

THE AMERICAN REVENUER

Vol. 33, No. 5, Whole No. 315

May, 1979



Journal of the American Revenue Association

FOURTH ARA CONVENTION REPORT

By Ogden D. Scoville, ARA President

The Fourth ARA Convention was held May 4-6, 1979 at NAPEX 79, Washington, D. C. at the Twin Bridges Marriott Hotel. The show was out of the way and the elevator didn't work so it was a walk up to the third floor exhibit rooms.

Thursday, May 3 was set up time. I helped until the first revenueur showed up then it was talk time. A small group got together for an informal dinner.

Friday morning Louis Alfano and the Washington Chapter set up the ARA table which was shared with the State Revenue Society. Revenue books and pamphlets were sold along with the show cachet modified for revenueurs (Lou has sets available for \$1—see note in this issue). Most revenueurs got to the two revenue dealers early; Bill Tatham—Eric Jackson from California and Bob Warren of Virginia. In the afternoon Alfano escorted eight revenueurs to the subway for a ride downtown to the Bureau of ATF exhibit. On display was a large room filled with seized material including firearms, stills, and contraband. President Washington's still was there along with some stamps and a fine slide show. Then to the Customs building where Lou works and another exhibit. This was an explanatory exhibit about how the Customs Service protects us and adds revenue to the Treasury. They had a fine slide show. If you get to Washington I



George Griffenhagen, President of the American Topical Association, receives Certificate of Enrollment in the E. B. Sterling Memorial Roll of Distinguished Fiscalists from A.R.A. Vice President Louis S. Alfano at NAPEX '79 Awards Banquet. Mr. Griffenhagen was cited for his outstanding publications in the field of medicine tax stamps. (Photo by Robert L. Lisbeth, NAPEX Photographer.)

BEER STAMP CATALOGUE READY

A new beer stamp catalogue will be available for mailing during June. According to word from author Tom Priester. Many ARA members contributed information for this work on USIR Issues. Included in addition to the catalogue are sections on a beer stamp census of over 27,500 reported copies, notes on the beer stamp issues and Acts of Congress affecting the tax rate on beer. Illustrations of 70 different beer stamps are shown, including the rare third barrels and the two known inverted centers. Because of newly added material a revised numbering of both stamp and provisional surcharge varieties has resulted. Priced at \$20 postpaid, the 97 page hard-cover book may be ordered now for shipment as soon as available from: Thomas W. Priester, P.O. Box 400, Davenport, Iowa 52805.

suggest you go see them as they will give you an insight to some back room activities behind the back-of-the-book material.

Next to the Smithsonian to see some of the 14,000,000+ stamps in their collections. The displayed revenue material was limited but a full sheet of the \$50,000 distilled spirits excise tax stamps is a remembered sight. When the rest of the gang returned to the show, I managed to visit with Mr. Roble, the stamp curator, who showed me two volumes of distilled spirits material from the Eagle collection. This is mostly proofs and material that cannot be seen anywhere else. If I had more time they would have brought out much more as

(Convention — continued on page 96)

THE EDITOR NOTES...

...that the vignette in this issue's banner is from the 1875 beer stamps. It ties in with the announced publication by member Thomas Priester of his Beer Stamp Catalog. The announcement is on the front page. I saw the proofs yesterday (three days before this issue goes to press) and I can only say the results should be magnificent. There has never been more data on the beer stamps assembled in one publication before. It will remain the authoritative work on the subject for many years. HIGHLY RECOMMENDED!

...that member Jay Smith, Box 5485, Madison, WI 53705, would like to undertake a publication of a catalog of Swedish revenues (to start with... Scandinavian countries as a series, hopefully) and wishes to hear from any member who will assist. Please write directly.

...that Sanford W. Fields (Box 82863, San Diego, CA 92138, Phone 714-448-4719 after 5PM CA time) is attempting to create a catalog of seals, labels and souvenir sheets issued at various philatelic shows throughout the U.S. He now has over 2,000 such items from shows not listed in the Dolin Catalog (1946) and from shows after the catalog's appearance. He would appreciate help or would offer help to anyone presently working on such a project.

...that as a reminder this May issue is appearing in early June. The June issue will be printed about July 5, and the September issue will go to press about August 24. Copy for the September issue should be in the editor's hands by July 18. This is in keeping with the every five week publication schedule previously announced.

THE AMERICAN REVENUER Official Organ of the AMERICAN REVENUE ASSOCIATION (Affiliate No. 51 of the APS)

THE AMERICAN REVENUER (ISSN 0163-1608) is published monthly except July and August for \$6.00 per year by the American Revenue Association, Bruce Miller, Secretary, 1010 S. Fifth Ave., Arcadia, CA 91006.

POSTMASTER: Send address changes to The American Revenuer, Box 573, Rockford, Iowa 50468

This publication has been awarded the following: Large Silver - CAPEX '78, Large Silver - STAMPSHOW '78, Silver - SESCOAL '78, Gold - Chicago Philatelic Society, 1978

Editor

Kenneth Trettin, Box 573, Rockford, Ia. 50468 Ph. 515-756-3680

Associate Editors

East Coast: Louis S. Alfano, 303 S. Kennedy Rd., Sterling VA 22107

West Coast: Richard F. Riley, 649 Benveneda, Pacific Palisades, CA 90272

Appointive Officers

Librarian: George McNamara, Jr., Box 136, Nora Springs, IA 50458

Adv. Manager: Mary Ruddell, 11760 Cordilleras Ave., Sunnyvale, CA 94087

ARA Awards Rep: Larry Merrill, 3591 Orena, Las Vegas, NV 89120

Sales Manager & Membership Director: Gerald M. Abrams, 3840 Lealman Ave., Claremont CA. 91711
Phone 714-593-5182.

Auction Manager: Donald L. Duston, 1314 25th St. Peru, IL 61354 Phone 814-223-6687

Publications Dir: Thomas L. Harpole, Jr., PO Box 383 - Manchester, MA 01944

Ethics Committee Chairman: Michael Gromet, PO Box 246, Oceanside, NY 11572

Publicity Director: Daniel Hoffman, 1103 Kingsbury Rd. Washington, IL 61571

Advertising Rates:

Size of ad	one time	contract rate (each)
Full page	\$40.00	\$35.00
two-thirds page (Horizontal)	27.00	24.00
1/2 page (H or V)	20.00	17.50
one-third page (H)	13.50	11.50
1/4 page (H or V)	10.00	9.00
Column-inch	2.50 per inch	2.25 per inch

Submit ALL ad copy to Advertising Manager, 11760 Cordilleras Ave., Sunnyvale, CA 94087. Mail all other correspondence relative to TAR directly to the Editor, Box 573, Rockford, IA 50468.

...that these notes will conclude with our usual listing of congrats. My silent assistant and I find most of these by reading the commercial philatelic press but don't be bashful...write me and let me know if you win any awards, publish etc. in the field of revenues and cinderellas. So congrats --to Jim Cortright, for taking the Novice Award for US for a USIR display at DELPEX (Wilmington.) --to J. Shelton for the Silver-Bronze captured at POLPEX (Chicago) in March for an exhibit of Canadian Federal Revenues. --to Lee Adams for the Vermeil awarded for his display of Lincoln Tax Paid at Rockford (Illinois that is not the Rockford, Iowa, everyone knows about).

--to Shirl Reed for the Silver taken at the same show for his USIR 1862-1900 exhibit.

--to Dan Rhoades for a Bronze for his exhibits of USIR used on cover at the same show.

--to Dr. Z. M. Seron who received a silver and the Fresno Philatelic Society's President's Award for an exhibit of Types of Handstamps, U.S. First Issue Revenues at FRESPEX (Fresno, CA) in March.

--to Millicent Hansen, who also received a silver for a showing of Private Die Proprietaries at the same show.

--to Peter Kent, who was awarded the Cinderella Club Trophy in January for his display of Straits Settlements, 2V revenue/receipt stamps, first issue (this is a belated report due to a belated report--and I didn't even get the name of the show where this took place.)

--and to Linn's for the announcement in the May 28th issue ("Swaziland issues revenue stamp--A 4-cent revenue stamp was recently issued by Swaziland to replace the existing 2¢ stamp notes Crown Agents Stamp Bureau...") And as a note to the media: More Let's do away with postal chauvinism!

American Revenue Association Board of Directors

President: Ogden Scoville

2123 S. Windsor Dr., Springfield, MO 65807

Phone 417-887-4411

Vice-President: Louis Alfano

Eastern Representatives: Terence Hines and Brian Bleckwenn

Central Representatives: Duane Zinkel and I. Irving Silverman

Western Representatives: Richard Riley and E.F. Woodward

Secretary: Bruce Miller, 1010 South Fifth Ave., Arcadia, CA 91006

Treasurer: Margaret A. Howard Box 1449, Minden, NV 89423

Attorney: Gary L. Theodore, PO Box 25, West End, NJ. 07740

Representatives in Other Countries

Australia: SQN. LDR. Dennis Osborn, PO Box 12, Dickson, ACT 2602, Australia

Canada: E.S.J. van Dam, Box 300, Bridgenorth, Ont. Canada K0L 1H0

Denmark: Donald A. Byrum, c/o Storno A.S. 126 Artillerivej, DK-2300 Copenhagen - S. Denmark

France: Alternate representatives: Henri Janton, 33 Av. Marechal Lyautey, Paris 75016 France. General

M. H. Fradois, 18 Rue de 8 Mai 69110 Ste Foyle Lyon, France

Germany: Martin Erler, D-8021 Icking, Irschenhauser, St. 5, Germany

India: Alternate representatives: Prof K.D. Singh, 454 Hiran Magni, Sector 11, Udaipur, Rajasthan, India 313001:

Santosh Kumar, 49 G Block, Connaught Circus, New Delhi, 110001, India.

Japan: A G Smith, Language Center, Nagoya University, Furo-cho, Chikusa-ku, Nagoya 464 Japan

Latin America: Roger E. Allen, Bank of London & South America Ltd. P.O. Box 91, Managua, Nicaragua.

Netherlands: Frank E. Patterson III, Osteinde, 94, Voorberg Netherlands

New Zealand: F.C. Kinsky, 338 The Parade, Island Bay, Wellington 2, New Zealand

Zimbabwe-Rhodesia: Richard Pollitt, Mazoe, Zimbabwe-Rhodesia

Saudi Arabia: R. J. Thoden, Aramco Box 1802, Dhahran, Saudi Arabia.

Sweden: Esbjorn Janson, Godvadersgatan 16, S-417 38 Gothenburg, Sweden

Taiwan: Sheau Horng Wu, ZFL #9, Lane 21, Chuan-Yuan Road Peitou, Taipei 112, Taiwan, ROC

United Kingdom: Alternate representatives: Dennis Rosser, 8 Leaveland Close, Stanhope Estate, Ashford,

Kent, England TN23 2SW: Tim Clutterbuck, 5 Park Crescent, Brighton, Sussex BN2 3HA England

Cover Date

Sep '79

Oct '79

Nov '79

Copy Due Editor

July 18

Aug 22

Sep 25

Publication Date

Aug 24

Sep 28

Nov 2

The ARA will not knowingly accept advertisements from anyone whose business dealings are not beyond reproach, and can assume no responsibility between members and advertisers, but will attempt to assist in resolving any differences arising therefrom. The opinions expressed in the various articles in this journal are those of the writers and are not necessarily endorsed by the Association and/or this journal.

PRESIDENT'S LETTER

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

The ARA convention and the NAPEX national show are now part of our past. But their influence on revenue collecting will remain. This was the biggest exhibit of revenues to date and we did ourselves proud!

There were 16 exhibits that had over 1100 pages of unique and seldom seen revenue stamps. These exhibits were awarded 2 gold, 4 silver and 6 bronze awards in open competition. This means we were judged against U S and foreign classics, postal history, stampless covers, topicals and some highly specialized studies. George Turner, one of our members and a philatelic great, was the head of the five judge panel; and I believe our exhibits were fairly evaluated.

Samuel Arden won a gold with felicitations for his first time showing of an exhibit of essays and proofs of U S private proprietary stamps that included issued stamps for comparison. Brian Bleckwenn won a gold for his exhibit of first issue revenues with related material.

In visiting with the judges after the awards were made, they all admitted that they had guidance from Turner as they were unfamiliar with our material. One of them pointed out that except for the Scott catalog, there is little educational material for them to consult as

most revenue material is highly specialized. One stated that when a revenue exhibit will win the grand award at a National show it will consist of Scott listed material. This I believe as both golds and 2 of the four silvers went to exhibits that were Scott listed material. So if those of us who collect non Scott material want to win awards we must educate the judges. I have started what should be a 24 page general overview of the revenue field. I hope to finish it sometime this fall and will announce its availability in the Revenuer.

The American Philatelic Society has only one revenue slide program that was done by Dick Riley a few years ago. At NAPEX I had the opportunity of discussing some revenue problems with the APS editor Richard Sine. He asked that we undertake to provide the APS with more slide programs. Riley had written me a month ago and suggested that I try to put one together. I will do one on either Special Tax Stamps or Tobacco Stamps. But that project is six months down the road. If you can do a slide program please let me know how I can help you.

For years I have corresponded with many ARA members who I have never met. At NAPEX I finally met Wilkens, Alfano, Hines, Litchfield, Koref and Pruess. Then there are a score of new acquaintances that I'll be writing to and exchanging stamps. Was able to make many notes and get info for future use. I got lucky and bought a dozen stamps at a dealer's booth. This was a fine convention and show. Most of the ARA members enjoyed themselves and will be coming again. Hope you'll join us next year.

Postage Stamps Used as Revenue Stamps

By Dr. W. Blank, translated by E.W. Heinrich, ARA

(Translator's note: I believe the enclosed together with my translation and added note may be of interest to some of our members, particularly those of us especially interested in German revenues. It stems from "Sammler-dienst" vol. 29 (no. 2B), p. 1762, 1978.)

Recently it could be stated that, during the confusion of inflation, revenue stamps found application as franking for postal items. Now I have to thank philatelist R. Lutgens of Hamburg for information on a reversed example in which postage stamps were used as revenue stamps. The subject is an income tax declaration in which the space provided for the quarterly application of stamps to the tax sheets shows, next to the normal income tax stamps, also two postage stamps, each of 10 Mark denomination. This payment of the tax by using postage stamps must be dated in the first quarter of 1922.

Notes (by E. W. Heinrich): The reproductions of the page displays the following German income tax revenues (Erler-Norton catalog numbers):

H3(X1) 1MK
H4(X8) 2MK
H5(X4) 5MK
H6(X8) 10MK

The two postage stamps are Scott type A31 either 153 or, more likely because of the 1922 date, 194.

Total Tax
132 DM revenues

10 DM postal
142 DM

As Dr. Blank indicates, German revenue stamps used as postage stamps during this period are well known — I have several such covers in my own collection.

In March, 1922 the cost of sending a letter from Germany abroad ranged from 6 to 10 DM, depending upon its weight. Some food prices at the same time were: beef (1 lb.) — 18 DM; pork (1 lb.) — 35 DM; butter (1 lb.) — 36 DM; eggs (each) — 4 DM; milk (1 liter) 4.60 DM; potatoes (hundred weight) — 110 DM; bread (1 lb.) — 1.80 DM; sugar (1 lb.) — 7 DM and wheat flour (1 lb.) 6.50 DM. Obviously, even in those inflation times, income taxes were relatively cheap; clearly unlike the situation in the present period of inflation!

SHOWS

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

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 99028.

COLORADO SPRINGS, CO - October 19-20, 1979, SOCOPEX '79. Sponsored by the Colorado Springs Stamp Club. Topical revenues who wish to exhibit are welcomed. Write Art Ackley, 3707 Meadowland Blvd., Colorado Springs, CO 80907.

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

SASKATCHEWAN LAW STAMPS

The Most Recent Issues

By Edward Zaluski, ARA

Introduction

On June 10, 1907, Saskatchewan's Deputy Attorney General implemented a Government decision by directing that the Deputy Provincial Treasurer obtain and deliver to the Attorney General a series of Law Stamps. These stamps, it was stated, were to be used as vouchers in payment of court fees, a procedure which required that stamps, whose denominations totalled the amount of the fee paid, be placed on all legal documents filed in Court.

From their first appearance to the present day, six different Law Stamp issues for the province of Saskatchewan have been identified. This article will deal with information on the latest issue. (For information on early issues, the reader is referred to an excellent article by J.A. Calder titled "Saskatchewan Law Stamps" which appeared in COLLECTOR'S CLUB PHILATELIST, Vol. 3, No. 1, 1924. pages 28 - 36.)



Figure 1
Current law
stamp design
without inscription
at bottom

The Recent Issues

The current series of Saskatchewan law stamps were and are still being produced by the Canadian Bank Note Company, Limited. Twelve denominations are currently available; one is the engraved 75 cent denomination of the 1938 series, while the other eleven are lithographed, resembling those of the 1938 series in both color and design. The design difference occurs at the bottom of each stamp where, as seen in Figure 1, the bank note company's inscription has been eliminated. These stamps come in sheets of 50 (5 vertically by 10 across). At the bottom below the 45th and 46th stamp, in the selvege, an inscription appears reading "Canadian Bank Note CO.". However, neither the dates of first production, nor the first day of issue by the province, are known at this time.

Through correspondence with the Province, the following information was obtained:

1. The stamps without the inscription are believed to have been in use since 1945.
2. The complete range of lithographed denominations now in use is: 5c, 10c, 25c, 50c, \$1, \$2, \$3, \$5, \$10, \$20, and \$50. The \$50 value was added about 1971.
3. A 20c value was dropped about 1960. However, whether the last issues of this denomination were lithographed or engraved is not known at this time.
4. The suggestion to change to printing by lithography came from the Canadian Bank Note Company.
5. Proofs of these stamps exist; a 'Specimen' overprint was used.

Through correspondence with the Canadian Bank Note Company, the following information was obtained:

1. The name of the company was originally called "American Bank Note Company". Then, in 1913, the Canadian-based subsidiary changed its name to "Canadian Bank Note Corporation Ltd." And in 1923, the name was again changed to "Canadian Bank Note Com-

pany, Limited". Nevertheless, the old inscription "American Bank Note Co. Ottawa" continued to be used until new plates were prepared sometime after 1938.

2. The last order for engraved stamps recorded on the Bank Note Company's books is dated April, 1969. All stamps supplied after that date have been produced by lithography.

3. The decision to move from engraved to litho printing was made by the province.

4. The first quantity of \$50 stamps was printed in July, 1969.

5. All denominations, with the exception of the 20c value, are still being produced, as required.

When one analyzes the information obtained from these two sources, a few questions and observations come to mind:

1. The year 1945, given as the initial issue date by the Province, is very early. Can anyone confirm or deny this? The last document I have is dated 1944 and it carries engraved stamps from the previous issue.

2. The change to lithographed stamps was probably motivated by its less-costly production methods. However, the logical introduction of lithographed stamps would not have occurred until the already-existing engraved plates for each denomination became unusable. If this is true, then different denominations of engraved and lithographed stamps would have been produced and used simultaneously until the engraved plates for each denomination had been phased out. Substantiating this theory is the fact that, as of July, 1977, Saskatchewan Court Houses were still using the engraved issue of the 75c denomination first issued in 1938, suggesting that this denomination is seldom used and that the engraved 75c plate is still usable.

Recent purchases from a number of Saskatchewan Court Houses confirm the existence of 12 denominations in current use, many of which have three varieties. The first to appear were stamps perforated 12 (actually 11.9) carrying a shiny off-white (Dextrose) gum. The second to appear were similarly perforated stamps carrying a dull white (PNA) gum. In addition, the stamp colors of these two gum varieties seem to differ slightly in shade, a characteristic which may be only coincidentally related to the difference in gum. Finally, the third and latest to appear are stamps rouletted 9.5 carrying PVA gum. A check list of what has been recently obtained is shown in the accompanying table. The numbers used are an extension of Sissons numbering system as used by Van Dam in his Summer 1978 Price List. The color names used throughout the tables are those which most closely resemble the colors contained in the Stamp Color Key issued in 1974 by Stanley Gibbons. (Although not shown here, additional varieties can be identified by categorizing the different degrees of paper fluorescence. Such categorization, however, was not attempted because of the lack of proper, time-oriented examples.)

Perforated Series

Value	Sissons Number	Color	Gum
5c	R87	agate	Dex
	R87	blackish brown	PVA
10c	R88a	orange vermillion	PVA
25c	R89a	bright blue	PVA
50c	R90	deep olive	Dex
	R90a	olive green	PVA
75c	R50	reddish orange	Dex

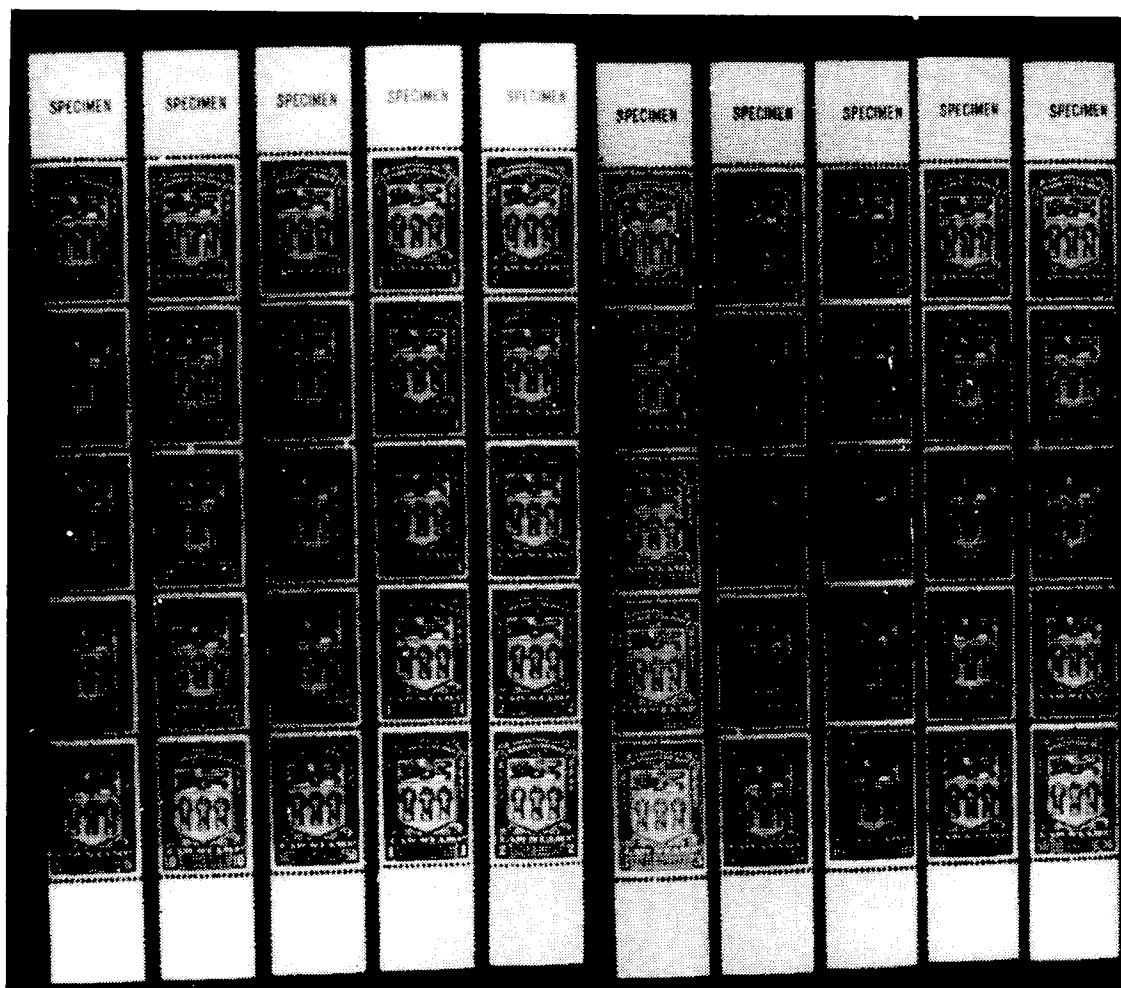


Figure 2.
Specimen copies
of the litho
series each with
a punches
hole and
"SPECIMEN" in
the top selva.

\$1	R92	royal blue	Dex
	R92a	deep blue	PVA
\$2	R93	blackish lilac	Dex
	R93a	deep lilac	PVA
\$3	R94	ochre	Dex
	R94a	brown ochre	PVA
\$5	R95	deep brown	Dex
	R95a	BISTRE BROWN	PVA
\$10	R96	deep green	Dex
	R96a	deep dull green	PVA
\$20	R97	deep rose red	Dex
\$50	R98a	new blue	PVA

Rouletted Series

25¢	R101	bright blue	PVA
\$1	R104	deep grey blue	PVA
\$2	R105	deep lilac	PVA
\$3	R106	brown ochre	PVA
\$5	R107	bistre brown	PVA
\$10	R108	deep dull green	PVA
\$20	R109	carmine	PVA
\$50	R110	new blue	PVA

Specimen Stamps

From the lithographed series of law stamps, two types of specimens are known: each stamp of the first set, as shown in

Figure 2, is holed in exactly the same place, and each sheet has the word 'Specimen' appearing 10 times in the top selva, once above each column of five stamps. In addition, the gum on these specimens is off-white in color (dextrose). On the other hand, each stamp of the second set, as shown in Figure 3, carries a diagonal 'Specimen' overprint whose angle and position varies from stamp to stamp, a characteristic which strongly suggests that these overprints were applied by a handstamp. And the gum on the back of these specimens is pure white in color (PVA). However, for both sets of specimens, the word 'Specimen' has the same characteristic appearance, measuring 17½ millimeters long by 4 millimeters high.

It is probable that these stamps were produced for the purpose of obtaining provincial approval before proceeding with production of the stamps discussed in the previous section. If this is true, then they would more correctly be called proofs.

These specimens were first located in the provincial files by Mr. Cec Tannahill, an employee of the province's Department of Culture and Youth at that time. He subsequently incorporated the specimens into a portable provincial exhibit which was to go around to the many provincial museums. Later, when he left the employment of the provincial government, these specimens were left behind; and just how they got into the hands of collectors is unknown. However, he has stated that in addition to the stamps shown, there exists a \$1 and \$20 sheet overprinted 'specimen', and a 25¢ sheet that was holed.

A detailed description of these specimen stamps is contained in the accompanying tables. They identify the characteristics of the stamp color, the overprint color, and the paper under three sets of lighting conditions, i. e.; natural light, shortwave and longwave ultraviolet. The first table describes a code that is used to allow the second table to be presented in an abbreviated format.

(Continued on next page)

	Code	Lighting Used		
		Natural Light	Shortwave Ultraviolet	Longwave Ultraviolet
Description of paper	1	white	High Fluorescence	High Fluorescence
	2	white	Low Fluorescence	Low Fluorescence
	3	white	No Fluorescence	No Fluorescence
Description of overprint	4	Carminc	Orange-red	Crimson
	5	Carminc	Yellow	Orange-vermilion
	6	Vermilion	Scarlet	Lake
	7	Vermilion	Bright Rose	Rose Carminc

Stamp Characteristics

Stamp Identification	Natural Light	Colors Under Shortwave Ultraviolet	Longwave Ultraviolet	Other
5¢ specimen holed	blackish brown agate	royal blue olive black	royal blue olive black	1,4 2,6
10¢ specimen holed	orange vermilion vermilion	lake rosine	lake bright crimson	1,4 2,6
25¢ specimen	bright blue	blue	blue	1,4
50¢ holed	deep olive	blackish olive green	blackish olive green	1,4
\$1. holed	royal blue	deep violet blue	deep violet blue	3,7
\$2. specimen holed	deep lilac blackish lilac	blackish lilac blackish lilac	blackish lilac blackish lilac	2,5 2,6
\$3. specimen holed	brown ochre ochre	brown ochre deep brown	brown ochre deep brown	2,5 2,6
\$5. specimen holed	bistre brown deep brown	sepia agate	sepia agate	2,5 2,6
\$10 specimen holed	deep dull green deep green	blackish green blackish green	blackish green blackish green	2,5 2,6
\$20. holed	deep rose red	deep carmine	deep carmine	2,6
\$50. specimen holed	new blue new blue	blue blue	blue blue	2,5 2,6

Finally, any comments or further information from other collectors would be appreciated by the author, the address being: 8 Toronto Drive; Curtis Park, N.B.; E1N 2A3, Canada

WORLD WIDE REVENUES

Bought and Sold

CANADIAN Revenues our speciality - 16 page illustrated Canada revenue pricelist 25¢.

Illustrated "Reve News" bulletin crammed with worldwide revenue offers - 25¢
We urgently require collections, accumulations and dealer stocks of Canadian and Worldwide revenues.

— TOP PRICES PAID —

E.S.J. van Dam Ltd., P.O. Box 300

ARA Bridgenorth, Ont., Canada K0L 1H0



RN HANDBOOK TO BE PUBLISHED

To be released in June as an ARA publication, the US revenue-stamped paper (Scott type RN) Handbook, authored by Joe Einstein, Tom Kingsley etc., is available for pre-publication ordering.

The Handbook will be issued as pages only, punched for 3-ring, size 8½ x 11, circa 64 pages, printed both sides, and will contain about 80 illustrations.

This opus should be ordered directly from Publications Director Tom Harpole at Box 383, Manchester, Mass 01944, with checks payable to the ARA. The pre-publication price is \$6.00 postpaid book rate anywhere, and after publication, the price will rise. Edition is limited to 500 copies, and we suggest you order now.

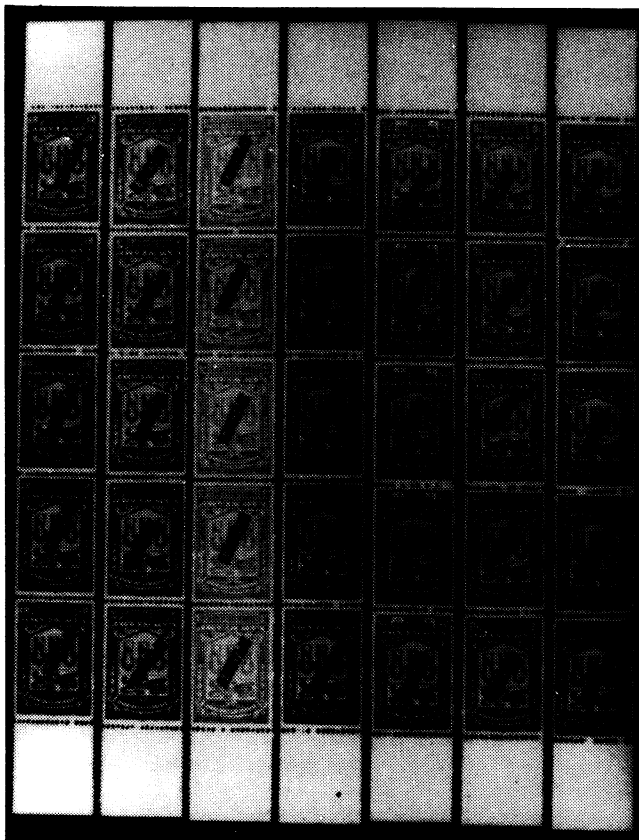


Figure 3. Diagonal "SPECIMEN" overprint.

LESOTHO: CURRENT USAGE REVENUES

First reported in *Stamps Magazine* on Dec. 3rd, 1977, and subsequently in this journal (Feb. 1978), we are now able to describe and illustrate these stamps.

Commentary:

To our unenlightened postage stamp collector friends — (from Chile Filatelico courtesy R.F. Riley)



— "Why are the stamps on your pages all face down, darling?"
— "In order that one can see the beauty of the original gum!"

A MAJOR ERROR IN THE SISSONS CATALOGUE

by Erling Van Dam, ARA

It was recently pointed out to me that in the Saskatchewan section on pages 34 and 35 a major error was made in describing the first and second printing of the 1907 Sask. law stamps. On page 34 above R1 it should read "The words "cents" or "dollars" are 2 mm above bottom frame line," and on page 35 above R13 it should read "1 mm above frame line." This error completely reversed the actual issues - please make these changes in your catalogue.



1977

Arms (always in brown) on ornate horiz. lined background, 26½ x 32 mm. overall (listed thusly because of the design), perf 14; printed in panes of 100 on unwmkd glossy white paper.

- 2c pale green & brown
- 5c blue green & brown
- 10c bright red & brown
- 20c blue & brown
- 25c indigo & brown
- 50c olive & brown
- R1 violet blue & brown
- R2 sea green & brown
- R5 bright violet & brown
- R10 orange & brown

List is presumably complete.

G.M. Abrams, ARA

ARA Convention Exhibits and Awards

The A.R.A.'s fourth Convention took place on May 4, 5, and 6, 1979 at NAPEX '79 in Washington, D. C. Fiscal material was on prominent display, with 16 exhibits out of a total of 69, in excess of 23% of the show. A grand total of about 1100 pages of revenues were to be seen, the largest number ever at an A.R.A. Convention.

Seven exhibits featured fiscals of the U. S. Federal Government, three featured U. S. State Revenues, and one each of U. S. Possessions, China, Egypt, Iceland, Prussia, and Russia. Three-fourths of the revenue exhibits took NAPEX awards, and those not receiving these awards were given A.R.A. Certificates of Appreciation. The awards were as follows:

A.R.A. Grand and Gold Award

SAMUEL S. ARLEN, New York, N.Y. — Essays and Proofs of U.S. Private Die Proprietary Stamps. Selected pages of essays, proofs, and trial colors of match and medicine internal revenue stamps, including perfume, playing cards, and canned fruit. Issued stamps are included for comparison purposes.

Gold Award

BRIAN M. BLECKWENN, Franklin Square, N.Y. U.S. First Issue Revenues, 1862-1871. A specialized collection, including a general survey, various areas of specialization, including proofs and essays, specialized cancellations and major plate varieties.

Convention — continued from front page

they have a standing offer to show serious collectors their reference collections. Just write or phone for an appointment.

At 11 AM Saturday the ARA held its convention meeting at which 28 ARA members were present. Discussion was similar to the topics that our members have been writing to me about for the past year—mostly about the Revenuer. It is the definite opinion of the membership that the revenuer has either too many or else too few foreign, U. S., generalized or specialized articles. More check list articles were desired. Members liked the idea of moving the convention around the U. S. It is felt by many that the ARA should have a convention in 1980 on the West coast, followed by a central site in 1981 then back again to the East in 1982.

During the Saturday night banquet Lou Alfano read the Sterling nominees and presented George Grifenhagen with his award certificate. I had the privilege of handing out the show awards for revenues. The judging was on an open basis and revenues won two golds, four silvers and six bronze. There were 16 exhibits in 69 frames containing over 1100 pages of revenues which is the biggest exhibition of revenues to date. We had nothing to be ashamed of; our exhibits were outstanding. It is too bad that the judges did not have more knowledge of revenue material.

The State Revenue Society met Sunday morning. Presided over by President Terry Hines, they discussed their major problem—membership. They publish a fine bulletin which is filled with informative articles. If you want an application to join please write to me or Hines or look on pages 14A and B of the November, 1978, issue of TAR.

The NAPEX committee was pleased with our exhibits and turnout. We have been invited back as soon as our rotating schedule will permit. (The Washington Chapter would like to have us back in 1982.) I for one would like to return as we were wanted and appreciated. Thank you NAPEX 79.

Silver Awards

LOUIS S. ALFANO, Sterling, VA. U. S. Narcotic Taxation. Includes adhesive stamps (with emphasis on handstamped provisionals), special tax stamps, and collateral material.

PETER R. FELTUS, Oakland, CA. Egypt — The Salt Dept. Revenue Stamps. Including original artist's drawings, proofs, blocks, documents, and cancellations.

EDWARD TRICOMI, Woodside, NY. U.S. Playing Cards, 1862-1965. A complete showing of U. S. playing card revenue stamps, including Civil War issues, private dies, early bureau issues, provisionals, and Virgin Islands.

EARL C. STRITZINGER, Albany, CA. State and Local Documentary Stamps. A collection of documentary tax stamps as issued by some of our states, cities, and counties; also a few original documents with stamps affixed.



Samuel S. Arlen receives A.R.A. Grand Award from A.R.A. President Ogden D. Scoville for his exhibit, Essays and Proofs of U. S. Private Die Proprietary Stamps, at NAPEX '79 Awards Banquet, May 5, 1979. (Photo by Robert L. Lisbeth, NAPEX Photographer.)

Bronze Awards

MATHIAS KOREF, New York, NY. Advertising Cards, Tax Stamps, and Encased Postage of Patent Medicine Companies. Includes advertising cards, provisionals of 1871-1881, M & M tax stamps, proprietary of 1898, encased postage.

KENNETH P. PRUESS, Lincoln, Nebraska. A History of State Taxes. State revenue stamps and documents showing interesting usages and historical sidelights.

OGDEN D. SCOVILLE, Springfield, MO. U. S. Special Tax Stamps. Extensive showing of special tax stamps denoting taxes imposed by law after April 30, 1873.

GEORGE W. SICKELS, Union, NJ. Icelandic Revenues. Representative showing of stamps and use on documents, including the Stimpilmerki and Greidslumerki.

NORMAN W. VACHOWIAK, Alexandria, VA. China — Transportation Revenues Overprinted Gold Yuan. A detailed study showing types used and how to identify them.

ERNEST C. WILKENS, Brooklyn, NY. U. S. Internal Revenue Essays. Essays for revenue stamps, 1865-1880, showing a variety of devices to prevent counterfeiting or re-use.

A.R.A. Certificates of Appreciation

L. J. BAIRD, Charles Town, WV. U. S. Possessions Revenues. Revenues of U. S. Virgin Islands, D.W.I., Hawaii, U.S.—Mexico, Puerto Rico, and Philippine Islands.

MARTIN CERINI, Huntington Station, NY. Russian Revenues. A representative group of Russian revenue paper and adhesives.

TERENCE HINES, New York, NY. State Revenues of New Hampshire and Vermont. Selection of tobacco tax stamps, decals, and meters, hunting and fishing stamps, real estate transfer taxes from New Hampshire, and cigarette tax decals and meters from Vermont.

KENNETH TRETTIN, Rockford, Iowa. Prussian Fiscals. Revenue stamps of Prussia between 1862 and 1912.

FIRST ANNUAL WALTER MORLEY MEMORIAL AWARDS ANNOUNCED

At the NAPEX '79 Awards Banquet the Editorial Board of THE AMERICAN REVENUER, announced the recipients of the first annual Walter Morley Memorial Award. This Award, named for turn-of-the-century fiscal philatelic author and publisher Walter Morley, is presented to the article published, or serialization completed, in THE AMERICAN REVENUER during the previous calendar year, which is judged by the Editorial Board to be the most significant contribution to fiscal philatelic research. The article or serialization must have been originally published in THE AMERICAN REVENUER, and may not have been written by a member of the Editorial Board.

In this year's balloting, two serializations are being honored, as they were tied for the Award: U. S. REVENUE STAMPED PAPER CENSUS REPORT by Joseph Einstein and committee, which was completed in the May 1978 issue, and AUSTRIAN NEWSPAPER TAX FORERUNNERS AND OTHER AUSTRIAN STAMPED PAPER by William Ittel and Josef Burianek, which was completed in the March 1978 issue. The two serials provided in-depth information of such quality as to be lasting references in their respective subject areas.

Six other articles of lasting significance were considered for the Morley Award, and are worthy of Honorable Mention. In the order of their appearance in THE AMERICAN REVENUER, they are:

The awards were presented at the NAPEX Awards Banquet, at which more than 20 A.R.A. members were present, by A.R.A. President Ogden Scoville on the evening of May 5th. A.R.A. Vice President Lou Alfano presented the first Walter Morley Memorial Awards and conducted the first enrollment of the Edward Boker Sterling Memorial Roll of Distinguished Fiscalists at the Banquet. The Morley and Sterling Awards are the subject of separate reports.

NAPEX '79
WASHINGTON, D.C.
MAY 4-6 1979

AMERICAN REVENUE ASSOCIATION
THIRD ANNUAL CONVENTION

THE CUSTOMS STAMP THAT NEVER WAS

In 1879 U.S. Customs imported liquor stamps were introduced for use on all alcoholic beverages imported in bulk. These were superseded by the series of 1885.

In 1891 three classes of stamp, depending on the type of beverage, came into being. Brown for imported wine and malt liquors, Black for imported distilled spirits, and Green for re-imported American distilled spirits.

The Brown stamps of the series of 1891 were replaced by a series of 1911 and then a series of 1920. The Black stamps of 1891 were replaced by a series of 1911 and the Green stamps were never replaced. Although their use was discontinued in 1911, the stamps were still valid until 1978, and current customs procedures still require them.

It is not likely that a supply of stamps still exists from the 4 to 500 printed of the series of 1891 and Customs' official records do not indicate any later printings. Hence a stamp such as the one above should exist, but none were ever prepared.

The stamp illustrated combines features from the re-imported American Distilled Spirits Stamp of 1891 and the Imported Distilled Spirits Stamp of 1911. In general a hypothetical "current" re-imported American Distilled Spirits Stamp series of 1911.

THIS SOUVENIR CARD WAS PREPARED IN COMPLIMENT TO NAPEX AND TO THE AMERICAN REVENUE ASSOCIATION BY THE WASHINGTON METROPOLITAN AREA FISCAL SOCIETY.

THE FRENCH DIMENSION STAMPS: A STUDY OF THE 20c VALUE OF 1865-72, by Gen. M. H. Fradois, October, 1978;

THE VAUD OVERPRINTS — A STUDY OF REMAINDERS, by I. Irving Silverman and Robert Hurlimann, October, 1978;

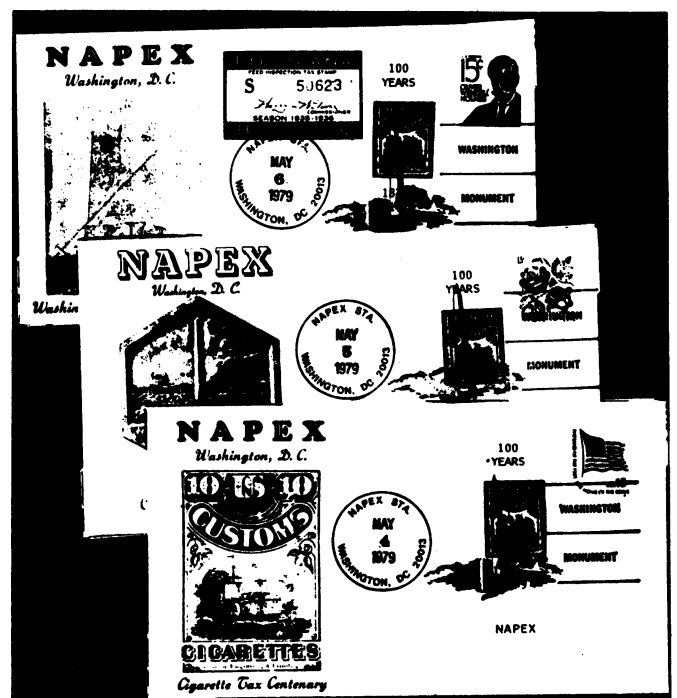
FISCALLY STAMPED PAPER OF THE U. S. MILITARY GOVERNMENT IN THE PHILIPPINES, by Elliot Chabot, November, 1978;

THE POSTAL SAVINGS STAMPS OF THE PHILIPPINES, by Elliot Chabot, November, 1978;

THAI REVENUES: SOME NOTES ON FORBIN'S LISTING, by D. Sher, December 1978; and THE COMORO ISLANDS: THE REVENUES, by H. Janton and G. M. Abrams, December, 1978.

The Editorial Board expresses its appreciation to all of the authors of the articles mentioned for sharing their researches with the members of the American Revenue Association through the pages of THE AMERICAN REVENUER.

More convention news — next page



CONVENTION SOUVENIR CARD AND CACHETS

The D.C. Chapter prepared a special souvenir card for the convention featuring "The Customs Stamp That Never Was," a Re-Imported American Distilled Spirits Stamp, Series of 1933, giving a capsule history of U.S. Customs stamps for alcoholic beverages.

A set of three cachets was prepared for the show, and canceled as follows:

- May 4 - Centenary of the First U.S. Customs Cigarette Stamp
- May 5 - NAPEX Emblem/ A.R.A. Convention
- May 6 - Washington Monument in 1879/ S.R.S. Convention

Each Cachet bears a special label honoring the Customs Cigarette Stamp Centenary, and the May 6 cachet also bears a Louisiana Feed Tax Stamp, courtesy of S.R.S. Librarian Ken Pruess.

These items are available from Lou Alfano at the following prices:

- Souvenir Card \$1.50 postpaid
- Set of 3 Cachets \$1.50, postpaid
- Both \$2.50, postpaid

Report of the Sterling Committee

This occasion marks the inauguration of The Edward Boker Sterling Memorial Roll of Distinguished Fiscalists by the American Revenue Association.

The award is named in honor of E. B. Sterling, who was a dedicated pioneer in the study and cataloging of United States postage and revenue stamps.

The award, henceforth to be made annually, is to honor those both deceased and living who have demonstrated their dedication to fiscal philately by outstanding contributions in one or more areas of their interests. These include philatelic authorship and editorship of articles and publications about revenue stamps and consistent outstanding participation in the promotion of fiscal philately by other means such as shows, exhibitions and the like.

On this occasion the Sterling Committee, which was appointed to select the honorees, has elected a slate of ten fiscalists, now deceased, and five living members of the American Revenue Association and/or the State Revenue Society who continue, as in the past, to generate works of merit to the benefit of all philatelists. In the selection special consideration has been given to both living and deceased Honorary Life Members of both societies.

Within the strictures imposed on the committee, it has been necessary to bypass many worthy names. No doubt many of them in turn shall find their niche here in future years.

The first ten deceased fiscalists to be honored, and their credentials are, in alphabetical order:

1. **Frank Lindsay Applegate**: A member of the United States Revenue Society around the turn of the century and later president of the young American Revenue Association, Applegate was eventually named Honorary Life Member of both the American Revenue Association and the State Revenue Society in recognition of his 60 year-long devoted service to revenue stamp collectors. His listing of Oregon and California revenues for the *Standard State Catalog* in 1920 was an outstanding pioneering effort.

2. **George D. Cabot**: Leader in The American Revenue Association for many years and its president from 1954-6, Cabot is best remembered for his monumental 1940 *U. S. State Revenue Catalog*. He published extensively in the philatelic literature and after the death of E. R. Vanderhoof he came to be considered "Dean of Revenuers".

3. **Clarence H. Chappell**: For many years a contributor to studies of U. S. revenue stamps, Chappell showed us all what might be accomplished with a limited budget in his successful pioneer effort to chronicle the precanceled varieties of the U. S. proprietary revenues of 1898. The studies, first run serially in *Stamps Magazine* were later collated into an American Revenue Association handbook by Morton D. Joyce.

4. **Hiram Edmund Deats**: Honorary Life Member No. 1 of the American Revenue Association, founding member of the American Philatelic Society, co-author of: *Revenue Stamps of the United States* —commonly known as the *Boston Revenue Book*, Deats formed many and varied collections of U. S. revenue stamps, including one of the finest collections of early colonial and revolutionary era revenue stamps ever assembled. He had many philatelic writings to his credit as well as historical accounts, particularly of New Jersey. Entered on the Roll of Distinguished Philatelists, Deats is truly one of the great figures of American Philately.

5. **Alfred Forbin**: Hardly a strange name to this audience, this Parisian was a pioneer collector, dealer and cataloger of revenue stamps of the world. Forbin's *Catalogue de Timbres-Fiscaux*, in its several editions, is a must for collectors of world revenue stamps and assures Forbin a perpetual place in fiscal philately.

6. **Henry W. Holcombe**: Taking as his motto: "What you keep to yourself you lose, what you give away you keep forever", Holcombe gave us the results of his extensive researches into the histories of the companies using U. S. private die proprietaries. His numerous studies, reprinted this year, bring

to focus the existence in the fiscal field of a discipline analogous to postal history which might be called historical fiscal philately.

7. **Elliott Perry**: A philatelic student of all phases of classic U. S. stamps, both postal and fiscal, Perry was a prolific contributor to philatelic literature as the author of the famous *Pat Paragraphs* and under the pseudonym of Christopher West. Under the C. West byline he wrote extensively about U. S. revenue stamps including the classic: *Revenue Stamps of The United States*, published in 1918.

8. **Hugh P. Shellabear**: Honorary Life Member of the American Revenue Association, "Doc" Shellabear, frequent contributor to *The American Revenuer*, was a devoted student of the cancelations on the Civil War era U. S. revenue stamps. His studies of the railroad and shipping company cancels are masterworks in this field.

9. **Edward Boker Sterling**: For whom our Award is named, was a pioneer in the listing and pricing of U. S. state and federal revenue stamps as well as of our postal issues. He is remembered for his catalogs on this material published in the 1870-1880s. An admonition in the preface of the 6th Edition of his catalog, given as advice to stamp collectors was: "Study your Stamps." The admonition is as valid now as then. It was Sterling who fathered the interest of young Hiram Deats in U. S. revenue stamps.

10. **Ernest Rockwell Vanderhoof**: Another great fiscalist and Honorary Life Member of the American Revenue Association ends our listing. "Van" to all who knew him, was collector, dealer and sharer of knowledge. His check lists such as his beer stamp list of 1934 and his articles and columns in various philatelic publications encouraged many to take up the study of fiscal stamps. To honor this revenue stamp publicist, the American Revenue Association has maintained the Vanderhoof Memorial Fund to financially assist publication of fiscal research.

The first five living fiscalists, all members in good standing in the American Revenue Association and/or the State Revenue Society, to be honored and their credentials are, in alphabetical order:

1. **Howard Beaumont**: Honorary Life Member of the American Revenue Association, "Beau" has contributed for years to the literature on U. S. revenue stamps, earlier as a member of the Revenue Unit of the American Philatelic Society and subsequently in many issues of *The American Revenuer*, and by way of a special supplement to *The American Revenuer* in 1972 titled: *Printed Cancellations, 1862-83*.

2. **Martin Erler**: Cataloger extraordinary of the revenues and Cinderellas of greater Germany and Czechoslovakia. Erler has published many volumes on these subjects and others are in progress.

2. **Martin Erler**: Cataloger extraordinary of the revenues and Cinderellas of greater Germany and Czechoslovakia. Erler has published many volumes on these subjects and others are in progress.

3. **George Griffenhagen**: Activist in several philatelic areas, Griffenhagen, besides being the current president of the American Topical Association, has found time to prepare two handbooks in the field of medical tax stamps and to guide and edit the reprinting of the collected works of Henry Holcombe.

4. **Charles Hermann**: Honorary Life Membership in both the State Revenue Society and The American Revenue Association is strong support for his recognition here. Hermann has chronicled issues of new state revenue tax stamps in the philatelic media on a regular basis for decades.

5. **Henry Tolman, II**: American Revenue Association Eastern Representative from 1956 to 1958, and Secretary-Treasurer from 1958-1962. Henry is the author of *A Catalogue of the Cigarette Stamps of the United States, including Possessions and Customs Issues*, one of the acknowledged modern-day pioneering efforts on U. S. Taxpaid revenues. This 76-page effort is one of the principal reference works in its subject area.

Respectfully submitted,

The Sterling Committee:

Louis Alfano

Terence Hines

Kenneth Pruess

Richard Riley

Ogden Scoville

NAPEX, Washington, D. C., May 5, 1979.

When Moving —

please inform your editor
of your NEW and Old addresses

Raclette No. 5
Those Little Numbers & the Bear's
Tail & Things
M. N. Thaler



Bern, 1902 No. 46; Oak foliage on the left; microscopic date X 02 (October, 1902) in the leaves.

Bern, 1903 No. 59; Bear has clearly discernible tail; microscopic "Kummerly" under front paw.

Bern, 1906 No. 74; Bear's tail is now bobbed; the "Kummerly" is gone from under his paw.

I didn't mean to leave you breathlessly waiting for the answer to the mystery of the so-called micro-numerals, I was just gathering information and the deadline passed for the last issue. The Editor was very nice about it - I told him that I got stuck in a pot of fondue. Don't know whether he believed me.

The "oracle" came through but only with a part answer. The theory is that there were five types of stamps transferred to the lithographer's stone making up the complete plate for the sheets of the 1880 and 1881 Bern stamps. The K in the opposite panel is certainly the initial of the printing establishment that produced the stamps, this being Kummerly & Frey. Bolder in 1903, the entire name (of the senior partner?) can be found on those stamps. But coming back to the little numbers we'd be happier to see an entire sheet of these numbered stamps. From pairs that I have in my collection, the stamps in rows carry the same number, the stamps in columns are sequenced downward.

There are many of these stamps with nothing in the right hand panel and a definite microdot in the lower left hand corner of the left panel. What this represents I cannot even guess.

The "oracle" tells me that there is no listing of the Little Numbers anywhere - so there's a project for one of you. I'll try to get my own listing together in the future, but don't wait for it.

Now - speaking of Bern stamps, the regular revenues of 1892 to 1902 come with microdates on the foliage of the coat of arms, as we all know. And the leaves are oak and laurel, but sometimes the oak is on the left and sometimes on the right. Schaufelberger calls the oak foliage the "eichenlaub" so you'll know. The dates are only on the oak leaves.

And the bear himself provides another little item to watch for in the Bern stamps. Sometimes his tail is just short and sometimes seems to disappear altogether.

For those of you who haven't a Schaufelberger or a Forbin, I am illustrating examples of all of these stamps so you can recognize and identify them.

Finally I suggest that you keep your eye peeled for oddballs in the Bern stamps. All of the microdates may not be listed; some of the ones with values printed in a different color have been double printed; there may be some with inverted prints; the perforations may not follow the catalog listings; etc. And the early ones had watermarks which were printed every which way including upside down.

L. A. Chapter Reports

The Los Angeles Revenue Club held its largest meeting ever in March. Eleven regular members attended; in addition, we welcomed three new members. Items discussed included the pricing and condition of First Issues and M&M's and what changes the catalog should reflect.

We enjoyed seeing collections of Express Co. Newspaper Stamps and License and Royalty Stamps belonging to several members.

The L. A. Revenue Club meets the third Sunday of every month at 7:30 P. M. at the Eagle Rock City Hall, 2035 Colorado Blvd., Eagle Rock. Anyone is welcome to attend. For additional information contact Eric Jackson, Box 6122, Anaheim, CA 92806.

AUCTION NOTICE

Because of the amount of material on hand that requires processing, the only items that will be accepted for the Fall auction will be better, individual lots of US revenues. Batches of material received unlotted will be returned or set aside. The publication schedule is such that all material must be received by July 15th in order to be included.

Don

Dealer in U.S. Revenues

ARA
2138

Michael E. Aldrich

APS
94284

937 LINCOLN AVE. - ST. PAUL, MINNESOTA 55105

MAIL SALE #11
Closing Date: June 23, 1979

TERMS OF SALE

1. All lots sold to the highest bidder at a slight advance over the next highest bidder.
2. Postage and insurance, if any is extra.
3. I reserve the right to withdraw any lot.
4. All lots shall remain the property of myself until full payment is received.
5. Any lots to be returned must be returned within ten days for a refund. All lots described "as is" are not returnable.
6. Only those lots that are misdescribed may be returned.

NOTE: Please refrain from ridiculous bids as they will not be entered and will only create more work for my staff.

ABBREVIATIONS

** Mint With Full Gum	HS Handstamp Cancel	PI Perfected Initials
MNH Mint Never Hinged	MS Manuscript Cancel	PH Punch Cancel
MLH Mint Light Hinge	PC Printed Cancel	SH Staple Holes
MHH Mint Heavy Hinge	CC Cut Cancel	CV Cat. Value
EN Estimated Net	MB Minimum Bid	CV Cat. Value

I am able to service want lists for those of you who have particular wants. If there is something that you need write and let me know so that when it becomes available I will be able to let you know.

I am constantly in need of large revenue collections. I buy lots, accumulations, estates, or whatever you may have in the revenue area. If the collection is large enough I can make arrangements to travel to purchase. Whenever sending a collection please make sure that it is packaged properly and insured sufficiently.

If there is anything else that I can help you with in the revenue area please do not hesitate to let me know.

Thanks for your
consideration.

Michael E. Aldrich

Lot No.	Description	Est. or Cat.	Value
1	R3b unused VF no gum	CV	32.50
2	R3c** margin strip of three, ave.	EN	10.00
3	R5a(5) F-VF all MS	EN	5.00
4	R6b F-VF MS SH part pervert	CV	17.50
5	R6c(3) Fine all with Wells Fargo Co. HS	open	
6	R10b F-VF unlisted, large margins MS	open	
7	R10b VF unlisted, very large margins MS (photo)	open	
8	R13b VF MS Part-Perf Vert	CV	11.50
9	R15b VF MS Unlisted, Huge side margins	EN	20.00
10	R15c On piece, Oval HS "Hansam Pooley Lumber Yard"	open	
11	R18b VF Blue HS close mar. "as is"	CV	45.00
12	R18b Pair ave. MS some short perfs (photo)	CV	250.00
13	R18c Blk of four ave. MS Double Transfer	MB	12.50
14	R21c F-VF over inked smears, the usual minor faults	CV	150.00
15	R22c VF Blue RR. HS Fresh and Nice	EN	3.00
16	R22c** Full gum off center	EN	5.00
17	R24a Pair XF MS Real Nice (Photo)	EN	30.00
18	R24c** VF Full Gum	EN	5.00
19	R24c** XF MHH Sharp Color	EN	5.00
20	R24c Fine MS Freak Perfs Right Side	EN	3.00
21	R24c Blk. of Six MS F-VF	MB	3.50
22	R27b (2) pairs MS Fine some pulled perfs	CV	15.00
23	R27c VF MS Good Dbl Transfer	EN	7.50
24	R27c Heavy Dbl. Tran in "5's" Ave faults	EN	15.00
25	R27c F-VF MS Dbl Tran Bottom	EN	5.00
26	R27c Fine MS Pre-Printing Paper Fold	EN	3.50
27	R27d(2) F-VF MS Silk Paper	CV	7.00
28	R32b VF Blk. HS small thin Large Margins Very Nice	CV	55.00
29	R33c Fine MS Unlisted cracked plate LR	open	
30	R36a Pair VF fold between stamps MS (photo)	CV	100.00
31	R37a Fine HS close at bottom "as is" (photo)	CV	125.00
32	R37a F-VF MS 3 jumbo margins a very tough stamp to find (photo)	CV	125.00
33	R37b Ave MS	CV	10.00
34	R37c Blk of Six Ave Fine MS	MB	7.00
35	R41a VF MS real nice copy	EN	25.00

36	R42a XF Margin Copy MS very nice (photo)	EN	15.00
37	R45a F-VF MS Ph Dated "DEC. 2. 1862" this was just seven days after it was issued	open	
38	R52a Fine MS	CV	14.00
39	R52a VF Light MS Real Nice Looking	EN	20.00
40	R54a VF MS Margin Copy with Pre-Printing paper fold	EN	10.00
41	R55d Fine MS Silk Paper	CV	3.50
42	R59a XF uncanceled Fresh Very Nice	EN	15.00
43	R59b Pair F+ MS crease between stamps, nice appearance	CV	40.00
44	R59c F-VF HS Scratched Plate	EN	12.50
45	R59c Fine PH Scott listed Cracked Plate	CV	5.00
46	R61a XF Blue HS and MS Large even margins	CV	20.00
47	R61b Fine MS Large Margins	CV	40.00
48	R64 F-VF Light MS	EN	45.00
49	R66b Fine MS Large Margin (photo)	CV	45.00
50	R67a Ave. MS 3 large Margins	CV	8.00
51	R67a Fine 3 Jumbo Margins MS	CV	8.00
52	R67c Fine MS Very Heavy Ink Smears sm. thin	open	
53	R68a F-VF Black SON HS Large Margins (photo)	EN	25.00
54	R68c Ave. MS Recut upper left	MB	10.00
55	R69c Fine MS Margin Copy very dry impress.	open	
56	R71c** Ave. NG Dbl. Fram Line Right	CV	7.50
57	R73c XF MS Real Nice Centering sm. crease (photo)	EN	55.00
58	R74a VF MS Large Margins Nice (photo)	EN	65.00
59	R77c Ave. Blue "PAID" HS interesting	EN	20.00
60	R78a VF MS Large Margins	CV	10.00
61	R79c Ave. MS off-center	CV	35.00
62	R79c XF Black HS pulled perf. A REAL BEAUTY	CV	35.00
63	R80c Ave. HS SE	CV	20.00
64	R81a F-VF MS Jumbo Margins (photo)	EN	45.00
65	R82a VF MS Clean Real Nice (photo)	EN	35.00
66	R83c VF MS Nicely Centered	en	20.00
67	R84a F-VF MS "Custom House" HS good margins Sold "as is" (photo)	CV	650.00
68	R85c Pair Fine w/inscription left light MS	EN	25.00
69	R88a XF MS Real Nice Copy (photo)	EN	70.00
70	R89a VF Beautiful SON Blue HS A Gem Cancel nicely centered (photo)	EN	30.00
71	R91a VF MS JUMBO MARGINS (photo)	EN	50.00
72	R93c VF-XF MS sm. tear	CV	9.00
73	R94a VF MS Sm. thin Real Nice	CV	30.00
74	R94c Fine MS	CV	25.00
75	R96c VF MS Nice Copy	EN	20.00
76	R97c F-VF Purple MS	CV	40.00
77	R98a VF MS Sharp Color (photo)	EN	40.00
78	R98c Fine MS	CV	12.00
79	R108 Ave. CC	CV	15.00
80	R113 F-VF MS Clean	CV	12.50
81	R124 Fine 4 Rows of FREAK PERFS	open	
82	R125 VF MS	EN	12.00
83	R135 Blk. of 12 Ave. Fine Uncanceled crease through mid. row	open	
84	R152a XG Imperf Single Large Mar. MS Pair Cat. 175.00 (photo)	open	
85	R154 VF MNH Strip of 3 w/PL # and ins.	en	15.00
86	R154 XF Same as above MNH SHOWPIECE (photo)	EN	20.00
87	R155 VF MNH Strip of 3 w/PL # and ins.	EN	12.50
88	R164 F-VF Postally used	EN	10.00
89	R173** MNH F-VF Clean stamp	open	
90	R183 Fine HS CC	EN	7.50
91	R183 XF MX Scarce this nice	EN	30.00
92	R198 Margin Blk. of 4 XF one stp LH sharp color very scarce in blocks (photo)	EN	65.00
93	R207 MNH XF Arrow Blk. of 6 real nice	EN	7.50
94	R207 MNH F-VF Blk. of 8 w/mar. inscription	open	
95	R229 MNH VF Blk. of 4 with Plate NO.	EN	5.00
96	R291** MNH VF	en	20.00
97	R293 XF used UNCUT very scarce	EN	30.00
98	R299 F-VF used uncut	CV	25.00
99	R302 VF used UNCUT Scarce (photo)	EN	45.00
100	R382 XF used UNCUT	EN	30.00
101	R435 XF used UNCUT real nice copy (photo)	EN	65.00
102	R505 XF used UNCUT	EN	15.00

103	R509	VF UNCUT very scarce (photo)	EN	80.00
104	R558	XF used Uncut	EN	20.00
105	R581	Fine used Uncut	CV	12.50
106	R582	VF PH	CV	12.50
107	R583	VF used Uncut	EN	15.00
108	R583	(5x) F VF Uncut Faint tape stains	CV	62.50
109	R650	VF PH	CV	15.00
110	R716	(4x) VF PH "VOID"	CV	20.00
111	R724	VF Uncut	CV	8.50
112	R725	VF Strip of three Uncut	CV	21.00
113	R726	VF Uncut	CV	27.50
114	R727	VF Strip of four Uncut	CV	21.00
115	R728	VF PH	CV	10.00
116	R728	VF used Uncut	CV	50.00
117	R728	VF used Uncut Real Nice	CV	50.00
118	R729	VF PI	CV	7.50
119	R730	Fine CC also pen cancel	CV	75.00
120	R730	F-VF CC pen cancel NICE (photo)	CV	75.00
121	RB40**	VF MNH Fresh	EN	15.00
122	RB59**	Blk. of Four F-VF two NH	CV	17.50
123	RB68**	Plate Blk. of 8 F-VF MNH RARE (photo)	EN	45.00
124	RD104	Blk. of four MNH VF-XF	EN	16.00
125	RD312	VF Light CC as always (photo)	CV	90.00
126	RE55	Blk. of 4 HS VF	open	
127	RF180	Blk. of Four UNUSED VF	CV	120.00
128	RF3	F-VF "A.P.C. Co." Dbl. overprint crease	open	
129	RJ11	Used Blk. of 4 Fine	CV	48.00
130	RJ10	Used Blk. of 4 Fine pencancel	CV	40.00
131	8T1-3	Unused MLH F-VF	CV	13.00
132	9T1b	Unused MHH F-VF Imperf Single	EN	20.00
133	14T1-5	Used F-VF	CV	41.00
134	15T39	VF Unused MHH RARE	EN	35.00
135	16T4	VF Unused MLH Scarce	EN	20.00
136	RW1	Unused No Gum Fine (photo)	CV	110.00
137	RW15**	VF MNH	CV	15.00
138	RW15**	XF MNH Real Nice Copy	en	30.00
139	RW31**	VF MNH Nice centering	EN	100.00
140	RW34**	MNH VF w PI No (photo)	EN	75.00
141	RW35**	VF MNH couple short perfs	CV	27.50
142	RW35**	XF MNH CHOICE COPY	EN	35.00
143	RW36**	VF MNH	MB	30.00
144	RW38**	VF MNH Nice looking	CV	20.00
145	RY2	XF This is the Watermarked one from the second printing This is not the reissue that is available in all the auctions (photo)	EN	\$500-600.00

Please send for additional photos





U.S. CUSTOMS STAMPS FOR CIGARS MANUFACTURED IN BOND FROM TOBACCO IMPORTED FROM CUBA

By Ogden D. Scoville
(Tariff information supplied through the courtesy
of Lou Alfano.)

The manufacture of cigars from tobacco imported into the United States from one country under U.S. Customs supervision in bonded warehouses established for this purpose was first permitted under provisions of the Tariff Act of 1913. The advantage of this procedure is that the cigars so manufactured were assessed with duty at the rate established for the imported tobacco (in lieu of the rate established for cigars) when withdrawn from the warehouse for domestic consumption, resulting in a substantial savings in duty. Cigars could also be withdrawn from the warehouse for exportation without payment of duty. Similar provisions appeared in the Tariff Acts of 1922 and of 1930, the present tariff law. To date, these provisions have only been used to produce cigars from Cuban tobacco.

The Tariff Act provides, at Section 311, that "...the boxes or packages containing such cigars shall be stamped to indicate their character, origin of tobacco from which made, and place of manufacture" before being withdrawn for domestic consumption.

The Customs Regulations provide, at Section 19.16(e) and (f) that:

"Before removal of cigars...for consumption, there shall be affixed to each box...the stamp provided by the Government indicating their character according to the method of manufacture, origin of tobacco, place of manufacture, and that they are manufactured in bond. These stamps shall be sold to the manufacturer by the collector of customs. The manufacturer will be advised of the price by the collector of customs upon request.

"...the customs stamps shall be canceled in a legible manner by means of a rubber stamp or perforation showing the name of the manufacturer, the place where the factory is located; and the date of cancellation."

Prior to 1958, the Customs Regulations specified the cost of the stamps, which were available in two sizes, 8 x 1 1/2 inches and 4 x 1 1/2 inches. Beginning in 1958, the cost information was provided to customs officers by means of an official circular. Information as to cost per thousand stamps from 1943 forward is as follows:

Date	Large	Small
1943	\$1.00	\$1.00
1950	1.20	1.00
1951	1.50	1.25
1954	1.50	1.35
1956	2.00	1.60
1958	obsolete	2.21

Before 1953, the Customs Regulations were interpreted to mean that the exact manufacturing method had to appear on the stamp, resulting in such inscriptions as:

"Without Binder, Spanish Method,"
"Rolled By Hand," and
"Machine Precisioned."

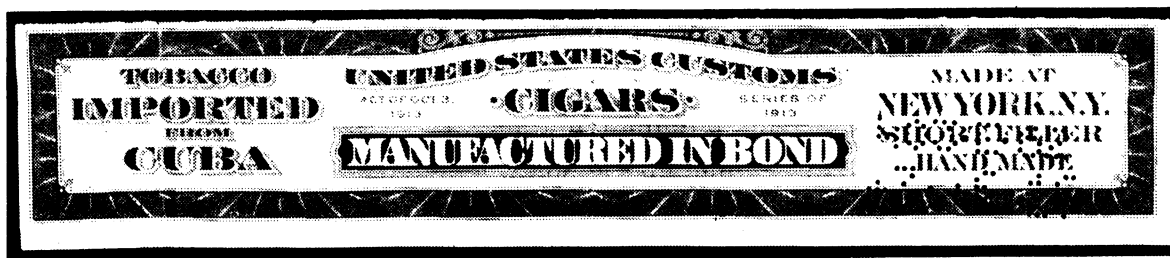
In April 1953, three cigar manufacturers located in Tampa, Florida, requested that the type of filler tobacco be permitted to be the sole descriptor of the "character" of the cigars, since, "...the type of filler tobacco used... determines the character... to the average smoker." Approval for this type of inscription was granted, resulting in the Series of 1953 inscriptions:

"Made Of Short Filler,"
"Made Of Long Filler," and
"Made Of Long And Short Filler."

In January of 1962, cigar manufacturers were permitted to incorporate a reproduction of the customs stamp in their lithographed cover or label, in lieu of buying the stamps.

Trade with Cuba was embargoed later in 1962, and by late 1965 all stocks of Cuban tobacco in the manufacturing warehouses had been depleted. Stocks of the cigar stamps on hand at the Bureau of Engraving and Printing were destroyed in 1969.

- L-4: Hand bunched, machine wrapped of long filler
- L-5: Made of long filler
- 10. C-1 New York, N.Y. 133 x 15.5 mm. roul. 3.5
- 40. L-3 Trenton, N. J. 198 x 34 mm. roul. 7 used through 1951
- 53. L-4 Tampa, Fla. 97 x 34 mm. ? used through 1951
- 60. L-5 Tampa, Fla. 97 x 34 mm. roul. *
- 61. L-5 Tampa, Fla. 97 x 34 mm. imperf.*
- 64. L-5 Trenton, N. J. 97 x 34 mm. roul. 7
- 65. L-5 Trenton, N. J. 97 x 34 mm. imperf.



Series of 1913, Catalog No. 4

Information in italics is known only from official U.S. Customs records.

LEGENDS:

- C-1: Cut filler machine made
- L-1: Long filler without binder Spanish method
- L-2: Rolled by hand of long filler
- L-3: Machine precisioned of long filler
- L-4: *Hand bunched, machine wrapped of long filler*
- L-5: Made of long filler
- S-1: Short filler hand made
- S-2: Team work short filler with binder
- S-3: Rolled by hand of short filler
- S-4: Machine precisioned of short filler
- S-5: Made of short filler
- LS-1: Made of long and short filler

SERIES of 1913

	Unwatermarked white paper	190 x 34 mm.
1.	L-1 Key West, Fla.	roul. 3.5
a.	TAMPA 5 mm. high black overprint with 29 mm. bar obliterating Key West.	roul. 3.5
2.	L-1 Milwaukee, Wis.	roul. 3.5
3.	L-1 New York, N.Y.	roul. 3.5
a.	watermarked USIR paper	roul. 3.5
4.	S-1 New York, N.Y.	roul. 3.5
5.	L-1 Tampa, Fla.	roul. 3.5
a.	watermarked USIR paper	roul. 3.5
6.	L-1 Tampa, Fla.	roul. 7
7.	S-2 Tampa, Fla.	roul. 7

All subsequent issues are on unwatermarked white paper.

SERIES of 1916

10. C-1 New York, N.Y. 135 x 15.5 mm. roul. 3.5
(used for small cigars)

used through

SERIES of 1832

15. L-2 Trenton, N.J. 198 x 34 mm. roul. 7 1951

SERIES of 1933

20. L-1 Tampa, Fla. 198 x 34 mm. roul. 7 1941
21. S-2 Tampa, Fla. 198 x 34 mm. roul. 7 1940

SERIES of 1938

25. L-2 Tampa, Fla. 198 x 34 mm. roul. 7 1941
26. S-3 Tampa, Fla. 198 x 34 mm. ? 1941

SERIES of 1941

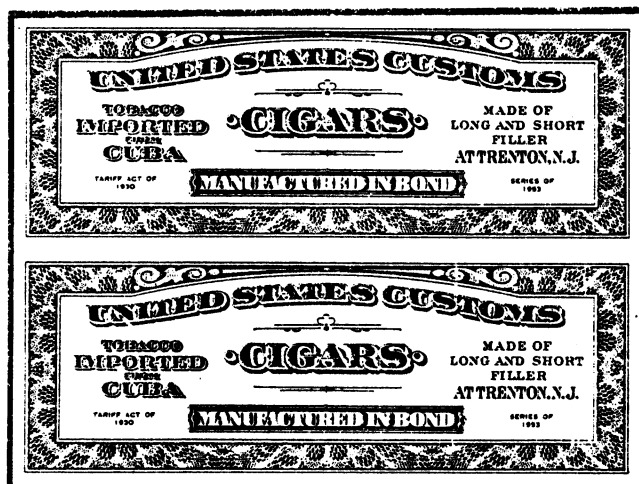
30. L-2 Tampa, Fla. 97 x 34 mm. roul. 7 1952
31. S-3 Tampa, Fla. 97 x 34 mm. roul. 7

SERIES of 1942

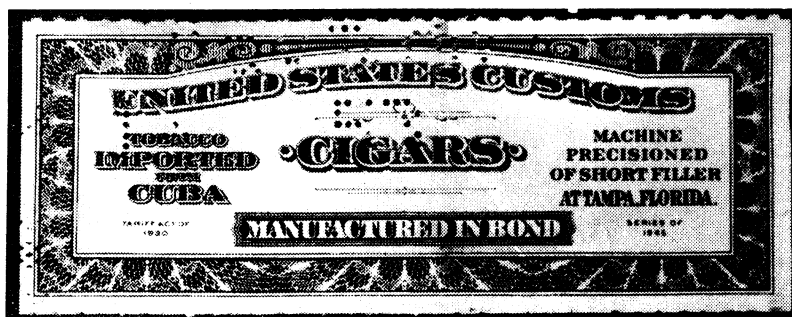
35. L-3 Philadelphia, Pa. 198 x 34 mm. roul. 7 1950

SERIES of 1944

40. L-3 Trenton, N.J. 198 x 34 mm. roul. 7 1951



Series of 1953, Catalog No. 66



Series of 1945, Catalog No. 46

Series of 1953, Catalog No. 67

SERIES of 1945

45. L-2 Tampa, Fla. 97 x 34 mm. roul. 7
46. S-4 Tampa, Fla. 97 x 34 mm. roul. 7

SERIES of 1950

50. L-3 Louisville, Ky. 198 x 34 mm. roul. 7
51. L-3 Philadelphia, Pa. 97 x 34 mm. roul. 7
52. L-3 Philadelphia, Pa. 97 x 34 mm. imperf.
53. L-4 Tampa, Fla. 97 x 34 mm. ? 1951

SERIES of 1951

55. L-3 Louisville, Ky. 97 x 34 mm. roul. 7
56. L-3 Trenton, N.J. 97 x 34 mm. roul. 7

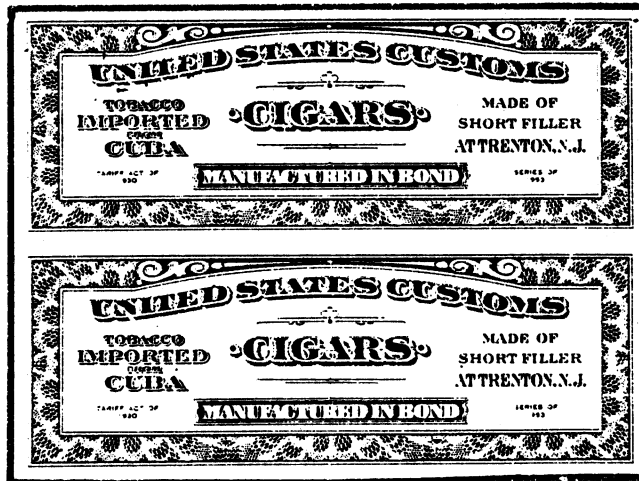
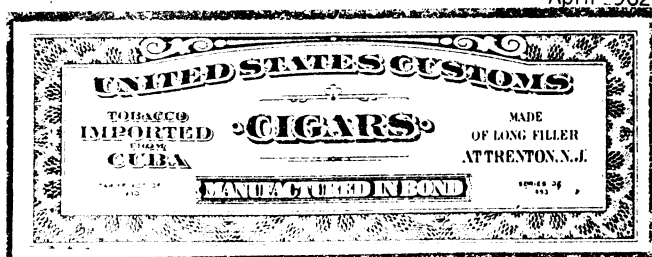
SERIES of 1952

58. L-2 Trenton, N.J. 97 x 34 mm. ? used only in 1952

SERIES of 1953

60. L-4 Tampa, Fla. 97 x 34 mm. roul. 7 *
61. L-5 Tampa, Fla. 97 x 34 mm. imperf. *
62. S-5 Tampa, Fla. 97 x 34 mm. roul. 7 *
63. S-5 Tampa, Fla. 97 x 34 mm. imperf. *
64. L-5 Trenton, N.J. 97 x 34 mm. roul. 7
65. L-5 Trenton, N.J. 97 x 34 mm. imperf.
66. LS-1 Trenton, N.J. 97 x 34 mm. imperf.
67. S-5 Trenton, N.J. 97 x 34 mm. last printed in 1963

Series of 1953, Catalog No. 65



OPINION:

MISLEADING ADVERTISEMENTS

G.M. Abrams, ARA

(Our concern here, of course, is only with those for revenues).

Perhaps some of you have noted recently . . . and paid no attention to the traps in . . . some of the classified advertisements in the media for revenues. Through the courtesy of the BARNUM WAS WRONG ASSOCIATION, a non-profit philatelic consumer advocate group . . . rather idealistic, but NOT naive . . . we bring you an analysis of just one of them. To wit: "Mint flag stamp for each revenue kept. Send SASE."

Simple enough, and no catches, right? WRONG! For example . Is the flag stamp a postage stamp? Is it a U.S. stamp? Is it usable for postage? What is the face value? Scott number? It's a cinch no classics or high catalog value items will be sent. For another dollar, the advertiser could have "made this ad perfectly clear." But that's another story.

What the ad really means is this: You send your revenues of which you wish to dispose, even by trading off, together with a postpaid return envelope. Minimum cost to you . . . 30¢, if shipment is under an ounce. If we assume you will receive a 3¢ usable-for-postage mint US flag stamp (i.e., two Jima, Texas Statehood, Iowa Statehood, etc.) for any revenue kept, and we also assume that 2 stamps of your shipment are indeed kept, then you will (presumably) get your revenues back accompanied by 6¢ face value in mint postage . . . vs. your 30¢ cost. It is possible you might break even.

And, in view of the intentionally vague wording in the ad, the action in that direction is perfectly legal. You have no complaint. Thus: No one is going to give you anything for nothing . . . and trickster advertisers like this one are not philanthropists. The wording in these ads must be watched carefully, and fully analyzed. If you get taken by responding at all (however good your faith is), you deserve it.

The BWVA has written to the media recommending that vague or misleading ads like this one be rejected. They declined . . . after all, it is the ads on which the media make their money. NOT the subscriptions . . . and the advertising departments run the show, NOT the editorial staffs. This is fact despite any stated "ethical" advertising policies. (That too is a story for another day).

If you don't believe that statement . . . cut out all the ads (or ads posing as news items, easily detected) from the publication(s) you take . . . TAR excluded, of course . . . and see how much real philatelic news you wind up with from your cutting. I tried it. What a shock!!

BUYING AND SELLING UNITED STATES REVENUES

YOUR WANT LIST SOLICITED

Satisfaction Guaranteed

Since 1895

(Jared and Norma Johnson)



Chandler's, Inc.



630 DAVIS ST., EVANSTON, IL 60204 312-475-7200

SAVE THIS AD! PAYING TOP PRICES

for

All "Cinderella" Material
(seals, labels, revenues, locals, etc., etc.)

Send for immediate payment.

Approvals Also Available

CINDERELLA STAMPS

Charles Rabinovitz

Box 414

Randallstown, Md. 21133

Items too late to be in RN handbook

Joseph S. Einstein, ARA

As so often happens, material is seen just a little bit too late for inclusion in a work. This leads to a report on some Specimen checks from American Phototype which are new. Two of these are shown here: All are Type B imprints and two could be classed as Type 1 cancellations except for the addition of punched holes on the signature line. And all three show a slug in reverse type reading American Phototype Company; this, too, is an unreported style and does not appear in the handbook.

The Fulton National Bank check is a specimen with only 2 holes cancelling; the ornate Mechanics Bank of Brooklyn is a B10 with regular Type 1 cancellation in the three-line rubber stamp; the American Exchange National Bank is a B6 with Type 1 hand stamp cancel PLUS the 2 small hole punch cancel. Our thinking is that the punched hole Fulton will be Type 7 and the punched hole American Exchange with regular Type 1 be called type 1A. Are there any more examples of these? If so, please let us know so that some idea of valuation other than O.O.K. can be given.

Also in this group of newly reported items are two lovely E4 checks—one on First National Bank, Norwich, Conn., used 1/17/72 with the lower right corner break and the other a Lunt, Preston & Kean, Bankers used in Oregon, Illinois 2/12/72 with lower left corner break. But even more valuable is the knowledge that Lunt, Preston & Kean, Bankers were doing business in the Masonic Building corner Randolph and Halsted Streets in Chicago. The check face bears a one-line

rich blue paper checks which were face printed by Rand McNally Co. of Chicago. So, this one discovery aids identification of yet another firm! Pity it couldn't have come a little sooner.



U.S. and FOREIGN REVENUES

WANT-LISTS SOLICITED

INQUIRIES W/ SASE ANSWERED PROMPTLY

Or PHONE 1-312-827-3456

JOHN S. BOBO
1668 Sycamore Street
Des Plaines, IL 60018 U.S.A.

t/f

An Open Letter to the Membership from G.M. Abrams

A source has been found in Argentina who will, at 10% over face plus costs, provide current usage revenues in full sets . . . federal, provincial (there are 22 provinces), and any municipals he can find (they ARE still being issued). Problem: For the provinces, he cannot order less than 20 sets PER PROVINCE (the law, he says) . . . and he estimates that, in view of the high face values . . . 1,000 and 2,000 Pesos . . . it will run circa \$20 (US) a set x 22 provinces (= \$440) x 20 sets per province (= \$8800), to get them all. He states, and reasonably, that he cannot be expected to lay out that kind of money. So . . .

Are there 19 of you out there who would be willing to go into this as a joint venture with me? Any dealers who would go for more than one set? Your cost will be \$10 a set for the current federals (see below), plus \$20 x 22 provinces (= \$440) to get these, a total of circa \$450 to this point.

We can even do it piecemeal . . . 3 or 4 provinces at a time. If we wish to get into municipals as well, that can be arranged. I will coordinate. And these will all be MNH OG. Let me hear from you? I can't do it alone. And send no money now . . . let's get organized first. Overseas members welcome to participate.

Here is what I received for \$10 (which should be noted for the next Yearbook index), and which comes under the heading of

CURRENT USAGE ARGENTINE FEDERAL REVENUES

Date of issue unknown. Stamps are 27 x 39 mm. overall (that measurement used because of the design), perf 13½, and are printed on glossy white paper, wmkd mult. circles with text. All serial numbers in black.



Figure 1

Figure 2



Figure 3

Figure 4



UNUSUAL REVENUES

EUROPE, US, LATIN AMERICA, REST OF THE WORLD.

We offer revenue collections, lots, single varieties, proofs, documents, in fact almost everything!

Our lists cover the whole world, with many hundreds of offers.

Just send \$1 bill for detailed listings, airmailed regularly thru the year.



**J. BAREFOOT
(INVESTMENTS) LTD.**
85 SALTERGATE, CHESTERFIELD
DERBYSHIRE S40 1JS
ENGLAND.

We are one of Europe's leading revenue dealers.

Member PTS,ARA, BPR etc.

Face	Figure	Color
\$1	1	yellow brown
\$2	1	magenta
\$3	2	deep brown
\$4	2	deep green
\$5	2	yellow green
\$10	3	rose
\$20	3	red violet
\$50	3	brown
\$100	4	chocolate
\$200	4	indigo
\$500	4	bright orange
\$1000	4	carmine
\$5000	4	dull carmine

List may not be complete

UNDER THE GAVEL

We note in the media a report of prices realized at a recent auction in Mass. Reported: An extremely fine MNH plate block of 6 of the 1964 Duck RW31 sold for \$2800 vs. the catalog value of \$650.

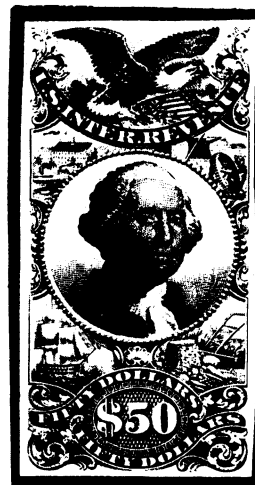
Something wrong ... somewhere.

316 U. S. REVENUES

We maintain a comprehensive stock of the First 3 Revenue Issues (Scott #R1-150) and First 2 Proprietary Issues (RB1-19). We stock from "Average" to "Superb" condition. We will gladly submit custom approvals against proper references.

We also stock mint & used U.S. Stamps (1847-1938) and U.S. Postal History from Stampless to early 20th Century.

Minimum shipment \$50.00 - Maximum \$1,000.00



W. R. WEISS, JR.
1519 HAUSMAN AVE.
ALLENTOWN, PA., 18103

A.S.D.A., A.R.A., A.P.S., S.P.A., E.P.S., Etc.

Puerto Rico — Part III

The Series A, B and C Excise Stamps

by Howard B. Beaumont, ARA HLM

There are two issues of the SERIES A, B and C EXCISE stamps, both printed by the Bureau of Engraving and Printing. In both issues the stamps are square, 22 x 22 mm. (See illustration). Both issues are inscribed DEPARTMENT OF FINANCE / EXCISE TAXES. The issue of 1925 is inscribed GOVERNMENT / OF PORTO RICO; that of 1943 GOVERNMENT / OF PUERTO RICO. At the bottom is a panel 4 mm. high, in which the values were printed in black. Colors are red for SERIES A; light blue for SERIES B; and light green for SERIES C. The sheets of 100 (10 x 10) of the 1925 issue were perforated on all four sides, while those of the 1943 issue had imperforate edges on the four sides. Both issues were perforated 11.



The above is a 1943 issue and is typical of The Series A, B, C, stamps.

Apparently it was the original intention to issue the stamps in the following denominations:

Series A	\$0.15 - \$0.25
	\$0.25 - \$0.50
	\$0.50 - \$0.75
	\$0.75 - \$1.00
Series B	\$1.00 - \$2.00
	\$2.00 - \$3.00
	\$3.00 - \$5.00
	\$5.00 - \$7.00
Series C	\$7.00 - \$10.00
	\$10.00 up

The original intention was not followed in the 1925 issue but was adhered to in the 1943 issue.

ISSUE OF 1925

During the fiscal year ending June 30, 1925, the Bureau printed 70,000 sheets, or 7 million copies each of Series A, B and C stamps.

U.S. and FOREIGN REVENUES

322

Plus cinderellas of all types in our public auction sales.

— Send for your catalog, free —

Beck Stamp Auctions

Sam S. Beck

ARA

Box 2216

ASDA

Mesa, Arizona 85204

The Bureau left the bottom panel blank and the denominations were added in the Island. Thus it is possible to find Series A, B, C stamps in the original colors with values of the original intention. But there were more stamps than needed of Series B (and possibly of Series C) so that it is possible to find Series B (and possibly Series C) stamps with denominations of Series A, B or C. Moreover the denominations were expressed at least three ways: 15¢ a 25¢, \$0.15 - \$0.25, and 15¢ a 25¢. The result is series B stamps in denominations of Series A, B, C expressed in three ways or a total of possibly 30 stamps. We have these Series B stamps:

15¢ - 25¢
\$0.15 - \$0.25 (in a plate no. block of 8)
15¢ a 25¢
\$0.25 - \$0.50 (in a plate no. block of 8)
50¢ - 75¢

The plate number blocks are from the bottom of the sheet and indicate the sheets were perforated on four sides. We also have these:

Series A	15¢ a 25¢
	\$0.50 - \$0.75

Series C	\$7 a \$10
	\$10 up

ISSUE OF 1943

In this issue the Bureau printed the denominations in black numerals 2 mm. high. Quantities printed follow:

Series A	\$0.15 - \$0.25	16,931,700
	\$0.25 - \$0.50	12,562,600
	\$0.50 - \$0.75	2,229,000
	\$0.75 - \$1.00	4,190,000
Series B	\$1.00 - \$2.00	7,170,000
	\$2.00 - \$3.00	1,938,000
	\$3.00 - \$5.00	1,030,000
	\$5.00 - \$7.00	1,072,000
Series C	\$7.00 - \$10.00	1,026,200
	\$10.00 up	1,035,600

As the Bureau's tables do not mention Excise Stamps after 1950 it is believed that the above quantities are complete.

In this issue we have

Series A	\$0.15 - \$0.25 mint block of 45 (5 x 9)
	\$0.50 - \$0.75 mint block of 30 (5x6)
Series B	\$1.00 - \$2.00
	\$3.00 - \$5.00

The mint blocks have straight edges at the bottom indicating that the sheet had straight edges on all four sides. Like the 1925 issue the sheet had 100 subjects and was perforated 11.

The following helped with this article: John S. Bobo; J.L. Rodriguez, and Richard Wolffers, Inc.

WITHOUT ADVERTISING —

—no one will ever miss you.

This space could have been had for only .0017¢ per ARA member/reader.

THE MOSQUITO EMBOSSDS

by Louis S. Alfano

Another piece of the Mosquito Reservation puzzle has fallen into place. After my first article on these stamps had been published ("Solving the Puzzle of the Mosquito," THE AMERICAN REVENUER, April, 1977, p. 56 & ff.) and my second article had been submitted for publication ("A White Mosquito," THE AMERICAN REVENUER, June, 1977, p. 93), I received a letter from member Sylvia Williams of Tumacacori, Arizona, the present owner of the unique embossed Mosquito revenues, in which she described her holdings. I requested that she supply us with a photo, but unfortunately the fact that the embossing is low and on dark paper precludes our chances of obtaining one which will reproduce for publication, so a written description will have to suffice.

As previously reported, the stamps are denominated 20c and \$1. Their design is very similar to that of the round printed stamps, the principal difference being that the leaves on the wreath are longer and fewer in number. Both copies have a residue of gum on their backs and bear manuscript cancels. The 20c is canceled "Sept. 1893" in red, and the \$1 is canceled "1894" in black, the balance of

both dates being illegible. Mrs. Williams states that they MAY have been cut to shape with a scissors rather than die cut, but she believes that nonetheless they are adhesive stamps and not stamped paper cutouts.

Based on the cancellation dates, it appears that the embossed were issued after the printed issue, which would also make sense from a security standpoint because embossing is more difficult to counterfeit than is any form of surface printing. Given this information, the checklist of Mosquito stamps using Forbin numbers must be revised thusly:

1892

Printed on blue paper, die cut.

1. 5c black
- a. Printed on white paper
2. 10c
3. 50c
4. \$1 black

1893

Embossed on blue paper, cut round.

- 4A. 20c (unique)
- 4B. \$1 (unique)

1894

Engraved, perforated.

- 5c vermilion
6. 10c violet
7. 25c blue

Mrs. Williams raised an interesting question regarding the first issue: Has anyone seen any of these on documents pertaining to something other than liquor? We await your reply, and any further information you may have regarding these intriguing stamps.

COMMEMORATIVES AS REVENUES IN HAITI

At a recent meeting of the New York Chapter of the ARA Mr. Lansing Kernochan displayed a collection of the modern revenue stamps of Haiti.

Mr. Kernochan explained that the Haitian government, in an attempt to economize on stamp printing costs, has been overprinting its postage stamps for use as revenues. The postage stamps used are the various commemorative and special issues, of which, it is thought, there were remainders unsold to collectors. This sensible practice began in 1970 and continues in current use. All stamps bear the overprint, TIMBRE MOBILE and a value, mostly 0.50 Gourde although a few higher values were shown. A listing of these stamps appeared in the January 1977 issue of "Haiti Philately" where the average quantity of each commemorative stamp "transformed" was given as 150,000. It was certainly strange to see butterflies and boy scouts on stamps used as revenues.

In addition to loose stamps, Mr. Kernochan also exhibited these overprinted issues on documents such as electric and water bills. He showed documents used in the same period which bore the regular Haitian revenues.

All collectors, even those with foreign revenues, it seems, are invited to attend meetings of the New York Chapter held the first Thursday of each month (except July and August) at the Collectors' Club, 22 East 35th Street.

U.S. REVENUES

Excellent Stock of Scott Listed Strong in M&M's.
Also Taxpays, States and Cinderellas.

Send Want List with References or
Phone 714-993-6885 (Eves.)

ERIC JACKSON

P.O. Box 6122

Anaheim, CA 92806

ARA

SRS

FRENCH REVENUES

from the Kremer collection & stock

1. Mounted 6 volume collection, many scarce items \$3500.
2. Smaller collection in 1 binder, some dupl. . . \$350.
3. Multiples of Napoleon Effets De Commerce (Kremer #26-50) mostly unused, mounted . \$450.
4. Colis Postal, Yvert cat. should exceed 19,000 Fr. \$2500.
- * 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

SECRETARY'S REPORT

Bruce Miller, Secretary

1010 So. Fifth Ave., Arcadia, CA 91006

NEW MEMBERS

- 3022 BATEMAN, Joseph E., Jr. 11500 Rodney Parkham, Suite 21, Little Rock, AR 72212, by Hermann Ivester, Dealer. Erga Studios—stamps and supplies, US revs.
- 3037 BYGLAND, Gordon A., PO Box 5448, Sherman Oaks, CA 91413, by G. M. Abrams. Collector/dealer, Cytex Stamp Service—ducks and all revs and BOB.
- 3038 BYGLAND, Pat (Mrs.), PO Box 5448, Sherman Oaks, CA 91413, by G. M. Abrams. Collector/dealer, Cytex Stamp Service—ducks and all revs and BOB.
- 3028 COLE, William W., Jr. PO Box 117, Baldwinsville, NY 13027, by Charles H. Hermann. Topical—birds (collector/dealer).
- 3020 EMPEY, Raymond, PO Box 9, Brockton, MA 02403, by G. M. Abrams. Dealer, Box Nine Stamps—US revs, mail order and weekly bourses.
- 3021 FIDDY, Leonard, 134 Speight Place, London, Ont N5V 3J6, Canada, by G. M. Abrams. Australia and states.
- 3029 GOLDSTEIN, Joel, 24 Hampshire Ave, Sharon, MA 02067, by Mike Mead. Ration material.
- 3030 HEDRICK, Lt. Stephen M., 201 Monterey Rd. Fort Ord, CA 93941, by G. M. Abrams. US revs, WWII AMG, state revs, WWII US postal items.
- 3036 HATHAWAY, Rob Roy, 500 Humes Lane, Florissant, MO 63031, by G. M. Abrams. US and state revs, esp. wildlife.
- 3031 KAPRINSKI, Robert J., by Secretary. Beer, tobacco and cigar stamps and strips.
- 3040 KEPPEL, Ellis M., Queen Anne House, Burghill, OH 44404, by G. M. Abrams. US documentaries (except dated), proprietaries, RN entires.
- 3034 LEHMANN, Douglas K., 3307 Chicamuxen Court, Falls Church, VA 22041, by R. D. Warren. Easter and Xmas seals, Scott-listed revs, taxpays, Philippine revs, other non-Scott.
- 3025 McNEILL, Milton M., 355 Southridge Dr., Pittsburgh, PA 15241, by R. D. Warren. US revs (except ducks) and locals.
- 3023 PARISE, James Box 34, Trafalgar 3824, Victoria, Australia, by Pönwinklenews. All cinderellas, esp. exhibition labels, airmail labels, etc.
- 3024 PENDER, J. W., PO Box 50, Armadale, W.A. 6112, Australia, by G. M. Abrams. Dealer, J. & C. Pender—Australian states.
- CM3032 PERRY, Bernard J., 320 Granite St. Manchester, NH 03102, by Secretary. US first 3 issues (preferably multiples), documentary, proprietary, M&M (collector/dealer).
- 3027 POLOFSKY, Daniel, 20 Eva Lane, Plainview, NY 11803, by G. M. Abrams. World revs.
- 3026 REICHLER, Richard, 25 Lisa Court, Syosset, NY 11791, by G. M. Abrams. World, esp. Mexico, Brazil, Br. Africa, Australia, New Zealand.
- 3035 RILEY, Carroll V., PO Box 517, Orange City, FL 32763, by G. M. Abrams. Austria and Germany.
- 3037 SOBOLEWSKI, Charles J., 1721 SW 54th Terrace, Plantation, FL 33317, by Secretary. US revs and all BOB.
- 3039 TESMER, Irving H., 127 Fayette Ave., Buffalo, NY 14223, by G. M. Abrams. US fed, state and local revs.
- Highest membership number on this report is 3040.

REINSTATED

- 1280 BRODIE, James W.
- 2488 COVERT, Dr. Earle L.
- CM374 FLAGG, George E., 605 Savings & Loan Bldg., Des Moines, IA 50309, by Kenneth Trettin, All.
- 914 KREBS, Gary L., 1309 Oakland Rd. #3, San Jose, CA 95112, by G. M. Abrams. US, Canada, Australasia, Mexico.
- 1818 BLOM, Christian—should not have appeared on NPD list
- 614 WEINER, Mac—should not have appeared on NPD list

CONTRIBUTION TO PUBLICATION FUND

Martin Erler \$28.50

MEMBERSHIP STATUS

Previous membership total	1463
New Members	21
Reinstated	4
Current membership total	1488

SALES PITCH

G. M. Abrams, Sales Mgr.

3840 Lealma, Claremont, CA 91711

NOW AVAILABLE!

A The Erler-Norton Germany, Part I, second edition, 1979, covering the federal issues, revised/updated. Those who may have missed the first (sold out) edition now have another chance. Format as before, bilingual (German/English), priced in US dollars, fully illustrated. Price \$10 US postpaid book rate anywhere in the world. CWO to this office, payable to ARA. (Note that the preface to this edition indicates that Part II, the colonies and ship stamps, is bound in. It is not. A new edition of Part II is in work, but the copies of this edition of Part I had already been printed when the decision was made: you will simply have to ignore that statement.)

B. Ditto, Part III, covering the provincial issues to 1945, from A (Anhalt) to K (Kürhessen...or Hessen—Cassel, if you prefer). Part IV, now in work, will continue the alphabet to 1945. Price for Part III is \$14.50 US, conditions as above. (Note that Bavaria is included here; the previous catalog on Bavaria alone has been sold out.)

TO THOSE OF YOU

who have registered complaints on what you are receiving in the circuits...not many, but some...please note that this office does not manufacture the stamps etc., nor does it prepare the circuit books or price the material. That is accomplished by the owners, and we can send out ONLY what is received. We aim to please, and regret any inconvenience caused the members who received material not to their liking, with respect to either the condition of the stamps included or the prices asked, or for any other reason. It may be of interest that most of the circuit books have a better than 80% sellout factor.

ON PRICING

Noted recently an offer by an Australian dealer to sell the £1 QV postage stamp of Tasmania, overprinted REVENUE, at A\$120 (circa \$138 US) for a mint copy. (Forbin #27, CV 8Fr., Craig/Ingles #70, CV \$75 mint, \$15 used). Wonder if it sold???

AU CONTRAIRE, AND WITH ALL DUE RESPECT

to the staff at Canadian Stamp News (and to those who subscribe, this will come as no surprise), the purported expert columnist, who answers questions on revenues, among others, is actually not one. An expert, that is. Or he may have been at one time. He continually quotes from the Holmes catalog (1968) which is fine until he mentions pricing...thus leading the readers astray. One statement made recently will prove the pudding: "Revenues generally sell at 10% of catalog." He is as far behind the times as Scott revenue pricing. CSN has been made aware of this. But, it continues.

FOR THE CINDERELLA BUFFS

the booklet COLLECT CINDERELLA STAMPS has been published in a limited edition of 350 copies. It is divided into 14 chapters, describing the varied aspects of the hobby, covering local posts, railway stamps, Xmas seals, revenues and many others. It also provides information on literature available. Illustrated, the booklet may be ordered directly from the author at \$2 US (no personal checks), which includes airmail shipment: Christer Brunstrom, Järnvägsgatan 8-300, S-302 49, Halmstad, Sweden.

COMMENTARY: "THERE WAS A CROOKED MAN..."

Query: What happens to a dealer cum emporium who has/claims several burglaries, and tries to bilk the insurance company for the SAME material more than once? Answer: The insurance co. spots the attempt at fraud and spreads the word, with the result that the dealer cannot obtain insurance anywhere. Solution: The dealer moves emporium to new location, sets up another person as "the owner" and the dealer becomes "the consultant" with "no connection with the business"...thus allowing insurance to be once again obtained. The above is a hypothetical case, and any similarity to actual persons is purely coincidental.

SCENE CURRENTLY

Richard F. Riley, Associate Editor

In a number of places, at various times, I have seen the comment recorded that so called patent medicines were never patented, since revelation of their composition would quickly dispel the myth of their abilities as cure-alls. The assertion is certainly reasonable and for years I had assumed it to be correct, and that recourse to patent records would reveal nothing about the nostrums on which private die medicine stamps were applied. But what are the documentable facts?

A day in the library has allowed us to lay this one out in a little more detail. Like many generalities, the one that medicines were never patented is only partially correct.

The U.S. Patent Office List of Patents, 1790-1847, Edmund mund Burke, Washington, D. C., 1847, lists about 100 patents on medicines issued during this period. Few of the names of patentees are now so familiar as to suggest that many of the patented preparations of those days survived into the post Civil War

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 Cordillera Ave., Sunnyvale, CA 94087

REVENUE STAMPED PAPER - Collection of 14 different (1790-1853) unused Mexico documents (4 unlisted in Stevens) \$45.00. Used 1784 Mexico Colonial document Un Real. Sello Tercero with arms of Spain's Charles III \$15.00. W.G. Krempner. 885 De La Bosque, Bartow, FL 33830 315

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

WANTED by specialist for plating and cancellation study: fiscally used high values of the Bermuda King George V and King George VI issues. Send for cash or trade offer to: Michael Mead, 35 South Huntington Avenue, Apt. 12, Jamaica Plain, Mass. 02130. APS, ARA, BC-PSG. 315

FUTURE DELIVERIES— My objective is to assemble the world's most comprehensive inventory. Send for offer, write first, or phone 707-822-3164 after 6:00 PM. All other revenues wanted, especially on documents. James D. Turner, 1625 Bayview Street, Arcata, Ca. 95521 319

ISRAEL STATE revenue stamps - 1979, 20 page illustrated catalog. Definitives, Agra Health, Zahal & military stamps for Territories mint selling prices. \$2.50 postpaid. Dr. Josef Wallach, P. O. Box 1414, Rehovot, Israel. 316

GLOBE PARCEL EXPRESS — Birmingham Leeds Liverpool local carrier company stamps wanted. Stow, 15 Sunny Mount, Highfield, Keighley, Yorkshire BD21 2HR England 315

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

RATTLESNAKE ISLAND. Collection 34 MNH older issues - \$6.00 Also available - plate blocks, sheets, covers. EFO's. List - 28¢ stamps. Jacob Kisner, 750 Park Ave., New York, N.Y. 10021 316

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

WANTED—Will pay any reasonable price for mint booklet pane of 50 Star Flag 25c \$7a. Larry Berg, 5008 No. Delaware St., Portland, Or. 97217 315

WANTED SWISS REVENUES— Always looking for something I need or something unusual. Federal, Cantonal or Municipal. And by the way, I also collect License and Royalty stamps of the U.S. Tell me what you have for sale and what your price is. Irv Silverman, 105 W. Adams Street, Rm. 2700, Chicago, Illinois 60603 317

WANTED—GUAM any local tax-pays, license fees, tax-exempts, tax-permits, excise-tax, etc. Otto Langer, 654-26th Ave., San Francisco, Ca. 95121 316

WANTED REVENUES— Wurttemberg 1877 (Forbin 1-4); Hamburg 1907-1911 (Forbin 1-20); any German Old State revenue stamped paper especially Saxony. John R. Gilgis, P. O. Box 12694, Research Triangle Park, N.C. 27709 315

FOR SALE—Indiana intangible and real estate tax stamps. Please send SASE for current list. D. Anderson, 7412 Graham Rd., Indianapolis, In. 46250 316

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 318

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

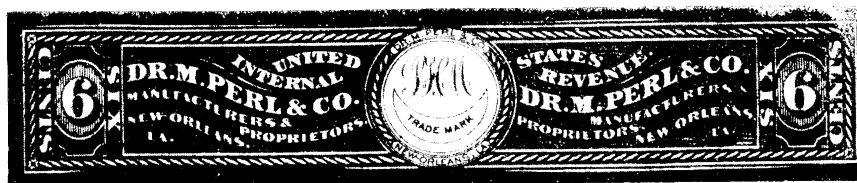
PAYING TOP PRICES for all seals, labels, revenues, locals, etc. Send for immediate payment. Cinderella Stamps, Charles P. Rabinovitz, Box 414, Randallstown, Md. 21133. 321

PAYING FULL SCOTT - Mint sheets accumulations 20L56 (Boyd's) 39L1 (Cincinnati), 87L75 (Hussey's), 131L1 (St. Louis). Also - used RN-D1, RN-D2, RN-G1, RN-G2. Jacob Kisner, 750 Park Ave., New York, N.Y. 10021 315

WANTED: SOUTH WEST AFRICAN revenues: South Africa-tobaccos entertainment, railways, embossed, savings, perfins, x, Stellaland revenues. R.G. Myers, 1835 Camino del Rex, Las Cruces, New Mexico 88001 315

I COLLECT and accumulate those large 14½" x 7" Special Tax Stamps from the 1870's & 1880's Brewers, tobacco, peddler, etc. What have you? Neil Sowards, 548 Home Ave. Ft. Wayne, In. 46807 315

WANTED foreign revenue exchanges worldwide stamp for stamp, value for value. Free bonus first trade or for Spain, Cuba or Antilles. I can use. Michael Murray, 1601 SW 47th Ave., Ft. Lauderdale, Fla. 33317. 322



period. An exception was an 1808 patent by Benjamin Brandreth for a method of making vegetable extracts. Other names familiar to me included William Fessenden, John Schieffelin and Elisha Perkins, though their preparations are not represented among those on which our private die proprietaries were used.

It is not surprising that the recommended uses for the patented medicines of the time sound familiar enough from their titles. There was Morris Cannon's Ague & Fever Specific (1830), Simon Lazarus' Antibilious Cordial (1802), John Fall's Dropsy & Epilepsy Cure (1831), Daniel Harington's Galvanic Fluid (1833), John Vought's Antidysenteric Medicine (1821), and David Holbrook's Cancer Drops (1814), to name just a few.

A search of the yearly volumes which recorded the activities of the patent office from 1847 to 1881, showed that medicines were in fact being patented during those years. From 1847 to about 1867, one or two per year were recorded. Subsequently the num-

bers increased to six to twelve per year. With one exception, the names of patentees of medicine patents issued during the private die period are not among those on stamps in the RS section of Scott's Catalog.

About the time the number of patentees increased, the amount of information given in the records decreased. In any case, the entries in the ANNUAL REPORTS OF THE COMMISSIONER OF PATENTS after about 1867 were not very illuminating. For example (total entry verbatim, dated Mar. 22, 1870): "No. 101,096. Medicine or Cough Syrup. George W. Chatfield, New Haven, Conn. CLAIM: The herein described cough syrup consisting of the ingredients and in the proportions combined, substantially as set forth." This was typical.

The search turned up one item patented somewhat earlier, which made the whole search worthwhile. Again verbatim: "No. (Scene — continued on next page)

Scene — continued from page 111

71907. M. Perl, New Orleans. Medical Compound. Dec. 10, 1867. For treatment of dyspepsia &c. Composed of Peruvian bark, willow bark, sulfuric acid with stomachics, wine, sugar etc. CLAIM: The medical compound herein described, when made by the process and composed of ingredients herein specified, in the properties stated, for the purpose set forth "

Peruvian bark, or cinchona, from which we obtain quinine (among other alkaloids), has long been recognized for its utility in the treatment of malaria. Thus we can suppose that in the statement: "For treatment of dyspepsia &c", the &c may have included swamp fever as one of the "purposes set forth".

Thus we learned some detail about M. Perl which had eluded Holcombe WEEKLY PHILATELIC GOSSIP, Dec. 16, p. 379 (1939) when he was searching out facts on the companies who used our private die proprietaries. The Perl stamp, show in the figure, I believe went on the ONLY PATENTED medicine for which a private die was prepared.

Clearly, the proprietors had something to hide.

**OPINIONATED REPORT ON
HOLCOMBE . . . 26 APRIL, 1979**

This will advise that copies of the Henry Holcombe book "Patent Medicine Tax Stamps" (bringing together

in one volume reprints of some 140 papers on US medicine proprietaries, which appeared in varied media thru the years) are now being shipped by Quarterman Publications (ARAer Al Hoch). Just got my copy . . . and it is a BEAUT.

Both Al and George Griffenhagen (and all who assisted) have done yeoman service to the effort, and I only wish that Mr. Holcombe could have lived to see the culmination of this years-long project.

Those of you who have not ordered a copy . . . even if the medicine stamps are not your forte (nor are they mine) . . . are missing out. To M&M enthusiasts . . . it is a must. This book will be a classic forever, and is the best in-depth study of the history of these stamps . . . since the Boston Revenue Book made the scene. It deserves a place in your library.

Since the edition is limited . . . and since word of mouth should rapidly dwindle the stock . . . I would suggest haste. Order directly from Quarterman Publications, 5 South Union St., Lawrence, Mass. 01843. Price is \$50 (US) postpaid . . . and well worth it.

G.M.'Abrams

CANADIAN REVENUES

15 Diff. Ontario Revs. Cat. over \$5.00 Net \$2.25
20 Diff. Provincial Revs. Cat. over \$9.00 Net. \$4.00
35 Diff. Canadian Revs. . . . Cat. over \$12.00 Net. \$6.00
50 Diff. Canadian Revs. . . . Cat. over \$22.00 Net. \$11.50

— Large stock of Canadian Revenues —
Send Want List for Quotes.

JAXON STAMP CO.

Harry Hagendorf

Box. C11 - Dept. V

New Rochelle, N.Y. 10804

ASDA, APS, ARA

316