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THAI REVENUES: Some Notes on Forbin's Listing

by D. Sher, ARA

The description and listing of Thai revenues is proving to be an extremely difficult task, even for current material, and while a lot of information is now available it is still not complete enough to justify a formal catalogue. However, it is possible that some background notes and a commentary on Forbin's 1915 listing alone might not only be of interest but also have a catalytic effect on collectors and hoarders of this material.

CURRENCY

For several centuries the principal unit of currency was a baht weight of silver (15g) in the form of a small oval disc with the ends turned over, the so-called bullet money, and the baht (and other names) came to have a double usage, referring to a unit of currency and to a measure of weight. Various fractions and multiples of the baht have their own names (refs. 1, 2).

solot:	= 1/128 baht
att:	= 1/64 baht
sio (seo):	= 1/32 baht
sik (seek):	= 1/16 baht
fuang:	= 1/8 baht
salung (slung):	= 1/4 baht
tamlung:	= 4 baht
catti:	= 10 tamlung = 40 baht
(not yet encountered philatelically)	
chang:	2 catties = 80 baht

In 1887 the currency was simplified by using the att alone as a division of the baht and in 1909 the baht was divided into 100 satang. For some strange reason Europeans initially came to refer to the baht as a 'tical' and until 1912 the Thai themselves co-operated by translating 'baht' as 'tical' on their stamps.

FISCAL—ECONOMIC BACKGROUND

The evolution of the Thai economy has been the subject of a monograph by J. C. Ingram (ref. 3). In 1850 the economy was primarily barter despite the existence of the long established baht currency. Agriculture was the principal source of wealth. Introduction of cash as a basis for trade and taxation spread

slowly out from Bangkok, the transformation being essentially complete by about 1900.

Before the introduction of a western style economy the principal sources of cash revenue were payments in lieu of personal service, produce and agricultural taxes of various sorts, customs duties, inland transit taxes (on goods moving around inside the country and collected at posts on the various land and water routes) and profits from government monopolies. Collection of taxes was frequently farmed out, often to Chinese traders.



Figure 2. The hand stamped overprints for 112 and SOK 114.

CALENDAR

The official start of the year was defined with respect to the phases of the moon and fell in March-April until 1889, when a Gregorian system was introduced with the year starting on 1st April (ref. 4). In 1940 the start of the official year was moved to 1st January (ref. 3). Three historical eras have been used in modern times.

(Thailand — Continued on page 190)

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THE EDITOR NOTES...

...that again this month the banner is an adaptation of a stock certificate provided by member Dan Rhoades. This time it is from an American Bank Note Co. certificate printed for the United Stores Corporation cancelled in 1933.

...that dealer-member Richard Friedberg (569 Highland Ave, Meadville, PA 16335) will send a free copy of his revenue list to any member sending a SAE. The list is issued as stock permits.

...that Rick Seferian (U.S. Consul for Ile Barbe, 11 West 8th St. New York, NY 10011) has available the stamps and a catalog of the stamps from the Ile Barbe. He states that there are revenues as well as postage stamps and that the revenues will be listed in the 1979 supplement due in January. (of course, these are cinderellas.)

...that the shortened masthead last month was not intended to slight the efforts of those not listed. The simple fact is that as result of new USPS regulations I was required to change some of the in-

(Editorial continued on page 195)

Papers to be Published A Special Report

Originally undertaken as an ARA project (before my time), an attempt was made by various officers/members to gather an existing collection of these classics, a vast number of Mr. Holcombe's papers which appeared in many publications, on diverse aspects of USIR collecting, and to publish them in book form using ARA VDH Fund moneys. Unfortunately, the costs to publish far exceeded

the available funds, and the project was dropped. This action would have been a great loss to USIR enthusiasts.

Having taken steps some few years ago to put the principles in touch, I am delighted to report that **PUBLICATION WILL OCCUR**, and by the time you read this, the presses should be rolling.

Under the guidance of George Griffenhagen, who holds copies of these papers, Al Hoch of Quarterman Publications has taken steps to see that the book will appear. Both ARAers are to be congratulated for this long effort.

George has edited the book, and prepared the introduction. The papers will finally see daylight en masse in book form. Al says "...it was George who did all the work. Our part was strictly mechanical."

The book may be ordered from Quarterman Publications at 5 South Union St., Lawrence, Mass. 01773, at the price of \$50 US, postpaid book rate anywhere in the world.

The publication will be hardbound, contain circa 640 pages and will be 6x9 inches in size. Release (and mailing date) is estimated in February, 1979. This first edition press run will be 550 copies, and it is suggested that you place your orders now, to avoid missing out on what may very well be the greatest boon to USIR collectors since whenever.

A publicity release for this publication will shortly be sent to the philatelic media, so you ARAers have first crack....courtesy of Mr. Hoch. George and Al...without even having seen it...a massive KUDO.

G. M. Abrams

PRESIDENT'S LETTER

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

(This was to have been President Scoville's November column but I got it mixed with the December one which appeared last month...KT)

It has been said that 3 moves equal fire. I have just moved from Smogville, the land of the ill, aka: Los Angeles to Springfield, Missouri, and it seems that this one move was the fire. The pace is slower and we don't know anyone except the salesman that sold us the house two years ago.

I went to the local stamp club the other night and not to my surprise found no interest in revenues but I did pick up a few items. Guess I'll work on many a few converts.

Many have warned me about the four seasons and the cold. Outside my study window a large maple is beginning to turn. Somehow I don't think I'll miss California's one season but join most of you who have lived in the colder areas and adapted.

For years the ARA has been officered by Californians; but today only Bruce Miller, our hardworking secretary, lives there. Peggy Howard, ARA treasurer has just moved to Minden, Nevada, I moved to southern Missouri, and Alfano of Washington, D.C. was elected VP to replace Springer of Calif. So the ARA has diversified.

In order to get a handle on how the ARA operates, I have written or telephoned many of our officers and committeemen. I, like most of the rest of the ARA, have taken the services of these people for granted and not realized how much they mean to us. The ARA isn't just me or our other operating officers and in this and later columns I want to tell you about those who have contributed so much to our pleasure.

Don Dustin makes up two auctions a year of members material which is offered through the pages of the Revenuer. If we're lucky, we can buy items we need for our collections at our prices. His September, 1978 auction has over 2,000 lots! Probably draw over 200 bidders. Would you do this job as a volunteer as Don has done? Next time you send in material or make a bid, why not add a note of thanks for this dedicated revenuer?

Dr. Terrance Hines went to Washington, D.C., and spent many hours researching government files and the result was an ARA publication SPECIAL TAX STAMPS. It is and will be a research classic and it should be in the library of serious collectors.

The ARA librarian is George McNamara, whom I do not know. However, I knew Woody Woodward quite well, who was the previous librarian; and he told me what the job demanded. There is a wealth of information that is available to the membership just for the asking and postage. Use the library for your benefit and obey the rules as listed in the ARA year-book or get them from George.

Ken Trettin is the Revenuer Editor and his job is the most thankless one of all. Each author rises up in wrath over an error or the reader will write caustic comments and somehow if a mistake was made it

was the editor's and not the writers. Look back to our bulletins of 1950 or even 1975 and see how much better our magazine is today. At the big international show in Canada, CAPEX, the Revenuer won a large silver medal against stiff world wide competition. While not every article is of interest to each of our members, there is in every issue basic information that has never been available before. Our magazine is now 24 pages and must increase the popularity of revenue collecting. Trettin needs articles. If you have information that you would like to see in print that is of beneficial interest to others, then write it up and send it in.

It is impossible in one column to give credit to all those who are doing for us. In future columns I'll talk about others. In doing for the ARA the officers, writers, committeemen and other volunteers are getting more out of collecting. So join us and actively participate in your ARA and see how much more you'll enjoy collecting.

Congratulations to...

Charles Mandell in winning a small silver at APS show in Indianapolis for his paper on Holy Land Revenue Stamps.

TO BILL FITCH who captured the GRAND AWARD AND THE PRESIDENT'S AWARD for his display of U. S. Private Dies and Proprietaries at VALPEX '78 which was at Toyersford, PA and for the Vermeil and ARA Award for his USIR display at Midaphil (Kansas City, MO).

TO GARVIN F. LOHMAN who won the GRAND AWARD at Calpex '78 in San Francisco October 20th. His exhibit was "Revenue Stamps of Ireland." I believe this is the first time a revenuer has taken a Grand Award at that show.

TO MARTIN RICHARDSON for the First taken at CINPEX (Cincinnati) in September for his display of USIR playing card issues.

TO KENNETH TRETTIN for the Bronze and the GPS Bronze taken at the Chicago Phil. Society's 92nd Expo in October for his Fiscal Stamps of Prussia.

TO BRUCE WRIGHT who has received a Silver for his stamped revenue paper at SEPAD '78 and a Large Silver for his 5-50c First Issues at NOJEX.

From the APS Writers' Unit #30 NEWS BULLETIN:

It is difficult to convey in a few lines my admiration at the astonishing improvement in presentation, quality and quantity of content and overall excellence of this publication (AMERICAN REVENUER) compared to the situation a couple of years ago.....Joe Frye, Editor.

(President's comment....This has been done by Ken Trettin. While he has had some help, it is his dedication and ability that has made our publication so outstanding.)

EXHIBITIONS WHERE REVENUES ARE WANTED:

Rockford Stamp Club advises that the ROCKFORD 79 expo to be held March 24 and 25th, 1979 will welcome revenue exhibits. For a prospectus write: Thomas W. Hill, 630 Paris Ave., Rockford, Ill. 61107. This will be an APS show qualifying for the APS World Series of Philately.

Opinion...

BANGING YOUR OWN DRUM

A recent letter to this editor from former ARA president Gerald Abrams began "Not to toot our own horn, but....read the enclosed. Then decide if you want to publish the following." Well, I have decided against. Not that I am opposed to tooting your own horn, banging your own drum or whatever; but Gerry simply didn't toot and bang loud enough.

Enclosed was a letter from ARA representative Esbjorn Janson of Sweden and a copy of an article written by him which appeared in SVENSK FILATELISTISK TIDSKRIFT, the main Swedish philatelic journal. The article mentions the establishment of the Walter Morley and E. B. Sterling awards to be given by the ARA and THE AMERICAN REVENUER.

Janson continues with mention of TAR's large silver at CAPEX '78; and that in the exhibition catalog for the international literature exhibition at Regiofil XII held at Lugano, Switzerland, last year there was a short survey of American philatelic literature. It stated, "Specialty publications abound. The following are the best in their field, world-wide: THE AMERICAN REVENUER...." Also mentioned were the POSTAL HISTORY JOURNAL, the PHILATELIC LITERATURE REVIEW and the NEWS BULLETIN OF THE APS WRITERS UNIT. It should be noted that TAR was not entered in the competition at that show.

Since that time TAR has been shown at STaMpsHOW '78 (large silver), Chicago Philatelic Society (gold) and SESCAL '78 (silver). Why? Because that is one way of beating the revenue drum.

KERBRAU—THE INDONESIAN VIENNA PRINTINGS, THE 75TH UPU ANNIVERSARY, A STUDY OF THE INDONESIAN COMMEMORATIVE SERIES OF 1949-50, John A. Rabarts, ARA; available at \$3.50 US from Ponwinkle International, Tiki Road, Coromandel, 2851, New Zealand, 7½x11, 28 pages, card covers, staple bound, fully illustrated.

The issues in question here have always been just that....in question. They remain unlisted in most major catalogs, and where they appear, they are not accurately treated nor described. This effort is a study of the 4 values showing the bull and the globe, complete with the history of their predecessors.

The issue studied here has many varieties, of which most remain unlisted elsewhere: perforation differences, watermark differences, booklets and miniature sheets. The first of these stamps are estimated to have been issued in 1940, with the miniature sheets several months later, all unwatermarked. The watermarked sets appeared in 1950. Imperfs exist in all forms. There are many faulty overprints ("R.I.S. Merdeka" or R.I.S. Djakarta"); double, inverted, diagonal, misplaced on stamp or in sheet margin, and in combination. There are missing color varieties, as well as many fly speck flaws.

All of these are shown and/or treated in this text, and at the rear there appears a checklist of all of the known varieties. The author admits that this study may not be complete, and seeks assistance.

Prices are given in US dollars; highly recommended for cinderella students.

G. M. Abrams

It requires public exposure to make revenue stamp collecting (our hobby) acceptable to all stamp collectors. Currently we are in the position occupied by topicalists a few years ago. They were not accepted at international shows; they were often snubbed by the judges at regional shows. But, with much publicity topicals are now an accepted part of traditional philately. Revenues can also.

Mr. Janson comments about his article as follows: "I don't think, however, that it will result in any new members. But what articles like this ought to do is to alter the attitude toward revenues, which is far more rigid in Sweden than in the U. S. Remember, your main stamp catalogue has since long listed the revenues—that gives an enormous strength in itself to the 'fiscal attitude'."

Public exposure—public education in a sense—is needed to alter this attitude. Let's collectively bang our own drums and toot our own horns. Exhibit your collection at local, state, regional and national shows. Let's re-educate those judges who gloss over "just revenues" or else work toward the ending of their judging careers. (After all most of us are members of local clubs that sponsor exhibits. We too can offer input for or against judges at these shows. Maybe you even have a friend who does judging—educate him or her in the field of revenues).

Certain parts of the country and certain shows have been noted as being unfavorable to revenue exhibits. Let's exhibit there to the extent that we can no longer be ignored. Let's try to make sure that every philatelic exhibition in the country has at least one revenue exhibit. Ra-ta-ta-tat toot-toot!

Ken Trettin

GREAT BRITAIN REVENUES, General Editor J. Barefoot, publ 1978; spiral bound in card covers, 6½x8 inches, 172 pp, (almost) fully illustrated. Available from Mr. Barefoot at 85 Saltergate, Chesterfield, Derbyshire, England S40 1JS at \$5.90 US postpaid. Overseas members write for costs directly.

This effort may be likened to the H. E. Harris "catalog" of US stamps, since Mr. Barefoot indicates that his firm will sell at the prices listed. Not as well printed as the 1976 Booth, and not as specialized. However, it does have some innovative additions which should supplement the Booth. Further, it picks up in several categories with the decimal issues, where the Booth stopped short. Additionally, several non-Booth categories have been added, such as the Tea Clearing House issues, the Corn Trade and Cotton Trade (Liverpool) issues, and (at last!) tentative listings for the National Health & Insurance stamps including the Social Insurance stamps for the Channel Islands....and many new Channel Island stamps hitherto unlisted.

Some of the innovations are inclusion of a picture of the watermarks next to each category/section, a tentative listing of precancels where known, and (last page) a publicity blurb for the ARA (muchas gracias).

Omitted are the embossed issues, and you are referred to the Booth and the Schonfeld et al works for that area. Omitted also are illustrations for some of the early rarities (small wonder). Where prices are not currently known (or determinable) they too are omitted.

Mr. Barefoot acknowledges that there are errors and omissions, and hopes to correct this situation in future editions. He invites further data. Only one pricing column is used, and (up front) it is indicated that the

Plate Varieties

By Anthony Giacomelli, ARA

Crack or Scratch?



This month's plate variety appears on an R5c. This stamp is interesting in that it is perforated far off center to the bottom showing parts of the stamp below. The line of color extends into this stamp. But, as I do not possess a copy of the stamp below, I do not know the full extent of the line.

pricing is for issued stamps (vs Specimens, proofs, etc) whether used or mint lightly "mounted" (hinged?). Presumably, the prices are in current British decimal currency. Sorely needed: An index.

Regardless of the shortcomings, this is a must for the UK buff, and is highly recommended to assume a space on your bookshelf adjacent to the Booth, Schonfeld, etc.

G. M. Abrams

The line of color in this item starts with a dog-leg bend to the right at the top of the stamp, touching the lower right of the letter "E" and then the upper left of the letter "R". At this point the line shows two or more lines under a glass but to the naked eye seems one.

The line is very strong in the vignette. It passes to the right of the right eye and across the cheek passing through the letter "C" in "CHECK". From here it crosses to the next stamp touching the right edge of the letter "T" in "INTER".

How far it extends into this next stamp would only be guesswork. If anyone has an example of this lower stamp, I would be very pleased to hear from them. Contact me at, 10917 Manzanita Dr., Sun City, AZ 85373.

RACLETTE

M. N. Thaler

(The following is the first in a series about the revenue stamps of Switzerland. This column is in response to my request for columns in a recent TAR. The column is being written by one of our members who is a competent authority in the field, but who asks to remain unknown. Correspondence to the author may be sent to the editor. I wish to express my personal thanks publicly to the author).

This is my first column in The A.R. and I hope it is well-received by the membership. The subject matter that I intend to write about is the revenue stamps of Switzerland—Federal, Cantonal and Municipal.

I have named my column "Raclette" for a special reason. The word means "scraper" in French but is also a name given to a type of Swiss cheese that is prized for its peculiar way of serving. In the environs of Geneva this cheese and similar ones are heated against a hot plate or electric heater and the soft end scraped onto a small plate and eaten with boiled potatoes. The delicacy is also called "raclette" and is served with dry Swiss white wine.

I will be the scraper, scraping the Swiss cheese for your consumption. I'll be serving it up with dribs and drabs of lore that may be new and old in the revenue stamp field. Perhaps we can all learn something.

To begin with, let's talk about the catalogs. The Great Bible, namely—Forbin is sadly inadequate for anyone who is interested in the fiscal stamps of Switzerland. Although intended to be fairly comprehensive of the revenues up to 1915, it barely scratches the surface. The municipal stamps take a beating in this compendium in that the listings—even for the period supposedly covered—are wholly inadequate. All of the Federal revenue stamps are missing in Forbin, and there were more than 180 important ones issued. True these were all issued from 1915 onward, but they represent a phase of revenue stamp collecting which cannot be overlooked even by general foreign revenue collectors.

The definitive catalog which has to some extent taken the place of Forbin for collectors of Swiss revenues is Schaufelberger. G. Schaufelberger wrote a series of catalog studies for a Swiss magazine called SCHWEIZER FISKALMARKEN RUNDSCHAU which appeared from September 1947 through December 1950. In all there were 70 pages, covering only the Federal and Cantonal stamps. These sheets were collected by revenue enthusiasts and a nice clean set is very desirable today.

Lists of municipal stamps are another story—next time.

THAILAND — Continued from front page

up to 1889 — Chula Sakarat
1889 - 1913 — Ratana Kosin Sok
1913 onwards — Buddhist era

1250 CS = 1888 AD
108 RS = 1889 AD
2456 BE = 1913 AD

For simplicity the equivalent western year is taken to be the one in which the Thai year starts. The Chula Sakarat era is possibly of Burmese origin. The Ratana Kosin Sok era refers to the founding of the Chakri dynasty in 1782 AD. The Buddhist era is supposed to date from the Nirvana of Gautama Buddha.

TRANSLATION

The translation of any language presents problems which are especially acute in fiscal philately where only brief isolated legalistic phrases are encountered. The problem with Thai is further complicated by the enormous changes which have occurred in the country. Dr. Rungson Sittipong and LTC Peter Iber have been extremely responsive to requests for translations and their help is much appreciated.

DISCUSSION OF FORBIN'S LISTING

The following notes and comments refer to the last edition of the Forbin catalogue which was published in 1915 by Yvert and Tellier. English equivalents for his colors were found by comparing actual examples with Stanley Gibbons' color guide.

Agriculture (timbres pour contrats de location fonciere)



Figure 3. The type set overprints for RS 113 and SOK 114.

Perf. 13½		
vert clair	dull yellowish green	112H, 114
vert bleu	turquoise blue	112H, 114
bleu	lightish prussian blue	114
rose	carmine	
rouge orange	pale dull scarlet	
	orange red	
rouge brun	red brown	112H, 114
violet	red lilac	114
	blue lilac	
jaune	chrome yellow	
gris	grey	

Figure 1. The six denominations of the "agriculture" types. The denominations are fuang, salung and 2 salung (top), baht, ½ tam-lung and tamlung (bottom).



The design of these stamps, first issued in 1883 (the same year as the first postage stamps), is in two parts. On the left is the royal cipher (initials of the king's name and title surmounted by a Thai crown) above the words 'Kingdom of Siam'. Presumably the circular form of the monogram is an allusion to the 'chakr', the disc-like mythological weapon from which the dynasty takes its name. To the right is the inscription

Money used for tax on rice paddies
value of
and the denomination in words.

Many of these stamps are found overprinted either by handstamp or printed type. In each case the principal inscription reads 'Transfer of goods' and at the bottom are the years 112, 113 or 114 corresponding to 1893, 1894 and 1895. They were mentioned briefly by Fulcher in 1900 (ref. 5) but were missed by Forbin fifteen years later. The 112 handstamp is semi-circular. The typeset overprints for 113 and 114 and the handstamp for 114 include an abbreviation for the era, either as RS (113) or SOK (114).

Forbin's listing can be most easily summarized and expanded if the individual denominations are disregarded and the existence of overprints indicated by their dates with 'H' denoting a handstamp.

Perf. 11½		
bleu fonce	prussian blue	114
carmin	dull scarlet	112H
rouge brun	red brown	113, 114, 114H
	chestnut	114
jaune bistre	bistre	112H, 113
olive	brown olive	114

The red brown issue also comes with Perf. 12 (113) and Perf. 12½x12 (113).

Forbin notes the existence of red and blue shades of violet (lilac here). Under ultraviolet light these appear orange brown and yellow respectively. The two shades of red orange are extreme enough to be classed as different colors. They fluoresce orange (pale dull scarlet) and dark brown under UV. The two shades of Perf. 11½ rouge brun are also extremely distinct. Some of the Perf. 11½ rose are known imperforate.

Fulcher (ref. 5) reports the existence of a papermaker's watermark which occurs once at the most on a sheet, covering a block of 12 stamps. The manufacturer was LaCroix Freres whose paper was used by several countries towards the end of the last century (ref. 6). Both Minkus and Gibbons show the LaCroix Freres watermarks for Mexico 1872-1883 but their illustrations are incompatible. Unfortunately there is circumstantial evidence

to support either version and an attempt to contact interested specialist groups met with minimal or no response. Two fragments of watermarks have been seen on the Thai stamps. One could be part of one of Gibbons'. The other could be part of one of Minkus' if their drawing is incomplete. Possibly LaCroix Freres used a number of different watermarks. Since only fragments occur on single stamps, which are rendered more valuable thereby, it would seem to be a worthwhile project affecting many countries to prepare a systematic compilation of the types actually known.



Figure 4. The 'Royal treasury, year of the swine' cancellation.



Figure 5. The little man and rice stalk cancellation.

Cancellations seen are mostly fragments of much larger circular impressions of extremely elaborate designs struck in red. Also encountered is a plain double circle cancellation in red which reads 'Royal treasury, tax on increase, year of the swine, 9th of the decade 1249'. Fulcher (ref. 5) evidently had a copy of this translation but thought it referred to the handstamped overprint 112. The most curious cancellation yet seen consists of a drawing of a plump little man standing beside a rice stalk with a Chinese-like character on his chest. These have been seen only on otherwise mint looking copies of the Perf. 13½ jaune issue.

Nothing is known about the usage of these stamps. Rice fields were certainly taxed. While his source or authority is unknown, Forbin's comment "timbres pour contrats de location fonciere" is reminiscent of something mentioned by Ingram (ref. 3, p. 12):

"Though all land was the property of the king, custom and tradition of several centuries had given the so-called freeman the right to take as much land as he and his family could cultivate.... Various regulations established procedures he must follow, and some of these (such as having documents drawn up and notices proclaimed) cost him money, but his basic right was not challenged. The freeman could take possession of uncultivated land as long as he went about it properly. In all parts of the country there was an abundance of unused land which needed only to be cleared and cultivated."

Sometimes encountered are what appear to be essays. The design resembles the left hand portion of the issued stamps although it is larger and there are minor differences in the inscription. They were printed in sheets of 12, imperforate, in red, green blue, orange and purple.

Paddy field tax

Forbin lists two sets under this heading, issued in 1890 and 1911 respectively. The 1890 series has six denominations typographed in orange. The design consists of the European style coat-of-arms, which was used by Thailand for a few years around the turn of the century, below the inscription 'tax on rice fields'. On the basis of the inscription alone there is no justification for Forbin's introducing a new category. The 32 att and 1 baht stamps have been reported surcharged 8 att in black.

The two stamps listed under 1911 have no denomination and are clearly inscribed 'sugar tax' in Thai. The design shows local sources of sugar and some of the implements used in its extraction (Iber). The carmine stamp is engraved, the blue lithographed.

Timbres de justice

These stamps are tall and narrow. In addition to the king's portrait the design contains crossed swords and a pair of scales. The inscription across the top of the stamp reads 'fees and taxes'. Cancellations seen on these stamps support a court related usage. The stamps are typographed and all those listed by Forbin are printed in green. Fulcher (ref. 5) reports the 32 att

Figure 6. A sheet of twelve of the essays.



Figure 7. Paddy field tax stamp and surcharge.



Figure 8. The sugar tax stamp.

and 1 baht stamps in sheets of 25 (5x5) as well as a block of 24 (3x8) of the 1 att stamp. Forbin lists only two surcharges. The following additions should be noted.



Figure 9. The original 'fees and taxes' design for the 'Justice' issue. Also shown are 1 att and 25 satangs surcharges.

New denominations (in green): 2 att, 10 att, 20 baht, 40 baht.

Inscription and denomination tablets in new colors, rest of the stamp in green:

1 baht	brown
4 baht	red
10 baht	brown
40 baht	deep blue
80 baht	orange

Old currency (att) surcharges: 1 att on 32 att.

New currency (satang) surcharges:

1 sat on 1 att, 2 att
5 sat on 2 att, 4 att
10 sat on 4 att, 8 att
25 sat on 8 att, 10 att, 16 att

Several varieties/variants of some of these surcharges are known.

Surcharges on baht denominations:

2 att on 4 baht green	
4 baht on 10 baht brown and green	
4 baht on 40 baht deep blue and green	(issues unspecified)
2 att on 40 baht	
8 att on 40 baht	
1 baht on 10 baht, 20 baht	



Figure 10. The three headed elephant design.



Figure 11. 1 seeo 'revenue' type.

The portrait stamps were superseded about 1915 by a completely different bi-colored design showing a three headed elephant. This new design was initially typographed. Later printings were lithographed and engraved versions are current today, over sixty years later.

Revenue

The five stamps listed by Forbin under this heading and issued in 1887 all have a superbly engraved portrait of the king as the main feature of the design. Across the bottom in English is the word 'revenue' and the denomination in words. The Thai inscription around the portrait reads 'ground tax paid... to Siam'. Dr. Sittipong has remarked that this could also be translated as revenue. Most used stamps seem to be pen cancelled. Two circular cancellations in black have been seen denoting (law) court usage.



Figure 12. Law court cancellations.

The stamps were printed by Waterlow. Following their usual practice they also prepared numerous proofs or samples, often overprinted 'specimen', including a miniature sheet of nine in deep green containing one copy of the seo stamp and two copies of each of the other denominations.

Forbin also lists a fuang vermillion stamp with the comment "..... parait etre un essai". This stamp is mentioned in a footnote in the Scott catalogue. It was prepared as part of the first (1883) series of POSTAGE stamps but was not put on sale then. Later, remainders of the first issue including the fuang but without the att denominations were put on sale in 1900 (refs. 4,7).



Figure 13. The unissued 1 fuang stamp.



Figure 14. Handstamped surcharge 4 baht on 1 seo.

The seo stamps were surcharged 1 baht and 4 baht by means of a handstamp, in either red or black. These four items are listed by Forbin. The inscription across the top and sides reads 'government store'. At the bottom is the word 'value' above the denomination. The 1 baht handstamp was also used as a control mark applied to the backs of the 1 att on 64 att postage stamps of 1894-5 (ref. 8).

Additional surcharges of similar design and all in black are known.

1 att, 2 baht	on 1 seo blue
10 baht, 20 baht	on 1 seek vermillion
1 chang	on 1 salung yellow

The Thai word for 'one' is used instead of a numeral in the 1 chang handstamp. Dr. Sittipong has reported a typeset surcharge of 4 baht on 1 seo blue.

ACKNOWLEDGEMENTS

I am greatly indebted to Dr. Rungson Sittipong and LTC Peter Iber for their trouble in providing translations. Dr. Sittipong graciously sent me his own listings of revenues. Capt. Gary van Cott photographed the material for the illustrations.

(Thailand — Continued on page 199)

FINAL CALL



Hopefully the triple transfer on RS27a shown in the figure above has caught the eye of you, the requisite constituency. Please read on.

Dick Dekay and I have, with the photographic expertise of the editor, put together over the past couple of years, an illustrated listing of all known double transfers and the like on the U. S. private die stamps. The list, consisting of about 120 entries, includes items listed and unlisted by Scott and a number unmentioned anywhere, including a couple of spectacular items in the latter category.

We would like to include an illustration of each entry and we now have photos of essentially all of the basic stamps on which to sketch in details. Most of the illustrations, like the one above, will be prepared by the time you read this, but there are a number of double transfers on the list about which we have no information, having never seen copies.

Of course we would like the listing as complete as possible. Thus we solicit information on double transfers on the following and would particularly appreciate a 24 hour loan of any of these items for this purpose: R017b, d, 29a, 49i, 73d, 97a, 98a, 104b, 115a, 122a, 132a, 148a, 155b, 160a, 172a, 173b, 174d, 177b, RS106a, 108a, 149b, 155d, 164a, 194b, 196b, 242a, 270b, 274d, RT20b, c, d, and RU4b.

Response to R. F. Riley, 649 Bienvenida Ave., Pacific Palisades, CA 90272 will assure our undying thanks, acknowledgements in TAR as you wish, and all postal costs, also as you wish.

COMMEMORATIVE (?) USIR



The item illustrated was sent to TAR by member Pat Herst, who comments that this may be the only commemorative revenue issued for the 1876 Centennial Exposition. Any comments from the readers?

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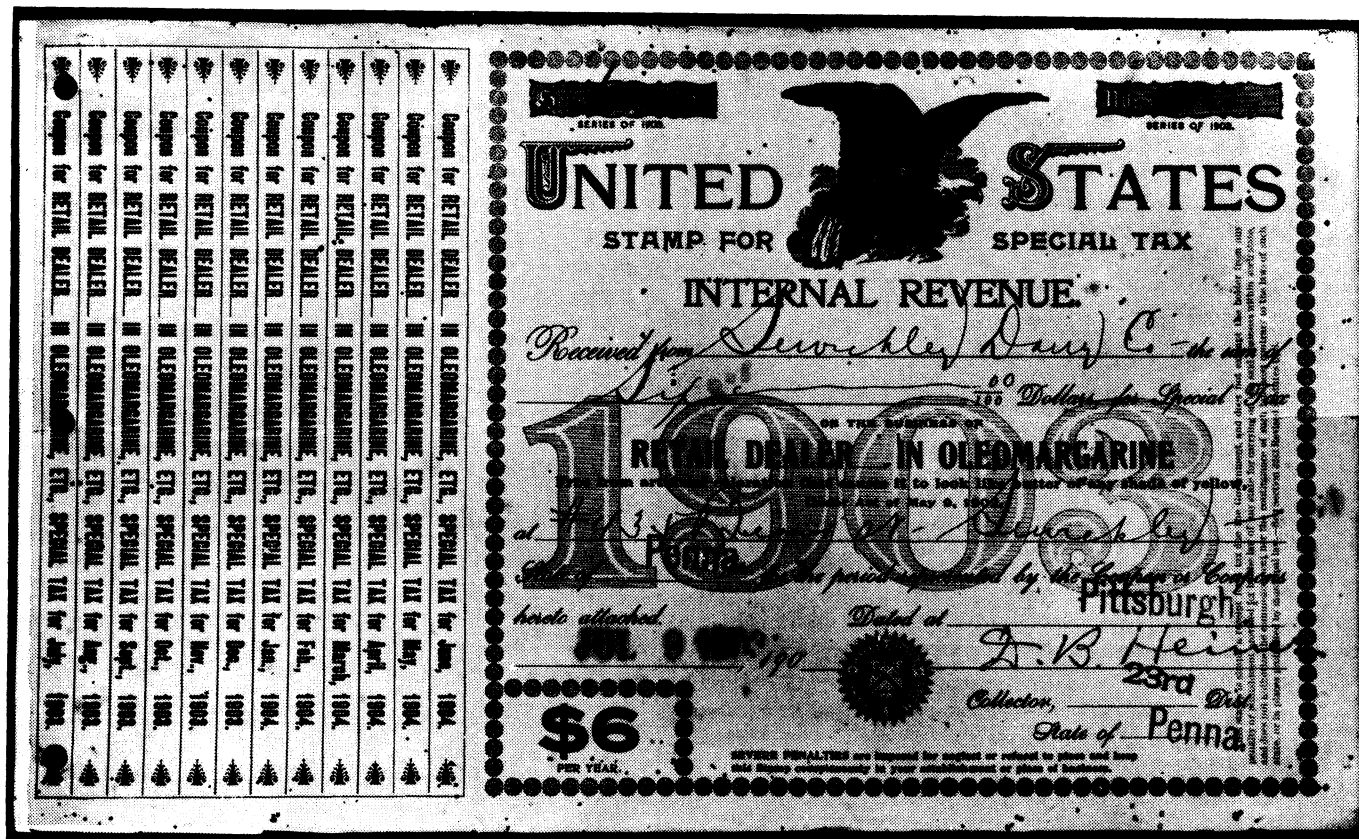
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UNLISTED TYPESET DESIGN FOR 1903 OLEOMARGARINE SPECIAL TAXSTAMP

by Carter Litchfield, ARA and Ogden D. Scoville, ARA

An unknown typeset design for the 1903 \$6 special tax stamp (STS) for retail dealer in uncolored oleomargarine has recently come to light (see photo). This imperforate stamp measures 186 x 169½ mm (excluding the coupons attached at the left) and is printed in black, orange and blue on soft white paper with a double line "USIR" watermark. Orange ink was used for the large "1903" at the center, the USIR seal (lower center), and the "This stamp is simply a receipt" inscription at the right. The serial number at the upper right was printed in blue. The stamp illustrated was issued on July 9, 1903, to the Sewickley Dairy Co. of Sewickley, Pennsylvania, for a full 12 month period. All 12 monthly coupons are intact at the left.

Typeset taxpaid stamps were often issued by the Bureau of Engraving and Printing when changes in tax laws and rates

required new stamps more rapidly than a new engraved design could be produced. Presumably the typeset design for the 1903 \$6 oleo STS originated in this manner. The Act of May 9, 1902 had created a new \$6 denomination of STS for retail dealers selling only uncolored oleomargarine. Some 32,000 of these \$6 stamps were printed, distributed, and put into the hands of local collectors for issue on July 1, 1902. No doubt the typeset design was selected for such a rush printing job rather than engraving. Apparently the engraved replacement design still had not been finished by the spring of 1903, so the same typeset design was used again in 1903. The earliest \$6 oleo STS known with an engraved design is dated 1907, so it is uncertain exactly when the transition from typeset to engraved stamp was made.

It seems likely that a similar typeset design was also used in 1902 and possibly 1903 for the new \$200 wholesale dealer in uncolored oleomargarine STS created by the 1902 law. However, the \$48, \$480 and \$600 oleo STS denominations, which had been in use since 1886-87, are known to have been issued with their usual engraved design in 1902.

As far as we know, the \$6 typeset oleo STS pictured above is unique, even though some 17,318 of them are reported to have been issued. If any reader has seen other copies, please notify Carter Litchfield, 1050 George St., Apt. 2-D, New Brunswick, NJ 08901, so that they can be added to the checklist of these issues.

We thank Frank Newton for photographing the stamp for this article.

References:

Hines, T., SPECIAL TAX STAMPS OF THE UNITED STATES, American Revenue Association, 1976, Tables 54-60.
Litchfield, C., "Checklist of Oleomargarine Special Tax Stamps", THE AMERICAN REVENUER, January 1967, vol. 21, pp. 4-8.

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THE COMORO ISLANDS: THE REVENUES

by H. Janton, ARA and
G. M. Abrams, ARA

The Comoro Islands (Grande Comore, Anjouan, Mayotte and Moheli), an archipelago northwest of Madagascar (now Malagasy) in the Indian Ocean, are circa 650 square miles in area with a population of circa 200,000. French establishments were founded there as early as 1841, but it was in 1886 that the islands were placed under French administration. From 1912 to 1947, they were under the authority of the Governor General of Madagascar, and they used the postage stamps and revenues of that colony. In 1947, the islands became a French overseas territory, and remained so until 1975 when they were granted independence, with the exception of Mayotte (which for the time being uses the postage and revenue stamps of France).

In 1955 special revenue stamps were issued for the Comoros, first by application of a handstamp on the revenues of Madagascar; and since 1960, by means of an overprint applied in Paris on French revenues. Local issues have been progressively issued since independence, and have been substituted for these.

Since there are no known perforation varieties, although all stamps listed are perforated, the measurements have been omitted. Similarly omitted are pricing for the stamps, since quantities issued and used are unknown, and those with SPECIMEN handstamps, though known, since quantities or issues thus overprinted are unknown. Presumably, all non-Madagascar issues exist with the SPECIMEN handstamp.

This is the first attempt (to our knowledge) to list the Comoro revenues, and, of course, any additional information or data from the readers will be welcomed.

A. CONNAISSEMENTS (Bills of Lading)



C1

1955

Connaissances of Madagascar, 49 x 24 mm., unwmkd, hand-stamped TERRITOIRE/DES/COMORES in black.

- | | | | |
|----|----|------|-------------------------------------|
| 1. | C1 | 6F | blue & black |
| 2. | C1 | 24F | on 2F40 rose, blue and black |
| 3. | C1 | 50F | on 6F on 60c blue & black |
| 4. | C1 | 100F | on 12F on 1F20 violet, blue & black |
| 5. | C1 | 200F | on 24F on 2F40 rose, blue & black |
| | | a. | no bar on 24 (one copy known) |

Note: The handstamp varies in location, and missing or partial letters abound. This comment also applies to all handstamped issues following.

Same, control stamps, without denomination, unwmkd.



C2

- | | | |
|----|----|----------------------|
| 6. | C2 | blue & black |
| 7. | C2 | rose, blue & black |
| 8. | C2 | violet, blue & black |

Same, wmkd AT47 multiple

- | | | |
|----|----|--------------|
| 9. | C2 | rose & black |
|----|----|--------------|

1960



C3

Connaissances of France, 34½ x 18½ mm., overprinted COMORES in black on the medallion: wmkd AT60 multiple.

- | | | | |
|-----|----|------|---------------|
| 10. | C3 | 50F | green & black |
| 11. | C3 | 200F | lilac & black |



C4

Same, controls for the above, wmkd AT57 multiple, accent over second O in CONTRÔLE.

- | | | |
|-----|----|---------------|
| 12. | C4 | green & black |
| 13. | C4 | lilac & black |

Same, wmkd AT60 multiple

- | | | | |
|-----|----|------|---------------------|
| 14. | C3 | 100F | light green & black |
| 15. | C3 | 400F | lilac & black |



C5

Comoro Islands, page 2

Same, controls for the above, lettering taller and thinner, no accent on second O of CONTROLE.

- | | | |
|-----|----|---------------------|
| 16. | C5 | light green & black |
| 17. | C5 | lilac & black |

B. TIMBRE FISCAL (Revenue stamps)



TF1

1955

Enregistrement issues of Madagascar, safari design, 34 x 24 mm., unwmkd, denominations in black, handstamped TERRITOIRE/DES/COMORES in black.

- | | | | |
|----|-----|------|----------------|
| 1. | TF1 | 15F | green&yellow |
| 2. | TF1 | 25F | green & yellow |
| 3. | TF1 | 30F | green & yellow |
| 4. | TF1 | 40F | green & yellow |
| 5. | TF1 | 100F | green & yellow |
| 6. | TF1 | 200F | green&yellow |



TF2

Similar, surcharged in black, X over old value.

- | | | | |
|----|-----|----|-----------------------------|
| 7. | TF2 | 4 | FRANCS on 30c rose & yellow |
| 8. | TF2 | 16 | FRANCS on 60c rose & yellow |



TF3

Enregistrement issues of Madagascar, seascape design, 34½ x 18½mm., wmkd multiple AT and 2 digits, with same black handstamp.

- | | | | |
|-----|-----|---------------------------------------|-------------------------------|
| 9. | TF3 | 50c | brown, blue & red |
| | | a. horiz. pair, one without handstamp | |
| 10. | TF3 | 1F | violet, gray blue & blue |
| 11. | TF3 | 1.50 | violet, olive & blue |
| 12. | TF3 | 2F | violet, gray blue&blue |
| 13. | TF3 | 3F | red violet, gray green & blue |
| 14. | TF3 | 5F | violet, gray blue & blue |
| 15. | TF3 | 10F | rose, gray green & blue |
| 16. | TF3 | 50F | rose, gray green & blue |
| 17. | TF3 | 60F | rose, gray green & blue |
| 18. | TF3 | 100F | yellow green, violet & blue |
| 19. | TF3 | 200F | yellow green, violet & blue |

- | | | | |
|-----|-----|-------|-----------------------------|
| 20. | TF3 | 500F | yellow green, violet & blue |
| 21. | TF3 | 1000F | dark olive, ochre & blue |



TF4

Same, surcharged in black, X over old value.

- | | | | |
|-----|-----|----|-------------------------------------|
| 22. | TF4 | 2 | FRANCS on 25c brown, blue & red |
| 23. | TF4 | 20 | FRANCS on 1F50 violet, olive & blue |



TF5

1960

Timbre Fiscal of France, 34½ x 18½ mm., wmkd multiple AT & 2 digits, overprinted COMORES on the medallion in black.

- | | | | |
|-----|-----|-----------------|---|
| 24. | TF5 | 1F | rose, brown & blue |
| 25. | TF5 | 2F | rose, brown & blue |
| 26. | TF5 | 4F | rose, brown & blue |
| 27. | TF5 | 5F | rose, brown & blue |
| 28. | TF5 | 8F | rose, brown & blue |
| 29. | TF5 | 10F | blue & red brown |
| 30. | TF5 | 16F | blue & red brown |
| 31. | TF5 | 20F | blue & red brown |
| 32. | TF5 | 30F | blue & red brown |
| 33. | TF5 | 50F | blue & red brown |
| 34. | TF5 | 60F | blue & red brown |
| 35. | TF5 | 100F | blue & red brown |
| 36. | TF5 | 500F | orange, brown & blue (white paper) |
| | | a. tinted paper | |
| 37. | TF5 | 1000F | yellow green, dark green & black (white paper) |
| | | a. tinted paper | |
| 38. | TF5 | 2000F | yellow green, dark green & black (tinted paper) |
| 39. | TF5 | 5000F | violet, red & black |

1965

Same, overprinted COMORES in dark blue, tinted paper, wmkd multiple AT and 2 digits.

- | | | | |
|-----|-----|------|----------------------|
| 40. | TF5 | 1F | red, brown & blue |
| 41. | TF5 | 2F | red, brown & blue |
| 42. | TF5 | 5F | red, brown & blue |
| 43. | TF5 | 200F | orange, brown & blue |
| 44. | TF5 | 400F | orange, brown & blue |
| 45. | TF5 | 500F | orange, brown & blue |

Same, overprinted in carmine, wmkd multiple AT and 2 digits or AGT.

- | | | | |
|-----|-----|------|------------------------------|
| 46. | TF5 | 10F | blue & red on bluish (AT) |
| 47. | TF5 | 20F | blue & red on bluish (AGT) |
| 48. | TF5 | 30F | blue & red on greenish (AGT) |
| 49. | TF5 | 50F | blue & red on greenish (AGT) |
| 50. | TF5 | 50F | blue & red on bluish (AGT) |
| 51. | TF5 | 100F | blue & red on greenish (AGT) |



TF6

1975 (Post-independence)

Medallion with star and crescent, inscribed ETAT COMORIEN, 38 x 22 mm., white unwmkd paper; denomination in black.

52. TF6 50F blue & red brown, blue & brown network
 53. TF6 100F rose & med. brown, rose & brown network.

C. TRANSPORTS

T1

1960

Transport issue of France, 34½ x 18½ mm., wmkd multiple AT60, overprinted COMORES in black on the medallion.

1. T1 10F lilac & black
 2. T1 control, lilac & black

HABIT LIMITS COLLECTING

Collectors by and large are creatures of habit, slow to respond to changes affecting the materials they collect. As a result, much that is common but interesting today may be scarce tomorrow because few yet consider it worth preserving.

Illustrations from philately were chosen by a Canadian revenue and Cinderella enthusiast in making this point recently before a national meeting of paper money collectors.

Meter impressions, bulk mailing and business reply indicia, fiscals, (adhesives and meters), and the labels, markings, and documentation of private carriers were cited as examples of such materials by ARA-member Dr. H. D. Allen, Truro, N.S., in a luncheon address to the Canadian Paper Money Society annual meeting in London, Ont.

Seven values of Parcel Express labels—50c to \$2—in current use by Acadian Lines Limited, Nova Scotia, and honored over the routes of connecting bus lines, were described. Allen noted that such items enjoyed a following in the United Kingdom and on the continent, but were largely ignored in North America. He pointed out that in some Canadian communities the private courier service vehicle has become as familiar a sight as the mail truck.

In the fiscal paper field, bank notes are collected, but such items as bank checks, money orders, and credit card documents are largely overlooked—"yet these represent, to a considerable degree, the money of today."

Professor of Education at Nova Scotia Teachers College, Truro, Allen holds memberships in the Royal Philatelic Society of Canada, Cinderella Stamp Club (United Kingdom), and Truro Philatelic Society.

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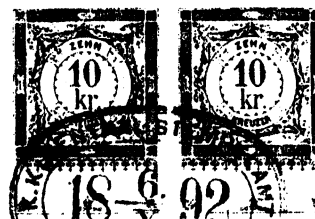
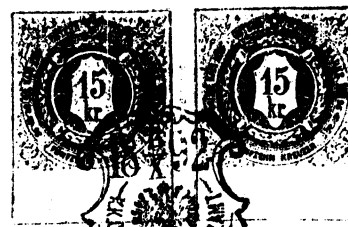
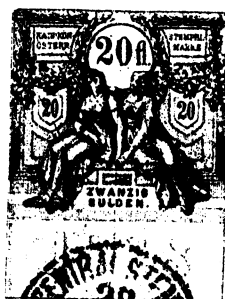
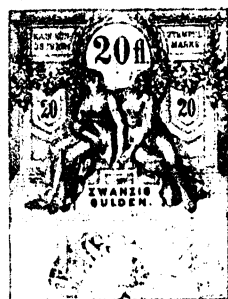
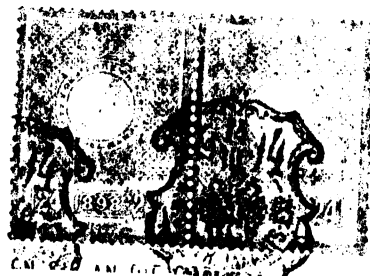
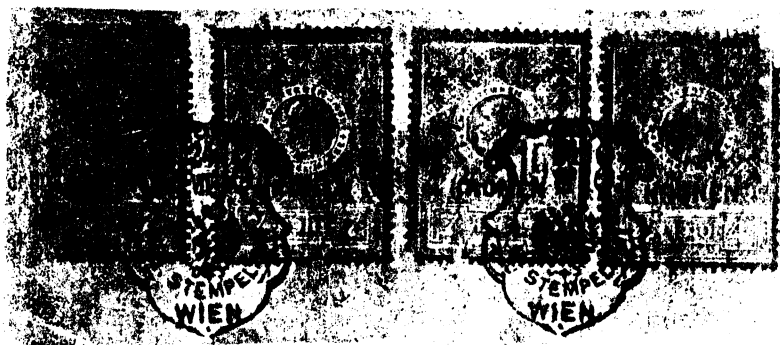
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HUNGARY: 1934: 30 & 40 f. Revenues surcharged 100 ADOPENGO each v.f.* 4 pairs (Allegedly one sheetpair existed) \$15
HUNGARY: 1923/25 Revenues St. Istvan set. 6 values, 20 stamps, all genuine postally used on 4-5 postoffices in Budapest & Szegedin (RR) \$35
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GERMANY: 1916: 10 diff. sheets of 50 compl. All margins, watermark . \$35
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CLASSIC CAR BUFFS HELP "STAMP" OUT THE AXIS!

Hobbies that seem entirely disparate sometimes overlap in unexpected ways. An example of this can be found in an article entitled "Don't Forget the Tax Stamp" by ARA member Bruce Miller in the June 1978 issue of the CLASSIC CAR, quarterly journal of the Classic Car Club of America.

In his article, Miller reminds classic car owners that "If you have (chosen to dress up your 1942 or earlier vintage car with a World War II gasoline ration windshield sticker), then don't forget the tax stamp."

Editor Notes — Continued from Page 186

formation appearing in the masthead to conform. I simply took it as an opportunity to transfer $\frac{1}{2}$ page to other editorial content. The full masthead will appear every other month.

...that auction manager Don Duston advises that most net price items from the last auction (Sep.) are still available.

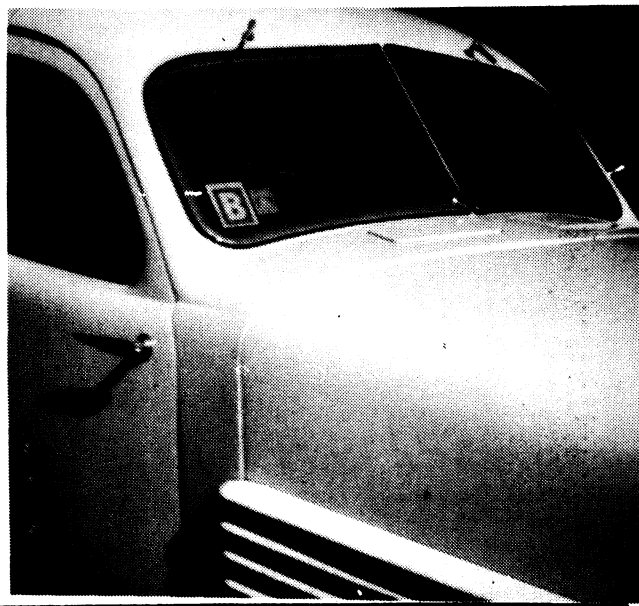
...that member Chi Wen Yen of Box 3293, Taipei, Taiwan, Republic of China is in need of a photo of the late A. W. Bendig. Bendig was one of the first serious students of Chinese revenues. Mr. Yen has published three excellent catalogs of these stamps to date. If any one can help, please contact him directly.

...that if any of you need ARA applications to sign up additional members, simply drop a note to secretary Bruce Miller advising him of how many applications you need. It would be most fitting if those of our full or part-time dealers who attend bourses could recruit new members wherever feasible.

...that if any of our members are unaware, back issues of TAR (with a few exceptions) are available at 75¢ (second class postage paid) per issue from this editor. Many others are available from the Librarian.

He goes on to point out that one of these motor vehicle use tax stamps, now largely forgotten except by U. S. back-of-the-book collectors, should always accompany the ration sticker. The motor vehicle tax was in effect from February 1942 through June 30, 1946, while nationwide gas rationing began in December 1942. Since almost 30 million cars were on the road at the beginning of World War II, the annual \$5 tax had the potential of raising close to 150 million dollars per year.

The accompanying photo shows the windshield of member Miller's 1937 Cord sporting both a 'B' ration sticker (good for 5 gallons per week), and a \$5 motor vehicle tax stamp (Scott no. RV6).



FRENCH REVENUES

This great find is the Brainerd Kremer Collection and Stock, probably intact.

Several volumes mounted, including museum quality revenue stamped paper; many stockbooks, all to fill a foot locker.

— Correspondence Invited —

**Richard D. Warren, ARA, ASDA, APS
P.O. Box 276 Philomont, VA 22131**



Genuine

Forgery

The Rarest Philatelic Forgery of the Second World War?

By HERBERT A. FRIEDMAN

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In a series of articles published in the S. P. A. Journal we have discussed and illustrated a number of well known examples of philatelic espionage and propaganda issues. In this article, we will attempt to identify and describe the background of what is possibly the rarest of all the counterfeit stamps produced during the Second World War.

The story commences in mid-1976 when rumors first appeared, hinting of a mysterious American wartime forgery of a French 15 franc fiscal stamp. This came as quite a surprise to specialists in the field of philatelic espionage and propaganda. There have been many articles written about the forgeries of the six and twelve pfennig German stamps (Scott Nos. 510 and 513) produced by the American Office of Strategic Services during the last war, but never any suggestion of the manufacture of a fraudulent French stamp.

There are immediate questions we must ask. Why would such a stamp be necessary for the war effort? What purpose would it serve? If we cannot find satisfactory answers to these questions, we might logically deduce that the rumors are false, or the stamp was made privately for financial gain.

We believe the answers are convincing. Extended research indicates that the forgeries were needed to provide documentation.

In his book *RESISTANCE: FRANCE 1940-1945* (Little, Brown and Company: Boston, 1965), Blake Ehrlich states:

Everyone in France must have papers. Each significant event in every life is marked by a knot of red tape which tethers the Frenchman from cradle to grave. At any moment he may be summoned by authority to show his papers. These are issued by the Government, and there is no aspect of French life in which the Government does not have some power, regulatory, licensing, recording or punitive. To obtain certain papers he must present certain other papers. As he builds his life, he also builds a pyramid of papers.

These were some of the essential papers: Identity card, draft card, labor card, and seven kinds of ration cards.

Every single one of these papers issued, from local authorities, Vichy Ministries, prefectures, and a host of German military and zonal commands, had to bear authentic stamps and signatures. Some were copies, some were stolen. To copy the rubber hand stamps, the false papers services of the various organizations had to learn how to make molds, how to vulcanize rubber, how to make perfect forgeries.

The Comité Contre la Déportation, which was set up to serve all this organization late in 1943, had fourteen-thousand molds for stamps and printed half a million false work cards.



The forgery (right) has many lines of unequal thickness as well as breaks and blank areas. There is no color in the pupil of the eye as in the genuine stamp at left. The forgery is perforated 12, the genuine stamp 13½.

What stamp was needed for each of the identity cards? The 15 franc fiscal!

The need for this forgery was verified in the book *DEFENSE DE LA FRANCE* by Marie Granet. In a chapter describing various forgeries she states:

The 1.50 franc postal stamp was the only one forged by the movement.* Another forgery would have been extremely profitable. That of the 15 franc stamp used on the identity cards. But there was too great a risk that the forged stamp would arouse suspicion about the authenticity of the card.

The French recognized the need for the forgery although they did not themselves produce the stamp. Did they ask their allies in America and Great Britain, experts in such projects, to perform the task for them?

Was there really a need for so many stamps? A casual glance through books relating to life in occupied France attest to the constant need for identity cards. In *SECRETS AND SPIES* (The Reader's Digest Association: Pleasantville N. Y., 1964) we note a parish priest who appeals for help.

He told us that there were at least 1,000 English soldiers hiding in the Conchy-sur-Conche forests, and that he maintained regular contact with them. "They are so starved, so exhausted. My congregation gives food and clothing, but we are so closely rationed that even if we gave all, it would not be enough. I can get identity cards and can escort them to Paris a few at a time."

Further on, we note mention of 8,000 Jewish children saved by the French. Each one required an identity card.

Finally, we must mention the forced deportation of French workers to Germany as laborers. In 1943 alone, the Germans requested almost 500,000 French workers. As one Frenchman explained to me, "To escape the SERVICE DU TRAVAIL OBLIGATOIRE there were only two choices. Either you went into the hills and joined the Mâquis or you obtained forged identity cards."

This same friend wrote "We had a false identity card made for my brother Claude. He was twenty years old in 1943. The card was used to change his age so that he could escape enrollment in the STO and be sent for compulsory labor in Germany. The only genuine part of the card is the photo. The seals are all faked and perhaps even the stamps. The 15 franc fiscal was required at the time.

The stamp was rather expensive at that time, about three dollars in American currency. The cost of the thousands needed to prepare forged identification cards could have financially broken the French resistance. It is therefore likely that the forged stamps were prepared and forwarded by the Allies."

He continues: "On October 2, 1942 all French males from eighteen to fifty years old had to register with the authorities. By March of 1943 we were required to carry identification cards, employment certificates and employment cards. You had to show them at all inspections. You were checked constantly, but mainly in trains, subways, cinemas, restaurants and the street. The work was done by the German police, helped by French gendarmes. If you had none of these papers the least you could expect was a few days in prison. You stood the risk of being shot as a hostage should a German officer be murdered during your stay. If you were unable to prove your identity satisfactorily, you were deported to Germany. If you were lucky the sentence would be just factory labor. If not, it would be a death camp."

* See "World War II's Most Mistreated Postage Stamp," *S.P.A. Journal*, Vol. 32, No. 3 (November 1969), page 163.

We illustrate the forged identity card mentioned above. The owner was able to avoid the labor quota legally, so it was never necessary to fill in the information and chance using the possibly incriminating document.

While gathering this information, we were still trying to find a copy of the forged stamp. Letters to various French specialists as well as the "Musée de la Résistance et de la Déportation" drew a blank. They were able to verify that from early 1943 until the end of the war, identity cards required a 15 franc stamp, but there was no knowledge of a forgery of that stamp.

The breakthrough finally came in the form of a letter from a retired Army major. He was willing to answer a few questions. Although still security conscious after all these years, he did volunteer the following information:

"I'm sure you are familiar with the O.S.S. in World War Two. Our missions were the gathering of intelligence as well as the infiltration of spies and saboteurs behind the enemy lines in France and Northern Italy, usually by drops from aircraft.


"I was an officer in the O.S.S. and early in 1944 I was sent on a mission to Bari, Italy, from our headquarters in Algiers. On my return I was forced to lay over in Naples and billeted with one of our group who was engaged in supplying all the necessary papers to the agents who were being dropped behind the lines. We produced everything needed, including identification cards and tax stamps for the documents that required them. The forgeries were a marvel of perfection and as far as I know, the Germans never caught on.

"On seeing the stamps I asked for some as souvenirs. No dice — but after much wheedling and explaining that I was a collector, he grudgingly gave me just one specimen. I have kept it all these years."

The geography of the story was checked and verified by the book "OSS" by R. Harris Smith (University of California Press: Berkeley, 1972). We note the following: "...remained at the helm of his OSS group as it entered Naples...requisitioned a large four-story palazzo on a narrow back street...this building became OSS headquarters in Naples...The locus of OSS activity remained at Caserta headquarters near Naples, which absorbed the Mediterranean Theater staff that had been working in Algiers."

We have shown the need for the 15 franc forgery. We have quoted the man who probably possesses the only copy extant. Let us now, for the first time, describe the counterfeit.

The blue color of the forgery is just a shade different from the original. However, these stamps vary somewhat in color so that is not much help. The "15 FRANCS" in



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CARTE D'IDENTITE **PREFECTURE DE L'OISE**

Nom **11210**

Prénoms

Nationalité

Profession

Né le

à

Dép'

Domicile

SIGNALEMENT

Taille

Cheveux

Moustache

Yeux

Signes Particuliers

Le Titulaire,

Témoins :

PREFECTURE DE L'OISE
SERVICE
LE 14 MAI 1943
LE CHEF DE DIVISION

Signature

EMPREINTE DIGITALE

A false identity card that was never used. The tax stamp is good and the photograph is of the intended user. Everything else about the card is faked. It came with two typed pages of detailed instructions on precautions to be taken in filling it out and using it.

This identity card of a bearded schoolteacher from Clermont-Ferrand is false. It was supplied by the Resistance to Gen. (later Marshall) de Lattre de Tassigny after he had escaped from Riom prison where he was being held by the Vichy government. The photograph is from "Resistance France 1940-1945" by Blake Ehrlich, published in 1965 by Little, Brown and Co.

ETAT FRANCAIS
CARTE D'IDENTITE N° **6602**

Nom **DEQUERNE**

Prénoms **Charles-Louis-Gabriel-Jean**

Domicile **Clermont-Fd. 55 Bd. de la Fayette**

Profession **Instituteur de hie**

Né le **16 Avril 1887**

à **Paris** Dp' **16e**

M de **Jacques**

et de **Perreux Léon**

Nationalité **française**

Signature de titulaire

EMPREINTE FISCALE
15
FRANCS

red is also just a shade lighter in color. The size of both stamps is nearly identical, measuring about 21 x 37 mm. There is a difference in perforation. The genuine fiscal gauges 13½, the imitation 12. The engraving on the genuine is far superior, the lines being even and continuous. The forgery contains many lines of unequal thickness as well as breaks and blank areas. For instance, there is no color in the pupil of the eye in the profile at the left of the stamp. Although the forgery would probably pass casual inspection by the unaided eye, it is easily identified with magnification.

Were the counterfeits disseminated? I consider it unlikely. Although I have little doubt that the OSS did prepare them, it is probable that fears such as those mentioned earlier in the article by Marie Granet kept the un-

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derground from ever using the stamps on their forged identity cards. The risk was just too great. Most likely, the plan was aborted at a late stage and the supplies destroyed. I base this conclusion on the fact that no other forgeries of this stamp have turned up since the end of the war. Should I now be overwhelmed by hundreds of letters from French specialists who have been hoarding these forgeries secretly, I will happily revise my opinion.

What is the current value of this unique forgery? Peter Rickenback, the British specialist in this field, says that \$250 would probably be a conservative price. Of course, should further documentation appear to verify that this stamp was produced by the OSS, then the price would rise accordingly.

The most exciting aspect of this story is the lesson that even today, more than thirty years after the end of the Second World War, new discoveries can still be made in the field of philatelic espionage and propaganda.

The author, a well known specialist in wartime propaganda stamps, postal stationery and aerial leaflets, will be happy to hear from collectors with information in this field. His address is: Herbert A. Friedman, 734 Sunrise Ave., Bellmore, NY 11710.

Since the last appearance of the original article in the "S.P.A. Journal" the author, Mr. Friedman adds the following:

"Through further research I have found a second man who was supposed to have a copy of the forgery. By coincidence he is also a former spy type...having worked for the CIA until about two years ago. I was really happy, thinking this would clinch my theory, until I saw a copy of his stamp. It is a 5F stamp! Och. Now it appears that the OSS, if it did in fact forge these stamps, forged more than one denomination. Currently, I am trying to discover what use a 5F stamp would have been. What kind of pass or card would require a 5F value? Or, was it to be used in multiples (3x5=15)? I don't know, but one thing is obvious: Rather than put the story to sleep, we seem to have opened up a can of worms. Perhaps some of the ARA members have further data?"

If any TAR reader has anything else to add we would be happy to share that information in these pages.

Thailand — Continued from page 192

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Chapter Notes

STAMPED PAPER SPECTRUM

At a recent meeting of the New York Chapter of the ARA, Mr. Joseph Antizzo and Mr. Ernest Wilkens showed collections of U. S. Revenue Stamped Paper.

Mr. Antizzo began by saying that he had wanted to form a collection of RNs "by the book", to have only one of each kind, but that the extra interest inherent in every document led him to include additional examples of some of the stamped paper. It was interesting to see the scarce and rare items in this field: the "tapeworm" on a full page, the Nevada stamp printed over the 2 cent eagle, the 1 die, and best of all, the very rare 10 cent S die on a full insurance policy. Mr. Antizzo also showed a good variety of stock and bond certificates with printed stamps.

Mr. Wilkens' collection was different in emphasis. He tried to show the range of colors that could be found in the commoner RNs, using as a guide the National Bureau of Standards color chart for naming and identifying the ink colors. He said that the many listings in the Scott catalog of "orange (shades)" seemed to offer a challenge to collectors in this area. As the stamps were shown it could be seen that the use of a workable guide such as the NBS chart did provide some of the answers to the color question. Certainly, no serious work could be done in this field without some such reference.

All collectors are invited to attend meetings of the New York Chapter held the first Thursday of each month (except July and August) at the Collectors' Club, 22 East 35th Street in New York. Meetings begin at 7:30 P. M.

Hello,

I collect Coca-Cola cancels on U.S. "Battleship" proprietary revenues of 1898 and I'm hoping that while everyone is inside this winter they will look through their "Battleships" for Coca-Cola cancels. They are usually oval with "The Coca-Cola Co." across the top. Please call or write and thank you.

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

Part IX

Richard F. Riley, ARA

THE DIES OF H. T. & A. L. HELMBOLD AND OF A. L. HELMBOLD:— The production of the dies from which the Helmbold stamps derived should intrigue all who are to some degree curious about the preparation of our revenues of the Civil War period. Briefly, Helmbold's 2c and 4c stamps were in use between 1864 and 1872 and their 3c and 6c stamps between 1868 and 1875. See Fig. 36. The earlier two values were engraved by Butler and Carpenter and the second pair by Carpenter. Final printings of the latter pair were made by the National Bank Note Co. The Helmbold interests, which were under A. L. Helmbold after 1875, requested a change in the stamp. See Fig. 37. Two and 4c denominations, the dies for which were approved on the same day—March 21, 1876—led to issues which were printed after 1880 by the Bureau of Engraving & Printing until the tax was abolished in 1882.

The tablets of denomination reading TWO and FOUR on the H. T. & A. L. Helmbold stamps are obviously from separate engravings; probably the tablets on these two denominations reading CENTS were also separate engravings. The word CENTS on the 2c stamp appears to run up hill slightly toward the frame line while CENTS on the 4c stamp is normal to the background lines and frame line. The comparable panels on the A. L. Helmbold stamps may be the same engraved panels with minor retouching.

The value tablets on the 3c and 6c H. T. & A. L. Helmbold stamps, which were issued 4 years after the first two denominations, differ distinctly from those on the 2c and 4c denominations. Viewing the stamp in horizontal position, there are three vertical lines of cross hatching to the left of T of THREE, to left of S of SIX, and to the left of C of CENTS, none

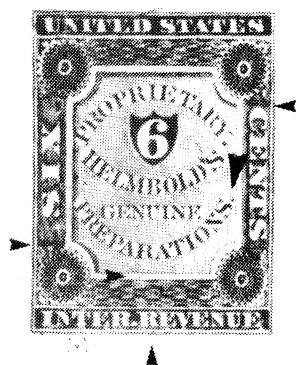


Figure 36
The 6c stamp of H. T. and A. L. Helmbold reading
HELMBOLD'S in the central panel. Arrows point to
design features discussed in the text.



Figure 37
The 4c stamp of A. L. Helmbold reading A. L. HELM-
BOLD'S in the central panel.

Helmbold's stamps at first glance may appear familiar, and all appear very much the same, except of course for the 1876 name change in the central vignette and the differences in denomination. The rosettes in the four corners and the ornamental lathe work at top and bottom are enough to suggest that the whole design was a bastardization of Scott's US A21, the design of the 3c 1857-61 postal issue done by Toppan, Carpenter & Co.

Examination of the borders of the H. T. & A. L. Helmbold stamps and the stamps from the "altered dies" for A. L. Helmbold will indicate that the borders are all identical. Identity extends to the ribbons at top and bottom inscribed: UNITED STATES and INTER. REVENUE, and the geometric lathe work and the four rosettes, but of course not to the tablets of value. For instance, on all of the Helmbold issues the feet of the letters UNITED STATES are in general ragged or wavy—something less than flat—compared with those of letters in the bottom panel. Microdots of color found constantly on all varieties are located under the right leg of R of REVENUE and in the white border around the vignette below the second R of PREPARATIONS, small arrows, Fig. 36. The rosettes are not identical with those on Scott's A21 though the other ornamental lathe work may have been turned out using identical machine settings.

of which has a counterpart on the 2c and 4c denominations. A small arrow points to these lines on the 6c stamp, Fig. 36.

The inscription in the vignette reading: PROPRIETARY/HELMBOLD'S/GENUINE/PREPARATIONS, and the vertical ruling is blackline engraving. The shield with value is white line engraving. Probably the vignette on the four denominations was generated from an un-denominated die in the manner noted before. I suspect however that there must have been two un-denominated dies for the vignette, the first prepared for H. T. & A. L. Helmbold and the second for A. L. Helmbold. The A. L. Helmbold vignette appears to be completely reengraved. The name change is obvious. Further, the vertical background ruling touches the letters on A. L. & H. T.'s stamps but is clear of them on A. L.'s stamps. Again the position of the period after PREPARATIONS differs on the stamps of the two companies; compare Fig. 36 and 37, medium arrows. Finally the lines of shading at top and left of the inside frame which give the recessed appearance to the vignette are bolder on the A. L. Helmbold stamp. The lines of shading of the inside frame and the differences in the vertical background ruling no doubt is lost in reproduction.

The most simple construction which would account for the evidence given above would have been the preparation of dies on a bedpiece. Each die would have contained the following entries: a) a laydown from a transfer roll of the geometric lathe work of the ornamental frame including the rosettes, b) laydowns of top and bottom panels of lettering, c) a denominated center vignette prepared separately as a laydown die from an un-denominated vignette, and d) the side panel dies with value and cent(s). This construction, is of course, pure speculation and perhaps a similar alternate construction has eluded me.

THE DIES OF HOSTETTER & SMITH: — The 4c die of Hostetter and Smith was approved Oct. 1, 1862 and the 6c die

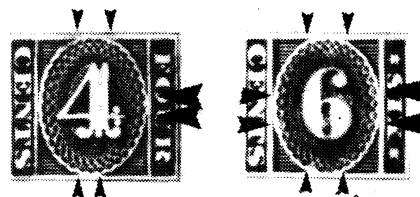


Figure 39
The 4c and 6c right end-pieces of Hostettters & Smith's
stamps showing the difference in orientation of the oval
with respect to its surrounding design. Note that CENTS
has also been reengraved in the 6c stamp.

July 21, 1864; evidently a 6c denomination was a second thought. The 6c die would appear to have been created from the existing 4c die, Fig. 38. Thus, small spots of color found in A of CELEBRATED and E of BITTERS in the right panel in the white line engraving are constant on all of the 4c stamps and are found on the 6c as well. No doubt there are others. The vignette viewed vertically is centered slightly to the right outer frame line and similarly so on the 6c stamp.

The square feature containing the numeral of value on geometric lathe work at each end was completely redone in preparing the 6c denomination. The points of the triangles squaring out the oval are separated different distances from

E. T. Wright, in the right and left panels differ from each other most obviously in their placement in their rectangular space. These differences are carried over exactly in the second die.

Here for a change we have clear evidence of what was done (13, p. 284-5). The second die was prepared by removal of the white line engraved address, but not the signature, in the left panel by erasure from a transfer roll which was then used to create a new unaddressed laydown die. On this the new address was entered



Figure 40
Left end showing numeral of denomination of the 6c Hostetter & Smith stamp. Compare the spacing delineated by the arrows with Fig. 39 right.



Figure 38
The 4c Hostetter & Smith stamp, later used to create a 6c denomination.

Figure 41
Left panels showing addresses of E. L. Soule & Co. on their wrappers. Arrows point to design features discussed in the text.



Figure 42
George Tallcot's 4c stamp. The central white area is a punch-out. This was the only match and medicine cancelled in this fashion. Small background lettering in the two panels left and two panels right is barely discernable.

each other, top and bottom and left and right on the 4c stamps and the spacings are different again on the 6c stamp, see Fig. 39 and the demarcation by arrows. The spacing at opposite ends of the same denomination also differed, for example compare the relative spacing indicated by the arrows between the right and left tablets with the numeral 6 in Fig. 40 and Fig. 39, respectively. Presumably something like the following was done. A new transfer roll was made from the 4c, the square containing the numeral and letters of the value burnished off and a new undesignated die laid down. At this point, the lathe work and numeral were entered on the die from a separate transfer roller and finally the design squared off by engraving of four new triangular ornaments about the oval on the new laydown.

The 4c die would have been created originally in the same fashion in entering the numeral. Separate entries on the bedpiece would have been next to impossible to make absolutely identical, leading to differences in spacing of the triangles about the ovals at each end, on both 4c and 6c dies. This is seen to be the case.

THE DIES OF E. L. SOULE & CO.—There are two forms of the E. L. Soule & Co. wrapper which were products of Butler & Carpenter. The first shows Soule's address as: 160 FULTON STREET/COR. BROADWAY, N. Y. at left under the signature, E. T. Wright. In the second, the address is shown as 60 WEST GENESEE ST./SYRACUSE, N. Y. Fig. 41.

This firm which moved to Syracuse in 1866, was the first company to have their tax stamp incorporated into a wrapper.

The die for the second wrapper was certainly prepared from that of the first. For example, it is to be noted that the signature,

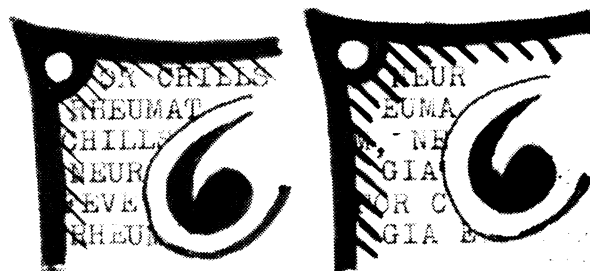
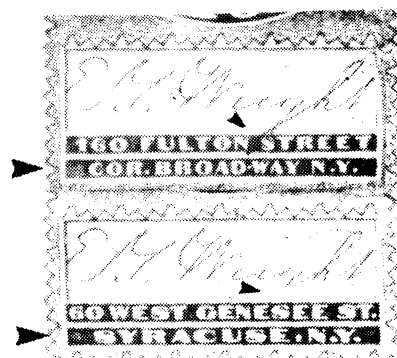


Figure 43
Diagrams of the detail in the upper left corner of the left panel of Tallcot's stamps, in the region marked by the arrow on Fig. 42. The 4c denomination is at left and the 2c at right.

using a transfer containing the new address. It is to be noted that the new address is in a slightly longer colored panel and the "g" of Wright no longer extends out of the name panel into the address panel indicating that the signature was only truncated when the address was changed, Fig. 41, small arrow.

THE DIES OF GEORGE TALLCOT:—According to the Boston Revenue Book (2, p. 304-5) the die for the 4c Tallcot, Fig. 42, was approved in February of 1877 and that of the 2c stamp 10 months later in December of 1878. The design of the 2c denomination is described therein in detail, and following data on the 4c stamps it is stated: "Design the same as the two cent with value altered." That information is only partly correct. True, the value is altered but so is the background lettering behind the monogram (TG entwined, left end), the panel reading

(Private Dies — continued on page 204)

SECRETARY'S REPORT

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 CM2898 BUTLER, John R., 904 21st St, #57, Lincoln, IL 62656, by G. M. Abrams. Canada revs.
 2907 BYLEN, Peter, 4059 N. Pulaski Rd, Chicago, IL 60641, by Charles H. Hermann. US revs Scott and non-Scott, state revs, charity seals (TC proofs, etc.)
 CM2899 DE MARIA, Dr Frank J., 477 S. 2nd St, Lindenhurst, NY 11757, by G. M. Abrams. Genl US Scott-listed, state revs, Xmas seals, US possessions.
 2916 DERRY, Michael, 160 Bayswater Ave, Ottawa, Ont K1Y 2G3, Canada, by Kenneth Trettin. Canada revs and tobaccos- "playing with" WW revs and cinderellas (collector/dealer).
 2908 DEWEY, Robert A., Jr, 158 8th Ave, San Francisco, CA 94118, by G. M. Abrams. Genl US federal revs.
 2903 EPPLER, Raymond, 2622 Lafayette Ave, St. Louis, MO 63104, by Sherwood Springer. Guatemala, Portugal and cols.
 2910 FULMER, John W., 78 Parkridge Dr, Mt. Vernon, IN 47620, by G. M. Abrams. All US BOB.
 2894 GOOZH, Arthur D., 15400 Bassett Ln, Silver Spring, MD 20906, by G. M. Abrams. US wines, Puerto Rico rums.
 2895 HENDRICK, Michael E., 42 Pine Island Rd, Groton, CT 06340, by G. M. Abrams. US Scott-listed revs.
 2900 JUNG, Paul T., 174 Artillery Loop, Fort Sam Houston, TX 78234, by G. M. Abrams. Postal notes, MO's, world savings stamps; rev stamped paper of US, India, etc.; philatelic numismata (encased postage, postage currency, revs on banknotes, etc.)
 2901 KABERNAGEL, Edward J., 3730 Holly Grove Rd, Baltimore, MD 21220, by Kenneth Trettin. US Scott-listed revs.
 2912 MARTINO, James R., 89 Koyen St, Fords, NJ 08863, by Kenneth Trettin. US Scott-listed revs.
 2918 MATASAR, Harry, 1405 Magnolia Ln, Munster, IN 46321, by Secretary. Dealer, Latin America.
 2897 MITCHELL, Robert, 3833 S. Oak Park, Berwyn, IL 60402, by G. M. Abrams. Hungary, Austria.
 2913 NASH, Ronald, 638 Ridgcrest, Bowling Green, KY 42101, by Secretary. US Scott and non-Scott, Australia, New Zealand, Germany, G.B.
 2904 NATIONAL STAMP NEWS, Attn: Dale Ladden, Drawer Y, Sullivan's Island, SC 29482, by G. M. Abrams. Exchange NDP.
 2914 PAYNE, Ronald F., 23220 Lockness, Harbor City, CA 90710, by G. M. Abrams. US Scott-listed; Germany.
 2915 POPLAS, Joseph M., Jr, 2909 W. 73rd Pl, Merrillville, IN 46410, by J. L. McGuire. All revs, esp. non-Scott.
 2917 PROSSER, Franklin, 1200 Longwood Dr, Bloomington, IN 47401, by G. M. Abrams. German area.
 2905 REDFERN, M. S., PO Box 441, Wishram, WA 98673, by Kenneth Trettin. Collector/dealer, "MN Collectibles"-officials, dues, periodicals, revs, ducks, misc.
 2911 RICHARDSON, J. J., 12 Manor Ave, Attenborough, Beeston, Nottingham NG9 6BP, England, by J. Barefoot. All Germany and GB.
 2909 ROSINTOSKI, Gary, Box 227, Carthage, NY 13619, by G. M. Abrams. Collector/dealer, "North Country Philatelic"-Latin America, esp. Ecuador.
 2896 SCOTT, Eric J., 415 S. Woodlawn, Bloomington, IN 47401, by APS. US revs, documentary, M & M, dues, seals.
 2906 WELKY, Robert L., C.K.D., 1881 NE 26th St, Suite 102, Wilton Manors, FL 33305, by Major Jerry Kedriarski. World, esp. Br. cols and US.
 2902 WILLINGS, T. H., 3541 Spring Valley Ct, Birmingham, AL 35223, by G. M. Abrams. US first 3 issues.
 2920 WINTER, Marcus C., Apartado Postal 696, Oaxaca, Oaxaca, Mexico, by G. M. Abrams. Mexico.
 Highest membership number on this report is 2920.

REINSTATED

- 1501 SARGEANT, Barbara, 10300 Bushman Dr, Apt 205, Oakton, VA 22124, by William J. Marsh. Far East.

RESIGNED

- 2003 Richard H. Davis - Darby, MT 59829
 1708 Carl E. Friedli - Portland, OR 97219
 1552 Harry L. Miller - Reading, PA 19601
 2193 John C. Musto - Pittston, PA 18640

DECEASED

- 713 F. W. L. Keane

YEARBOOK CORRECTIONS

H. T. Richardson- delete from Guide to Dealer Members
 Richard D. Warren (US)- add to Guide to Dealer Members

ADDRESS CHANGES

- J. Barefoot (England) change post code to S40 1JS
 Belastingmuseum "Prof. Dr. van der Poel", Parklaan 14-16, 3016 BB Rotterdam, Netherlands
 Joseph V. Bush (Chula Vista, CA 92002) change box number to 626
 Chet's Stamp Centre, 11732 Washington Pl, Los Angeles, CA 90066
 Ray L. Coughlin, 5410 Georgia St, Merrillville, IN 46410
 Harry Cummins, III, 4450 Cedar Park Dr, Stone Mountain, GA 30083
 William W. Dunker (Flushing, NY 11358) change box number to 1
 Wilma A. Goebel, 10432 42nd Ave SW Seattle, WA 98136

Richard R. Hansen, 1621 Cunningham, Santa Clara, CA 95050
 Virgil S. Henderson, 7940 S. Webster Way, Littleton, CO 80123
 Stephen D. Hoffman, 115 Red Oak Dr, Rochester, NY 14616
 Bennett N. Levinson, 3220 E. Mayfair B1, Fresno, CA 93703
 Jeffrey O. Rome, 27 St. Lukes Rd, Alliston, MA 02134
 Stephen van Cise, 4137 S. Hazel Ct, Englewood, CO 80110
 E. S. J. van Dam (Canada) change box number to 300
 Bruce Wright, II, 3700 Spruce St, 0447 Thomas Penn, Philadelphia, PA 19104
 Howard Wunderlich, PO Box 592, Ronkonkoma, NY 11779

MEMBERSHIP STATUS

Previous membership total	1500
New members	27
Reinstated	1
Resigned	4
Deceased	1
Current membership total	1523

SALES PITCH

G. M. Abrams, Sales Mgr.
 3840 Lealma, Claremont, CA 91711

FOR THE CINDERELLA BUFFS

1. Wm. R. Schultz, of 1305 Murdock Dr., West Chester, PA 19380, has published a 6-page listing of the local issues of Rattlesnake Island (USA). The material is unpriced and no price is given for the publication. But, you're welcome to ask....directly.
2. Member A. Bourdi (1 Rue du Bat d'Argent, F69001, Lyon, France) has published a catalog of the issues of ILE ROY....in French (includes a 4-page Fr/Eng glossary). 291 major issues listed, and well illustrated. Limited edition, priced at 20 Fr. francs (\$5 US). Order directly.

ADDITIONAL ERLER DONATION LOTS

have been received. This time Martin has sent packets of 175 diff Austrian documentaries, of high catalog value, which are offered at the phenomenally low price of \$6.50 (US) per packet. CWO please, made out to me by name, in US dollars. Overseas members add \$1 for mailing/handling costs.

USING UPS

The data supplied here is from member E. E. Fricks, a VP of the APS, and please note well: "The UPS specifically will not honor an insurance claim for stamps sent thru their system which are subsequently lost. The APS Sales Division investigated the possibility of using UPS. Their management stated that packets of stamps, as well as other small 'high value' parcels, are barred. We learned of a case where a UPS regional manager allowed stamps to be sent thru the system, with a subsequent loss, and was relieved of his job when a claim was filed. He had known of the contents of the parcels (and the company prohibition) and had acted on his own."

Well, there it is. Effective immediately, despite our (possibly mutual) feelings in the matter, ALL ARA SALES CIRCUITS MUST GO THRU THE POST OFFICE. Members who disregard this message and suffer a loss via UPS are fully responsible for the value of the circuit so lost. Those shipping philatelic material other than ARA would do well to take heed.

COMMENTARY:

We have newly received reports of continuing mailings of unsolicited approvals (which are not illegal) to our members, with subsequent threatening letters demanding payment (which are). To those enmeshed in this noxious procedure, please refer to the March 1977 AR for your options.

Since, under US federal law, you are not obligated to pay for, return or even acknowledge the shipments (they are "gifts", under the law), an idea has occurred which may end this affair once and for all....but it will take your cooperation. To wit:

Upon receipt of any unrequested material, go thru it and keep anything of interest. Then, rebundle the package and mail it to me, first class mail. Your postage will be reimbursed. We will toss out any junk, and enter any saleable material in a forthcoming auction, with all proceeds to the ARA.

If you don't feel right about not acknowledging receipt of the packages, simply mail the sender a postcard advising that the

REVENUE MART

Buy, Sell and Exchange. 5 cents per word, minimum 20 words. Name and address count 5 words. All ads must have member's name; business name not sufficient. Send all copy and remittance to Adv. Mgr.: 11760 Cordilleras Ave., Sunnyvale, CA 94087

HAVE TYPE G-1 "Sample" checks to trade for different type samples or scarce RN's like I-1. Also collect checks and exchanges with or without revenues. Charles Kemp, 426 Riverbank, Wyandotte, Mi. 48192 310

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

CANADIAN REVENUES — 100 different \$12.50. We buy, sell, trade singles, collections and accumulations. Pollak, 1236F Los Angeles Ave., Simi Valley, CA. 93065. 314

BUY-Covers of Taiwan (before 1952) and Chinese postal stationery. Covers of China, Ryukyu, Korea (Before 1955) and Japanese occupation (WWII). Perfin stamps of China, Hong Kong and Japan. **SELL-Taiwan revenues** 1 Kg. (mixed Cut square)/box \$35.00 U. S. (postage paid) and others. Ming Z. Huang, P. O. Box 2-50, Taipei, Taiwan 318

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

WANTED insects on revenues. Longtime collector of Insects On Stamps and new ARA member wishes to begin collecting revenues showing Insects. Dealers and collectors who have material for sale are invited to offer stamps, friendly advice and correspondence to K. L. Reid, P. O. Box 904, Stafford, Tx. 77477 314

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

PAPER AMERICANA Checks, Documents, other revenue stamp items. Catalog \$1.00. Stock certificates List \$1.00. Also buying any old paper items. Yesterday's Paper, Box 294-AR, Naperville, IL 60540. 310

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

INDIA and Indian states revenues. Oldest dealer - more than 35 years of experience. Write to M/S. Santosh Kumar, 46 'G' Block, Connaught Circus, New Delhi-110001, India. 313

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

INDIA & INDIAN STATES revenues, receipts, Hundies, courtfees, stamped papers, seals, cinderella, bank notes, coins, medals (war) always remember us. Write: Messrs. Santosh Kumar, 49 "G" Block, Connaught Circus, New Delhi-110001, India. 317

WIFE LAID DOWN LAW: Clean up stamp den or she would. Majority of following has some duplication: Wildlife Animal seals in sheets and booklets, 46.00; Collection of Judaica Post Cards, 8 folders, 146 cards, 77.50; Collection of over 700 French Military Seals, 300.00, 156 Sheets of Easter Seals, 53.25; 100 Sheets Christmas Seals from 1920; part sheets, singles from 1909, 200.00; Over 1,000 Philatelic Seals and Labels from 1926, 320.00; Over 1,000 Poster Stamps, and labels, 75.00; Also, for sale: LUNDY: HERM: BRITISH STRIKE POST & LOCALS: ETC: SELF ADRESSED STAMPED ENVELOPE PLEASE: S. W. Fields, #1776, Box 82863, San Diego, CA 92138.

PAYING TOP PRICES for all seals, labels, revenues, locals, etc. Send for immediate payment. Cinderella Stamps, Charles P. Rabinovitz, Box 414, Randallstown, Md. 21133. 321

USIR CERTIFICATE of Tagging Lint Cotton, 1935-36, \$200. Three different cotton bale tags. (Metal) 1933-36, \$4.50. Send want list for other U. S. Revenues. Eric Jackson, P. O. Box 6122, Anaheim, Ca. 92806. 311

EXCHANGE WANTED—U. S. or Canada, Federal or State Revenues for my New Zealand fine used commemoratives or Wage Tax stamps. Better received, better sent! M. Turner, Eskdale Road, Paremata, Wellington, New Zealand. 312

WANTED: Battleship plate nos. and Imperf pairs and Blocks, also other Revenue Plate Nos. Send with price. If no deal postage refunded. Glennon, 5220 So. Glennon Dr., Whittier, Ca. 90601. 312

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

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

BUYING & SELLING US revenues, documentaries, and all other US Tax stamps. List of my available material sent on request. Send me your material (or descriptive list) for my offer. DAL's Stamps, Paul F. Bouliane, PO Box 771, Woonsocket, R. I. 02895. 315

material is now in the hands of the ARA. We'll take it from there. If this doesn't end it, perhaps following the advice in the March '77 edition will. And it would be appreciated if you would mail me any threatening letters (or copies of same) received....WITHOUT ANSWERING THEM.....since, legally, you may totally ignore them. The threats are meaningless.

AMERICAN REVENUE ASSOCIATION
P. O. Box 1449
Minden, Nev. 89423

Dear Members:

Your cooperation is earnestly sought to help keep expenses down. For those that haven't thought about it, everything adds up and I would like to point out a few things that we will as members need to keep in mind to stop those dues from climbing.

Please do not send postage stamps as payment. We cannot put them into the bank to pay our bills and we just have to return them.

All out of the country checks must have either bank numbers at the upper right hand corner or be payable on a bank in this country. We cannot accept checks other than those because we take such a beating that regardless of the money you add extra we still can't come out. Better yet, international money orders are the best.

Please make checks out for dues to ARA. Sometimes in all the things we have to do we forget to endorse and it just means extra postage in sending it back thru the bank again. And send the dues checks to Bruce Miller. Otherwise, I have to write Bruce and give him the information for his books and this means an extra postage

stamp. Also, we ask that you do not post date your checks two months in advance because again, we sometimes send it thru and back it comes and there goes more postage. Do not place limitations upon your check as to time to be cashed. Bruce and sometimes ye old treasurer must hold the checks till a reasonable amount come thru—otherwise, we spend a lot more on postage sending just a few thru. By the time some of these get to me it can be a while. We'll make every effort to see your check gets thru—after all, we need the money.

ONE BIG FAVOR—PLEASE! Please do not pay ahead on your dues. While this may seem the thing to do we may get into a bind and need extra funds—plus that you get the dues notice every year and we don't want you screaming out loud that you've paid us—neighbors hate that so!

Above all, it's your money spent for things that get none of us anywhere. I have asked that expenses be kept at a minimum and only you as members can see that actually happens.

Sincerely,
Peggy Howard,
your treasurer

MATCH AND MEDICINE ALBUM
61 pages virtually complete as listed in
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Charles Seaman (ASDA)
Box 817-AR, Ogunquit, ME 03907

Private Dies — Continued from Page 201

George Tallcot/New York, the panel reading The Little Red Book/Medicine and the right panel with the denomination.

The background reads in small serif capital letters: FOR CHILLS, FEVER, RHEUMATISM, NEURALGIA, ETC. FOR CHILLS, FEVER, RHEUMATISM and so on. In the four panels these words are spaced differently with respect to the panel inscriptions on the two denominations of the stamps. This difference is not readily apparent on the stamps, as the lettering which is quite small, is not generally clear on the 2c orange stamp though it is obvious on the blue trial color proofs of the two values which were examined. In addition, the lettering is more heavily engraved on the 2c than on the 4c stamp. See Fig. 43.

It is not clear why this difference between the two denominations should exist in ALL FOUR PANELS. If the right panel with denomination had been altered, it alone could conceivably have been entirely redone and thus worded differently. Curiously, a un-denominated plate proof is known (13, p. 288-9).

The stamps have substantial geometric lathe work making up the border and the vertical bands creating the five panels. This would have called for construction of a partial die, possibly one with all of the design except the background small lettering. If the background was a second thought, a die without it may have been prepared. Such a die could have served in preparing a laydown die for a new denomination. Close examination of the frame, large lettering, and design features of the 2c and 4c stamps suggests that much of the design of the two stamps came from a common die.

The small background lettering could have been re-engraved slightly heavier on the 2c stamp in an attempt to obtain a satisfactory appearance when printed in a light color of ink. The above of course is speculation, and the reasons behind the difference remain intriguing.

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RW26	2.50	RW40	2.50
RW27	2.50	RW41	2.75
RW31	2.50	RW42	2.75
RW32	2.50	RW43	2.75
RW33	2.50	RW44	2.75

All 22 of the above Duck stamps \$52.00

ALFIELD HOUSE

(William F. McClintock, Jr.)

P.O. Box 301

New York, NY 10011

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BRAZIL	Interesting lot of municipal and provincial issues, wide variety, many localities, period 1920s to 1950s (200 stamps)	\$16
DENMARK	Extensive collection from early issues to recent, with 1862 Stempel maerke, later to 100K several with inverted Watermark, early Obligations (several unused), Faktura to 500K, various types, watermarks, Opgorelse to 50K, Udligingskassen for Laeder to 50K, Tobacco. Appears to be fairly complete for most issues. (588)	\$140
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TRANSVAAL	1878 £2 black Revenue (portrait of Queen Victoria) (Forbin 33) lightly mounted mint	\$20
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AUCTION JANUARY 26th, 1979

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