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SWEDISH CHARTA SIGILLATA

By Esbjorn Janson, ARA

"Forbin in error re Sweden?" is a headline on the first page of the December, 1977 issue of *The American Revenuer*, the matter being that I wrote in *Svenska Cinderella* no. 4 (pp 39-40) that Charta Sigillata was issued in Sweden already in 1810 although Forbin lists them (as "Bevillningsstempel") only from 1845 on. (*Svenska Cinderella* is strictly private magazine that I write and edit myself and distribute to collector friends of mine — ARA gets a copy for the library - and in which articles on fiscals and seals dominate.)

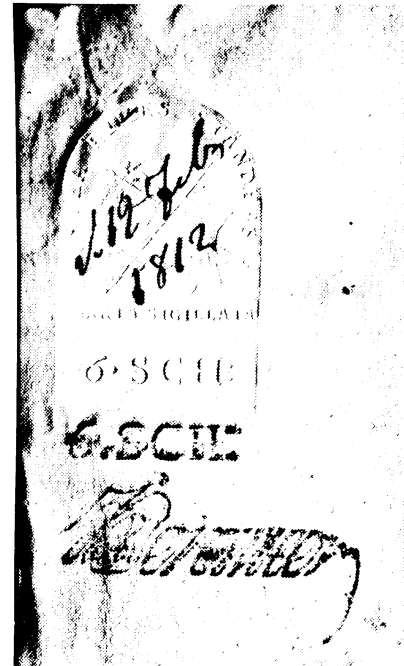
The statements in TAR are no doubt reflecting the truth, but maybe not the whole truth as they were taken from the English summary in no. 4 and not from the article itself, which of course was a little bit more elaborate. However, I was invited in TAR to clear up the problem.

The revenue stamp system was inaugurated in Sweden in 1660, when revenue stamped paper was introduced. The use of adhesive revenue stamps did not occur until 1881 (alas - there were adhesive revenues already in 1864, but they were only intended for a very specific purpose). The use of stamped paper did not, however, end with the introduction of the stamps - both systems were used alongside of each other.

Had these data been stated for any other country than Sweden you had been entitled to say that between 1660 and 1881 only revenue stamped paper was in use. But in Sweden there was a third system in use between 1811 and 1881 alongside of the stamped paper, viz: Charta Sigillata, which was some sort of compromise between revenue paper and revenue stamp.

Since long before 1811 people had found it appropriate to write the documents not on a stamped paper but on an ordinary paper and only afterwards join to it the required stamped paper - most often by sewing or with sealing wax. This was not originally accepted by the authorities, but the pressure from the public became at last so strong that they in 1810 decided to issue a special medium for that purpose - the Charta Sigillata - which first appeared in 1811. Accordingly, this was not a revenue paper on which the document was to be written but a sort of revenue stamp which should be affixed to the document - most should be affixed to the document - most often by wafers. The likeness to the revenue stamps is shown also by the fact that when the general revenue stamps were introduced in 1881, they replaced the Charta Sigillata which were simultaneously withdrawn.

Forbin's uncertainty about these "stamps" is expressed in his introductory passage: "Nous indiquons sommairement ces vignettes que nos ne considerons pas comme de veritables



The very first type of charta sigillata, issued in 1811. The only fundamental difference between this piece and a conventional stamp is that it is not gummed at the back but intended to be affixed to the document by wafers. (The size difference is not founded on principle, nor is the lack of printed design, or the cut edges.) In other words: This is the oldest stamp item in the world that - executed completely in advance - was intended to be placed upon a document. (Actual size: 193x107).

timbres, et qui etaient fixees sur les pieces au moyen de pains a cacheter." ("Au moyen de pains a cacheter" means "by means of wafers" and not "a form of cachet" as the writer in TAR, obviously thought.) But he mentioned them, however, because they were more of the revenue stamps than of the revenue from 1845. on? The answer must be that there is a definite dif-

(Charta Sigillata — continued on page 4)

THE EDITOR NOTES...

...that with this issue of The Revenuer we begin a temporary period of abbreviated journals. This is to allow the publication of a major manuscript as a supplement rather than being spread out over many issues. Publication is expected in June and should accompany that issue. By the end of the year you will still have received 240 pages of TAR (plus those required by the auction). This will be the biggest single year's volume ever published. ...that as editor I receive complaints from U.S. that there are too many articles about foreign revenues and likewise I hear from foreign collectors that there is not enough printed about their particular area. There is a positive effort made to balance every issue at least $\frac{1}{2}$ of each. However.. There are not always sufficient U.S. articles on hand to make a balanced issue. It is necessary to ration what I have available. So if you wish to see more articles on U.S. material appear on these pages please submit a manuscript. ...that in the announcement of the Holcombe Papers book in last month's TAR the wrong zip code was given for Quaterman Publications. Their correct address is 5 South Union Street, Lawrence, Mass. 01843. The book may be expensive but for you M&M collectors the information is priceless. ...that member Guy Rossi (Box 5138, Univ. Park, NM 88003) can supply at face value the following New Mexico trout stamps. Resident--\$4.25; Non-resident--\$5.25; One day fishing and/or junior-senior fishing--\$2.25; and Five day fishing--\$3.25. These are the 1978-79 issue all with a common design. He can also supply the current NM cigarette tax stamp at 12¢. Enclose a stamped, addressed envelope for either or both offers. ...that Duane Zinkel now reports that the last of the reprints of the 1915 Forbin catalog are sold

out. There will be no more. Thank you Duane for this tremendous undertaking. It should be noted that Duane did not profit from this project. All profits went to charity and to the ARA.

...that Thomas W. Priester (address in yearbook) reports the manuscript of his beer catalog is to go to the printer in mid January. He expects that it will be ready for distribution in late winter. Details will follow when available in TAR.

...that D. Sher has called attention to an error on the part of your editor in his article (Thai Revenues: Some Notes on Forbin's Listing) which appeared last month. The stamps pictured in Figure 3 on page 190 were accidentally reversed during the paste-up. SOK114 is the top stamp and RS113 is the bottom.

...that the following excerpts from a letter received by your editor are not an isolated example. They echo a refrain heard all too often. "This is a very difficult letter to write...I do not want to sound as if I am discouraged or angered by the complete apathy of the majority of members of the A.R.A. The fact of the matter is that since the publication of my article...I have not heard from one member of the ARA...Truthfully, I do not feel that this shows too much interest in the organization in any type of research. I get the impression that either the holders of such material are hesitant to let it be known that they do have such holdings, or that their only concern is what is it worth! The thought of research or study evidently has become old-fashioned and today's collector seems to be more concerned in "market value"...And I believe we were all just as shocked by the apathy of the 1400 or so members who did not even bother to take the few minutes and 15¢ to vote in the latest ARA election. I feel it is just as pertinent as to the lack of response to my article." Nothing is more discouraging to an author than the deafening crash of silence following the publica-

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ARA President:

Ogden D. Scoville

(This is the first of a series of short biographies of ARA of ficialdom who may not be known to most members.)

Born in New York, Ogden's mining engineer father took him to live in western mining camps at the age of 11. He attended 21 different schools in 12 different states. He comments that it was hard to be the new kid on the block every six months. He attended the University of California School of Mines at Berkeley after working two years underground as a miner.

Ogden spent time in the army as a draftee being discharged as a battalion sergeant major. After college he did some auto racing (for money) and hydroplane racing as a hobby which incidentally cost him a collection of Colt revolvers that had been picked up in the mines. During this time he also picked up a lot of covers and revenues.

A stamp collector since 8, by 1938 he was busy getting all sorts of revenues which intrigued him but just didn't know what to do with them. As a result they just stayed in boxes until he began to mount them about five years ago.

Ogden formed a large collection of California precancels (over 20,000), plus other states, but hasn't done much with them lately.

Letters to the Editor

Let me add a few words to the article by Irv Silverman in TAR for September, 1978, (page 112) about the Swiss revenues. St. Gallen was the nearest big city in Switzerland to Appenzell which in the 1920's was the center of the Swiss embroidery industry (called Handstickerei).

My mother was in the lace business in 1927 and I went with her on a buying trip. In Appenzell entire families of women from 10 to 90 would sit in clusters, talking and embroidering the magnificent handcrafts for which Appenzell was famous. The head of the house would go loaded each week to the exchange in St. Gallen to meet buyers from all over the world.

Women were not allowed inside the exchange, but, feigning ignorance of German, my mother entered and made arrangements with an Appenzeller who had the best quality. For years afterwards she imported from him directly.

Development of the same industry in the Philippines, where work of almost the same quality could be produced for much less, killed the Swiss industry.

My mother has long since died, but I have kept up my friendship with the Keller-Knill family in Appenzell. As recently as two years ago my wife and I visited them. On our last visit they showed us snapshots Mr. Keller-Knill took of my mother and me on our first visit in 1927. Today Appenzell handstickerei is still well known, but there is little market for it.

Herman Herst, Jr., ARA-HLM

Editor Notes —

tion of his article. So, even if you hide behind the excuse that "I do not write for the Revenuer because I know nothing," don't be so cheap as not to spend 15¢ and a little time to write a note to the author. In fact I challenge each of you reading this to look through this issue and those of the past year and write a note to the author of an article you enjoyed. (For those of you who can not write for various reasons, you may be surprised and find that your favorite author may be encouraged to write more often.)

...that many of you do take the time to send me your changes of address. To those I give a thank you. To those of you who do not, remember it takes 25¢ of your dues money to get your new address from the Postal Service. And when sending a new address please enclose your old one as well (that need not be your address label, just your address as the plates are filed by zip code rather than by name.)

The rest of his postage stamp collection was sold after the 1948 chicken stamp (that was the last egg for him.)

Ogden served as president of the Los Angeles chapter of the ARA for several years, and is "happily married to a wonderful wife who has encouraged me in my collecting."

Since mounting his accumulation of customs, distilled spirits, special tax stamps and tobaccos of all kinds he finds that he indeed does have an extensive collection and ended up with a thousand stock pages.

He comments that one of the best parts of collecting revenues is making many fine friends like Sherwood Springer, Eric Jackson and Charlie Hermann. "Since being elected president I am continuously being amazed at the dedication of the appointed and elected officers of the ARA in furthering revenue collecting."

Literature in Review

SWITZERLAND CATALOGUE, 1979, published by The Amateur Collector (ARAer H. L. Katcher), spiral bound, 5½x7½ inches, 130 pages, slick with card covers, and a multiple award winner. Available from The Amateur Collector, 24 Great North Road, Highgate, London N6, England. Write to publisher for prices in your respective countries.

While revenues absorb minimal space in this yearly catalog, and aside from the excellent treatment given the postal material (not to be considered here), there is much data included for those whose interests lie in the peripheral areas. Swiss hotel posts, the railroad stamps, the telegraphs, and fringe material, are all listed and priced in current UK decimal currency in this profusely illustrated catalog.

The eyebrows of this reviewer (for one) were raised at the listed prices for some of the material, purported to be the current market rate. If so, those who would buy same are in for a shock...while those who own same will be delighted.

Literature (on revenues as well as on other areas) is offered, and some few offers appear for revenue stamps (although the firm does provide an approval service for them). The catalog is (and has been in years past) a joy to behold, and if you are an enthusiast in Swiss material, whether your interests lie in the postal material (extremely detailed far beyond Scott), or in the B-O-B material, this work of art should be on your reference library shelf. Highly recommended....every year.

G. M. Abrams

The Revenue and Railway Stamps of Tasmania (Australia) by William Craig and Owen Ingles. Published by Revenue and Railstamp Publications of Dynnyme, Tasmania. 68 pp., 6½ x 8¼ inches, card cover. Available in the U.S. from the ARA Sales Manager, 3840 Lealman, Claremont, CA 91711 for \$6.50 (U.S.) postpaid anywhere in the world.

Full of illustrations and detailed descriptions, this priced catalog (Aust. dollars) describes the 1827 Newspaper Duty Stamps, the documentary stamps, wages tax stamps impressed and embossed revenue stamps, beer duty stamps, railway stamps and bus parcel stamps of the Australian state of Tasmania (it's the island to the SE of the Australian continent).

Extensive information is given about each of the issues. Printing is done by offset. The illustrations are not screened, often making some block up, but all are easily identifiable.

As an added attraction the authors are including a packet of 10 different stamps listed in the catalog or one old document bearing a Tasmanian impressed duty stamp to all who order through the ARA sales department.

This is a specialist listing that can also be of great use to even the most casual of collectors

Ken Trettin

Charta Sigillata

... continued from front page

ference between the 1811 Charta Sigillata and the ones issued from 1845 as far as only their outer status is considered, the 1811 ones being executed in colourless relief only, while the ones from 1845 onwards were printed in the ordinary way. But - and this is important - this is only a superficial difference; there was no difference at all in their use. The conclusion is that Forbin ought to have included also the 1811 Charta Sigillata. You may argue that he should not have mentioned these Charta Sigillata at all (but I don't agree) - but when he included some of them he should have included them all.

There are five different series of Charta Sigillata, four of them being composed of two sub-series each. These sub-series are what Forbin calls Impositions simples and Impositions doubles. The Imposition simples - which in 1881 were followed by the "Documents" stamps - are the ones that were used in cases where there was no demand for special control devices. The Imposition doubles on the other hand - from 1881 superseded by the stamps that Forbin enters under this heading - were used in cases where one part of the "stamp" was placed on the document and the other part of control reasons was sent to the circuit court of appeal.

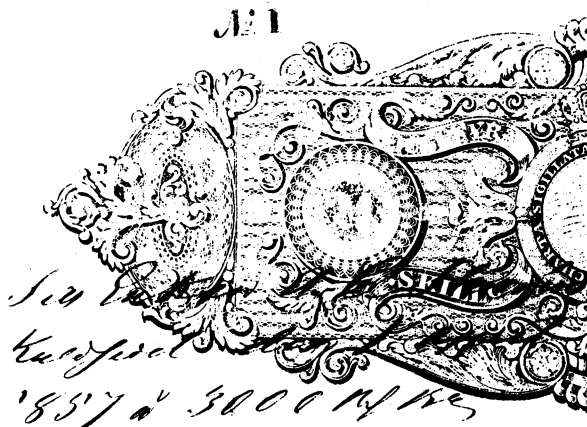
On the 1881 stamps there is no problem in indentifying each of these two halves as a separate stamp of its own as they are perforated between, but the Charta sigillata were *cut* into two halves, and in that way parted halves certainly have been thrown away by many collectors who thought that they were defective. Of course they are *not*. On the contrary they should be parted that way. And - most important of all - there were special types of Charta sigillata used for this "double" purpose. The halves were numbered No 1 and No 2 respectively (or only 1 and 2). Each part contained all the text that on the Impositions simples was spread over the whole "stamp", and the watermarks were repeated on each half.

The 1811 series - which is the only one not divided into singles and doubles - has a relief imprint at the left bearing the text "Svea rikes standers Charta sigillata", which means Charta sigillata of the estates of Kingdom of Sweden. The motif is the symbols of the four estates: a sword for the nobility, a book for the clergy, a caduceus for the burghers, and a sickle for the peasantry. Underneath is the value (6 schilling illustrated), which is repeated in a black stamp impression, and at the bottom is the name - also in black stamp impression - of the stamp official, (J. C. Borgstedt who was in charge between 1793 and 1818). The watermark of the shown example is "6 S 1811" and a triangle, and the item is used on February 12th, 1812.

As a result of discovered forgeries a more elaborate type was introduced in 1845 with the whole design printed. Around a ring within which there are three crowns (the small coat of arms

This is not a cut from a revenue stamped paper, although the design of the papers resembled this one very much. Also the watermarks - amongst them four corner ornaments - tell us that this is a charta sigillata. Used on February 19th 1850. (Actual size: 208x112.).

of Sweden), there is the text "Bevillnings-stempel" (appr.: revenue stamp) or "Charta Sigillata", to which is added an intrinsic line ornament. The watermark consists of two different types one thickened showing "R. ST. CH. SIG. TUMBA" and one thinned out showing - in this case - "3 Sk" at the left and "1848" at the right. Further there are four corner ornaments. The abbreviation stands for "Rikets standers Charta sigillata" (Charta sigillata of the estates of the Kingdom), and Tumba is the name of the papermill belonging to the national bank.



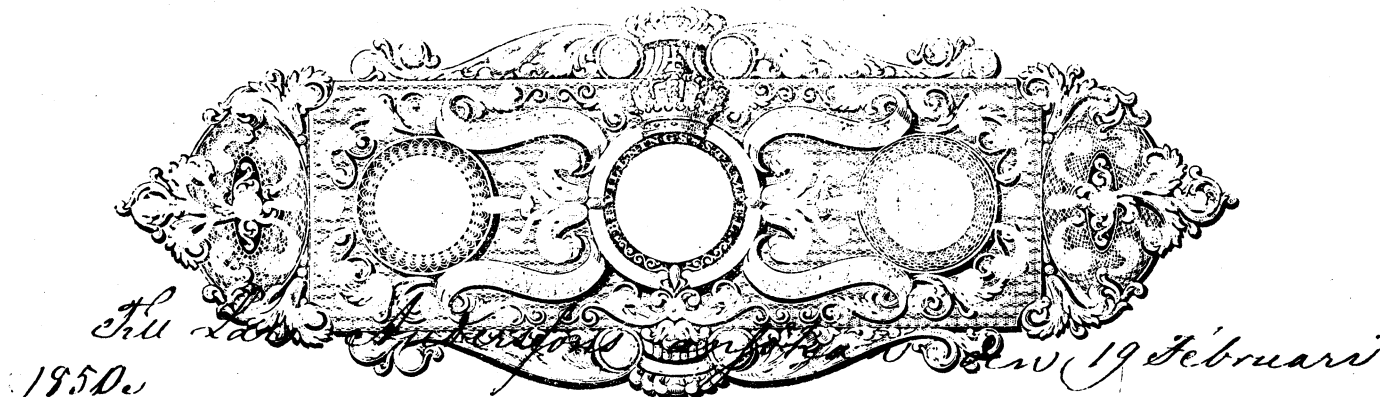
Not as defective as it looks! This is the no. 1 part of a double charta sigillata, which should be cut this way; the no. 2 part stayed at the court. The obliteration reads: "Belongs to the promissory note of the widow A. E. Thoren, of 3.000 Riksdaler, on the 1st of April 1857." (Actual size: 103x114.)

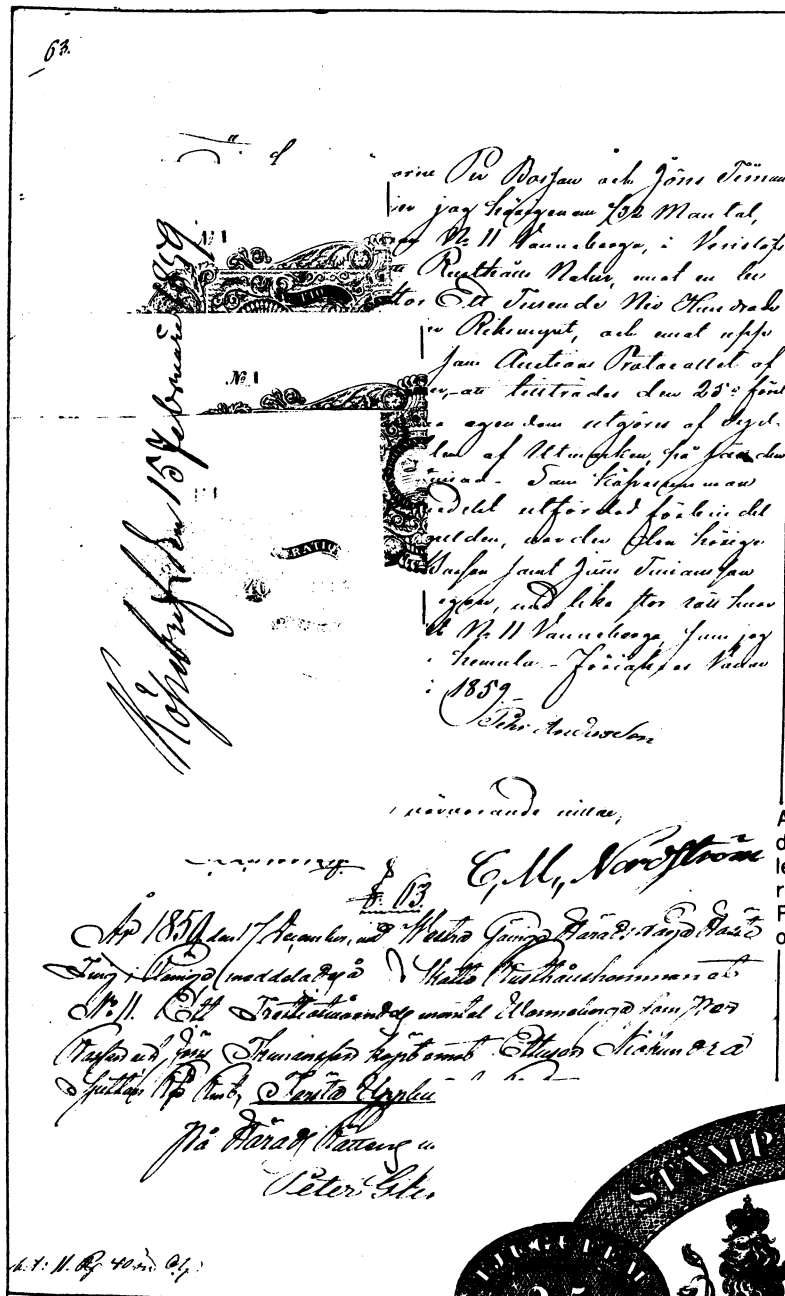
An example of a double "stamp" of the same series is shown on the 24 skilling Charta sigillata. Note the indication of the number above the design! The two thinned out watermarks are both at the left side, stating "24 Sk" and "1853".

In 1855 the currency in Sweden was altered from skilling and riksdaler to ore riksmunt and riksdaler riksmunt respectively, and accordingly a new series of Charta sigillata was introduced, which however did not occur until 1868. The design was the same as for the 1845 series, but the colors were changed.

In 1863 a wholly new type was issued, which bore a remarkable likeness to the bank notes then in use in Sweden. The text was "Stempel-papper" (revenue stamped paper) and the motif of Sweden's large coat of arms. Also here two kinds of watermarks appear, the thickened one reading "STAMPEL-PAPPER" and the thinned out one - in this case - "1873" at the left and "25 ORE RMT" at the right.

That part of this series that was issued in riksdaler values was succeeded in 1875 by a new series in kronor values, according to another currency reform. The general appearance was, however, the same as before. When the general revenue stamps were issued in 1881, this series was withdrawn as was the remaining part of the 1863 series (viz the ore values). After that date no Charta sigillata has been in use.





An example of the use of the charta sigillata - here three double "stamps" affixed to the document by wafers in the left corners so that they can be lifted to make it possible to read the text of the document. a purchase-deed of February 15th 1859, which is also the text of the obliteration.



In 1863 the charta sigillata was reduced in size, but even so the slip they had to place upon the document was a rather large one. "Belongs to the bill of exchange record of January 15th 1875." (Actual size: 147x91.)

Tinneaprot. 15 Januari 1875

This unique Swedish phenomenon lasted 70 years, and the "stamps" it produced have so much to offer an interested philatelist. There are so many combinations of different values and different year watermarks. There are many plate varieties and other philatelically interesting factors that you could easily make it a life-time object to specialize in these "stamps". But they make a fascinating collecting field not only because of their

inherent qualities but - and maybe above all - because of their peculiar status - they are not revenue stamped papers but are they revenue stamps? I am for the affirmative!

Finally, you may be helped with some basic facts in tabular form:

(Charta Sigillata — continued on page 15)

RACLETTE No. 2

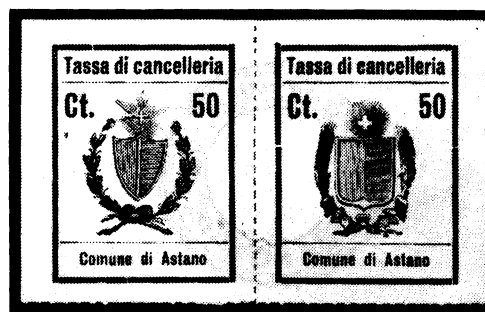
A Fertile Collecting Field

M.N. Thaler

This month's scrapings are concerned with the municipal revenue stamps of Switzerland. Schaufelberger lists few. Forbin lists a small fraction of the ones that are known — and only those before 1915.

Just to give you an idea of what may be involved, the Swiss postal authority lists over 5000 towns, and there was no reason to have prevented any of these communes and others not listed as having post offices from collecting taxes and administrative fees by revenue stamps. For all we know, many of these towns are still issuing revenue stamps. And to go further in impressing you with the vast scope of this field, I have not completed classifying and mounting all of my Ticino municipals and I have about 500 in an album from this canton alone!!

The only lists I have been able to find are typewritten and mimeographed attempts by European collectors and dealers to catalog these stamps. None of these lists which I have is complete. Schaufelberger started a list and died before completing it. Leone de Magistris, Paolo Cometta, J. Breitschmied and perhaps others may have put compilations together. Thus there is nothing which is comprehensive. But now, at long last, we have something to look forward to. Our own Gerald M. Abrams has been



working on a catalog of Swiss revenues including municipals. Hopefully it will be completed and published by this time next year.

In the meantime, gather these municipals where you may. They are delightful stamps with all of the excitement of collecting. There are provisionals, imperfs, tete-beche examples, errors and a host of other aspects that make seeking them out worthwhile. As for the unusual, one can find variations and errors in typography, illustration and denomination almost anywhere. As an example, I have illustrated a pair of stamps from a commune in Ticino — Astano (1950), in which the shields of side by side stamps are of different design. Even the borders are made from different printing slugs.

If there ever was a virgin field for study — this is it. But the big problem is: where does one find Swiss municipals? Maybe next time I'll have some ideas on that subject — maybe not.

PENNSYLVANIA BEDDING AND UPHOLSTERY RECENT HISTORY

Ronald E. Leshar

(State Revenue Newsletter, July 1972)



The information contained here is from a personal conversation with Mr. A. Richard Geisler, Chief, Division of Bedding and Upholstery, who has served in his present position since 1963.

Two laws are responsible for all of the Bedding and Upholstery stamps that have been issued since 1925. First is the so-called "White Label Law" which regulates new bedding and upholstery; the second is the "Yellow Label Law" which regulates used bedding and upholstery. In effect all new bedding and upholstery in the past has been required to have a white label (with white law stamp) attached and all used bedding and upholstery has been required to have a yellow label (with yellow law stamp) attached. The label must contain information about contents and manufacturer or in the case of used goods information about fumigation.

Since 1961 an optional system has been in operation. Manufacturers are no longer required to apply the stamps to the label, if they purchase a special license and file quarterly reports. This system results in larger payments (they will pay the 1½¢ per piece in addition to the license fee) to the state, but eliminates the need to pay someone to apply the stamps.

All white law stamps have been green and all yellow law stamps have been yellow (orange to the stamp collector). Reports of blue paper are simply the printer's interpretation of "green". Registration numbers identifying the manufacturer or used furniture dealer have been required since 1925 until 1966. Identifying information has been required on the label all along, so the registration number has really been duplication. Catalog number BE9 (and probably others the same size) have been printed in sheets of 25 (5x5) straight edged on all four margins. This yields 16 straight-edge stamps per sheet. The sheets had the registration numbers applied by the state. The highest registration numbers on the green stamps is around 21,000 and on the yellow stamps around 12,000.

After the requirement for registration numbers was dropped, the need for the sheets fitting the state printing requirements was no longer necessary. Since stamps are sold in lots of 1000 only, the old format required 40 sheets to be counted out for each shipment. When a new supply of stamps was required, therefore the size of the stamps was reduced and sheets of 500 (requiring only 2 sheets per shipment) were ordered. All stamps are now green of the new small size.

NEW U.S. LIQUOR STRIP STAMP

by Louis Alfano, ARA

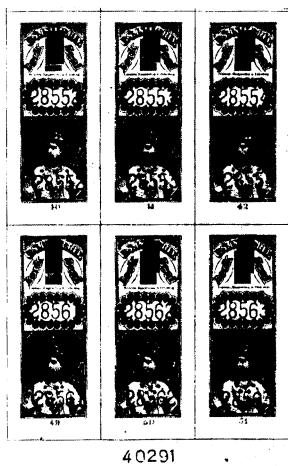


UNDER THE GAVEL

Member Bob Lippert reports the following realizations from his offerings of Oct. 7, 1978; draw your own conclusions.....

US

Revenue stamped paper, used, carton of thousands of circa 1880s bank checks, bearing various printed revenues. Variable condition. Est net \$75.	\$350.00
Lot of 140 legal documents mainly with first issue revenues, mostly f-vf. Est net \$20	150.00
Revenue collection of 200 diff mtd stamps, used, no 2nd or 3rd issues. Not many better stamps, ave fine. Est net \$10.	40.00
Revenue stamped paper, 22 examples on old documents, good variety, vg-fine. Est net \$25	140.00
Two diff MNH, OG potato tax panes of 12, w/2 lbs and 50 lbs; f-vf, Est net \$10	21.00
Lock Seal plate block, series U, vf without gum. E. N. \$50 (see foto)	31.00



R229 hinge remnants & thins 2 stamps, og, fine. Est net \$25	28.00
R727, used, cut cancel, f-vf. 20 copies. CV \$60	18.00
R729, used, lot of 10 copies, cut cancels, f-vf. CV \$100	30.00
R730, used, cut cancel, f-vf. CV \$75	45.00
Same, 5 copies. CV \$375	200.00
RO 312, cut cancel, fine. CV \$90	25.00
RVB1-2 Boats, MNH, vf, Est net \$200	220.00

FOREIGN

Germany, mint collection of 343 locals, all pre-1900, mostly f-vf, mounted in album. Est net \$15	160.00
Germany, mtd collection of 65 diff revenues, inflation period, f-vf. Est net \$10	16.00
Non-Scott interesting lot of about 140 items, incl. expo labels, Polish Forces, etc. Est net \$25	30.00
World revenues, lot of 975, very little dupl., some faults. Est net \$15	52.50
Canada, revenue lot of many hundreds on pages, in glassines, good variety, mixed condition. Est net \$50	70.00

A careful look at the stamp illustrated above tells the entire story. The new U. S. Bureau of Alcohol, Tobacco and Firearms regular size red distilled spirits strip stamp is now in use. Although superficially the same as the old Internal Revenue Service strips, both upper panels now read "BUREAU OF A T F." The example illustrated was obtained from a bottle of apricot brandy purchased on December 9, 1978. The small size (miniature) ATF red strip stamps have already been in use for several months.

The ATF strip stamps have been anticipated since the Bureau of Alcohol, Tobacco and Firearms was severed from the Internal Revenue Service in 1972.

Still unseen are the green bottled in bond, blue bottled in bond for exportation, and grey industrial alcohol ATF strips. Reports of these items will be welcome.

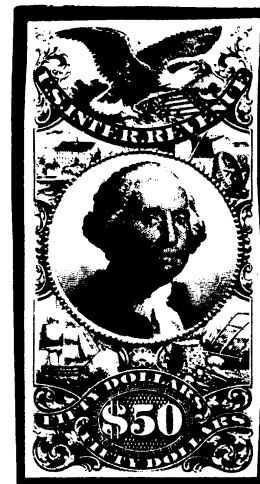
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THE DIES OF THE U. S. PRIVATE DIE PROPRIETARY MEDICINE STAMPS

Part X

Richard F. Riley, ARA

SEVERAL OTHER COMPANIES WHOSE DIES SHOW INTERESTING FEATURES

THE DIES OF MOODY, MICHEL & CO., AND THE WEST INDIA MANUFACTURING CO.:—The 4c stamp of Moody, Michel & Co., Fig. 44, almost certainly came from a single plate as the entire issue required only about 1100 impressions of the plate. The die passed to the West India Manufacturing Co., and new stamps were prepared which have been listed by Scott since 1937 as having come from two dies. The distinctions between dies are most notable in the vignettes shown in Fig. 45. That on the left is from the Moody, Michel and Co. stamp, that in the middle from the West India Manufacturing Co., die I, and that on the right, from die II.

were printed from "worn" plates. Examples of the die I stamps of the West India Manufacturing Co. on silk, pink and water-marked paper have consistently lighter horizontal lining under the lettering to left and right of the vignette than copies of die II or the earlier Moody, Michel & Co. stamp, and this may show in the figure, particularly in the ornament to right of the vignette. Also the die I stamps have lighter less bold vertical lines in the end scrolls on which the numeral of value is placed, compared with the Moody, Michel & Co. stamp.

It is reasonable to suppose that in preparing a new transfer roll of the Moody, Michel & Co. stamp on which to erase the



Figure 44

Moody, Michel & Co. stamp, later used by the West India Manufacturing Co.

In spite of a lack of very many telltale marks indicative of a common original die, I think the die I and II West India Manufacturing Co. stamps were derived from the Moody, Michel & Co. die. Thus, toward the bottom of the loop in R of BITTERS in the left panel are two small specks of color which are constant on all stamps of this group, and no doubt arose from a flaw in the plate on which the Moody, Michel & Co. stamp was engraved.

Since these marks occur on the West India Manufacturing Co. stamps we can surmise that in changing the name in the right and left panels from Moody, Michel & Co. to West India Manufacturing Co., only that part of the design was redone. There is no evidence that CELEBRATED/WEST INDIA/STOMACH BITTERS was redone, nor PROPRIETORS, ST. LOUIS, MISSOURI. The cut and patch job is indeed well executed. Close comparison of the manner of shading under the

name, the relief was not impressed as completely as possible. This would have resulted in the uniformly lighter appearance of the die I West India Manufacturing Co. stamps prepared from the new laydown die.

Clearly, the die II West India Manufacturing Co. stamp is from a new plate as evidenced by the difference in layout marks noted above. The vignette of die II is obviously darker and "recut" as compared to die I. While the vignette of die II is not so different from that on the Moody, Michel & Co. stamp, nevertheless it does show recutting, particularly under the eagle.

THE DIES OF HISCOX & CO.:—There is nothing very remarkable about the dies of the 4c stamp of Hiscox & Co., done in 1875 by the American Bank Note Co. and the 2c denomination turned out in 1880 by the Bureau of Engraving & Printing, except for the less obvious Bureau alterations, see Fig. 46.

There is no particular reason to believe the Bureau 2c stamp was more than an alteration carried out on an undenominated laydown die prepared from a new and altered transfer roll of the

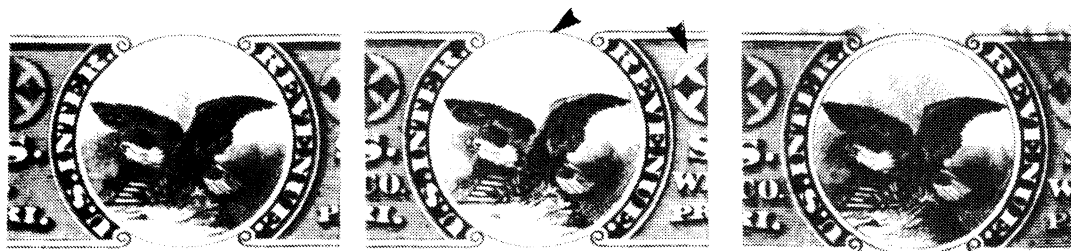


Figure 46

Hiscox & Co.'s 2c stamp was a Bureau product, prepared utilizing the die of the 4c stamp, engraved earlier by the American Bank Note Co.

letters of the inscription WEST INDIA MANUFACTURING CO. and that under MOODY, MICHEL & CO. with that under other letters in the right and left panels tends to confirm this reconstruction the method used, as the style of shading differs.

Stamps of the West India Manufacturing Co., die I, prepared by the National Bank Note Co. all show entry dots near the corners and at top center of the vignette, Fig. 45 top center, and faint horizontal and vertical entry lines. The West India Manufacturing Co. stamp, die II, lacks these markings and was a Bureau product. About 4400 plate impressions were required to print the entire issue of the West India Manufacturing Co. stamps on all papers in both dies (2, pp. 285, 312). As the plates were good for possibly 50,000 impressions, none of the stamps

earlier 4c denomination. However, on later issues of about this period of time, steel was much improved in quality, no doubt due to the advent of the Bessemer Process, and telltale flaws in the steel were fewer and parentage of dies in this case is more difficult to decide.

Beside the obvious change in denomination—and note that the figure "2" is now in a clover leaf design while the "4" was unembazoned—the Bureau made a couple of other changes. The right

and bottom frame lines on the 4c stamp which give the design a bevelled appearance consist of 6 lines. On the 2c stamp, crosslines have been added to convert the bevel to a square grid. Finally, the right and the bottom edges of the shield reading PARKER'S etc. at top and HISCOX & CO. at bottom of the P/FM monogram have been more heavily lined on the 2c stamp.



Figure 45

Vignettes of the stamps of Moody, Michel & Co., left; the West India Manufacturing Co., die I, center; and die II, right. Arrows point to features discussed in the text.

THE DIES OF J. B. HARTMAN AND MISHLER HERB BITTERS CO.:— Hartman's 4c die was probably engraved in a piece of steel with a number of surface imperfections (holes) as his stamps on old, silk, pink and watermarked paper show a number of flecks of color in various locations common to all of the paper varieties. These include a spot over the first C of SUCCESSOR and another below and over L of MISHLER in the left panel. Possibly the period after MISHLER in the left panel frame was also a flaw. Viewing the stamp vertically, there is a ribbon under the vignette reading MISHLER'S HERB BITTERS. To the left of L of MISHLER'S is another constant colored spot.

When the firm name was changed, probably about 1879, to the Mishler Herb Bitters Co., the stamp was altered. Probably a new transfer roll was prepared from the original die and the raised lettering in the right and left panels burnished off including the two flaws in the left panel noted above as well as the period after MISHLER. A laydown die prepared from the corrected transfer roll would then have been reengraved with the name changes. The new die is seen thus to retain the spot of color to left of MISHLER'S in the circular ribbon, and a colorless area where the period after MISHLER in the left panel frame was removed.

My copy of Mishler's stamp, RS181d, shows some very faint doubling of H, L and E of MISHLER and in H of HERB in the right panel. This is also present in a plate proof on India paper at hand. Except for an unusual coincidence the doubling may be on the altered die. If so, this doubling will appear on all copies of RS181d. (Cf. Part IV, American Revenuer, May, 1976.)

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FRANCE: SOME NEW ISSUES

H. Janton, ARA

If you will kindly turn back to page 6D of the January 1978 edition of this journal, to category VI BUREAUX REGIONAUX DE FRET (Regional Freight Offices), we present here a follow-on:

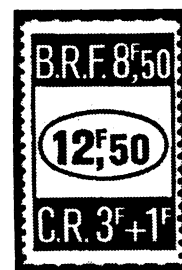


Figure 9

1978

New type, Figure 9, value in oval

12. (8F50+3F+1F=) 12F50 blue and yellow

13. (8F50+4F+1F=) 13F50 green and yellow

Note: The 12F50 denomination was used for a very short time before the rate was again increased.

SWEDISH WHATSIT



Shown here is a 5 ore denomination of the 1895 documentary series, Forbin 28 and subs. This denomination is unlisted, and it is mint, bearing the purple handstamp "K. Statskontoret" reading diagonally upward. Presumably, it is an unlisted essay ... specimen overprint?? Further data solicited.

G. M. Abrams

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INDIAN NATIVE STATES FISCALS CATALOG

PROGRESS REPORT SEPTEMBER 1978

PRELIMINARY LISTINGS

Based entirely on the material currently available, listings of the following States have been completed. Further development of these listings is now dependent on receipt of information from collectors. To avoid duplication of effort, copies of these preliminary listings will be sent out one at a time on an individual basis to those offering assistance. Please direct all requests to review these preliminary listings to Project Coordinators.

Akalkot	Bahawalpur	Bamra
Bajana	Banganapalli	Bansda
Bantva Baramajmu	Baria	Baroda
Bhavnagar Durbar	Bhopal	Bhor
Bikaner	Bilaspur	Bilkha
Bussahir	Cambay	Cochin
Coach Behar	Dhenkenal	Faridkot
Gondal	Gwalior	Indore
Jind	Kutch*	Las Bela
Maliya	Mewar	Rajpipla
Barwani*	Wankaner	

* - Currently out for review and comment by collectors

ASSISTANCE REQUIRED

Little or no information is currently available in regard to the following States. In some cases, a few specimens are to hand, insufficient to prepare even a preliminary listing. Collectors with reasonable holdings of any of the States listed below should contact their Coordinator if they are able to assist.

Adhove Rehman	Alipura	Ali Rajpur
Aurangabad	Baoni	Baraan
Bastar	Baudh	Benares
Beri	Bhadarva	Bhaji
Bijawar	Bonai	Chamba
Charkhari	Chotta Udaipur	Chude
Dasada	Dattia	Devgarh
		Pratapgarh
Dhrol	Hindol	Indergarh
Jamkhandi	Jhalawar	Jobat
Kalahandi	Kaniadhana	Kashmir
Keonjhar	Khairpur	Khairagarh
Khandpara	Khirsara	Korea
Kotda Sangani	Kotputli	Kuchawan
Kumarhatti	Kumarsan	Lakhtar
Maihar	Makrai	Mandi
Mangal	Manipur	Miraj Sr. & Jr.
Nagod	Narsingarh	Palitana
Panna	Partabgarh	Pataudi
Patiala	Patna	Piploda
Pudocottah	Raj Gaintha	Rajgarh
Rajhapura	Sailana	Sambhar
		Samlat
Samthar	Sandur	Sangli
Sant	Sardargarh	Shahpora
Sikar	Sirmoor	Snwai
		Madhopur
Sohawal	Sri Hanta	Sucheen
Talcher	Thana Devli	Tihri
Tripura	Udaipur	Uniara
Vasavad	Wadi Estate	Dewas 1 & 2

VALUATIONS

The European method of valuation will be utilized and will be based on information received from collectors. Accuracy is entirely dependant on data received. Categories will be as follows:

C	Common - a stamp that is present in all collections
S	Scarce - a stamp that is present in half of all collections
R	Rare - About 100 copies known
RR	Rare - About 50 copies known
RRR	Rare - About 25 copies known
RRRR	Rare - Less than 10 copies known
RRRRR	Probably unique

SALVADOR: MUNICIPAL FIRST ISSUE VARIETIES

G. M. Abrams, ARA

In the 1915 Forbin, pages 700-1, were listed a few varieties/errors for the Timbre Municipal, first issue of 1897, numbers 1 to 18. Others have been noted and are listed here. It is doubtful that this list is complete. Since some of these varieties have been found in multiples (of the different types), it is suspected that all appeared in the same sheet. A full sheet has not been seen by this writer for any denomination, and anyone who is able to confirm this is welcome to advise.

Those listed by Forbin carry an F before the list number.



Figure 1



Figure 2

THE DATE

1. Large date, "1897" about 1½ mm high. See figure 1.
2. Small date, "1897" about 1 mm high. See figure 2.
3. Small 8, others large.
4. Large 8, others small.
5. Large 9, others small.
6. Large date, missing 7.
7. Small date, missing 7.

THE DENOMINATIONS

F8. CENTVVO or CENTVVOs.

NEXT ACTIONS

Sufficient information is presently available on some 50 States to permit completion of preliminary listings. These will hopefully be completed within the next three months.

Literature searches will be continued, including the Bulletin of the Fiscal Society, Mekeel's Stamp Weekly and other publications. A copy of the Hyderabad Stamp Manual has been located and will be used to complete the listings of that State.

Correspondence with collectors will continue. Due to the work required, plus a regular job, replies may take time, so please be patient. All letters will receive a reply. Those requiring additional information on the catalog project are requested to contact their Coordinator in the first instance:

Europe:

Mr. Derek Lang,
95 Ffordd Estyn,
Wrexham,
Clwyd, LL11 2TB
WALES

India:

Mr. D.L. Sen,
Flat 16, Building I,
Canopus Apartments,
Boat Club Road,
Poona 411011,
INDIA

USA:

R.D. Manners,
579 Lake Road,
Youngstown
NEW YORK 14174

TAXPAID

by Ogden D. Scoville, ARA

In my first president's letter I asked ARA members what would they like to have in the ARA and to my surprise, they indicated much basic information. Hopefully this column will do just that.

What is a Taxpaid? The generally accepted definition is a stamp whose denomination, if any, is indicated by a weight or measure instead of money. The 1869, 1870 and 1871 issues of manufactured tobacco class 32c show both. The 60 pound Grant has the tax of \$19.20 that was required. The general cataloguers do not list these stamps. To me the term taxpaid means any fiscal stamp not listed by Scott that indicates a tax was paid.

To collect taxpays intelligently, one should have as much available literature as possible so as to be able to prepare album pages. I use blank 8½ x 11 pages for classifications where I have little material or no information. My permanent collection is on quadrilled pages with vinyl covers. This may be expensive but it does save larger size material from getting torn when pages are turned. For large material I have had large binders made or I use artist sketch pads which work very well.

Many of the following sources of information are out of print (OP) but can be borrowed from the ARA library which is capably run by George McNamara Jr. Rules for borrowing are listed in the yearbook.

Sherwood Springer publishes a taxpaid and cinderella catalog. The first came out in 1962 and the first four are OP. Since these do not repeat, it is necessary to have catalogs 5 through 8 to cover the 19 classifications. The 9th edition will be out in the Spring of 1979. This will update the material covered in the 4th and 5th editions plus another classification. These are a must for the serious collector; and incidentally issues 1 to 4 can be sold for better than 6 times issue price!

Forbin's catalog of worldwide revenues came out in 1915 and has been long OP and fetching some \$100 when the occasional copy came up in an auction. ARA member Duane Zinkel has just reprinted it and I understand a

few copies are left. Zinkel printed it at no cost to the ARA and has donated the profits to our publications fund which has amounted to well over \$1,000. On pricing we generally use one dollar as the equivalent to one franc.

Reproduced a few years ago was the Bartlett & Norton catalog of 1912. It was published by the Springfield Mass Revenue Society and is known by the name "Springfield List" I judge that its knowledge value is about 60.OP.

The REVENUE STAMPS OF THE UNITED STATES was published by the Boston Philatelic Society in 1899 and also reproduced a few years ago. It describes in great detail the private die proprietary and first three revenue issues. Its knowledge value is over 90 because of the wealth of detail. OP.

SPECIAL TAX STAMPS by Terry Hines was published by the ARA and is available from Sherwood Springer or Peggy Howard. It was carefully compiled by Hines from government records in Washington and is a must for those collecting these stamps. Knowledge value 95+.

Some specialty items such as PRINTED CANCELLATIONS 1862-1883 by Howard Beaumont as a supplement to the Revener of October 1972. Knowledge value 95+.

THE CASE OF DR. KILMER covers the Kilmer proprietary overprints on the 1895 postage stamps. Printed by Joyce and given to ARA members at no expense! For cancellation collectors invaluable. 100.

Henry Tolman, Jr. in 1958 published A CATALOG OF THE CIGARETTE STAMPS OF THE US which includes customs cigarettes. A pioneer effort that has been invaluable and now is superceded by other articles. Value 50.

Hard to find and to use is the long series of revenue articles in the AMERICAN PHILATELIC JOURNAL from 1928 through 1940 describing the first issue.

I'll answer any questions that this column raises provided a SAE (stamped addressed envelope) is enclosed. AND if I have the answer!

9. No dot in O of CENTAVOS.
- F10. No dot in O of PESOS.
- F11. The E in PESOS is closed, resembling a B.
- F12. F for P in PESOS
- F13. Numerals close together.
- F14. Numerals spread apart.
15. The 100 P denomination noted with numerals "10o."
16. The second O in 200 noted with broken top, resembling a U.
17. The flag of the 5 in any denomination carrying a 5 either extends full length, even with the right edge of the base curve, or is shortened.

OTHER VARIETIES

- F18. Reversed N (not see here).
19. de for del.
20. Small N in MUNI, about half size.
21. Comma after "Rep" in lieu of period.
22. "Rep" for "Rep."
23. No period after A of C. A.
24. Broken T in TIMBRE, about halfway up the vertical stroke.
25. Dropped I in TIMBRE.
26. Raised T in TIMBRE.
27. Broken B in TIMBRE (at its top).
28. Arms raised so that the bottom half of the letters in "Mayor" are erased.

It must be noted that any of the above may occur in combination on the same stamp, so that each stamp should be examined to determine which of these varieties are present. It must also be noted that there is an apparently endless number of broken frame varieties, which occur in combination with the above variations. Further data solicited from anyone.

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GUERNSEY:

WARTIME SALES TAX STAMPS

By John Gilbert

(The following is reprinted from the July, 1978, issue of *The Cinderella Philatelist*, journal of the Cinderella Club of London, England, by permission.)

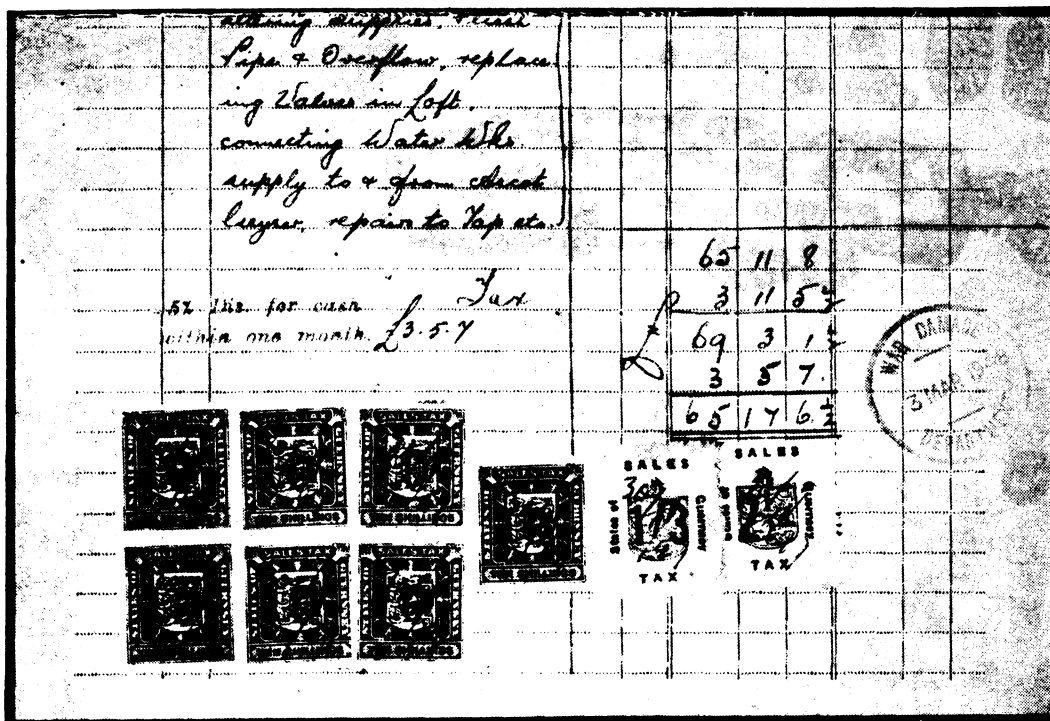
One of the many facets of interest to collectors of material from the Channel Islands' Occupation period, are these rather crudely printed tax stamps which were introduced in August 1940, shortly after the occupation began, and continued in use for some years after the war ended.

The text of an announcement published in the GUERNSEY PRESS of Wednesday 28 August 1940 read:

SALES TAX

Notice to Tradesmen and Others

In the application of the Sales Tax the Inspectors report that numerous tradesmen are utilizing several of the smaller denominations of stamps to make up the requisite amount of tax. In the interests of economy, tradesmen are hereby asked to make use of the larger denominations of stamps wherever possible, thereby reducing the number to a minimum. Not only will this save time but it will also save both paper and needless printing.



Building merchant's receipt bearing both issues

Printed by the Guernsey Star Co. Ltd., and issued in batches between 1940 and 1942, the stamps had the unusual format of a 'miniature sheet' of 24, i.e., a double horizontal row of 12 stamps, with imperforate margins all round, so that all single stamps found have at least one imperf. margin. The perforation gauges $13\frac{1}{2} \times 11$. The stamps were printed in various shades of orange, with the value overprinted in black. Varieties exist in all values, mostly in the size and weight of type used for the overprints. There are 20 denominations, from $\frac{1}{2}$ d. up to £5. According to *STAMPS AND POSTAL HISTORY OF THE CHANNEL ISLANDS* by O. W. Newport:

In January 1946 the £1 and £5 were withdrawn because they were continually falling off invoices, etc., and being used over and over again, with a large loss to the revenue.

It would appear that the tax levied was 1d. in the shilling for goods supplied or services rendered. The trader would affix the appropriate stamp to the invoice or receipt on payment, and cancel in pen or pencil, or sometimes, by using the firm's rubber handstamp. The majority of examples that I have seen are on receipts for groceries and domestic goods, the area in which the stamps had the widest application.

With this object in mind and to assist tradesmen generally, the various denominations of Sales Tax stamps which are available for use are reprinted hereunder:—

$\frac{1}{2}$ d., 1d., $1\frac{1}{2}$ d., 2d., $2\frac{1}{2}$ d.,
3d., 4d., 5d., 6d., 9d., 1/-,
2/6, 5/-, 10/-, £1.

Three further denominations, viz.: 10d., $\frac{1}{3}$ and $\frac{1}{8}$ will also be available shortly.

States Office,
Suamarez Park,
Guernsey.

H. E. MARQUAND,
States Supervisor,

28th August, 1940.

The announcement, published in the month in which the stamps were first issued, is an interesting comment on the need for paper economy, a commodity of which the islands were acutely short in the coming years.

Although superseded by a new series of tax stamps in 1946, the original issue continued to be used beyond that date. The new series was withdrawn in 1947. The illustration shows stamps from both issues on a building merchant's list of repairs to a war damaged property. It

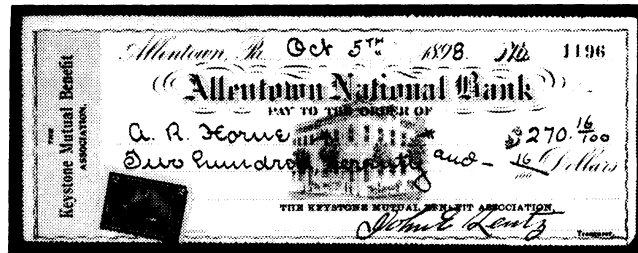
The American Revenuer, January, 1979

RN-FAC REPORT

by Joseph S. Einstein, ARA

Only two items were seen this summer. In order of appearance, there is a second Bank user of the famous Gast & Co. "Virginia" FAC originally described and shown by Cox way back in 1966. This example was shown me by Dr. Thos. Kingsley of South Hadley, Mass. and is a check on Wm. S. Patton, Sons & Co. Bankers of Danville, Va.. So, we now have knowledge of two different users of the Gast FAC in the state of Virginia. This example appears to be a "one only" but, it is hoped, there may be more of them—so I can have one.

Then, Otto V. Barlow, new Editor of The Check List, who lives in Santa Barbara, CA, found the item illustrated. As shown, the central vignette is a "picture" of the Bank itself, complete with pedestrians and a horse and carriage. But, instead of being just an illustration-on-check, this vignette appears to have been lithographed separately on plain paper, in the proper POSITION for a RN and in the nearly exact COLOR of the typical RN and at the "right" date. So, although the shape is not that of a RN, it does have 3 out of 4 requirements. Therefore, I believe it must be considered a FAC. This is an area that permits of controversy, admittedly, and some people feel that illustrated checks are



FACs whenever they were printed. However, it is my feeling that unless they fulfill 3 points out of 4, they are not to be considered a FAC.

The FAC itself is almost 1 3/4" long x almost 1 5/8" high; the vignette is of a bank building corner with two entrances shown, a high basement, two stories plus a penthouse or tower and built of brick or stone; color is a slightly reddish Revenue Orange.

It surely appears that the vignette was printed first, as the check face of Allentown National Bank (printed by Berkemeyer, Keck & Co., Allentown, Pa.) was printed OVER the vignette.

This example, the only one reported so far, bears an uncanceled R164 to pay the tax current in 1898.

1898 "I. R." Overprint Variety

Terence Hines, ARA



The block of four of R15a illustrated here shows an interesting variety in the lower left stamp. The period after "I" is open. The opening is probably not a constant variety, most likely being due to inadequate inking of the overprinting plate.

shows the 2 1/2d. and 1/3 values alongside seven of the 10/- values from the 1946 series. They are hand-cancelled with the date 30/1/47.

Despite their modest catalogue valuations, in pence rather than pounds except for a few high values, these stamps are not easy to find. Channel Islands dealers may have a few of the lower values to offer, but the 2/6 and upwards, I would say, are scarce. This of course, is not a novel situation with revenue stamps and the like—low catalogue values often belie the scarcity of an issue. Although large quantities must have been produced, not a lot seem to have survived. I should have thought that many people would have kept such items as souvenirs, just as they keep wartime newspapers, but then, perhaps these things seemed too trivial at the time, as so often is the case.

CAN'T WRITE

The truth is this last 1 1/2 inches is the hardest space your editor has to fill. Very short items are very much needed and appreciated. You could have gotten into print in this space and become an active participating ARA member.



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SECRETARY'S REPORT

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

NEW MEMBERS

- CM2941 BERMAN, Rosalind, 540 Croyden Rd. Cheltenham, PA 19012, by Larry Joseph and Lewis Shull. Private die medicine.
2927 BROWN, Garrett, PO Box 2701, Little Rock, AR 72203, by G. M. Abrams. US revs.
CM2934 CAREY, John M., 3400 Northwest Expressway, Oklahoma City, OK 73112, by G. M. Abrams. US revs. M&M.
2928 CASO, A. C. M., PO Box 239, Pitman, NJ 08071, by G. M. Abrams. Germany, Austria, Italy revs; all cinderellas.
2940 CHAGNON, Jean, PO Box 1114, Grande Prairie, Alta T8V 4B5, Canada, by Peggy Howard. Canada, US, Mexico, Germany, some Caribbean.
2944 CUNNINGHAM, Eugene E., MD, 110 W. Girard Blvd. Kenmore, NY 14217, by G. M. Abrams. US and Puerto Rico revs.
2945 DORING, Martin R., 79 Grove St. Cheshire, CT 06410, by G. M. Abrams. Turkey.
2946 FISHBEIN, Joseph M., 410 E. Reed Ave. Apt 5, Manitowoc, WI 54220, by G. M. Abrams. US revs. proprietaries. stock transfer. future delivery: general Canada.
2939 GOLDBERG, Wesley, 9309 Alhambra, Prairie Village, KS 66207, by Secretary. US first 3 issues, incl multiples.
2922 GOLDSTEIN, Harold G., 2000 N. Beverly Dr. Beverly Hills, CA 90210, by G. M. Abrams. Dealer. Wilshire Stamp Co., Inc. all revs and cinderellas.
2929 HARKINS, Don, 516 E. Elm, Apt 3, Springfield, MO 65806, by Ogden D. Soville. Tobacco, snuff, M&M, US Scott-listed (beginner).
2937 HENSON, E. B., 102 Adams St. Burlington, VT 05401, by G. M. Abrams. US and Canada revs.
2926 HERTZ, Michael, Bernhard Bang's Alle 2L24, DK-2000 Copenhagen F., Denmark, by Donald A. J. Byrum. World revs, locals, Xmas seals.
2942 HUGGINS, Mrs Nola, PO Box 27387, Mt Roskill, Auckland 3, New Zealand, by G. M. Abrams. All esp war propaganda seals, Olympic seals and RR stamps.
2930 LAYMAN, Terrill G., 1197 Blairs Ferry Rd. #16, Marion, IA 52302, by G. M. Abrams. US revs.
2947 McCLAIN, Clay E., 2147 Washington Ave. Redding, CA 96001, by G. M. Abrams. US revs and telegraphs.
2921 McKNIGHT, Norman, PO Box 6467, San Francisco, CA 94101, by Peggy Howard. Printing history and techniques, incl experimental and security processes; stamp design: private and regional posts.
2931 METCALFE, William C., PO Box 674, Brandon, FL 33511, by William G. Kremp. Dealer. "The Perf Gauge", all areas, incl non-Scott.
2943 MILLER, Edward, 406 Summer St. Buffalo, NY 14213, by Peggy Howard. US.
2938 MORIN, Robert E., 5 Moreau Dr. Chicopee, MA 01020, by Secretary. Rev stamped paper.
2950 MYERS, George E., Rt 2, Box 485-C, Pottsville, TX 75076, by G. M. Abrams. Dealer. Belmont Stamp Co. and Grayson Stamp Co.; "anything."
2948 PETTEE, James C., 2353 N. Oakland St. Arlington, VA 22207, by G. M. Abrams. US Scott listed singles, used and unused.
2951 PRAGER, Jay H., 5012 Whitsett Ave. Apt 103, North Hollywood, CA 91607, by G. M. Abrams. Dealer.
2925 REEVES, James J., Box 153, Huntingdon, PA 16652, by Secretary. US revs.
2936 ROWE, Jonathan W., 1943 Devonshire Dr. Lincoln, NE 68506, by Eric Jackson. US telegraphs, US freaks and errors.
CM2935 SAREMSKY, L., 240 Central Ave. Lawrence, NY 11559, by Jaxon Stamp Co. US first 3 issues.
2932 STIRLING, David M., 28 Ingleston Ave. Dunipace, Denny, Stirlingshire, Scotland, by G. M. Abrams. GB RR, tram and bus parcel stamps, phantoms, forgeries, bogus seals, labels, locals, street collection flags, cigarette cards (collector/dealer: "millions" of dups to trade).
2923 TIHOMIROV, Michael L., 5470 Lighthouse Lane, Burke, VA 22015, by R. D. Warren. Foreign, esp Russia.
2924 WARBASSE, Warren W., 63 Green Village Rd. Madison, NJ 07940, by APS US revs, officials, dues, Xmas seals, M&M; Canada bill stamps.
2933 WATERBURY, C. Gardiner, 3820 W. Beryl Ave. Phoenix, AZ 85021, by G. M. Abrams. US revs, newspapers.
2949 WINARD, Mrs Roslyn, 4308 Farmer Place, Oxon Hill, MD 20022, by G. M. Abrams. Judaica, Russia, Poland, German air show labels, US, Canada.
Highest membership number on this report is 2951.

REINSTATED

- 1272 OLDS, Robert S., PO Box 904, Luling, LA 70070, by Edward C. Jackson. US Scott and non-Scott, state and local, telegraphs.
CM2010 WICKWIRE, Charles F., c/o Bechtel International, Inc. B.P. 44, Bethioua, Algeria, by G. M. Abrams. All US and Canada, plus investment revs of all countries.

RESIGNED

- 624 Frank L. Cox
479 Anthony J. Dote
2221 Robert W. Konrad
77 Homer C. Landis
495 Chester J. Mikucki

DECEASED

- 1124 Lowell Ragatz, Delaware, OH 43015

ADDRESS CHANGES

- Victor B. Bailey, 6137 Nestside, Columbia, MD 21045
Harry C. Brahm (Memphis, TN 38117) change to Mrs. Harry C. Brahm (Mr. Brahm deceased)
Terence M. Hines, Division of Cognitive Neuroscience, Dept. of Neurology, N.Y.

Hospital/Cornell Medical Center, 525 E. 68th St. New York, NY 10021
Sol Salkind, 9300 Lime Bay Blvd. Suite 311, Tampa, FL 33321
Vicente Pons Tarres, Sta. Ana 9, El Vendrell (Tarragona), Spain

CONTRIBUTION TO PUBLICATION FUND

Martin Erler \$56.50
Duane F. Zinkel 17.50

MEMBERSHIP STATUS

Previous membership total 1523
New members 31
Reinstated 2
Resigned 5
Deceased 1
Current membership total 1550

SALES PITCH

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

AND THE SAME TO YOU

REPORTING

the almost total sellout of the material offered here in October last ... (refer to that issue). There are some few items remaining in stock, and members are requested to review the list and to send an inquiry (do not send payment) to this office regarding the material which may interest you. Members in USA please send return postage. (We have attempted a re-order for the sold-out material; if we get more, we'll announce.)

FOR THE INDIA/STATES BUFFS

Member Bhag Chand Luhadia, PO Box 244, Jaipur 302 001, India, advises that his firm has begun a series of auctions of Indian material, of which a portion will contain material of interest to ARAers. Please write directly to get on the mailing list.

NEW LITERATURE

concerning revenues has been brought to our attention, courtesy Bob Mason:

1. The Estonian Philatelist, #22-23, 1978, organ of the Estonian Philatelic Society of NY, has published a listing of the revenues therein. Well illustrated, and trilingual, of which one is English. Available from Rudolf Hamar, 31 Addison Terrace, Old Tappan, N. J. 07675, at \$9.50 US. Revenues are listed on pages 154-66 of this 208-pager. Overseas members please write directly for costs.
2. A brief treatment of the revenues of the Federated Malay States appears in Chapter 7 (pp 51-5) of The Postage Stamps of the FMS, by W. A. Reeves, published by the Malaya Study Group in London in 1978. 76 pages, and available from the author at 88 Kensington Ave., Thornton Heath, Surrey CR4 8B2, England, at \$10 US. Order or write directly.

OLDER LITERATURE

is available directly from the following members:

1. John Bobo, 1668 Sycamore St., Des Plaines, Ill. 60018 has the following to offer, and most are in extremely short supply: It-tel/Spajic Yugoslavia, in English, spiral bound; Booth UK revenues, slick, 1976; 1941 Wines, Bidwell, slick; Mexico, Hartley's 1944 cat. w/1947 supp.; Georgi, 1962 1st Issue Handbook, slick. John also has selected issues, some in complete year sets, of The Cinderella Philatelist, 1962 to 1970. Suggest you write for costs and details, with haste, and be sure to enclose return postage or SASE.
2. The new 1979 Switzerland Catalogue is available from member H. L. Katcher, 24 Great North Road, Highgate, London N6, England. This is the Amateur Collector edition \$11.75 by sea \$13.90 by air, to the US, postpaid. The OLD LITERATURE derives from the offers therein of such things as Sulser's Soldier (Military) Stamp Catalog, the Schaufelberger 1947/50 catalog of Swiss revenues, w/cantonals, but w/municipals only A to L...at which point the author died...and photocopies of the Forbin pages on Swiss revenues. Please write directly.

3. We have seen offered recently, in the philatelic press, the 1960 US State revenue catalog, at \$46 for an original copy (sold in 1960 for \$5), or \$16 for a reduced format repro copy. We offer unbound (as they all are) normal size photocopies of the catalog at

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

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

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

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

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

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

SCRIPT CERTIFICATES, 1865-1867 The Mutual Benefit Life Insurance Co. Attractive inscription, size 10 x 5½ with attached R33c or R34c ave. \$3 each or \$5.50 both post paid. Satisfaction guaranteed. Joseph Garsick, 108-D Amberly Drive, Manalapan, NJ 07726 313

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

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, \$2.00. 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

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

312

U.S. REVENUES

Excellent stock of Match and Medicine stamps; First, Second and Third issue Revenues, plus Tobacco Tax Paid. Visit my store, send want list or phone (213) 398-6338.

Chet's Stamp Centre
11732 Washington Place
West Los Angeles, Calif. 90066
Open daily incl. Sunday, closed Monday.

cost plus postage of \$7.50 US, book rate anywhere in the world. CWO please in US currency, payable to ARA. No profit.....but then, we're not here to make any.

THE TWO LARGEST

collections ever assembled, of Italy and of Switzerland, are being offered by owner for private treaty sale. These include the federals, provincials/cantonal and municipal issues. The collections are unmatched for completeness and are separated into convenient segments. In view of the asking prices, only serious buyers need send for information. Return postage within the USA please; buyers in other countries welcome to inquire.

COMMENTARY: YOU'RE ON YOUR OWN

A number of queries have reached this office (from the members who obviously waited eagerly for their appearance) regarding the absence of further comments on Happy and the pseudo non-ARA non-"club". To respond: There will be no further remarks on the matter published herein. We have said all there is to say. Anyone who wishes to deal or associate with Happy does so at one's own risk...and we respectfully request that NO complaints be sent to the ARA. You have the APS, USPS, the local law enforcement agencies at your end and at Happy's, and/or your own attorneys. To turn to in the event of problems. We cannot help you. (However, this office will accept unofficial requests for advice, which advice will not reflect any ARA opinions: they will be personal only...SASE please).

Charta Sigillata — continued from page 5

1811 Relief: symbols of the four estates; values in schilling and riksdaler.

1845 Small coat of arms:

- a) single: values in skilling (blue and black) and riksdaler (red and black);
- b) double: values in skilling (orange and green) and riksdaler (blue and orange).

1858 Same design as 1845:

- a) single: values in ore riksmünt (green and black) and riksdaler riksmünt (blue and green);
- b) double: values in ore riksmünt (green and red) and riksdaler riksmünt (red and blue).

1863 Large coat of arms:

- a) single: values in ore (black and green) and riksdaler (black and red);
- b) double: values in ore (black and green) and riksdaler (black and red).

1875 Same design as 1863:

- a) single: values in kronor (black and red);
- b) double: values in kronor (black and red).

Bibliography

Esbjorn Janson: Övergängen från skilling banco till ore, *Svensk filatelistisk tidskrift*, 1962:3.

Esbjorn Janson "En forlaga till de langa tjanstemarkena." *Svenskfilatelistisk tidskrift*, 1965:8

Esbjorn Janson: "Charta Sigillata," *Skandinavisk numismatik*, 1976:7; also in: *Svenska Cinderella*, no 4 (June 1977).

Jarl Pettersson: "Sveriges äldsta stempelmarken - världens största," *Libertas philateliae*, 1950:3; also in: *Frimarksbladet*, 1951:4.

NAPEX '79
Official Entry Form
Closing Date: March 25, 1979

Date _____
To: Herbert A. Trenchard, NAPEX Entries Chairman
P.O. Box 61, Ben Franklin Station
Washington, D.C. 20044
Enter my exhibit in Class _____ of NAPEX '79 to be held May 4-6, 1979 (separate form required for each exhibit):

Number of frames _____
Title of exhibit _____
Brief description _____

Previous awards for this exhibit _____
Exhibit will be sent by _____
Please return by _____ Insured for \$ _____
Note society affiliations in order to qualify for special awards to their members:
SPA _____; APS _____; SCC _____; CSS _____; KSS _____; Other _____
Amount enclosed for frame rental @ \$5.00 per frame \$ _____
Included for return postage \$ _____
Total, entry fee plus return postage \$ _____
(Make check or money order payable to NAPEX)

I, the undersigned, have read the rules for exhibiting and understand that I will be responsible for insuring my exhibit, and I will not hold NAPEX, any participating society and/or the Marriott Hotel, Security Storage Co., their officers, members, or employees liable for any loss or damage to this exhibit.

Signature _____
Name (print) _____
Address _____
City and State _____ Zip _____
Entry accepted _____ Exhibit received _____
Mounted by _____ Taken down by _____
Returned _____ Received by _____

THE AMERICAN REVENUEUR, January, 1979

NAPEX '79

NATIONAL PHILATELIC EXHIBITIONS OF WASHINGTON, D.C.

May 4-6, 1979

Marriott Twin Bridges Motor Hotel

RULES FOR EXHIBITING

1. The exhibition is open to all collectors regardless of any society affiliation. All material exhibited must be the exhibitor's property.
2. Frames are 36" wide by 48" high, holding 16 album pages measuring 9" by 11½" (excluding hinge). Album pages shall be enclosed in suitable protective covers.
3. The Exhibition Committee reserves the right to limit or refuse an exhibit at its discretion. Exhibits of fewer than two frames are respectfully declined.
4. The entry fee is \$5.00 per frame and payable with the application. Any fee paid will be forfeited for failure to exhibit an accepted entry. Should an entry reduced or declined a pro-rata portion of the fee will be returned.
5. Entry blanks should be filled out in detail and sent as early as possible. They must be received not later than March 25, 1979, by the NAPEX Entries Chairman. Notice of acceptance will be sent exhibitors shortly thereafter.
6. Accepted exhibits must be sent prepaid to arrive not prior to April 20, 1979, and not later than April 30, 1979, addressed to:
NAPEX — Attention Mr. Ellery Denison,
c/o Security Storage Company,
1701 Florida Avenue, N.W.,
Washington, D.C. 20009
7. It is important that any special mounting in-

structions or other exhibit information be sent to the Entries Chairman to arrive not later than April 30, 1979. A copy should also be included with the exhibit itself.

8. Exhibitors wishing to mount their own exhibits must so indicate on the entry form and should report on Thursday, May 3, 1979, between 6 and 8 p.m.

9. All reasonable precautions will be taken for the safety and handling of exhibits. Uniformed guards will be on duty, day and night, throughout the period. However, no responsibility shall attach to NAPEX, the committee, the Marriott Hotel, the Security Storage Company, their members and/or employees, for any loss or damage. Exhibitors desiring insurance must make their own arrangements.

10. No exhibit can be removed prior to 5 p.m., Sunday, May 6, 1979.

11. Exhibits will be returned insured for \$200 unless otherwise directed upon the entry form or by subsequent instructions sent not later than April 30, 1979.

12. Only official entry forms may be submitted. The signing of the entry form signifies the acceptance of all the above rules.

THE EXHIBIT

NAPEX will hold its seventh National Philatelic Exhibition at the Marriott Twin Bridges Motor Hotel, on May 4-6, 1979.

The exhibition will comprise about 400 frames (of 16 pages each) with a dealer bourse of 37 tables. The U. S. Postal Service, the Bureau of Engraving and Printing, the U. N. Postal Administration, and other countries will participate. Several philatelic societies will hold their meetings during NAPEX. The Awards Banquet will be held on Saturday evening, May 5, 1979.

AWARDS

A Grand Award, a Reserve Grand Award, and Gold, Silver, and Bronze awards will be provided by NAPEX to be awarded on an "open show" basis and without regard to classification or to the various society awards.

In addition to the NAPEX awards, other awards established for competition by philatelic societies will be listed in the program and awarded eligible exhibitors. The Grand Award winner will qualify for the APS Champion of Champions competition.

CLASSES FOR EXHIBITS

The following classes are chosen solely for the orderly arrangement of the exhibits and ease of viewing. Postal history will be included in the categories listed below wherever it pertains.

- I. United States and Possessions
 - a. Postal History
 - b. 19th Century
 - c. 20th Century
 - d. Revenue Issues
 - e. Postal Stationery
 - f. Postal Markings
- II. Confederate States
- III. Great Britain, British Commonwealth and Colonies
- IV. European Countries and Colonies
- V. Latin America
- VI. Asia
- VII. Other Specialties
- IX. Topical or Thematic