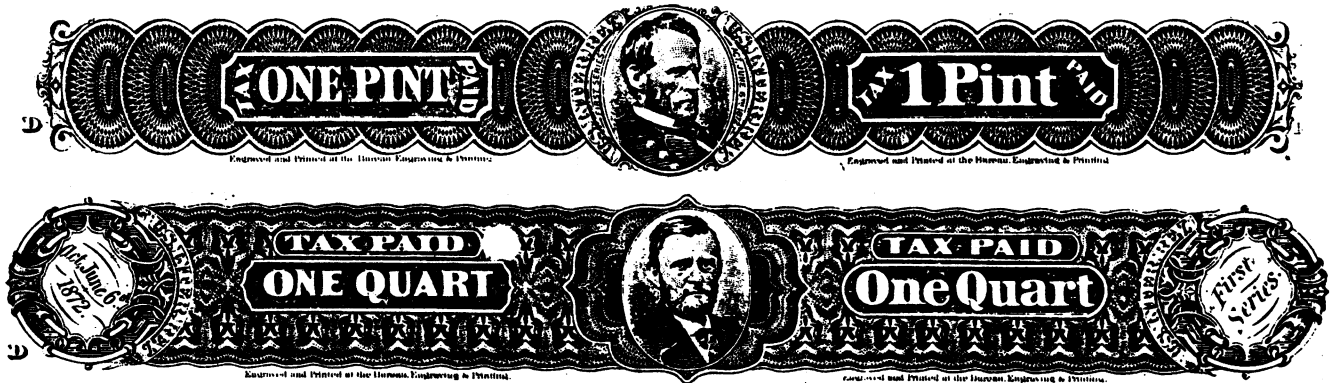


Figure 1

The First Bottle Wine Stamps. The Springfield list of 1912 shows on page 20 a listing for two wine stamps, but says little about them and nothing about their period of use.

The stamps, engraved in black on violet silk paper, are shown in Figure 1. They are perforated 12 horizontally and are imperf. on the ends. They are 177 mm long and 25 ½ mm high. The imprint of the Bureau of Engraving & Printing is found on the left and right sides below the design of each stamp.

The first is inscribed "ONE PINT" on the left in capital letters and on the other side in numeral and upper and lower case letters. The words "TAX PAID" are appended at different angles. The vignette shows a ¾ portrait of Wm. Sherman. The vignette is inscribed First Series on the left side, and, Act, June 6th, 1872 on the right. Surrounding this are oval ribbons at left and right inscribed "U.S. INTER. REV." My copy shows at the lower left end the letter D and at the lower right end, the plate number, 14.

The second stamp is inscribed "ONE QUART" in two tablets one at right and the other at left of the vignette. The one at left is in capitals and the one at right in upper and lower case letters. Differing from the one pint, the words "TAX PAID" are in tablets just above the one quart tablet. The left and right ends of the stamp terminate in circular ornamented designs. In the left circle are the words Act. June 6th, 1872, and at the right, First Series. To right and left of each circular ornamented design features are ribbons inscribed "U.S. INTER. REV." At lower left end is the letter D and at the lower right, a plate number, 11. The vignette is of General U.S. Grant in full face.

I have seen only one copy of each and they are unused. In researching this, I have found no further reference to these stamps and do not know when or if they were actually used.

These are the first bottle stamps.

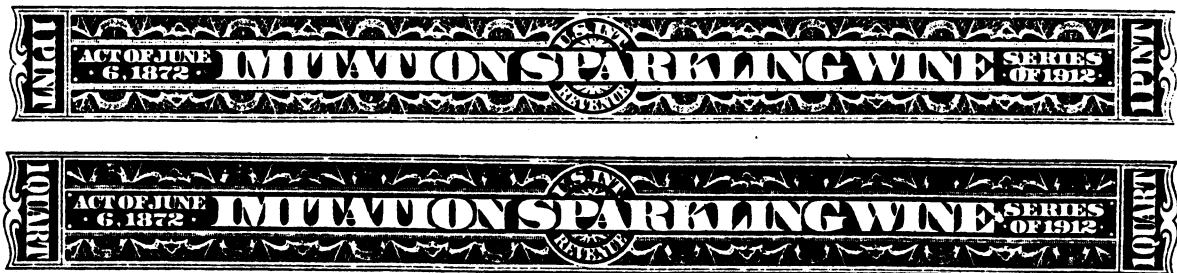


Figure 2

Imitation Sparkling Wine Stamps. The stamps shown in Figure 2 were issued under the authority of the Revenue Act of June 6, 1872, no doubt to the delight of revenue collectors for the new material created.

They are engraved and printed on white paper watermarked double lined USIR and were rouletted 7. The copies I have are both the bottom copies from a sheet and show a guide line on the left which means that they were probably printed two wide. There are engravers' (designers') initials in the lower right margin just below the rouletting. They are inscribed on the right, Series of 1912.

BEER STAMPS

1870 Issue, 1/3 Barrel - Where are you??

When Frank L. Applegate wrote his excellent and extensive article on Beer Stamps in 1927, he stated: "In

There are two varieties: a 1 pint in red and a 1 quart in blue. I have been told that they were used for a period of a week or so in 1912 then discontinued. They also must be considered bottle stamps.

common with thirds of all issues, this one is very rare. I have only seen one copy."

At least one copy of the 1870 — 1/3 barrel variety must exist. And yet, no one to our knowledge knows where it is. None have been reported in the Beer Stamps census, and none turned up in the rare Beer Stamp survey conducted by Louis Alfano several years ago (see The American Revenuer June and October, 1973).

If any reader of these lines can shed light on the whereabouts of this great classic Beer Stamp, please contact Tom Priester, P. O. Box 400, Davenport, Iowa 52805.

Precanceled Canadian Revenue Stamps (cont. from Mar., P. 28)

Type 4—in two lines—"Cancelled" shaded type, 17 mm long, "U.S.P.C. Co." lightly shaded, 19 mm long.

U13. 15c orange (head)
U14. 8c blue (2 leaf)

Type 5—in two lines—"Cancelled" shaded type, 17 mm long, "U.S.P.C. Co." lightly shaded, 17 mm long.

U15. 8c blue (2 leaf)
U16. 10c blue (2 leaf)

Type 6—in two lines, as above; the only type with the lower line in sans-serif letters; lower line 20½ mm long.

U17. 8c brown (war stamp)
U18. 15c orange (head)

General Use (No Company name)

Type 1—"Cancelled" only, in black

X1. 15c orange (head)
X2. 10c blue (2 leaf)
X3. 15c blue (3 leaf)
X4. "15" black on 2c blue
X5. "15" blue on 2c blue
X6. 20c blue (3 leaf)
X7. 20c carmine (3 leaf)
X8. "20" red on 15c blue
X9. 10c blue (3 leaf)

Kem Plastic Playing Cards

Type 1—KEM emblem-with PLASTIC PLAYING CARDS to the right, in three lines

K1. 20c carmine (3 leaf)

Pepsodent Co.

Type 1—"Pepsodent/Co." in two lines

P1. 8c brown (war tax)
P2. 10c green (war tax)

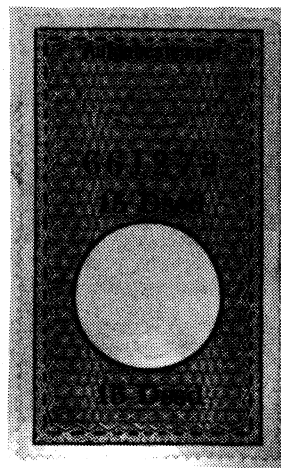
ANOTHER WHATSIS

BY G. M. Abrams, ARA

The stamp pictured here is a whatsis on which I have queried Martin Erler, since it resembles a revenue. It is inscribed at the top "Aufgabestempel", a word normally found on many German revenues.

Presumably, the foto will not show what is contained in the lower center white circle...which is a Nazi eagle emblem, clutching a swastika wreath in its claws, embossed without color.

This stamp is inscribed 15 Dssd (Dusseldorf?) but there are others with similar abbreviations for other cities. The stamp is in rose, with all text in violet.



Martin's reply:

"This is a safety control stamp for postal money orders. They are issued with abbreviation letters for practically all Postal Directions (Postdirektionen)...(postal districts?)...and are not accessible to the public. Several others appeared after the invasion of Allied troops in WWII."

These will not then be listed in the German revenue catalog now in preparation, but this data is presented here in case anyone else wondered.

U.S. REVENUE COLLECTIONS, JOB LOTS, ACCUMULATIONS, RY1-4 WANTED

Show dealer starting Revenues of high quality and cancels seeks material. Advise before shipment. Always want and can pay high prices for Persian Rugs, RB10a's, INVERTS, FIREARM TRANSFER STAMPS (RY1-4 need NOW), RH1-4, RI1-13, RJ1-11, RL1-8, RP1, RT1-30 RU1-16, RVB1-2, RX1-46, RZ1-18, etc. and anything unusual and marketable, especially specialized collections —

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How Many Beer Stamps

By Thomas W. Priester, ARA

The mortality rate for Beer Stamps (as with all tax-paid revenues) was tremendous. Comparatively few were saved, and the number actually in existence today would be guess-work of the wildest sort.

In attempting to arrive at the number of beer stamps actually used, the following equally wild mathematics may be shot at by one and all.

The total U. S. production of beer during the years in which the tax paid was evidenced by the use of Beer Stamps is estimated at two billion five hundred fourteen million barrels (2,514,000,000.) (Ref: p. 308, The Register of United States Breweries 1876-1976 by Manfred Friedrich and Donald Bull).

If the average package size is calculated to be between the one-quarter and one-half barrel size (three packages one-quarter barrel and less; three packages one-half barrel and more, not considering the scarce one-third barrel size), then the total number of Beer stamps used during the life of these issues may be considered to be approximately seven billion, five hundred million copies (7,500,000,000).

If these calculations bear any resemblance to reality, then number of copies utilized for each issue could be calculated from brewery production during the life of a given issue of stamps.

Slings and arrows please!!

THE TAX TICKETS OF CANADA

by ED. RICHARDSON

(Ed. note: Reprinted from the Canadian Revenue Society Newsletter, January 1977, with the kind permission of its Editor W. Rockett, and the author)

The Sales Tax Receipt Tickets, are also another group of non-adhesive revenues. They are mostly of the 1 cent denomination although there are a few examples of values to the 5 cent. Unlike the Amusement Tax tickets, we find non 'Federal' issues in the Sales Tax Group.

In the checklist and the descriptive catalog that follows we list them by provinces in alphabetical order. The letters 'ST' are used throughout the listing to designate 'SALES TAX'. The 'ST' is preceded with additional letters to indicate the issuing province. A list of these prefixes follows, together with a summary of the number of varieties presently known to exist.

Varities No.	No. Varities
F — Federal none	PEI — Prince Edward Island 1
AL — Alberta none	QU — Quebec (Prov.) 9
BC — British Columbia 7	ON — Ontario 1
MA — Manitoba none	SK — Saskatchewan 4
NB — New Brunswick 1	Y — Yukon none
NF — Newfoundland none	NWT — N.W. Territories none
NS — Nova Scotia 2	Total Varities 25

Note in addition to there being no Federal issues, none have been reported from Alberta, Manitoba, New'fd, Yukon and N. W. T. Since we only list in detail 9 varieties of Quebec this is all we show in the summary. However see text, there are probably at least three other varieties in existence.

BRITISH COLUMBIA

All inscriptions are in black; colors given are in reference to the background color.

Type BC-X

1st Issue - Inscribed 'Social Services Tax' on reverse

- BC-ST-1 1¢ pink on white
- BC-ST-2 3¢ green on pink
- BC-ST-3 5¢ pink on blue

2nd Issue - Inscribed 'Social Security and Municipal Aid Tax' on reverse

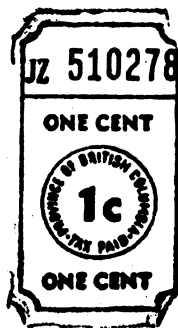
- BC-ST-4 1¢ pink on white
- BC-ST-5 3¢ green on pink
- BC-ST-6 5¢ pink on blue

Type BC-Y

3rd Issue - Inscribed 'Social Services Tax/Province of British Columbia' on reverse

- BC-ST-7 1¢ yellow on white

This 3rd issue may have 3¢ and 5¢ values, but so far they have not been reported to us.



Type BC-X



Type BC-Y

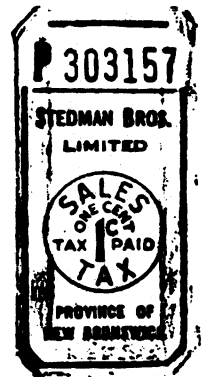
NEW BRUNSWICK

All inscriptions are in black; the colors given are in reference to the wide ornamental border around each ticket.

Type NB-X

1st Issue - Inscribed 'Social Services and Educational Tax - Province of New Brunswick' on reverse

- NB-ST-1 1¢ green on white



Type NB-X

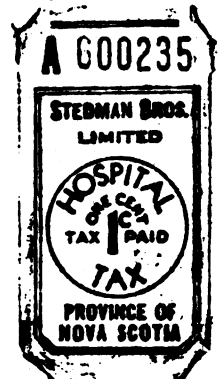
NOVA SCOTIA

All inscriptions are in black; colors given are in reference to the background color.

Type NS-X

1st Issue - Inscribed 'Hospital Tax/Province of Nova Scotia' on reverse

- NS-ST-1 1¢ blue on white (both face and reverse bear company name)
- NS-ST-1A 1¢ as above, but no company name on either face or reverse



Type NS-X

ONTARIO

All inscriptions are in black; colors given are in reference to the background (network) color.

Type ON-X

1st Issue Inscribed 'Ontario/Retail Sales/Tax' on reverse

- ON-ST-1 1¢ pink on white



Type ON-X

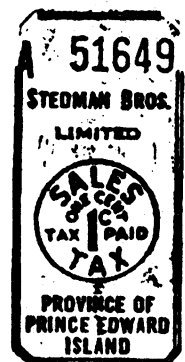
PRINCE EDWARD ISLAND

All inscriptions are in black; colors given are in reference to the background color.

Type PEI-X

1st Issue Inscribed 'Sales Tax/Province of Prince Edward Island' on reverse.

- PEI-ST-1 1¢ pink on white



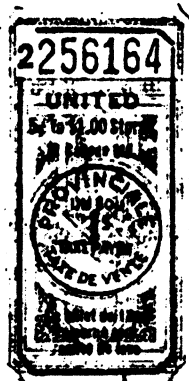
Type PEI-X

PROVINCE OF QUEBEC

With the exception of prefix (letter or number) and control numbers, all inscriptions are in black. The prefix and control colors are given in the description of each issue. The colors given in the listing are those of the background color.

Type QU-X - (Provinciale - Taxe de Vente)
1st Issue - Black prefix number, and red control numbers.

QU-ST-1 1s(1¢) pink on white



Type QU-X

Type QU-Y - (Municipale - Taxe de Vente)
2nd Issue - Red prefix letter and control number

QU-ST-2 1s(1¢) pink on white

3rd Issue - Black prefix letter and Red control number

QU-ST-3 1s(1¢) pink on white



Type QU-Y

Type QU-Z - (Taxe de Vente)

4th Issue - Black prefix letter, Red control number

QU-ST-4 1s(1¢) pink on white, Inscribed 'Provinciale et Municipale' at base
QU-ST-5 1s(1¢) pink on white. Inscribed as above but with added three-line 'Ce Billet, etc.'

QU-ST-6 1s(1¢) pink on white. Inscribed 'Provinciale' and added three line 'Ce Billet, etc.' at base

5th Issue - Black prefix letter and control number on BLANK panel.

QU-ST-7 1s(1¢) pink on white. Inscribed as #QU-ST-5

6th Issue - Black prefix letter and control number, on colored background.

QU-ST-8 1s(1¢) pink on white. Inscribed 'Provinciale' at base.

QU-ST-9 1s(1¢) pink on white. Inscribed 'Provinciale et Municipale' at base.

There are at least three other varieties. All we know of them is, (1) inscribed in the center circle 'Cite de Montreal' (2) inscribed in English on the face 'Luxury Tax' (3) inscribed in English on the face 'Provincial Sales Tax'



Type QU-Z

SASKATCHEWAN

Except the prefix (letter or number) and control numbers, all inscriptions are in black. Prefix and control colors are given in the description of each issue. Colors given in the listing are background colors.

Type SK-X double line border

SK-ST-1 1¢ pink on white

2nd Issue-

Prefix letter black, control number red

SK-ST-2 1¢ pink on white

3rd Issue -

Pre-fix letter, control number both black.

SK-ST-3 1¢ pink on white

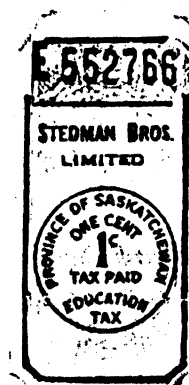
Type SK-Y - Single lined border

4th Issue

Prefix and control number in black

SK-ST-4 1¢ green on white

Saskatchewan Tax tickets are inscribed 'Education Tax'



Type SK-X



Type SK-Y

U.S. Revenues On Paper

20 old documents, including deeds, mortgages, checks, receipts, stocks, bonds, etc. (especially etc!) At least seven series of U.S.I.R.'s, covering 100 years. 40 to 50 stamps, plus some state docs. All for.....

\$10.00 POSTPAID

Money Back If Not Pleased!

Something Different! 10 Old "Gold Coin" bonds and a packet of 20 different, "Gold Coin" Interest Coupons from Depression Bankruptcies. No Stamps On These.

\$3.00 POSTPAID

Coupons Only — 50¢ Per Packet

Revenues On Approval — Scott, Non-Scott, States, Locals, and Rare Documents.

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P.O. Box 714
Denver, Colo. 80201



OLD MATCHBOXES
OLD MATCHBOX LABELS
MATCH TAX STAMPS

BUY, SELL, EXCHANGE ANYTHING
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MATCHES

Frank J. Mrazik
107 Alepin Street
LaSalle, Que. H8P 2C9
Canada

(308)

Voices from the Past

submitted by H. H. Wenck, ARA

RANDOM SKETCHES ON M&Ms

by E. B. Sterling

Sketch No. 3. Pierce Match Co. of Chicago, Ill.

From the Metropolitan Philatelist, Vol. 1, No. 6, Sept, 1890

Mr. H. E. Pierce, the proprietor of the Pierce Match Co., and from whom the company derived its name, is one of the oldest living, if not the oldest match manufacturers in the United States. His age is seventy-two years, and he has been engaged in the manufacture of matches since 1843.

It is surprising the great difficulties under which all the earlier manufacturers of matches labored.

Here we have a man who has produced to the world some of the greatest labor saving machines, and yet he never reaped the benefit which generally ensues in such cases. His brain was ever active and he knew not rest until he had perfected four of the greatest match machines of his day, and he should be living in affluence instead of others who have profited by his plans, who refused to do him honor when they were making their thousands from his patents.

Commencing business in Charlemont, Mass., in 1843, he first made round matches, but finding no money in these, he turned his attention to the split or card matches. Having succeeded in buying out a Mr. Williams of West Troy, New York, he added to his receipt some chlorate of potash to harden the composition and make the match waterproof, and so called his match the "Percussion Match."

The boxes containing the matches were cut out with a butcher knife by hand, an ordinary chisel clipping the corners of the box. The lumber was cut in lengths by a hand saw and glued on one end to hold them together; they were then split by a hand machine worked by a lever.

The business was at this time so close that any competition ruined the business, and his mind was constantly employed in trying to invent some kind of a machine to do the work and save expense.

The first machine was for cutting straw board the whole length of the sheet; it consisted of a knife working up and down by cam motion and would cut through two or three inches of straw board at one time. This machine would do as much in one day as a man could do in a month, under the old plan.

The second machine was for marking or scoring by cutting the sheet half off so that one could cut the corners out with the fingers. This consisted of an iron cylinder turned or raised up and down by set screws.

Mr. Pierce has scored or marked with this machine 30,000 in one day.

The old way was to mark or scratch with a small awl around a pattern block, put on the straw board by hand.

The third machine invented was for splitting the block of wood into matches by power, which consisted of a table or frame of wood upon which rested the iron work of three half circles, one at each end and one in the middle of the wooden table or frame. Upon the three half circles run a shaft; at one end was a balance wheel, at the other a driving pulley, in the center hung a lever upon which was a splitting knife by a cam on the shaft; the carriage was thrown forward that held the block by a ratchet wheel worked by a cam at the end of the shaft, at right angles to the cam that drove down the knife. With this machine a man by hand power could split three barrels per day or with steam power twenty barrels per day.

The fourth machine was for crushing the fibres of the timber together so that the matches would hold without gluing the ends. This was a wonderful invention, and one that saved many a match manufacturer from going under, as it saved hundreds of

CURRENT CATALOG EFFORTS

Compiled by Kenneth Trettin

(cont. from March, P. 43)

1914 US PROPRIETARY ISSUES Bert Kiener (21 Blossom Circle W., Rochester, NY 14610) states that he doesn't have the time to do all the work but would like to see a listing of cancellations of this issue. He could supply much information.

US FIRST ISSUES ON DOCUMENTS Michael Mahler (c/o Dept. of Pharmacology, School of Medicine, University of Southern California, Los Angeles, CA 90033) is collecting information about first issue revenues still on documents. He is organizing and classifying the documents according to 1) type of document, 2) by the stamp affixed, and 3) by location of usage.

STATE AND LOCAL CIGARETTE METERS Harold Effner, Jr. (210 Eastern Way, Rutherford, NJ 07070) is attempting to list these meters. He will trade for new varieties, borrow if possible and will pay the postage.

EXPRESS CANCELLATIONS AND REPLATING 5¢ INLAND EXCHANGE Gene Gauthier (730 Antler Dr., Mt. Zion, IL 62549) is continuing his listing of Express Company cancellations on early US revenues and is also attempting to replate the 5¢ inland exchange 27c.

NEPAL Roger Skinner (1020 Covington Rd, Los Altos, CA 94022) is working on this small country but needs more help to get the varieties listed.

DISTILLED SPIRITS Ogden Scoville (4027 Marchena Dr., Los Angeles, CA 90065) needs help of those with collections of distilled spirits stamps including malt, case and strip stamps, wine, exports, customs and re-entry stamps.

PENNSYLVANIA AND USIR ALCOHOL TAXPAIDS. Ronald Leshner (Box 242, Pineville, Pa 18946) needs information on liquor seals in the 1950's and real estate transfers in the late 1960's. He would like to correspond with anyone who is interested in the USIR alcohol taxpays.

INDIAN NATIVE STATES Ray Manners (1530 12th St. N. #806, Arlington, VA 22209) has begun extensive work on catalogs, histories of the states and their rulers. He is basing his work on Forbin and Morley but is listing the many thousands of additional stamps! Get in touch with him and he will give you a description of the nature of the work and instructions on how to keep the inputs of various collectors uniform. He is interested in hearing from those who even possess just a few copies of INS fiscals.

UNITED STATES POSSESSIONS and Zones of Military Occupation Elliot Chabot (14104 Bauer Dr, Rockville, MD 20853) currently has a working draft of about 350 pages. He expects to publish his work in mid-1979.

CANADA-match tax and anything related to matches Frank Mrazik (107 Alepin St, LaSalle, Que, Canada H8P 209) is preparing a catalog entitled "The Canadian Match Tax, 1918-1949."

NETHERLANDS AND COLONIES Harold MacDonald (2354 Roan Lane, Walnut Creek, CA 94596) is updating information past and present. He "would appreciate ANY help and information."

SPAIN John Knuefener (PO Box 112, Wireton, PA 15092) is working on the Spanish issues after 1914. He needs a lot of help. He can correspond in Spanish if written clearly or typed.

U.S. FIRST ISSUES David H. Atwater, Jr. (116 Pine St. Philadelphia, PA 19106) is working on a listing of consistent variations on U.S. R1-R102. Eventually he wants to publish a comprehensive listing of the first issue including perf, part perf, imperf, basic color shades, and outstanding plate varieties such as double frame lines, double transfers, and major scratches and gouges.

(Catalog efforts cont. on P. 57.)

dollars worth of glue in one year. This was patented in 1854, and consisted of iron rollers in an iron frame and grooved together in such a manner as to be driven together by set screws, and placing the fibers of both ends of the block, one end to be shoved off for the composition, the other end to hold the matches together.

(To be continued)

Just Scratching The Surface

Bert Kiener ARA

Photographs by Ms. Shirley Montie.

In the past 20 years, there have been but two articles written on the proprietary stamps on the 1914 series.¹ It is apparent that, even though over 60 years have gone by, there is much work to be done in the study of these stamps.

To point a few problems which exist, both Field and Chappell list the same overprint, but assign different companies to them.

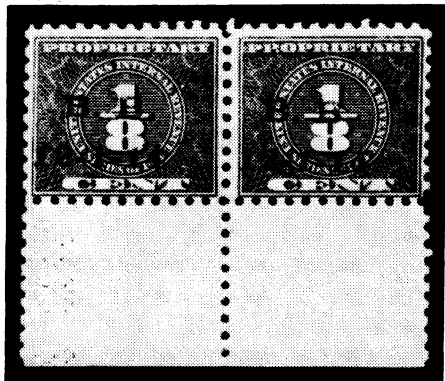


Fig 1

Figure 1 shows the red overprint "B. B./12-1-14". Field lists this as Barker Bros., Los Angeles, California, Chappell assigns it to Burroughs Bros., Baltimore, Md. Figure 2, the black precancel, "L P/2 9 15," is listed as L'Aiglon Perfumes, New York by Field, and Lazell, Perfumer, New York by Chappell. Figure 3 is another example of either Bliss Laboratories Co., Asbury Park, New Jersey (Field) or Ben Levy Co., Boston, Mass. (Chappell). this overprint, in red, is "B. L. Co./ Dec. 1/ 1914."

Denominations seen are listed by Chappell. Figures 4 and 5 show two unlisted values. The A. S. Hinds is noted as having been seen on the 1 1/4¢, yet the red "A. S. H./ Nov. 19, 1914" is on a 5/8¢

Iowa Trout and Duck Stamps Available

Iowa Conservation Commission officials have announced that unsold duck and trout stamps from previous years may be purchased by stamp collectors up to 1st June 1978, when the unsold portion of these expired stamps will be destroyed. Iowa Migratory Waterfowl Stamps have been issued each year since 1972 at a cost of \$1 each. The artwork for these stamps was selected from competition by top wildlife artists, both professional and amateur. Iowa Trout Stamps have been issued each year since 1961. Their cost is \$2 each for years 1961-1965; \$3 each for years 1966-1971; and \$5 each for years 1972 to present. For the first ten years of issuance, trout stamps were of the same design. Two issues were designed by a Commission staff artist. Since 1974, artists have competed to provide the design for the State trout stamps in the same manner as the State duck stamps. Expired Iowa Migratory Waterfowl Stamps and Iowa Trout Stamps still may be purchased at face value from the Iowa Conservation Commission, Wallace State Office Building, Des Moines, Iowa 50319, while supplies last or until the destruction date.

P Die RN-P6

(Ed. note: This item is reprinted from the Lincoln Log through the courtesy of its Editor, ARA member Lee Adams. Issue and author unknown.)

Although Scott's U.S. Specialized Catalog first listed Stamped Paper as SP (1937), the prefix was changed in 1940 to RN with dies from A to Y, making 26 types or frames. Die P (5¢) and R (10¢) used the same frame as B (2¢). P Die was possibly produced by the American Phototype Co.

Act of Congress of July 1, 1862 authorized the use of Revenue Stamped Paper for checks, drafts, receipts, insurance policies, bonds, stock certificates, script certificates of the Panama Railroad Company, dated October 5, 1865. P Die was also used, or coupled with other stamped paper. P Die had in the center frame a portrait of Abraham Lincoln, as was the case for R, T and V Die.

Neither the Act of Congress, nor the Bureau of Engraving and Printing established any colors for these Dies. The most commonly used was orange, but this meant any color handy for the printer. This developed into shades of orange, lemon and yellow. Red, red orange and brown were generally used for the P Die.

Much credit must be given to Samuel S. Smith (ARA #1081) for his enthusiasm and the amount of time given to studying the subject of U.S. Stamped Paper. His writings on Stamped Paper have appeared in the American Revenuer, published by the American Revenue Association, as well as in the United States Specialist, published by the Bureau Issues Association, Inc.



Fig 2



Fig 3



Fig 4



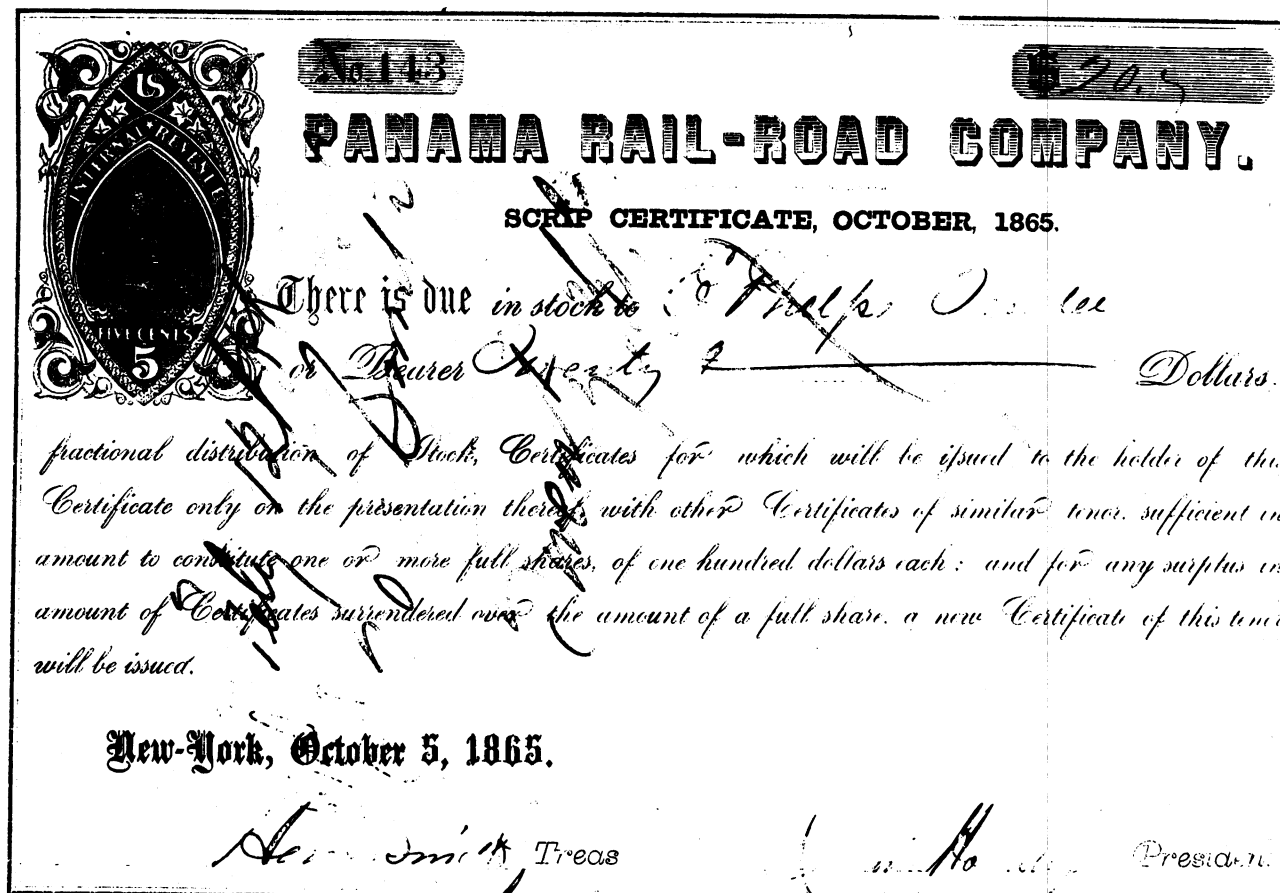
Fig 5

value. Smith, Kline & French Company had been noted by Chappell as being on the 5/8¢ and 1 1/4¢, but the red "S., K. & F. Co./ JUNE 1915" is on a 3/8¢ denomination.

Figure 6 is unlisted by Chappell, but is included in Field's. The same applies to Figure 7, but both company and city are unknown.

The above are but a few examples from the author's collection. Needless to say, it is quite frustrating to have material which cannot be truthfully assigned to the original user of the overprint.

In Chappell's list, mention is made of varieties or types. One overprint, which is not in the Chappell



listing, but in Field's, is that of Salon Palmer. Salon Palmer, founded in 1847² in New York City, could easily be a great starting point in type or variety overprints.



Fig 6

Fig 7



Fig 8

Fig 9

Figures 8 and 9 show the overprint reading either up or down. At first glance, one would assume that this occurred by inverting the sheet during the

printing process. However, Figure 10 shows how this happened in many cases. As interesting as this may seem, the different size and type fonts used in both stamps as well as the tete-beche block are worth a comment or two.



Fig 10

A better example, Figure 11, the block of twelve shows at least 6 different major varieties. Note the variations in font size, Roman and Gothic, serif, sans-serif in JAN and 1915. This does not include the sub-varieties, such as the broken P's, 1's, etc. in "Palmer."

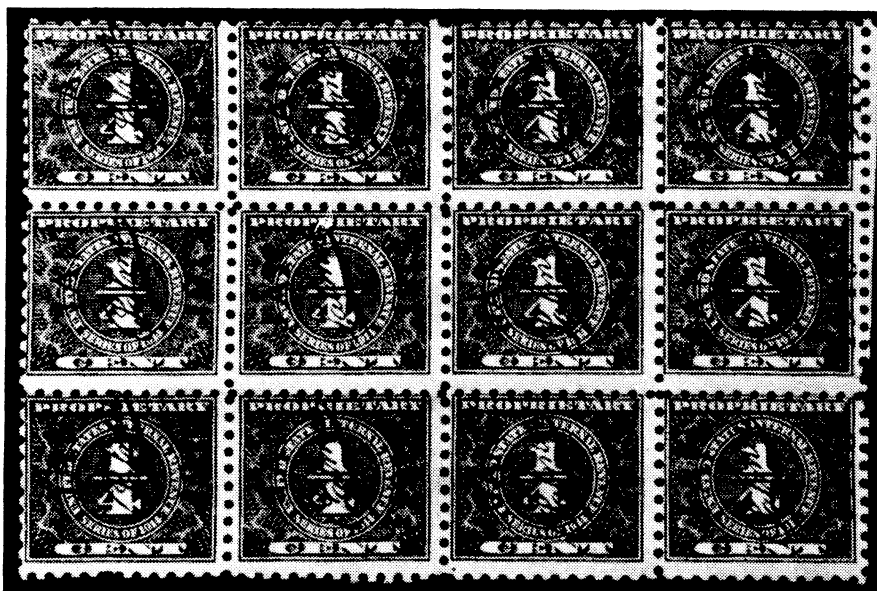


Fig 11

As the title indicates, this is just scratching the surface. There is much to be studied and written about the Precanceled Varieties of the 1914 Proprietary Stamps. My big desire for this stamp is eventually to get a thorough listing of known companies and varieties of precancel in the manner of the 1898 Precancels done by Chappell and Joyce. Any volunteers out there?

Bibliography:

1. Chappell, C. H., "Precanceled 1914 Proprietary Revenues," *The American Revenuer*, 24 (May 1956); and Harold Field, "Precancel U.S. Revenue Stamps," *The Precancel Forum*, 101-103 (April 1952).

2. Parke, Davis & Co., *Great Moments in Pharmacy*, Northwood Institute Press, Detroit, 1966.

AN UNLIKELY MARRIAGE

Herman Herst, Jr. HLM

"No man is an island". So said the poet. And in philately there are few islands. Time and again we run into pleasant combinations where a nice item of interest to one collector fits just as nicely into another collector's scope of interest. Is encased postage a branch of philately, or of numismatics? Both claim it, each with justification.

There are obvious marriages. A collector of essays and proofs does not necessarily seek airmails, but when it is an airmail proof, he invades the field of the aerophilatelist.

There are not too many instances in which the fields of postal stationery and revenue stamps cross, but we have just located one which may be new to the record. If it is not, at least we do not recall its having been written up within our memory, which is indeed a long one.

The one cent private prop stamp issued to pay the tax on Dr. Isaac Thompson's Celebrated Eye Water is listed in Scott as RS242. It is a relatively common stamp. The proprietor of the firm was John L. Thompson, and its location was Troy, New York. The relationship of the seller to that of the inventor has not been established, but no doubt they were related.

Uncle Sam allowed distinctive stamps for the so-called Match & Medicines (as well as Playing Cards and Perfumery companies) as a concession to their fear, well justified, that competing firms would come out with a similar product and a similar label. By simply paying for the costs of production, a manufacturer could protect himself, for while everything about the product could be duplicated, the stamp itself was protected by law.



RS242

Thompson so feared imitation that he not only protected himself with the catalogued stamp, but he used direct mail to let prospective purchasers know about his product. In so doing, he himself violated the law by reproducing his own stamps in the exact size, design and color. Whether Uncle Sam winked at the violation or proceeded against it, we don't know. The fact that the card itself is scarce today could well indicate the latter.

There is no date on the card, but since it is UX3, first issued in 1873 and in use for only two years, it must have been early in the M&M period. The card is postmarked Troy, New York, and it is addressed to O.J. Ward in New York. New York, even in the 1870's, was a large city, and we wonder how many O.J. Wards there must have been there at the time, making us further wonder if the card ever reached its proper destination.

Printed in blue and in white, the card reproduces in the very center the exact design of RS242. Above and around the stamp, printed in black in large letters, one reads:

"TEST OF COUNTERFEIT
FACSIMILE OF PRIVATE STAMP ON ALL GENUINE
EYE WATER
DR. ISAAC THOMPSON'S CELEBRATED EYE
WATER"

In much smaller letters at the bottom of the card appears:

"In consequence of the VARIOUS IMITATIONS AND COUNTERFEITS OF a new Engraved Envelope, on which will be the likeness of the Original Inventor, Dr. ISAAC THOMPSON, New London, Conn., with a fac-simile of his signature; also the signature of John L. Thompson, together with a note of hand, signed by John L. Thompson, 161 River Street, Troy,

N.Y., NONE OTHER CAN BE GENUINE. CAUTION. BEWARE OF A SPURIOUS ARTICLE CALLED THOMPSON'S EYE WATER, SIGNED J. THOMPSON, Bridgeport, Conn. It is in no way like the genuine. PURCHASE ISAAC THOMPSON'S EYE WATER, LABEL ABOVE DESCRIBED. See that the WRAPPER around each bottle has my signature; also that the NOTE OF HAND IS ON THE LABEL, AND ALSO MY PRIVATE INTERNAL REVENUE STAMP.

John L. Thompson Proprietor, Troy, N.Y."

The reference to "envelope" in the above does not refer to what we understand by the term; the medicine had a wrapper around it to which the stamp was affixed, and to get at the medicine, the wrapper had to be torn, thus further protecting the genuine article against imitations.

Do any readers know of any other uses of our first postal card for purposes of advertising proprietary medicines, and using a revenue stamp in original size and color as does this one?

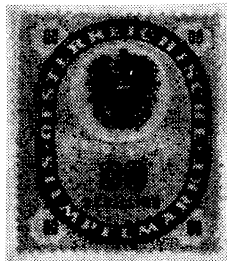
Austrian Stempelmarke Proofs?

by G. M. Abrams, ARA

Not listed in Durneder, but similar in design to the background of the issues of 1957-65 (Stempelmarke), while with differing eagles in the top circle, a set of stamps (complete?) has been received recently as illustrated below.

The sender believed these to be proofs of some proposed design, since the denomination shown on each is "0"; presumably, they are proofs.

If anyone has information on these please write me, as the Austrian cataloguing effort is IN PROGRESS, and this could be a STOP—PRESS item.



On hand:

All dated "1953"

Pelure paper, gray-blue network, 22x32 mm. overall, perf 14; all denominations "0".

With eagle design as in the Consular issues of 1953, and the eagle in the color of the network:

Inscriptions dark blue

Inscriptions dark red

With eagle design as in the Stempelmarke issues of 1957-65, and the eagle the same color as the inscriptions:

Inscriptions dark green

Inscriptions carmine (foto)

Inscriptions dark brown

FRENCH TIMBRE FISCAL VARIETIES

Gen. M. H. Fradois, ARA

While pouring through a shoe-box full of the Timbre Fiscal issues, a rather distinct difference caught my eye on the 25c issue of 1925 (Kremer #9), beyond the many shades encountered. There appear to be two types of the numeral 2.



Fig. 1



Fig. 2

(Catalog efforts cont. from P. 53)

GERMANY, POLAND, SAAR, ESTONIA, LATVIA, LITHUANIA, CENTRAL LITHUANIA, MEMEL, DANZIG, EASTERN SILESIA

As if this isn't enough to keep John Norton (143 Merrick Road, Lynbrook NY 11563) busy he comments that he can help in cataloging Spanish issues. Most of the above are in advanced stages except German municipals beginning with O thru Z and Poland. He is also currently comparing notes with others working on Hungary and Albania. He is always glad to help anyone undertaking a list.

REPUBLIC OF THE SOUTH MOLUCCAS, INDONESIA John Rabarts (Tiki Road, Coromandel, New Zealand) is currently working on catalog-handbooks on the Vienna Printings of Indonesia 1948-50 and the Republic of the South Moluccas 1950-55. These are both classed as cinderellas. In the planning stages is a catalog handbook on Netherlands Indies-Indonesia Revenue stamps. He needs a lot of information.

CANADA LIQUOR BOTTLE SEALS Ernest Vilter (5145 North Palisades Rd, Milwaukee, Wi 53217) has already completed sections of this area and has been printed by the Canadian Revenue Society. He is still working on the Federal (orange) seals from 1958 to 1962 and for 1965 to 1969; the small blue seals for most years from 1947 to 1967; and the small orange seals believed to have started about 1966. He would appreciate any data.

OTHERS? It appears that ARA members are a busy lot. This listing can go on for some time so please write.

I have not initiated any contracts between anyone working on similar projects. If anyone sees that someone else is working on a project similar to yours or on a project that you can assist, please contact them.

The difference is most notable in the riser and in the left edge of the base of the numeral. The first type has a fairly straight riser, ending in a pointed edge at the base (Fig. 1), while the second has a more sinuous riser, curving into a rather blunt meeting with the base. (Fig. 2).

Those of the first variety with the straight riser were more prevalent in the batch studied (circa 70%) and the curved 2 was noted only with cancellations after 1931. I suspect, since there were many printings of these stamps, that the Fig. 2 variety was indeed an issue of 1931, rather than 1925, and that the plates for same were changed at the time...presumably due to wear.

Comments from the readers on other potential varieties of the so-called 1925 issued are welcome.

LINPEX continued from page 58

Has this exhibit won previous awards? _____

If so, list awards at major shows _____

Please Print:

Name _____

Address _____

city _____ State _____ Zip _____

I have read and accept all rules and regulations

(Signature) _____

THIS SPACE FOR COMMITTEE USE ONLY

Exhibit No. _____ Frames No. _____

Returned _____

The American Revenuer, April, 1978

SECRETARY'S REPORT

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

NEW MEMBERS

- 2751 BOWMAN, James A., 3459 Township, Santa Susana, CA 93063, by G. M. Abrams, Germany.
2755 BRIANT, David, 5/6 Almora St, Balmoral Beach, Sydney, NSW 2088, Australia. All revs and cinderellas.
2759 CAPOZZI, Lou, 3265 4th St, Oceanside, NY 11572, by G.M. Abrams. All US revs, ducks, war savings, official seals (collector/dealer).
2746 CLARK, Scott, Jr, 412 First National Center, Hutchinson, KS 67501, by G. M. Abrams. US ducks. Kans quail and upland gamebird stamps.
2760 DUFRESNE, Andre, C. P. 112, Succ. Beaubien, Montreal, Que H2G 3C8, Canada. Old locals, Lundy and Isle of Man revs, genl.
2756 HAMBLIN, John W. (address withheld), by R. E. Florida. General.
2757 HARDCASTLE, Raymond, 489 Turkey Hill Rd, Orange, CT 06477, by John L. McGuire. US, incl revs, postage, FDC (collector/dealer).
2761 KERSTEN, Milton L., Rt 1, Box 247, Donna, TX 78537, by APS. US revs, world locals.
2747 KOLLINS, Stephen A., MD, 22008 Halburton Rd, Beachwood, OH 44122, by G. M. Abrams. Turkish, Palestine, Israel revs; cinderellas related to X-ray, e.g., TB seals, etc.
2758 LENG, William M., Jr, 7 Seymour St, Binghamton, NY 13905, by G. M. Abrams. All US BOB, NY state revs.
2750 MEILING, Paul H., 2350 Springwood Dr, Meridian, ID 83642, by Dan Hoffman. BOB, mainly ducks.
2748 MONNIER, Blanche, Rt 1, Box 105, Ravenden, AR 72459, by G. M. Abrams.
2753 PELLETIER, Charles C., 4920 Treewood Ct, Pleasanton, CA 94566, by Charles Hermann.
2749 RICHARDS, T., PO Box 23317, L'Enfant Plaza Sta, Washington, DC 20024, by DC Chapter. Liberia, AMG FTT.
2754 TANAKA, Robert (address withheld), by G. M. Abrams. US.
2752 WILLIAMS, James R., MD, 1305 W. 4th St, Stillwater, OK 74074, by Linn's. All US and poss., AMG.

CM2762 WLODARCZYK, John J., 5707 Coachmen East, Lindenwold, NJ 08021, by G. M. Abrams. US revs, incl states, US non-Scott, locals.
The highest membership number on this report is 2762.

REINSTATED

- 816 SALZER, Richard L., Rt 3, Box 791, Knox, IN 46534, by G. M. Abrams. All Ind state revs, incl hunting and fishing; rev stamped paper used in Ind.
1921 Brian Birch (Liverpool, UK)
2032 Chi-I Huang (Taiwan, ROC)
2205 Bhag Chand Luhadia (Jaipur, India)
2026 Lawrence Matthews (Ont, Canada)
1978 Steven H. Richards (Arlington Hts, IL 60004)
1935 Min-Jen Tsai (Bangkok, Thailand)

DECEASED

- 800 Loren B. Thompson (Plymouth, MA 02360)

DROPPED (CURRENT ADDRESS UNKNOWN)

- 1744 Kenneth M. Saunders

ADDRESS CHANGES

Robert Akaki, 3217 S. 91st St, Omaha, NE 68124
David A. Cantor, 39 Mary St, Arlington, MA 02174
A. O. Imbler, 407 W. Badillo St, Covina, CA 91723
Scott Publishing Co., Attn: Lilly B. Freed, 3 E. 57th St, New York, NY 10022

MEMBERSHIP STATUS

Previous Membership total	1360
New Members	17
Reinstated	7
Deceased	1
Dropped	1
Current membership total	1382

PROSPECTUS

ARA CONVENTION (LINPEX '78)

COMPETITIVE EXHIBITS — RULES AND REGULATIONS

1. LINPEX is an open show. Each exhibit will be judged on its own merits, irrespective of category.

2. The following categories have been established solely for the purpose of grouping similar exhibits. Other material, even if not fitting these categories, will be fully eligible for all awards.

- A1. UNITED STATES: stamps, postal stationery
A2. UNITED STATES: postal history
A3. UNITED STATES: revenues

- B. UNITED NATIONS
C1. FOREIGN: stamps, postal stationery
C2. FOREIGN: postal history
C3. FOREIGN: revenues
D. AIRMAILS
E. TOPICALS
F. JUNIORS

3. All entries must be the bona fide property of the exhibitor.
4. Any known counterfeit or spurious material, unless identified as such, may disqualify the entry.

5. Selection of the judges shall rest solely with the LINPEX Committee. All judges will be APS accredited. The Judges shall be provided an adequate supply of Gold, Vermeil, Silver, and Bronze medals. The decisions of the judges will be final in all cases.

6. More than one exhibit may be entered provided a separate application is used for each exhibit. However no exhibitor shall be permitted to enter more than 10 frames for any one exhibit or 15 frames total for all exhibits.

7. The exhibition frames (36" x 48") will hold 16 average (8 1/2 x 11) or 12 large (such as Scott Specialty) pages without overlap. Use of oversize sheets or cards is discouraged, though not absolutely forbidden. However frame construction precludes mounting of any sheet greater than 11 3/4" high or 36" long.

8. Entry fee shall be \$4 per frame and must be paid at the time the entry blank is submitted. Checks should be payable to LINPEX '78.

9. Failure to exhibit after an entry blank has been submitted shall mean the forfeiture of the entry fee.

10. Entries shall be submitted no later than Aug. 22, 1978. However in the event all available space is filled before that date, the Exhibition Committee will close entries without further notice. In case an exhibit is rejected, a refund will be made for all fees paid.

11. Exhibits sent by U. S. Mail or UPS must reach the Exhibition Committee no later than Sept. 18. The Exhibition Committee will not be responsible for late arrivals. Exhibits may be delivered in person on Sept. 21 if prior arrangements are made.

12. Exhibits must be sent prepaid and will be returned as promptly as possible. Each exhibitor must include sufficient postage for return of their exhibit.

13. No exhibit will be removed before the official closing of the show. All exhibits will be installed and removed by the Exhibition Committee unless the owner makes prior arrangements to install his own exhibit.

14. Due precautions shall be taken to guard all exhibits against loss or damage. However no responsibility of any kind shall attach to Lincoln Stamp Club, Inc., the Radisson Cornhusker Hotel, any participating Society, or any member, officer, or employee for any loss or damage.

RECOMMENDATION: Each page should be enclosed in a transparent sheet protector. Each page should be identified on the back with the name of the exhibitor and numbered in the order in which it is to appear in the exhibit.

15. Exhibits shall be sent to:
LINPEX '78
GATEWAY BANK
c/o James Kruger
No. 1 Gateway
Lincoln, Nebraska 68505
DO NOT send correspondence to this address. Send correspondence to the Exhibit Chairman.

LINPEX '78 ENTRY BLANK

Send to: Exhibit Chairman, Charles Wenz, PO Box 2851
Lincoln, Nebraska 68502

Please reserve _____ frames for me at LINPEX '78

Enclosed find \$ _____ Entry Fee (\$4 per frame)

\$ _____ Return Shipping Cost

Total \$ _____

Instructions for return of my exhibit _____

Title of my Exhibit _____

Brief description of type of material included: _____

Please enter this exhibit under Category _____

_____ Check only if you do not want your name listed in the program.

I am a member of the following Societies: _____

(cont. on P. 57)

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.

CINDERELLA: Latvia (1200) 5k-7k, 1919 eagle issue, 8 vals complete, imperf singles, some blocks and larger pieces, some perfd, about 300 on cards, 900 in env. \$14.

ALBANIA: Mirdities issue (815) 5 vals cpl about 150; same ovptd
TAKSE about 150; ovptd 25q on 1q about 30, one ovptd sidewise; some cancelled. About 340 singles on cards, and about 475 in blocks and larger. Good distribution. \$14.

SEDANG: (7) complete mint. \$8.

SEDANG: (10) cpl with 3 vals used, some defects, 3 dups. \$10.

ABYSSINIA: (52) Red Cross issue 5 vals, 5 sets of singles, one set blocks; plus 2 sets of 3 val ovptd with red cross; plus early type imperf proof. \$10.
UKRAINE: (565) 1919 13 val issue, singles, blocks, larger pieces, 29 to 59 each value. \$10.

TANNU TUVA: (236) Michel #39-103, collections of 73 diff, 7 diff cpl sets incl perf and imp, mint or used. Registration, zoological, landscapes, zepplins, Jubilee 1937, and airpost. 1937 all large sized pictorials, triangles, diamond shaped, few stained. 2 cpl sets of 73, plus 71 diff, plus 19 odd values. Very high cat. \$20.

Albert W. Hilchey, 3036 33rd St., San Diego, Calif. 92104. 304

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

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

WE PAY 1/4¢ 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: 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

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

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

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

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

Leading Revenue Stamp Dealer in U.K. urgently require complete run of the AMERICAN REVENUE magazine from no. 1 to all issues for 1960 inclusive. Also require issues for 1968. Please state price, we will pay mailing costs. Clutterbuck, 13 Sandhill, Newcastle on Tyne, England.

LUNDY WANTED by private collector: Locals used in Lundy that are not the normal items found and wanted. Specifically need Red Cross overprints, early tram tickets and essays. Sanford W. Fields, P.O. Box 82863, San Diego, Ca. 92138 305

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

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

I WILL Pay you \$4.50 for each hundred checks/documents with revenues you send me. Any amount. No damaged. U. S. only. Jacob Kisner, 750 Park Avenue, N. Y., N.Y. 10021 304

LOCALS WANTED by private collector: Locals used in Morocco during early 1900's. All items have town of Mogador engraved on labels. Any and all items wanted — mint, used, on cover. Sanford W. Fields, P.O. Box 82863, San Diego, Cal. 92138 305

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

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

NEVADA REVENUES: (42) Hubbard #2/32, plus 4 liquor tax, and RNB18, and RNC24 cut to shape, and RNB19 complete used. Good early cancels. Slight duplication. \$80.

MEXICO REVENUES: Stevens numbers.

DO179, 50p—\$15.; DO370, 100p—\$25.; DO397, 500p—\$75.; BT9-10; \$20.; R294E, 100p—\$15.; R404B, 500p—\$10.; R513F* 1000p—\$15.; R729E, 500p—\$8.; R730E, 1000p—\$10.; R769B, 1000p—\$10.; R781E* 500p—\$10.; R782E* 1000p—\$20.; PE3, 50c; \$5.; PE3, 50c—\$5.; PE9, 500p—\$20.; PE10, 1000p—\$25.; PE11, 5000p—\$30.; PE12, 1000p—\$40.; PE14, 10c—\$3.; PE15, 1p—\$8.; PE15A* 5p—\$15.; PE16, 10p—\$12.; PE16A* 50p—\$20.; PE17, 100p—\$15.; PE18, 500p—\$20.; PE19, 1000p—\$25.; PE21, 10000p—\$40.; PE8, 100p—\$15.; * unlisted

GUATEMALA REVENUES: 20c value 1883-8884 date error \$15.; same in horizontal strip five. \$20.

SWISS MILITARY: Collection of 1019 of which 924 are diff, mtd in two Locher 1939-45 Swiss Mil. albums. Some loose in env. \$75.

CIGARETTE ALBUMS: (47) diff flags \$7.; 50 diff flags \$9; 60 diff cricketeers, etc. \$8.

Albert W. Hilchey, 3036 33rd St., San Diego, Calif. 92104. 304

WANTED. Bills of exchange on Wells, Fargo & Co. and others of California and Nevada and cancelled bank checks pre-1890. I have to trade 1st, 2nd and 3rd issues, some M&M & Narcs. Geo. Story, Sr., 1920 NW 12th, Oklahoma City, OK 73106. 306

WANTED. U. S. and Foreign postage stamps fiscally used or with colored cancels. Highest prices paid. J. Swan, 863 East Washington, Pasadena, CA 91104. 315

WANTED. U. S. Proprietary "Battleships" cancelled with coca-cola handstamp and information concerning same. Write first. Skip Stallings, 7302 Mullins #804, Houston, Texas 77081. 304

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**

About London, October 1977 Sine Repute

By Richard Riley, ARA

Provident fate conspired to send wife and I on a three week tour of the British Isles and, as a topper, a concluding week-long stay in London. On departure from the U. S., philately was furthest (almost) from mind.

The first three weeks with a tour group left zero hours for stamp excursions. But London was another case indeed, arriving as we did, October 19, just in time for the 1977 British Philatelic Exhibition. The BPE was just opening in Seymour Hall, in the Marleybone district of London.

Having the Tower, The British Museum, The National Gallery, several theaters and 35-40 pubs on the must list, nothing would do but to add on this annual exhibition. What a splendid affair! Nearly 50 stands ("members of the bourse") and some 328 frames were housed in two sizeable halls. As to be expected, the bourse and exhibition frames had a heavily British flavour—and indeed much beautiful material was in evidence. Significantly, British revenues and other Cinderella type material was nearly invisible.

Dealers queried at the show as well as many dealers located on the Strand near the Savoy Hotel in the down town area near Piccadilly, were unable to show me a thing. In fact, there were no more than 2-3 dealers of at least 30 approached, who knew what they were looking at when shown a copy of an inland revenue British patent medicine tax stamp. Several wanted to know: "How much?"

Aspects of the exhibition which fascinated me included the evident limitation of two frames to a subject. Actually, several entrants had two pairs of frames with related material, each pair, however, with its separate title. Court of Honor displays were somewhat larger.

There was much postal history and postal stationery in evidence. Also, I noted, every one got an award, even if only a certificate of "participation", but my recollection is that no golds were awarded, but that a number of silver gilt awards, the next step down, were bestowed on exhibits.

After the British Philatelic Exhibition, I took in the British Library. It had on view the Mosely Collection of British Colonies, the Fitzgerald Air Mail Collection, several other smaller collections and the incomparable Taping Collection of 1840-1890. No substantial display of any countries' revenue stamps was found included, however.

Personally, I found the philatelic display in the National Postal Museum to outclass all else. Perhaps it was the display format. The "Berne" UPU Collection, the DeLaRue Philatelic Archives, the Post Office Collection and The Phillips Collection (45 volumes of 19th century Great Britain) readily viewable in good light, was almost too much. Revenue and other Cinderella material was located in the last 3 volumes of the Phillips collection and included: postal fiscals, railway letter and parcel post stamps, essays, proofs; private companies and post office telegraph stamps and the like, including proofs, specimens, etc.; and postage and revenue stamps overprinted specimen. With respect to the inland revenue patent medicine tax stamps, Phillips had very few, evidently all overprinted specimen, and so far as determined, no showing of the stamps of various companies.

The Postal Museum holdings and a modest philatelic library associated with the collection are available for research, if prior arrangements have been made. Also, the museum offers some publications. The Philatelic Bulletin, issued by the British Post Office Philatelic Bureau, 2-4 Waterloo Place, Edinburgh EH1 1AB, is top drawer. It should be a must for any collector of Great Britain's postal issues. Twelve issues on slick paper in color runs £1.40 air mail to the U.S.

Having thus become reimmersed in philatelic matters, and awash with several pints of bitter, there remained little more but to telephone ARA members in the London area. Just to say hello. Thus I enjoyed chats with several members and missed several others who were "out". Obviously we must return again.

REVENUES COLLECTIONS

ARGENTINE Republican issues with Naipes (3), Tabacos, with duplicated selection of different imprints of manufacturers, etc. (144) \$17.50

ARGENTINE Interesting selection of early material on old leaves, with 19th Century Municipal and Provincial issues, including Patents, Slaughterhouses, Medicine, and some Federal Bills of Exchange and imperf Cigarette Tax (165) \$29

AUSTRIA Selection of mainly 19th Century, with the finely engraved and delicately coloured Franz Josef Heads and subsequent Allegorical designs, a few for the Hungarian part of the Empire, and some "cigarette-paper" issues of c. 1920 (178) \$35

CHILE Selection of mainly 19th Century with a number of postally used and Telegraphs 1883-1902, including 1883 1 peso unused pair (61) \$11.50

CHINA All-different selection of issues 1899-1949, mint and used (100) \$31

FIUME Selection 1920-1941, including 1941 Provisionals (5 pairs) and ovpts on Croatia. All are scarce (70) \$35

FRANCE Documents: 1871 Contract bearing 10c en sus on 50c (Kremer 24) (4 margins), four other 19th Century documents, and 1914 Gunpowder Tax entire wrapper \$9.50

FRANCE Mainly 19th Century collection, with Bills of Exchange from 1860, Foreign Affairs, Affiches, Connaissances, Copies, Dimension from 1862, with various numeral cancels, Quittances, Pharmaceutical Tax and a few others (330) \$56.50

GERMAN STATES 19th Century collection including Alsace, Baden embossed type and railway, Bavaria, Bremen, Brunswick, Mecklenburg-Schwerin, Hesse-Cassel, Stuttgart Mobelmesse large numeral designs, and others (100) \$23.50

GERMANY - HESSE-DARMSTADT Collection from 1868 of Hesse-Darmstadt, to 1907, with values to 60 Mark. Cat nearly 50 Forbin Francs (72) \$39

GERMANY Collection of mainly older material including good range of Bills of Exchange (Wechsel-Stempel), also Customs issues of 1920 and a few recent (230) \$33

GREAT BRITAIN Collection of embossed issues, with perforated General Duty to 25, (these Cat. Booth 298), cheque and draft stamps (one entire cheque of 1861), General Duty colourless, and in red various including 36 (3), Bill, Bankruptcy (106) \$49

GREAT BRITAIN Collection of perforated issues, including Admiralty, Chancery, Probate, Contract Note, Civil Service, Transfer Duty, Land Commission Ireland, perforated General Duty Embossed to 25, Judicature, Cat Booth 174 (113) \$56.50

GREAT BRITAIN - GENERAL DUTY Imperf adhesives in pale rose period 1860-70, all with blue marine insurance cancels, values from 3d to 15/- (35) \$14.50

INDIA Foreign Bill and Special Adhesive of King Edward VII and King George V, all on piece, with values to 20 Rupees with duplication (200+) \$19.50

INDIAN STATES - MEWAR UDAIPUR Specialised collection of Court Fee issues, mainly the locally lithographed issues, with wide range of shades, currency inscriptions, Bhindar ovpts, and ovpt "Rajasthan" to 2 Rupees, some punched (69) \$19.50

INDIAN STATES Collection of states including Alwar, Banswara, Berar, Bharatpur, Bikaner, Jaipur, Indore, Karauli, Kotah, Mewar, Rajasthan, Sirohi, Travancore, Sikkim and others, including scarcer items (111) \$29

MALAYA Selection of Straits Settlements with values to \$1, from 19th Century, also a few recent Malaya, includes 'postage and revenue' types, fiscally used. (70) \$11.50

PERU Good 19th Century collection, with 1866 issue complete, also a proof of the 50s top value in green and scarlet, 1870 5s imperf proof, provincial overprints of 1870-72, 1880 500s ovpt. SPECIMEN 1883-89 overprints and a range of the 1890s. Cat well over 100 Forbin Francs, plus proofs and Specimen (159) \$74

SALVADOR Specialised collection of the 1916-18 Timbre Municipal issue, all selected copies in pairs or blocks of four, with imperf, double perf, imperf between etc. All are unused, apparently proofs (190) \$97.50

U.S.A. State Revenue Issues, mainly for fertilisers, feedstuffs, liquor, etc, good range of States (96) \$9.50

TERMS OF SALE: Payment with order please, subject unsold (U.S. cheques please add \$1 Bank Charge) Bank-American and Master Charge welcome. Postage extra please. Satisfaction assured or immediate refund.



(Member ARA)

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