



The American Revenuer

SPECIAL REFERENDUM

Pursuant to Article 12, AMENDMENTS, of the By-Laws of the ARA the following amendments have received a majority vote of the Board of Directors and are hereby submitted to the membership for a vote. Please vote on a postal card, voting yes or no by item number. Your vote should be received by the Secretary (Bruce Miller 1010 S. 5th Ave, Arcada, CA. 91006) not later than December 31, 1979

Proposal 1

Article 4, Section 2 (c) is revised to read: "Upon compliance with Section 1 the applicant's name, address and collecting interest shall be published in The American Revenuer under the heading "New Applicants". If no objections are received by the Secretary by the last day of the month following publication of that issue of The American Revenuer the applicant shall be admitted to membership, shall be assigned a membership number, shall be issued a membership card by the Secretary and notice of the ARA's acceptance of the applicant shall appear in The American Revenuer."

Proposal 2

Article 4, Section 4 is revised to read:

In the event a member is more than one (1) month in arrears in the payment of dues or more than thirty (30) days delinquent in the payment of any other indebtedness to the Association, the Secretary shall notify the delinquent member, by letter or notice in The American Revenuer, that he or she shall be dropped from the rolls unless arrearage is met within thirty (30) days, and if average is not met, the delinquent member shall automatically be dropped from membership, subject to the right of reinstatement given by Section 6 of this Article.

Proposal 3

Article 5, Section 2 (c) is revised to read:

"The Secretary . . . and shall countersign checks in place of the Treasurer or President when either are incapacitated or unavailable."

Proposal 4

"The Board of Directors may, by a majority vote, as from time to time required, establish compensation for the offices of sales manager and/or auction manager."

Proposal 5

Article 6, Section 1 is revised to read:

"The Board of Directors shall consist of twelve (12) members: the President, Vice President, Secretary, Treasurer, the six (6) District Representatives, the immediate Past President and the Attorney. The immediate past president shall serve only for the first term of his successor and then the Board shall revert to 11 members.

HENRY TOLMAN, II Honorary Life Member #13

The Board of Directors of the ARA has just voted an Honorary Life Membership to Henry Tolman II.

Mr. Tolman served as an Eastern Representative in 1956. He was elected Secretary — Treasurer in 1958 and also in 1960.

He is better known for his "Catalogue of the Cigarette Stamps of the U.S." which was issued by the ARA in 1958 and is value today for its basic research.

Henry has built one of the great U.S. taxpaid collections. His generosity in sharing his knowledge and stamps with his fellow collectors has endeared him to a generation of revenuers.

PROFITING WITH M&M's

by Larry Joseph, ARA

I have been asked by several fellow ARA members to write an article dealing with the financial aspects of private die proprietary of M&M collecting; a dealer's view of the state of the market, current as well as past and future. I thought they would never ask!

Following are my opinions only; I guarantee nothing nor can these comments be construed as being specific recommendations for financial gain. I will, however, guarantee the accrual of endless hours of fun and satisfaction from M&M collecting. The field of private die proprietary collecting affords many areas for study, much opportunity for "detective work" and surely great fun in knowing that our torn, thinned and off-center "beauty" may be one of the world rarest stamps.

Private dies historically speaking, have been a fine field for investment. But for that matter so have any well chosen classics, not only U. S. but those of many other countries. We assume, of course, that we have purchased with some restraint. Another area we hope you have steered clear of is the fad market. How about the "glamour" issues of recent years—modern Japan, Ryukus, San Marino, Vatican to mention a few? How about Boston Tea Party plate blocks at one buck each in hundred lots, or some Cape Canaveral plates at five bucks each? What? You bought ten extra "perf 10" booklets at only \$30 each? Great! Try selling them to the dealer who sold them to you; there ain't no more market!

With M&M's, we are dealing with a relatively stable market. It is an area where we have viewed comfortable if not spectacular gains every year for some number of years. Take comfort, collectors, when you pay \$25 for an M&M only to see "\$1.50" lightly pencilled on the reverse of the stamp. I view investment in M&M's as an ideal haven for your rapidly deteriorating dollar, combining relative safety, historic assurance of profit and of course, loads of kicks.

We have all complained about Scott's ultra-conservative approach to price increases. (This only applies to stamps in our

[M & M's — Continued on page 193]

THE EDITOR NOTES...

...that Richard Byron Stevens author of the MEPSI Mexican revenue catalog reports that over 125 copies have been sold so far. The edition was limited to 400 hardbound and 100 3-ring punched copies. See TAR, Oct, 1979 P 163 for details.

...that member F. O. Kinsky of Wellington New Zealand reports that recently he was invited to speak to the Royal Philatelic Society of NZ, on U.S. state hunting stamps. The interest shown by the audience was surprisingly high. Most people wanted to know of the availability of appropriate catalogs and of the stamps availability on the general market. It was fairly amusing to our reviewer to watch their disappointment when told that hard work was involved, particularly in NZ, to first make good contacts, to keep track of what was being issued annually, and, finally, the endless letter writing involved. Nevertheless, Mr. Kinsky thinks it was worthwhile on the whole, and the interest shown by the audience was gratifying. He cannot specifically say how many will pursue the topic further, but he is hopeful. Fellow ARers and SRSers--be prepared to lend a hand.

...that there were two readers who found additional "misspellings" in my column last month. For those of you who enjoy a good hunt there were four misspellings.

...that CONGRATS are due:

--to TOM PREISTER for a Large Gold at SESCOAL '79 and a Gold at Chicago (CPS) for his book U.S. Beer Stamps Catalogue.

--to RICHARD BYRON STEVENS who received a Large Gold at SESCOAL and a Vermeil at CPS for his book The Revenue Stamps of Mexico. He also received a Silver-Bronze for an exhibit of Mexican revenue stamps at Chicago.

--to JOHN NEEDHAM for the Gold and the SPA medal for best research received at SESCOAL for his exhibit of the Revenues of Hessen-Cassel (Germany).

--and lastly to ALL WHO CONTRIBUTED to the 1978 volume of TAR. You helped earn a Gold at SESCOAL and a Vermeil at CPS (and a special thanks to the member that provided copies of TAR at Chicago for the judges--your editor failed to mail in the exhibit copies.)

AD RATES EFFECTIVE JAN, 1980

Size of ad	Advertising Rates:		Contract rate
	One time	ea. min.	5 times
Full Page	\$88.00	.....	\$80.00
Two-Thirds page	\$58.50	.....	\$53.25
1/2 Page	\$44.00	.....	\$40.00
1/3 Page	\$29.25	.....	\$26.50
1/4 Page	\$22.00	.....	\$20.00
Column inch	4.80	.....	\$4.40
Readers' Ad (per line)	25'	.....	—

Beginning with the January issue the Revenue Mart will be discontinued. It will be replaced with a Reader's Ads column. Reader's Ads must be typewritten on one side of a plain white sheet of paper in a area 37 characters long for a pica typewriter (10 characters per inch) and 45 characters long for an elite typewriter (12 characters per inch). There will be a maximum of 9 lines accepted for any one ad. Copy must be provided by the advertiser, single spaced. There must be one copy for every insertion. Ads must be paid for in advance. The rate will be 5% of the one column inch contract rate per line. These ads will be reduced photographically by the printer to 60%

U.S. POSTAL SERVICE STATEMENT OF OWNERSHIP, MANAGEMENT AND CIRCULATION (Required by 39 U.S.C. 3685)			
1. TITLE OF PUBLICATION The American Revenuer		2. DATE OF FILING 1 Oct 79	
3. FREQUENCY OF ISSUE Monthly except July and August		4. ANNUAL SUBSCRIPTION PRICE \$6.00	
5. LOCATION OF HEADQUARTERS OR GENERAL BUSINESS OFFICES OF THE PUBLISHERS (Not printers) 304 First Ave NW Rockford Iowa 50468			
6. NAMES AND COMPLETE ADDRESSES OF PUBLISHER, EDITOR, AND MANAGING EDITOR			
PUBLISHER (Name and Address) The American Revenue Association, Bruce Miller Sec 1010 S 5th Ave Arcadia IA 91006			
EDITOR (Name and Address) Kenneth Trettin Rockford Iowa			
MANAGING EDITOR (Name and Address) None			
7. OWNER (If owned by a corporation, its name and address must be stated and also immediately thereunder the names and addresses of stockholders owning or holding 1 percent or more of total amount of stock. If not owned by a corporation, the names and addresses of the individual owners must be given. If owned by a partnership or other unincorporated firm, its name and address, as well as that of each individual must be given. If the publication is published by a nonprofit organization, its name and address must be stated.)			
NAME ADDRESS The American Revenue Association Bruce Miller, Sec 1010 S 5th Ave Arcadia IA 91006			
8. KNOWN BONDHOLDERS, MORTGAGEES, AND OTHER SECURITY HOLDERS OWNING OR HOLDING 1 PERCENT OR MORE OF TOTAL AMOUNT OF BONDS, MORTGAGES OR OTHER SECURITIES (If there are none, so state)			
NAME ADDRESS None			
9. FOR COMPLETION BY NONPROFIT ORGANIZATIONS AUTHORIZED TO MAIL AT SPECIAL RATES (Section 132.122, PSN) (The purpose, function, and nonprofit status of this organization and the exempt status for Federal income tax purposes (Check one))			
<input type="checkbox"/> HAVE NOT CHANGED DURING PRECEDING 12 MONTHS <input type="checkbox"/> HAVE CHANGED DURING PRECEDING 12 MONTHS (If changed, publisher must submit explanation of change with this statement.)			
10. EXTENT AND NATURE OF CIRCULATION		AVERAGE NO. COPIES EACH ISSUE DURING PRECEDING 12 MONTHS	
A. TOTAL NO. COPIES PRINTED (Net Press Run)		1650	
B. PAID CIRCULATION 1. SALES THROUGH DEALERS AND CARRIERS, STREET VENDORS AND COUNTER SALES		0	
2. MAIL SUBSCRIPTIONS		1514	
C. TOTAL PAID CIRCULATION (Sum of B1 and B2)		1514	
D. FREE DISTRIBUTION BY MAIL, CARRIER OR OTHER MEANS SAMPLES, COMPLIMENTARY, AND OTHER FREE COPIES		5	
E. TOTAL DISTRIBUTION (Sum of C and D)		1519	
F. COPIES NOT DISTRIBUTED 1. OFFICE USE, LEFT OVER, UNACCOUNTED, SPOILED AFTER PRINTING		131	
2. RETURNS FROM NEWS AGENTS		0	
G. TOTAL (Sum of E, F1 and F2—should equal net press run shown in A)		1650	
11. I certify that the statements made by me above are correct and complete.		SIGNATURE AND TITLE OF EDITOR, PUBLISHER, BUSINESS MANAGER, OR OWNER Kenneth Trettin Editor	
12. FOR COMPLETION BY PUBLISHERS MAILING AT THE REGULAR RATES (Section 132.121, Postal Service Manual) 39 U.S.C. 3626 provides in pertinent part: "No person who would have been entitled to mail matter under former section 4358 of this title shall mail such matter at the rates provided under this subsection unless he files annually with the Postal Service a written request for permission to mail matter at such rates." In accordance with the provisions of this statute, I hereby request permission to mail the publication named in item 1 at the phased postage rates presently authorized by 39 U.S.C. 3626.			
SIGNATURE AND TITLE OF EDITOR, PUBLISHER, BUSINESS MANAGER, OR OWNER Kenneth Trettin, Editor			

PS Form 3526 (Page 1)

(See instructions on reverse)

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

Box 573

Rockford, Iowa 50468 USA

© Copyright 1979 by The American Revenue Association

The American Revenuer

Editor:

Kenneth Trettin

Associate Editors:

Louis Alfano (east coast), 303 S. Kennedy Rd., Sterling VA 22107

Richard Riley (west coast), 649 Bienvenida, Pacific Palisades, CA 90272

Advertising manager

Mary Ruddell, 11760 Cordilleras Ave, Sunnyvale, CA 94087

The American Revenue Association

Ogden Scoville, President

Louis Alfano, Vice President

Margaret Howard, Treasurer

Bruce Miller, Secretary

Submit ALL ad copy to Advertising Manager.
All other correspondence directly to the editor at
Box 573, Rockford, Iowa 50468

PRESIDENTS LETTER

Ogden Scoville, Pres.
2123 S. Windsor Dr.
Springfield, MO 65807

I have just read the August issue of the American Philatelist and would like to make the following observations because I'm glad that I collect revenues.

"The Center Line" column by Editor Richard Sine discusses the subject of the concept of our hobby and charges that we have lost touch with it. For example, the commercialization and selling out of the U N International Year of the Child stamps was accomplished by throngs of people standing in line to buy. Some hired people to stand in line so they could buy more of this highly touted "Hot Issue." He is against the hyping of issues by dealers, philatelic agents and stamp issuing entities. (He has the courage of not calling all stamp issuing entities countries.) The successful issuance of stamps to make a quick buck influences the future so these rake offs can be pulled again and again.

I am interested in what action the APS new issues committee is going to perform in the collector's service. See the Sept. issue!

In the "Letters to the Editor" column one writer is amused at the never hinged fad which included references to dealers advertising "appears never hinged" or 'invisibly hinged' (?). There was a letter on dealers who charge for their auction catalogs. Well I would not pay for them either.

Then there are the ads. Mail auctions where the sales price is raised by adding a commission to the buyer's bid. Can you imagine yourself buying a car that way? Or a jar of jam?

There were two articles on made to order philately.

"Guam Guard Mail of 1978" and "Autographed Covers and Philately"!

There is an article on selling the membership a life insurance program. This is followed by a bonus. The Federal Trade Commission warning dealers sending unsolicited approvals.

Isn't it nice we don't have most of these problems? In the entire history of US revenue collecting we have had only three commemoratives? No worry about full gum except how to get the bloomin' stuff off cigarette stamps?

Isn't it nice that our problem is trying to find someone, dealer or collector, who has an item that we can use? No worry about whether we should buy some 2 x 4 island's offering so as to have a complete set. We know we're not going to complete any specialty in revenues. For a laugh, take a look in the back of the American Philatelist in the "Round the World with Stamps" column for the historic events being commemorated.

Our problem is how do we cope with the idea that perhaps thousands of postage collectors who have been priced out of collecting will become attracted to revenues. They will pester us for unstained match and medicine, gummed STS, untorn tobacco strips, no perfined beers or oleos. Unvarnished, no holes, or tears in wines or distilled spirits.

Of course it would be nice if APS judges and exhibition Committees would accept us as full fledged members of the stamp collecting world.

But does our collecting of material that was issued for legitimate usage and that is uncornered exempt us?

of their original size (the size of the March and Sept. 1979 auctions) Nine lines fit into one inch with an allowance for separation between ads. This type of ad is done on a break even basis as a service to the members.

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.

of cases, the freak perfs were added unethically decades after the stamps had originally appeared.

The gauge of perforation used by Uncle Sam during the Civil War was the same as that found on the perforating machines in many print shops after the turn of the century. It was Sloane's belief that dishonest collectors and dealers created these novel varieties by placing the stamps under one of these combs, in order to raise the price of an otherwise cheap stamp to a desirable figure, which at the time might be a quarter or so instead of a nickel.

Whether true or not, and we prefer to believe that Sloane knew what he was talking about (as he usually did), such curiosities are no more than that, and hardly worth illustrating in an auction catalog to give the illusion that they are rare and of considerable value.

Herman Herst, Jr., ARA HLM

Letters to the Editor

Editor TAR: It is quite true that during World War I and perhaps for a short time thereafter there was a tax on parcel post. In order to determine how much money this obnoxious tax produced, regulations forbade the use of postage stamps to pay the tax, making payment in documentary tax compulsory.

The question is asked whether the postage stamps that accompanied the revenue stamps were precanceled as well. We have seen the postage stamps both precanceled and unprecanceled, just as we have seen the revenue stamps postally cancelled and precanceled.

In the period of the 1920s and 1930s, one could find parcel post tags with both the revenue and the postage stamps properly used. This remains today about the only way in which a collector can have these in his collection, properly used. Since almost all parcel post is either wrapped with wrapping paper, or placed in a mailing box or container, very little of this type of outer covering was saved. Only when a parcel post mailing tag was affixed to the package, usually with string, can one obtain both types of stamps properly used.

To our knowledge, no one has made a listing of the documentary stamps that exist with postal precancellations, and at this late stage of the game, it might be too late to start. We have on several occasions in the past seen a schedule of the tax rates which parcel post users were required to pay on their parcels. One thing we do recall is that the rate was not excessive, amounting to only a few cents at most—but one must recall that parcel post rates at that time were very low. Even in the 1930s, when we opened our first office on Nassau Street, a parcel weighing several pounds to California, in the eighth zone from New York, cost less than a dollar to send.

While on the subject of revenues, I note in several recent auction sales the inclusion of first and second issue revenue stamps with freak perfs...diagonal, horizontal and vertical, as well as double, and triple, all on stamps which are normally perforated as well.

The great philatelic authority of two generations ago, George B. Sloane, once told us that such items were hardly worth adding to one's collection, since in the great majority

Editor, TAR:

Don Reuter's reprinted essay "On Prices" in TAR (September, 1979) is ludicrous and misleading and probably should have remained buried in his 1871 Cinderella pricelist. At least the editor had the good sense to label its contents "highly controversial."

A tour of Toronto stamp retailers this past summer convinces me that Canadian Revenues in quality condition are very scarce while scarce revenues (say, those with a CV of \$10 or \$20 or more) are virtually unavailable in ANY condition. Admittedly the demand does not appear to be overwhelming although it has increased in recent years.

But what about Reuter's carping about rip-off dealers and catalog price-fixers? Perhaps the most telling evidence one can marshal consists of the carper's own prices. In the October, 1978, 1871 Cinderella (the issue in which Reuter's diatribe appeared), numerous lots of Canadian Revenues are offered for sale. Virtually none of it is either scarce or premium material. In order to give Reuter the benefit of the doubt I have eliminated those lots containing blocks, strips, never hinged, special hand cancels and the like from my price analysis since prices for these kinds of items may reflect one or more of these unique factors.

What remains is a set of 97 items, nearly all of which are used and none of which seems to me to be scarce. Bottom price for a single item is 25c. The highest priced item commands \$5.00. Most are in the 25c to 75c range. Now comes the basic question: How well do Reuter's prices reflect his abhorrence of Canadian Revenue price gougers? Unfortunately, the answer seems to be: "Not very well at all!"

1/2 Sissons or more	= 95 of 97 items = 97.9%
2/3 Sissons or more	= 77 of 97 items = 79.4%
4/5 Sissons or more	= 43 of 97 items = 44.3%
100% Sissons or more	= 27 of 97 items = 27.8%

Thus, only 2 of the 97 revenues that I regard as being common sell at less than half catalog. More than a fourth of them sell at FULL CATALOG! The average (mean) percent of catalog for these lots is 78.8%! "The newly published prices did not reflect the prevailing market at the time of publication but they surely do now..." Caveat Emptor!

Robert M. Terry, ARA

UNDER THE GAVEL

John McGuire reports the following hilites from his recent auctions:

Feb. sale:

1865-9, 3 pages from Jersey City, NJ, city clerk's record of paid outs, (5) R6 and (10) R15 attached, two R15's with double perfs \$12.50
1904 City bonds, JC, NJ, 3 items 2 w/Fr. imprinted revs, 1 w/Br. same \$4.50
1895 Cuban document in Sp., several imprinted & adhesive revs, some Forbin listed and some locals \$9.75
1933, 12 oz. Fermented Fruit Juice, one SE... CV 60¢ \$2.50
1878, Distillery Warehouse STS, remainder w/Z control, Springer 40c \$1.75
1894, General Bonded Warehouse STS, Springer 40c \$1.75
1878, 3 Dist. Wareh. STS, remainders, grn wmkd paper, Springer 75c \$2.75
1877, Peddler 3rd class STS, Springer \$2.75 \$4.00
1973, 7 US checks w/revs from Bahamas, Neth Antilles, Jamaica & Barbados, 4 diff \$5.00

March sale:

USIR, R4a*, VG, CV 50.00 \$60.00
R12c, u/F, MS xcl, slight Oxid...CV 6.00 \$10.50
R47a, u/VF, MS xcl, CV 12.00 \$18.00
R78a, VF-XF, violet HS, super copy...CV 10.00 \$25.00
R86a, VF-XF, MS xcl, CV 30.00 \$41.00
R143, VF, HS, CV 7.00 \$13.00
RF1, VF blk 8 w/selvage, hinged in center, mint...CV 2.00 \$10.00
RF3, MNH blk of 4, VG-F, CV 5.40 \$10.00
RF28, XF-S, red rabbit blk of 6, CV 9.60 \$31.00
RO56, XF-S mint, complete wrapper, few tears in extremities. CV \$1.00 \$15.00
US liquor strips, bottle stamps, 70 items, 17 diff, mixed condition, many faults \$18.00

April Sale:

R2c, F pair, CV 60.00 \$120.00
R51a, F-VF, HS xcl, CV 15.00 \$25.00
R103, u/VF, HS, CV 7.00 \$15.00
R163a, m/VF, CV 3.00 \$9.00
RF24, F, mHH, paper on back, stain on front... CV 2.00 \$5.50
RF 28, u/F, xcl J. MASS/AUG6... CV 1.60 \$10.00
RN-C1, G1, G2, X6; 10 checks, 6 diff \$6.50
RN-C1, D1, G1, X7; accum of 60 checks, 10 diff. various papers \$20.00
RVB2, u/F-VF on document, CV 30.00 \$40.00
Taxpaid TE35, thin tears, Springer 3.00 \$8.00
TE37, thin, well worn, Springer 4.50 \$9.00
TE38, thins, cut in, Springer 3.00 \$8.00
Three fotos w/R11c attached \$5.00

May sale:

RM457 on 1814 New Hamp. license, CV 200.00 \$225.00
RN-B7 check, Thames Nat. Bank, used, CV 0.25 \$1.00
RN-C3 check, used, Miner Savings Bank, Wilkes Barre... CV 150 \$6.50
RN-B7 used, 1867 E. S. Jaffray, NY, document...CV 0.25 \$3.25
R061b, m/F, sm thin, few pulled perfs, CV 20.00 \$51.00
R0181b, u/F, CV 12.00 \$21.00
Taxpaid TF4, u/VG-F, few tiny tears, Springer 4.00 \$8.00
TF8 repaired tears, missing pieces, Springer 8.50 \$14.50
Document, 1864 IRS license for Hotel Keeper, some creases, separation, but relatively clean. \$55.00
Ditto 1864 license for Billiard Room Keeper, small tear and few minor faults \$55.00

From the auction held by member John Kaufman at our convention (NAPEX):

\$500 Persian Rug, #R133 \$6,000
this is full cat despite several small faults
R102c with four neat oval cancels and an ironed out crease, CV \$275 \$700
R142 block of four with light punch cancel, CV \$80 \$280

Member George Alevizos of Santa Monica, Ca, reports the fol-

lowing results from his auction of July 5-6, held in Los Angeles:

U.S. REVENUES

1862-63, Collection of 68 different Old Paper stamps (bet. R1.96), includes several better items (R38.41, 50.62, 76.78, 83.86-7 92-3.96), total cat \$177, some minor faults, all appear F-VF \$68.

1862 70c Foreign Exchange (R65a, \$95), clear to large margins all around, F-VF \$100.00

1862 \$20 Conveyance (R98a, \$17.50), good to large margins all around, VF \$32.00

1864 \$200 Internal Revenue (R102a, \$500), clear margins nearly all around, horizontal crease resulting in small nick at left just affecting design, VG-F \$220.00

Private Die Proprietary

1864-83 Collection of 47 Match, 67 Medicine, 17 Perfumery and 3 Playing Card stamps (cat \$597), all different including several better items (R038.946, 94d, 173u, RS66.99b, RT2h, 246.26, etc.), many with small defects but overall condition much better than usual, VG-VF \$400.00

1864-83 Stock of 124 issues (cat \$308), mostly Match stamps including several better items (R094(x5), 134 (x2), etc.), usual mixed condition, VG-F \$135.00

1864 1c Bendel & Co., watermarked (R024d, \$80), well centered, 3mm tear at right, appears VF \$38.00

1862 2c Centaur Co. on silk paper (RS51var, unlisted), faults, VG-F \$130.00

BOATING STAMPS. 1960 set (RVB1-2, \$235), \$3 tab with tiny album offset on reverse, otherwise VF \$170.00

DUCK HUNTING STAMPS. 1972 \$5. Emperor Geese plate block (RW39, \$85), LR 171862, NH, F-VF \$60.00

A similar block, LR 171864, NH, VF \$60.00

A similar block, gum skips affecting two stamps, NH, Fine \$70.00

DANISH WEST INDIES REVENUES, 1905 (ca) 5 fr blue (x2) and 10b/10 fr yellow, a few insignificant tone spots, NH, VF \$22.00

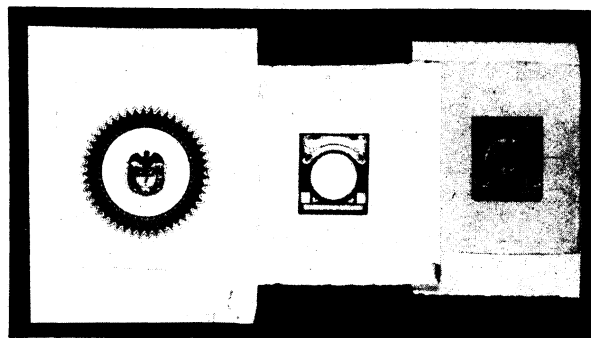
U.S. PROOFS

REVENUES. 1863 5c Playing Cards on card (R28P4, \$185), thinned, appears VF \$100 \$85.00

1871 \$3.50 blue and black on India (R126P3, \$80), large margins all around, trace of thin, appears VF-XF \$75 \$70.00

PUERTO RICO

REVENUES. 1901 set in blocks of four (R1-9, \$2118+), \$10 block with slight loss of color, a rare set, NH, F-VF \$2000 \$1550.00



COLOMBIA

REVENUES. 1923-24 Collection of 48 nearly all different Perkins Bacon die and progressive die proofs on wove paper and glazed card, with original Perkins Bacon letter, a colorful and unique group, F-VF...Photo \$1000 \$875

PERU

REVENUES. 1870 Coat of Arms (Forbin 22-7), collection of plate proofs on India with 18 different district overprints, a total of 45 pairs, 55 single copies, and two blocks of four, some duplications, few faults, mostly F-VF \$56.00

REVENUES. 1930 (ca.) 50c War, 1s Law, and 50s Arms License trial color proofs with WATERLOW & SONS LTD./SPECIMEN overprint, mounted on cards, VF \$64.00

BULGARIA

REVENUES. 1920 (ca.) 20's lake progressive die proof on wove paper, 55x70mm, engraver's pencil notations in margin, some staining not affecting design, small faults, appears F-VF \$40.00

STATESIDE 3

with Ron Leshner, ARA, SRS

Much of the fun I derive from collecting revenue stamps, both state and federal, comes from investigating the statutes which brought them into being. The laws themselves are easy enough to locate, but what you find often raises as many questions as are answered.

The New York liquor stamp pictured illustrates the point. The stamp is L9 as listed in both the 1940 and 1960 catalogs. Chapter 911 of the 1920 Session Laws of New York became effective on May 24, 1920 and taxed liquor which could be sold legally during National Prohibition. Each separate transaction was to be taxed at the following rates:

50c per barrel of 31 gallons of less than 3% alcohol

10c per gallon or less for liquor greater than 3% alcohol but not exceeding 14%

20c per gallon for liquor greater than 14% alcohol but not exceeding 21%

30c per gallon for liquor exceeding 21% alcohol

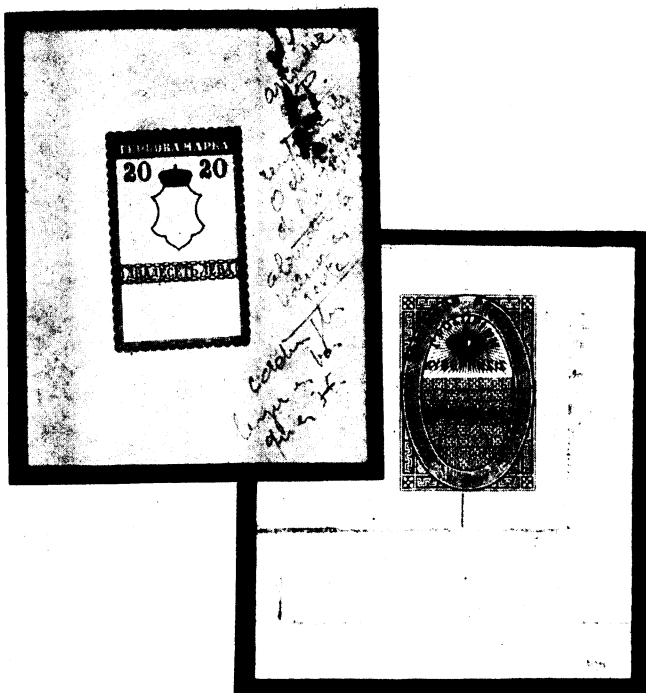
The categories sound very much like beer, light wine, fortified wines, and liquor. So far everything makes a great deal of sense. The law further provides that red stamps were to be used on liquor produced in New York state and all "foreign" liquors were to have black stamps. That too agrees with the catalog listings.

So 10c, 20c, 30c, and 50c stamps (L1, L2, L4-L8, L9) all correspond to the obvious provisions of the law. However, a \$1 domestic stamp (L3) and the \$1 and \$5 small "foreign" stamps (L10-11) do not. Does anyone know how they were used?

The cancellation on the illustrated stamp does,



however, confirm what else we know about the National Prohibition era. The cancel is handwritten in red ink and identifies the seller as "Weber's Pharmacy, Kingston, NY" and the date is October 1920. Perhaps the stamp graced a pint of that 100 proof prescription stuff that quenched the thirsts of so many Americans during National Prohibition.



GREECE

1918 Perkins Bacon sunken die essay of three black inscriptions on watermarked wove paper with printer's violet h/s. also progressive sunken die essay on wove paper in green of engraved design with black inscriptions, former with small scrape and central fold, latter VF....Photo \$120.00



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.

A Week in the Life of a Revenuer.

by Bill J. Castenholz

Tuesday was a fairly hectic day, and I hardly had time to think about the upcoming trip, until after dinner. My wife packed a few things into my briefcase. I made sure that I had packed my tongs, magnifier, and photocopies of the revenue sections of the two upcoming auctions. After an hour and a half nap, the alarm rang, and the trip began.

My flight, from LAX stopped in Dallas, but by morning I was looking down on the great Mississippi meandering toward the Gulf. Just before 11 a.m. Manhattan lay below us and as we banked for our final approach to La Guardia the Statue of Liberty seemed to be handing the torch up to us. We live in a great country, where for a hobby, we can fly 3000 miles to attend an auction where little scraps of postal and revenue history are sold to the highest bidder.

The cab let me off on 48th Street, and in a few moments I was in Harmer's offices, looking at some revenues from perhaps the finest group to be sold at one time in this century! The crowd was bustling, it was hard to be calm in such an atmosphere.

The dealers were there. Andy Levitt, Bill Tatham, Stanley Richmond, and Dick Warren were in the crowd. Lou Robbins, representing his many clients, was there. And so were the collectors - Bob Cunliffe, Brian Bleckwenn, Herb La Tuchie, and many others.

And then Keith Harmer started the sale. October 17, 1979, the second day of the "Eastern" Collection, devoted almost entirely to United States Revenues!

The enthusiasm for the revenues even overshadowed the sale, at \$90,000, of a 24 cent airmail invert.

As the revenue section began, it was soon obvious that only the most aggressive bids were going to be successful. Gasps were heard as outstanding pieces reached new price highs. In the First Issue imperfs a vertical pair of the 1 cent Telegraph, superb, brought \$525 against a catalog of \$150. A 5 cent Certificate block of 6, a beautiful piece brought \$320 against catalog of \$95. Then a single 10 cent Bill of Lading with beautiful red SON cancel reached \$80 (cat. \$12). A superb \$1.30 Foreign Exchange was bid to \$3200 (\$850), a full sheet margin corner copy of the \$50 USIR cataloging \$70 brought \$950! Then a \$200 USIR listed as superb with huge margins brought \$5250 against catalog of \$500. And this was just the beginning.

A nice part perforate 2 cent Proprietary vertical strip of 4, unused OG brought \$400 against catalog of \$120. Then came the 6 cent Proprietary. Perfectly centered and WITHOUT FAULTS! Light manuscript cancel. The bidding moved quickly - \$6500, 7000, 7500, 8000, 8500, 9000, 9500, \$10,000! \$10,000 hammer price. Actual price - \$11,000!

And there was more to come. First sold individually, then grouped, the Second Issue inverts, consisting of the 1c, 2c, 5c, 10c, 25c, 50c, 70c, \$1, and \$5, brought a bid of \$26,000. Then came the \$200 and \$500 second issue pieces. There were so many of them that it seemed more like a persian rug dealer's offering than a stamp auction. EIGHT, yes, eight small rugs (\$200) were offered. They brought from \$3750 to \$5500 each. SEVEN "persian rugs" followed. The first stamp, lot 697, brought a hammer price of \$20,000! Add to that the 10% buyer's premium and you have a \$22,000 stamp. The next 'rug' brought \$13,500, followed by ones selling at 11,000, 10,500, 19,000, 11,000, and finally 10,000.

Before I could catch my breath, the two \$5,000 essay die proofs for the Second Issue were offered. I was particularly

interested in the first piece, as Harmers had very graciously allowed me to use a picture of this stamp for the Christopher West book, *The Revenue Stamps of the United States* that Castenholz and Sons is publishing in November. The stamp went to the book at \$12,000. The second piece *only* brought \$6500! The sale continued with some of the Third Issue inverts. A 5c brought \$4250 (cat. \$1300), and the \$2.50, a great rarity of which perhaps half a dozen copies exist, sold for \$12,000 (cat. \$5500). After that the rest of the sale seemed a little anti-climactic.

After dinner, I caught a bus to La Guardia and boarded an Eastern Airlines Shuttle for Washington, D.C. The Shuttle is an experience. Boarding passengers make out their own boarding passes, a group of passengers is collected in the terminal, and then sent walking across the field to a waiting jet. Up the ladder to the cabin, where, belt fastened, I fell asleep. I was awakened by the stewardess, collecting fares. I wrote her a check, and then glanced out the window to see the cities below. A stadium stood out, brightly lighted. Later I realized I had 'seen' the last game of the World Series from 30,000 feet. The place, Baltimore.

Washington is a beautiful city. My arrival was at about 9 p.m. As I walked to the subway, across the parking lot at Washington National Airport, the dome of the Capitol Building rose above the rest of the City. Past the Pentagon, under the Potomac, and into the City was just a few minutes ride. A few blocks walk and I arrived at the hotel where Eric Jackson and I were to share a room. It was most enjoyable talking over the days activities.

Thursday morning the weather was perfect. Eric had made an appointment with Ray Norby at the Smithsonian for 9 a.m. I couldn't resist tagging along. Ray met us and escorted us to the Postal History section where we met "Terry" Turner. The two gentlemen were most gracious. Eric had some particular pieces to check out so I requested the proof sheets of some First and Second Issue stamps. Ray said they did not have any Second Issue complete sheets. All he could show me were of the First Issue. He then placed in front of me a very large folder. I opened it. I could hardly believe my eyes! Before me were 68 complete sheets of the First Issue revenues. Only one duplication, a pair of sheets of the \$3 Manifest in two shades. What does one do in 2 hours with all of this material? I quickly searched for the 50 cent Original Process sheet. There it was! For two years I have worked on the plating of this stamp. Just last week I had completed the early state of the plate. Here on one piece of card stock was the complete sheet - all 85 positions, the imprint, the number. Fabulous! I made a quick inventory of the sheets, noted the positions of the double frame line at top on the 25 cent Entry of Goods and the \$10 Mortgage. I'll say this - it was encouraging to me to know that those sheets will be there for further study for future students. I hope to return there myself.

Then on to the Galleries of John Kaufmann. John had assembled a two day sale exclusively devoted to revenues. And it was a sale of no small importance. Viewing continued until shortly before the sale began at 2 p.m.

A good gathering was in attendance. Bob Cunliffe, Brian Bleckwenn, Herb La Tuchie, Dick Warren, and Lou Robbins had all been at Harmers' the day before and were ready for another day of revenues. Eric Jackson, Jared Johnson and Lou Alfano were there. And some other, very aggressive buyers too.

John called the sale, commencing with some essays and a fine run of Civil War proofs. A strange contrast - at the Smithsonian earlier in the day I had viewed complete sheets of the proofs. Now single specimens were going for several times catalog. After about 140 lots of these proofs, a high proportion going to one buyer, the First Issue Imperforates

were sold. A choice copy of the 1 cent Proprietary, with excessive margins sold for \$1250 (cat. \$300). And the prices continued. A somewhat frustrated collector, after buying a \$20 Conveyance at \$95 (cat. \$20, but admittedly a spectacular copy) quipped "I just wanted a souvenir of the sale."

When the first of two 40 cent Inland Exchanges was sold the buyer paid \$950! (cat. \$250). A nice \$10 Probate of Will brought \$800 (cat. \$225). A \$25 Mortgage brought \$800 (cat. \$250). The part perforates were strong but the perforates were exceptional. A block of 102 1 cent Proprietary (13 x 7) brought \$525. The only horizontal pair of the 2 cent Proprietary in ultramarine known to exist, and including a double transfer in one stamp, was actively fought over. The buyer paid \$700 (cat. \$125). Two 6 cent Proprietarys were offered. Both were faulty, but brought \$2600 and \$1100. A reconstructed block of 32 and another reconstruction of 12 of the \$1 Lease, was offered as one lot. It included an intact piece of 16 (larger than the previously listed largest block) and brought \$1400. This was followed shortly by a \$3 Charter Party printed on both sides. The piece sold at \$1900. Then a \$3 Manifest block of 18 (6 x 3) creased but of outstanding appearance, brought \$1700. And so it went.

After the session closed, Eric, Bob Cunliffe, Andy Saylor, and I had a chance to talk shop for a few minutes. It is always a special pleasure when Bob shares some of his knowledge of these revenues. After dinner Eric and I took the subway to the Capitol Building. I have seen a few of Europe's great buildings, but our nation's Capitol Building must be the most beautiful of all. It was breathtaking just to see it light up at night. It had been an interesting day!

Friday was another beautiful day in Washington. The Second Session at the Kaufmann Galleries was scheduled for 11 a.m. After breakfast, we went to the Galleries, and casually waited for the sale to begin. Prices continued to be extremely strong. First Issue fancy cancels were followed by a section on preprinting paper folds. Then on to the balance of the Federals and taxpays.

About midway through the session the stamps of particular interest to me were completed, and I left the auction.

Washington is a fascinating city. And a natural source of interest to all Americans. A walk of perhaps a couple of miles provided me with a view of the White House, the Washington Monument from a distance, and quite a bit of the busy city. I saw the Treasury, the Justice Department Building, the beautiful "Old Executive Building" adjacent to the White House, the Internal Revenue Building, and parks honoring what seemed like hundreds of our famous Generals and Statesmen. Then lunch and back to the Kaufmann Galleries where I promptly relaxed in an office chair and slept through some of the Last Session, devoted to private die stamps.

The auction ended and Eric and I accepted Lou Alfano's invitation to dinner and a ride to Dulles Airport where we were to depart for home. The Alfanos could give lessons in hospitality. Lou's wife Jan is really a gourmet cook and our visit to the Alfano's home was the 'frothing on the cake' for this trip.

The evening passed too quickly, and with hardly any time to peruse some of Lou's revenues, we were delivered to the airport and were on our way. As we settled back in our seats I requested a peek at one of the bulk lots that Eric had bought earlier in the day. Lots of goodies! I made him promise to send a few to me. Eric and Bill Tatham have an exceptional stock of fine revenues. And both of these young men know their business well. It was a pleasure to get to know Eric better these past few days.

The journey had lasted a little over 3 days, covered some 7000 miles, and involved two fabulous sales. It will be a while before anything like it comes along again.

Full Sheet Card Proofs of the First Issue seen at the Smithsonian.

1c Express Playing Cards Telegraph	50c Conveyance Entry of Goods Foreign Exchange Lease Life Insurance Mortgage Original Process Passage Ticket Probate of Will Surety Bond
2c Bank Check (blue) Certificate (blue) Express (blue) Proprietary (blue)	60c Inland Exchange 70c Foreign Exchange
3c Foreign Exchange Playing Cards Proprietary Telegraph	\$1 Conveyance Entry of Goods Foreign Exchange Inland Exchange Lease Life Insurance Manifest Mortgage Passage Ticket Power of Attorney Probate of Will
4c Playing Cards	\$2 Conveyance Mortgage
5c Agreement Certificate Express Foreign Exchange Inland Exchange (pl. 5F)	\$1.50 Inland Exchange
10c Bill of Lading Certificate Contract Foreign Exchange Inland Exchange Power of Attorney	\$3 Charter Party Manifest (yellow green) Manifest (Sepia-very dark)
15c Inland Exchange	\$5 Charter Party Manifest Probate of Will
20c Foreign Exchange Inland Exchange	\$10 Mortgage
25c Bond Certificate Entry of Goods Insurance Life Insurance Power of Attorney Warehouse Receipt	\$20 Conveyance
30c Foreign Exchange	

The
Revenue Stamps
of the
United States
by
Christopher West

- Hardbound
- 144 Pages
- 16 Full Page Plates
- 1 Full Color Plate
- Dust Jacket also in Full Color
- 47 Chapters on:
 - First, Second and Third Issues
 - Quantities Issued
 - Rarity
 - Colors
 - Designs
 - Uses
 - Revenue Laws Governing Issue
 - Perforation Varieties
 - Papers
 - Inverted Centers and Errors

\$21⁹⁵

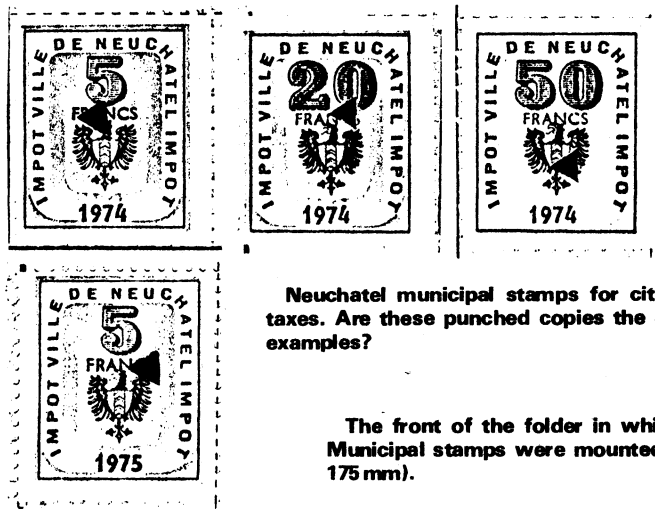
plus \$1.00 postage
and handling
Calif. Residents please
add 6% sales tax

Castenholz and Sons
Publishers
1055 Hartzell Street
Pacific Palisades, CA 90272

RACLETTE NO. 8

Those Delicious Swiss Revenues, or A Delectable Discovery

M.N. Thaler



Neuchâtel municipal stamps for city (income?) taxes. Are these punched copies the only known examples?

The front of the folder in which the Neuchâtel Municipal stamps were mounted (actual size 96 x 175 mm).

Do not fear—I do not recommend that you eat any of the Swiss revenue stamps, but I maintain that collecting them is like finding a new and delicious piece of cheese. One savors everything about it and wonders whether anyone else has found it and appreciated it.

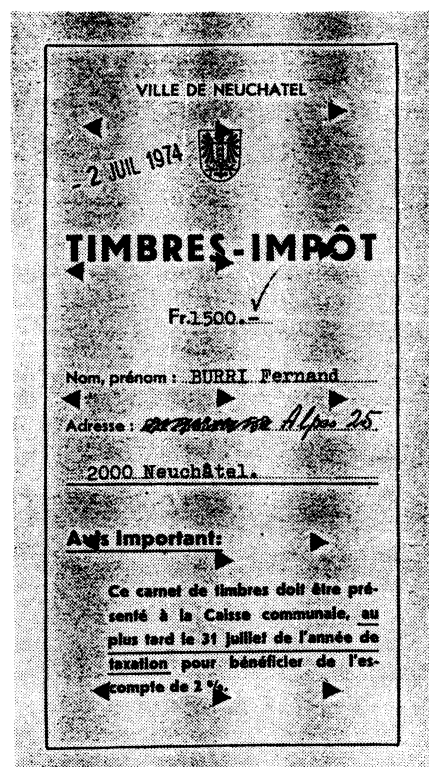
You see, inasmuch as revenue stamps are not issued for collectors, it is rare that the Cantons or Municipalities make any effort to keep the technical records of color, perforation, number issued, paper varieties or variations in typography. As a matter of fact it is even unusual for the identification of the printers to be of record in the issuing office.

Thus — the field is wide open for discoveries, and I say that very few serious collectors have NOT found new stamps, varieties and even issues never before known.

Look at the illustrations accompanying this story. Those are stamps for the “timbres impôt” of the city of Neuchâtel. I got them from a friend in Lausanne and recently established to my own satisfaction that they are unique. If any of you have any or have seen them, please let us know. So far my research and correspondence has turned up very little, but whatever that is I’m passing on to you.

The city of Neuchâtel has a small income or similar tax which the inhabitants must pay yearly. I don’t know how long this has been going on, but it’s common in the larger towns. In 1953 the city fathers decided that if the tax were paid in advance before the 31st of July they would allow a discount of 2% and later this was increased to 3%.

Starting in 1965, someone got the idea of selling the taxpayers stamps to be stuck into a little folder (carnet) much like the war savings stamps and folders we had in the U. S. When presented to the city treasurer the stamps would be cancelled and the amount credited with a discount of whatever percent was current at the time. The system was discontinued in 1975.



I acquired four of these folders, all identical, but bearing stamps from 1974 and 1975. The 1974 folders contained 5, 20 and 50 franc stamps, these being the only denominations that were ever produced. The 1975 folder contained 5 franc stamps. All the folders had printing data reading “632. 8.65 10 000”. The first number may represent the ordinance or statute, but the other numbers I read to mean that ten thousand of these folders were printed in August of 1965. Since the 1975 folder that I have is identical to the 1974 folder (except for an overlabel raising the discount) it must mean that none was ever reprinted.

There had to be three values with year overprints for each year. That means a total of 30 stamps assuming no varieties of printing, perforation, color, etc. Each folder held 30 stamps and obviously all were not filled. Assuming that all folders were used in the ten years that stamps were sold, there could only have been 1,000 folders and about 20,000 stamps inclusive of all denominations issued each year. Ten years - 200,000 stamps. But the program was voluntary and petered out because money was not that easy to come by in 1975 in Switzerland, so, the total that could have been issued would have to be about 100,000 stamps. When redeemed, the city destroyed the cards stamps and all, and when the program was withdrawn, everything remaining was also dumped.

I don’t know where my buddy in Vaud got these documents but they are fascinating. All are hyphen perf except the 1975. All are lithographed on white paper in two colors with year date printed in a third color. The 1974 overprints are in blue; the 1975 overprint is in black.

We have no information on the perforations or overprint colors of the stamps issued from 1965 to 1973. We don’t even know for sure whether these are

M&M's — Cont. from front page

collections of course, not those that we would like to purchase). Scott does not create the market; rather, they report it albeit tardily at times. This is to be expected from an annual report, so for the purpose of this discussion let us take Scott a little less seriously and talk about the real live M&M market, the money that actually changes hands. In the final analysis, that is what really counts.

As a means for demonstrating recent market trends, I have arbitrarily chosen a five year period to illustrate my ideas. Due to various factors such as the rapid increase in the number of back-of-the-book collectors, the declining value of the dollar and increased availability of album pages, the M&M market has at least doubled in terms of actual dollars within our five year period.

Let us examine this statement in depth. We will start by noting Scott's (arbitrary, I believe) practice of selectively increasing only some (many in the 1979 Specialized) M&M's each year; as a result, we have seen "only" a 50-75% increase in catalog value during our five year period, hardly dramatic when compared to Zepps, inverts, Columbians and U. S. "ONE"s and "TWO"s to mention a few.

I remember not too many years ago buying nice M&M collections/accumulations for 25-25% of Scott prices. Many individual better items were available at 60% of catalog. However, in today's strong market it is hardly unusual for us to see these better items bringing 120-150% of catalog! Those of us who follow auctions have seen average collections (better items lotted individually) bring 80-130% of catalog. The auction houses no longer feel obligated to mention 'catalog' value on these accumulations, but merely give an "estimate" or "suggested bid." And when was the last time one of these lots didn't bring more than the estimate?

I have had customers tell me that they can buy M&M's at half catalog. That is truly possible today, but improbable. Sellers with no knowledge of the current market do crop up from time to time so please don't wait, hock the old homestead and clean the guy out! Seriously, these accidental bargains do occur and they certainly add one more plus to the fun of collecting private dies.

Now, back to our examination. Let us consider a sample lot of M&M's which in 1974 catalogued at \$1000 and let us assume that this lot is in somewhat above average condition; that is of F-VF appearance with numerous face free faults. Lots such as this were available for somewhere in the \$250-350 range. For those of us who preferred to collect individual items we might have paid as much as \$800 for a similar group. I used both methods, so these are not just numbers I made up. I doubt whether there is an auctioneer today who would not realize \$1000 - 1500 on this lot! If you are a seller, you must take into account the auction commission (usually 20%) and your 4-6 month or more waiting period for your money.

Today, handpicking that amount of catalog value in M&M's would probably cost you in the neighborhood of \$2000. Summing up, I would say that my comment regarding the doubling of the M&M market was probably extremely conservative.

How about the next five years? I could not say for sure but I am betting on the M&M market to continue its strong though unspectacular rise. I take the position the M&M's are still vastly underpriced considering their scarcity and ever increasing popularity. I do not concern myself overly much with "catalog" prices. I know what my M&M's are worth.

For example last year I sold an RS159a for \$1500. The stamp was badly thinned and had several minor tears although, in general, it was a very pretty example of this extremely rare stamp. Our old M&M census reported one of these; whether I sold the one and only, or a second one or one of twenty that exists remains a moot point; Scott's price of \$1000 (italicized) is woefully below

identical to the basic stamps of those years; we assume so.

It is certainly advisable to watch for these stamps, but, unlike many stamped documents which are retained in civilian records and files, these documents were turned in to the city treasurer and most likely destroyed. We have been advised that the tax officials of Neuchatel city have no other information on these stamps.

what a rarity of this sort should command. How about my favorite stamp, "Pink Pills for Pale People" the RS306? This catalogue for well under one buck and it is about as common as a one dollar mint Columbian. (*Actually according to BE&P records 960,000 RS306s were printed and delivered in fiscal years 1900 and 1901. There were 55,050 \$1. Columbians issues although the survival rates must also be considered. Collectors have almost always held all of the Columbian high values, the RS306's were used . . . ed*)

Condition of the stamp certainly enters into computing the market value of a private die stamp. I really do not think there are any any real bad M&M's; it's just that some are better than others. As a dealer I have paid full Scott and over on many occasions for individual attractive copies, even those with minor faults. I like these, they are easiest for me to sell at a profit. To those of you who will not pay "over 50% of Scott" for nice copies. I can only say, lots of luck with your very small collections.

Certainly, we will never see M&M's bringing super fantastic prices at auction compared to the inverted Jennys and the Z grills. Our rarities, the 3 copies and 21 copies known to exist will never bring prices recorded in the tens of thousands of dollars due to the lesser demand. I do have a suspicion, however, that there are several of you out there who would gladly pay about five grand for the RU1 Caterson and Brotz playing card stamp; at least that is what a few of you have whispered in my ear. Thus, the relative obscurity of our M&M's is not all bad. There are not enough to go around now, so what we do not need is more wild publicity shooting the prices out of range of all but the wealthiest collectors.

Thus, the future looks very healthy for M&M's. You can truly collect M&M's for "fun and profit"; for relatively few dollars you may own stamps which are illusive, beautiful and of great historic significance since they illustrate the odious nostrums which our forebears dosed themselves with in order to ward off everything from hangnails to cancer.

I hope that these, my random thoughts will serve to stimulate your imagination. I hope that you will be encouraged regarding the investment potential of M&M's and I am certain that I have raised questions in many of your minds. Comments or short questions would be most welcome (SASE please).

DOCUMENTS With Revenue Stamps

Exclusively from a corporation source - commercial documents & papers, many to patents with fascinating illustrations and diagrams, mostly large, some multi-page, all with adhesive and/or embossed revenues or combinations; many suitable for framing. A comprehensive lot from at least 18 different countries; several examples from some countries but all different. Very limited supply - not cheap, but guaranteed to please. Lot price \$75.00 postpaid

Also some extra pieces from certain countries: notably Colombia, Italy, Romania, Trinidad, Venezuela, France, Belgium, Argentina, Iraq, some others. Your inquiry invited.

Minuteman Stamps

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

Literature in Review

Revenues and Railway Stamps of Australia, Papua New Guinea and New Zealand compiled 1978 by John Barefoot, and available from Mr. Barefoot at 85 Saltergate, Chesterfield, Derbyshire, England, priced at £ 2.50, or \$5.25 surface rate in the US (\$7 by air). Spiral bound, 6½x8 inches, yellow card covers, 50 pages printed one side only, fully illustrated.

This "compendium" will be of use to revenueurs beyond the Forbin listings, if you collect the material. There is much listed beyond Forbin...but: reproduced here are the Forbin listings in the original French (actually reprinted) to which are added various Railway Stamp listings from Morley, and 20-odd pages of material taken from various publications (some of which looks mighty familiar). This is a first edition, and Mr. Barefoot indicates: "The printing was only 50 copies, and with the reaction to it, we hope to come up with a muchly improved 2nd edition."

Some of the listings shown are taken directly from auction lots offered (and sold) by Mr. Barefoot, unseen listed elsewhere. For BC buffs, it is a must, regardless that it is just a start. With the admitted drawbacks...it does have much useful information. Hopefully the next addition (and the next) will have more. Highly recommended.

THE STAMPS AND POSTAL HISTORY OF NORTH BORNEO, Part 2, 1894 to 1908; by L. H. Shipman published in England by the Sarawak Specialists' Society, 1979; 7½x10, 720 pp + index, glossy white card covers with brown inscriptions and fotos, inside pages black and white. Copies may be obtained by sending \$21 US to C. Jackson Selsor, 2410 Albatross St., San Diego, CA 92101. Overseas members may wish to send £ 10 to Alec A. Turner, 54 Marlton Cross Hill, Marlton, Paignton, Devon TQ3 1PD, England.

We reviewed Part I of this trilogy in Nov., 1977, (TAR #156) with superlative commentary. This second part may be equally applauded, a masterpiece of attention to detail describing the subject matter with the same dedication.

Fully illustrated, the text is an intense study of these stamps, unto the many constant varieties known (and unlisted elsewhere). A must for the BC buff...and highly valuable to the revenueur.

Our main concern of course is with the revenue material, and Chapter 26, entitled FISCAL STAMPS 1894-1905, is afforded the same devotion to detail as the preceding and following material (which covers Labuan postal history, among others). Chapter 26 treats the 1894 \$25 revenue, similar to that of the 1889 issue (Part I of this series) but reading THE STATE OF NORTH BORNEO instead of BRITISH NORTH BORNEO. Printing flaws are outlined and described, as well as plate varieties known for the stamp in each of the 20 positions in the sheet.

Treatment is encyclopedic. This is not a catalog...but it is highly recommended.

YOUR NEW REVENUE ALBUM!

How About Those Blank Spaces?

FILL SOME AT BARGAIN PRICES.

1898 Prop. ¾c, pair imperf. vert., mint, No. 3003a	\$0.20
1898 " 2c Pair imperf. vert., mint, No. 3008a	1.50
1898 Same, slight crease hardly noticeable..	.50
Only 120 pairs of the 2c exist.	
1898 Prop., 2½c, imperf. vert. pair, mint, fine	1.50
1898 Prop., same, average pairs, mint.....	.75
1898 Prop., same, poorly centered.....	.30
1898 Doc., ¾c, imperf. hor., No. 3026a, very rare, mint.....	3.00
1898 Doc., 1c, imperf. horiz., No. 3027a, mint	.50
1898 Doc., 2c, imperf. horiz., mint, No. 3028a	1.50
1898 Prop., ¾c to 5c, complete, mint.....	.35
1898 Prop., ¾c orange brown, mint.....	.03
1898 Prop., 1½c brown violet, mint.....	.05
1898 Prop., ¾c to 5c, complete, used.....	.15
1898 1c green I. R., inverted surch., mint....	1.00
1898 2c red I. R., inverted surch.....	.15
1898 Prop., J. Ellwood Lee, complete, mint..	.50
1898 Prop., Marchand, 1½c, 4c; 1½c, 7c; 2½c, 5c; 3½c.....	.10
1898 Od Chemical Co., 8c; Radway, 3c; Williams Medical Co.....	.03

WHY NOT SAVE MONEY?
If you wish to buy some fine stamps at bargain prices try my approval books.

GEO. S. MCKEARIN, HOOSICK FALLS, N. Y.

From Mekel's
Weekly Stamp News,
1906

UNITED STATES BEER STAMPS, compiled and published by Thomas W. Priester, with the assistance of 130 beer stamp enthusiasts. Hardbound in red cloth covers; 8¼x10¼; 95 pages plus intros/acks etc.; slick white paper; beautifully illustrated in black and white. Available directly from Mr. Priester (CWO to him) at 601 Brady St., Davenport, Iowa 52801. \$20 US postpaid.

What can one say when confronted with a masterpiece such as this? Most of us who ordered the book are aware of the problems Tom faced in getting it published (properly), and the delays incurred. Can we merely say it was worth the wait? Indeed it was. But, there is more. For the first time since VDH's effort in 1934, long the bible in this area of collecting, we have here a tour de force which will remain the new bible for many years. There are so many new discoveries among the more than 27,500 copies of these stamps studied that the VDH has now, with all due respect, become obsolete.

Up front you are given extremely valid criteria on pricing vs condition, shades, cancels and other pertinent data it would be wise to read prior to jumping into the catalog proper.

All fotos appear at a 70% reduction from the actual size, while overprint reproductions are actual size.

There are some 225 major numbers reported, with many more engendered by the various provisional and other overprints. Appendix A reports on the census taken between Aug. 1977 and March 1978; B reports on the census of the provisional surcharges; C provides much needed ancillary data on the stamps themselves; D cites the Acts of Congress which affected the tax rates.

So...it is all there, and Tom is to be congratulated for this somewhat belated, but finally with us, publication. The book is a must for all USIR enthusiasts (and we could only wish that Scott had seen fit to include this material in what purports to be THE US Specialized Catalog...but that's a story for another day). BUY IT.

WESTERN AUSTRALIA, The Stamps and Postal History, compiled and published by the Western Australia Study Group, Editor Margaret Hamilton, Philatelic Editor Brian Pope. Published 1979; available at A\$23.50 postpaid (that's \$ Australian) from The W. A. Study Group, GPO Box T1774, Perth, W. A. 6001, Australia. Hardbound and fully illustrated (at least for the postal material), 7x10 inches, 471 pages.

While there is no question that this effort is a classic work, and that most British Commonwealth buffs will welcome it, we concern ourselves ONLY with Chapter 19, Revenue and Telegraph Stamps (pp 251-255 revs, 256-259 telegs.) The listing presented, the ancillary text, quantities issued (there are no evaluations), the laws governing the usage of the stamps (including postal), are extremely well treated, unto variations in overprints and wmk. Unfortunately, the treatment stops at those stamps issued through 1902. We are aware that there are later issues (see TAR, June 1977), but these were totally ignored. For my own needs, it is a rather expensive price to pay for 9 pages of interest. However, this book is highly recommended to any who are students of postal and related material. It does provide data for the revenueur and cinderella collector, but minimal. Would that the group had contacted the ARA before they went to press. (And how many times have you heard THAT one?) If you are a BC enthusiast, buy it.

G. M. Abrams

Catalogue of the Adhesive Revenue Stamps of Austria, Part II by Martin Erler & Rudolf Thalcsics; Bilingual (German and English); paper cover, perfect bound, 135 pp 5 3/4 x 8; Available from the ARA Sales Manager for \$11 U.S. (postpaid anywhere).

This volume is a continuation of Mr. Erler's series of catalogs of Germany and Austria. Physically the book is the same as previous volumes.

Volume I of the Austrian catalog covered documentary, advertisement, calendar and stock transfer tax stamps as issued by the state government (the central or Federal government). This volume continues with 42 different categories of state issued revenues not found in volume I and an appendix listing an additional 11 categories of stamps such as various monopoly control stamps, private revenue stamps and stamps used by commercial schools for instruction.

As always the catalog is convenient to use with many symbols used to simplify the language. Illustrations could be improved but are with few exceptions clear enough for easy use. Prices are in \$.

The S.T.C.O. Co. Stock Transfer Cancels

Jim DePitts, ARA

Regarding Mr. Einstein's cover article in the September issue I may be able to offer some information. I cannot as yet answer the questions raised in the article but can definitely state the "S.T.C.O. Co." are the initials of the South Texas Cotton Oil Company. Initial research shows it to have been located at 340 W. 26th in Houston (Heights), Texas.

I called Mr. Einstein who offered encouragement and advice in this, my first philatelic investigation. The median age of Heights residents is older than average so there may be company employees or their relatives to contact, as he suggested.

Following is a list, by color of cancel, of the Scott #'s in my possession. Of interest are the pair which was purchased from the same lot and identifies the source of the RD6, the significance of which is to be determined.

I would be very interested to hear from the person who brought these stamps to Mr. Einstein's attention. How these stamps get from Texas to wherever? Why do they all appear to never have been used? Who was the person who meticulously applied all the cancels?

Cancel: as shown in article
Blue

Black

Cancel: South Texas Cotton
Oil Co. (Blue)

R228
R237
R238
R241
R251
R252
R255
R261
R263
RD6

R236
R237
R238
R239
R240
R241
R251
R260
R261
R262
R263

R229 (pr)
This pair is also
cancelled with a
manuscript "6/1/27"
on each stamp

NATAL ENTERTAINMENTS DUTY

G.M. Abrams, ARA



US. and are considered to be minimum prices. The appearance of these catalogs has greatly stimulated demand for the stamps especially in Germany and Austria where the small supplies of stamps are drying up fast. There is, however, a continuing attempt to price all stamps on the same basis as earlier volumes so as to create uniformity between all of the volumes.

These catalogs will undoubtedly become the standard reference catalog for sometime to come. It should be noted that

(Literature — Continued on page 200)

A search through the various extant catalogs (Forbin, Morley, Dodd) did not turn up any data on the stamps shown and listed here. Can anyone supply further information?

1929 (about)

Design size 23.5 x 30 mm. perf 1 3/4. unwmkd white paper. Other values may exist.

1d Brown
2d Blue
3d Purple
5d on 3d Purple
5d Pink
6d Brown
9d Green
1/- Orange

BUYING AND SELLING

UNITED STATES REVENUES

YOUR WANT LIST SOLICITED

Satisfaction Guaranteed

Since 1895

 **Chandler's, Inc.** 

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

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 

WHATSIT

Whatsit is a question and answer column. Readers are requested to send their questions to the editor which will be numbered and printed. Anyone who can provide information will please respond to the editor (Box 573, Rockford, IA 50468). When the answers are received they will be reprinted keyed with the number of the original Whatsit.

SWEDISH WHATSIT: RESPONSE

In the January 1979 issue of TAR, we showed a 5 ore denomination of the Swedish documentaries of 1895. Forbin 28 and subs. See page 9 therein.

From member Leif Bergman of Sweden comes the following reply: Concerning the 5 ore Whatsit, it is not an essay. You can add to the Forbin set of 1895: 5, 10 and 75 ore; 2.50, 1000 and 5000 krona. Mr. Bergman also sent along Xerox copies of these stamps).

There are many different issues for the common values. Take a look at your red stamps under ultraviolet light, and you will see that there are many different pigments for that color. Even later on, for the 1930 issues, you have on similar issues a watermark of wavy lines and on some stamps a part of the papermaker's watermark STAMPELPAPPER. There are also varying perforations in the watermarked sets. (Note: The 1895 set is un-watermarked).

The handstamp shown means Royal State Bureau, and I have

many of these with the gum remaining, or most of it; these were of presumably bad quality or were used on documents without pasting them on.

We thank Mr. Bergman for clarifying the Whatsit query.

WHATSIT No. 6

One of the members has sent a question regarding the illustrations in Forbin (1915), page 676. He wants to know if the illustrations for "Distillerie/Fruits et Raisins" and for "Distillerie/Naphte" are interchanged?

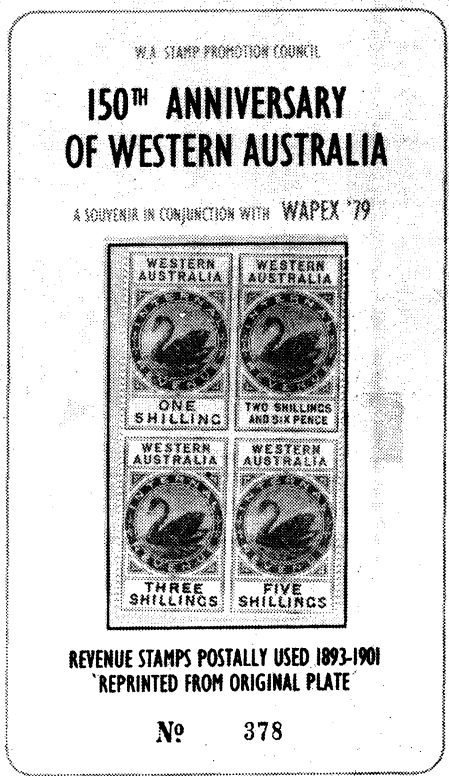
WHATSIT No. 7



This item, submitted by P. H. Beukes, South Africa, looks like a stamp, feels like a stamp, (almost) reads like a stamp... can it be a stamp? Is it a revenue or simply a control stamp? A tax-paid? The item is brown carmine with a dark blue numeral 2 & GEILINGS/GALLONS inscription. It is 17½ x 22 mm., is perf 14½ x 14, and appears to be very faintly wmkd, difficult to decipher. It reads SUID—AFRIKA at top, SOUTH AFRICA at base, in white lettering. It may even be a ration stamp... WWII?

WAPEX '79 SOUVENIR CARDS/SHEETS

G.M. Abrams, ARA



We announce here the availability of the WAPEX (150th anniversary of Western Australia) emissions as listed and pictured below. Those interested should order directly from The Philatelic

Revenue Collecting Interest to be Published in APS Yearbook

Ogden Scoville, Pres, ARA

Mr. Frank Sente, Director of Administration for the American Philatelic Society, has agreed that the following four additional revenue codes would be added if three of more APOS members would request them. He has asked me to gather such requests and forward them on to him. They are:

Revenues, United States, Scott listed
Non-Scott listed
State and Local
Taxpays.

These are in addition to the current revenue listings as follows:

U.S. Match & Medicine
U.S. Revenues
Canadian Revenues
Revenues (Foreign)

Sente advises that your new request will override current listings so please let me know what four codes you want including non-revenue listings.

If you are an APS member and would like to be listed under any of the proposed listing codes please let me know as soon as possible. Mail to Ogden Scoville, 2123 Windsor Dr., Springfield MO 65807.

Society of Western Australia, PO Box 62, North Perth, W. A. 6006, Australia. Prices shown are in Australian dollars and international money orders would be appreciated. Please also add \$1 Australian for each item for packaging and postage. Excess postage refunded.

Item 1. Souvenir Miniature Card (as pictured). A special printing using the original 1881 plates under the security of the W. A. government printer. Four values, 1/-, 2/6, 3/- and 5/- lilac, perforated into blocks of four, imperforate between stamps, and mounted on the souvenir card. The card details are printed in black and gold and all cards are individually serialized, with red serial number. Limited edition. Priced at A\$2.00 each.

Item 2. Same in completely perforated sheets, 120 stamps in the sheet in two panes. Priced at A\$20.00 per sheet.

Item 3. Same but in completely imperforate sheets with values omitted: for study purposes. Priced at A\$15.00 per sheet.

If there are any questions, please write directly to the above address.

GUYANA: CURRENT USAGE

G.M. Abrams, ARA

First reported in STAMPS magazine, then subsequently here in Sept. and Nov. 1977, we are now able to list most of the stamps of the set. Certain values (bearing an asterisk) have not been seen, and anyone who can supply the missing colors is welcome to write the Editor.



1977

Map design, 19.5 x 25.5 mm., perf 13¼ white paper, wmkd (but difficult to see/describe); top half of stamp including GUYANA/REVENUE always in black. Colors listed reflect the bottom portion with map and value.

2c	silver grey
3c	reddish brown
5c	aqua
25c	ochre
40c	*
50c	grey blue
60c	*
\$1	olive green
\$2	*
\$5	violet
\$10	yellow
\$20	emerald green
\$50	*

List is presumably complete (less the missing colors).

AUSTRALIA: AN UPDATE

Dennis Osborn, ARA

NEW SOUTH WALES

Current usage Stamp Duty issues for NSW have been augmented by additional denominations. The following should be added to the listing which appeared on page 96D of the June 1977 TAR.

Coat of arms type

- 2c bright blue & orange
- 4c rose & blue
- 6c olive green & lilac rose
- 7c bright yellow & black
- 8c violet & deep blue
- 15c bright green & deep blue

Value in oval type

- \$4 tan & blue green
- \$5 lilac rose & black

Value in circle type

- \$60 chestnut & slate green
- \$100 mauve & dark blue

It has been determined that there is no 9c denomination (1c to 10c exist but for the 9c), and no \$50 denomination. It has further been determined that the watermark on these stamps is a continuous line of the letters NSWG, and not NSW, as originally listed.

AUSTRALIAN CAPITAL TERRITORY (ACT)

On page 174C of the November 1978 TAR, we listed the current usage ACT Stamp Duty issues, leaving the \$10 denomination with a ? since it had not been seen.

It has been now, and the description of the stamp is: \$10 mauve; ACT and the denomination are in red, as with all of the other dollar denominations. It appears that higher denominations are certified by a cash register imprint.

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
Mesa, Arizona 85204

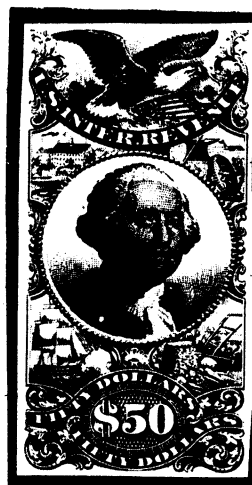
ASDA

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.

SECRETARY'S REPORT

Bruce Miller, Secretary

1010 So. Fifth Ave., Arcadia, CA 91006

NEW MEMBERS

- 3150 ANDERSON, David G., 3070 Le Boulevard, Montreal, PQ, Canada H3Y 1R7, by Secretary. Colonial and America embossed revs on documents.
 3140 BUSSE, James W., PO Box 187, Escondido, CA 92025, by G. M. Abrams. German revs.
 3144 FOGEL, Jerome R., 4627 Independence Dr, Bradenton, FL 33507, by G. M. Abrams. Topical-inflation, genealogy, math(numbers).
 3151 FUNKHOUSER, John G., 2587 Cochise Ln, Okemos, MI 48864, by G. M. Abrams. State revs, Xmas and TB seals, genl cinderellas and non-Scott.
 3145 GARRITY, Robert K., 275 Park Ave, Arlington, MA 02174, by R. D. Warren. Collector/dealer, 19thC. classical stamps.
 3142 GOLDSTEIN, Gary M., Box 355, Holbrook, NY 11741, by G. M. Abrams. Dealer, collects US first 3 issues.
 3155 HARCHANDANI, T. M., 304 Sindhi Colony, Bani Park, Jaipur—302006, Rajasthan, India, by Prof K. D. Singh, Indian states, mostly in Rajputana.
 3143 HICKERSON, Alvan W., Jr, 158 Thierman Lane, Louisville, KY 40207, by G. M. Abrams.
 3146 KORN MILLER, William H., 607th St, East Providence, RI 02914, by Larry Joseph. Officials, rev.
 CM3141 MILLER, Gerald R., 1600 Woolsey, Berkeley, CA 94703, by G. M. Abrams. US revs.
 3157 MURPHY, L. S., Jr, 3 Wolfe Glen Way, Kentfield, CA 94904, by G. M. Abrams. US, incl M/M, Calif state revs.
 3147 PALMER, Harland M., 2972 Calle Grande, Las Vegas, NV 89121, by Secretary. "Beginner."
 3148 REDMOND, E. P., 4377 W. Grand Ave, Littleton, CO 80123, by R. L. Casten, US.
 3156 REESE, Donald L., 6814 Tiki Dr, Cypress, CA 90630, by Kenneth Trettin. Worldwide revs and locals thru 1940.
 3153 SMITH, Willis R., 3602 Doral, Little Rock, AR 72212, by G. M. Abrams. US revs.
 3152 SUNDAY, Frank, PO Box 82, Mikado, MI 48745, by G. M. Abrams. State and fed fish and game.
 3149 WEBER, Russell E., 19064 Montgomery Village Ave, Gaithersburg, MD 20760, by G. M. Abrams. US and Canada.
 3154 WHORTON, Jerry W., Jr, c/o FDA, 240 Hennepin Ave, Minneapolis, MN 55401, by Secretary. Worldwide older revs, cinderellas, RR, military, locals, etc (collector/dealer).
 Highest membership number on this report is 3157.

REINSTATED

1905 Joe Wiesmeier

DECEASED

2530 Daniel Armstrong
 2987 Vincent J. Barone
 2568 Vance Craft, Sr.
 443 Arthur Kimmell
 200 George T. Turner

SALES PITCH
G.M. Abrams
3840 Lealma Ave.
Claremont, CA 91711

RECAP

Many of our newly joined members (and some of the others) have asked for a complete listing of the material available here. To comply and please note that all prices are in US dollars (only such payments accepted). CWO, postpaid anywhere (literature by book rate/sea mail); payments payable to ARA.

Literature (and all are softbound unless noted)

Erler-Norton Catalog of German Revenues, Part I, 2nd edition, the federal issues, bilingual (German/English), priced in US dollars and fully illustrated \$10.00
 Ditto, Part II, the colonies and federal ship stamps 2.50
 Ditto, Part III, the provincials, A to K, to 1945 14.50
 Ditto, Part IV, the provincials, L to W, to 1945 12.50
 Erler's Austria, Part I, the documentaries, mainly 10.00
 Ditto, Part II, continuation of the federal issues 11.00
 Erler's Czechoslovakia, hardbound, extremely short supply, bilingual 15.00
 Ditto, companion papercovered catalog of Slovakia 3.00
 Ditto, Prussian revenues (in German) 4.50
 Ditto, Prussian revenue stamped paper 4.50
 Ditto, Wurzburg Street & Bridge Tax Stamps 4.50
 Ditto, the Austrian issues ovptd for use at Hungarian Border 3.50
 Ditto, German TB seals & forerunners, w/addendum (in German) 3.50
 Craig & Ingles' Revenues & RR stamps of Tasmania (w/10 diff

RESIGNED

2182 Y. Ahuja
 309 Isaac J. Coontz
 2123 Michael A. Crabb, Jr.
 1974 Paul J. Eisell
 2843 Kevin Elliott
 2241 Don W. Holmes
 2892 Ross P. Kinderman
 1752 Dr Paul J. Kornan
 2796 Joe Lavella
 2544 George H. Lewis
 863 Cdr Julian S. Loewus
 2897 Robert Mitchell
 2748 Blanche Monnier
 2950 George E. Myers
 2709 Don Ockander
 2068 David L. Prentice
 2194 Gloria H. Quaw
 1395 Sol Salkind
 2584 Mary J. Sarraat
 2240 William A. Shevlin, MD
 2982 William R. Simon
 2695 Frederick M. Warlick
 1872 Willis W. Wheeler

DONATIONS TO PUBLICATION FUND

John S. Bobo \$22.50
 Martin Erler 5.00

MEMBERSHIP STATUS

Previous membership total 1589
 New members 18
 Reinstated 1
 Deceased 5
 Resigned 24
 Current membership total 1579

Notice of Expulsion

The Board of Directors of the American Revenue Association has voted to expel Dr. John Dean, Box 248, Adelaide St. Postal Station, Toronto 210 Ontario M5C 2J4, Canada, ARA member 2491, for conduct unbecoming a member. Specifically for failure to pay for auction lots when he was the successful bidder and failure to reply to official correspondence in this regard.

freebies) 6.50
 Byrum's Supplemental Stamp Catalog, listing and illustrating thousands of non-Scott worldwide items (railroads, telegraphs, etc.) in hundreds of pages (only), punched for 3-ring. In US/Canada, priced at \$17.00 US overseas \$20.00
 The 1960 US state revenue catalog, unbound fotocopy 7.50
 The Sher & Co. handprinted mss of Thai revenues, in English, unbound fotocopy 5.25

The 1950 typed mss of the German RR stamps, in German, no fotos, fotocopy 8.00

Any order for any of the above may have on request either or both of the following: Erler's Study of the German Occupation Issues for Romania, WWI, and/or the Kjeldskov Catalog of Danish Revenues (in Danish).

Stamps

Indiana Intangibles 50 diff (state revs) \$5.00
 Austria, packet of 175 diff documentaries, extremely short supply \$6.50
 Denmark, packet of 90+ diff railroad stamps, many RRs, short supply \$17.50
 Italy: 200 diff, \$4.00; 300 diff, \$6.00. Swiss: 100 diff, \$7.50; 200 diff, \$15.00. Any order for packets may have on request 5 diff early European revenue cut squares (rev paper). Anyone wishing to offer packets, by country/area or state/province/municipality, through this office, is invited to write me.

RARITY OFFERED

Through the courtesy of Martin Erler, the rare catalog by H. Berger/A. Wulbern, Vol. II, covering the telegraph stamps and revenues of Austria-Hungary and the Balkan States (Bosnia/Bulgaria/Croatia/Greece/Lombardy/Montenegro/Rumelia (and East)/Serbia/Turkey), published in German (easily readable) in Hamburg in 1898, is available in unbound fotocoped format. Only the Turkey is illustrated, and we note some Forbin-unlisted material. Circa 40+ pages, and orders accepted here,

SEE PAGE 186 FOR RATES & INSTRUCTIONS

REVENUE MART

WANTED—Motor vehicle registration and inspection stickers, discs, and metal tags, and related material. Dr. Edward H. Miles, 888 - 8th Ave., New York, N.Y. 10019. 328

PAPER AMERICANA—stock certificates, checks, documents with revenue stamps, postcards, philatelic, photographia. Also buying old paper items. Americana list plus 2 revenue stamp documents \$2. Stock certificate list plus 2 certificates \$2. Yesterday's Paper—Ron Haglund, Box 294AR, Naperville, IL 60540. 328

INDIA AND INDIAN STATES court fees, revenues, judicial papers, fund raising seals, cards, covers, etc. All at throw away prices. Investors with maximum discount. Trial shall convince. Ask for free list to S.D. Puri & Company, Puri Building, Sangrur 148 001 Punjab, India. 326

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

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

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

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

WANTED—Special Tax Stamps, U. S. federal USED all years 19th century beginning 1873 and 20th century, all formats, all denominations, all STS tax titles. Also forerunners to STS from 1790's to 1872. All dealers' collector's correspondence will receive most careful attention. Wenck, P.O. Box 697, New Milford, CT. 06776 320

WE PAY 1/2c each for Scott listed US revenues. Cut or punch cancels OK. Domzall, 904 Wright #4B, Richmond, CA 94804. 322

FOR SALE—Duck Stamps mint, unsigned, used. What do you need? Also have fish + game. Also will buy. Dorance Gibbs, 223 N. 20 St., LaCrosse, WI 54601 320

WANTED—Ohio Sales Tax Stamps. Large or small quantities. Unused pairs or separate parts. Please write. John W. Wilson, 2721 N. Artesian Ave., Chicago, IL 60647. 321

STOCK CERTIFICATE, 12 different, \$2.95, 50 different \$14.95. Old checks, 24 different \$2.90, 100 different \$14.90. Illustrated list, SASE. Always buying, 1 to 1,000,000 wanted. Clinton Hollins, Box 112-M, Springfield, VA 22150. 337

RUSSIAN REVENUES, Locals, Vignettes wanted. Need Revenue documents. Pre-Stamped Revenue paper, Zemstvos, Seals, labels and Cinderellas. Will purchase or exchange. Martin Cerini, 37 Wyoming Drive, Hunt, Sta., N.Y. 11746. 329

EXCHANGE collecting World War I Military Vignettes, Red Cross Seals and Propaganda labels of all nations. Have much to trade for needed items, please write Walter Schmidt, 3654 Applegate, Jacksonville, Oregon 97530. 319

WANTED—Windshield stickers for automobile license validations from the states of Calif., Ore., Wash., Ida., Ariz., Hawaii, Okla., N. Dakota, Ohio, Ga. Plus any state that issued them. Carroll Kerney, 1540 N. Archie, Fresno, La. 93703. 318

WANTED: U.S. Documentary and proprietary revenues. Also certain RN entires. Write for want list. Ellis M. Keppel, Queen Anne House, Burghill, Ohio 44404 319

WANTED Revenue material from Hessen-Cassel. Will trade worldwide postal material such as Germany Scott's B68 at Scott for Erler prices. Also will give Forbin listed Nossi-Be and Reunion. John L., Needham, 9081 Dewey Dr., Garden Grove, CA 92641. 319

SWAP—Micro or thumb nail mineral specimens collector quality for US large denominations of revenues and stock transfers. R. Dietz 225 N. Resler, El Paso, TX 79912. 319

SWAP—1014 different FDC's for equal value of US BOB material. Private Party. R. Dietz, 225 N. Resler, El Paso, TX 79912. 319

WANTED TO BUY U.S. R1-R151a, RB1-RB8 for slide show for Batavia which had the first volunteer soldier, Charles Rand, of the Union force. Roy J. Tillotson, 207 East Avenue, Batavia, New York. 14020 328

WANTED MATCH & MEDICINE, and other private proprietary items by private collector. Desire to purchase collections or better single items or will trade on Scott basis. John Gaudio, 810 First National Bank Building, Denver, Colorado 80293 322

CWO, at \$5.00 per copy, postpaid book rate/sea mail. US dollars only, please, payable to ARA.

A TASMANIAN SUPPLEMENT

for 1979, 4 pages crammed with additional data, and illustrated, has been prepared by Messrs. Craig & Ingles, for the catalog of Revenue/Railroad stamps (see listing above). These are available here on request in return for a #10 SAE to any who own the catalog. For any who purchase the catalog, this supplement will be included at no additional cost. And while we're on the subject....

AUSTRALIAN EPIC IN THE WORKS

We have been advised by the above authors of the effort now in progress to prepare a catalog of ALL of the Australian revenues and railway stamps (states included, but Tasmania excluded this first edition). Publication is planned for early 1980. The authors solicit assistance from any who can help. Contributors may write to: Revenue & Railstamp Publications, GPO Box 1248M, Hobart, Tasmania 7001, Australia. Haste, please, all you B.C. buffs.

FOR THOSE INTERESTED IN THE ARGENTINA CURRENT ISSUES,

which mission was scrubbed due to lack of response (see Sept TAR), this is the dealer who can help you. I caution that he writes only in Spanish (translation done for me by a friend, and I write back in English...but you are on your own): I. Wolfgor, PO Box 4351, Buenos Aires 1000, Argentina. Make your own deals....and hs IS fair.

QUERY

Seen recently in some sales brochures offering revenues, the wording "...punch canceled...F-VF" Are the two mutually compatible. To put it another way:

Assuming the dealer's benign,

Is it fair for him to define

Fiscals/RNs/RMs

"W/pch xcl" or "blems"

As, as well, "G to F-VF"?

(Send your opinions to the Editor.)

COMMENTARY: IT TAKES GUTS

to attempt a catalog without having ANY of the stamps to be listed (they cannot be illustrated except via suitable fotos)...without having any interest in them...and without having access to any pertinent data on their usage or quantities available/issued to determine prices. THAT is exactly what is happening with an effort now in work abroad, where the author sent this office a review draft with such explanation. Having most of the stamps here, it was possible to accomplish a redline markup, pasted over with photocopied stamps. It was a bloody mess. And it will be interesting to see the finalized product. The author's motivation? "A labor of love" unquote. (? GMA) Yes, we will advise price and ordering data when it's ready. NO, we won't tell you which one it is. See if you can detect it. To the first 50 people who send this office the correct answer, a prize will be awarded, which will be a center-fold type colored picture of our boulder...er, flounder...pardon, ounder. Dratted typewriter.

SUPPORT TAR'S ADVERTISERS

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

Literature - cont. from page 195

the author mentions that certain fields will be more closely examined in the future and that he invites correspondence. This volume is recommended as is the whole Austrian and German series. (Other volumes in these series are also available from the ARA Sales Manager, 3840 Lealma Ave., Claremont, Calif. 91711) Together they comprise an imposing full 2-inch stack of catalogs — and that does not include Martin's catalogs of German Christmas Seals, the Czechoslovakian Republic and several individual German states!

Kenneth Trettin

Michel Specialized Catalog—Advertising Labels, featuring the Philatelic Exhibition Labels of Germany; 6 x 7 3/4, 71pp, card covers, color illustrations; available in the U. S. from ARA member Don Reuter, The 1871 Shop, Box 510, Farmington, MI 48024. \$19.95 postpaid.

The following review appeared in the January, 1979, issue of the journal of the German Philatelic Society and is reprinted here with permission.

Michel Werbemarken—Katalog 1978. Schwaneberger Verlag, G.M.B.H., Muthmannstrasse 4, 8 Munich 45, (W.) Germany.

This catalog represents a major departure in Michel catalogs, inasmuch it lists exclusively postally invalid issues of advertising or publicity stamps released by philatelic organizations. The catalog is restricted to the German Reich, its Allied Occupations, the German Bundesrepublik, Berlin, Danzig and the Saar. It is profusely, indeed nearly completely, illustrated in color, and the reproductions are in superb detail.

The earliest entries are the seals provided in 1887 by the Verein für Briefmarkenkunde of Frankfurt/M. for its 10th Stiftungsfest. Interestingly five values of Michel type 87/2 have recently been again printed as a sheetlet—a Gedenkblatt celebrating 100 years of philately in Frankfurt/M. in connection with NAPOSTA 78.

Included in the catalog are: seals of various German philatelic society meetings; seals for stamp-dealer's "days"; regular

German issues (principally the inflations) privately overprinted for stamp fairs and allied events (there's nearly 150 of these alone!); souvenir blocks — the first is the rare 1931 Hamburg Mophila Gedenkblock which is a reprint of four of MI. 20 of Hamburg and is priced at DM 50; the official governmental Schwarzdrucke — the first appeared for IBRA — Munich in 1973; the several Berlin Luposta "airmail essays" and rocket vignette sheetlets; and the several U.S. postal cards issued for philatelic exhibitions in Germany. Indeed it is a veritable philatelic potpourri, a miscellany united only by the common thread of philatelic purposes.

The catalog already has received the attention of the German philatelic press—note Sammlerdienst 14/ 1978, pp. 1022-1023. The same issue also reviews the catalog (p. 1031). The anonymous reviewer pans the work, stating it was put into print to take advantage of the recent upsurge in both issues and interest in these issues, but without sufficient research and preparation. He further claims that, were one to count the numerous errors and omissions, 50 fingers would not suffice. True there are omissions and errors and the organization could be improved, but at least the catalog represents a start toward producing some order out of what has been up to now a chaotic philatelic backwater. Personally I find it useful and delightful, bringing a wealth of data on heretofore obscure emissions. Certainly it can be and doubtless will be improved in future editions.

It prices the issues. Most of the Werbemarken are very modestly valued but some of the blocks command eye-popping prices, e.g., the 1938 Hannover Philatelic Exhibition block — DM 100 (depicting Hannover Mi 6, 17, 18); the Berlin airmail "essay" sheets for 1957 — DM 400 and DM 200, respectively; the 1969 Berlin airmail "essay" sheet — DM 120; the Adenauer Schwarzdruck — DM 120 (the red Adenauer is not listed). Comparing these catalog prices with recent advertised selling prices for these and other items, I can only conclude that many items are grossly undercatalogued.

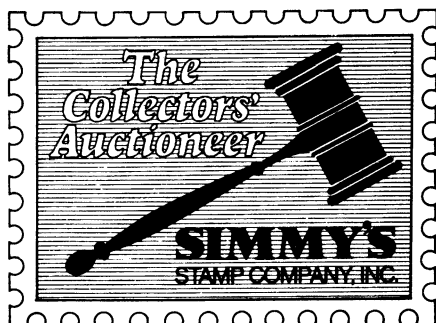
The catalog is a "must" for all students of Cinderella items. Now that I know what I'm missing in this domain, my next query is "Who has this marvelous stuff for sale or trade?"

Dr. E. W. Heinrich, ARA

WE ARE PLEASED TO ANNOUNCE AN UNUSUAL OFFERING OF NARCOTIC TAX STAMPS TO BE INCLUDED IN OUR JANUARY AUCTION

HIGHLIGHTS OF THIS OFFERING INCLUDE:

- Many Large Pieces
- Specimen Overprints
- Unlisted Varieties



If you have a collection of Reveue stamps, proofs or essays you wish to dispose of, you may contact one of our buyers TOLL FREE 800-225-6276

Professional Philatelists

148 State Street
Boston, Ma 02109

Catalogs are available
free of charge

Prices Realized \$1.50