

The American Revenue

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THE FRENCH DIMENSION STAMPS: A Study of the 20c Value of 1865-72

by Gen. M.H. Fradois, ARA

Introduction

The French word "dimension" is used throughout the following text as reference to the adhesive revenue stamps issued for payment of taxes according to the size of document. The stamps for these dimensional duties of this particular "Imperial Coat of Arms" set are most interesting, and for several reasons, the 20c denomination stamp deserves close consideration. Indeed, this stamp had a unique status in the category. In addition to its proper role as a dimension stamp, it was also used in a general way as a stamp for the receipts delivered by public accountants, for registration and money orders by postmen, for railway receipts at land or sea borders delivered by customs authorities, and rather exceptionally, for consignment notes and bills of lading. Used as such, or overprinted (in 1871), during a period of nearly seven years, it is a prime candidate for study by specialists.



Figure 1 — Money orders



Figure 2 — Receipts

Historical Background

According to the archives of the French Treasury, taken from an unpublished study by Mr. Chalmandrier, former head of the "Atelier General du Timbre" in Paris...when the decision was made in France to reduce the stamp duty on receipts issued by public accountants from 50c to 20c (act of July 9, 1865), two revenue stamps of the latter denomination were already in use



Type I

for registered parcels and money orders (Fig. 1) and railway receipts for imported goods (Fig. 2). It was then decided to unify the stamps related to size, and to adopt a single type for the three identical duties (dimension, money orders and receipts).

The dies were built up in such a way that the values (there were several denominations according to size, or dimension) could be inserted in the lower corners left open for that purpose. In fact, this process had already been used in the United Kingdom for the letter dies of the penny black.

It is not known (by the writer) whether several designs were submitted, but Mr. Dulos, ironmaster, in Paris, drew up the "Imperial Coat of Arms" design which was formally approved by decree on July 21, 1865. In fact, previous arrangements had been made by a signed agreement with Dulos in April, to provide a die in copper and steel, a mold in silver containing twenty blocks of 240 subjects in red copper mounted on lead.

(DIMENSION — continued on page 160)

THE EDITOR NOTES...

...that the ARA-SRS convention at Lincoln was considered to be a great success by all those who attended. Ken Pruess has prepared a complete report for the November issue. Otherwise, please note the winners in the Kudos Section of the President's Letter. This was a great showing of revenue material which we can only hope will be repeated often.

...that there are still no firm plans for a 1979 convention. There is no reason that the ARA can not have conventions (a meeting along with a strong showing of revenue material in the exhibition.)

...that he has heard various comments that revenue material is not shown in certain areas because of the anti-revenue feelings of the majority of judges in the area. Well, hiding our revenue material in the back-of-the-book will not change those attitudes. We must openly show and promote our facet of the hobby. (How about it California-I hope to be leading the way by entering the AR in the literature competition at SESCOAL.) Not so long ago topical collections were viewed the same way; now topicals have their own category even in the international shows. Let's not be ashamed that we are revenue collectors.

...that newly elected ARA officers took office the first of this month. We have the utmost confidence in them and wish them the best in the two years to come.

...that with the election of a new president, the familiar President's Page has undergone a slight change, but as always it will remain your president's direct contact with you the members. It should be noted that in the past as it will be in the future, that page is entirely the president's. As editor I do nothing to it except determine the

type font and page location--nothing to the contents. So, anything now appearing on that page is the responsibility of Mr. Scoville.

...that likewise the contents of the rest of this magazine is my responsibility. I like to believe that editorially this magazine has been beyond reproach under my editorship. Therefore, I pledge to the new president and board my continued best efforts in providing our members with the highest caliber philatelic magazine.

...that in order that I might partially accomplish the above, I am still awaiting letters from potential columnists in the fields of state revenues,

local posts (or cinderellas in general) and any other special interest you as members might have. You set the terms as to frequency and length. Arrangements can be made for photographs.

...that the notice which appeared on page 112 in the last issue came from member Mike Zinman. Mike estimates it to come from about 1880-1890.

...that there is "just one more gasp for the Forbin" reprint according to Duane Zinkel. Because of the demand, a final group of 15 Forbin reprints have been assembled by partial use of Xeroxing. Even though this involved increased costs, prices remain at \$17 ppd. USA; \$17.50 elsewhere. Profits to ARA publication fund. Orders should be sent to Duane F. Zinkel, 2323 Hollister Ave., Madison WI 53705. If you don't have this book now, this is a last chance to get one. In the future they will be obtained only at auction and they will be more expensive.

...that in the November issue there will be an attempt made to convert you all to state revenue collectors. This will be the first special nearly all one subject issue. Your editor has ideas for more, maybe one per year depending upon the reception this issue receives. I would like to hear your comments.

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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.)

PRESIDENT'S LETTER

Ogden D. Scoville
2123 S. Windsor Dr.
Springfield, Mo. 65807

You, the voting members of the ARA have chosen me to represent you in the office of the President for the next biennium. I thank you!

In the effort to determine if my candidacy would benefit the ARA, I visited with numerous friends. Since the election with many more. I hope to undertake new adventures that will expand our hobby and our personal enjoyment. I expect to be a constructive office holder.

I will not assume that my term of office shall be free from controversy nor would I wish to always work in an atmosphere of dead calm. I intend to work for the ARA and revenues and I will not let personalities persuade me to undertake partisan activities. Nor will I have the time to spend on petty differences when there is so much to be done.

Our Association is the major constructive voice for revenue collecting in the U. S. and a guide in many other lands. We have so much to publish to make up for the neglect of the past hundred years. We have many philatelic exhibits to participate in as exhibitors and lecturers. We have much to offer postage collectors who are looking for an unspoiled collecting field.

The first twenty-five years was hard going and we were stuck at 400 members for years. The inactivity of the past was changed and under the leadership of our immediate past president, Gerald Abrams, we have grown to almost 1500 members. The ARA now has the membership and thus the cash resources and the writing talents to support an expanded publishing effort.

For years, I have stated that any collector who has 500 or more revenues probably has a one only variety. Nothing I have seen or heard of has changed this opinion. Therefore, we need your information as much as you need ours. In cooperation, we will find knowledge and strength. And we will appeal to non revenue collectors to become one of us.

It is still necessary for us to expand our membership. For our costs go down as we are able to spread them to more members. It is up to you to keep up and accelerate growth by your sponsorship of new applicants.

It has been truly said that political leaders are always lead by the voters. And this is so true with me. As your leader, it will be necessary for you to give me your advise, and express your desires on what you want the ARA to be. For if you don't, then it will turn out to be what I want it to be. Perhaps you won't like that!

So I'd like to ask you a few questions right here:

What would you like to have us publish in The American Revenuer: more articles on world, tax paid, non-Scott, Scott or what?

Do you want regular columns on specified collecting areas? Or would you want biographies, letters to the editor, Show happenings?

Would you like an annual convention? More local units?

Would you like a different emphasis in The AR?

Why not write me with your constructive suggestions?

Keep it short and to the point. If you want an acknowledgement from me please enclose a SASE.

With your help, we will continue our growth. And two years hence perhaps you'll be able to say to me, Thanks for the good job WE DID.

Member-dealer J. Barefoot (85 Saltergate, Chesterfield, England S40 1JS) advises that the firm intends to publish a catalog of Australian revenues and railway stamps. In the meantime, they have produced a compendium of published articles on Australian and New Zealand revenues and railways, and readers interested should write directly to Mr. Barefoot.

Kudos Department

To *Edward Cutler* for a silver at MAUEX (Youngstown, OH) for his exhibit of US Stamped Revenue Paper. This was the first time he ever exhibited.

At LINPEX '78 the list of ARA winners is long. Gold medals were received by *Earl Stritzinger* (US State and Local Documentary Stamps) who also received an ARA ribbon for state revenues, *William Fitch* (US 19th Century Beer Tax Revenue Stamps) who also received an ARA ribbon for US revenues, and *J. M. Shelton* (Canadian Revenue Stamps) who also received an ARA ribbon for foreign revenues.

Vermeil medals went to *Louis and Janice Alfano* (Custom Cancels on Classic US Revenues) who also received a bronze (Ceylon Foreign Bill Stamps), *Charles Reiling* (US Telegraph Issues) who also received a bronze (State Revenues), *Charles Wenz* (German Potpourri) which also took a TMPS silver medal (Charles also won a silver for a non-revenue exhibit), and *Doug Berryman* (Wisconsin Revenue Stamps.)

Silver medals went to *Lee Adams* (Lincoln Tax Paid), *Kenneth Pruess* (State Fishing & Hunting Stamps) who also received an Honorable Mention for a non-revenue exhibit, *Kenneth Trettin* (Private Die Proprietaries) who also was awarded a bronze (Prussian Fiscals - The Empire), and *Samuel Smith* (US Revenue Stamped Paper).

Honorable Mentions were also received by *Daniel Rhoades* (US Revenues on Cover) and *L. E. Lebo* (Representative Virginia Hunting & Fishing Stamps.) The revenues were impressive at this show.

THE DIES OF THE U.S. PRIVATE DIE PROPRIETARY MEDICINE STAMPS

Part VIII

Richard F. Riley, ARA

DIES CONTAINING GEOMETRIC LATHE WORK

Not all of the engraving of the private proprietaries was done by hand, and in many instances machine engraving was used. Good examples of ruling machine work are the dies of Demas Barnes and successors. In these instances the product in general contained a section of its design in black line engraving done by machine.

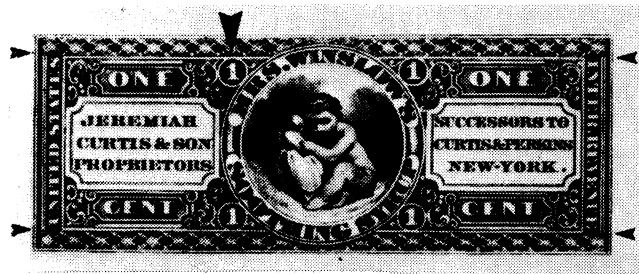


Figure 31

Jeremiah Curtis, die I on old paper, showing the small numerals, large arrow, and irregular entry of lettered end panels, small arrows.

Intricate designs formed by a system of interwoven curved lines were also used, frequently on the first issue revenues of higher denomination and less frequently on the patent medicine stamps. These designs, referred to as engine turning, turning, lathe work etc. were difficult to counterfeit and were employed principally for this reason. It may have been felt there was relatively little need for their use on stamps for which the impetus to counterfeit must have been comparatively low.

The designs were developed by a machine capable of engraving a wavy pattern of predetermined pitch and amplitude on a special thin die which could also be moved at the same time in a predetermined sequence of directions. The engraved die when cut sufficiently deep by repetitive trips through the sequence, was curved to fit a special transfer roll. Since the intaglio design created by the lathe became a relief the design in effect when transferred to a laydown die resulted in a white line engraving of the design created by the lathe. Inclusion of such design features required entry of the lathe work on a bedpiece used for the construction of the complete die. (5).

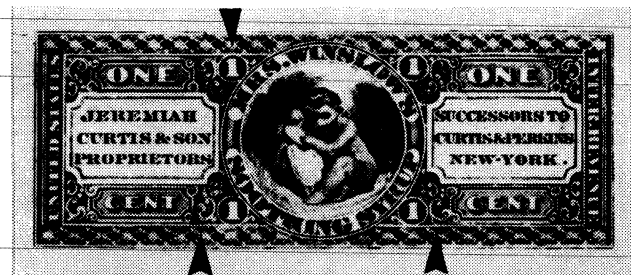


Figure 32

Jeremiah Curtis, die II on watermarked paper, showing the large numerals (top) and design asymmetries at bottom.

The Dies of Jeremiah Curtis and The Anglo-American Drug Co.: The Jeremiah Curtis and the Anglo-American dies clearly had common parentage. The Curtis 1 cent stamp, Fig. 31 and 32, is interesting in that it is the only private die stamp which appeared only on old and watermarked papers. That the 1 cent Curtis stamp on old paper and on watermarked paper were printed

from plates prepared from different dies has been recognized by Scott for three quarters of a century.

Close examination of the Jeremiah Curtis stamps and the Anglo-American Drug Co. stamp, Fig. 33, reveals a number of characteristics of these stamps which speak for a common parental die. These stamps have a tablet at the left end reading UNITED STATES and one at the right end reading INTER. REVENUE. The tablet at the left end extends into the geometric lathe work toward the top but not at the bottom. The corresponding tablet reading INTER. REVENUE at the right end extends equally into the lathe work at top and bottom. This is indicated in Fig. 31 by the little arrows. The spacing of these panels is identical on the 1 cent Die II, Fig. 32, and the 2 cent Curtis, Fig. 34 and the Anglo-American stamps, Fig. 33. Apparently, whoever laid down the lathe work entries on the bed-piece was somewhat hasty, resulting in the uneven placement of the end panels.

The 2 cent Curtis stamp obviously was an after thought as it was issued two years after their 1 cent stamp. I believe that this indicates that there was a common die from which were derived the 1 cent Die II of Curtis, the 2 cent Curtis die and the "altered die" prepared for the Anglo-American Drug Co.



Figure 33

The Anglo-American Drug Co. die, "altered" from the Jeremiah Curtis, die II. Done by the Bureau of Engraving & Printing.

Another feature of the design is the lack of mirror image symmetry in the ornamental scrolls between the numerals and the tablet containing the value given in letters. These may be evident in the figure, and are clearly so under a magnifying glass. A similar case exists for the ornamental scrolls to the bottom of the vignette, eg. Fig. 32 bottom large arrows. These asymmetries are identical on all stamps of the group. Further examination of the ornamental scrolls at the left end of the tablets reading ONE (or TWO) and CENT(S) on the left side of the stamp and the scrolls at the right ends of those on the right side of the stamp reveals further differences. For example, the bottom left ornament to right of NI of UNITED has 2 1/4 pearls as does the top right ornament to left of TE of INTERNAL, Fig. 34, large arrows. All other scrolls have two pearls.

The 2 cent Jeremiah Curtis stamp in addition to the features common to stamps from all of the 1 cent plates has two flaws about 5 mm. from the bottom right corner consisting of marks touching the inside of the outer frame line, Fig. 34, small arrows at bottom. These are constant, appearing on a plate proof and all four papers. No doubt other such markings can be found and can be ascribed to flaws in the metal on which a new lay down die was impressed.

RS67d, the 1 cent die II, Fig. 32, based on the date of issue, was prepared by the National Bank Note Co., and the stamp provides an example of the type of pastime engravers engaged in at the time.

An obvious change is in the re-engraving of the numeral one. While they were at it the engravers reengraved the two tablets of value at top and the two at the bottom with the word CENT. The letters were completely redone as was the background shading in each tablet. There is also some recutting which in effect slightly lightened the background of the ornamental scrolls at the ends of the four tablets of value. The improvements do not show clearly in the photographs reproduced here.



Figure 34

The Jeremiah Curtis 2¢ stamp. The large arrows point to the 2.5 pearls. The small arrows indicate the location of two small flaws in the die.

The second revision, exemplified in these stamps, is seen in the Anglo-American Drug Co., stamp Fig. 33, done by the Bureau of Engraving and Printing. It too has the fatter numeral 1 of the Die II 1 cent Jeremiah Curtis. It would appear that in changing the firm name the Bureau erased Jeremiah/Curtis & Son, probably on a transfer roll used in making the laydown die. On the laydown die they then engraved: THE/ANGLO AMERICAN/DRUG COMPANY. Probably the word PROPRIETORS was not erased (there was no necessity) and the spacing and characteristics of the letters of proprietors appear identical on both stamps. Compare Fig. 32 and Fig. 33.

Evidently the Bureau engravers were not satisfied with the reengraving National did on the tablets of value and the vertical lines of shading around ONE and CENT were darkened, and the inner circular frame line around the vignette was strengthened probably at the same time the name was changed. Again, these changes are not clearly delineated in the photo.

The Anglo-American stamp shows very faint marks in the left panel which may be remnants of the earlier inscription. Rocking in dots on the Bureau issue were not located.

The Dies of John I. Brown & Co.: - The stamps of John I. Brown probably will never take any ribbons for attractiveness, yet proofs on India from which in part a comparison of dies was made, have a certain pristine appearance, particularly in the delicate lines of the lathe work in the three reticulated circles. See Fig. 35, small arrows at bottom. Parenthetically my 2 cent plate proof is a "paste-up" variety which it might seem exemplifies unnecessary parsimony when it came to making proof copies. The proofs and a number of singles and multiples, provided material for comparison.

There are three small blobs of ink out of the design which occur constantly on all three denominations of this stamp, on all papers, which probably arose as defects in the metal of the mother die. These consist of a dot slightly more than a millimeter to the right of the UL corner on the outer frame line. The second is left of U of UNITED just inside of the left outer frame line between the tips of the roughly triangular ornamented corner pieces. The third is a speck of color at 10 o'clock in the O of SON in the right circle. None of these are in positions usually associated with layout lines and dots.

The shield on which is engraved the numeral of value at top left is somewhat "squeezed" by the central reticulated circle while that at right is not. Possibly this will be evident in the figure. Finally, the conjunction of the right reticulated circle with the central circle at the bottom has three lines of shading which clearly differ in appearance from those at the UR and at the conjunction of the left circle at UL and LL. These features are best recognized by examination of the stamp.

Other asymmetries which are common to the three denominations can be located in the foliated ornaments in the corners. These marks, design features and the like, argue for a un-denominated die as a parent of Brown's stamps.

It should be noted that the value at the bottom under the central reticulated circle is within an elongated oval on the 1 cent stamp but within a rectangular panel on the 2 cent and 4 cent stamps (not shown). Traces of design near ONE and TWO in the proofs of the 1 cent and 2 cent stamps indicate that foliated ornaments at one time occupied this space. Possibly the primary die made no provision for a panel of value given in words. This could have been a mistake in preparing the primary die. It is my impression that all of the match and medicine stamps have the value given in both numerals and letters.



Figure 35

The 1¢ stamp of John I. Brown. Numerous design characteristics indicate the three denominations were prepared from a common non-denominated mother die. Bottom arrows point to the reticulated lathe work; that at top to the "squeezed" numeral.

As in the case of the Jeremiah Curtis dies, use of lathe work in these stamps necessitated construction of the primary die on a bedpiece. The squeezed numeral by the shield at top left, the intersections of the three circles and the panel of denomination at the bottom reveal a degree of patchwork paralleling that on the Curtis and Anglo-American dies, confirming the view that the John I. Brown & Co. die was constructed on a bed piece.

HO CHI MIN CITY MUNICIPAL

by Terry Hines, ARA



Illustrated here is a used copy of a new revenue stamp from Ho Chi Min City (formerly Saigon) Viet Nam. The value is 2 xu and is printed in green. It is unknown if other values exist.

SPECIAL TAX STAMPS FOR OLEO

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308

PAPERS

by Ted Erbe

This item is reprinted from the June, 1976 issue of the *Philatelic Reporter & Digest (Philrep)* with the kind permission of the author, who also publishes *Philrep*. Anyone caring to respond to what follows may do so in these pages.)

Preparing this magazine has its happy but unusual developments. When I began over a 3 to 5 year period to accomplish the research for an article on revenue stamped paper, I planned to use it as a routine inside-the-book article; as it developed, it obviously became a lead story. Since the topic deals so strongly in Americana, I'm using it as the Bicentennial feature this month. Why choose this article as a Bicentennial feature? A study of US revenue stamped paper entires is so strong in historical content that it should bring a new and genuine appreciation of the American heritage. If this article results in more interest in this forgotten field so rich in the economic growth of the country, it may even be regarded as our magazine's major Bicentennial feature. No field deserves the obvious neglect which has been the lot of these "Papers". Reprints will be available for your Revenuer friends, and copies will be sent to the journal of the American Revenue Association, in the event they wish to reprint it.

A visit with the Long-neglected U. S. Revenue Stamped Papers.

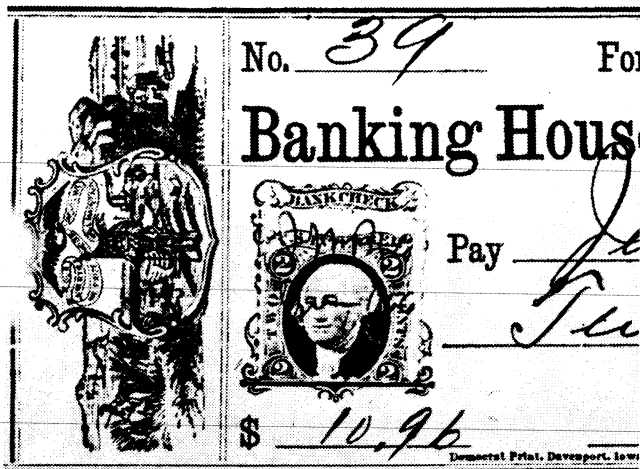
The big, new boom in U. S. Revenues, as reported previously in this magazine, continues to gain, but it has not yet struck with full effect upon one fascinating group of material concealed way, way back in the back of the book.

I'm speaking about the U. S. Revenue Stamped Papers, because lots of U. S. collectors seem to have forgotten them, despite all their charms and potential fun and maybe profit.

All Stamped Papers are quite old. Their use was authorized by Congress on July 1, 1862 (to start on October 1). Such Papers saw use for just under 20 years; all the old sets were discontinued on July 1, 1882.

These stamped Papers are just as truly U. S. stamps, according to an old Scott, as are the adhesives, bearing "the same

"If anything can go wrong, it will"
George Story, Sr., ARA



Going through a group of checks recently, I ran across several like the one pictured on the above specimen.

Since becoming interested in revenue stamps, I have never seen one like this or its likeness mentioned in any publication.

The stamp pictured is a first issue #R6, and the words "Bank Check" should be at the bottom, but due to badly aligned perforations this resulting oddity occurred.

Would it not be fitting to apply "MURPHY'S LAW" to the stamp?

relationship to them as do stamped envelopes to adhesive stamps!!"

LONG NEGLECT

Then why the long years of neglect?

Well, regardless of Scott's comments, they are not really stamps in the normal meaning. Besides, the early catalogs on Stamped Paper, while very thorough, suffered from this very thoroughness and thus discouraged many collectors.

So, despite good catalogs by E. B. Sterling (1888) and A. F. Henkels (1908), it remained for an old friend, E. R. Vanderhoof, to simplify their listing in 1936. At least five philatelists have added to his work, and the result is the present Scott treatise on the subject.

OUTLINE PICTURES ONLY

But, until recently, this material was shown only in outline pictures, so that few collectors in the old days could even appreciate these unusual Revenues.

Much of this has now changed, and the only problem with collecting "Paper" is that it will be hard to find. It will mean searching at some length through old stocks, and poking about in unusual places, and keeping a watchful eye on job lots and auctions to find them.

Should you decide to begin the Paper search, I hope you will not be too concerned with exact colors, at least in the beginning. Nearly all these stampings were made by local, private printers in U. S. Eastern cities; the exact color seems to have been at the option of the user or printer, and an orange item can be found in many shades, all the way from light yellow to deep orange. It should be noted, however, that often these odd shades, while they should not be a hurdle at the start, are really quite rare, and thus will bring a premium from specialists, which is the happy form of profit known as "Instant". For the record, Scott lists only the most common shades, and variants are where the fun and profit begin.

These stampings were lithographed or engraved from stones or dies loaned by the Bureau of Internal Revenue; they were applied to such documents as insurance policies, receipts, checks, drafts, bonds and stock certificates. It's vitally important to note that Scott lists only the price of complete documents, since cut squares are much less.

The U. S. Specialized Catalog for 1941 listed only 20 different designs, excluding the newer Spanish-American War series somewhat later.

The 1956 Specialized listed the same number. Catalog prices, despite the passage of 15 long years, were largely unchanged, except for a handful of modest increases in the listings for such items as #RN-C20, RN-E7, RN-H5 and a few others.

In this same year, 40 stampings cataloged for \$1.00 or less; not one cataloged for over \$40.00.

By 1969, a total of another 13 years, how many price increases had taken place? Some? Many? Most? Call in Ripley, there was not one increase; in fact, there was just one minor decrease! All this took place (I repeat) in a span of 13 years.

What of today?

Well, finally there are signs of life in this section of Scott. If you compare the 1969 and 1976 catalogs, you can arrive at at least seven conclusions.

First, while some nickel and dime increases have appeared, they are merely indicative, but not otherwise newsworthy. Largely they are so tiny that they are unrealistic, considering the long period of time involved.

Second, while many nice-looking designs have shown no growth at all, some modest to important gains have been made in unused entries of designs D, E, J, M, N, P, Q, S, T, U, V and W. Typical of these are increases from \$10.00 to \$15.00 for such stamps as #RN-N1, RN-N3, RN-P1 and RN-P6. Some further investigations on your own should be rewarding, for the gains run from about 20% through 50%.

Third, there are at least 10 entirely new listings, like #RN-A4, RN-B7, RN-C3 and RN-D4. One (#RN-H1) now catalogs for \$7.50 used. These generally are new colors, finally listed many years afterward, as proof of the fact that new varieties can indeed still be found here, nearly a century later.

Fourth, there may be some relationship between the general appearance of the stampings and their recent price increases. The odd, unusual, dramatic designs (like Franklin on type E, Madison on type Q and Washington on types S and W) are forging ahead of their Plain Jane relative persons. Other factors naturally enter the equation, but the possibility of appeal buying deserves mention.

Fifth, a short list of stamps has made notable progress. Stampings of #RN-01 and RN-02 have gained from \$40.00 unused in 1969 to a lofty \$75.00 today, a respectable gain nearing 100%.

Another stamp, the used variety of the type H Eagle (#RN-12) used to weigh in at \$18.00 in 1969, but it has now apparently disappeared and shows a limited market value of \$80.00.

And the prize-winner is #RN-A10, the "Tapeworm" model of type A. It contains one entire copy of stamp type A at the top, followed by 53, 55 and 56 repeat impressions of the bottom portion of that stamp. Thus, one segment of the "Tapeworm" can fit on different lines of an old banking form.

This unique gem cataloged for a lowly \$7.50 used in 1956, a price unchanged since at least 1941. In fact, this was also the 1969 value, 28 years later.

Now the music has changed. This bizarre beauty presently catalogs \$100.00, with the price printed in italics. Few stamps reported upon in Philrep can boast of such a huge price increase as 1,233%, which translates into \$13.21 per year. This means the "Tapeworm" has averaged a gain of its original value of \$7.50 plus an added \$6.71 each year during this period. It seems obvious that someone, at last, is beginning to befriend the "Papers".

Sixth, for the longer-term, this observation could be the most rewarding of all. While a number of these unused stampings have now shown respectable increases, corresponding used prices are usually unchanged, and sometimes this used price goes all the way back to the year 1941!

This is obviously very unrealistic. When #RN-D9, for example, the unused stamp, advances from \$2.25 to \$4.00, how can the used version remain at \$1.50, just 25c over its 1941 price?

Or how can a used #RN-E1 stay at \$1.00 (its 1941 price!), when its unused cousin doubles from \$1.50 to \$3.00 since 1969?

If you wish to look further into this odd fact of cataloging, here are a few used stampings which have remained stationary, while their unused models have made good gains: #RN-B23, type D stamps, most type E's, and those of type J, N, O, P, Q, R, S, T, U, V and W. This can be a fertile field for future gains.

Seventh, these stamps have a very strong nostalgic appeal. Many collectors are, and more will be, fascinated by the old documents to which these stamps were applied. This adds to the general interest of this material, even to non-collectors.

No representation is made, nor should any be implied, that these used stampings are about to rise dramatically. While it seems to be quite logical that they will one day catch up with the unused stamps, they could stay in the boondocks in the future, just as they have in the past.

Nor is this to be an implication that all the Stamped Papers as a group are on the threshold of major new advances. It surely seems logical, but often logic takes second place to the realities of the market. The choices of many collectors will tell the real

story; while this highlights the situation, it will furnish a launching position for the philatelist who wishes to look further on his own.

One thing is certain; if just a few new collectors are inspired to start collection Revenue Stamped Papers, this new demand may bring higher prices; I believe this material is in much shorter supply than catalog values imply, and this opinion is fortified by the observation that some of these prices remain at 1941 levels.

And today, after about a century, 38 of these stampings still have a catalog value of under \$1.00. Not a single one catalogs over \$75.00, with the sole exception of the well-known "Tapeworm".

If you are on a really tight budget, it's easy to get started, for #RN-G1 and RN-G2 only catalog 25c unused, or a mere nickel used per copy! There is hardly a cheaper way to collect Americana in this Bicentennial year!

What's more, the first stamping has some valuable orange shades, and the chances of finding some yellow shades of the second (a fairly new listing, by the way) always exist.

THE TYPES

Since U.S. Revenue Stamped Paper is so little known, here are brief comments on some of the various types,:

Type A: This is the basic design of the "Tapeworm", to which up to 56 partial impressions were added.

Type G: A budget beginning: two of these Liberty stampings catalog for 25c unused and only 5c used.

Type K: This Washington design has seven colors, three with shades; typically, unused copies have shown no advances since 1969; all of the seven used copies together have gained one dime.

Type L: Like type K, this could be a sleeper, with only a mini-gain for one unused stamp in a set of seven — since 1969.

Type O: This Liberty stamping is the most valuable of the "Papers", when unused. Whether gold or orange, it catalogs \$75.00 for non-used entires.

Type Q: This Madison stamp was \$20.00 unused in 1969; now it catalogs \$30.00

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Documentary Revenue Uses of Early Japanese Postage Stamps

by M. B. McNeil, ARA

It is not widely realized among revenue collectors that early Japanese postage stamps, like certain British Empire stamps, saw reasonably extensive use as revenues. Scott #1-4 (the mon Dragons) appear to have been used not only as documentary revenues, but also apparently to pay revenue charges on material sent by private courier services.

Both uses are represented by rare intact documents. I have seen only one example of the latter use (in a 1970 Waverly sale); the former use, while rare, seems to be represented by perhaps 10% of the Dragon "covers" which have been sold in recent years. It is unfortunate that historically, such uses have been regarded with neglect by Dragon collectors and this neglect has not been benign.

As recently as the 1960s Dragons used on documents were lotted by respected auctioneers with "as-is" and outright counterfeit covers. Thus among better stamps even off cover a possible fiscal cancel seems to reduce the value significantly.

As an example, Takahashi Stamp Company's April 16, 1978, sale contained a 200 mon plate II with a clear strike of the "Hikone Keshi" lozenge cancel. This cancel is listed in ISJP Monograph #1 as a postal cancel, but it is of a pattern that is fairly common on early revenue stamps. While I possess no revenue stamp with this particular cancel, I think that the question of whether this stamp saw postal or fiscal use must be regarded as open. The stamp failed to make its very reasonable reserve of \$630. Another handsome copy of the stamp with a

possible fiscal cancel offered in Takahashi's Dec. 18, 1977, sale brought only \$430. In the same sale a seriously faulty copy of the same stamp with an unquestionable postal cancel brought \$400.

The unreasonableness of this can be seen by a contrast to high-value British colonial stamps. Postage stamps issued thirty years ago with a face value of \$100 or more may have been used postally on extremely rare occasions, but basically they were revenue stamps used on rare occasions for postage; whereas the 200 mon was a stamp which met a common postal rate and is not extremely rare on cover. There are probably a dozen copies with unquestionable postal cancels for every possible fiscal cancel. It is unreasonable that the postal cancel should be more expensive. I think the key to the situation is simply that postage stamp collectors are used to paying high prices for items they want whereas revenue collectors are not. This syndrome can be seen in the fact that fiscal cancels (as distinguished from telegraph cancels) do not harm the values of cheaper stamps. Again, referring to Takahashi's Mar. 20, 1977 sale several copies of the common 2 sen yellow (Scott #13) were offered with cancels that were very probably fiscal. All were sold at \$12 to \$16 against a Scott value of \$16.50, and none were particularly attractive copies in regard to centering and perforations.

Scott #5-8 (the sen Dragons) occasionally appear with possible revenue cancels, but are distinctly less common so used than mon Dragons, except for the 5 sen (Scott #8) which turns up fairly often with private seal cancels. I have never seen a sen Dragon used on a fiscal document; but, stamp catalogues to the contrary notwithstanding, sen Dragons genuinely used on cover are very rare except for postcards to which ½ sen Dragons have been added to make a 1 sen rate. So the rarity of documents says nothing about whether a larger or smaller fraction of sen Dragons saw fiscal use than mon Dragons.

The earlier Cherry Blossoms appear fairly often with possible revenue cancels, especially the lower denominations (e.g., Scott 9-14). Possible revenue cancels are much less common on the later Cherry Blossoms. The only probable revenue cancels I have seen on late Cherry Blossoms (i. e., Scott 32-54A) are on copies of the 12 sen and 15 sen bird stamps (Scott 46 and 47). I possess a copy of syllable of each stamp with a cancel that is quite likely to be fiscal.

A possible interpretation of this situation is as follows. Documentary stamps were first issued in 1873, when (to judge from postmarks) sen Dragon, mon Dragon and early Cherry Blossom stamps were being used. There was probably a period in which there was confusion about the distinction between postage and revenue (at least in rural areas where the idea of stamps itself was an innovation), and the distribution of revenue stamps may have been spotty. As documentary stamps became widely known and available, this matter may have straightened itself out. The 1875 bird stamps (which may have come off the same document) may just reflect an isolated instance of improper use by someone who needed documentary stamps, had none at hand and didn't want to take the time to go and buy some.

Apparent documentary uses of later Japanese stamps (Scott 55 onwards) are known but rare. However, in this period a flood of new nonpostal uses were assigned to the stamps (e. g., paying telegraph fees, postal savings deposits, telephone use charges, etc.). For many stamps the nonpostal cancels are commoner than postal ones. These uses have been covered in a series of articles in "Japanese Philately" by George A. Fisher, Jr. and seem to require no further comment here.

The whole area of fiscal usage of early Japanese postage stamps is one with scattered material, little literature and apparently virtually no scholarly activity at present. I lack the time and energy to do for this area what Fisher has done for the later non-postal usages, but would be glad to help anyone seriously interested in this area.

"Missing" Beer Stamps

Thomas W. Priestler, ARA

E. R. Vanderhoof's A LIST OF THE BEER STAMPS OF THE UNITED STATES OF AMERICA, published first in 1934, was so excellent a coverage of the subject that it has stood alone for over 40 years as the bible of beer stamps to the many enthusiasts who search out these issues.

In this catalogue, it is our understanding that any variety that was priced had literally and physically been seen by Mr. Vanderhoof or one of his collaborators (although the proof of this statement escapes me at the moment). Varieties of which less were known were followed by an asterisk (*), and of these Mr. Vanderhoof stated, "Stamps of confirmed existence." Less certain items were listed with a (?), and of these was stated, "Stamps of uncertain, but probable or reported existence."

We are most certainly aware that the census of Beer Stamps that has been underway for the past year is not all-inclusive, and that many copies (?) of the rarer numbers have not been reported. Be that as it may, several Vanderhoof-priced items are not now included in the census, nor has anyone come forth with any information as to their whereabouts or very existence. As of this moment -maybe tomorrow's mail will vilify this statement - we hope so!) the following priced items are unknown to us: Vanderhoof #39aA, 44A, 46A, 96A.

Regarding the listing of #39aA, the 1/6 barrel 1878 on experimental silk paper, several have been reported, but those that have been examined were not, in our humble opinion, experimental silk.

Vanderhoof asterisk-marked items (*) of "confirmed existence," but not reported to this date include #17A, 17B, and 110.

It may well be that none of the above do exist, for the Vanderhoof list, by Mr. Vanderhoof's own statement, was "wholly pioneer," and "it is expected that errors and omissions exist." Illuminating correspondence on the above is more than welcome.



Figures 1 and 2: Japanese postage stamps with typical postal cancels (boxed town and circular town).

Figures 3 and 4: Japanese postage stamps with possible revenue cancels (Hikone Keshi and irregular seal respectively).

Revenue cancels are generally applied to be approximately bisected by the stamp and document if the cancel is fairly small (Figure 5), or sometimes with just $\frac{1}{4}$ of the cancel showing on a corner. However, small postal cancels are generally applied more or less "sock on the nose" (Figure 6)

NEW ISSUE OF RY2?

According to reports appearing in the philatelic press, a new version of the US \$200 Tommy Gun firearm transfer stamp has been released.



The original RY2 is blue with a double line USIR watermark. The new issue is reportedly steel blue and unwatermarked.

The Editor would appreciate any date from the readers to verify this event, and other pertinent information such as date of issue, quantities issued, etc etc.

And we wonder, if this report is true, what the new Scott number will be. Do the good people at Scott have information to give us?

CANADIAN SPECIALIZED REVENUE CATALOG

Erling van Dam, ARA

An official go-ahead was achieved for work on the subject effort at CAPEX. Chuck Emery, Jim Webb and I have volunteered to put this catalog together with the help of various experts.

If you have any interesting articles, unlisted items, or anything else that you feel may be helpful, please contact me (address in masthead) and we'll advise if your material can be used. Naturally, full credit will be given for any material or data used. We also require glossy fotos of unusual items and will be glad to pay for any items needed for the catalog. Please write before sending fotos, and we will of course pay for them or pay for your postage/registration so we can have the fotos taken locally.

It is our intention to have this project completed within a year, presumably by June 1979, and we have been promised full support by the Canadian Revenue Society. We will keep you posted on our progress.

We solicit also the help of any ARAers who can make this effort a classic one. If you wish to partake, drop me a line.

In the meantime, here are corrections to some errors found in the 1978 Sissons catalog:

Page 6...R82 was omitted
 Page 6...R103* should read \$30 and not \$300
 Page 11...R380 should read \$75 mint or used, not .75
 Page 24...R18b Wmkd should read \$75, not .75
 Page 25...R1* should read \$5 and not .50
 Page 25...R53 used should read \$30 and not \$3
 Page 26...R26b should read \$3 red overprint
 Page 29...R91 should read \$125 mint, not 1.25
 Page 33...R135 20c vermilion was omitted altogether.
 Price for same is
 Page 37...T6 should read \$2.50 mint not \$250.00

This is only a partial listing, and more will be noted as they are found.

Letters to the Editor

On page 68 of the May issue is an illustration of cracks on the Dealer in Malt Liquor of 1882.

This is on Plate No. 2, and this plate appears without and with the crack. According to the initials above the stub, those issued without the crack were printed by "J.W.T." Apparently it was sent to press again, with the added initials "R.A." and these impressions show the crack (according to my collection). This is no proof however, as to when the crack developed. It may have been during the run by JWT, or by RA, making it possible to have the without crack and with crack on either one of these two lots.

H. H. Wenck, ARA

Here is something that can be presented to the membership in the Revenuer in the way of a question regarding the Firearms Transfer Tax Stamps, RY2-4. It might serve to straighten out the listings by Scott.

RY2--Scott's Specialized indicates this stamp should be watermarked double line USIR. The copy I examined seems to be unwatermarked. I questioned the dealer who had several of these stamps, including a strip of four, and he stated that all his were unwatermarked.

RY3--Scott lists this stamp as unwatermarked. I have it as such but I also have one with a vivid double line "I" watermark. This was reported in various stamp papers and was originally discovered by D. A. Tocher of Hyde Park, NY. He received a Philatelic Foundation Certificate for it. Maybe Scott will have to list this one.

RY4--The catalog indicates this stamp should be unwatermarked. My copy is definitely watermarked with the double line USIR and so is every other copy I have ever examined (about a dozen copies from different sources). Has anyone ever seen an unwatermarked copy of RY4? If so, we would have another variety to be listed.

I don't ever remember anyone ever discussing the RY's in detail, but there must be one or more of our members who knows more than just a little about them.

Kenneth R. Goodfellow, ARA



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PRECANCELLATIONS ON RF24 AND RF25

H. B. Beaumont, ARA

These two stamps are among the first of the large (37½ x 19 mm) playing card revenues to be issued. Like all of the RF series they are colored blue. In design they are exactly like RF23. They were printed on the flat bed press in sheets of 110 (10x11).

RF24 was issued in 1930 and is perf 10. RF25 was issued in 1931 and is perf 11. Probably the same plates were used by both stamps. Plates 119006 and 119007 have been reported for RF24; plate 119005 for RF25.

Three sheets of RF24 were found imperforate vertically. They were from plate 119002. Two sheets have been cut up and sold. One sheet went to a collector who plans to keep it intact.

The C. P. C. CO. (probably the Criterion Playing Card Co.) used a number of different cancels. Examples are common. Descriptions furnished by correspondents were sometimes brief and vague. Color, other than red or black, presented difficulties. We have listed all descriptions furnished. Probably there is some duplication.

The lists that follow are incomplete especially as to dates. It is hoped that collectors will compare their holding with the lists and report to the writer any additional cancels or dates that they may have.

The following collectors gave great help in preparing this work: G. W. Aschenbrenner, J. V. Barkley, Mack Matesen, Bruce Miller, Col. L. B. Thompson, Henry Tolman, II, Ed Tricomi, and Prof. W. H. Waggoner.

CANCELS on RF24

S. S. Adams, INC. black
S. S. / Adams Co. / ??? violet
A. R. ??? / IMPORTS / ?FHO ???
C. P. C. / CO. red violet HS, block letters
red violet HS, block letters inverted
violet normal, letters 6 mm long
violet normal, letters 6 mm long inverted
red, thick block caps 6 mm high, square periods
black, tall thin caps 6½ mm high, square periods
C. P. C. CO. black ditto
black inverted ditto
violet ditto
red caps 3½ mm high between bars 12 mm apart
C. P. C. CO / 1933 violet
magenta HS small
1929 black HS large
C. P. C. / CO. red, heavy block letters
C. P. C. CO. purple
purple, large letters
C. P. C. CO. / 1929 1829 red, large letters, small date

CO. / C. P. C. purple
orange red
The Gibson Play??? blue HS single line
blue HS single line inverted
G. P. C. Co. / ? 1929 red, first line
block caps 5 mm high
CANCELLED / 1931 / G. P. C. red
normal
red inverted
black
orange
black with top of "D" missing
CANCELLED / 1933-1934 / G. P. C. red
black
The Higbee Co.
K. P. I. red
K. P. Inc / 1930 red normal
red invert
red normal double print
orange
rose
violet
NASCO red HS
purple HS block letters 7mm high
NASCO / P. C. Co. red, block letters 2½ mm high
orange ditto
Papyrus / Paretaries / Inc. 5-19-33 black
serif caps
Saks & CO. / CAN???
S. P. C. Co. red no date
S. P. C. Co. / Jul 29, 1931
5-25-32 black
P. T. & M. / 8-1-34 black vertical,
reading down. The initial
are at extreme right; date at extreme left.
U. S. P. C. CO. / 1933 red violet.
P. J. W. Co. / 7-31-32 color not stated
/ 8-1-32 color not stated
/ July 11, 1932 blue
/ Aug /, 1932 green
/ Aug ?, 1932 violet
/ Aug 14, 1932 blue
/ Aug 8, 1932 purple
/ Aug 12, 1932 gray black
Sept 9, 1932 purple
/ Sept 9, 1932 violet
W. P. L. CO. / 5-20-30 black
W. P. & L. CO. / 5-20-30 black
W. P. & L. CO. / 5-25-32 black
/ 9-28-31 black

CANCELS on RF25

G. M. Co rose
red violet, inverted, block letters between bars
C. P. C. CO. black
black HS
magenta HS, small letters
magenta HS, large letters
purple, put on with roller
black, ditto
violet, normal, but double
black, normal, between bars

violet, normal, thin letters
violet, inverted, thin letters
violet, normal, double, thin letters
black, thick block letters
violet, thick block letters
black, thin narrow letters between bars
red, double, single bar below
violet, block letters
violet, thin serif caps
black, thin serif caps
purple, thin serif caps
C. P. C. / CO. black, inverted, large heavy letters
purple, inverted, large heavy letters
CO. / C. P. C. purple, inverted, large heavy letters
G. A. CO. red, small heavy letters
G. P. C. CO. red, normal
G. P. C. CO. / 1929 purple, rubber HS
CANCELLED / 1929 red double
CANCELLED / 1931 / G. P. C. black
CANCELLED / 1932-1933 / G. P. C. red
CANCELLED / 1933-1934 / G. P. C. red, G. P. C. very small
red, G. P. C. larger
black
black, first "C" inverted
black, first "C" omitted
G. T. H. / May-1934 black
S. S. Kerr Co.
K. P. Inc. / 1930 red, very small thick letters
K. P. P. C. / CO. red, between bars
red, medium heavy letters
red, P. C. / CO. in purple over red cancel
red, S. P. CO. diagonal purple HS over red cancel
red, CO. I in purple vertical, down, over red cancel
NASCO purple HS, 7 mm letters
A. E. NEWMAN / IMPORTER / ??? N. Y. violet
S. NEWMAN. / IMPORTER violet HS inverted
PAPYRUS / PAPERTERIES / INC ??? black
/ INC 3-7-38 black
/ INC 3-19-38 black
red HS date not clear
/ INC black, small stencil, date over second word
R. P. C. / CO. red between bars
THE RED RABBIT etc
SHERMS / date black, date not clear

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THE VAUD OVERPRINTS

A Study of Remainders

By I. Irving Silverman, ARA

with the help of

Robert Hürlimann, ARA

Sometime ago while checking my Swiss revenues I realized that there was an interesting overprint on a large number of Canton Vaud stamps. These were the Timbre de Commerce of 1873 and 1875 and after checking with other collectors I verified that this overprint existed on all values from 10c to 5 francs of the relief impressed stamps and 10c to 25c of the "sans relief" variety. The Forbin numbers are 5 to 16 inclusive.

The overprint consisted of a legend "Le Department des Finances du Canton de Vaud." in a neat script with a curlicue mish-mash kind of design that Robert Hurlimann calls an "arabesque" at each end, the legend being spread out across the entire sheet of stamps so that each has a piece. The overprinted legend was repeated for each row of stamps.

I resolved to report my findings since I had enough examples to make a reasonable study. I found varieties of the arabesques, and some minor printing variations including one which was an obvious typographic error. I was quite pleased with this thought of writing an article until a rather disconcerting piece of evidence surfaced. None of these stamps was in used condition. All had the original gum or evidence that there was originally gum on them.

These were stamps which must have been demonetized by the Canton of Vaud due to a change in tax laws and/or rates and the overprint was nothing more than a method of preventing further use. For good circumstantial evidence of this, note that these stamps had the tax rate spelled out in their format. For example, the 50c value was the tax required for any transaction between 1000 and 2000 francs. Note also that the highest denomination of the series was 5 francs. The next issue of the same type of Vaud revenue stamp in 1890 had no tax rates printed on the stamps and the highest denomination was now 100 francs. Clearly there must have been a radical upward change in the tax rate about

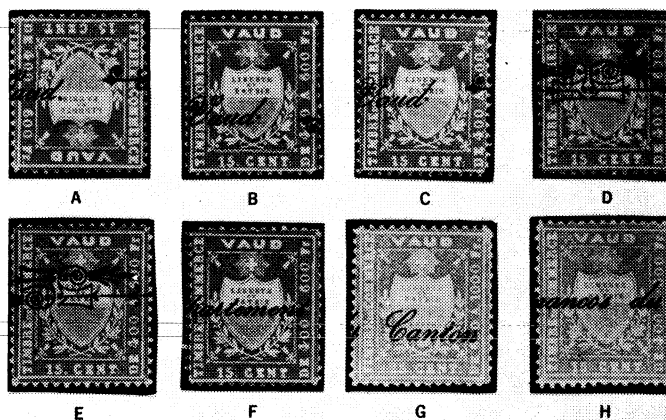


Figure 1 — Varieties of Overprint Parts.

- A. Period down; hence top row of imprints, stamp No. 8. Inverted.
- B. Period up, beginning curlicue of arabesque pointing down; hence center row of imprints, stamp No. 8. Erect.
- C. Period up, beginning curlicue of arabesque pointing up; hence bottom row of imprints, stamp No. 8. Erect.
- D. Symmetrical arabesque, location unknown.
- E. Asymmetrical arabesque, location unknown.
- F. Minor printing error. Smeared (?) "m". Stamp No. 4, row unknown.
- G. Minor Printing error. Broken "a". Stamp No. 7, row unknown.
- H. Major error. "Financos". Stamp No. 6, bottom row of imprints.

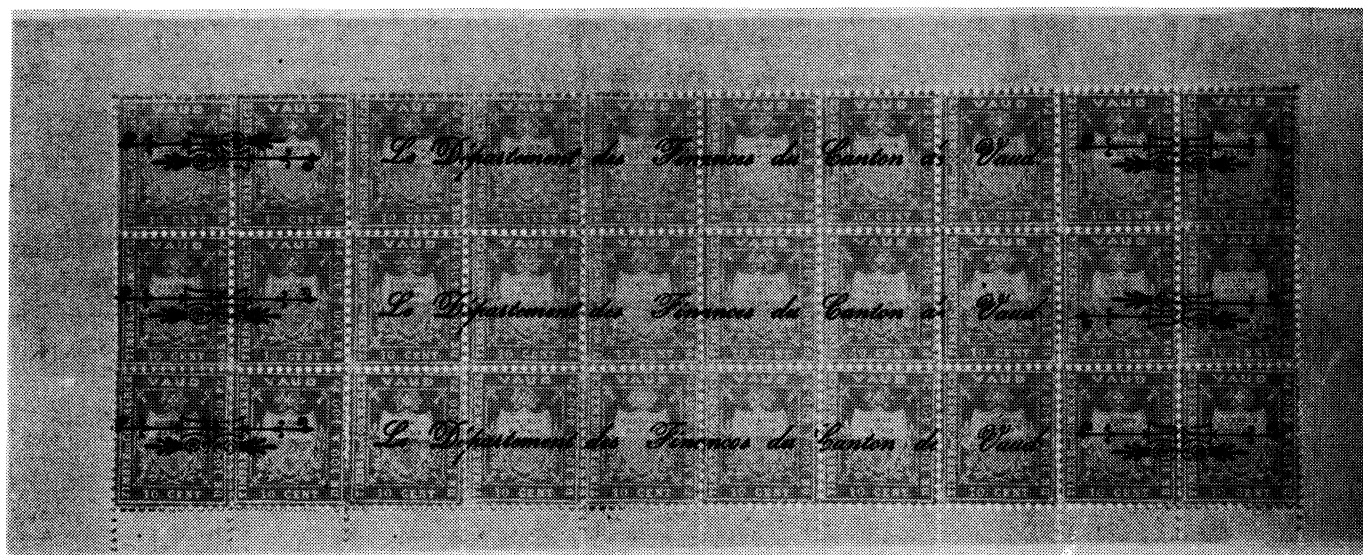


Figure 2 — Total Overprint

Photocopy of sheet of 25 cent, probably Forbin 16, with complete overprint.

1890. The old stamps would thus be improper for use under the new rate.

Where did the overprinted stamps come from? Why weren't they destroyed instead of overprinted? Surely preparing the

printing plate would be an added expense to the Canton. The answer probably is that they were sold to revenue stamp dealers and/or collectors as remainders.

And so, it turns out that what I was going to write about was probably an annulling cancellation on remainders.

Is this sensible? What if the remainders had been labelled "trash" and I had reported my results of a study of the printing, the location of periods, etc. This would be ludicrous — or would



Figure 3 — Unusual Overprint Errors.

Assembly of part of sheet which received two overprints, one at an angle of about 30 deg. relative to the other and inverted relative to the other.

it? The stamps are genuine; the overprint is official; the varieties are legitimate.

I resolved to write the article, but at the same time I also decided to philosophize on the problem of remainders. I know of no study of this phase of revenue collecting.

REMAINDERS

There can't be a foreign revenue collection in existence that doesn't include some stamps that derive from remainders. I have seen hundreds of sheets of obvious remainders from many foreign countries. Some were mint and if separated and scattered how can they be identified as remainders that a government may have sold for profit? Some are marked "Annulled" in different languages (Fig. 4B); some have horizontal or vertical lines printed across their faces (see the illustration on page 738 of Forbin 1915 edition and Fig. 4A); some have holes punched in them (Fig. 4D). Some are ungummed but many of them are fully gummed.

We know that plates were often sold and used by enterprising purchasers to print new varieties in different colors. Robert Hurlimann believes that in many instances remainders were distributed gratis.

What is the collector status of these remainders? Should they be considered proper stamps for collecting and carry the rarity and value of the original stamps? It appears that we haven't much choice in the matter and that we must collect with tongue in cheek.

A revenue stamp is very often cancelled by a simple manuscript entry of some sort or by a rubber stamp imprint. Well, these cancellations are not necessarily of any help in determining genuineness of use without in-depth studies because the hand-written cancellation could have been made by some clever revenue stamp dealer in Europe right after the turn of the century and would be tested as old under UV lamps; the rubber stamped cancellations may have been made to order. I have had remainder sheets which had all of the stamps cancelled by means of a very nice looking dated rubber stamp complete with name and location. I have examined a large number of stamps in a stock where the greater majority of the stamps had the identical rubber stamp cancellation including date.

And even the word "annulled" in different foreign languages doesn't mean the stamps are remainders because cancellation for genuine use often includes that word.

How are we to know? I can't say. The only way that seems practical is for someone to make a study of remainders and point out those issues which are known such that collectors should watch these carefully. Of course since the stamps of the 19th century and those before World War I were the principal items that existed as remainders, most of these have probably been

broken up and distributed through collecting channels and are unidentifiable. I can think of no solution to the problem for those who want to make a problem out of it. As for me, I am fascinated by the stamps whether remainder or not. All are collectible. I have nothing to say about prices.

(Continued on next page)



Figure 4 — Examples of Three Different Kinds of Remainders and One Genuine Used.

A. Fribourg 1876, Forbin No. 4 remainder with line printed across.

B. Fribourg 1870-82, Forbin No. 21 remainder with cancellation "Annuliert".

C. Vaud 1865, Forbin No. 1 with cancellation "ANNULE", probably official cancellation of genuine use.

D. Lucerne 1897, Forbin No. 25 remainder with punched hole.

THE VAUD STAMPS

My study, obviously, is of a variety of stamp which must have been a remainder. Somewhere back along the line, the man who acquired the stamps that eventually found their way into my collection must have had many sheets of them. He carefully separated them into singles and put them in envelopes. In spite of the large number of sheets of remainders from other countries and Swiss cantons I found in the lot that I acquired, there are no sheets of this Vaud stamp - not even pairs or blocks. The sheet that is illustrated (Fig. 2) is the property of a private collector.

The legend is printed either erect or inverted with respect to the stamp design. There doesn't seem to be any rhyme or reason for this and I would say that the number of each type is about the same.

Let us catalog our varieties to see what's collectible.

PRINTING PLATES

We have knowledge of only one plate since the only two sheets ever seen have the same overprints (Fig. 2). By examining a large number of any given stamp - say the ones which have the first couple of letters of the word "Canton" one can find many different flyspeck variations of any one letter (Fig. 1F, 1G). Since each plate had three rows to cover the 30-stamp sheet, one might assume that there had to be more than one plate to produce six or seven variations. If, however, the plates were inked by roller manually or used in a small flat bed printing machine an infinite number of varieties could result - and all from a single plate. After all, these stamps were already perforated and in bundles that had to be handled one at a time. Crude printing methods would give rise to minor variations not readily following a pattern. We are convinced there was only one plate used for overprinting.

We can report that after looking at thousands of these stamps we haven't found any outstanding broken letters or odd shapes that could be positively identified as a repetitive variety.

The periods at the ends of the legend are high on two lines and low on one line (Fig. 1A, 1B, 1C).

INVERTS

The sheet illustrated in Fig. 2 has all of the overprints erect relative to the stamp designs. We cannot tell whether the erect or the inverted overprints were most numerous, but from what we have observed the erect seems most common. Apparently the workmen printing these stamps weren't particularly interested in whether they were printed one way or the other.

THE ARABESQUES

The arabesques are of three different designs (Fig. 1D, 1E). There are six arabesques appearing on each sheet of thirty stamps; four are identical, being symmetrical about a vertical center line while two are asymmetrical about a vertical center line and are printed inverted one relative to the other. It appears that a similar design of printing block of these latter two arabesques was used to make up the plate but of different arrangement. Note that the blocks are not identical and inverted relative to one another. The problem with trying to collect a complete series of these stamps with all of the arabesques is that unless one has multiple stamp blocks or strips the identification of the location of the arabesque is impossible. Even worse, very few stamps will have a piece of an arabesque and a part of the lettering at one end or the other of a line to enable the collector to know whether he is coming or going.

THE COMMON ERROR

There is an error in the printing plate that can be seen in the bottom line of the overprinting in the illustration of Fig. 2 and in Fig. 1H. Here the word "Finances" is misspelled to "Financos". This error will occur once in every thirty stamps which establishes its relative scarcity.

AN UNUSUAL ERROR

In examining my accumulation of these stamps I came across an interesting error - rather a series of errors. It appears that a

sheet of the 25 cent blue, 1885 Forbin No. 16 was printed with the overprint twice, once straight and inverted and the second time erect but on an angle of about 30 deg. The overprints had to run into one another and I have found eight stamps of this sheet which, fortunately I can piece together like a jigsaw puzzle to show what happened. I have combed through all my Vaud overprinted stamps - and there are plenty - and I have not found another. I hope the illustration of Fig. 3 shows this group of stamps and their overprints clearly.

SUMMARY AND CONCLUSION

If you don't mind collecting unusual remainders, the following would in my opinion, comprise a complete collection of these Vaud stamps:

A full row of stamps of each denomination erect and a full row inverted, the "Financos" error erect and inverted, the two different periods erect and inverted, the three different arabesques erect and inverted. For the latter the collector would have to find strips to establish location.

This makes a total of about 256 stamps if we assume that the arabesques can be identified as to location using only pairs. Unusual errors would increase the number of collectible stamps.

If anyone can genuinely plate a sheet, he truly deserves a prize, but in doing so he should be aware of the fact that he is spending his time working on stamps which, but for the commerciality of some revenue stamp dealers, would have been consigned to the dust bin.

We would be interested in learning whether there were any other overprint plates besides the one illustrated in Fig. 2.

I can't close this discussion without giving credit to Mr. Irving Gordon, a talented artist and photographer who photographed the examples illustrated. Mr. Gordon is the president of Buffalo Photo Company of 60 West Superior Street, Chicago, Illinois 60610, but this type of photography is a labor of love - and he's great at it.

THE ALBANIAN RAILWAY TAX STAMPS OF 1915

by Martin Erler, ARA



It does seem odd that a country without any railways issued a railway tax stamp series! It happened in a rather turbulent time, during WWI. On January 9, 1915, Turkish Essad Pascha gained power over Albania. His government prevailed until February 23, 1916, when Austrian troops took command.

Essad Pascha had plans to build a railroad in the country, which had none. To collect funds, he ordered a special tax on documents in addition to the normally imposed documentary stamps, and issued the series inscribed (PER) UHDE SHEMENDEFER (which means: To build a railroad; viz: the French Chemin de Fer).

Three different stamps are known:

10 para black (25x33 mm) "PER UHDE"

1 Grosh violet (29x38 mm, 2 types) "UHDE" only

1 Grosh blue-black (29x38 mm) "UHDE" only

The 2 types of the 1G violet may be differentiated by the G in Grosh (one of which has a short horizontal stroke, the other a long, closed stroke) and the H (one of which has a very short right hand vertical stroke, the other normal).

The stamps were crudely handstamped on rough paper, and are imperforate. In the center there is a landscape showing Mount Tarabosh and a train. Others have indicated that the picture was an outline of the map of Albania, but some samples clearly indicate the train, and the remaining contours have no similarity with the country's borders. As stated, the design is most crude, and often indistinct.

Before WWII, several documents with these stamps affixed were found, and the use was proved as opposed to several other questionable issues. The stamps were used together with Turkish revenues on the documents. Cancellation was executed by manuscript.

A legend reports that the die for these stamps was cut into the hilt of the sword of Essad Pascha, and the stamps originally intended for government mail. An interesting tale, but not so. These stamps are to be counted among the most uncommon revenues, and probably among the rarest as well.

North Borneo Stamps Perforated *REVENUE* and *JUDICIAL*

C. Jackson Selsor, ARA

In the December, 1973 *The American Revenuer*, Mr. Adolph Koepfel alluded to some North Borneo stamps perforated in two lines REV/ENUE and JUDI/CIAL. These were owned by British member G. S. Ryan and were illustrated. The town referred to as UDAT was certainly KUDAT, the first capital of British North Borneo. Mr. Ryan, who collects legal cancels of the world, advises me that he has found no further copies than those described.

I believe that these perfinned copies usually have a further cancel and the perforation was strictly a security measure. Security was the idea of the original perforating machines, a British invention. Stamps in this condition are extremely scarce, if not rare. Perhaps the people wanting them are in the same ratio.

North Borneo stamps perforated like this are first seen on the 1909 issue and the 1911 high values. They are also known on the 1925-28 issue and on the 1939 issue.

The rarest types of all of these perforated stamps must certainly be the ones known with the one line Japanese occupation overprint. There is a note about them in *The Stamps and Postal History of Sarawak* by W. R. Forrester-Wood. This was published by the Sarawak Specialists' Society in 1959 and brought up-to-date with a Supplement in 1971. Anyone wishing to obtain these books please write me. (address: 2410 Albatross St., Apt. 1, San Diego, CA 92101).

The note reads:

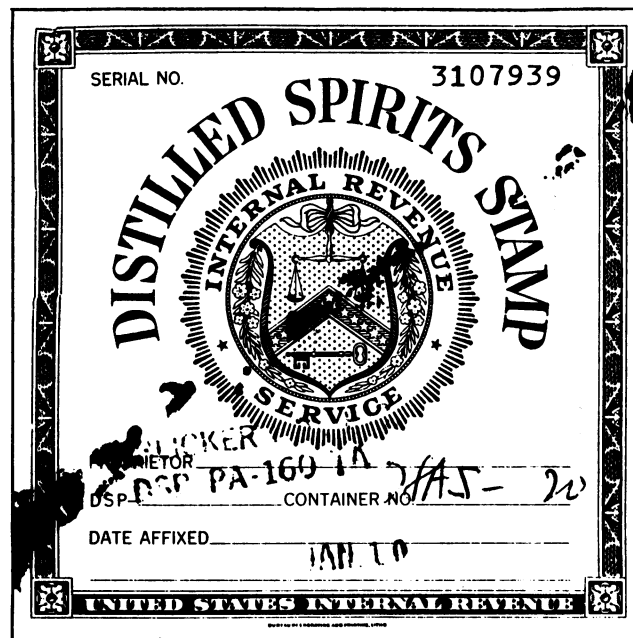
"British North Borneo stamps perforated 'REVENUE'.

There are in existence a few examples of British North Borneo stamps with the word 'REVENUE' perforated and having Japanese cancellations. The word is in two lines thus: -

REV
ENUE

CURRENT DISTILLED SPIRITS STAMP

by Ronald Leshner, ARA



Recent years have seen the disappearance of most tax stamps. The illustrated stamp is one of the "last of the Mohicans." Current industrial users of 190 proof ethyl alcohol must pay the distilled spirits tax of \$10.50 per gallon. Upon proof of actual industrial use of the alcohol, the company can apply for a rebate at the rate of \$9.00 per gallon.

The stamp is evidence of the payment of the distilled spirits tax and has been seen on both 5 gallon containers and 55 gallon drums. The stamp is lithographed in blue on white USIR watermarked paper. The serial number is in red. The author has seen dates of use as early as 1968 and the stamp continues in use today.

The following denominations have been recorded: 10c, 25c, 50c and 1 dollar, and they all bear the single line overprint."

It is believed that these stamps were in use for about one month only, May 1943, for parcel postage purposes.

The single line overprint is in Japanese and was applied in Sandakan. It is illustrated in Scott and Gibbons and the year of issue was presumably 1939.

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Voices from the Past

submitted by H. H. Wenck, ARA

(Ed. note: Continuation of the material submitted by H. H. Wenck from Mekeel's; the piece to follow is familiar, proving that matters philatelic haven't changed that much over the years.)

Vol. 2, No. 43 (No. 95), Oct. 26, 1892

A PLEA FOR REVENUES

By H. A. Bricker

While the scramble for United States postage stamps goes on with a vigor that is increasing with each year, do not forget that there is another class of labels (sic) that is worthy of our attention, inasmuch as they are remaining evidence of a time in our history as a nation that we, the people of this world's greatest republic, were sorely pressed to obtain means to preserve our constitution and our union. I refer to the revenue stamps which were first issued in 1862 to help raise necessary funds to put down the rebellion, that awful quarrel in Uncle Sam's family. This was done by placing a tax upon numerous articles of everyday consumption and use thus dividing the burden over the entire people; and included documents of nearly every description, perfumes, proprietary articles and medicines of all kinds, playing cards, match boxes, etc., which tax was paid by affixing from 1 cent to \$5.00.

These stamps are looked upon with a sort of disfavor by a large number of collectors, and at the same time many of those who refuse to take them probably would be at a loss to explain just why. Let us give the matter a little consideration.

Some may say, they have no value from a philatelic standpoint. It is a great mistake, though a popular one, to fancy philately as pertaining only to postal issues. As properly defined in the new Century Dictionary, the word means: "The fancy for collecting and classifying postage stamps and revenue stamps as objects of curiosity or interest." In strict truth, is not collecting postage stamps merely one branch of revenue stamp collecting, for do not they represent the revenue derived from the postal system?

Another objection may be that many of the private medicinal stamps are so ill-shaped that they are unhandy to mount neatly. That will depend entirely upon the skill and taste of the collector. It is far from a difficult job to make a very presentable page from even the most ungainly shaped ones, while a large number are perfectly uniform in size and shape. This objection too, can apply only to the private medicine labels; the match, document and proprietary stamps are no more troublesome to arrange than the postage labels.

An objection may be urged that they lack beauty. From the little circular stamp of Corning & Tappan, measuring only 19x19 mm, to the large Swami's Panacea label, measuring 170x35 mm, with its vicious looking reptiles, run a really handsome series of designs and colors, including violet, blue, green, orange, lake, mauve, vermilion, brown, purplet, etc.; and with the matches and documents likewise, with an exception that the latter bear the head of Washington throughout.

If variety seems to be lacking, take up different kinds of paper and the unperforated and part perforated document stamps, surcharged medicine and match, etc. If variety is superabundant, which is more likely to be the case, take only one branch as the match or document stamps alone.

Mr. Sterling catalogues a total of 4,191 varieties of revenue stamps of the United States; it would seem that in this vast number there should be certain lines of phases of the subject that would satisfy the most exacting wooer of philately's charms.

Just at this time is an opportune season to begin such a collection. The general rush of collectors for the postage issues only has kept the prices of revenue stamps, with a few

exceptions, quite low, if Scott's catalogue is a criterion of revenue values (which the writer doubts, by the way). A small sum of money as yet, will purchase a fair start for a collection, but when the prices of postage stamps are forced beyond the reach of the average collector, attention naturally will turn to the revenues, and a few years may see them also increasing rapidly in price.

In this article I have touched upon only a few points of the subject in hand, but it may be that what I have written will incline someone to give a place in his or her album to this class of labels, and not confine themselves solely to that part of philately which deals with tax paid on letters and parcels.

I will add that this has been written with an eye single to the revenue stamps of our own country. These mark a particular epoch in our history, and having now been abolished for nearly ten years there is a definite number to deal with. Furthermore, in my limited experience of ten years as a collector I have given particular attention to them myself, hence do not write on a subject of which I know nothing.

(Ed. comment: Would that Mr. Bricker had lived to see some of the postal (?) emissions of the current era, the 3-D items, the banana-, heart-, map-shaped items, those which smell and those which talk. Not to mention those from countries (?) where no post offices exist.... but why go on?)

WORDS OF WISDOM

(Ed. note: We wish to express our gratitude to Pat Herst for the following excerpt from a recent column in the Stamp Wholesaler, reprinted with Pat's permission.

Have you noticed the increasing amount of Cinderella material appearing in major auction sales these days?

The name "Cinderella" was well chosen at the time it was selected for this field. After all, no one wanted Cinderella for she was hardly worth a second glance, until the Prince noticed that there were certain things about her lacking in others, and bingo, the demand for her went up.

So it is with those stamps which have been shunned simply because Scott does not list them. Perhaps the biggest group of these is revenue stamps. And foreign revenues are so plentiful that the prices at which they can be bought today are somewhat reminiscent of the prices of postage stamps in the 1870s. (I have seen packets of 5,000 different Mexican revenues offered, and we always wondered if the labor assembling such a collection is not of greater value than the stamps themselves.)

Decades ago, and I really mean many decades ago, a revenue collector came to my Nassau Street office and asked me for a buck to help start a society of collectors of revenue stamps. The American Revenue Association had its birth, and with World War II, it went to sleep. Revived after the war, it proceeded along in desultory fashion, neither booming nor quite dying, until recent times. Now, with Cinderella collecting at its peak, the A.R.A. is thriving, with a publication, a sales circuit, auction sales, and even occasional meetings in cities where it has chapters. And many smart dealers are taking on a new field, and collectors who cannot afford to pay \$650 for a 2c Columbian jumbo single, are adding a new dimension to their collections. If you would like to get on that gravy train while it is still standing in the station, write Gerald M. Abrams, 3840 Lealman, Claremont, Calif., 91711 for information and an application blank. You won't be sorry you did—and if you mention that you heard about it from its honorary member, H.H. Jr., I wouldn't be sorry either.

MOVING?

Please send your new address to the editor. When you fail to send your new address, it costs your society 25¢ for a correction — it adds up to a sizable sum each year.

THE STORY OF A REVENUE STAMP

by Eugene R. Borthwick

(Ed. note: The paper following is reprinted from the Fort Orange Stamp Club's (N. Y.) First Annual Publication, with permission of the club and the author).

For many years Scott's U. S. Catalogue carried the following entry in the revenue section:

Privately Prepared Provisionals

No. 285 Overprinted in Red
I. R.
L. H. C.
1898 Perf. 12 Wmk. 191

R158A A100 1c dark yellow green

Same Overprinted "I. R./P. I. D. & Son" in Red.

R158B A100 1c dark yellow green

Nos. R158A-R158B were overprinted with federal government permission by the Purvis Printing Co. upon order of Capt. L. H. Chapman of the Chapman Steamboat Line. Both the Chapman Line and P. I. Daprix & Son operated freight-carrying steamboats on the Erie Canal. The Chapman Line touched at Syracuse, Utica, Little Falls and Fort Plain; the Daprix boat ran between Utica and Rome. Overprintings of 250 of each stamp were made.

It will be noted that neither stamp carried a valuation either mint or used. That all changed in 1972.

I began collecting, or rather accumulating, stamps in 1911-1912. I collected most anything, which in those days was not much of a problem because the world of stamps was contained in one small Scott catalogue about 4" or 5" by 6" or 7" and about 3" thick.



There were not too many sources of supply locally, so I answered ads and bid at auction occasionally for odd lots. One of these lots contained revenues — date and source long since forgotten. In this lot was a small piece of paper, a page about 3" x 4" torn from a ten-cent store note book; on it were 4 or 5 Scott's no. R154, the one-cent green No. A87 overprinted I. R. in red, still cataloguing 10¢ used. The other stamp was No. A158B also overprinted in red I. R. and P. I. D. and Son. This was unrecognized, uninteresting and as there was no room in my album for such an item it was laid aside. I apparently did not consider soaking the stamps off the paper.

Many, many years later, in 1972, to be exact, while sorting through some old papers I found the above item. This time I looked at it with more interest and took it to a meeting of the Fort Orange Stamp Club. There was considerable interest expressed there and one of the members, Bill Blaum, thought it might be a good item to put in an auction. He offered to take it to New York and show it to a friend — one of the Mozians in the auction form of Vahan Moztian, Inc.

The rest is history. The item was listed in his auction of June 28, 1972 as lot No. 1073. By some strange happenstance a copy of R158A was also listed. Both were supported with Philatelic Foundation Certificates and indicated probably first time offered in auction. No valuation was given for either item. R 158A was listed as lot No. 1072.

Prior to the auction there was a writeup in "Stamps" of June 10, 1972, which stated — "Two of the extremely rare Chapman Steamboat revenue stamps of 1898 will be offered for the first time at Public Auction." A description of the stamps was given and it was again stated that only 250 copies of each were printed.

At the sale, in spite of the fact that an equal number of each issue was printed, lot No. 1072, R158A, realized only \$600.00,

while my R158B, lot No. 1073, realized \$1,600.00. Why the \$1,000.00 difference? Because my stamp was stuck on a piece of paper with 4 or 5 cheap stamps? Hardly, unless it was because it did actually illustrate the use of the stamp for the purpose intended. It should be mentioned in this connection that each stamp on the paper was beside a pencil notation showing consignee's name and address and a description of his shipment such as number of packages, boxes or barrels. But \$1,000.00 extra for that? Probably only the auctioneer and the buyer or buyers know the answer.

Anyway these prices appeared in subsequent Scott catalogues. In 1977 they are listed as R158A at \$750.00 and R158B at \$2,000.00; possibly as a result of later auction realizations.

Late in 1976, R. A. Siegel sold a copy of R158A for \$950.00 but this was too late to include in the 1977 catalogue which was released late in 1976.

So this is the story of my R158B.

Revised Duck Stamp Data Booklet Available

The latest revision of DUCK STAMP DATA, a 30-page looseleaf booklet which pictures and describes each of the Federal duck stamps that have been issued annually since 1934, has been published by the Interior Department's U. S. Fish and Wildlife Service. The colorful stamps constitute the longest running, annually issued series of stamps in revenue or postage stamp history. Duck stamps, officially known as MIGRATORY BIRD HUNTING AND CONSERVATION STAMPS, are required by anyone sixteen years of age and over when hunting migratory waterfowl.

"Duck Stamp Data" is of interest to philatelists, sportsmen, and to other conservationists. It reviews the origin of the duck stamp, reports on how money from stamp sales is spent, and explains how a new stamp is selected each year. The stamp, first issued for \$1, is required by the Migratory Bird Hunting Stamp Act of 1934. Since that time, more than 72 million stamps, which now cost \$5, have been sold. Funds derived from the sale of duck stamps are used to purchase, develop, and manage national wildlife refuges for migratory waterfowl. Each year a new duck stamp design is selected from hundreds of entries in the Duck Stamp Contest held at the Department of the Interior. The annual competition is the only art contest regularly sponsored by the Federal Government.

Since 1934, when duck stamps first went on sale, over \$200 million in revenue has been collected and used for the acquisition of 2.1 million acres of prime waterfowl habitat. By purchasing the stamps, more than 2.4 million conservationists annually provide close to \$12 million in revenue. Non-hunters who also enjoy the wildlife resource through photography, birdwatching, and other activities contribute to the U. S. conservation effort by buying stamps.

"Duck Stamp Data," also known as FISH AND WILDLIFE CIRCULAR 111, is available for \$2.50 from the SUPERINTENDENT OF DOCUMENTS, U. S. GOVERNMENT PRINTING OFFICE, WASHINGTON, D.C. 20402. Stamp clubs and individuals will be given a 25% discount upon purchase of 100 or more copies going to one address. When ordering, specify GPO STOCK NUMBER 024-010-00455-0.

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Guatemala's Sellos de Beneficencia

By James C. Andrews, ARA

(Ed. note: This article appeared first in the *ESSAY—PROOF JOURNAL* of the Essay-Proof Society for Fall 1975, #128, and is reprinted therefrom with the kind permission of the Editor Barbara Mueller (ARA 1211). It subsequently appeared in the journal of the International Society of Guatemala Collectors, *EL QUETZAL*, in the May-June 1976 issue, #212, and is reprinted therefrom with the kind permission of the author).



Figure 1. 1904 lithographed issue

How long it had been planned, we don't know, but officially it all started on January 31, 1904 with Executive Decree #640. 1 Beginning on February 1, 1904, there was to be a tax on railway passenger tickets and freight (not on merchandise as stated by Forbin 2), and the money was to help support the "Casas de Beneficencia." This term is most frequently translated as "poor houses," but in this case the money was to help fund hospitals that gave service, frequently free, in various parts of the country. The decree provided for a 25c tax on first class passenger tickets, 12½c tax on second class tickets, and 3c per quintal (100 kilograms) or fraction thereof of freight. It was to be collected by charity stamps fastened to the passenger tickets or freight bills of lading. Although the decree does not mention specific denominations, an issue of 3c, 12½c, 25c, 1p, and 2p was lithographed by an unknown lithographer, most likely in Guatemala City since there was probably little time for any other arrangement, and placed in use promptly. It is an interesting, but rather crude, issue with numerous printings, color varieties, perforation and roulette varieties, but to date no essays or proofs have been found. (Figure 1)



Figure 2. Die proof

The use of stamps to collect the charity tax was probably discontinued about the time of World War I. The tax itself may still be in effect, as in April 1953 a local court ordered the collection of \$3,500,000 charity tax from the International Railways of Central America, from which the company contended it was exempt under its operating contract. Although no additional "Decretos" or "Acuerdos" mention contracts for the printing of, release of, or use of the charity stamps, or for that matter the collection or discontinuance of the tax itself, in 1906 the government did arrange with Waterlow Bros. & Layton of London for a new issue.

The new issue was in use at least by late 1907 and included 1c (bright green), 3c (dull purple), 6c (drab), 12c (turquoise green),



Figure 3. Plate proof

25c (carmine rose), 50c (pale orange), 1p (deep ultramarine), 2p (slate green), 5p (reddish brown), and 10p (carmine red) denominations. The value of each is indicated by two over-printed numerals in a color similar to the background color. However, the ink was not identical with that used for the background, and oxidation, fading, and time have produced some copies with the numerals in a distinctly varying color. It is interesting that no documentation exists to explain how a 12½c tax was to be paid using the new issue.

The stamps as issued are:

Perf. — 14.0: all 10 denominations

Perf. — 11.1: 1c, 6c, 1p, 2p, 5p, and 10p

Roulette: 1c and 2p

Imperf. with gum: 2p



Figure 4. The centavo values have this famous self-portrait of Mme. Vigee-Lebrun and her daughter.

The roulette is a bit irregular but approximates 6. The roulettes and imperforate copies are scarce, and it is not known if the imperforate is an error or plate proof. Properly used peso values are very scarce, but the number of mint copies, even full sheets of 100, indicates that left-over stock was remaindered. The issued stamps were printed on paper with a papermaker's watermark, but many full sheets lack even a part of a watermark. The full legend of the watermark has been deciphered. It consists of double-lined block numerals and capitals in at least three different heights. The stamps were engraved by T. S. Harrison. 3

A number of plate proofs and a few die proofs have been examined. These indicate there was probably no problem in deciding on or approving the design offered by Waterlow since no design development appears between the proofs and the issued stamps. What we do have is a series of proofs, both in the centavo and peso designs, in various colors as listed, with and

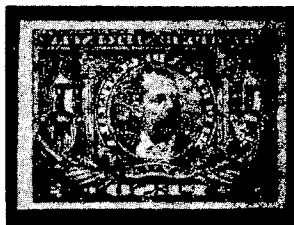
without the overprinted numerals of value. Multiples of the plate proofs are hard to find except for the 50c pale orange.

An interesting booklet exists. It is bound in blue leather, 3 1/4" high by 4 7/8" long, and contains five cardboard, linen-hinged leaves. One proof copy, in the final colors, imperforate on thin white paper, is pasted in the center of each side of each leaf. All denominations are included. There is no text, but the gold-stamped-cover reads, "REPUBLICA DE GUATEMALA/MODELOS DE LA / EMISION DE SELLOS DE BENEFICENCIA./ 1906. /WATERLOW BROS. & LAYTON, LD., / 24 & 26, BIRCHIN LANE, LONDON, E.C."



Figure 5. Die proof

Figure 6. Reversed proof



CENTAVOS DESIGN PROOFS

Proofs on Heavy White Paper

- 1c Black (Die proof Figure 2)
- 1c Dull orange (Plate proof)
- 1c Blackish olive (Plate proof)

Plate Proofs on Hard Thin White Paper

- 1c *Bright green
- 1c Black
- 1c Yellow brown
- 6c *Drab
- 50c *Pale orange (known with paper maker's watermark. Figure 3)

"Centavos" Plate Proof on Hard Thin White Paper

- Pale orange Blackish green
- Black (Figure 4) Deep ultramarine
- Sepia



Figure 7. The peso values have this portrait of Manuel Estrada Cabrera, Guatemalan president, 1898-1920.

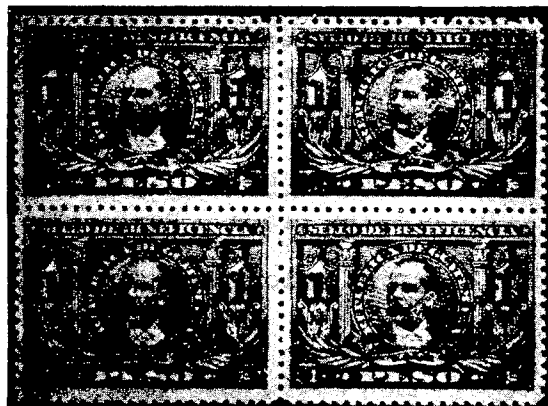


Figure 8. The Waterlow "Specimen"

"Centavos" Plate Proofs on Grayish Wove Paper

- Black
- Brown lake

PESOS DESIGN PROOFS

Die Proof

- 1p Orange (white wove paper Figure 5)

Plate Proofs on Hard Thin White Paper

- 1p Dull rose
- 1p Dull orange brown — reversed and lithographed (Figure 6)
- 1p *Deep ultramarine
- 2p *Slate green (known with paper maker's watermark)
- 5p *Reddish brown
- 10p *Carmine red

Plate Proofs on Off-white Wove Paper

- 1p Black
- 1p Chalky blue
- 1p Carmine lake
- 1p Deep olive
- 1p Deep brown
- 1p Bottle green

* Same as color used for final stamps.

"Pesos" Plate Proofs on Hard White Paper

- Steel blue (Figure 7)
- Steel blue Perf. 14.0 Vertical pair imperf. between
- Steel blue Perf. 14.0 only at left and bottom
- Pale steel blue
- Deep green — with two numeral "20" typed in the panels

"Specimen" Proof on White Wove Paper

- 1p Orange brown. Perf. 12.6. Overprinted "WATERLOW & SONS LTD. / SPECIMEN" at an angle. Small hole punched at lower left. (Figure 8)

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1. Recopilacion de Las Leyes de la Republica de Guatemala. 1903-1904. T. XXII. Decreto Numero 640. p. 270-71.
2. Forbin, Alfred. Catalogue de Timbres-Fiscaux, (3rd ed.) Amiens, 1915. p. 496.
3. Lowe, Robson. "The Harrisons of Waterlow." The Philatelist. Vol. 36, No. 4. January, 1970. p. 102-110.

By a later agreement (Dec. 5, 1865) Duclos committed himself to maintain the materials in good condition and to renovate as necessary in the event of wear.

From 1863 to 1880, Mr. Poitevin, professional printer, remained, under contract, responsible for printing the stamps. He established his offices in the premises of the "Atelier General du Timbre" in Paris. During that period, the engravers at the "Atelier" were Messrs. Oudine and Vauthier-Galle.

The Imperial Coat of Arms type remained in continuous use for about seven years, and a careful examination of a number of the stamps printed leads to the conclusion that during the period, Duclos did not have to change the original die.

This isn't the case for the digits of the denomination. The two types of the 50c (small and large letter C) are well known, but, to my knowledge, the two types of the 20c have not yet been described, although they exist beyond doubt. I must acknowledge that I was not the discoverer, who unfortunately must remain unknown. I found the two types described below sorted out in an old collection of revenues, in good order, but the origin of which I could not trace. (Note: This study was just ready for press when I was informed that in 1904 a Mr. Peyssard described in the "ECHO de la Timbrologie" the two types of the 20c to which his attention had been drawn by a famous philatelist, Dr. Voisin.)

The two types of the 20c may be described as follows:

I. The denomination design

Type I: On both sides the figures 20 are identical and the upper loop of the digit 2 is well drawn, the letters C show noticeable downstrokes and upstrokes, and, at left and right, but moreso at left, look slightly slanting to the left. (Fig.3). On a very few copies, the denomination 20 is partially or totally missing.



Type II

Type II: There are differences between the two digits 2. The right one is somewhat similar to type I above, while the left one has a distinct shape: the upper loop is narrower and consequently its inside blank looks different from the right one. The digit 0 shows an irregular shape, particularly at right, which appears distorted toward the inside at its upper right. The letters C are more or less uniform, the upstrokes and downstrokes being insignificant. The right one is clearly slanting to the right, and appears to push the digit 0 toward the center. No samples were seen having the denomination totally or even partially missing.

II. The color

The denominations are not the only differences between the types; the color is also involved. To clarify, a few general comments first.

It was a main feature of the Imperial Coat of Arms design that, for the first time in France, adhesive revenues were issued in a distinct color for each denomination. Certainly it raised technical problems, but to vary the colors would facilitate controls, avoid misuse, and provide difficulties toward making forgeries, which was much easier for the monochromatic issues, such as the 1863 set. In addition, it is noted that subsequently all of the stamps related to size of document were given a distinct color for each denomination, though this arrangement was not broadened to ad valorem revenue stamps.

On the whole, the colors adopted for the revenues were quite similar to the postage stamps in use at the time, and it is possible, if not probable, that the same inks were used, the scale of pigments and chemical dyes in use being somewhat limited. As a matter of fact, it can be noted that the color of the 50c dimension (bistre to light brown) matches that of the 10c postage stamp, the 1F dimension (green) with the 5c postage, the 1F50 dimension (orange) with the 40c postage, the 2F dimension (blue) with the 20c postage and the 3F dimension (varmine) with the 80c postage. To the 20c dimension stamp was allotted a special color, violet in which there was limited practical experience.

And a small technical departure. Toward the end of the first half of the 19th century, mineral pigments only were used in printing the inks, the use of organic colors remaining very limited. As for the 20c dimension, and likely in the case of most violet stamps of the time (for newspapers in Austria, for bills of exchange in France, for consignments in Geneva, and for several US adhesive revenues, etc.) but with the exception of the British postage and revenues, the inks used were generally comprised of ultramarine and natural madder; ultramarine, which is an aluminum and sodium sulfide, tends to fade in an acid medium.

The base of the inks at that time included a noticeable though unstable portion of arabic gum, which favored the development of an acid pH. For its part, the natural madder is somewhat unstable in light, and its stability tends to deteriorate with time. The mixing of these two pigments to obtain the violet color for the 20c originated more or less important variation in shade as a result of the conditions in which the stamps were stored, and also of the composition of the inks used for the printing, which, even if the respective quantities of coloring matter remained unchanged in successive blendings, may well involve a difference in the quantity of arabic gum added. Such a difference, though not affecting the shade immediately, could lead to an alteration in the course of time or under external circumstances. All these factors added up to produce the wide range of shades to which we now pay attention. (Note: information supplied by the Compagnie Francaise des Pigments).

If, while considering a large lot of the Imperial Arms set 20c, we try to establish a scale of their shades, we note that these shades vary from gray to purple, including blue-gray, purple blue, violet, brown violet. At present these shades are taken into consideration rather out of curiosity, their value being related only to scarcity, but there is no doubt that they will provide further interest as soon as their relationships to the successive printings have been established.

It is rather on the graduation of the shade, or its "trend", that we want to dwell. We can then sort these stamps into two well separated groups:

...stamps with dull to washed out shades from gray blue to dull violet, the blue predominating, and

...stamps with pure shades, from more or less deep lilac to brown violet, a red background predominating.

It is in this connection we can note that most of the first group (blue dominant) belong in type I, while the others fall into type II. This feature distinguishes quite well the two types, and with some practice, even without a magnifying glass, they can be distinguished immediately.

Why the Type designations?

The two types are so-called on the basis of the chronological considerations. Noting that the 20c type I has been found thus far with the regular or private provisional overprints made in 1871 to comply with an increase of the duties, it is easy to determine which type was issued first. The finding of a full document bearing a 20c type I (a copy of the blue shade with the value 20 missing at right, dated Sept. 1865, in the collection of Mr. Coll, ARA, in Grenoble, France) was a confirmation, but raised another question as the Imperial Arms set was issued on Jan. 1, 1866 (article 2 of the above-mentioned decree of July 21, 1865, notice 2311 of Dec. 15, 1865 in the registry).

A careful reading of that decree (admittedly neglected before this discovery) fully confirmed the assumption. That decree of July 21, 1865, referred to article 4 of the appropriation bill of July 8, 1865:

"The stamp duty on all kinds of receipts delivered by public accountants is reduced to 20 centimes....", while article 1 of the same text reads:

"For the implementation of article 4 of the appropriations bill of July 8, 1865, a new adhesive stamp of 20 centimes is created, as per the annexed type....", and article 2:

"The adhesive stamps issued to carry out articles...shall also correspond to the annexed type as from Jan. 1, 1866."

Accordingly, we have to recognize two issues of the Imperial Arms type:

1865 July, August (?) 20c;

1866 Jan, 20c, 50c, 1F, 1F50, 2F and 3F.

All of the foregoing leads to the conclusion that the 20c type I was the only dimension stamp issued in 1865, and that its use in meeting the requirements of the 20c dimension tax was then confined to the receipts delivered by public accountants.

Accordingly, it is not possible to find these in pairs or blocks in late 1865, the higher dimension taxes being paid via the 1863 issue (eagle and bees) which remained in use until the end of 1865. Furthermore, its use by the postal administration (for registration and money orders) could not take place commencing that year since special stamps had been issued for that purpose, and also remained in use until the end of 1865. For the same reason, this is also true of consignment bills for imported goods. It is obvious that the 20c type I issued and still in hand could be supplied and used during the early months of 1866 and even later, their similarity with type II making their withdrawal unnecessary, and although exceptionally, a few of them can be found used for either of these two purposes after Jan. 1, 1866.

I am fully aware that this study remains incomplete. Indeed, it should be extended to the numerous and various provincial handstamps and overprints made in 1871, but I also do not believe that such work could be limited to the 20c, as all of the denominations of the set were involved. Accordingly, it has to be undertaken within a broader framework, and to this end the help of all specialists is needed. I shall be very grateful to collectors responding to this call.

In an appendix, I am suggesting some guidelines which could direct investigations. I mention for both types a number of possibilities for study, especially in the field of cancellations; there may be many others, and all suggestions as well as criticisms will be welcome.

GUIDELINES FOR STUDY

Part I 1865 (July-August?)

- a) color
gray. . . scarce, probably faded blue gray. . . scarce dull violet. . . usual shade
- b) safety background. . . very neat scarce (As well as the first dimension (flat plate printing) and stamps for railway receipts (1865), some stamps of the Imperial Arms issue, including both types of the 20c showed in a more or less conspicuous manner a safety background made of vertical intersecting wavy lines producing a watery effect).
- c) pairs, blocks. . . unknown; may exist mint
- d) varieties. . . of perforation: rouletted or any other unofficial perforation. . . denomination missing at right. . . three copies known
- e) cancellations in 1865
revenue cancellations:
Registry offices in France proper
in blue, in black, in red (possible)
Municipal receivers } precise location requires
Special receivers } full document
Main receivers }
Algerian cancels } may exist; very scarce on
Colonial receivers } documents
- f) later cancellations (after 1865)
revenue cancels. . . usual } to be sought on
postal cancels. . . scarce } documents:
railway receipts. . . very scarce } very scarce thus.
- g) overprinted EPREUVE (proof). . . may exist; unknown to date.
- h) Proofs. . . known in black on white paper.

Part 2 Issue of Jan. 1866

(The date of Jan. 1866 mentioned here for the issuance of the 20c Type II is an assumption based on few facts, as the need of repairing the dies of the value which were rapidly deteriorating the issuance at the time of the other denominations of the set, coupled with the information showing the Type II of all copies known with the handstamp EPREUVE. . . which likely was made at an early stage to comply with the regulations in force. . . only the discovery of dated documents could lead to conclusions in this respect.)...

(1) 20 centimes Type II

- a) color
red violet. . . fairly common
violet. . . usual shade
deep violet. . . rather scarce
brown violet. . . common
- b) safety background very neat . . . scarce.
- c) pairs . . . scarce, especially on document.
- d) blocks . . . extremely rare used, although a block of five could serve for 1 franc, such blocks have not been found, even off document. Unused, pairs and blocks are found, but are very scarce, especially as blocks.
- e) varieties . . . unofficial perforations rather scarce. Several types of such perforations could exist. A systematic investigation of the offices having used them, as well as their cataloguing remains to be accomplished.
- f) cancellations. . .
Fiscal. . .

(DIMENSION continued on page 164)

SECRETARY'S REPORT

Bruce Miller, Secretary

1010 So. Fifth Ave., Arcadia, CA 91006

NEW MEMBERS

- 2881 BERNHEIMER, Earle J. by Secretary, 8224 Skyline, Los Angeles, CA 90046
 2876 BURKE, Jory E., 522 W. Washington, Howell, MI 48843, by G. M. Abrams, France and cols., Italy and cols., India and states, People's Republic of China (collector/dealer).
 2878 FLINT, M.A. 3 Market St., Mansfield, Nottinghamshire NG18 1JQ, England, by C. P. Tennant. Collector/dealer, The Stamp King- world revs and cinderellas.
 2873 GASIOR, Stan. J., 4317 Ash Ave., Hammond, IN 46327, by Richard R. Hansen. Revs of Trieste (Zone A).
 2874 LANCE, Michael S., 5820 Fair Oaks Blvd., Apt. 150, Carmichael, CA 95608, by Secretary. US narcotics and medicine
 2872 MEHTA, H. C., Genl Manager, Municipal Dairy Project, Kankaria Road, Ahmedabad, Gujarat 380 022, India, by G. M. Abrams. Rev., fiscals and court fees of Saurashtra and Gujarat.
 2879 ROCHE, Cedric, Box 11058, Brooklyn, Pretoria 0011, South Africa, by Richard Politt. Revs and RR stamps of southern Africa.
 2877 SCHIFFMAN, Robert D., 10 Lawson Lane, Great Neck, NY 11023, by Richard R. Hansen. Luxembourg, incl telegraphs, precancels, fiscals, revs; Liechtenstein revs; German stamps used in Luxembourg.
 2871 STOW, S. R., 15 Sunnymount, Highfield, Keighley, Yorkshire BD21 2HR, England, by G. M. Abrams and John Barefoot. All GB pre-1900, incl revs, fiscals, charity, postal orders, telegraph, RR, etc.
 2875 SWISHER, Doug, Box 15398, Columbus, OH 43215, by G. M. Abrams. Ohio and Florida revs, exposition material.
 2880 WEINSTEIN, J. M., 229 Nicolson St., Brooklyn, Pretoria 0181, South Africa, by Richard Politt. Br. southern Africa.
 Highest membership number on this report is 2881

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- 1624 Walter Terleski (Wallingford, CT 06492)

DECEASED

- 2147 Lucius Jackson (Burlington, VT 05402)
 2639 W. Mitchell Lowe (Reno, NV 89511)

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- John L. McGuire, PO Box 347, West Yarmouth, MA 02673 (ex New Haven, CT 06519)
 Gus L. Wolf, 2340 Westfield Ave, Scotch Plains, NJ 07076 (ex N. Plainfield, NJ 07060)

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SALES PITCH

G. M. Abrams, Sales Mgr.

3840 Lealma, Claremont, CA 91711

This is the first of a (hopefully) regular series of columns, in which will appear pertinent Sales Dept. statistics (though not every time), sundry offers and announcements of offers, and (ALWAYS) some concluding commentary. To wit:

1. Sales Circuit statistics as of Sept. 1, 1978

Books entered for circuits	649
(Some on hand, not yet processed; not counted)	
Circuits initiated	466
Circuits completed	441
Still out	25
Books returned to owners	611
(Their total sales \$37,433.61)	
Books remaining in circuits	38
2. A number of members have requested a recap of the publications available from this office. They are listed below, and please note that all orders should be accompanied by payment in US dollars (do not send cash). All are priced postpaid anywhere in the world, surface book rate, and unless noted, all are paperback bound.
 - a. The Erler-Norton Catalog of Germany, Part I, bilingual, the federal adhesives. (These are in extremely short supply; Mr. Erler is sold out and I have but 5 copies. When these are gone, alles kaput) \$7.00
 - b. Ditto, Part II, the colonies and ship stamps 2.50
 - c. I have one AND ONLY ONE copy of parts I and II above, hardbound together in blue covers, priced at \$17.50. No mail orders, please. Phone me at 714-593-5182 evenings (remember any time difference) to reserve.
 - d. The Erler Catalog of Prussian Revenues 4.50
 - e. Ditto Bavarian Revenues and Railroad Stamps 3.50
 - f. Ditto Wurzburg Street and Bridge Tax Stamps 4.50
 - g. Ditto German TB Seals and Forerunners 3.50
 - h. Ditto the Czech Catalog, hardbound, bilingual (supply short) 15.00
 - i. Ditto the adjunct Catalog of Slovakian Revenues 3.00
 - j. Ditto the Catalog of Austrian Revenues overprinted (with eagle) for use at the Austro-Hungarian Border 3.50
 - k. Ditto the Catalog of Prussian Revenue Stamped Paper 4.50

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Buy, sell and exchange. 5 cents 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.

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REVENUES FOR BEGINNER and advanced collectors. Monthly list, annual catalog. Approvals on request, Want list appreciated. J. McGuire, Box 347, West Yarmouth, Ma. 02673 318

PERMANENT WANTS: Old stock certificates, bonds, railroad passes and timetables, Western states early financial paper and pre-1920 post cards, Please write! Ken Prag, Box 531RM, Burlingame, Calif. 94010 320

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

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3. For those of you who missed out, or had your checks refunded, on Mr. Erler's donation packets of stamps, pleased to report an additional (though limited) supply has been received. They are offered again at phenomenally low prices. Cautionary note: Extremely short supply; CWO and only one of each to a customer please; payment in US dollars:

a. Packet of 175 diff German revenues (federal only, no states) 6.50

b. Packet of 120 diff Prussian revenues same price. Overseas members add \$1 for postage and handling.

4. Available elsewhere:

a. The Stamp King's Catalogue and Price List of the Revenue Stamps of Great Britain. The 40 page booklet is actually what it says, and the stamps will be sold at the listed prices. It is based on the Booth catalog system, and stamps not available are listed but not priced. No illustrations appear, but additional material (non-Booth) is listed, such as Medicine Labels, Tea Clearing House stamps and Excise revenues. This is, according to the preface, the first of a series, and was compiled by ARAer Chris Tennant (who is not the owner). Order directly from The Stamp King, 3 Market Street, Mansfield, Nottinghamshire, England. Priced at \$2.50

(SALES — continued on next page)

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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

ALBUM PAGES, philatelic stationery, business cards, advertisements, posters, leaflets, logos — what have you; designed and/or printed by a professional graphic artist. Reasonable rates. Write: Guy A. Rossi, P. O. Box 5138, University Park, New Mexico 88003. 310

WANTED. U. S. Revenues. Collections or accumulations, large or small. Send for offer or write first. Alfield House, Box 301, New York, N.Y. 10011. (W.F. McClintock) 311

AFRICA FOR SALE: Eritrea 3 different \$5.00. Ethiopia 10c Revenue \$5.00, same on check \$10.00. Liberia complete first set (11 bicolors) OG Fine \$100.00, same uncanceled but appears used VG-F \$50.00, complete second set (8 reds) uncanceled, etc. VG-F \$85.00. Liberia 3 different \$5.00, one different \$1.00. Blackstamps, Paul Brenner, Box 129, Fort Lee, N. J. 07024. 308

WANTED State Game, Fish and Hunting Stamps. Will buy or trade. Jack Hall, Rt. 1, Box 340, Radford, Va. 24141. 309

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1. TITLE OF PUBLICATION <i>The American Revenuer</i>		2. DATE OF FILING <i>1 Oct 75</i>	
3. FREQUENCY OF ISSUE <i>Monthly, except July and August</i>		4. NO. OF ISSUES PUBLISHED ANNUALLY <i>12</i>	
5. LOCATION OF KNOWN OFFICE OF PUBLICATION (Street, City, County, State and ZIP Code) (Not printers) <i>304 First Ave NW, Rockford, Floyd, Iowa 50468</i>		6. ANNUAL SUBSCRIPTION PRICE <i>\$6.00</i>	
7. LOCATION OF THE HEADQUARTERS OR GENERAL BUSINESS OFFICES OF THE PUBLISHERS (Not printers) <i>1010 S 5th Ave, Arcadia, CA 91006</i>			
8. NAMES AND COMPLETE ADDRESSES OF PUBLISHER, EDITOR, AND MANAGING EDITOR			
PUBLISHER (Name and Address) <i>The American Revenue Ass., Bruce Miller, Sec; 1010 S 5th Ave Arcadia CA</i>			
EDITOR (Name and Address) <i>Kenneth Trettin, Rockford, Iowa</i>			
MANAGING EDITOR (Name and Address) <i>None</i>			
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<i>None</i>			
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G. RETURNS FROM NEWS AGENTS		<i>None</i>	
H. TOTAL (Sum of E, F and G—should equal net press run shown in A)		<i>1545</i>	
I. ACTUAL NO. COPIES OF SINGLE ISSUE PUBLISHED NEAREST TO FILING DATE		<i>1600</i>	
13. I certify that the statements made by me above are correct and complete.			
SIGNATURE AND TITLE OF EDITOR, PUBLISHER, BUSINESS MANAGER, OR OWNER <i>Kenneth Trettin, Editor</i>		SIGNATURE AND TITLE OF EDITOR, PUBLISHER, BUSINESS MANAGER, OR OWNER <i>Kenneth Trettin, Editor</i>	
14. FOR COMPLETION BY PUBLISHERS MAILING AT THE REGULAR RATES (Section 132.121, Postal Service Manual) 39 U.S.C. 3626 provides in pertinent part: "No person who would have been entitled to mail matter under former section 4359 of this title shall mail such matter at the rates provided under this subsection unless he files annually with the Postal Service a written request for permission to mail matter at such rates." In accordance with the provisions of this statute, I hereby request permission to mail the publication named in item 1 at the phased postage rates presently authorized by 39 U.S.C. 3626.			
SIGNATURE AND TITLE OF EDITOR, PUBLISHER, BUSINESS MANAGER, OR OWNER <i>Kenneth Trettin, Editor</i>			

PS Form 3526 (Page 1)
Apr. 1974

(See instructions on reverse)

SALES — continued from previous page

postpaid surface or air-printed-matter. Members in other countries please write directly for cost.

b. The 1871 Shop (PO Box 510, Farmington, Mich. 48024) advises that their fall-winter illustrated catalog/price list is at the printers; it will be a 42-pager which touches on most aspects of cinderella material, and will be heavy in revenues. Anyone not on 1871's mailing list may have a free copy on request. Write directly.

c. The Malta Study Circle (England) had published a magnificent study of the Maltese revenues (including some never seen by this writer) as Study Paper 28, 1977 revision, released in June 1978. A classic work, covering the stamps (nicely illustrated) and their fiscal history. No price available, but to obtain, write to: Mrs. F. E. Dawe, 10 Grinstead Hill, Needham Market, Ipswich, Suffolk, England IP6 8EY. Noted another paper offered, 4B, on the Police Fiscal Marks on Victorian Adhesives, which may also be of interest. Not seen. (Data courtesy member John Buckner).

1978 ELECTION RESULTS

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(To the winners, congratulations; to the losers, our sincerest thanks for your interest and support, and better luck next time; to the 1400 members who didn't bother to vote, we hope you are satisfied with the results!)

REVENUE LITERATURE

"Special Tax Stamps of the U.S.," Hines, 140
pages (NOT spiral bound) 7.50
"Tobacco Taxpays of Canada," Brandom, 176
pages, illus. & priced 6.00
"Lincoln in Philately" plus supplement,
Truett, 50 pgs. (incl. taxpays) 6.00
"Confed. Paper Money," Slabaugh, 80 pages 2.50
"Springer Cat.," 5th edit. on tob. strips 2.00
6th, snuff, 3.00; 7th, tob., 3.00; 8th 4.00

Add 35¢ to total order for postage
SHERWOOD SPRINGER
3761 W. 117th St., Hawthorne, CA 90250

DIMENSION — continued from page 161

Registry offices in France proper

blue . . . usual

black . . . scarcer

red . . . a few copies known

Algerian offices

Colonial offices

not so common, scarcer on
the 20c than on the higher
denominations

Municipal receivers

Special receivers

Main receivers

usual, easier to find on the
20c than on the higher
denominations

Unofficial types (not in conformity with regulations)
. . . scarce

Pen and ink cancels. . . scarce (not to be confused with
the pen/ink surcharges of 1871)

Postal . . . such as Paris' star, large or small numerals,
dated postmarks . . .

France proper

black . . . rather scarce

red . . . known, certainly scarce

Algeria. . . scarce, even off document; full documents
are very scarce, especially money orders.

French offices abroad

Colonial offices

Military forces

likely to exist, but
not found to date

(Note: All postal cancellations. . . and the documents
bearing them . . . are particularly sought by postage
stamp collectors, notwithstanding their "mere" fiscal
use.

g) overprinted EPREUVE . . . scarce

h) proofs:

With a safety background of wavy or vertical crossed
lines . . . scarce: green (other colors should exist)

Without safety background:

claret (other colors should exist)

As part of a complete monochromatic set, very fine
printing, colored on white paper:
slate, deep blue, orange (other colors should exist)

As a reminder: Original stamp without denomination,
on china paper, (printed singly on a small sheet):
black, deep green, green, carmine, pale lilac, sky blue,
deep blue, deep red . . . etc.

Repeat the above for:

(2) 0F50

(3) 1F

(4) 1F50

(5) 2F

(6) 3F

APPENDIX A: Early in the 20th century, reprints were made
in varied colors on ordinary white or tinted paper; they
include tete-beche pairs, pairs & blocks of different
denominations se-tenant, printed overprints (such as
those of the Foreign Office). All such reprints of the
Imperial Arms set are rather uninteresting, except for
the fact that the 20c included among them belong to Type
II. They were printed from the original plates.

APPENDIX B: It is very likely that special sheets of the
Imperial Arms set of 1866 were prepared for the courts.
One may also have been made of the 1865 Type I 20c
value. I am aware of neither of these, but I have come
across similar sheets of the 1863 and 1872 issues; thus
I see no reason why those of 1865 and 1866 should not
have been similarly printed, as was provided for by law.
If so, such sheets would indeed be scarce.