



The American Revenuer

The Journal of The American Revenue Association

A \$250 Conveyance-Entry of Goods Provisional

Illustrated here must be what would be called the only known example of a First Issue \$2.50 Conveyance stamp (or is it an Entry of Goods stamp?)

The stamp is on a document belonging to ARA member George Alevizos. It is a warranty deed dated September 15, 1871 for a parcel of land in Abington, Massachusetts. The purchase price was \$2,500 and required tax stamps totaling \$2.50 be attached.

However, as can be seen from the illustrations, there was not enough room to attach the two stamps that were to be used to make the \$2.50 rate. Curved cuts were made above the "TWO DOLLARS" and below "CONVEYANCE" on a copy of R81. A copy of R55 was trimmed close and woven through the \$2 stamp. Both stamps are there in their entirety.

This \$2.50 provisional was then attached to the document and canceled. The cancellation consisting of the initials H. H. P. above and Sep. 15, 1871 between two parallel lines ties both stamps together and to the document as shown in the enlarged illustration.

This definitely has to be one of the more interesting first issue items "on cover."

(More illustrations on page 24)

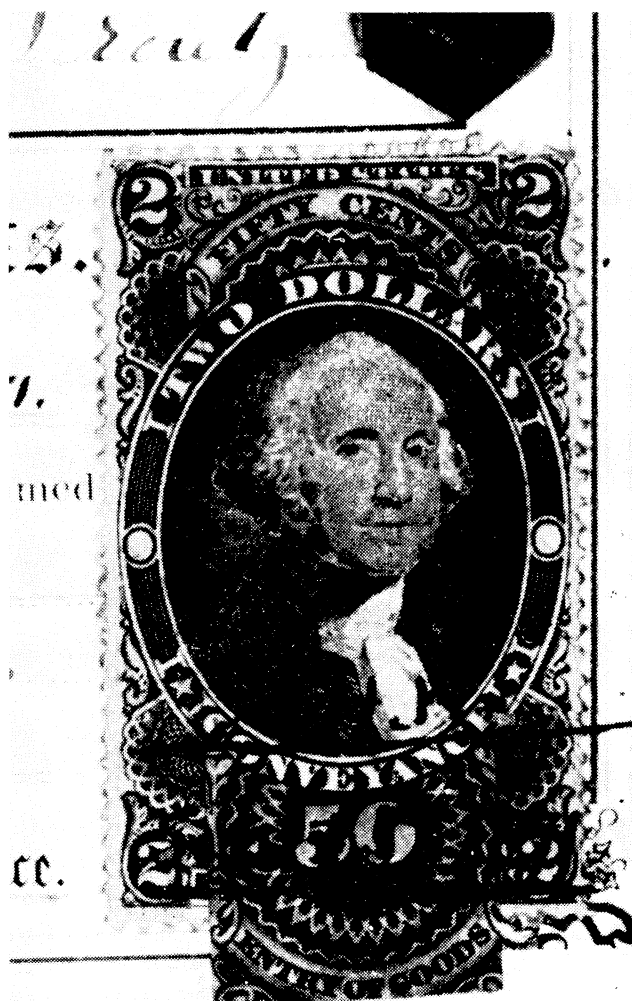
Special Tax Stamps of the United States

An Update

Terence Hines, ARA

Since the appearance of my book *Special Tax Stamps of the United States* in 1977 several people have taken the time to point out to me several errors and omissions in the book. This article will attempt to correct those errors and report information that has been brought to my attention since the book was published.

I thought that I had cleared up the problem of the periods of validity for stamps issued during the period of change from the Series dating system to the Fiscal Year dating system. I hadn't and Table B in the book is incomplete. It turns out that this period is much more com-



plex and confusing than I'd thought. It appears that the same series designation can indicate different validity periods on different stamps. Three patterns have been reported so far. Specifically:

(STS — Continued on page 24)

THE EDITOR NOTES...

...that Skip Stallings advertisement which appeared on page 199 of the December issue the wrong phone number was given. Skip's correct phone number is 713/774-3190.

...that Jean Gallou writes regarding his stolen collection stating he hasn't heard anything about it, but his hopes are still high. So be alert--a stolen French revenue collection still may be in circulation.

...that your editor has received several mailings from member dealers this past month. I shall give a short review of them. If interested write to the member publishing the list.

--Ponwinklenews (Ponwinkle Publications, Tiki Rd, Coromandel 2851, New Zealand). Annual subscription \$5 by air to N.A. John Rabarts edits this compact little magazine in connection with his auction business. It contains much information about the South Pacific area--unfortunately in the issue I saw (Dec.) there was little about revenues or cinderellas but information for publication is sought.

--Minuteman Stamps (Richard Warren, Box 276, Philmont, VA 22131) Jan-Feb list of classic postage and REVENUE stamps. This illustrated list contains a rather nice listing of many better revenues and cinderella material, both US and foreign. The list is well interspersed with Richard's common sense opinions about revenues.

--Van Dam's ReveNews #24, (E.S.J. van Dam, Box 300 Bridgenorth, Ontario K0L 1H0) \$3 per year. As always a widely varied offering of Canadian material--well illustrated. Things for the beginner to the specialist. A few offerings of various foreign (non-Canada) offered.

--1979 Israel Revenue Stamps Catalog & Price List, (Dr. Josef Wallach, Box 1414, Rehovot, Israel). Price \$2. This is more than just a dealers list. This 20 page (8 1/2 x 11" offset printed with MANY illustrations) begins with three pages of background information. Included are simplified and advanced lists of Israel definitive revenue stamps, accounting stamps, "Agra" stamps, driving license tax, and

military stamps of several types are included. All items are priced and the publisher will sell the stamps at those prices. This list should be one of the items to help fill the gap in this popular area which strangely still lacks a definitive catalog.

...that this column is always the last thing done on each issue of the Revenuer. It was to have gone to press tomorrow--but, here in northern Iowa we have this stuff called snow. It will be several days before the graders can pile the new snow on top of some of the already 12 foot high drifts between here and Osage (consider also that is open farm land, flat as the top of a table with only the snow along side the road to catch the drifting snow--and drift it does.)

SHOWS

— where revenues are welcome

WASHINGTON, DC — May 4-6, 1979. NAPEX '79, Marriott Twin Bridges motor Hotel. The ARA will hold its 1979 convention at this show. Prospectus in the January issue of TAR.

NEW WESTMINSTER, BC, CANADA — June 8-10, 1979. PIPEX '79, Royal Towers Hotel. Sponsored by the Northwest Federation of Stamp Clubs. President Chuck Emery (ARA) has extended a special invitation to all members of the ARA and the Canada Revenue Society. Write him at Box 1242, Coquitlam, B. C. Canada V3J 6Z9

ROCKFORD, IL — March 24-26, 1979. ROCKFORD '79, Clock Tower Inn. Contact George W. Finn, General Chairman, 3236 Liberty Drive, Rockford, IL 61103.

SPOKANE, WA — June 22-24, 1979. TOPEX '79. Sponsored by the American Topical Association. Topical revenues who wish to exhibit are welcomed. Write Al Seeber, Route 2, Box 19, Nine Mile Falls, WA 99026.

Note: If your local show will welcome revenue exhibits send details to the editor for listing.

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(Affiliate No. 51 of the APS)



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PRESIDENT'S LETTER

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

It seems that every day the mailman brings a letter or two. Some still are congratulatory on being elected and some are gripes. And then there are those that bring problems. Some of these problems are handled by our Board of Directors or by me. Then there are those which have to be handled by you, the ARA members.

Believe it or not, there are those among us who borrow books from the ARA library and do not return them to Librarian George McNamera in time OR enclose the postage costs. We do have some rules that are for ALL ARA members' benefits. How do we get our material back? And how do we get the return of the postage on shipping the books out? I have an answer. In my column, I'm going to give some publicity to those of us who break the rules. So return our books or I'll hang your name out for all to see!

Mary Ruddell is our advertising manager and lives in Sunnyvale, California, where I have relatives. She is a process engineer for Teledyne Semiconductor Corporation. She is married and expecting her first child late in March. Her father started her collecting stamps when she was a small girl. She became interested in revenues when she found a few battleships and some potatoes. She is working towards a Master's degree in Business Administration at the University of Santa Clara and told me that she is about 1/3rd finished. With all of this she

has volunteered to represent the ARA at SUNPEX next November in Sunnyvale where revenues will be welcomed.

Michael Gromet has just been appointed as Chairman of the Ethics Committee. When a problem of missing stamps, unsolicited approvals, misconduct or other problems between the ARA and or members of the ARA with other persons, the Ethics committee tries to solve the dispute. Jim Barkley, who served as our chairman, had to resign to take a job in England. We wish him well.

Mike was born in New York City and got a BS in Business Administration from the University of Maryland in 1972. He served 6 years in the Army Reserves and National Guard. He married his wife Donna in 1972. His stamp collecting started by becoming interested in plate block while in college but an Army friend introduced him to revenues. Brian Bleckwenn signed him up as a member of the ARA at the NASD National Postage Stamp show at the ARA booth. Mike says that Brian is a fine friend and they go to shows together to "keep an eye on each other" as they collect the same material. He has won a gold and a silver in his specialty which is handstamped cancels of the 1st issue. He is a partner in an insurance agency in Hempstead, NY., which is close to his home at Oceanside, Long Island.

The City of Springfield, MO, has issued windshield stickers to show that a license fee was paid. They also issued a 5c stamp for cigarettes which is blue in color and replaced a 3c stamp back when? If you would like either or both send me a SAE and I'll be glad to send them to you.

Secretary's Report — continued from page 30

- 2982 SIMON, William R., 3843 Irongate Lane, Bowie, MD 20715, by G. M. Abrams. Beginning revs.
2983 SMITH, Paul W., PO Box 426, Jacksboro, TX 76056, by G. M. Abrams. Texas revs, US revs and RR stamps; 20th Century locals.
2984 STAR, John B., PO Box 455, Fallbrook, CA 92028, by Eric Jackson. Preprinted and SON cancels showing name of firm or individual and date. (Collector/dealer).
CM2985 STRAGNELL, Robert, 623 W. Duarte Rd, Arcadia, CA 91006, by G. M. Abrams. Topical — birds.
2986 WARRICK, C. D., Box 526, Reserve, NM 87830, by G. M. Abrams. Dealer, La Floresta Stamp & Coin — topical, flora and fauna.

REINSTATED

- 1212 HORTON, Charles A., 384 East Dr, Oak Ridge, TN 37830, by Secretary. M&M, genl revs, narcotics.
CM1046 RAU, Mrs. H. H., 3102 232 SW, Lynnwood, WA 98036, by Secretary. US revs.

RESIGNED

- 1386 James T. Clevenger — Flint, MI 48504
2089 Roy L. McKinnis — Beaver Falls, PA 15010
2703 E. Moore — Wynnewood, PA 19096

DECEASED

- 1991 Harry L. Bloom — Quincy, MA 02169

DROPPED (CURRENT ADDRESS UNKNOWN)

- 2217 David J. Dennis — Brantford, Ont, Canada
1732 Norbert J. Stachura — Chicago 60641

DONATION TO PUBLICATION FUND

- Martin Erler \$32.00

MEMBERSHIP STATUS

Previous membership total	1550
New members	35
Reinstated	2
Resigned	3
Deceased	1
Dropped	2
Current Memb. total	1581

The American Revenuer, February, 1979

RUSSIAN WHATSIT



Shown here is one of three denominations of a non-Forbin item (I think). Can anyone identify the stamps (if such they are) and advise their purpose? Those on hand are 5K green, 10K red and 50K blue.

G. M. Abrams

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U.S. REVENUES

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QUEENSLAND:

IMPRESSED DUTY STAMPS, A STUDY OF THE TALL GEO. V AND TALL NUMERALS

by G.M. Abrams, ARA

Introduction:

After studying many hundreds of these stamps, it is felt that the time has come to put the findings in print; no claim is made of completion, because of the myriad shades, perfs, wmk varieties prevalent. Presumably, the stamps were first issued in the early 1930s (based on cancels seen) starting with the tall Geo. V design. If anyone can shed further light on any of the data to follow, please write.

193...



Geo. V, 19.5 x 36.5 mm., wmk'd upright Crown over Q (large). Perfs known: a) 12¼; b) 12 3/4; c) 13¼; d) 12¼x12 3/4; e) 12 3/4x12¼; f) 12¼x13¼; g) 13¼x12¼; h) 12 3/4x13¼; i) 13¼x12 3/4.

The blue stamps, the 3d to 20/-, come in many shades, the major ones being: indigo, dark blue, bright blue, dull blue, pale blue, pale gray blue (and even in each of these, there are nuances....). Shades for the other denominations are as listed.

3d blue	17/- blue
4d blue	17/6 blue
6d blue	18/- blue
8d blue	19/- blue
1/- blue	20/- blue
1/3 blue	21/- carmine to rose
1/6 blue	25/- carmine to rose
2/- blue	30/- red violet
2/6 blue	40/- carmine to rose
3/- blue	45/- carmine to rose
4/- blue	£3 dark ochre to light ochre
5/- blue	£4 dark ochre to light ochre
6/- blue	£5 dark ochre to light ochre
7/- blue	£6 dark ochre to light ochre
7/6 blue	£7 dark ochre to light ochre
8/- blue	£8 dark ochre to light ochre
9/- blue	£9 dark ochre to light ochre
10/- blue	£10 red violet to pale violet
11/- blue	£11 red violet to pale violet
12/- blue	£12 red violet to pale violet
12/6 blue	£13 red violet to pale violet
13/- blue	£14 red violet to pale violet
14/- blue	£15 brown carmine to pale violet
15/- blue	£16 violet to pale violet
16/- blue	£17 violet to pale violet

£18 violet to pale violet
 £19 violet to pale violet
 £20 brown carmine to pale violet
 £30 deep to pale violet
 £40 deep to pale violet
 £50 deep to pale ochre
 £60 bistre (deep to pale)
 £70 bistre (deep to pale)
 £80 bistre (deep to pale)
 £90 dull black brown
 £100 carmine to rose
 £200 carmine to rose
 £300 deep to pale violet
 £500 carmine to rose
 £1000 blue (shades as before)

It must be noted that there is an abundance of plate and printing flaws in these stamps, too many to list here individually. They consist mainly of smeared print in various locations, hairline cracks, missing letters (covered over by the ink), partial letters and numerals for the same reason, white spots in various locations, and so forth. A fly-speck study of these would consume more time than this writer has, and so govern yourselves accordingly. No inverted wmk's were seen; anyone have knowledge of these?

The next issue is of the same design, with the same denominations and colors, the same perforations, and the same comments re flaws as above. The difference here is in the watermark, which, year unknown, changed to a sideways one, to wit: Multiple (usually two) small Crown over Q, and two varieties may be made of this wmk, since it is found with the crown pointing to I. the left, or II. the right, viewed from the rear. This essentially doubles the above listing, if one separates these issues accordingly.

And now the fun begins, as we enter the study of the tall numeral design. This issue is one of the most complex in modern times, reminiscent of the 19th Century Austrian (or Lombardy-Venetian) Stempelmarke, but with a major difference which will become apparent shortly. There is only one wmk which need concern us, which is, again, the multiple small Crown over Q, sideways. HOWEVER, presuming these stamps commenced also in the 1930s, there was a later issue (wartime, circa 1943) which allows (enables?) us to form four (4) major sets of the stamps:

I. Wmk multiple Crown over Q, sideways:

- A. Crown points to left when viewed from rear.
- B. Crown points to right when viewed from rear.

II. Unwmkd (wartime), with gray safety backprint, multiple crowns in double oval pattern, in which the inscriptions in the top and bottom of the oval read "QUEENSLAND DUTY". But this issue, considered much more rare than those above, based on the smaller quantities printed, may also be separated into two groups, since the backprint exists:

- A. Reading upright.
- B. Reading inverted.

To this point we have only four varieties per stamp, but we have not considered the perforation varieties. Within each of the above types, there are a myriad (I hesitate to say infinite) possible perf combinations. It is left as a simple exercise for the mathematician to calculate the total number....

The printing office apparently had a penchant for perforating to the 1/4 measurement, so a perf gage capable of that measurement accuracy is the prime requisite for this issue...without which, forget it. We find the following simple combinations (for each stamp), accomplished, as with the Austrian or L-V issues, with utter abandon and without planning:

- | | |
|-------------------|-------------------|
| a. 10 1/4 | ee. 12 1/4x12 3/4 |
| aa. 10 1/4x10 3/4 | ef. 12 1/4x13 1/4 |
| ab. 10 1/4x11 1/4 | eg. 12 1/4x13 3/4 |
| ac. 10 1/4x11 3/4 | eh. 12 1/4x14 1/4 |
| ad. 10 1/4x12 1/4 | |
| ae. 10 1/4x12 3/4 | f. 12 3/4 |
| af. 10 1/4x13 1/4 | fa. 12 3/4x10 1/4 |
| ag. 10 1/4x13 3/4 | fb. 12 3/4x10 3/4 |
| ah. 10 1/4x14 1/4 | fc. 12 3/4x11 1/4 |
| | fd. 12 3/4x11 3/4 |
| b. 10 3/4 | fe. 12 3/4x12 1/4 |
| ba. 10 3/4x10 1/4 | ff. 12 3/4x13 1/4 |
| bb. 10 3/4x11 1/4 | fg. 12 3/4x13 3/4 |
| bc. 10 3/4x11 3/4 | fh. 12 3/4x14 1/4 |
| bd. 10 3/4x12 1/4 | |
| be. 10 3/4x12 3/4 | g. 13 1/4 |
| bf. 10 3/4x13 1/4 | ga. 13 1/4x1 1/4 |
| bg. 10 3/4x13 3/4 | gb. 13 1/4x10 3/4 |
| bh. 10 3/4x14 1/4 | gc. 13 1/4x11 1/4 |
| | gd. 13 1/4x11 3/4 |
| c. 11 1/4 | ge. 13 1/4x12 1/4 |
| ca. 11 1/4x10 1/4 | gf. 13 1/4x12 3/4 |
| cb. 11 1/4x10 3/4 | gg. 13 1/4x13 3/4 |
| cc. 11 1/4x11 3/4 | gh. 13 1/4x14 1/4 |
| cd. 11 1/4x12 1/4 | |
| ce. 11 1/4x12 3/4 | h. 13 3/4 |
| cf. 11 1/4x13 1/4 | ha. 13 3/4x10 1/4 |
| cg. 11 1/4x13 3/4 | hb. 13 3/4x10 3/4 |
| ch. 11 1/4x14 1/4 | hc. 13 3/4x11 1/4 |
| | hd. 13 3/4x11 3/4 |
| d. 11 3/4 | he. 13 3/4x12 1/4 |
| da. 11 3/4x10 1/4 | hf. 13 3/4x12 3/4 |
| db. 11 3/4x10 3/4 | hg. 13 3/4x13 1/4 |
| dc. 11 3/4x11 1/4 | hh. 13 3/4x14 1/4 |
| dd. 11 3/4x12 1/4 | |
| de. 11 3/4x12 3/4 | i. 14 1/4 |
| df. 11 3/4x13 1/4 | ia. 14 1/4x10 1/4 |
| dg. 11 3/4x13 3/4 | ib. 14 1/4x10 3/4 |
| dh. 11 3/4x14 1/4 | ic. 14 1/4x11 1/4 |
| | id. 14 1/4x11 3/4 |
| e. 12 1/4 | ie. 14 1/4x12 1/4 |
| ea. 12 1/4x10 1/4 | if. 14 1/4x12 3/4 |
| eb. 12 1/4x10 3/4 | ig. 14 1/4x13 1/4 |
| ec. 12 1/4x11 1/4 | ih. 14 1/4x13 3/4 |
| ed. 12 1/4x11 3/4 | |

To this point, we have 81 possible combinations times the four major types=324 varieties for each stamp. But that is not the end of it, not by any means, BECAUSE there are six (6) other categories possible for each stamp (discovered), and these measurements are made clockwise from the front, starting at the top:

Type j: Adjacent sides the same, twice; example:

11 1/4 x 11 1/4 x 12 1/4 x 12 1/4
top rt bot lt

Type k: Two adjacent sides the same, the other two differ; example:

11 1/4 x 11 1/4 x 12 1/4 x 13 1/4
top rt bot lt

Type l: Opposite sides the same, the other two differ; example:

11 1/4x 12 1/4x 11 1/4x 13 1/4
top rt bot lt

Type m: Three sides the same, the fourth differs; example:

11 1/4x 11 1/4x 11 1/4x 12 1/4
top rt bot lt

Type n: No two sides the same; example:

11 1/4x 13 1/4x 12 1/4x 10 1/4
top rt bot lt

Ready for this? Type p: On any side, the perf measurement changes partway along; example: measurement at the top 10 3/4 a part of the way, abruptly changing to 12 1/4 thereafter. How this was accomplished escapes me, but it must be noted that this may occur on any one side, while the three remaining sides follow normal patterns...or it may occur on as many as ALL FOUR SIDES.

Type r: And this is the worst case: A reperforation occurs on any given side. It may have started out measuring, say, 13 1/4, and for some reason, someone decided a reperforation was required, and placed it in a machine to reperf it, say, 10 1/4. Now we have a combined perf of 10 3/4 on top of the original 13 1/4. Try to

(Queensland — continued on next page)

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- *5. Revenue stamped paper, over 500 pcs. from the reign of Louis XIV thru 1800's, nothing modern. Offers being accepted thru March 1979.

* This volume will be on view at my booth at ASDA Chicago (Feb. 9-11), ASDA Atlanta (Feb. 23-25) and INTERPEX, New York (March 8-11.)

Want lists for French Revenues also being accepted. No colonies at this time.

Minuteman Stamps

Richard D. Warren (ARA, ASDA, APS)
P.O. Box 276
Philomont, Virginia 22131

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Queensland — continued from preceeding page

measure that accurately. And this too can happen on any of one to four sides.

The last two types, p and r, are the reason why this issue is so much more complex than even the early Austrian or L-V, since, to my knowledge, the last two methods were never employed for those countries. As you find the various combinations of types j through r, arbitrary numbers may be assigned, such as j1, j2, m1, m2, p3, etc. It would be an enviable chore to list here all of the possible combinations. Now, the mathematician may sit down with calculator or computer and come up with the total number of combinations, not forgetting to multiply by 4 for the four major categories we mentioned up front, **FOR EACH STAMP.**

No claim is made that all denominations exist in all of the above perf varieites, but from the hundreds of stamps studied, it is not inconceivable...moreso, it is likely. And as if that weren't enough, shall we mention shades? They too must be considered.

The listing which follows reflects each denomination only once, with major shades seen. In the single color stamps, both the frame and the value are in the same color; where two colors are listed, the second is that of the denomination.

193... to 1943?



Cross over large numeral, 19.5x35.5 mm., wmk or back-print and perforations as listed above.

- 1d dark to dull to pale blue to ultra
- 2d dark to dull to pale blue to ultra
- 3d dark to dull to pale blue to ultra
- 4d dark to dull to pale blue to ultra
- 6d dark to dull to pale blue to ultra
- 8d dark to dull to pale blue to ultra
- 9d dark to dull to pale blue to ultra
- 1/- dark to dull to pale blue to ultra
- 1/3 dark to dull to pale blue to ultra
- 1/4 dark to pale gray
- 1/6 dark to dull to pale blue to ultra
 - a. blue green
- 2/- dark to dull to pale blue to ultra
- 2/6 dark to dull to pale blue to ultra
- 3/- dark to dull to pale blue to ultra
- 4/- dark to dull to pale blue to ultra
- 5/- dark blue & red orange (the blue here and for the

following values ranges through the same shades as those above)

- 6/- dark blue & brown
 - a. & yellow brown
- 7/- dark blue & emerald
 - a. & blue green
 - b. & yellow green
- 7/6 dark blue & red violet
 - a. & red lilac
- 8/- dark blue & black
 - a. & gray black
- 9/- dark blue & bright blue
 - a. & ultra
- 10/- carmine to rose (through vermilion)
- 11/- carmine to rose (through vermilion)
- 12/- carmine to rose (through vermilion)
- 12/6 carmine to rose (through vermilion)
- 13/- carmine to rose (through vermilion)
- 14/- carmine to rose (through vermilion)
- 15/- carmine to rose
- 16/- dark blue (shades as before)
- 17/- carmine to rose (through vermilion)
- 17/6 carmine (shades as before) & dark blue (shades to ultra as before)
- 18/- carmine (shades as before) & emerald
 - a. & dark green
 - b. & green
- 19/- dark green (to blue green) & carmine brown (shades of the red tint)
- 20/- carmine to rose (through vermilion)
- 25/- carmine to very pale rose
- 30/- carmine to very pale rose
- 40/- dark to light brown (through yellow brown)
- 50/- sepia to chocolate to deep brown
- £3 dark to pale red brown
- £4 black brown to sepia
- £5 black brown to sepia
- £6 carmine brown to carmine
- £7 dark to pale red brown
- £8 black brown to sepia
- £9 dark to dull red brown
- £10 magenta to deep red violet
- £11 purple (shades)
- £12 magenta to deep red violet
- £13 magenta to deep red violet
- £14 magenta to deep red violet
- £15 dark to pale red lilac
- £16 red violet (to red lilac) & orange
 - a. & red orange
 - b. & yellow orange
- £17 dark red violet (to light) & carmine (to dull red)
- £18 bright (to dull) red & violet (to dull)
- £19 green (to pale) & magenta (to dull violet)
- £20 magenta (to dull violet) & emerald (to pale)
- £30 dark green to blue green to emerald to pale green
- £40 ditto
- £50 ditto
- £60 ditto
- £70 dark green (shades as just above) & red brown (to pale)
- £80 red (bright to dull) & emerald (to pale)
- £90 black brown to jet black
- £100 carmine (to dull red) & violet
 - a. & red violet
 - b. & blue violet
- £200 red brown (to dull) & orange (to pale)
- £300 bright (to dull) orange & dark (to dull) red brown
- £400 orange (red to yellow)
- £500 dull gray blue (to gray) & red (to dull)

MATCH AND MEDICINE ALBUM

312

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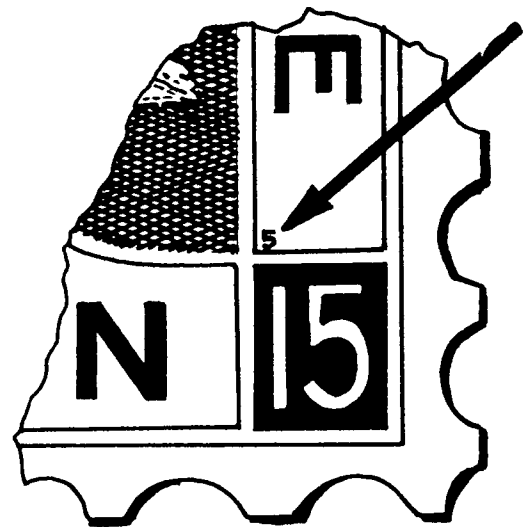
Charles Seaman (ASDA)

Box 817-AR, Ogunquit, ME 03907

RACLETTE No. 3

Bern Cantonal Revenues
M. N. Thaler

Sketch of lower right corner of Bern revenue stamp for general purposes, 1880, Schaufelberger No. 20, showing the location of the micro-numeral.



Fellow scrapers! Today we discuss Bern cantonal revenues, but before we get started, I promised last time to provide some ideas on how to scrape up Swiss municipals.

My way has been to look for collections and offerings which include these stamps among others — then to sell or trade the rest, if I can. One has to correspond with dealers and other collectors, and, I admit it is difficult. Lately I have noted some auctions which have separated the Swiss municipals from the rest and offered them as separate lots. The anomaly is that those interested are usually collectors who have most of the stamps in the lots and are reluctant to take on the whole for a few here and there. But this is only one way. Dealers will not have these stamps except for a few who are well-known and those get good prices. Auctions are often unsatisfactory because conditions may be below par. Just keep asking any dealer if he has any and about one percent of the time he will. He'll be glad to get rid of them.

There really ought to be a Swiss group in the A.R.A..

Coming back to Bern, the revenues for general commercial purposes are very numerous because of wide spread use. There are 50 of the same general format with variations. Also the microscopic dates on the 1892/1902 issue increase the collectable amount. There are about 100 different dated stamps of the 18 denominations and two of the 15c.

The really interesting ones of the same format are those with the microscopic numerals in the side panels. Nothing

is said about these numerals in either Schaufelberger or Forbin and I know of nothing published on them — but I suppose there must be information in the literature.

The first of these is the 1880 15 rappen, No. 22 Forbin and No. 20 Schaufelberger. Under the word "TIMBRE" you should find these tiny numerals. I have the numbers 1 to 5 on these stamps. Then again you should find these micro-numerals on some, not all, of the 1881 issue. These latter are slightly larger than the first-mentioned, but fainter and appear on the left panel under "STEMPEL". They are from 1 to 5 and I have them on the 5c, 10c and 30c only. The faint letter "K" appears in the opposite panel and this, no doubt, stands for "KIMMERLY", the designer.

I tried to measure these numerals under a strong glass. The smaller ones are about .01 inch and the larger about twice that size.

Next time we'll try to tell you about the reasons for these numerals.

£1000 carmine (to dull red) & blue gray (to dull gray)
Note that a £5000 denomination is said to exist, but has not been seen. Anyone?

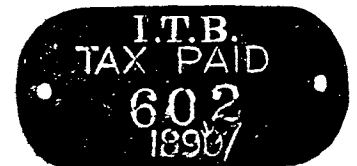


The next issue is a rendering of the previous design, but in smaller size: 17x32 mm., carrying the same small Crown over Q watermark (crown facing either direction as before) and, from the few samples studied, potentially the same perforations problems. Not seen with the back-print, hence believed to have been issued post WWII. Presumably the same denominations exist. A listing for these, if different from the larger size, is left to a subsequent author; I'm tired.

Illustrated is a metal tag of unknown origin and purpose. It was found in a small northcentral Arkansas town by a friend who was treasure hunting with a metal detector on the grounds of an old warehouse. According to a long time resident of the area shipments of beer passed through the warehouse and tags such as this were attached to them. The question is, what purpose did they serve? Could they have been provisional tags used because stamps were not available, or could they have been used in addition to the stamps? I would appreciate any enlightenment on the subject. Write to me at 5 Leslie Circle, Little Rock, AR 72205.

**TAXPAID
WHATSIS**

Hermann Ivester, ARA



Illustrated here are the front and back of the document described on the front page.

Illustrated here are the front and back of the document described on the front page.

[illegible][illegible]

Series 1915 + F.Y. 1915	March 1915 - June 1915
Series 1915	July 1915 — June 1916
Series 1916	July 1916 — June 1917
F. Y. 1918	July 1917 — June 1918

It has also been pointed out to me that differences in both design and inscription exist for stamps for a given tax class for a given year. In 1921 when the size of the

by Martin Erler, ARA

Cat. No.	Norwegian Kr.	17.	75.—
1871/1	RR	18	75.—
2	40.—	19	R
3	30.—	20	100.—
4	10.—	21	100.—
5	30.—	22	100.—
6	15.—	23	100.—
7	20.—	24	R
8	20.—	1905/25	1.—
9	20.—	26	2.—
10	60.—	27	10.—
11	30.—	28	10.—
12	R	29	25.—
13	RR	30	10.—
14	R	31	30.—
15	80.—	1908/32	100.—
<hr/>		33	1.—
1886/1	10.—	34	1.—
2	5.—	35	2.—
3	5.—	36	10.—
4	40.—	37	25.—
5	20.—	38	2.—
6	35.—	39	1.—
7	50.—	40	2.—
8	80.—	41	1.—

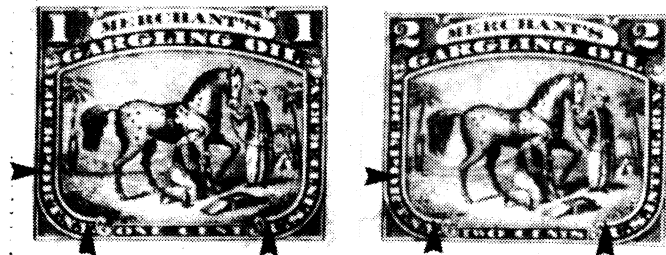
Stamps for F.Y.E. 1920-1926 bear the value \$120, which would be the tax for 12 alleys or tables. Apparently these stamps were produced in two varieties, one with no

(STS — continued (page 2))

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

Part XI

Richard F. Riley, ARA



THE DIES OF MERCHANTS GARGLING OIL:—The dies from which the 1c and 2c Merchant stamps were prepared, were both approved March 10, 1869. The stamps (Fig. 47), appear extremely similar on first glance except of course for the numerals and letters of denomination. Since undenominated dies and common vignettes were so frequently employed in the creation of stamps of two or more denominations it is tempting to suppose they were also used in this case. Nevertheless, the vignettes on the two stamps differ considerably. Thus the fronds of the palm trees to right and left appear more open on the 1c stamp than on the 2c; the major differences however, are in shading. On the 1c there are shading lines slanting to right and left in the lower right and left corners respectively and lines slanting to right and left to simulate a shadow of the palm tree to left, and similar lines in the shadow of the man holding the horse and to the front of the horse. These are not present on the 2c stamp.

I think that the shading lines improve the appearance of the 1c stamp and why they are not on the 2c eludes me. Perhaps the vignettes were engraved separately, if so, this would appear to have been an unusual case.

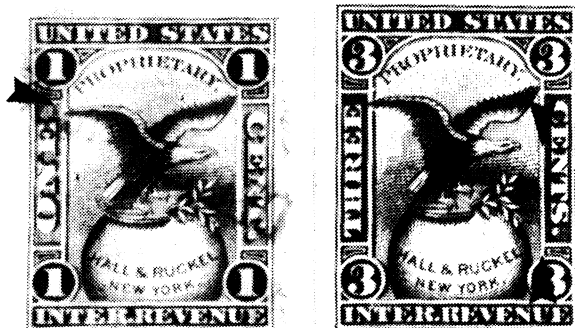


Figure 48

The 1c and 3c stamps of Hall & Ruckel. Design detail marked by the arrows may suggest that the engraver of the frame paid little attention to the efforts of the engraver of the vignette.

THE DIES OF HALL & RUCKEL:—The Boston Revenue Book (2, p. 250) tells us that the dies for the 1c and 3c stamps of this company were approved September 6, 1865, and that the design of the 3c is: "—The same as for the one cent value with value altered". See Fig. 48. Close comparison suggests that both values should have originated from an un-denominated mother die, which via a transfer roll provided laydown dies on which were engraved the denominations.

There is one catch. First, one notes that the vignette showing a proud bird perched on a globe with lined background behind is

Please Note: In section X of this series which appeared last month (pp. 8 & 9) the captions to illustrations 45 and 46 were reversed.

Figure 47

Merchants Gargling Oil, 1c and 2c stamps are an unusual pair in that there are appreciable differences in the vignettes, particularly in areas marked by the arrows. See text.

bounded by a frame line. On the 1c stamp the lined background ends at the vertical frame line. On the 3c stamp it extends over the vertical frame line in places, particularly at lower right, as may be apparent in the right photo, Fig. 48. This is the case on all papers.

If one supposes that the two stamps were prepared from an un-denominated parent die, then the vertical frame line around the vignette possibly was an after thought (the wings of the proud bird do extend past the frame line) and that entry on the die of the vertical frame lines were separate operations on the two denominations, and on the 1c denomination the extensions of the background lines were removed on the transfer roll for this denomination, but not on that of the 3c stamp.

THE DIES OF S. R. VAN DUZER:—S. R. Van Duzer's 4c stamps, Fig. 49, were all produced before the engraving and printing contracts were taken over by the Bureau of Engraving & Printing and all of the 6c stamps were produced by the Bureau. The two dies thus provide an unequivocal comparison of the



Figure 49

The die of the 4c stamp of S. R. Van Duzer was engraved by Butler & Carpenter. The design feature whose location is indicated by the arrow at top is shown in Fig. 50.

work of the several contractors from Butler & Carpenter on. For example, plate layout lines and entry dots are commonly seen on all of the 4c stamps and are far less apparent on the 6c Bureau stamps.

Since Van Duzer started using but a single denomination it is reasonable to suppose that the 4c die was completed with the denomination entered on the die. The 4c stamps have several flaws and design features which are constant on the 4c stamp and are found as well on the 6c stamps, accordingly, the 6c stamp represents to some degree an "altered die".



Figure 50

A curious design feature of the Van Duzer stamps noted in the text, a small slanting cross inserted in the design. Many other design features are noted in the text and a second indicated by the bottom arrow, Fig. 49.

Several of the features which lead to this conclusion are the following. In the ornamental scroll at the top above L and E of ALLEN'S is a small slanting cross which may have arisen as a flaw in the metal of the original die. See Fig. 50. At the bottom, the border of the curved ribbon below U. S. does not join the ornaments to the right and may have resulted from a broken relief. Neither of these features are mirrored at the corresponding

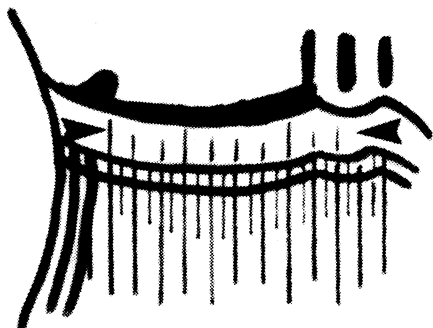


Figure 51

Another curious design feature found only on the 6c Van Duzer stamp. Its location is indicated by the arrow in the vignette in Fig. 49.

position on the alternate side. There are a multitude of other mirror image asymmetries which nonetheless are the same on both the 4c and 6c stamps. Microdots of color which are constant on both the 4c and 6c stamps are found in the top right part of S of CENTS above MRS, top left and in the top of P and bottom of E of PRIVATE above ALLEN'S, top right.

(Private Dies — continued on page 32)



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REPORT FROM DOWN UNDER

Bill Hornadge, ARA

(Ed. note: This is the first of a sporadic series reprinting with permission the applicable material from the Australian monthly magazine STAMP NEWS edited by the author. These articles are from the magazine's CINDERELLA CORNER feature, and any comments or answers to questions should be direct to Mr. Hornadge at Stamp News, Sterling St., Dubbo, NSW 2830, Australia. Presumably, the comments will be published subsequently in the column, and then here. Our gratitude to Mr. Hornadge for his willingness to share this data with our readers).

June 1977

BEER DUTY STAMPS

At PANPEX 77 in March, the well known N. Z. dealer Mr. Ron Saville of Chancery Lane, Christchurch, showed me two very interesting 19th Century NSW Beer Duty Labels which I had not previously seen.

They were size 11 cm x 8.5 cm and had a triangle shaped design with the head of Queen Victoria and wording which included the name of the brewer, C. Jefer Britten

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(long departed from the Sydney brewing scene), the denomination (11/9) and the inscription: "This stamp is to be used within the brewery for bottling purposes only". This would explain its apparent scarcity. One of the labels was cancelled with the date of August 1, 1895.

Can anyone throw any light on this or other Brewery Tax labels of the period?

BUFFALO FLY STAMPS

In the March issue of this column we carried a query from a reader on Buffalo Fly Control stamps of Queensland. Mr. Hardie Farmer of "Voewood", Via Calliope, Qld, a farmer who has made quite a study of these stamps, has come up with most of the answers to what seems to be a fascinating (and hitherto quite unrecorded) Cinderella field.

We cannot do better than reprint in its entirety the original letter Mr. Farmer sent us outlining the story of these stamps:



TYPE A



TYPE B

The 'Buffalo Fly Control Stamp' stamps were issued by the Queensland Government and could only be bought through a Post Office. These stamps were used as a 'tax' on the sale of cattle only (not sheep, pigs etc.) and the seller of any cattle, one or more, had to pay this 'tax' at the rate of 1d for each £5 of the value of the beast; i.e. if a beast was sold for £20 then the tax would be 4d; even if a private sale, say between friends, this tax had to be paid and the stamp/s to be fixed to the official receipt and/or official invoice. If sold through Stock Agents, Meatworks, Sale Yards, etc. then the Stock Agents or Meatworks would either place the necessary stamp/s to the value of the 'tax' on to the Agent's official paper, or the Agent could pay direct to the Department of Primary Industries, a Government Department, the amount thereof being deducted from the total payment the Agents made to the seller.

This 'tax' (call it whatever you like) was imposed by the State Government to help them to try to overcome the spread southwards of the Buffalo Fly. I cannot remember just what year this 'tax' came into force, but my records show it was in force in June 1965 and was removed in end of June, 1973. The Buffalo Fly first appeared in North Queensland on the coastal areas; these flies love heat, a lot of rain, etc. so in the drier areas of Queensland there are no flies, nor in the colder parts. I think the fly came in from the Northern Territory. So the Government set up at a certain 'point' a 'control point' whereat Government employed men, mainly Stock Inspectors were to spray every head of cattle either moving south by rail, road or any other means. One such 'control point' was just south of Gladstone and these men were on 'call' 24 hours a day to spray a few head and up to a few hundred at a time. The 'tax' collected was to help to overcome these costs to the Government. The amount of 'tax' received was far greater than the costs.

These stamps were issued as follows, but my list is not complete: 3d, 2d, 3d, 8d, 1/-, 5/-, 10/- and £1, then later with the change of money into 1c, 2c, 5c, 7c, 10c, 25c, 50c, £1, and \$2.

These stamps were bought by the thousands but I am very doubtful if there are very many left in good condition for sale to

Plate Varieties

By Anthony Giacomelli, ARA

This month we turn to a copy of R5b—a 2c Bank Check printed in blue. I removed this stamp from a bank check issued by D. P. and Sons. The initials stand for Daniel Potter. It is dated Jan. 22, 1864. They were prolific users of the Bank Check stamp as I had several hundred bank checks. The stamps used on them produced five plate varieties.

There is no doubt that this plate had seen much use and was nearing the end of its useful life. The flaw appears to me to have been caused by a hard object being dragged over the plate or the plate itself dragged upside down over a hard object.

There is a heavy line of color starting at the top of the stamp, moving down into the vignette, crossing G. W.'s eye and ending at a level with the chin. There is also a line at the far left starting at the very top of the stamp, crossing the "U" of "U.S." and continuing downward to the level of the "W" in the word "TWO." There are other very distinct lines and a series of twin dashes on the left margin of the stamp.

Considering the way all these lines start at the very top of the stamp, it is very possible that the lines could extend into the upper stamp. Has anyone seen this stamp? I would be very interested to see how far this scrape or scratch extends.



any collector who would like to buy, as most cattlemen would soon destroy these stamps. I have a few stamps on hand and if anybody wants to buy same I will sell, the values I have are what I have listed as known value, except the 1d stamp. There are a few 'shades' in different values. Most stamps are used, cancelled mainly by use of a rubber date stamp, while some are mint but with no gum. Some values are in pairs, three or four in strips only.

Most cattlemen had strongly disapproved of this 'tax' as we could see that the tax collected was doing nothing to ease the burdens of the fly; one thing it only affected the seller and not the buyer of cattle, so everybody was not hit with the 'tax'. It was mainly through the effects of the United Graziers' Association of Queensland, Brisbane (all cattlemen are not members) that this 'tax' was removed.

The fly, itself: a very small fly, about half the size of the small house fly, it lands on to the stock and bites (also will bite human beings) and each beast has a few hundred flies on during the daylight hours. The beast tries to hunt the flies off with its tail, etc. and also will rub part of its body on tree stumps, logs, etc., to ease the itch, and in time rubs the hair off in small patches. The fly will then 'go' for the bare patches and causes more trouble. The control of the fly is in the hands of all affected cattlemen. At first DDT was used in a spray, which soon killed the flies, and the cattle would be free for 3 or 4 weeks. But the U.S. A. put a ban on the use of DDT, so other types are in use. The free period is mainly dependable on the weather. The fly breeds in the cow dung; another method of control although not a great success is the 'dung Beetle' which attacks the dung on the ground and buries same. The fly does not like very cold weather,

so it has not spread as far south as other pests. Where the fly is bad a few good frosts will remove the fly until the weather gets warmer again. Another control method is what is known as 'back-rubbers'. This is mainly a few lengths of barb wire hung between two trees or posts on a slant so that the calves can rub their backs as well as the grown cattle. Hessian or old corn bags are then wrapped over the wire and whole issues soaked with the control liquid mixture. This would only last a few weeks and then be resoaked.

After writing this letter to "Stamp News", Mr. Farmer wrote to the Department of Primary Industries in (Down Under — continued on page 30)

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SECRETARY'S REPORT

Bruce Miller, Secretary

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NEW MEMBERS

- 2952 AUSTIN, Timothy O., 3029 NW 38th St, Gainesville, FL 32501, by G. M. Abrams. All used material.
- 2953 BAKER, Allen E., 525 Muskingum Ave, Pacific Palisades, CA 90272, by G. M. Abrams. US BOB.
- 2954 BEALS, Rog, Box 210, Montevideo, MN 56265, by E. L. Vanderford. State fish and game.
- 2955 BECK, Herman S., Jr, RFD #5, 501 Beck Dr, Mt. Airy, MD 21771, by G. M. Abrams. All US federal revs.
- 2956 BEUKES, Pieter H., Box 156, Cape Town 8000, South Africa, by G. M. Abrams. Revs of all nations, colonies, provinces, etc of southern Africa, past and present.
- 2957 BORGSTEDE, Rodman, RFD #3, Box 811, Plattsburgh, NY 12901, by Secretary. Genl US revs.
- CM2958 BORN, Wilson E., PO Box 340, Fraser, MI 48026, by Dan Hoffman. US 1st-7th issues, M&M, snuff and cigar.
- CM2959 CUTTS, Debra K., 249 Walnut Ave, Santa Cruz, CA 95060, by G. M. Abrams. US revs.
- 2960 DANE, Edward N., Eagle Rock, Prides Crossing, MA 01965, by G. M. Abrams. Federal and state duck stamps, related sporting items.
- 2961 DUFF, Peter J., 9 Voss St, Hillcrest, Adelaide, South Australia 5086, by Dennis Osborn. World revs and cinderellas (officer in several philatelic societies).
- 2962 FICKES, James A., 1915 Marietta Ave, Lancaster, PA 17603, by G. M. Abrams. Telegraphs, motor vehicle use.
- 2963 FOURNIER, R., "Le Dragon", B2 Checm. St. Jaume, 83300 Dragvignan, France, by H. Janton. France.
- 2964 GOOD, Robert H., 2804 E. 40th St, Des Moines, IA 50317, by Secretary. US Scott and non-Scott, state and local, ducks, newspapers, M&M.
- 2965 HECKROTH, Charles W., 1590 Church Rd, Wantagh, NY 11793, by G. M. Abrams. World revs and cinderellas.
- 2966 HOYT, David, 600 N. School St, Normal, IL 61761, by Secretary. US revs, incl BOB and unlisted.
- 2967 KENNEDY, Robert L., Box 152, Baron de Hirsch Rd, Crompond, NY 10517, by G. M. Abrams. US revs, M&M.
- 2968 KOCH, Jack, Box 784, Cherry Hill, NJ 08003, by Kenneth Trettin. Dealer, "Golden Hedge" (US); collects New Republic, Orange Free State, Rhodesia, Cape of Good Hope, Natal, Transvaal, South Africa.
- 2969 LARSON, Duane A., 2021 Ridge Rd, Homewood, IL 60430, by Kenneth Trettin. Collector/dealer, Rosewood Stamp & Coin—German revs and locals, British locals, US revs, etc.
- 2970 LAWLESS, William J., III, PO Box 785, Cranford, NJ 07016, by William J. Marsh. Part-time dealer, World Stamp Service of New Jersey; collects Latin America.
- 2971 LEDUC, Denis A., PO Box 791, Woonsocket, RI 02895, by G. M. Abrams. Dealer, Dal's Stamps—US federal tax stamps.
- CM2972 MASSLER, Jerold M., Pembroke Station Unit D/P, Danbury, CT 06810, by Louis S. Alfano. Opium, medicine and narcotic stamps.
- 2973 McCALL, John T., 332 W. Park Blvd, Glen Ellyn, IL 60137, by G. M. Abrams. US and BNA revs and delivery company stamps, US locals and telegraphs, NY and Ohio revs.
- 2974 MILLER, Arthur V., Jr, 210 Randolph Rd, Silver Spring, MD 20904, by G. M. Abrams. All US (collector/dealer).
- 2975 MULLER, Lawrence, 9256 Densmore N., Seattle, WA 98103, by Stanley E. Schur. Collector/dealer, Lake City Stamp & Coin—US and Canada revs.
- 2976 MYERS, Robert G., 1835 Camino del Rex, Las Cruces, NM 88001, by Guy A. Rossi. British countries, colonies and provinces of southern Africa; Portuguese African cols.
- 2957 NORENSKY, Jeffrey H., 129 Kings Park Dr, Liverpool, NY 13088, by Brian M. Bleckwenn. Beer stamps.
- 2978 PERKAL, Adam, 3834 Longridge Ave, Sherman Oaks, CA 91423, by G. M. Abrams. Plating 2cR15; advanced specialist in Post Office seals.
- 2979 PORTER, Barry L., 107 Southburn Dr, Hendersonville, TN 37075, by G. M. Abrams. US ducks, Texas state revs (collector/dealer).
- 2980 RODAK, Daniel, 172 Pepperidge Dr, Rochester, NY 14626, by G. M. Abrams. US singles—mainly federal and local.
- CM2981 SCHILLER, Glenn D., 419 N. Boise Ave, Emmett, ID 83617, by G. M. Abrams. US Scott and non-Scott.

(Secretary's Report — continued on page 19)

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covering the period 1896 thru 1949, has made the scene. Authored by J. G. Wetterling, this purports to be Part I of a forthcoming series. Location of publication not specified, but obtainable from S. Nelson, PO Box 873, El Sobrante, CA 94803, at \$5 postpaid in the USA. Mediumly specialized, as regards perfs and printings, but does not approach the detail for which the late A. W. Berdig was renowned. Unbound, fairly well illustrated, these 73 pages may be worth the price to the specialist. There are faults...but then, this is not intended as a review. Pricing is in relative rarity ranges, numerically assigned.

NOT TO FORGET THE ERLER PUBLICATIONS

1. Martin's Austria Part I, bilingual in paperback (similar to the Germany Part I, which is now sold out), is available thru this office at \$10 US postpaid, anywhere in the world. This is the most detailed listing of the Austrian dox ever to see print in English...and if it follows the path of its predecessor of Germany, the stock will not last long. N. B.

2. Of the hardbound Czech catalog (\$15 US postpaid), only 7 copies remain in ARA hands. When these are gone, you'll have to deal with others, where we have seen these bilingual books offered at double the price. N. B. II.

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FURTHER ON THE UNSOLICITED APPROVALS

Commensurate with my words on the subject, which appeared here in December, ARA Board Member Terry Hines had this to say in the State Revenue Society Newsletter issued that month: "Apparently some SRS members are once again receiving unsolicited approvals and then being harassed with letters demanding payment. The following excerpts from a Federal Trade Commission pamphlet titled "Shopping by Mail? You're Protected" clearly summarize federal law on unsolicited merchandise:

If you receive merchandise in the mail which you did not order, federal law says you may consider it as a gift and keep it without paying for it. You DO NOT have to pay for any unsolicited merchandise and it is illegal for the person or firm sending it to you to pressure you to return it or to send a bill. If you know of any

Down Under — continued from page 29

Brisbane, seeking further details of the Buffalo Fly Stamps.

Mr. K. M. Grant, Director of Veterinary Services in the Department, subsequently advised Mr. Farmer that his list (as above) was complete except for a 2/6 value.

Mr. Grant said the Buffalo Fly Control tax was introduced from November 20, 1941 and was phased out on June 30, 1973. He added that originally there was a Buffalo Fly control point at Rosedale, but this was subsequently changed to Bororen. In addition Buffalo Fly movement is controlled by compulsory treatment of cattle entering tick free country through dips at Mt. Isa, Cloncurry, Julia Creek, Richmond, Hughenden, Prairie, Emerald and Alpha.

Between them, Mr. Farmer and Mr. Grant appear to have painted a complete picture of the unusual Buffalo Fly control campaign and the stamps issued for the campaign.

We illustrate above two Buffalo Fly stamps (one 2SD denomination and the other a decimal currency stamp) and have assigned to them Types A & B for sake of future reference in this column.

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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

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

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

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 perf 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

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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

SCRIPT CERTIFICATES, 1865-1867 The Mutual Benefit Life Insurance Co. Attractive inscription, size 10 x 5 1/2 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

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

BRITISH SOUTH AFRICA CO. (Rhodesia) wanted, especially \$30, \$50, \$100, \$200 (Forbin 1-7); postals: \$100 cherry-red (unlisted), 1910 Portraits (Scott 103 - 118) fiscally used. US or Sw. Fcs. payment. Richard Pollitt, Mazoe, Rhodesia. 314

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FOR SALE a 19th century German Local collection with more than a thousand different stamps from Altona to Zittau. Also another collection with Scandinavian Locals. Emmerich Vamos Sz, Toro Herrera 487, Vina del Mar, Chile. 313

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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

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

LISTED & UNLISTED revenue & Cinderella items wanted, including State revenues, essays, locals, tax-pays, documents and collateral material. U. S. & foreign Richard D. Warren, P.O. Box 276, Philomont, VA 22131 312

WANTED — Musical Instruments on Revenues. Topical stamp collector desires to include revenues in collection. Dealers and collectors who have material or information for sale please contact Philip D. Mehl, 5311 Laconia Ave., Cincinnati, Ohio 45237. 312

WANTED — World War I military seals or propaganda Red Cross labels. Prefer Delandre but interested in all. Also copy of Delandre's stamp album needed. Beginning revenue collector. Appreciative of all help. Maj. Gen. R. H. Thompson, SLASC Quarters I, Granite City, Il. 62040. 312

WANTED — Federal duck stamps on license. RW9-11, 35 to date. Highest prices paid for good condition material. Ray Featherstone, 247 S. Anita Ave., Los Angeles, Ca. 90049. 312

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

EXCHANGE: for 100-300 revenues of your country I send 100-300 French Colonies. Paul Demyen, 11 Rue Leon Cogniet, F75017 Paris, France. 312

I WANT to collect Private die Proprietary Stamps— RO, RS, RT, RU— Would like to purchase nice collection or one each of your duplicates. Neil Sowards, 548 Home Ave., Ft. Wayne, Ind. 46807. 312

violations of this law, or if you receive unordered merchandise and are harassed with demands for payments for such, contact the Federal Trade Commission, Washington, D. C. 20580."

Add to your list of things to do if....

SEEMS TO ME (apologies to Jim Magruder)

that whomever does the pricing at Scott Publications for the USIR material is 10 to 20 years behind the times..(and, possibly, should be replaced??). Recently reported by Sotheby Park Bernet (NYC auction firm) was a sale in which a collection of first issue revenue proofs on card, CV at \$1140, sold at \$6000, while the large dies of the \$200 and \$500 second issue realized \$4750 and \$7000 respectively. Similarly, ARAer John Kaufman recently realized \$3100, double the CV, for a fine mss canceled RB10a.

COMMENTARY: 1977 Revisited

One of the leading science fiction magazines held a contest recently. The object was to write a short piece which might appear in an historical novel, 700 to 800 years from now, which would show the future author's misconceptions about our culture today. The winning entry, hands down, was: "It was early in the afternoon of July 12, 1977, when Bill dropped the letter into a corner mailbox. He chuckled, thinking of the turmoil that the letter would cause when it was received across town ON THE NEXT MORNING." (Caps mine....GMA).

STS — continued from page 25

F.Y.E. 1932, n.o.t. should be 153685

TABLE 74: F.Y.E. 1931, n.o.t. should be 55557 (not an estimate)

F.Y.E. 1932, n.o.t. should be 55382 (not an estimate)

TABLE 75: F.Y.E. 1931, n.o.t. should be 1651 (not an estimate)

F.Y.E. 1932, n.o.t. should be 1556 (not an estimate)

TABLE 117: F.Y.E. 1966, n.o.t. should be 379686

I made one purely factual error when I said that the 1873 to 1885 Deats and Sterling remainders were sold by the Internal Revenue Service in 1885. Actually, they were sold in 1890 by the Treasury Department.

Finally, Mathias Koref tells me that he has found several watermark varieties in a book of 100 of the 1883 Retail Liquor Dealers stamp. The watermark appears in its regular position, reversed, inverted, and inverted plus reversed.

I want to thank Lou Alfano, Ogden Scoville, and Bill Smiley, among others, for pointing out the additions and corrections reported here.

Private Dies — continued from page 27

In creating a 6c die it was necessary to effect a change in lettering in the word FOUR in the top left ribbon and in the two circles containing the numerals, 4. While making these changes small alterations were made about the upper left corner shield, below the circles containing the numerals, in the vignette, and no doubt elsewhere. The crosshatching behind the figure in the vignette is sharper and it seems to me that the dress has been lightened slightly. Possibly some of the alterations were done on the original die, but almost certainly much of it was done on a transfer roll followed by reentry on a laydown die.

In carrying out the 4c to 6c conversion two apparently new features appeared which are on the four copies of the 6c examined. The first is small straight line through the ornamentation under E of REVENUE at the left side and another, top left, between C of CENTS and M of MRS. Maybe they resulted from a scratch on the die. The second is shown in Fig. 51. It consists of fine vertical hair lines extending out of the background, eg. above PROPRIETOR into the white ribbon separating the ornamentation from the lower part of the design. They are also found on the left side. These do not seem to be evident, eg. on the 4c on old paper or on other 4c copies examined, though it may be possible a 4c die proof will show them. If they prove to be lacking on a 4c die proof I would be at a loss to account for them, except perhaps as a "Kilroy was here"

type of engraver's signature.

It is worth noting that a proof of an incomplete die of the 4c stamp is known (1, p. 292-3) in which the background shading lines in the panels to right and left of the vignette are missing. If the incomplete die had been used to prepare a laydown die which was subsequently lined by machine, the 6c could have had its origin from the incomplete 4c die and thus have had its background lines entered separately.

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