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## The Revenue Tax Stamps of Coca-Cola

by Skip Stallings

Coca-Cola has been called many things in the past and present; however, it was only called a "proprietary medicine" by the government for the short period of 1898-1902. This is evidenced by the fact that Coca-Cola syrup was taxed during the period, 1898-1901, and thus required the usage of the tax stamps of the time. Consequently, my purpose here is to examine the background and usage of these stamps by the Coca-Cola Co.

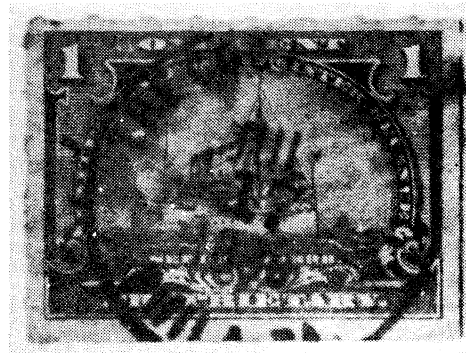


**1/4 cent stamp**  
**Light brown with blue oval cancel dated June 19, 1901**  
**Paid tax on item retailing from 5 to 10 cents**  
**Chicago, Illinois**

Cecil Munsey in his book, *THE ILLUSTRATED GUIDE TO THE COLLECTIBLES OF COCA-COLA*, establishes in chapter eight the thesis that there was some credibility to the idea that Coca-Cola was a proprietary medicine. The main thrust of his argument was that: (1) advertising claims of the Coca-Cola Co. in the late nineteenth century could be construed as medicinal in nature, (2) the late nineteenth century was the "hey-day" of proprietary medicines and that this environment surrounded Coca-Cola at its birth and would naturally clothe it in the garb of a proprietary medicine, and, (3) the existence of tax stamps cancelled by the Coca-Cola Co. verify that the government, at least, did consider Coca-Cola a proprietary medicine and taxed it as such. From this excellent base, we take leave of the good Mr. Munsey and proceed on our own course.

Originally, excise taxes such as the one on proprietary medicines were initiated during the Civil War to raise war funds. Such items as perfumes, playing cards, cosmetics, and legal documents also had excise taxes placed on them. Eventually, the excise taxes were repealed only to be revived again in the form of the War Revenue Tax Act of 1898 to raise money for the Spanish-American War. In this Act, the government directed

the application of excise taxes to proprietary medicines, and I quote: "the stamp taxes provided for ... shall apply to all medicinal articles compounded by any formula, published or unpublished, which are put up in style or manner similar to that of patent, trade-mark or proprietary medicine in general, or which are advertised ... as having any special claim to merit, or to any peculiar advantage in mode of preparation, quality, use, or effect". Several pages later, articles of proprietary medicine are defined: "... syrups, ... , tonics, ... and all medicinal preparations or compositions whatsoever ... where in the person making the same, or has or claims to have any private formula, secret, or occult art for making the same, ... or which, if prepared by any formula, ... are held out or recommended to the public by the makers ... as proprietary medicines, ... or as remedies or specifics for any disease, ... or affliction whatsoever affecting the human or animal body". Just for comparison, the dictionary defines a proprietary medicine as "a substance used in treating disease that is protected by secrecy, patent, or copyright against free competition as to name, product, composition, or process of manufacture". Just keep drinking that "good ol' medicine" while we proceed to the actual tax schedule.



**1 cent stamp**  
**Green with purple round cancel dated July 17, 1899**  
**Paid tax on item retailing from 11 to 25 cents**  
**Philadelphia, Pennsylvania**

Under the Tax Act, medicinal articles selling at the retail value of 5-10 cents were taxed 1/4 cent, the value of 11-15 cents taxed 3/8 cent, the value of 16-25 cents taxed 5/8 cent, and each additional 25 cents or fraction of 25 cents above twenty-five cents taxed 5/8 cent. This means that the face values of stamps that

(Coca-Cola — continued on page 218)

## THE EDITOR NOTES...

...that Henry Tolman II (Box 603, Orange, CT 06477) has advised this editor that he is preparing a supplement to the 1965 work "A Listing of Railroad 1862-75 Revenue Stamps" by Hugh Shellabear. Henry has over 200 unlisted handstamp and manuscript cancel drawings prepared. He requests that those collectors who are interested in these items contact him. He would appreciate seeing photo copies of your holdings. He will prepare drawings of cancellations unknown to him from the photocopy if clear enough otherwise he will ask for the loan of the material. There have been no definite plans for publication at this time but his current desires are to publish an interim supplement and then a complete new listing of the RR cancellations incorporating all of the Shellabear and subsequent material.

...that member Bob Scheuermann (address in year-book) has a batch of US mint comms between #922 and 1206, in multiples, which he would like to sell at face as a lot, for those who use them as postage, or otherwise. Write B&B directly.

...that several complaints have been received from Canadian members about slow arrival of their TARs. They are all mailed at the same time (this issue in early January). The trouble is possibly with the Canadian Post Office although the USPS is not above blame. The September (auction) issue was mailed in late August but did not reach one Canadian member until October 25,

...that your editor is interested in knowing about any current plating work being done with US First Issues. I would also like to know of any finished work on any plates done recently or any length of time ago. And finally, does any one have any mats prepared for illustrating plate varieties of any US revenues.

...that member G C Akerman, whose article about Argentinian Foreign Bill stamps appears in this issue, has one major gripe against a lot of our contributors, "They do not always tell us what the beastly stamps were used FOR." Also "I am sure that there is a scope for a pretty little book of, say about 100 pages, with a lot of pictures to introduce Revenue Collecting to a wider public." Any takers on this project. I am sure the ARA would be interested in publishing.

...that Thomas Priester (Box 400, Davenport, IA 52805) is actively promoting his US Beer Stamps catalog and handbook. This book (\$20 postpaid from Tom) is a must book for US revenue collectors.

...that ARA publication director Thomas Harpole (Box 383, Manchester, MA 01944) advises that supplies of the RN Handbook are running short. Copies are \$9 each with checks payable to the ARA.

...that member Al Hoch (Quartermen Publications, Box 156, Lincoln, MA 01733) advises that there are only a little over 100 copies of the Holcombe

private die medicine book remaining. They are \$50 direct. Al also advises that due April 15 is a new reprint of the Boston Revenue Book. Edition will be 600 copies with a retail price of \$35.

...that CONGRATS are due:

--to EDWARD CUTLER whose exhibit of US Embossed Revenues won the Oliver Wolcott trophy for the best US exhibit at the Rubber City Stamp Club 60th Anniversary Philatelic exhibition;

--to EDWARD ZALUSKI who garnered a Vermeil for a combined exhibit of Federal Supreme Court Law Stamps and the Revenues of Quebec at BNAPEX-79 at Quebec City September 13-15;

--to WILMER ROCKETT who received a Silver for Quebec revenues at the same show;

--to CHUCK EMERY for a Silver on a detailed study of BC Laws at the same show;

--to JIM SHELTON for a Bronze for selected pages from Federal Revenues again at BNAPEX.

# The American Revenuer

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## PRESIDENTS LETTER

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

There have been some general changes in the ARA's activities. The Board of Directors have considered many proposals to change our operating procedures and revised our system of bookkeeping.

A review of our present income and expenses and their past history has uncovered some places where improvements could be made to strengthen our organization.

After a discussion with our sales manager and a review of the costs of operating the sales circuit, I instructed the sales manager to raise the ARA charge for members submitting sales books from 5 to 10%.

Also I have instructed the sales manager not to accept any sales books with more than \$400 of stamps in them. We can insure the circuits with the post office for losses up to this amount. These actions should allow the sales circuit to serve our members without being a financial burden as they have been in the last 9 years of operation.

The Board of Directors has submitted four by-law amendments for the ARA's members' approval or rejection. Probably in January you will have the opportunity to select a new logo or vote to retain the old one.

I am happy to report that we did not have to raise our members' dues this year. I believe that the ARA has the lowest dues of any national or major philatelic society. The APS raised their dues \$2 per year (it is now \$12.)

Starting in January, Editor Trettin has been authorized by the Board to increase the advertising charges so as to be able to cover the Revenue's expenses.

The new RN handbook was published by the ARA last June and congratulations for a fine job are due Joe Einstein and his cohorts.

Our successful convention in 1979 was held at NAPEX in Washington, D. C. There were over 1100 pages of revenues.

This magnificent showing resulted in the ARA being asked to hold the 1980 convention at 9 different exhibitions! The Board has selected ROMPEX, (Denver, Colo. on May 16, 17 and 18, 1980) as our next convention site. I do hope that we will have more than 50 members attend. Our ARA member, Dick Casten will coordinate ARA activities.

FRESPEX (California) on March 15 and 16 will hold a west coast regional ARA show in 1980. Dr. Brian Clague is coordinating this event. FRESPEX was runner-up in the balloting for the 1980 convention. These people deserve your support, your attendance and show participation.

The Board also voted Honorary Life Memberships to Charles H. Hermann and Henry Tolman Jr. Charlie received his just a few months before he passed over. Mr. Tolman received his in October.

FREEBEE. Israel cigarette stamps. I picked up quite a few while in the Holy Land but don't know anything about them. Also have some Missouri cigarette decals and Springfield, MO city cigarette stamps, sent upon receipt of a SAE.

### CERTIFICATES OF APPRECIATION

The American Revenue Association has an award entitled 'Certificate of Appreciation'. It will be awarded to ARA members who perform a service beyond their duties if they are an officer, or regular members who advance fiscal collecting in a major way.

The first of these Certificates are awarded to Richard Riley and Duane Zinkel.

Dr. Riley served as Chairman of the Sterling Award Committee in its formation and the selection of the first list of distinguished fiscalists that was presented to the ARA convention at NAPEX, Washington, D. C., May, 1979.

Dr. Duane Zinkel handled the reprinting of the Forbin catalog, which has long been out of print and unavailable to the average collector. Dr. Zinkel arranged for not only the printing but the sales also. All profits were donated to the ARA.

Gentlemen, the ARA thanks you.

**Ogden D. Scoville,**  
President

## WEST-COAST REGIONAL MEET AT FRESPEX

The ARA will hold a West-Coast regional meeting March 15-16, 1980, in conjunction with FRESPEX '8 in Fresno, California. Dr. Brian Clague, ARA Chairman for FRESPEX, has announced that a call has been made for a meeting of all Pacific Coast ARA members and other interested revenue collectors.

The meeting will try to renew old friendships and establish new ones, to exhibit revenue material, to hold a meeting and seminar and to recruit new ARA members.

FRESPEX will be a 250-12 page frame show with a 32-dealer bourse. There will be a special block of revenue frames in this national show which is an APS Champion of Champions show. The Saturday afternoon "HOSPITALITY HOUR" is considered to be unmatched in the annals of California shows.

A special revenue class has been established for the show. Among the judges will be ARA member and SPA President James Harris. A very special feature of the show will be a two hour or longer revenue seminar chaired by Dr. Richard Riley, ARA West Coast Board Representative and TAR associate editor.

Over 200 letters have been sent to West coast members with early responses indicating better than a 25% favorable response. Additional revenue exhibits for the show are desired. In keeping with a policy established by TAR's editor, associate editors and ARA president, we will not

print the prospectus for regional meetings. Members desiring to exhibit are urged to write to Diana Ward, 7490 E. Herndon, Clovis, CA 93612, or to Brian Clague, 3152 N. Millbrook #C, Fresno, CA 93703, for a copy of the prospectus. We have been assured by the organizers of the show that revenue material will be given a fair appraisal. Support of shows such as this will help to move revenue collecting into the mainstream of American philately and lead to eventual international acceptance.

### 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.

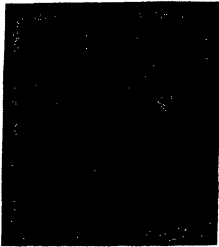
L/I

# Victorian Railway Parcel Stamps

This paper is reprinted with the kind permission of Bill Hor-  
nadge, the editor, from the June 1979 edition of the Australian

philatelic magazine STAMP NEWS. Follow-up information will  
be presented when available ... KT

The checklist of Victorian Railways Parcels stamps printed  
below has been supplied to us by Mr A. D. Presgrave of Macrossan,  
Qld, who compiled the list as a joint research project with Mr Horst  
Albert Schaefer of Victoria. Cash register labels are not including in  
the checklist but Mr Presgrave is working on a list of these items.



1.

1876 ( ) No wmk, perf 12½, inscr  
Melbourne, Sandhurst, Victoria,  
Echuca, Ballarat, Geelong. 30mm x -  
33mm.

- 1 1 ½d Black
- 2 1d Green
- 3 2d Violet
- 4 3d Orange
- 5 6d Blue



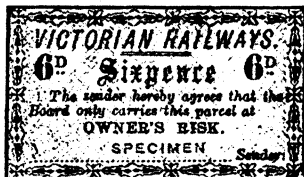
2.

1877 (1 Oct) Wmk 1, perf 12½, with  
counterfoil, Reg No. opt red or on 9d  
only, blue.

- 6 2 3d Blue 1—?
- 7 9d Magenta on Yellow 1—?
- 8 1/6 Green on Yellow 1—90,000
- 9 2/3 Blue on Pink 1—90,000
- 10 3/- Orange on Blue 1—89,880
- 11 4/6 Purple on Green 1—90,000
- 12 6/- Orange on Drab 1—?

1877 (1 Oct) Wmk 1, perf 12½, with  
counterfoil, no reg no.

- 13 2 9d Magenta on Yellow



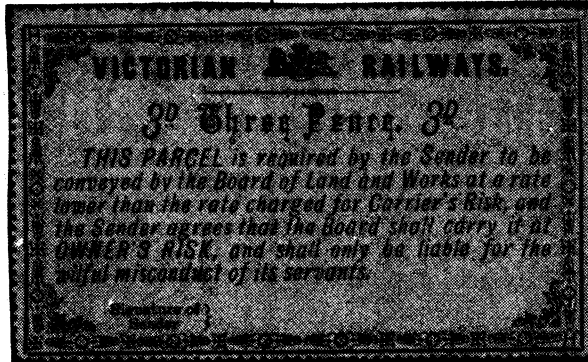
3.

1878 (Jan) Wmk 1, perf 12½, without  
counterfoil.

- 14 3 1d Green on Yellow
- 15 2d Violet on White
- 16 3d Blue on Blue
- 17 6d Rose on Pale Rose

1878 (Jan) Wmk 1, perf 12, without  
counterfoil, inscr. Owners Risk,  
Newspaper only.

- 18 3 3d Blue on Blue



4.

1879 (1 July) Wmk 1, perf 12-13

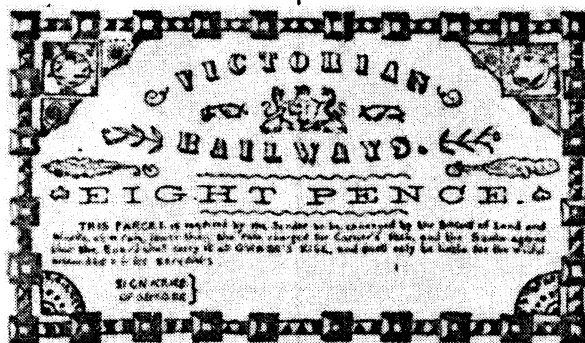
- 19 4 1d Green on White
- 20 2d Violet on White
- 21 3d Blue on Blue
- 22 6d Rose on White
- 23 6d Rose on Rose
- 24 9d Magenta on Pale Yellow
- 25 1/- Green on Yellow
- 26 2/- Blue on Pink
- 27 2/- Grey/Blue on Pink
- 28 3/- Yellow on Blue
- 29 5/- Green on Drab

1881 ( ) Wmk 2, perf 12-13

- 30 4 2/- Blue on Pink

1881 ( ) Wmk 3, perf 12-13

- 31 4 4/- Purple on Green



5.

1882-87 Wmk 1, perf 12-13, no lattice  
background.

- 32 5 ½d Purple—Brown on  
White (1887)
- 33 1d Green on Green
- 34 3d Blue on Blue
- 35 6d Rose on Rose
- 36 8d Magenta on White
- 37 9d Brown on Yellow
- 38 10d Bistre on White (1887)
- 39 1/- Green on Yellow

1887 ( Dec) Wmk 1, perf 12,  
Queens Head Medallion, Black on  
various colours.

- 40 6 ½d on Purple
- 41 1d on Green
- 42 1½d on Yellow
- 43 2d on White
- 44 3d on Blue
- 45 6d on Rose
- 46 8d on Buff

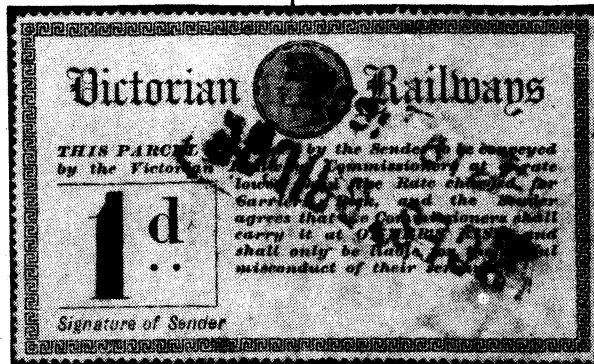
- 57 3d on Blue
- 58 6d on Rose
- 59 8d on Buff
- 60 9d on Deep Rose
- 61 10d on Drab
- 62 1/- on Yellow
- 63 1/- on White
- 64 2/- on Drab
- 65 3/- on Buff

1887 ( Dec) Wmk 1, perf 13,  
Queens Head Medallion, Black on  
various colours.

- 66 6 ½d on Purple
- 67 1d on Green
- 68 1½d on Yellow
- 69 2d on White
- 70 3d on Blue
- 71 6d on Rose
- 72 8d on Buff
- 73 9d on Deep Rose
- 74 10d on Drab
- 75 1/- on Yellow
- 76 1/- on White
- 77 2/- on Drab
- 78 3/- on Buff

1887 ( Dec) Wmk 1, perf 12,  
Queens Head Medallion, colour on  
various colours.

- 79 6 1d Green on Yellow



6.

- 80 2d Blue on White
- 81 5d Vermillion on White
- 82 6d Blue on Rose
- 83 8d Blue on Pale Blue
- 84 10d Blue on Blue
- 85 1/- Blue on Pale Yellow
- 86 2/- Red-Brown on Rose
- 87 3/- Red on Blue

1887 ( Dec) Wmk 1, perf 12½,  
Queens Head Medallion, colour on  
various colours.

- 88 6 1d Green on Yellow
- 89 2d Blue on White
- 90 5d Vermillion on White
- 91 6d Blue on Rose
- 92 8d Blue on Pale Blue
- 93 10d Blue on Blue
- 94 1/- Blue on Pale Yellow
- 95 2/- Red-Brown on Rose
- 96 3/- Red on Blue

1887 ( Dec) Wmk 1, perf 13,  
Queens Head Medallion, colour on  
various colours.

- 97 6 1d Green on Yellow
- 98 2d Blue on White
- 99 5d Vermillion on White
- 100 6d Blue on Rose
- 101 8d Blue on Pale Blue
- 102 10d Blue on Blue
- 103 1/- Blue on Pale Yellow
- 104 2/- Red-Brown on Rose
- 105 3/- Red on Blue

- 47 9d on Deep Rose
- 48 10d on Drab
- 49 1/- on Yellow
- 50 1/- on White
- 51 2/- on Drab
- 52 3/- on Buff

1887 ( Dec) Wmk 1, perf 12½,  
Queens Head Medallion, Black on  
various colours.

- 53 6 ½d on Purple
- 54 1d on Green
- 55 1½d on Yellow
- 56 2d on White



# VIC. RAIL STAMPS — Continued



7.

1902 ( ) Wmk 1, perf 11, Black on various colours.

- 106 7 1/2d on Purple
- 107 1d on Pale Green
- 108 3d on Blue
- 109 6d on Rose
- 110 8d on Buff
- 111 9d on Rose
- 112 10d on Drab
- 113 1/- on Yellow
- 114 2/- on Grey

1902 ( ) Wmk 1, perf 12 1/4, Black on various colours.

- 115 7 1/2d on Purple
- 116 1d on Pale Green
- 117 3d on Blue
- 118 6d on Rose
- 119 8d on Buff
- 120 9d on Rose
- 121 10d on Drab
- 122 1/- on Yellow
- 123 2/- on Grey

1902 ( ) Wmk 1, perf 11, colour on various colours.

- 124 7 2d Blue on White
- 125 5d Vermillion on White
- 126 5d Orange Red on White
- 127 5d Orange Red on Rose

1902 ( ) Wmk 1, perf 12 1/4, colour on various colours.

- 128 7 1/2d Red on Purple
- 129 1d Red on Green
- 130 2d Blue on White
- 131 3d Red on Blue
- 132 5d Vermillion on White
- 133 5d Orange Red on Rose
- 134 6d Carmine on Rose
- 135 8d Red on Buff
- 136 9d Red on Blue
- 137 10d Red on Drab
- 138 1/- Red on Yellow
- 139 1/- Red on Rose
- 140 2/- Red on Rose



8.

1917 (1 Dec) Wmk 1, perf 11, Die 1.

- 141 8 2d Blue on White
- 142 2d Blue on White (Roul top and Bottom)
- 143 10d Green on White
- 144 5/- Blue on White

1917 (1 Dec) Wmk 1, perf 12 1/4, Die 1.

- 145 8 3d Olive on White
- 146 4d Red on Blue
- 147 6d Carmine on Rose
- 148 8d Bistre on White
- 149 8d Red on Yellow
- 150 9d Carmine on Blue
- 151 11d Red on Buff
- 152 1/- Yellow on White

1917 (1 Dec) Wmk 1, Roul 7, Die 1.

- 153 8 1/2d Blue on White
- 154 1d Green on White
- 155 1d Red on Pale Green
- 156 2d Blue on White
- 157 3d Olive on White
- 158 3d Pale Green on White
- 159 4d Red on Blue
- 160 5d Orange on White
- 161 5d Deep Orange on White
- 162 6d Carmine on Rose
- 163 7d Dull Purple on White
- 164 8d Bistre on White
- 165 8d Red on Yellow
- 166 8d Red on Buff
- 167 9d Lilac on White
- 168 9d Carmine on Blue
- 169 9d Carmine on Purple
- 170 10d Green on White
- 171 10d Red on Drab
- 172 10d Pale Orange on White
- 173 11d Olive Green on White
- 174 11d Carmine on Buff
- 175 1/- Chrome Yellow on White
- 176 1/- Deep Yellow on White
- 177 1/- Red on Yellow
- 178 1/- Yellow on White
- 179 1/6 Grey on White
- 180 1/6 Red on Grey
- 181 2/- Red on White
- 182 2/- Red on Deep Rose
- 183 3/- Black on White
- 184 3/- Grey on White
- 185 5/- Blue on White

1917 (1 Dec) Wmk 4, roul 7, Die 1.

- 186 8 2/- Red on White



- 204 6d Dark Green on White
- 205 7d Dull Purple on White
- 206 7d Deep Maroon on White
- 207 7d Dark Brown on White
- 208 7d Brown on White
- 209 8d Red on Yellow
- 210 8d Lilac on White
- 211 8d Purple on White
- 212 8d Pale Purple on White
- 213 9d Carmine on Blue
- 214 9d Pink on White
- 215 9d Deep Pink on White
- 216 9d Carmine on Pale Purple
- 217 9d Red on White
- 218 9d Red on Cream
- 219 10d Green on White
- 220 10d Blue Green on White
- 221 10d Olive Green on White
- 222 11d Carmine on Buff
- 223 11d Red on Buff
- 224 1/- Yellow on White
- 225 1/6 Green on White
- 226 1/6 Olive Green on White
- 227 2/- Carmine on White
- 228 2/- Orange on White
- 229 3/- Black on White
- 230 3/- Grey on White

10.



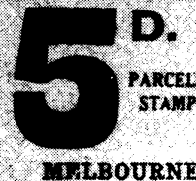
1935 (1 Dec) Wmk 1, roul 7, Die 2.

- 231 10 1d Red Brown on White
- 232 1d Purple on White
- 233 1d Violet on White
- 234 2d Blue on White
- 235 3d Green on White
- 236 11d Carmine on Buff
- 237 11d Red on Buff

1935 ( ) Wmk 1, roul 7, Die 1, opt in Red 238 9 10d on 10d Green on White

- 253 11 5d Black on White
- 254 6d Carmine on Rose
- 255 7d Purple on White
- 256 8d Red on Yellow
- 257 9d Carmine on Blue
- 258 9d Red on Blue
- 259 11d Carmine on Buff
- 260 1/- Yellow on White
- 261 2/- Carmine on White
- 262 3/- Grey on White

STATE OF VICTORIA  
RAILWAY DEPARTMENT



11.

1941 ( ) Wmk 1, roul 7, inscr OF "STATE VICTORIA/RAILWAY DEPARTMENT", station name in black, red on white paper.

- 239 11 1d Red
- 240 2d
- 241 3d
- 242 5d
- 243 6d
- 244 8d
- 245 9d
- 246 11d
- 247 1/-
- 248 2/-

( ) Wmk 1, roul 7, 56mm x 42mm, inscr "VICTORIAN RAILWAYS", station name in black, on white paper.

- 263 12 1d Black
- 264 2d
- 265 3d
- 266 4d Black on Blue
- 267 5d Black
- 268 6d
- 269 7d Red
- 270 8d
- 271 9d
- 272 10d
- 273 11d
- 274 1/-
- 275 1/6
- 276 2/-
- 277 3/-
- 278 5/-
- 279 10/- Blue

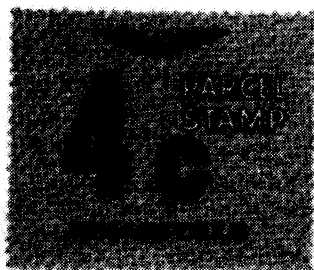
Continued over page



13.

1958 ( ) Wmk 1, perf 11½ x 11½, 44mm x 38mm, printed on white paper.

280	13	1d	Black
281		2d	
282		3d	
283		4d	
284		5d	
285		6d	
286		7d	Red
287		8d	
288		9d	
289		10d	
290		11d	
291		1/-	
292		1/6	
293		2/-	
294		3/-	
295		4/-	
296		5/-	
297		10/-	Pale Blue
298		10/-	Dark Blue



14.

1966 (14 Feb) Wmk 1, perf 11½ x 11½, 44mm x 32mm, decimal currency.

299	14	1c	Ultramarine on Pale Blue
301		3c	
302		4c	
303		5c	
304		6c	
305		7c	Scarlet on Pale Red
306		8c	
307		9c	
308		10c	
309		15c	
310		20c	
311		30c	
312		40c	
313		50c	
314		60c	
315		70c	
316		80c	
317		90c	
318		\$1	Emerald on Pale Green

1966 (14 Feb) No wmk, perf 11½ x 11½, variety of Nos 299 to 318, marginal stamps from edge of water-marked sheet.

319	14	1c	Ultramarine on Pale Blue
320		2c	
321		3c	
322		4c	
323		5c	
324		6c	
325		7c	Scarlet on Pale Red
326		8c	
327		9c	
328		10c	
329		15c	Scarlet on Pale Red
330		20c	
331		30c	
332		40c	
333		50c	
334		60c	
335		70c	
336		80c	
337		90c	
338		\$1	Emerald on Pale Green

1968 ( ) Wmk 1, perf 11½ x 11½, additional Value, increased insured parcel rate.

339	14	25c	Scarlet on Pale Red
-----	----	-----	---------------------

1968 ( ) No wmk, perf 11½ x 11½, variety of no 339.

340	14	25c	Scarlet on Pale Red
-----	----	-----	---------------------

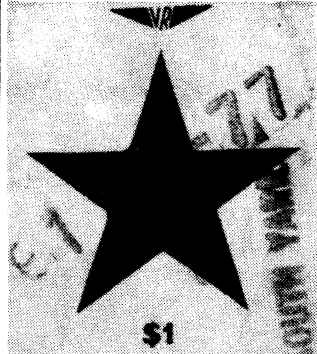
1975 ( ) Wmk 1, perf 11½ x 11½, additional value.

341	14	\$2	Orange Brown on Pale Brown
-----	----	-----	----------------------------

1975 ( ) No wmk, perf 11½ x 11½, variety of no 341.

342	14	\$2	Orange Brown on
-----	----	-----	-----------------

GREEN STAR STAMPS



1972 (Aug 14)  
S1 50c Green

1975 (Aug 10)  
S2 \$1 Green

1976 ( June) No wmk, perf 11½ x 11½, new paper, PVA adhesive, odd cent values deleted.

343	14	5c	Ultramarine on Pale Blue
344		10c	Scarlet on Pale Red
345		20c	
346		25c	
347		30c	
348		40c	
349		50c	
350		60c	
351		70c	
352		80c	
353		90c	
354		\$1	Emerald on Pale Green

1977 ( ) No wmk, perf 11½ x 11½, new paper, gum arabic adhesive.

355	14	5c	Ultramarine on Pale Blue
356		10c	Scarlet on Pale Red
357		20c	
358		30c	
359		40c	
360		50c	
361		60c	
362		70c	
363		80c	
364		90c	
365		\$1	Emerald on Pale Green
366		\$2	Orange Brown on Pale Brown

1978 ( May) No wmk, perf 11½ x 11½, new paper, gum arabic adhesive, additional value.

367	14	\$5	Orange on Pale Orange
-----	----	-----	-----------------------



15.

1968 ( ) Wmk 1, perf 11½ x 11½, inser "NEW SOUTH WALES", instead of station name.

N1	15	1c	Ultramarine on Pale Blue
----	----	----	--------------------------

N2		2c	
N3		3c	
N4		4c	
N5		5c	
N6		6c	
N7		7c	Scarlet on Pale Red
N8		8c	
N9		9c	
N10		10c	
N11		20c	
N12		30c	
N13		40c	
N14		50c	
N15		60c	
N16		70c	
N17		80c	
N18		90c	
N19		\$1	Emerald on Pale Green

1977 ( ) No wmk, perf 11½ x 11½, inser "NEW SOUTH WALES", instead of station name, new paper, PVA gum.

N20	15	\$1	Emerald on Pale Green
-----	----	-----	-----------------------

All "NEW SOUTH WALES" issues were withdrawn on 5 Feb 1978.



16.

1915 (22 Oct) No wmk, imperf, gummed, proofs of proposed parcel stamps. Designed by T. S. Harrison, Commonwealth Note Printer.

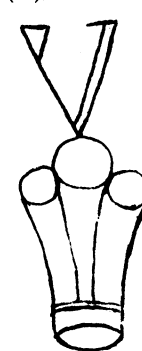
P1	16	Deep Turquoise Green
P2		Orange
P3		Royal Blue
P4		Bistre-Yellow
P5		Olive-Grey
P6		Brown
P7		Red-Orange, printed over VICTORIAN RAILWAYS
P8		Vermillion
P9		Reddish-Purple
P10		Purple
P11		Deep Mauve
P12		Steel Blue
P13		Brownish-Black
P14		Emerald



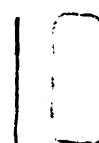
17.

1915 (22 Oct) No wmk, imperf, gummed, proof with value inserted.

P15 17 10d Crimson-Lake  
Numbers P1 to P6 may have the value in pencil in the margin of each proof, those seen are P1, (2d); P2, (3d); P3, (4d); P4 (5d); P5, (8d); P6, (9d).



Wmk Type 1



Wmk Type 2



Wmk Type 3



Wmk Type 4

## Plate Varieties

By Anthony Giacomelli, ARA

In this issue we will examine one of the most important or at least one of the most striking double transfers to appear on the 2c U.S.I.R. of 1864. It appears that this is the double transfer described by J. H. Train, *THE AMERICAN PHILATELIST*, (APS Revenue Unit, Vol 43, pp386-8, 1930) as T-14-b. It is a double transfer showing clearly in all parts of the stamp with the shift toward the NW corner.

Mr. Train was not able to illustrate the stamp at the time but did have a drawing prepared by Beverly King, the Secretary of the APS Revenue Unit at the time. Our illustration should show the shift much more clearly. It is most noticeable in the lettering on all four sides and in all four denomination counters.

Mr. Train had examined 7,000 copies of R15 and found about 20 different plate varieties and flaws. At that time two copies of this stamp were found. From the examination of these stamps Mr. Train concluded that during their use these plates were very badly treated with many scratches and rust marks showing up on locations that previously had been free of them.

From the late date on the pen cancellation, it might be assumed that the plate had been reworked and possibly the double entry occurred at that time. Any re-entry by a transfer roll would be most difficult. Add to this the fact that apparently the Carpenter firm was not always too careful with the plates one can see how easily varieties such as this occurred.



## FISCAL PHILATELIC FOUNDATION FORMED by G.M. Abrams, ARA

The formation of the Fiscal Philatelic Foundation has been publicly announced. Designed to operate as does the Philatelic Foundation for postage or postal emissions, the FPF has been incorporated in the state of New York as a non-profit tax-exempt institution. Among its purposes and services will be:

1. To establish and maintain a library on fiscal material which is open to the public for research.
  2. To form a reference collection of fiscal stamps and stamped paper of the world, also open to the public for viewing and/or study.
  3. To initiate an expertising service for valuable material to determine authenticity, sorely needed.
  4. To accept donations by GIFT or by WILL of any or all stamps/paper (for the reference collection) and/or literature (for the library) which is fiscally related, and/or money (to purchase same), all of which are tax deductible.
  5. To provide grants toward publishing worthy manuscripts, or to undertake publication by the Foundation itself, if necessary, of all worldwide fiscally related studies/catalogs, which will be offered at cost plus postage.
  6. To see to reprints of classic fiscally related literature in bound format, also to be offered at cost plus postage from time to time.
- These plans are for openers, and will be expanded as the need arises.

**MOST IMPORTANTLY**, the FPF is not a club, and has not been formed to compete with the ARA, but rather to lend it support. There will be no monthly journals, yearbooks, sales or circuits, auctions, library loan-outs, or other similar benefits which ARA members receive. Indeed, there will be no members other than the Board of Trustees, already established on which I am delighted to report that I have received an invitation to serve, and have accepted. The FPF Board is an unpaid body established to facilitate decisions on Foundation endeavors.

The initial location of the FPF will be at 155 First St., Mineola, NY 11501. It is conceivable that, in the future, periodic bulletins may be published with announcements of interest, and that these will be

included with mailings of *The American Revenuer*.

Should you have any questions, please write directly to the Foundation at the above address.

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Christopher West

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# NEW SURCHARGES ON ON FRENCH "TAXES COMMUNALES"

by Paul Demeny, ARA, Academie d'Etudes Postales (France)

Many times the values of French postage or revenue stamps have been changed by surcharging done at the government printing house. Generally, but not always, these surcharges are for a lower value than the basic stamp. For example, look at the "Timbre Fiscal" section of the Kremer catalog, stamps 769 and following, the 60c on 75c to the 10F on 13F.



**BORDEAU** — black printed surcharge

This practice is done to prevent forgeries. A forger cannot take a stamp, make an easily duplicated surcharge of a higher value than the original stamp and sell it for his own benefit. By having the surcharging done at the government printing house, record keeping is simplified and the risk of fraud is suppressed.

An exception to these rules of the French Administrations are the "Taxes Communales" Kremer in his 1962 catalogue mentions these stamps overprinted in BORDEAUX (GIRONDE) - numbers 21 & 22. These overprints were brought about by an increase in rates & subsequent surcharging of the stamps to a higher face value. This action is contrary to the customary system described. So, what happened in this peculiar case?



**LIBOURNE** — black printed surcharge

No positive information can be obtained so it is necessary to imagine a likely solution. The "Taxes Communales" stamps are printed in the government printing house for the use of the various municipalities which collect the amount of the stamps' face value. The stamps are used on certain documents such as legalization, birth, marriage or death certificates. So, the city in possession of a quantity of stamps can surcharge them when a change in rates requires new stamps and renders the old denominations obsolete.



**SAINT ANTOINE** — surcharged in red pen

Obviously this is what happened in the Department of Gironde. The 3F "Taxes Communales" became obsolete because of a



**MARANSIN** — surcharged with pen, either "10" or a signature

change in fees which required a 10F stamp. While waiting for the new 10F stamp some municipalities surcharged some of the 3F stamps by various means including pen.

The accompanying illustrations show some of the various surcharges, all from cities in Gironde. Others may exist from Gironde or elsewhere. Please look over your "Taxes Communales" and let others know of your discoveries.



**Unknown** — surcharged in green pen

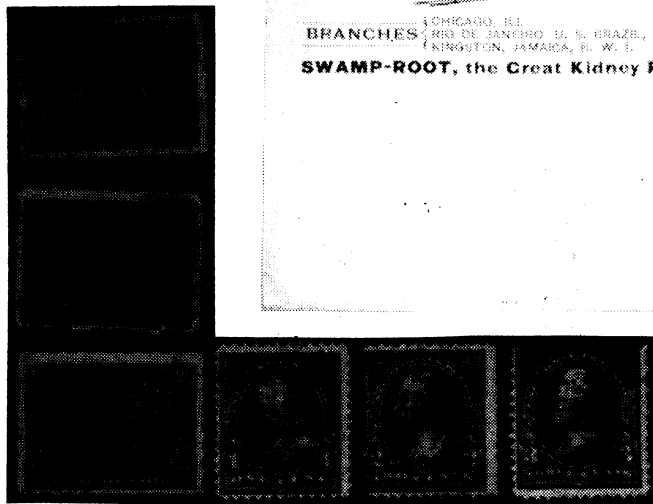
## German ARA Rep. Visits U.S.



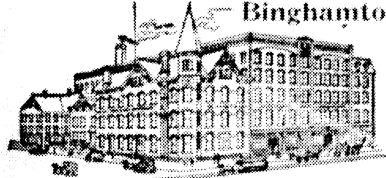
This fall Mr. and Mrs. Martin Erler visited this country traveling coast to coast and on to Hawaii. During this time they were able to visit a number of ARA members. Shown here on the right they are with Mr. and Mrs. Gerald Abrams who hosted a small get-together for a number of fellow ARA members.

# Keiner's Kovers

by Bert  
Keiner



DR. KILMER & CO.  
Binghamton, N. Y., U. S. A.



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CHICAGO, ILL.  
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SWAMP-ROOT, the Great Kidney Remedy.



*Jonas Carr*  
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*Am Co. N.Y.*

What Warner Safe Cure Co. was to Rochester N. Y.,  
Dr. Kilmer & Co. was to Binghamton, N. Y. However,  
Dr. Kilmer & Co. has a special place in the M & M field  
as that was the only company that used regular  
postage for their provisional tax stamps until the  
proprietary stamps were available.

## BERMUDA: CURRENT USAGE REVENUES

G.M. Abrams, ARA



### 1. Revenue Stamps

QEI design, date of issue unknown; 25x30 mm., perf 13x12,  
glossy white thick paper, wmkd (faint) crown. Listing may not be  
complete. Further data invited.

- \$1 brown orange
- \$2 light green
- \$5 dark blue
- \$10 magenta
- \$25 dark brown
- \$50 gray black
- \$100 orange yellow



### 2. Insurance Stamps

Value in box, ornate scrollwork at left; 18x15 mm., perf  
14x14½, glossy white thick paper, very faint wmk as above. Date  
of issue unknown; reportedly issued yearly. Inscribed

Contributory/Pensions/Insurance.

- \$1.93 bright blue
- \$3.86 black brown



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# INDIA and STATES REVENUES: SOME INTERESTING EFO DISCOVERIES

by A.M. Mollah, ARA  
with G.M. Abrams

This paper describes and illustrates some of the strange (and usually unexplainable) phenomena which have been detected recently among late emissions of the subject stamps. It is hoped that those who are working on cataloguing efforts for these stamps will see fit to make note of them.

Quantities issued of these freaks are unknown; some may be unique ... and, therefore, values or prices cannot be assigned at this time. Future EFO discoveries will be reported when detected.

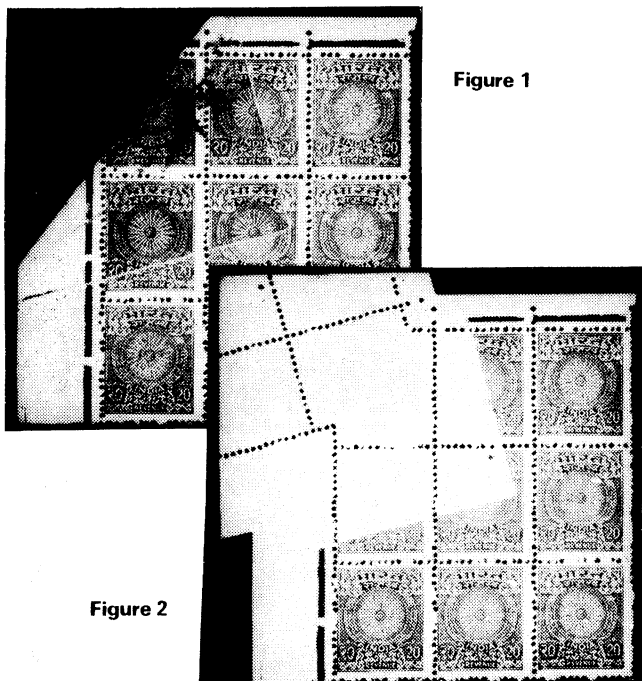


Figure 2

1. Sheet foldover, current small 20 Paise red revenue.

Fig. 1, sheet as it came off the press, folded.

Fig. 2, sheet opened, showing freak perfs and missing portions of impression.

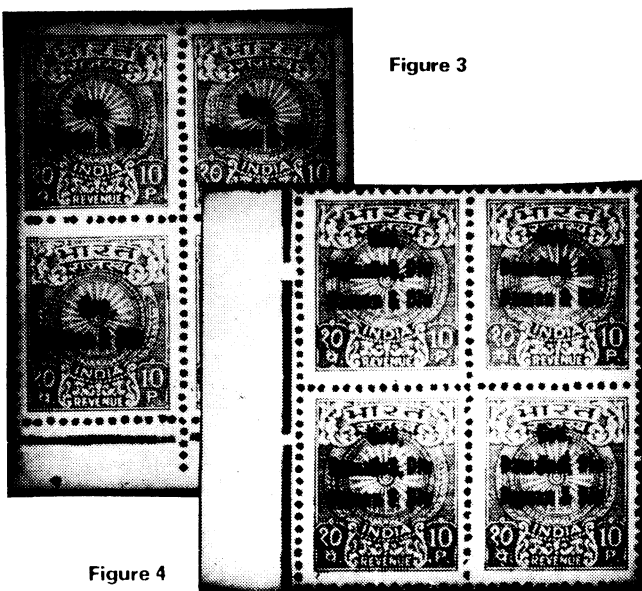


Figure 4

Figure 3



Figure 5

2. Current 10 Paise small red revenue, overprinted for GOA, with Daman & Diu imprint ... all in black.

Fig. 3 shows a normal impression of the overprint on a block of 4.

Fig. 4 shows a complete doubling of the overprint. The second GOA is hidden within the first Daman & Diu line.

Fig. 5 shows a doubling of the overprint, but at very peculiar angles. Since there are 4 different settings .. no explanation beyond human error.

Figure 7

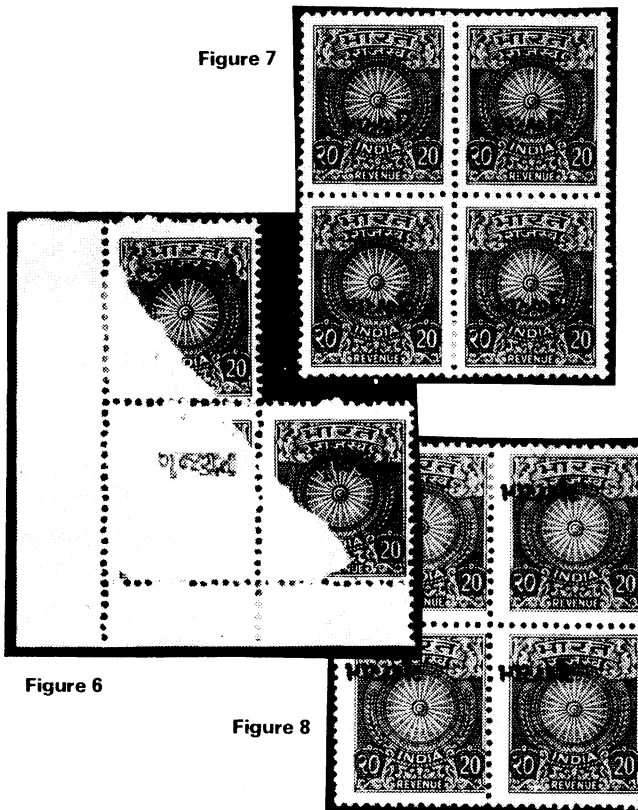


Figure 6

Figure 8

3. Some freaks of the Gujarat state overprints.

Fig. 6 shows a portion of a corner block of the 20 Paise small red revenue, with a violet handstamp in Hindi. Note that the handstamp appears on all 3 stamps .. but not the design! It is missing from the lower left stamp almost in its entirety, and only portions appear on the other 2 stamps. Explanation? Something got in the way when the original stamps were printed .. but they went ahead and handstamped them afterward anyway.





bottom  
ovpt split  
L and R

coming  
back to  
center

almost  
there

past  
center  
to left

further  
left

Figure 9



Figure 10

Fig. 7 shows a block of the 20P stamp with a black machine overprint .. all inverted, while Fig. 8 shows a similarly inverted overprint badly misplaced to upper left.

Fig. 9 shows the same overprint in several settings, all upright, but all doubled.

Fig. 10 shows the black machine overprint on the 10P small red revenue, upright but badly misplaced to the upper right.

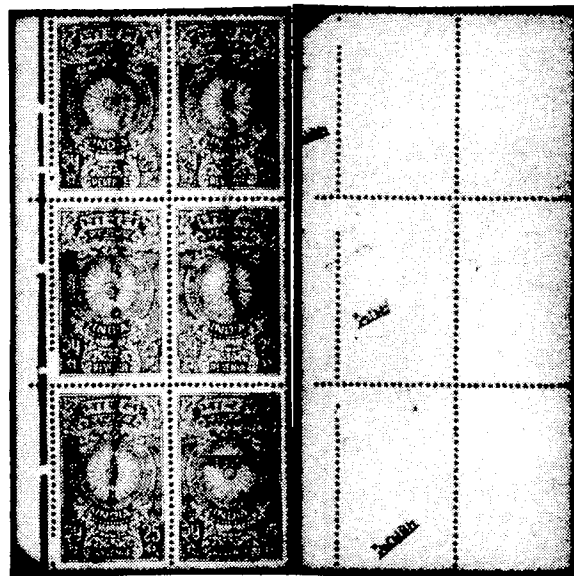


Figure 13

Figure 14

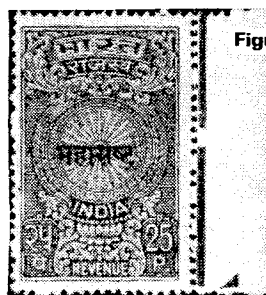


Figure 11

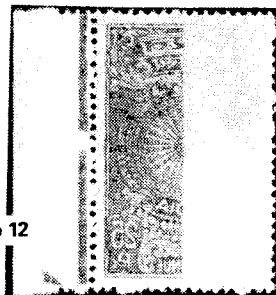


Figure 12

4. The larger 25P red revenue, with red overprint.

Fig. 11 shows the normal overprint on the face, with an offset of the design on the rear shown in Fig. 12.

Fig. 13 shows a block of 6 of the same stamp with the overprint appearing only on the lower right stamp. Where are the others? This is a sheet foldover, and some of them appear on the rear of the block, shown in Fig. 14. The missing ones? No explanation.

Fig. 15 shows another sheet foldover, an upper right corner strip of 3, where the left-hand stamp has the full overprint, the center stamp just a hint of it and the right-hand stamp nothing. We find the overprint intended for the right-hand stamp on the rear, in the selvage, shown in Fig. 16. But where is the rest of the central overprint? Indeed.



Figure 15

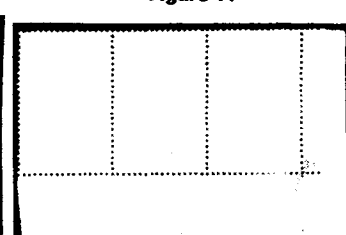


Figure 16

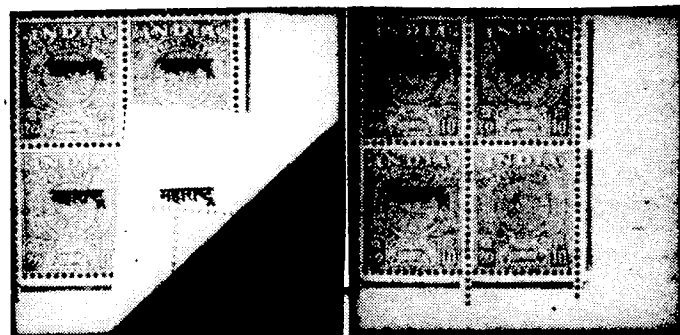


Figure 17

Figure 18

5. Other interesting foldover varieties.

Fig. 17 shows the small red 10P revenue with black overprint, off the press, overprinted in place. Fig. 18 shows the corner opened, with the missing overprint on the lower right stamp. Fig. 19 finds that missing overprint on the rear, in the selvage.

Another interesting freak perf occurs on the 10P small red revenue with the Uttar Pradesh red overprint.

Fig. 20 shows the perf havoc caused by the foldover.

And here is another foldover variety, this time on the 20P small red revenue without overprint. As seen in Fig. 21, the off-the-press condition, there is a blank design space on the lower left stamp which is not explained by the foldover. Something

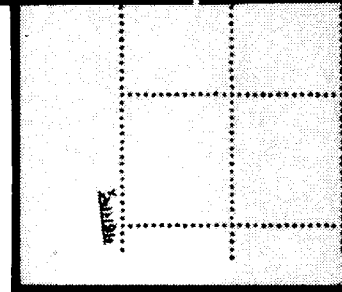


Figure 19

(Cont. on next page)

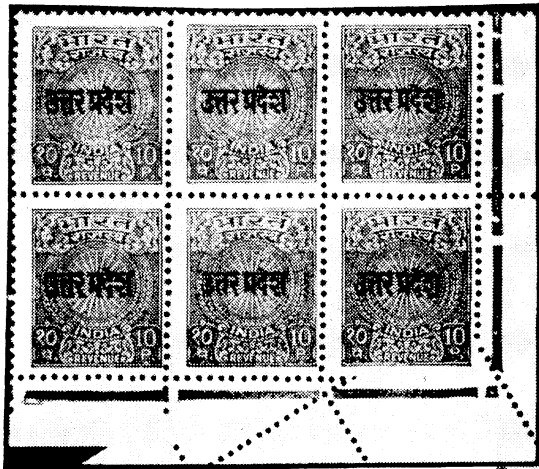


Figure 20

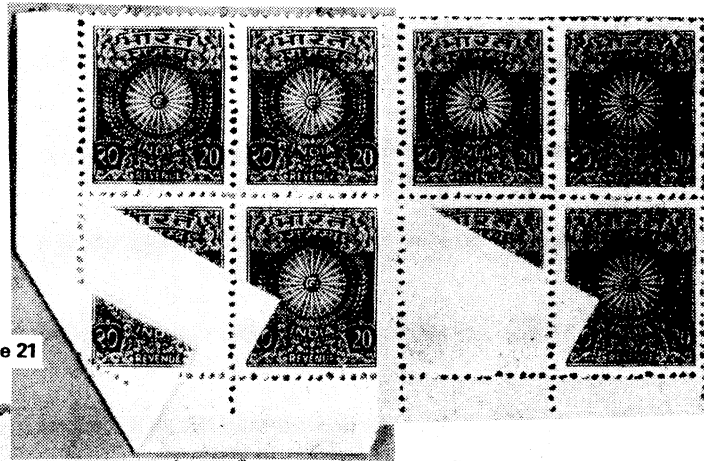


Figure 21

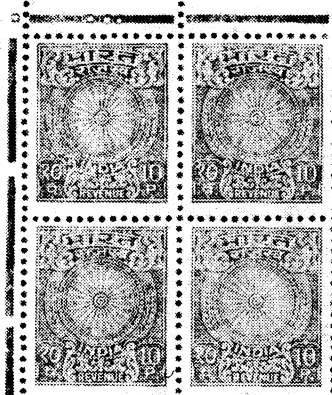


Figure 22

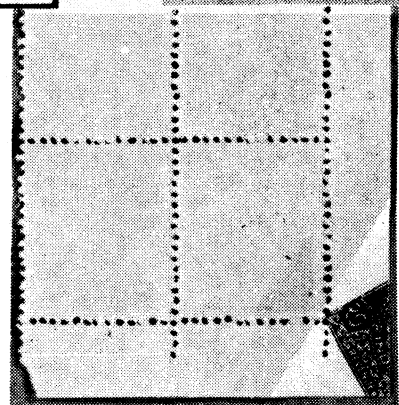


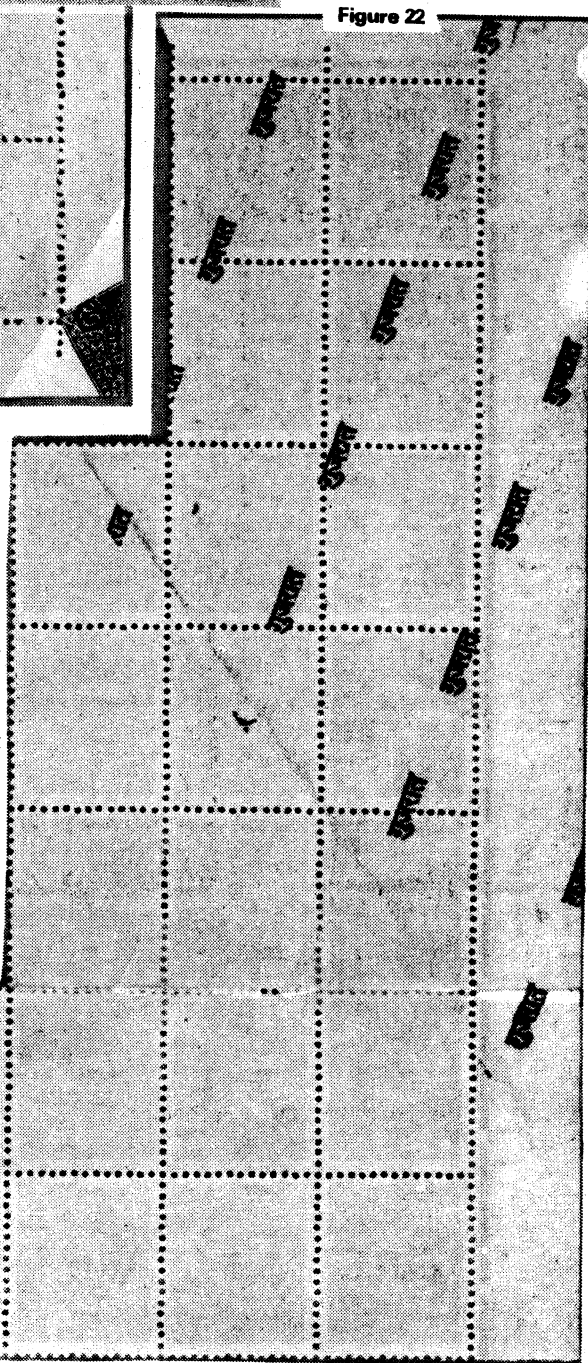
Figure 23



Figure 24



Figure 25



else obviously got in the way. Fig. 22 shows the front view of this freak when unfolded, and Fig. 23 shows the rear.

A most interesting freak is shown in Fig. 24, evidencing a portion of a sheet of the small 10P red revenue, which has the overprints in red on only 5 of the stamps at the base. There is a diagonal foldover thru the central block of 9, but in attempting to reconstruct this event, the foldover does not account for what happened on the sheet rear, shown in Fig. 25. Nor can we.

Figure 26

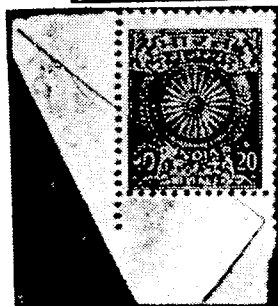
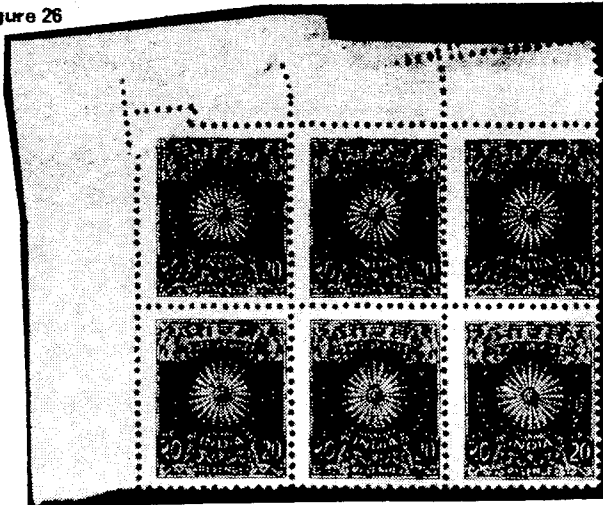


Figure 28

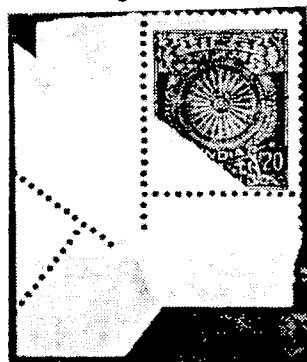


Figure 29

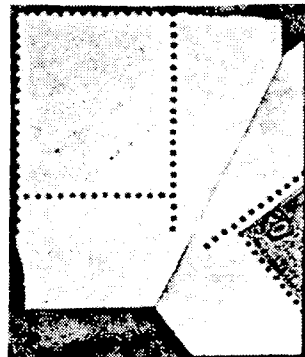


Figure 30

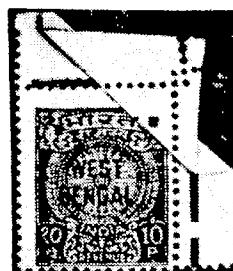


Figure 31



Figure 32



Figure 33



Figure 34



Figure 35

Figure 27

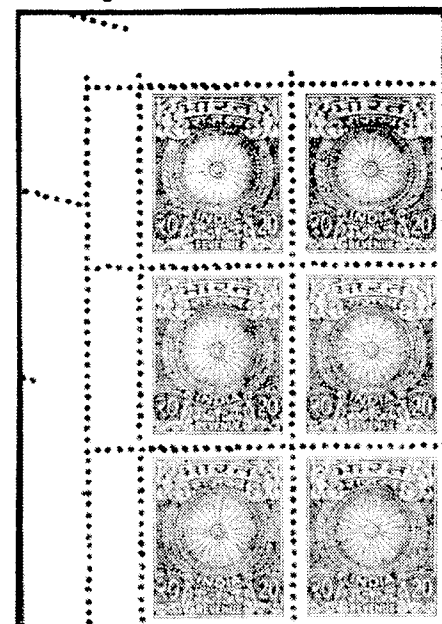


Fig. 26 shows another foldover occurrence which somehow is not explained when attempting to recreate the fold; in fact, we are at a loss to account for exactly what happened here, to this corner of a 20P small red revenue sheet.

And Fig. 27 shows another perf skip on another block from a similar sheet, causing extraneous diagonal perfs to appear in the selvage. One thing, though ... you will note the additional row of perfs to the left of the left vertical row. These sheets are not normally perforated thusly, with what we may call a gutter (...?). Unexplained.

Here is an explainable variety of the small red 20P revenue, caused by a simple fold. Fig. 28 shows the off-the-press condition, containing the fold. Fig. 29 shows the front view when unfolded, and Fig. 30 the rear.

A similar freak has been found on the 10P small red revenue overprinted in red for use in West Bengal. Fig. 31 shows the folded stamp, and Fig. 32 shows how it appears when expanded.

6. Other varieties.

The Refugee Relief stamp affords some interesting freaks. Fig. 33 shows a strip of three of these 10P red revenues so overprinted with a paper fold in the center stamp causing the unprinted design. In fact, there are two folds.

Fig. 34 shows a pair of these stamps, the upper one containing the overprint in normal fashion, but with the design so badly overinked that it (the design) is almost illegible.

A double (triple?) impression (at any rate, extremely blurred) of the 20P small red revenue is illustrated in Fig. 35. Actually, a

(Continued on next page)

## WORLD WIDE REVENUES

Bought and Sold

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Figure 36

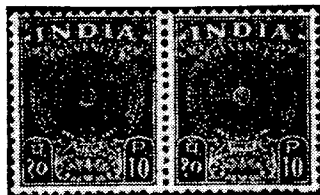


Figure 37



Figure 38



Figure 39



Figure 43

Figure 44

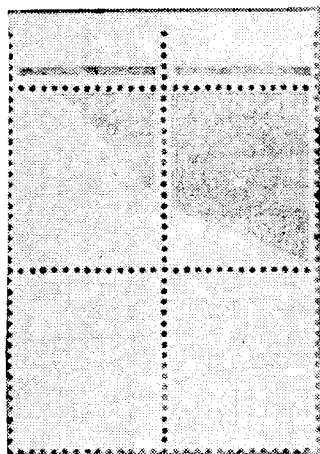


Figure 40

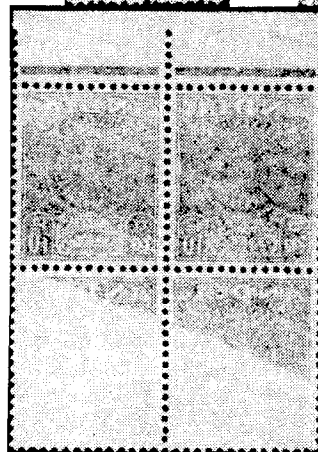


Figure 41

Figure 47



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Figure 42



Figure 45

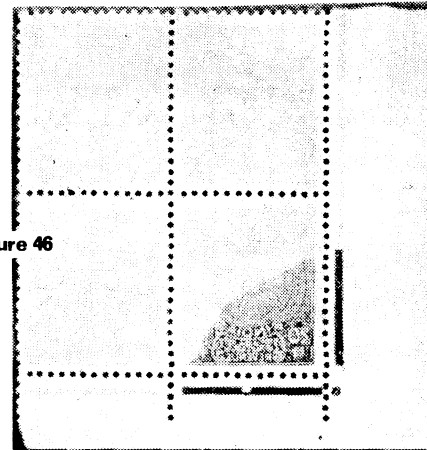


Figure 46

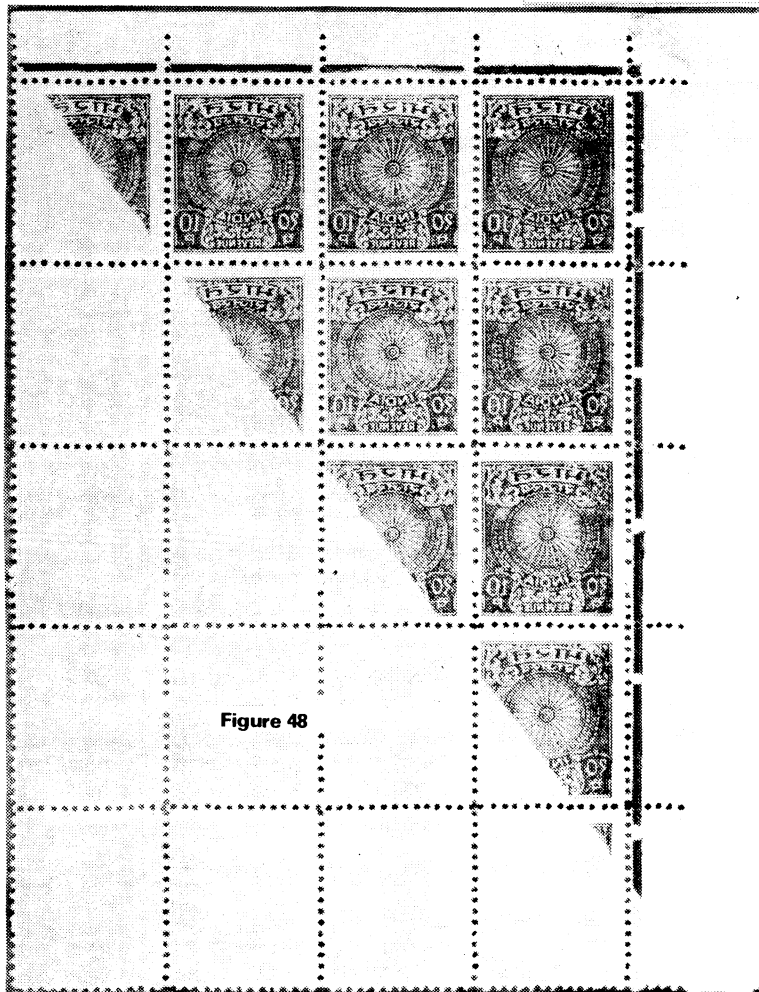


Figure 48

pair. It is conceivable that the entire sheet (not seen) came out thusly.

The West Bengal issues afford additional interesting varieties. Fig. 36 shows a pair of these 10P red revenues with the red overprint with a fascinating double perf between.

Fig. 37 shows a similar pair, with black overprint, but with the word WEST omitted from the right stamp. Similarly, Fig. 38 illustrates a vertical pair, black overprint ONLY on the bottom stamp.

Fig. 39 shows a black overprint West Bengal block (which is actually two), front view. The rear of the first block, showing an offset over almost all of the 4 stamps, is illustrated in Fig. 40, while the rear of the second block, showing a lesser offset on the upper two stamps, is evidenced in Fig. 41.

A similar block is shown in Fig. 42, overprint misplaced so that it appears in the top sheet margin.

Here is a strip of three of the 10P red small revenue with a rear offset covering  $2\frac{1}{2}$  stamps. Figures 43 (front), 44 (rear):

Fig. 45 shows a block of the 10P red revenue with red overprint. The front is normal. The rear, showing a partial offset in the corner stamp, is shown in Fig. 46.

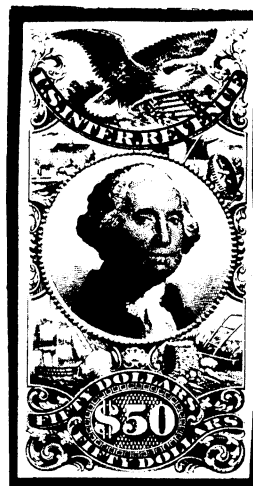
Lastly, for this paper, we show in Fig. 47 a sheet portion of 20 stamps of the red 10P revenue, front (normal) side. Fig. 48 shows the rear, with a diagonally imprinted offset across half of the stamps.

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# BRAZIL: THE DEPOSITO LABELS

G.M. Abrams, ARA

These MONEY ORDER ACCOUNTING LABELS have been seen in most collections of Latin America, and few people (to my knowledge) know what they are, nor what issues exist. They were first placed in use on Jan. 1, 1913, and were discontinued on Dec. 31, 1941. Prices are for used copies, and are a guide only.



Figure 1

Jan. 1, 1913

Engraved by the American Bank Note Co., 29 x 22 $\frac{3}{4}$  mm., unwmkd, perf 12 $\frac{1}{4}$ , Figure 1. Shades exist.

1.	100 Reis	olive green	10c
2.	200 Reis	bright violet	5c
3.	500 Reis	bright blue	5c
4.	1\$000	slate to black	10c
5.	2\$000	bright green	10c
6.	5\$000	orange	15c
7.	10\$000	chocolate	25c
8.	20\$000	dark brown	25c
9.	30\$000	scarlet	25c
10.	50\$000	brown red	20c
11.	100\$000	dark slate green	30c
12.	200\$000	lavender gray	30c
13.	500\$000	carmine	50c
14.	1:000\$000	black	60c

Casa da Moeda issues. 100 Reis to 5\$000 denominations typographed, 10\$000 to 1,000\$000 denominations engraved. The same design was used for all Deposito labels printed by the Casa da Moeda. Inks used in printing these labels faded or changed color readily, as was the case with the contemporary postage stamps. These changelings, many in colors quite different from fresh stamps, are not listed.

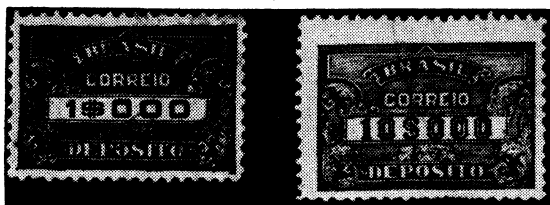


Figure 2

Figure 3

Figure 2 (to 5\$000), Figure 3 (10\$000 and up), 28 $\frac{1}{2}$  x 19 mm.

1920-22

Thick paper, wmk Scott #100 (D. (D. (D. horiz.), perf 11, 11 $\frac{1}{2}$ , 11 $\frac{1}{2}$  x 11, 11 x 11 $\frac{1}{2}$

15.	10\$000	violet gray	75c
16.	20\$000	pale brown	75c
17.	30\$000	rose	75c
18.	50\$000	gray olive	75c
19.	100\$000	dark red brown	75c

Perf 8, 8 $\frac{1}{2}$ , 8x8 $\frac{1}{2}$ , 8 $\frac{1}{2}$ x8

20.	10\$000	blue violet	3.00
21.	20\$000	pale brown	2.00
22.	30\$000	rose	2.00
23.	50\$000	gray olive	2.00
24.	100\$000	dark red brown	2.00

Wmk Scott #100 (D. vert.), perf 11, 11 $\frac{1}{2}$ , 11 $\frac{1}{2}$ x11, 11x11 $\frac{1}{2}$

25.	5\$000	brown	4.00
26.	10\$000	gray violet	75c
27.	20\$000	pale brown	75c
28.	30\$000	rose	75c
29.	50\$000	pale olive	75c
30.	100\$000	black	2.00

1921-22

Medium to thin paper, wmk Scott #100 (D. vert.) perf 11, 11 $\frac{1}{2}$

31.	1\$000	reddish chestnut	25c
32.	2\$000	black	25c
33.	5\$000	chocolate gray	50c
	a. pair, imperf between (mint)		15.00
34.	20\$000	pale brown	25c
35.	30\$000	rose	25c
36.	50\$000	pale olive	25c
37.	100\$000	dark red brown	25c

Wmk Scott #100 (D. Horiz.)

38.	5\$000	red brown	75c
39.	10\$000	blue violet	75c
40.	20\$000	pale brown	75c
41.	30\$000	rose	75c
42.	100\$000	dark brown	75c

NOTE: Most denominations with the #100 wmk may be found without wmk: this occurred where the labels were printed in the space between the words of the wmk.

1924

Medium to thin paper, wmk Scott #101 (F. vert.), perf 11, 11 $\frac{1}{2}$

43.	2\$000	gray black	2.50
44.	5\$000	red brown	2.50
	a. pair, imperf between (mint)		15.00

Wmk Scott #101 (F. horiz.)

45.	2\$000	black	1.50
46.	5\$000	dark brown	1.50
47.	10\$000	dull violet	25c
48.	20\$000	pale brown	25c
49.	30\$000	rose	25c
50.	50\$000	dun	25c
51.	100\$000	gray brown	25c
52.	200\$000	lake	25c
53.	500\$000	green	2.50

1929

Wmk Scott #218 (H. horiz.), perf 11, 11 $\frac{1}{2}$

54.	1\$000	brick red	75c
55.	2\$000	gray black	75c
56.	5\$000	dull brown	75c

1930

Wmk Scott #221 (J. horiz.), perf 11, 11 $\frac{1}{2}$

57.	500 Reis	blue	10c
58.	1\$000	brick red	10c
59.	2\$000	gray black	25c
60.	5\$000	gray	50c

1936-39

Wmk Scott #245 (M. horiz.) perf 11, 11 $\frac{1}{2}$

61.	100 Reis	olive	50c
61.	200 Reis	gray violet	50c
63.	1\$000	brick red	50c
64.	2\$000	gray black	50c
65.	5\$000	gray chestnut	50c



Wmk Scott #245 (M. vert.), perf 11, 11<sup>2</sup>.

66.	100 Reis	olive	75c
67.	200 Reis	gray violet	75c
68.	1\$000	brick red	75c
69.	2\$000	gray black	75c
70.	5\$000	gray chestnut	75c

#### 1935-37

Thick paper, wmk Scott #236 (L.), perf 11, 11<sup>2</sup>.

71.	10\$000	blue violet	50c
72.	20\$000	nutmeg brown	50c
73.	30\$000	rose	50c
74.	50\$000	yellow brown	50c
75.	100\$000	gray chestnut	75c
76.	200\$000	dark red	1.00
77.	500\$000	green	2.50
78.	1000\$000	blue	10.00

#### 1940-41

Medium paper, wmk Scott #256 (O. vert. perf 11, 11<sup>2</sup>.

79.	200 Reis	lilac	75c
80.	500 Reis	light blue	75c
81.	1\$000	chocolate	75c
82.	30\$000	bright red	75c
83.	50\$000	yellow brown	75c
84.	100\$000	reddish black	1.00



Figure 4

#### NOTE:

There are varieties known of the Moeda issues (usually the 5\$000) with broken top frames. See Fig. 4. Frequency in the sheet unknown. There are also known imperf essays and trial colors of the Moeda issues; these have extremely wide margins, and their rarity is undetermined. The thick paper issues are easily distinguishable; they are almost "on card".

#### 1932

Lithographed by Sao Paulo rebels. Designs same as postage stamps 372, 373 and 374, except values are changed and the word DEPOSITO is added. Most of these labels were burned after the revolt had been put down. Hence, extremely scarce and unpriced.

85.	50\$000	lilac	---
86.	100\$000	red	---
87.	200\$000	speia	---

## Literature in Review

Publishers, authors or distributors of books, catalogs, periodicals or other publications about revenues or cinderellas who wish their works reviewed should forward a copy to the Editor, Box 573, Rockford, IA 50468. Nothing can be reviewed without a copy to review. A second copy for the ARA library would be appreciated.

**A Handbook for United States Revenue Stamped Paper** by Joseph Einstein, Thomas Kingsley and W. Richard De Kay; published by the American Revenue Association, 1979, 88 pp, pages only drilled for three ring binder; available from ARA Publications Director, Thomas Harpole, Box 383, Manchester MA 01944 for \$9.00 postpaid book rate anywhere; limited to 500 copies.

This handbook is the end fruit of much carefully done labor on the part of the authors. The book is a complete report of the RN census that was conducted through and initially reported in TAR. Every known and/or Scott listed RN, proof or essay is listed along with comments including the number of known copies, earliest known date of usage, color, notes and an estimate of value.

The authors realize the problems involved in making any type of dollar value judgement and give a lengthy discussion into the ramifications in their introduction. As for determining prices, the real value of the handbook is in the number of copies reported and their known usage. The user of the book is able to readily compare his material with the listed data and make a judgement as to his material's scarcity, value or unusual features.

The book is typewritten with apparently a modern electric typewriter — very clean and neat and most importantly extremely readable (what a change from some material currently appearing on the market with small fuzzy type and unrecognizable pictures). Illustrations are large and very well rendered. Unfortunately for some reason the authors chose to place the illustrations in two separate sections rather than interspersing them in the text. This is a graphic style that in this reviewers opinion went out of style 75 years ago in spite of some who still cling to it.

The book is well worth your investment, rather you collect stamped revenue paper, think you would like to collect it or just enjoy reading about and learning about revenue stamps. This book will be helpful in explaining some changes that will probably occur in Scott's Specialized in the future.

Ken Trettin

**GLASEWALD PRIVATPOSTMARKEN KATALOG** (Germany), originally published 1953, reprinted Dec. 1978 in Dusseldorf, Germany by MERKUR. About 6 x 8 1/4 inches, brown hard paper covers, hardbound, 159 pp + XXIII, printed on slick white paper and fully illustrated in black and white. Obtainable from Theo. van Dam, PO Box 26, Brewster, NY 10509, and priced at \$28.95 pp book rate.

This classic work on the German private post stamps has long been unobtainable, and cinderella buffs should gleefully rejoice at its reprinting. While admittedly that is a pretty steep price to pay for the book, when was the last time, and for how much, you saw an original offered?

There are maps up front and introductory words (I cannot read), as well as a most useful layout of the overprints (for use in other cities than named) and a gazeteer which identifies for you those posts which do not carry a city name. There is also a tabulation of the "inscriptions only (no city)" which ease identification. In German, but not difficult at all catalog-wise, and priced in the DM of the era, mint and used.

Starting in the mid-19th century and listing those stamps known (with many varieties) up to date of publication (1953), and with the best quality pictures this reviewer has seen in some time in ANY catalog, it is highly recommended for you local post enthusiasts. These are real local posts...not of the ilk of Staffa etc. made for collectors without any actual need whatever for the stamps. Happy to debate the issue.

G. M. Abrams, ARA

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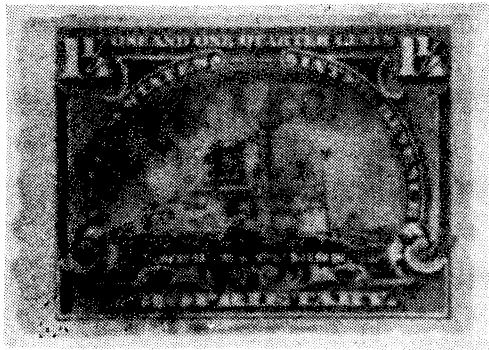
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## COCA-COLA — Continued from front page

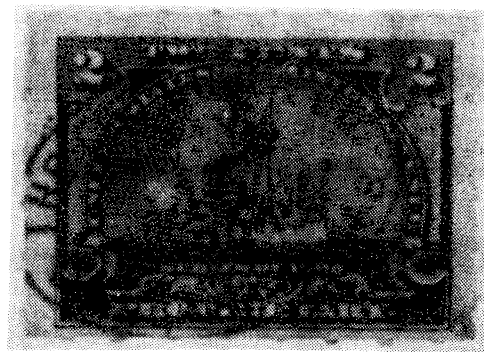
were cancelled by the Coca-Cola Co. that are known (1/4 cent, 1 cent, 1 and 1/4 cent, 2 cents, and 5 cents) could conceivably have paid the tax on articles in the following price ranges: 1/4 cent stamp—5 to 10 cents, 1 cent stamp—11 to 25 cents, 1 and 1/4 cent stamp—26 to 50 cents, 2 cent stamp—51 to 75 cents, and, 5 cent stamp—\$1.76 to \$2.00. I am assuming that only the minimum tax required would be paid in establishing the minimum price range. For comparison, the government made available proprietary tax stamps in values of 1/8, 1/4, 3/8, 5/8, 1, 1 and 1/4, 1 and 7/8, 2, 2 and 1/2, 3 and 3/4, 4, and, 5 cents in 1898. With this range of stamps, the government could tax products of up to \$2.00 in retail value, and, if multiples of the five cent stamp were used, then much higher retail values could be reached as would have been needed for Coca-Cola syrup barrels and kegs. Armed with this knowledge, we come to critical crucible of the usage of these tax stamps.



**1 1/4 cent stamp**  
**Black with purple oval cancel dated March 26, 1899**  
**Paid tax on item retailing from 26 to 50 cents**  
**Dallas, Texas**

Predicting the past is never easy, but I'm young and foolish and so will attempt it. The tax stamps were used at the various syrup plants of the Coca-Cola Co. which were distributed thusly: the main plant in Atlanta (established in 1886), and, branch plants in Dallas (1884), Chicago (1895), Los Angeles (1895), and Philadelphia (1898). These were the only outlets for syrup during the tax period of 1898-1901. The Revenue Act went into effect on July 1, 1898, and, in anticipation of this event, each plant presumably acquired a handstamp to implement cancelling all the tax stamps that would be required; naturally, each plant would put their own town name in the canceller. Stamps could be purchased from the local tax collector or postmaster as authorized by the government. The stamps could have been cancelled all at once at the plant and removed from the sheet as needed, or affixed to the containers of syrup in the required amount and then cancelled. Each purchaser of syrup was charged a different price per gallon depending on the number of gallons purchased. Consequently, the quantity of stamps needed in each case would be calculated, and then the stamps would be affixed to the syrup containers. From there, the containers went to the various wholesale and retail outlets in the branch plant's territory. Meanwhile, a monthly report was required by the government from each plant to the effect that all the required taxes had been paid on the items produced during that month. Incidentally, bureaucracy isn't all bad; quantity purchases of \$100 or more of the required tax stamps were allowed a one percent discount off of the total face value of the stamps. This hypothetical situation would continue until the Revenue Act was repealed effective April 2, 1901.

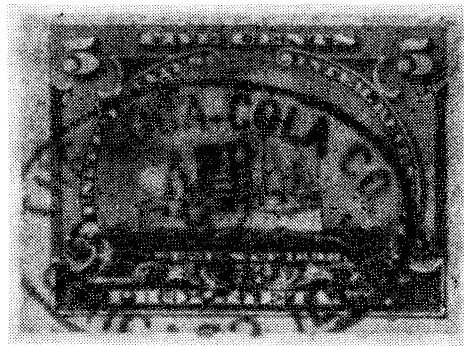
From the above discussion, we can discern some structure in the usage of these tax stamps: (1) the only possible cancels should be from Atlanta, Dallas, Chicago, Los Angeles, and Philadelphia, (2) all cancelled stamps should have dates no later than April 2, 1901, (3) conversely, no cancelled stamps should have dates earlier than July 1, 1898, (4) the highest cancelled value should be the 5 cent; the larger tax requirements being



**2 cent stamp**  
**Dark brown with purple oval cancel dated May 15, 1899**  
**Paid tax on item retailing from 51 to 75 cents**  
**Dallas, Texas**

made up from blocks or strips of this value, and, (5) only proprietary revenue stamps should have been used. Unfortunately, I have a cancelled stamp dated June 19, 1901 which violates item three above, and how such an item occurred would probably be an interesting article by itself, if we only knew it.

Finally, in 1902, legal action by the Coca-Cola Co. resulted in a favorable decision in the issue of Coca-Cola being a proprietary medicine. This case, the Coca-Cola Co. versus Henry Rucker (who was the federal collector of internal revenue at the time), also resulted in a refund of \$10,856.76 to the Coca-Cola Co. which was the full amount the government had collected from the Coca-Cola Co. during the tax period under the War Revenue Act.



**5 cent stamp**  
**Orange with purple oval cancel dated April 27, 1899**  
**Paid tax on item retailing from \$1.76 to \$2.00**  
**Chicago, Illinois**

The Coca-Cola Co. was also granted interest charges by the court of \$2,072.35. Coca-Cola was not taxed again as a proprietary medicine, and, in 1904, became clearly classified as a food product. Possibly, Coca-Cola's claim to be a food product and not a proprietary medicine was the strategy that won their case with the government.

With this brief history in mind, I want to consider some of the many small details that are missing from the story. One, where are all the stamps? If there were 214,000 gallons of Coca-Cola syrup sold in 1898, and at an average of \$1.50 per gallon (as an example from an 1894 price list), then there could have been about 160,500 five cent tax stamps used in that year alone! Also, each year during the period 1898-1901 saw increased syrup sales over the previous years. Thus, for the three year period, there could have been 481,500 used! Two, where is the cancelling equipment? Round and oval cancels are known on these tax stamps, thus requiring two distinct cancellers. Each office had one probably; were they all thrown away? Also, what happened to the required monthly reports to the collector of internal revenue in each district; wouldn't a copy have been kept by each plant? Three, why was the 2 cent stamp used when a 1 and 7/8 cent stamp existed which was exactly three times the 5/8 cent tax rate? The extra 1/8 cent could have added up to a great saving on thousands of gallons of syrup. Similarly, in a worse

case, a 1 cent stamp is known used that would not pay any more tax than a 5/8 cent stamp that has not been found used. Four, why was another canceller needed, especially when both cancels (round and oval) were used during the same time span and not one after the other as would seem logical if one canceller had worn out? The round cancel is less common, but both cancels are known used from Dallas and may be discovered from other plans as well. Five, on what size containers were the smaller value tax stamps used? A ten ounce syrup bottle is known and there could have been others; were there various syrup bottle sizes to meet smaller syrup requirements than a gallon? Also, it was permissible under the Revenue Act for retail dealers to affix the required tax stamps; could this explain the usage of small value

tax stamps? Finally, for my own curiosity, can anyone verify if Coca-Cola syrup was ever sold or used as a cough syrup? This would have certainly have been an interesting use for a "food product".

This definitely seems like enough questioning for the day; even attorneys retire early. However, I don't want to slip away without thanking Mr. Philip Mooney, Coca-Cola archivist, and all the other generous people who helped me in some way. Unfortunately, there are too many to list. There is one final concern however; there is no warranty on this article! Many errors, and much blindness and illogic are everywhere in this world, and that is true of this article. I hope some of you out there can enlighten me.

#### KNOWN QUANTITIES OF THE COCA-COLA TAX STAMPS

S T A M P  V A L U E S	Dallas		Chicago		Atlanta		Philadel.		Not Readable	
	R	O	R	O	R	O	R	O	R	O
1/4 cent				2						
1 cent										
1 & 1/4 cent		1								
2 cent		1								
5 cent	8			3		5				1

R = round cancel  
O = oval cancel

**NOTE:** I hope there are more stamps than these listed in the wide world; these are the only ones I have or I've seen.

## 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.*

### HERESIT — WHATSIT No. 1

Members Michael Karolak and Dr. Jozef Kuderewicz both supplied information concerning this item. It is a savings stamp issued by the Jewish People Bank in the city of Sokolka, district of Bailystok (located in northeast Poland, northeast of Warsaw). The value was 10 Grojzy. The word Dla with the line is for a signature or initials.

### HERESIT — WHATSIT No. 6

Martin Cerini responds, "These two Russian alcohol tax stamps were mislabeled by Forbin from the start. The 1890 issue (top picture) should have been designated "LIQUOR EXCISE TAX", while the 1892 issue (bottom picture) is more properly labeled "DISTILLERY TAX STAMP."

### WHATSIT No. 8

Maybe this should be called Whatsit No. 4a. George Aschenbrenner submits another copy of R68, this time with a cancel in blue reading "CHINA". This is quite similar to the "JAPAN" cancel observed in #4. Mr. Aschenbrenner speculates as to whether or not it is possible that these cancels were used on the stamps for goods being imported from a particular country. Does anyone have any explanations, additional copies or copies with the names of other countries?

### WHATSIT No. 8

## ORIENTAL WHATSIT explained

In reply to the item "Oriental Whatsit" (TAR, September, 1978, page 110) the following reply has been received from ARA member Paul Woodward:



The illustration is of a commercial coupon, widely used in Japan, as well as the U.S., to offer bonuses and "factory-rebates." The word, denki, means electricity or electrical. We paid our monthly electricity bill to Tokio Denki; we bought a toaster from Daiwa Denki, etc.

There is a Fuji anything and everything in Japan as there is a Rainier everything in Washington. Fuji Denki was formerly a manufacturer/supplier of small electrical appliances, but is now engaged only in large electrical construction projects.

The particular coupon was included in a package of merchandise. The coupon asks the buyer to please remove and send the attached trademark label to a redemption agency, other than Fuji Denki, for a "factory rebate."

The trademark label is standard and the overprint identifies the particular item of merchandise that was purchased.

Your S in a circle is most likely a stylized thunderbolt, used around the world to indicate an electrical product.

The three numbers at top are the three steps to be followed in getting the rebate.

# ARGENTINA – REPUBLIC BILLS OF EXCHANGE

by G. C. Akerman, ARA

## 1. Introduction

In 1877, as a result of official worry about the amount of unpaid tax on Foreign Bills sent from the Republic, it was decided to introduce the triple stamp method of collecting duty. The new stamps appeared on January 1st, 1878, and were initially used in the city of Buenos Aires, then later in Corrientes and other places. While in theory for use with Foreign Bills, they have also been seen on Internal Bills.

After an interesting history, which we shall explore in this paper, the growing sophistication of the postal services of the world began to make the second and third copies of the stamps redundant, and the special series of stamps was supplanted by Document stamps in 1919.

The issues are best subdivided into three groups:

- The early undated stamps, used from 1878 to 1896
- The first dated type, used from 1897 to 1912
- The second dated type, used from 1913 to 1918.

In each case we shall assume that the Forbin listing covers the basic information, and attempt to fill in some of the gaps and explore a few avenues he ignored. An appended table covers the post-Forbin period and brings his listing up to date.

## 2. The Undated Issues

The rate of duty was 25c per 1000 pesos. Since the early issues ran to top values of 100 pesos, the anticipated size of Bill was quite large. We have seen apparently genuinely used examples of the first issue 40 pesos value, and, taking the then postage rate of 5c as a baseline, this implies Bills for £ 32 million sterling, or \$64 million US!

### 2.1 First Issue: Jan 1st 1878 - July 1884

This was lithographed by Guillermo Kraft in Buenos Aires. The triplets of stamps (Primera, Segunda and Tercera de Cambio) were arranged vertically, in sheets of 48 units - 6 rows of 8 columns. The values were expressed in centavos or Pesos 'Fuertes', and run from 10c to 100 pesos. The higher values are very rare, with quite minute printings and numbers used (see Forbin).

Plate proofs exist in pale blue on thin card for at least the 20, 40 and 80 pesos values, and have also been recorded in brown, again on thin card. These proofs are often obliterated by a 3mm hole punched through the arms part of the design.

Initially the stamps are rouletted. The gauge varied wildly between 6 and 14. A few values (??) were also later (?) perforated 13½. Some mint examples have a small hole punched through some part of the design, which may indicate 'SPECIMEN' — such a punching was used for this purpose with some postal issues.

### 2.2 Second Issue: July 1884-7

A revised, smaller design was introduced in 1884. This was lithographed by Stillery Laass, and showed the currency as Pesos Nacionales. Two sheet layouts were used: 7 columns of 9, and 15 columns of 12 impressions - i.e., 21 and 60 vertical triplets, respectively.

The stamps were well produced, and no major varieties have been reported, except for an imperf vertically, which may be merely marginal copies which were not perforated as a matter of course.

In 1885 the 10 centavos value was redrawn to show '0.10' in place of '10', though the currency remained 'Cents', rather than changing to 'pesos'!

### 2.3 Third Issue: 1887-8

The third issue, typographed by the Casa de Moneda, shows a sense of economy, which unfortunately had the wrong effect! A die was cut - proofs exist in black on thin card, with void value tablets - showing the Arms supported by a pair of children. This was used primarily for the Document issue of the same year. For Bill of Exchange purposes, the number of exchange (1a, 2a or 3a)



1888 DIE PROOF

was inscribed above the stamp proper, which was itself surcharged with the number in black. These numerals were 6-7 mm in height.

The plate layout is not known, but the triplets are believed to have been arranged horizontally and the numbers reversed, with the third of exchange to the left of the triplet. The stamp impressions were 2 - 3mm apart. This leads us to a mystery set. Many values - from 20 pesos upwards at least - are known on rather coarse brownish paper with the impressions separated by 9mm, without the numeric surcharge, and in six different colours or shades. The purpose of these prints is unknown. They appear to be some form of proof; they are less scarce than the 'real thing', and those which approximate the issued colours have been used as the basis for forgeries made by adding a surcharge and sometimes a fake Buenos Aires cancellation.

The Bill of Exchange stamps were issued imperforate, which made them the basis for a further fraud. The Document stamps, as we have already noted, used the same basic stamp. Since three Bill of Exchange stamps of a given denomination cost the same as a single Document stamp of the same face value and colour, staff of one of the stamping offices were able to run a cosy little racket for several years. They took Bill of Exchange stamps, cut off the numbers of exchange and perforated them 11½, rather than the correct 13½. The surcharge was scratched out, and the 'Document' stamps ready for sale. Since many documents were stamped over the counter, they were able to conceal their handiwork by heavy use of the canceller, and divert two thirds of the revenue to their own pockets! The cancellations are always the tray type with indented corners, and read:

ADMINISTOn Gral DE SELLOS  
NACIONALES  
(date)

SUCURSAL ADUANA

The dates I have seen range from 1888 to 1892, and values from 7 to 80 pesos, implying that the fraud was very profitable over a lengthy period (roughly 1 peso then was equivalent to £ 2 or \$4 now).

The typographed production was a little crude, and many examples show wear, sometimes pronounced, particularly at the borders. There are also a variety of dots and missing parts, especially in the value tablets. The surcharge is known missing, damaged and duplicated ('1' and '3') on the same Tercera stamp.

One might summarize by saying that this third issue was not a success!

## 2.4 The last undated issue: 1888-97

After the problems with 1887 issue, the design for the Document stamps was changed slightly, with the wreath background being replaced by stars. The Bill of Exchange stamps were changed to incorporate the number of exchange (PRIMERA, etc) in a banner above a Mercury Head facing to the left. This basic design remained current for the rest of the Bill of Exchange period.

The Casa de Moneda made typographical plates from a die engraved by Mouchon. Proofs of the 'Master die exist, without value or number of exchange, pulled in black on rough white paper. The plates were laid out with the triplets running horizontally, and complete triplets, especially of the lower values, are not uncommon. The stamps were perforated 13 x 13¼ and printed on white wove unwatermarked paper. In some cases the paper is discoloured to a brownish shade, which is thought to be due to the use of a rather dark gum. Most values exhibit a wide range of shades, notably 'dark' and 'pale' version of the basic colour. Over the decade the stamps were in use one would expect a variation, but the contrast between the pale and dark shades is such as to suggest that the change may have been deliberate.

As is usual with long running mass produced stamps, there is a wide range of collectable varieties. They divide conveniently into two groups:

**Production faults.** These include prints on creased paper, so that white bars show across the stamp; pronounced off-sets on the gum; partially or totally doubled prints; and perforations so off-center as to run through the middle of the stamp. (All of the above appear on the 50c value; partially double prints have been seen on the 25c, 1p, 2p and 10p values.)

**Damage to Printing Plates.** This too divides into two groups. First, 'random' varieties of scratches, blobs of colour, worn or damaged value inscriptions, etc. These are numerous, and occur on all values. A few are of interest in that they may indicate attempted repairs to the plate. A fine study may be made of this class of material, given patience and sources of material.

The second group is of greater philatelic value in that it provides important clues to the methods used by the plate makers. The flaws are again frame breaks and similar damage. The importance lies in the fact that they are constant over several values. Some examples are discussed below.



### A 'Primera' Flaw

The flaw consists of a sloping and tapering white cut which begins at its widest just below the top of the outer frame - just a hairline of colour remains - above the space between PRI and MERA. It passes to the left down through the inner frame, and through the upper frame of the Primera banner just to the left of the top of the 'I'. This very obvious naked eye flaw has been seen on the 8p, 10p and 25p values.

### Two 'Segunda' flaws

The first is a straight white scratch running across the stamp through the middle of the 'E' of ARGENT and cutting through the upper loop of the 'B' of REPUB. This scratch has been seen on the 1p and 4p values.

The second flaw shows weak and damaged outer and inner frames from the NW corner along to the 'A' of SEGUNDA, and down to the lower tassel of the banner. The 'I' of REPUBLICA is also very weak. This has been seen on the 5p, 6p and 15p values.

## Conclusions

While the evidence is still a little thin, it would appear that the plate making process was as follows:

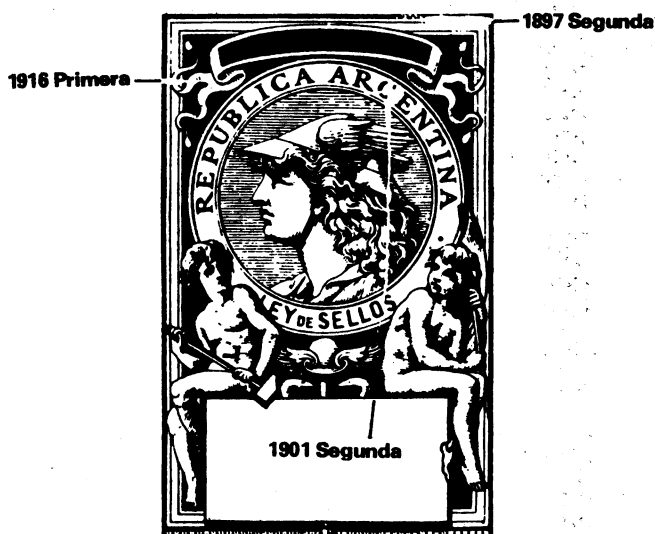
*The Master die was cut.* Proofs naturally show neither Number of Exchange nor value.

*Three working dies were made* from the Master die, and each engraved with a Number of Exchange. The PRIMERA die was damaged to produce the last flaw noted above.

*A supply of leads were struck* from each working die, and fixed together to form the Master plate set-up. During this or the next step the other three cross-value flaws were inflicted on the Master plate.

*The printing plates were grown* by the electro-deposition of copper, were subsequently backed and perhaps chromed or steeled for use on the press. The values may have been temporarily fixed to the Master plate before each printing plate was made, or permanently fixed to the finished printing plate. In either case a manual operation (soldering, for example) would explain both the random placement of the values, and the odd marks often found around them.

Whatever the method, there is clearly further work to be done here, to find the true 'ranges' of these cross-value flaws; their positions on the plates, and relationship one to another.



## 3. The First Dated Series: 1897-1912

In 1897 the design was modified by the addition of a small 'year-of-issue' tablet above the value tablet. Each year the entire series of values was reprinted, usually in a new suite of colours, with the appropriate numerals in this little tablet. The opportunity was also taken of reducing the number of values - the 60p, 70p, 80p, 90p and 100p values were discontinued, though the latter was reinstated in 1906. The 25c and 75c values were dropped in 1903; though they may have gone the previous year, none have been reported outside the catalogues. A 200 pesos value was added in 1909.

Throughout the period the paper remained unwatermarked white wove, and the perforation 13 x 13¼. The standards of production remained high, and major varieties are uncommon. We do, however, often see the Master plate type of variety described in the previous section. A few of the more interesting are described below.

### 3.1 The 1897 Series

On PRIMERA stamps, the SE corner is often twisted upwards. There is usually an area of weakness in the lower frame under the SE corner of the value tablet, and the inner frame lines are weak or broken near their SE corners. This has been noted on the 25c, 50c, 2p and 3p values.

Most (all ?) SEGUNDA stamps show weaknesses in the right hand half of the upper outer frame, usually with a small break at the corner. This appears to be a Working die flaw. It is accompanied by other Master plate flaws, including a

(Continued on next page)

SEGUNDA flaw similar to the first flaw described in the last section. The sloping white gash passes through the frames and just shaves the back of the G of SEGUNDA. This has been seen on the 25c, 75c, 2p, 7p and 15p values. In this case the NE corner flaw shows a total disintegration of the right hand half of the outer frame.

A simple NE corner flaw shows the outer and first inner frames missing to the right of the 'A' of SEGUNDA, but replaced by a curved line a little above the position of the upper edge of the outer frame. It looks like a repair, again at the Master plate level, and has been seen on the 25c, 50c, 1p, 2p, 3p, 4p and 8p values.



### 3.2 1898 onwards

In 1899 we see for the first time rather pronounced evidence of wear around the year tablet. It appears as though a hole had been cut in the Working die, and a year plug, complete with its frame, inserted prior to the striking of leads for the Master plate. Possibly due to faulty hardening after making the excavation, the original ornamentation around the hole becomes very prone to wear.

This wear was disguised in 1900 by the use of extra heavy side and lower frames for the tablet. The 1900 SEGUNDA stamps also show a pleasant Master plate flaw - a white scratch running NE from the SW corner, through the boy's foot and into the value tablet. This has been seen on the 6p, 10p and 20p values.

In 1901 there is a trio of Master plate flaws - all vertical scratches - of which the best is very pronounced and runs down from the 'G' of ARGENT, through the central vignette, and terminates at the top of the second 'S' of SELLOS. This has been seen on the 2p, 3p, 4p, 7p, 8p, 10p, 15p and 20p values.

By 1902 the wear around the year tablet has gone, and there is a neat white border round the frame of the table. Presumably new Working dies had been made and engineered to higher standards.

From the middle of the decade we notice regular use of the Second and Third of Exchange as a pair. This presages the eventual abandonment of the triple-Bill system. Communiations

were improving rapidly, and the loss of mail, by accident or otherwise, was becoming less of a risk. So the number of copies of Bills was coming down from three to two - a PRIMERA and a SEGUNDA/TERCERA combined.

We also see improvements in printing technology, so that noteworthy varieties decrease in frequency.

### 4. The Second Dated Series: 1913-1918

For some unknown reason - unless the obvious one of increased legibility - the familiar little year tablet was replaced in 1913 by the date in white, outlined by a background of horizontal shading. The new tablet takes the entire space between the value tablet and the central rings, but duplicates the ornaments which had been below the 'old' year tablet.

At the same time the words PRIMERA, SEGUNDA and TERCERA were recut with slightly larger, broader letters. The 'R' is perhaps the most noticeably changed. A similar change was made to the words CENTAVOS and PESOS in the value tablets.

Presumably due to changes in the rate of duty, some new values were added during this last series. We have already noted the addition of a 200 pesos value in 1909. This was joined by the 11p, 23p and 29p values in 1915.

Otherwise there were no dramatic changes Master plate flaws still appear - for example in 1916. A PRIMERA flaw consisting of a horizontal scratch from the left hand margin through all of the frames into the middle of the ribbon at the left of the banner has been seen on the 5p and 6p values.

The 1917 year tablet is noticeably faint compared with the remainder of the design, and thereby proves that only the portion of shading above the lower ornamentation was changed from year to year.

Which brings us finally to 1918 and the end of the Series. The Bill of Exchange revenue was still collected, of course, but Document stamps were used in place of the special series. During the last years one finds Bills with combinations of the special and general stamps - the latter often used to make up fractions. These Bills also show interesting combinations of revenue stamps from various countries, when duty was payable at both the sending and receiving ends of the transaction.

### 5. Conclusion

We have attempted to outline the philately of this interesting series of stamps, and show some of the collectable varieties which seem at the moment to be readily available. It will be clear that much remains to be done. I believe that it will eventually be possible to 'plate' many Master plates and finally prove the plate making process.

## APPENDIX: The Second Dated Series

(Colors measured with 'Stanley Gibbons Colour Key')

Value	1913	1914	1915	1916	1917	1918
50c	Orange brown	Light brown	Light brown	Purple brown	Dull green	Dull ultramarine
1 p	Yellish grn	Brown	Dp rose red	Slate lilac	Deep green	Brown
2 p	Chocolate	Slate green	Dull claret	Yellow brown	Purple brown	Myrtle green
3 p	Olive brown	Olive brown	Orange brown	Chocolate	Grey green	Scarlet
4 p	Purple brown	Light ultra	Bistre brown	Dull blu grn	Deep green	Brown lake
5 p	Slate green	Bistre	Grey olive	Deep claret	Sepia	Bistre brown
6 p	Light ultra	Brown olive	Light green	Dull green	Deep blue	Grey olive
7 p	Bistre	Deep lilac	Deep blue	Chocolate	Steel blue	Dull yell grn
8 p	Olive sepia	Dp bluish grn	Dull claret	Bistre	Brown	Deep blue
9 p	Dp dull grn	Deep green	Reddish brwn	Scarlet	Slate violet	Brown lake
10 p	Orange brown	Dull orange	Olive sepia	Dp blue grn	Olive bistre	Chocolate
11 p			Dull green	Dp dull blue	Deep green	Indigo
15 p	Deep lilac	Apple green	Blue black	Orange	Sepia	Olive bistre
20 p	Yell orange	Steel blue	Light ultra	Slate lilac	Dp turq blue	Olive brown
23 p			Grey green	Ultramarine	Yell orange	Brown olive
25 p		Chocolate	Olive bistre	Yell orange	Dull ultra	Dp turq blue
29 p	Light brown		Deep claret	Olive bistre	Bistre brown	Ochre
30 p	Indigo	Dull claret	Grey green	Deep green	Olive bistre	Dull vio blue
40 p	Brown	Bistre	Olive brown	Green	Indigo	Slate violet
50 p	Myrtle grn	Dp bluish grn	Deep lilac	Indigo	Olive brown	Sepia
100p	Dp rose red	Purple brown	Orange	Brown	Purple brown	Olive sepia
200p	Green	?	Olive bistre	Indigo	?	?



## Information for contributors

THE AMERICAN REVENUER desires to receive manuscripts in the fields of fiscal and cinderella philately. All manuscripts submitted to the editor are considered for publication irrespective of membership in the American Revenue Association. The criteria for publication are originality, clarity and the general quality of the manuscript (accuracy of facts, validity of judgements and usefulness to the reader).

The following guidelines are prepared for the potential contributor. **They are not hard fast rules** but they aid in more rapid publication because they make the editor's work easier. However, if the general quality of the work and TAR's need for the article warrant the editor will rework the manuscript as necessary to prepare it for publication. Material of the very short nature (as short as two or three typewritten lines) is always desired for use as filler.

### MANUSCRIPTS

- Use a typewriter
- Use regular typing paper
- Use full sheets of paper regardless of the articles length
- DOUBLE SPACE
- Clean, clear photocopies of the manuscript are acceptable
- Leave approximately 3 to 4 inches blank at the top of the first page to allow instructions to the typesetter to be written
- Leave at least a 15 space margin at the left of each page
- Typing need not be perfect but handwritten corrections should be neat and understandable
- Use clear, concise and grammatical English
- Use Scott's Specialized Catalog as a style guide for catalog lists
- When describing colors, use the names commonly used by commercial catalog publishers
- Indicate on the manuscript if you wish to examine proofs before publication
- Indicate on the manuscript if extra copies are desired
- Time of publication will depend upon the needs of TAR with consideration given to the balance of article subject matter.

### PHOTOGRAPHS

THE AMERICAN REVENUER is produced via offset. Prescreened photographs are striped into the camera-ready copy. Since offset reproduction is very well suited to the use of photographs their use is highly encouraged. Illustrations that reproduce best are black and white line drawings and black and white photographs.

Photographs are preferred on glossy paper (either ferrotyped or unferrotyped) with higher than normal contrast to provide good tonal separation. Keep all photographs unmounted and separate. Indicate figure numbers on the back. Mark all photographs with name and address if they are to be returned. The following alternatives are given as methods of obtaining photographs:

- 1— Take them yourself or have your photographer do them
- 2— Take the material to be illustrated to a shop doing offset printing and have the prescreened prints made. This is normally done by a process known as Photo-Mechanical Transfer (PMT). A single screened print is produced with no negative.

3— If the prescreened print cannot be made a screened lithographic negative will work just as well—in fact oftentimes with better results.

NOTE: When having either a prescreened print or a screened negative made it must be the actual size that will appear in TAR. Measure the columns and make sure you are not too wide or tall. The printer making these prints or negatives can adjust the size when he takes the picture.

4— The material to be illustrated can be sent to the editor either to be photographed at TAR's printer or by the editor. Reasonable care will be taken of the material but do not expect great speed in their return.

5— Black and white photographic negatives can be sent to the editor.

### EDITORIAL POLICY

The following statements of editorial policy form the outline which govern the general operation of THE AMERICAN REVENUER:

— The ARA will not knowingly accept advertisements from anyone whose business dealings are not beyond reproach and can assume no responsibility between members and advertisers, but will attempt to assist in resolving any differences arising therefrom.

— All advertisements must contain the name(s) of the firm's prin-

cipals that are ARA members, or if no ARA member is a member of the firm the principal's name and nonmembership status will be noted.

— Advertisement type press releases from non-ARA members will not be published. Short announcements of commercial nature by ARA members will be utilized with priority given to TAR advertisers.

— A balance of subject matter is maintained as near as possible. A lack of articles about a given subject probably indicates a lack of available manuscripts. As long as other manuscripts are available the editor will not write articles simply to maintain subject balance; it is the editor's duty to edit, not write.

— The opinions expressed in the various articles in TAR are those of the writers and are not necessarily endorsed by the ARA and/or TAR.

— Space will be made available to the president of the ARA for his/her use in communicating with the membership. This space will be noted as the president's and its content will be entirely the responsibility of the president. It will not be edited for content.

— It is held by the editor that to edit also includes the dictionary definition "to govern the policy of a periodical." Therefore, all final decisions regarding disputed or questioned matters of editorial policy will be made by the editor with consideration given to the advice and wishes of editorial assistants, the ARA Board and ARA members. In simpler terms: as long as I am editor it's my magazine and I will run it as such.

### DEADLINES

The following publication schedule for TAR is to be considered as a guide for all concerned. They are not hard fast dates but will be adhered to as closely as possible. The editor, staff, printer and ARA will assume no responsibility for any loss as result of anyone failing to meet this schedule. Likewise, no guarantees can be made regarding the appearance of articles, advertisements or announcements that fail to arrive in the editor's hands by the date indicated.

This schedule provides for every five week publication with six weeks between the June and September issues in the summer and between December and January issues. It is felt that this is a workable compromise between no July and August issues and twelve issues per year. For various reasons the editor wishes to retain the ten times per year format.

#### Publication Schedule

Cover Date	Copy Due Editor	Copy Due Printer (Mailing Date)	Galleys Due Editor (Mailing Date)	Stripped Copy to Printer
Jan '80	Dec 5	Dec 11	Jan 4	Jan 16-18
Feb '80	Jan 16	Jan 21	Feb 8	Feb 20-22
Mar '80	Feb 20	Feb 25	Mar 14	Mar 26-28
Apr '80	Mar 26	Mar 31	Apr 18	Apr 30-May 2
May '80	Apr 30	May 5	May 23	Jun 4-6
Jun '80	Jun 4	Jun 9	Jun 27	Jul 9-11
Sep '80	Jul 16	Jul 21	Aug 8	Aug 20-22
Oct '80	Aug 20	Aug 25	Sep 12	Sep 24-26
Nov '80	Sep 24	Sep 29	Oct 17	Oct 29-31
Dec '80	Oct 29	Nov 3	Nov 21	Dec 3-5

This schedule is intended as a guide. It will be followed as closely as possible allowing for weather, health and work schedules of the editor. Normally THE AMERICAN REVENUER is mailed 2-4 days after the finished copy is delivered to the printer; however, this also can vary. Advertisers should allow at least three weeks from the date the copy is delivered to the printer before the USPS will get all of the issue delivered to subscribers—at times even longer.

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% 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.

# PUERTO RICAN REVENUES:

## PART 5

by H.B. Beaumont, ARA HLM

### Special Tax Stamps

In fiscal year 1942 the Bureau began to print SPECIAL TAX stamps. They are the 1938 INTERNAL REVENUE stamps overprinted near the top and near the bottom "SPECIAL TAX" in black sans serif caps 1½ mm high. Quantities printed are shown below.

denomination not stated	1,940,000
1° Aquamarine	440,000
5° Olive yellow	209,000
10° Dark orange	214,700
25° Red violet	1,166,400
50° Yellow	849,500
\$1 Brown	1,369,400
\$3 Dark purple	381,000
\$5 Dark blue	842,500
\$10 Dark green	852,500
\$20 Orange	332,500
\$50 Red	489,300
\$100 Gray black	125,000
\$200 Brown yellow	66,800
\$500 Dark olive	181,900
\$1000 Dark salmon	67,500
\$2500 Dark yellow green	25,000
\$10,000 Olive yellow	19,000

(Elliot Chabot indicates that the Bureau did not put control numbers on the 1942 stamps, but that they had put them on the 1938 stamps.. Editor)

Special tax stamps were printed for accounting control of various funds. Besides being identified with the imprinted words. SPECIAL TAX they had overprinted on them the special fund for which they were issued. A list of the funds is given below. Few funds used all the SPECIAL TAX stamps. For instance, the Police Pension Fund used only the \$1 value. John S. Bobo, in the American Revenuer for April and May, 1968, lists the quantities used by some of the funds.

The various funds include:

Gasoline, University, Puerto Rico tobacco, Milk stations, Fertilizers and raw materials, Income tax (partial payments), Property tax (partial payment), Beverages, Soil amendments, Warehouse inspection, Police pension, Cattle feed, Coffee fines, Malaria, Narcotic tax, Public shows, Salt tax, Auto license, and Insured public autos.

Special Tax stamps were discontinued in 1950. As of December, 1957, there were on hand some of the 5c, \$50, \$500, \$1000 and \$10,000. They were overprinted SPECIAL TAX, but no special fund is overprinted. They were used as general purpose stamps until exhausted.

Those who helped in preparing this portion of this article were: John S. Bobo, E. C. Chabot, K. R. Goodfellow, J. L. Rodriguez, and the late David Strock.

### SPECIAL PURPOSE STAMPS

Puerto Rico has issued a number of revenues which, for lack of a better name, we have called Special Purpose Stamps. They include: Suspension of Case, College of Lawyers, College of Engineers, College of Physicians, College of Electricians, and College of Architects. (Colegio may also be translated as a society of, or association of, which may be more appropriate than college of, in these instances. Editor). In addition, the late David Strock reported a Cattle Feed Stamp. There may be others.

#### Suspension of Case

There were two values, a \$5 blue and a \$10 rose red, issued in the fiscal year 1974 or 1975. Both are the size of the 1953 Internal Revenue, 44 x 41 mm., and both are rouletted 7.

The design is the same for both stamps. The center shows the scale of justice and a gavel surrounded by a colorless circle in

which is inscribed: SUSPENSION DE CASOS. The top of the stamp is inscribed: ESTADO LIBRA ASOCIADO DE/PUERTO RICO and in the right and left panels: SELLO DE/SUSPENSION/DE CASOS. The value is shown in black numerals 3 mm. high in the four corners. Every stamp has the usual double control numbers in black.

We have one provisional, the \$5 internal revenue stamp of 1953 surcharged: LEY 144/DE 1974 in red sans serif caps 3 mm. high. It is perforated 11. If there is a provisional \$10 denomination, we have not seen it.

#### College of Lawyers

These are the first of the so-called college stamps to be issued. The date of issue has not been found, though it is thought they first appeared in 1932. They have not been mentioned in annual reports of the Bureau, where they may have been printed. From a letter from the Treasury Department, dated Jan. 27, 1958, it is known that they were available then at various IR offices, so they had to be issued prior to 1958. There are only two values, a 25c and a \$1. No record of the quantities issued or plate numbers has been found.

The design of the 25c measures 25 x 28 mm. The vignette shows the portrait of Jose E. Benedicto surrounded by the inscription: COLEGIO DE ABOGADOS DE PUERTO RICO in colorless letters. Below the portrait is: IMPUESTO/NOTARIAL. In the bottom corners are the numerals 25 with the word CENTAVOS between. All copies we have seen are deep purple in color and perforated 12. We have noted two types of control numbers, both in black, both single numbers, so there were probably several printings. One type uses 5 mm. high numerals printed vertically; the other 2½ mm. numerals printed horizontally. It is unwatermarked.

There are at least three types of the \$1 value and there were probably several printings of each type.

The first type (my copy has control no. 208136) may have been the first issued. Printed in light brown on unwatermarked paper, it measures 25 x 28 mm. It is rouletted 7. The vignette shows a portrait inscribed Felix Ochoteco Hijo. Above the vignette are the words: COLEGIO DE ABOGADOS DE PUERTO RICO and below the vignette the words: IMPUESTO / NOTARIAL. In each bottom corner is the numeral 1 and in between, the words: UN DOLAR. The control number is in a 2 mm. font and is printed in black reading horizontally or vertically.

The second type differs in that the size is 25 x 34 mm. and the vignette shows the portrait of J. Tous Soto wearing a long tie. Lettering and perforation are as for type 1. It was printed in rose red. My copy has control number 544690.

The third type is the same as type two except that Sr. Soto is wearing a bow tie and it is perforated 12. My copy, control no., 843690, is printed with a 2 mm. font in black. The control numbers read vertically or horizontally.

According to Terry Hines (American Revenuer, June, 1970) the proceeds from the sale of these stamps went to the Puerto Rico Bar Association. However, in the 1958 letter mentioned above, they are listed as revenue stamps.

#### College of Engineering

There are two face different sets, both having the same denominations. The dates of issue have not been established, but they were listed as available in the 1958 letter mentioned above, so they must have been issued prior to 1958.

All stamps of the first set are 18 x 23 mm. and have the same design. In the center is a colored ball 10 mm. in diameter containing a colorless numeral of value. Around the ball is a colorless band inscribed: COLEGIO DE INGENIEROS / DE PUERTO RICO. The denomination is repeated in the bottom corners between which is the word: CENTAVOS or DOLAR. Denominations and color are: 50c, red brown; \$1, green; \$5, black; \$10, brown; \$25, red; and \$50, yellow. The first three are rouletted, the other three values are perf. 12.

Stamps of the second set are described by Terry Hines (American Revenuer, June, 1970). They are entirely different from the first set. As listed by Hines, the values and colors are: 50c, tan; \$1, orange; \$5, brown; \$10, blue; \$25, green; and \$50, red.

The stamps measure 26 x 37 mm. There is a colored band around the stamp, 10 mm. wide at top and bottom and 3½ mm. wide at the sides. It is inscribed at the top: COLEGIO DE

INGENIEROS; at the bottom: DE PUERTO RICO; at the left side: ARQUITECTOS Y; and on the right side: AGRIMENSORES. The center shows a running figure, under which is a line and a numeral of value. The printing was very poor and the design unclear. We have only the 50c rouletted 2½, the \$1 rouletted 7 and the \$50 perf. 12. Apparently there are at least three issues of the second set.

The stamps are overprinted once in black with numerals 4 or 6 mm. high either horizontally or vertically.

It was required that these stamps be affixed to any plans or surveys submitted for approval.

#### College of Physicians

We know very little about this set as we have only a used 5c denomination. The stamp is blue and measures 23 x 18 mm. It is rouletted 7. At the bottom is a colorless panel 8 mm. high in which is a single black control number. The design consists of a dark blue ball 10 mm. in diameter in which there is a colorless microscope. Around the ball is a light blue band in which is inscribed in colorless letters: COLEGIO DE TECHNOLOGOS/MEDICOS/PUERTO RICO 1972.

#### College of Electricians

This is another set about which we know very little. We have only a mint \$1. The design is dark blue and measures about 26 x 33½ mm. The stamp is about 41 mm. high and in the margin above the design is a single control number printed in red. In the margin below the stamp is inscribed: AMERICAN BANK NOTE. LITHO. The design consists of a light blue circle in which is a portrait of R. Mercado. Around the circle in colorless letters is inscribed: COLEGIO DE PERITOS ELECTRICISTAS DE PUERTO RICO. In the top of the design in colorless letters is: IMPUESTO / CERTIFICACIONES ELECTRICAS. The numeral 1 is inscribed in the two bottom corners

with the words UN DOLAR between.

#### College of Architects

Date of issue has not been determined. Denominations are probably the same as for the College of Engineering, i.e. 50c, and 1, 5, 10, 25 and 50 dollars. Known denominations and colors are: \$1, pale yellow; \$5, purple; \$10, light green and \$50, light purple. There were probably several issues.

We have three mint copies of the \$1. Two are rouletted 2½, one with a control number printed in black, the other in red, and a third rouletted 13½ with a black control number. The \$5 is rouletted 2½ and has a red control number; the \$10 is rouletted 2½ and has a black control number; and the \$50 is rouletted 13 and has a black control number. All control numbers are single, vertical and 4½ mm. high.

The same design is used for all values and measures 28½ x 42½ mm. The center contains a rectangle 16 x 22 mm. divided into four small rectangles by horizontal and vertical lines. In the first rectangle is inscribed the letter C; in the second, I; in the third and fourth, A. The letters are sans serif caps 6 mm. high. Around the large rectangle in sans serif caps 2 mm. high is inscribed: COLEGIO DE INGENIEROS ARQUITECTOS Y AGRIMENSORES DE PUERTO RICO. The value is entered below the large rectangle.

#### Cattle Feed Stamp

The late David Strock noted the existence of a cattle feed stamp the "size of regular postage stamp. '10 cents' in red 'Cattle Feed' in black". It is not known if he referred to a special stamp or an overprint on some type of Forbin's R12. We think the latter.

Our sincere thanks to Jose Lois Rodriguez who secured for us all the stamps described in this article.

## EDISON COIL CINDERELLA

by James Martino, ARA



About four years ago I purchased the illustrated pair of stamps at a bourse in Somerville, NJ. They are printed in carmine on white. The man I purchased them from was in his 80s and said they were Thomas Edison's private stamps. Edison was apparently using them while in the process of improving some of the machinery used to manufacture, dispense or affix coil stamps. Perhaps someone could shine some light on the subject.

## First Addendum to the RN Handbook

Joseph S. Einstein, ARA

It was implied, we think, that any new discovery of major importance should be announced when learned but that 'trimming-up' with new early dates, or equal items, be done but once a year.

In line with the above, let it be known that a check on the National Exchange Bank of Boston, Mass. (then located at 28 State Street) used on July 23rd, 1875 has just been viewed and that said check bears a nice imprint of the M Type in YELLOW. The example seen has the penned-in No. 1199 so we surmise that at least 99 others existed.

What makes this all so poignant is that it turned up in "a casual lot of RN material" consisting of a few A-4, a few B types, C types, D-types, the ONE M-type Yellow and a V-4. The emphasis on the M type is my doing—not that of the fellow reporting.

It is almost positively certain that we all feel why can't I pick up such a 'casual' lot? It'd be nice to have to break out in print with a little addendum for everyone to look for.

This will be referred to as RN-M5 for your notes, if you please.

## U.S. FAKES TO DEFRAUD UNCLE SAM

By Herman Herst, Jr., ARA - HLM

There have perhaps been a dozen or more attempts to defraud Uncle Sam's Post Office with the issuance of counterfeit postage stamps, but there have not been too many counterfeit revenue stamps distributed to defraud the United States Internal Revenue.

Most common was the one cent green Proprietary, Scott No. RB 1a. Although not engraved, the counterfeit of this was excellently done, and only when laid alongside a genuine engraved stamp can the difference be easily told. It is probably the case that a number of collections have the fake in place of the genuine. It is of course worth considerably more.

We had never heard of any fakes on the Civil War issues of 1862, but the sale of the Bainbridge reference collection of counterfeits, which Robson Lowe recently sold in Basel, Switzerland, included a U. S. stamp we had never heard of. It was a single of the green \$3 Manifest, and it was described as having such large margins, almost resembling a die proof, that it is likely it was printed a single stamp at a time.

The writer did not have the opportunity to examine the stamp, nor do we know who ultimately purchased it. The attitude of the U. S. Secret Service toward possession of items of this sort discourages their being collected, so our interest in the "stamp" was purely academic, and we describe it at this time, and mention its availability, simply so that it may be placed on the record.

### MATCH AND MEDICINE ALBUM

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# OREGON AND WASHINGTON MELON AND TOMATO STAMPS

John B. Norton, Sr

(State Revenue Newsletter, July 1975)

I recently began to assemble what was known on the various Oregon State revenues. Surprisingly, there's very little written or known on these items - though, maybe it isn't surprising considering how little is known of the revenues of some other states.

In regards to the Oregon and Washington Melon and Tomato stamps, I'm in the somewhat precarious position of presenting an article that ends up with more questions than answers. But in presenting such, I have hopes that it will stimulate the interests of any and all readers to help me search out and locate any related or pertinent information that might help clarify the many unknown factors in this phase of Oregon revenue collecting.



The Oregon and Washington Melon and Tomato stamps were quite likely a private agreement venture negotiated between parties "Y" and "Z" at controlling the "Portland, Oregon agricultural market" and, in particular, melons and tomatoes. As yet it is not known if these parties were a group of small individual farmers from both states dealing with a group of wholesalers, or an earlier version of the vast present-day cooperatives found in the present day agricultural districts, to control the packing and prices on their commodities in a specific area or large consumer area.

Taking into consideration the small number of used copies showing date cancels that have reached the hands of collectors, it would be a fairly safe assumption in saying that they were issued and used in the central part of 1934. This particular date is an important one and would fit in with the fact that during the 1934-35 era both California and Washington issued Agriculture Adjustment Acts (AAA's), whose general purpose was the promotion and control of certain agricultural commodities.

Similarly, I have a 10 cent green "Oregon Cauliflower Marketing Agreement" stamp which has a printer's insignia at the bottom. This insignia is undecipherable to me, except the "1956" to its right. I doubt if there's any connection, after 22 years, of this item and the above mentioned stamps, but here we have probably two unconnected "agreements" that deal with Oregon area agricultural products. But again, are they unconnected, or are they promoted by the same people or the same necessity for agriculture control, promotion, protection and/or self-taxation?

The promoters no doubt had high hopes that this particular endeavor at self-taxation was going to be a long range one since several hundred stamps were ordered from a local (at present, unknown) Portland, Oregon area printer. The design is the same on all values and all in the same color green, showing two clasped hands across the Columbia river probably to demonstrate the "agreement" reached between the parties "Y" and "Z" residing

on either side of the river. Although the tax rate used in regard to these still remains a mystery, stamps were issued in 8 denominations; namely the 3c, 4½c, 6c, 7c, 25c, 50c, \$1 and \$2. This first series was rouletted 9½; and from the small quantity of known cancelled copies, probably the only set, or at least part of which actually saw any usage are these since none above the 7c denomination have been reported in the hands of collectors. Their short life span can also be validated by the fact that known date cancels cover but a short period between early July and late September 1934. We know that the 50c was printed in sheets of 28 stamps (4x7), but whether this was the same on all denominations is pure conjecture until we see other complete sheets.

One variety has been noted by Charles Hermann, and that is a small "\$" sign on the \$1.00, being small in relation to the other dollar signs on the sheet. You should also find the same variety on the \$2.00. At the moment I have no way of knowing the ratio between the large and small dollar signs.

Taxation has never been popular, during any era, but when self-imposed as a private endeavor, it becomes even less so, especially when money is shy at the bottom of a severe depression. When the growers, or whatever, refused to pay the tax (a few did) the agreement fell on its face.

The stamps were probably printed on a consignment basis in that the printer was to receive payment for his endeavor when the tax dollars began to roll in, but which never materialized. Being stuck with several hundred useless tax stamps and no way in which to collect for his work and expenditures on the printing, the printer was probably more than happy to sell these items when an offer for the remainders was made by an (unknown) local Portland stamp dealer, reportedly located on Yamhill Street. It was probably shortly after this transaction that the discovery was made that these stamps also existed hyphen hole perforated 6 3/4, imperforate, without gum, and yes - even gummed on the face of the stamp, which is a somewhat new twist to the printing of a stamp. All of these latter items, of course, can be considered as printer's waste, since none are known to have seen "the light of day" - except in various state revenue collections.

None are tremendously scarce, except for the 6c denomination. Mr. Hermann reports seeing this item only as an imperf block. Some books are split for the dollar values, as Charles Hermann has a 3 x 4 on the \$1.00 and assumes there was a 4x4 for the other half of the pane.

There have been at least two attempts, that I know of, to gather information on the Melon and Tomato stamps. The first of which was by a Seattle collector, but his name and date of research is unknown, but we do know that he met with blanks on all points and was unable to pin down any specific names and/or dates - neither Washington or Oregon could cast any light on these items, nor was there any available data from the other sources checked.

Mr. M. E. Matesen advises that during an informal conversation with a Seattle, Wash. lawyer, the individual remembered some type of research work or legal study having been conducted on this topic by the University of Washington, but further details remained somewhat sketchy, since this study happened back in the 1940s. It might be of interest to see the notes and/or written results of these two apparently unrelated projects.

Agreed, the information offered herewith is scanty, but who can answer such perplexing questions as:

1. Just who were parties "Y" and "Z"?
2. Was the market limited to Portland only, or also to the surrounding communities?
3. Why was this a private endeavor and not state sponsored?
4. What was the rate of taxation?
5. Who did the printing?
6. What dates were involved and what type of agreement was used (rules and regulations)?
7. Under what State (s) regulation was this agreement allowed? Did the same regulation (?) permit the issuance of these agreement stamps?

The above questions are but a small sampling of what can be asked and looked for to enable all of us to fill in the multi-blanks of these marketing agreement stamps. Who can answer them or furnish any information?

# REPORT FROM DOWN UNDER

Bill Hornadge, ARA

(Reprinted with permission from the recent editions of the Australian STAMP NEWS magazine, CINDERELLA CORNER feature. It is to be noted that the data below does play some tricks with the listing by Forbin in 1915... pp. 668-9).



## BEER DUTY STAMPS

Illustrated above is one of the many Beer Duty Excise stamps issued by Queensland from about 1885 to the early part of this century. A South Australian reader (who wishes to remain anonymous) has sent us a checklist of all the issues of these stamps known to him. Unfortunately illustrations of the various types are not available. If any reader can add to this list, or provide additional information, we would be happy to hear from them. Here is the checklist provided by our reader:

### 1885 (Ordinary sized stamps) No wmk Perf 12.

- 3d (1 Gal) Brown
- 6d (2 Gal) Pale violet.
- 1/- (4 Gal) Vermillion.
- 1/3 (5 Gal) Yellow.
- 2/- (8 Gal) Violet
- 2/3 (9 Gal) Green.
- 4/6 (18 Gal) ?.
- 6/6 (26 Gal) ?.
- 12/9 (51 Gal) Brown.

### 1886 No wmk. Per 12.

- 2/6 (10 Gal) Blue
- 4/6 (18 Gal) Black (both small stamps).
- 12/9 (51 Gal) Lilac rose oblong stamp (as illustrated).

### 1888 Thick paper. Wmk large Qn Crown. Perf 12.

- 3d (1 Gal) Brown.
- 6d (2 Gal) Pale violet.
- 1/- (4 Gal) Vermillion.
- 2/- (8 Gal) Violet.

### 1890 Wmk large Crown (impressed). Perf 12.

- 3d (1 Gal) Brown.
- 6d (2 Gal) Pale violet.
- 1/- (4 Gal) Vermillion.
- 1/3 (5 Gal) Yellow.
- 2/- (8 Gal) Violet.
- 2/3 (9 Gal) Green.

### 1899. Similar type to last with Crown. Value and quantity in central oval. Thick paper. Wmk large Q & Crown. Perf 12.

- 3d (1 Gal) Bistre.
- 6d (2 Gal) Yellow.
- 1/- (4 Gal) Green.

For the above information and especially the great help and guidance in putting this small amount of material in this form, I must thank Charles Hermann, Mack Matesen, and Terry Hines. Their gentle nudging has prompted me to come forth and contribute these lines.

For more information about State Revenues and the State Revenue Society... contact Harold Effner, 210 Eastern Way, Rutherford, NJ 07070.

- 1/3 (5 Gal) Lilac-red.
  - 2/- (8 Gal) Yellow.
  - 2/6 (10 Gal) Purple.
  - 4/6 (18 Gal) Blue.
  - 6/6 (26 Gal) Brown.
  - 9/- (36 Gal) Dark green.
  - 12/9 (51 Gal) Vermillion.
- The 9/- and 12/9 are large oblong stamps.

### 1901 Oblong stamp. Thick paper. Wmk large Q & Crown. Perf 12.

- 1/3 (5 Gal) Mauve.
- 2/- (8 Gal) Carmine.
- 2/6 (10 Gal) Lilac.
- 4/6 (18 Gal) Blue.
- 6/6 (26 Gal) Stone.
- 6/6 (26 Gal) Brown.
- 9/- (36 Gal) Green.
- 12/9 (H/head) Vermillion.

### 1901 No wmk. Perf 12.

- 12/9 (H/Head) Vermillion.

1901. The above from the 1/3 to 9/- were surcharged with new values (Details not available).

### 1901 Wmk large Q & Crown. Perf 12. Surcharged and hand stamped in violet.

- 4/3 (17 Gal) on 4/6 (18 Gal) Blue.
- 6/3 (25 Gal) on 6/6 (26 Gal) Stone.

### PRINTED IN BLACK

- 4/3 (17 Gal) on 4/6 (18 Gal) Blue.
- 6/3 (25 Gal) on 6/6 (26 Gal) Brown.
- 12/6 (50 Gal) on 12/9 (Hoghd) Vermillion.

### 1901. No wmk. Perf. Surcharged in black.

- 12/6 (50 Gal) on 12/9 (1 hog hd) Vermillion.

### 1903. Wmk Q & Crown Perf 12½.

- 12/6 (1 hogs hea) Vermillion with buckle band across back of stamp.
- 6/3 (½ hog hd) Lilac.

## BUFFALO FLY STAMPS

(See TAR Feb., 1979 — p. 28)

Mr H. Prudon of Woodbridge, Queensland, writes as follows:

"Having read your article about the 'Buffalo Fly' stamp in your 'Cinderella Corner' column in June issue of 'Stamp News', I would like to tell you that I have a 6d value of those stamps mentioned.

"Also I have a few copies of the pre-decimals with rubber date stamp cancellations 1942-1943. I have also written to Mr Harmer about this 6d value, which was not included in Mr Grant's list of the Department of Vet. Services."

Miss Maria Keyworth, of Inglewood, Queensland, advises us that she has in her collection a 6d tan coloured Buffalo Fly Control revenue stamp. This was not in the original list of these stamps printed in this column in recent months, so our score of knowledge on the Buffalo Fly issues is increasing slowly but steadily.

(cont. on next page)

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## QLD. DUTY STAMPS

Queensland duty stamps of the type illustrated here are fairly common as around the turn of the century the Queensland Government sold large quantities to collectors for quite nominal sums. All such specimens were impressed with the Queensland seal to render them worthless as revenues.



A south Australian reader who wishes to remain anonymous has compiled for this column a checklist of the Queensland Duty stamps known to him and we print this below. We would welcome correspondence from readers who can provide additional information about these interesting issues:

- 1898 Wmk Queen and Crown. Perf 12.**  
**BLUE:** 3d, 6d, 9d, 1/-, 1/3, 1/6, 2/-, 2/6, 3/-, 4/-, 5/-, 6/-, 7/-, 7/6, 8/-, 9/-, 10/-.  
**GREEN:** 11/-, 12/-, 12/6, 13/-, 14/-, 15/-, 16/-, 17/-, 17/6, 18/-, 19/-.  
**ROSE:** 20/-, 21/-, 25/-, 30/-, 40/-, 45/-.  
**LIGHT BROWN:** £3, £4, £5, £6, £7, £8, £9, £10, £11, £12, £13, £14, £15, £16, £17, £18, £19, £20, £30, £40, £50.  
**BROWN:** £60, £70, £80, £90.  
**RED LILAC:** £100, £200, £300, £500.  
 Total 63 stamps in series.  
**VARIETIES:** A stop instead of a dash in the value on the 20/- and 21/-; No stop after value on the £90, £300 and £500 values.  
**NEW ISSUE (Date unknown) Thinner paper. No wmk. Perf. 12.**  
**BLUE:** 6d, 1/-, 2/-, 2/6, 10/-, 15/-.  
**VARIETY:** No dash after value on the 1/- denomination.  
**1904. Head of King Edward VII.**  
**ULTRAMARINE:** 3d, 6d, 9d, 1/-, 1/3, 1/6, 2/-, 2/6, 3/-, 4/-, 5/-, 6/-.  
**GREEN:** 10/-, 15/-.

Mr D. F. O'Loughlin of Spring Hill, Qld, writes to *Cinderella Corner* as follows:

To complement the article on Qld Duty Stamps in your August Edition I have listed below a partial series I have of the same stamps and also of a further series (partial also) featuring a young George the Fifth.

**Edward VII series:** 1d Mauve, 2d Pink, 2/- Yellow, 10/- Brown, 20/- Sea Green.

## Chapter Notes

### EARLY TELEGRAPH COMPANIES

At a recent meeting of the New York Chapter of the ARA, Mr. George Kramer displayed a collection illustrating the early history of the telegraph in the United States.

The earliest item shown was an advertising cover from 1847 of one of the important Morse companies. This was followed by covers from other telegraph operations and clearly showed the diversity of competition in this field in the 1840's and 1850's. Mr. Kramer also exhibited an 1851 illustrated cover from House's Printing Telegraph Co. in Buffalo which included an example of the strip of paper, or "tape", on which the message of the telegram had been printed in roman characters. Many of the advertising covers stressed the rail and steamboat arrangements the companies had for delivering telegrams to points beyond the telegraph terminal. Covers from the late 1850's told of the mergers and consolidations that began at this time to thin the ranks of operators. Mr. Kramer showed the use of the telegraph during the Civil War, and included a rare Confederate use, the "Southern Telegraph Cos." This instructive and interesting display ended with the first use of telegraph stamps in California in 1866 and some of the later franks.

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

A 6d value in this series is hand dated 5/8/03.

**George V Series:** (Size approx. the same as current 4c QEII): 3d lime green, 2/6 brown, 5/- red, 10/- dark brown, 20/- dark green and three stamps dark blue in colour 4d, 13/-, 20/- (larger stamps).

I am not sure the last 3 mentioned are the same series but the age of the King appears the same. These stamps (both series) were document issued not nominal purchases. A friend of mine has the same stamps but both of us only have one of each.



### "CATTLE" STAMPS

We have been shown two sets of Victorian "CATTLE" revenue stamps. Both comprise overprints of the word "CATTLE" on various Victorian stamp duty stamps. In one series of 12 the overprint is of a small neat type, whilst on the second series the lettering is much larger. One of each type is illustrated above. The details and denominations in the stamps we have seen are:

**SMALL "CATTLE".** All perf 11. Denominations: 1d olive, 6d violet, 1/- emerald, 2/- olive, 2/1 turquoise, 3/- orange, 4/- blue, 5/- green, 10/- red brown, 15/- brown, £ orange.

**LARGE "CATTLE".** The pence values are Perf 13, other values Perf 11. Denominations: 2d dull orange, 3d green, 6d violet, 1/- emerald, 2/- olive, 2/1 Turquoise, 3/- orange, 4/- blue, 5/- green, 6/- light green, 10/- red brown, 15/- brown, £1 orange.

Can any reader provide information as to when these revenue stamps were introduced and discontinued, their general purpose, and whether there are other denominations or types other than those noted above.

Mr Chris C. Ellis, the Postmaster of Myrtleford, Vic. 3737 writes to us as follows:

Your "Cinderella Corner" column in the September issue makes mention of Victorian "Cattle Stamps". It is correctly stated that these are the normal duty stamps overprinted with the word "Cattle". The enquiry asks for additional information.

It may be of interest to you that these are still on issue in Victoria, further that there is another similar type of stamp overprinted with the word "Swine".

To the best of my knowledge, the revenue obtained from the sale of these stamps, together with that levied by stock dealers for a similar purpose, goes into a government fund which is used in times of stock epidemics in either cattle or swine to reimburse owners of stock; following the ordering of stock destruction.

These days, "Cattle" and "Swine" stamps are still on sale in Victorian post offices, but on a somewhat restricted basis. Up to December 1967, all bills of sale for stock had to have the appropriate cattle or swine duty stamp affixed, this fee being based on a levy per head. After that date, the use of Cattle and Swine stamps was restricted to a "vendor to purchaser" sale only. Stock agents were given approval to collect the levy and remit it to the Comptroller of Stamps without being required to purchase stamps for each sale.

I forward for your information a copy of the current Rates of Stamp Duties as applicable in Victoria, Section 12 sets out the rates applicable.

Mr A. D. Presgrave of Moorebanks Area Sergeants Mess, Milpo, Liverpool, N.S.W. has come up with some interesting information about earlier types of Victorian "CATTLE" stamps than those we have covered in recent columns. Here are his comments:



In regard to the Victorian "CATTLE" revenues, I have the £1 Yellow/Orange RL211-1879-83 overprinted in type 2.5 mm high and 13.5 mm long, larger than those illustrated but it has a cancelling date of 1947.

The date ties in more or less with a series I have overprinted "RELIEF", these are all from the same era, RL190 to 243 and are cancelled around 1930 to 1937.

There is a possibility that there may have been a tax on cattle at some time and the stamps were used to indicate payment, but as to dates of use, I would say no earlier than 1882 and probably into mid 1940s, but 60 years is a long time for a tax to be kept in operation.

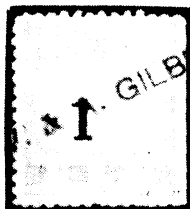
Another possibility is that the Cattle Tax was in existence during the colonial period and ceased on Federation, but the stocks of stamps were kept. During the war 1939-45 with all its shortages etc, the stamps were re-issued to serve as ordinary duty stamps regardless of the overprint.

Mr Denis Osborn of Canberra has shown us the attached interesting 2d PIG DUTY stamp of Western Australia. He has only the one value (2d blue) but believes there must be others in the series. Can any reader fill us in on the denominations, dates of issue and purpose of these revenue stamps.



#### MYSTERY REVENUE

Mr Les Ryan of Mortdale N.S.W. has shown us an interesting revenue stamp which we had not previously seen and which we illustrate here.



The mystery lies in the initials (W.A., S.A. and N.S.W.) indicating that it was a joint revenue issue for use only in Western Australia, South Australia and New South Wales. It may have something to do with the Commonwealth Railways whose lines are confined to those three states.

The stamp is printed in a pale blue and the numeral "1" in red. Does this stand for ONE CENT or ONE DOLLAR? The stamp has been cancelled by a one line rubber stamp of a firm's name.

Can any reader give information about this stamp which, from the printing, appears to be a modern issue.

### 1898 "I.R." Overprint Variety

— overinking

Tom Lampkins, ARA



In the January, 1979, issue of TAR Terry Hines showed a variety of the 1898 I.R. overprint with open areas in the periods. These I am quite sure can be attributed to overinking. The five stamps shown here show other varieties of this same condition.

#### M & M CANCEL?



The stamp in the accompanying illustration bears a rather strange cancellation. Don Duston showed it to Richard Riley, who was able to supply the desired information about the stamp.

"In 1877 Xavier Baxin of Philadelphia made an arrangement with Hall & Ruckel to handle part of their business out of New York. Later H & R became their sole agent for the soap, toilet water etc. On these the Hall & Ruckel stamps were affixed rubber-stamped with a black blob, and usually - but not always or very clearly - an XB above. Such cancels are found on both one and three cent H & R stamps. I consider them somewhat more scarce than the uncanceled stamps."

See Holcombe (who else?): The American Philatelist, Oct. 1936 and Holcombe in Collectors Club Philatelist, Jan. 1942. (These articles are among those reprinted in the new Quarterman book, Patent Medicine Tax Stamps... KT)

### UNDER THE GAVEL

On October 18 and 19th, 1979, ARA member John Kaufmann of Washington, D.C., held a major auction of revenue properties. The material in this auction was about 98% from one collection. Though missing such as a large Persian rug or a \$5 proprietary, the auction had a broad and fine offering of U.S. revenue material. The prices realized at this auction should provide the reader with a better and more up to date guide as to revenue valuations than any of the standard postage catalogs with revenue sections.

In as much as this auction is probably trend setting (or at least keeps up with the trend) we are reprinting the entire prices realized without description. Almost all ARA members should have received a copy of this catalog by direct mail. The catalog is a very well produced piece of literature and according to Mr. Kaufmann was intended to become a piece of reference material. It is hoped that this listing will complete that reference book for those who have not already obtained the prices realized.

The sale grossed \$186,952 (not including the buyer's commission of 10%). Should any member who did not receive one wish to obtain a copy of the catalog, they are available direct from Mr. Kaufmann (address in ARA yearbook) for \$1 for postage. Please mention TAR.

01	270	17	150	51	100	85	500	116	52
02	280	18	56	52	100	86	220	118	46
03	375	19	210	53	90	87	200	119	70
04	280	20	62	54	15	88	500	120	55
05	325	21	105	55	115	89	110	121	60
06	350	22	85	56	180	90	110	122	550
07	115	23	90	57	85	91	100	123	1250
08	280	24	80	58	65	92	100	124	325
08A	50	25	80	59	120	93	210	125	46
08B	250	26	68	60	130	94	110	126	240
08C	160	27	120	61	120	95	75	127	42
08D	160	28	100	62	120	96	100	128	50
08E	350	29	230	63	290	97	125	129	16
08F	115	30	90	64	115	98	325	130	25
08G	110	31	100	65	42	98A	85	131	230
08H	135	32	100	66	44	99	210	132	300
08I	160	33	240	67	54	100	750	133	110
08J	140	34	260	68	145	101	115	134	60
08K	120	35	70	69	210	102	625	135	95
08L	135	36	110	70	85	103	375	136	30
08M	95	37	70	71	125	104	30	137	60
08N	220	38	180	72	125	105	110	138	20
08O	75	39	105	73	70	106	600	139	210
08P	160	40	100	74	110	107	95	140	100
08Q	70	41	95	75	140	108	425	141	66
08R	145	42	100	76	170	109	70	142	325
08S	80	43	105	77	325	110	65	143	325
09	40	44	90	78	105	111	10	144	350
11	90	45	95	79	50	112	20	145	56
12	42	46	220	80	160	113	70	146	75
13	52	47	80	81	210	114	30	147	80
14	68	48	85	82	200	115	190		
15	20	49	32	83	120				
16	145	50	32	84	10				

Cont. on next page

# SECRETARY'S REPORT

Bruce Miller, Secretary

1010 So. Fifth Ave., Arcadia, CA 91006

## NEW MEMBERS

- 3162 ADAMS, Arthur F., Jr. 1801 Fulton St. Palo Alto, CA 94303, by Secretary US, state, foreign revs.  
 3163 ANDERSSON, Kjell Bl. Fornbacken 13, S-15158 Sodertalje, Sweden, by Secretary Scandinavia, Germany and cols, British Cols. US.  
 3171 BALNER, Peter, 22 Stern Ave, Springfield, NJ 07081, by G. M. Abrams. US revs.  
 3169 CHAPMAN, Keith, 1771 Waverly Rd, Holt, MI 48842, by Erick Jackson. GB and cols of Victorian period.  
 3177 CRANE, I. D., 15 Springbank, Eversley Park Rd, Winchmore Hill, London N21 1JH, England, by Secretary. GB revs, world 1840-1940 stamp centenary labels, GB stamp exhibition labels, etc.  
 3161 FLEMAL, Dale, 3810 Martin Lane, Two Rivers, WI 54241, by G. M. Abrams US revs.  
 3170 HARTFIELD, Herb M., 197 N. Delaware Ave, N. Massapequa, NY 11758, by James R. Giegerich. Germany and related areas.  
 3164 HOFFMAN, William P., RD #2 Alps, Averill Park, NY 12018, by Secretary. US and BNA revs, on and off doc's (primarily Scott and Sissons listed); dealer in US and BNA postal history.  
 3158 HURTRE, Andre, 13 Avenue du Grand Veneur, 78110 Le Vesinet, France, by H. Janton and P. Demeny. French revs.  
 3172 JAMES, Charles L., 2519 N. 9th St, Arlington, VA 22201, by Secretary. US revs.  
 3159 McDUGAL, Mike, 312 S. Silver Leaf Dr, Moore, OK 73160, by G. M. Abrams. US Scott-listed revs.  
 3167 MILLER, Frank W. Miller.  
 3173 OREGON STAMP SOCIETY LIBRARY, PO Box 02121, Portland, OR 97202, by Secretary.  
 3165 RITZMAN, Michael E., 241 Foxcatcher Lane, Media, PA 19063, by Ed Carvalho. US revs.  
 3178 SCHRUMPF, Lorenz D., 3857 Overdale Dr, Columbus, OH 43220, by G. M. Abrams. US revs.  
 CM3174 SHERWOOD, C. E., 105 Marford Crescent, Sale, Cheshire M33 4DN, England, by G. M. Abrams. South Africa (incl Cape, Natal, Orange River Colony, OFS, Transvaal, Union and Republic of SA, Zululand); collector/dealer.  
 3175 STIMSON, John J., 6077 Sunset Lane, Indianapolis, IN 46208, by Kenneth Trettin. All US, incl BOB.  
 3160 TURNER, Douglas E., 242 Pinehurst Ave, Los Gatos, CA 95030, by G. M. Abrams. Ducks.  
 3167 MILLER, Frank W. Miller by Ken Trettin, World Revenues.  
 US revs, M&M, cut squares, locals, carriers.  
 3166 WAGGONER, Tony M., 4555 Skyline Dr, Ashland, KY 41101, by G. M. Abrams. US revs, telegraphs, officials.  
 3168 WILLIAMS, John A. 5530 S. Adele Ave, Whittier, CA 90601, by Dan Hoffman. All US rev, incl M&M; locals, telegraphs, beers.

Highest membership number on this report is 3178.

## REINSTATED

- 1333 HARRISON, Kenneth O., 41 Bayview Terrace, Mill Valley, CA 94941, by Peggy Howard. British revs, world locals pre-1940, old west revs (Calif, Nev, fed).  
 1789 REIS, Kenneth J., 154 Brannon Way, Reno, NV 89511, by Peggy Howard. US special tax, M&M, narcotics, BOB.  
 CM2304 SHEAFF, Richard D., 14 Hammondswood Rd, Chestnut Hill, MA 02167, by Dan Hoffman. 2c first issue USIR's (R5-15), various others.  
 1332 STACHURA, Norbert J.

## DROPPED

(Publication ceased)

2904 National Stamp News-Sullivan's Island, NC 29482

## RESIGNED

- 2775 Franklin P. Holder, III-Eastman, GA 31023  
 2730 Virgil R. Valente-Milo, ME 04463

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

This will be the last column to appear under the above by-line. Due to circumstances beyond my control, I will no longer have the time to devote the proper attention to the task, and Pres. Scoville will be taking over effective immediately as Acting Sales Mgr., until a suitable replacement can be found. All material in stock here is in the process of being shipped to Mr. Scoville, as are all orders recently received. Please be patient and bear with us until the dust clears. Presumably Ogden will be announcing newly received material, and all queries on Sales matters should be sent directly to him, until you are advised otherwise. I wish to thank all of you who have put up with my shenanigans over the past 10-years, and it is hoped that not everyone was unhappy with the service provided. See you later.

EXPELLED (Failure to pay for lots won in ARA auction, failure to reply to official correspondence regarding same)

2491 Dr John E. Dean-Toronto, Ont, Canada

## DONATIONS TO PUBLICATION FUND

Michael A. Gromet \$5.00  
 Joanne Kraus 10.00

## MEMBERSHIP STATUS

Previous membership total 1579  
 New members 21  
 Reinstated 4  
 Dropped 1  
 Resigned 2  
 Expelled 1  
 Current membership total 1600

## Call for ARA Sales Manager

Due to the resignation of long term ARA Sales Manager Gerald Abrams the ARA is now seeking volunteers for the position. Anyone desiring the position should have a broad knowledge of foreign revenue material and also a knowledge of US revenue material. Volunteers should also be prepared for almost daily work. For full details contact President Ogen Scoville, 2123 S. Windsor Dr., Springfield, MO 65807

148	46	201	170	254	34	304	95	356	26
149	34	202	60	255	115	305	52	357	26
150	60	203	62	256	190	306	40	358	1900
151	22	204	1100	257	65	307	36	359	1700
152	50	205	300	258	130	308	350	360	70
153	80	206	90	259	15	309	475	361	40
154	36	207	160	260	62	310	180	362	46
155	15	208	60	261	70	311	160	363	44
156	42	209	210	262	40	312	150	364	50
157	46	210	115	263	130	313	575	365	25
158	30	211	115	263A	125	314	38	366	16
159	21	212	34	263B	140	315	42	367	54
160	44	213	500	264	15	316	42	368	80
161	40	215	160	265	95	317	36	369	58
162	40	216	75	266	26	318	2600	370	21
163	32	217	30	267	80	319	1100	371	90
164	80	218	14	268	25	320	52	372	23
165	34	219	56	269	115	321	11	373	36
166	950	220	95	270	75	322	34	374	325
167	180	221	75	271	180	323	40	375	200
168	15	222	95	273	90	324	52	375A	190
169	16	223	48	274	75	325	54	376	140
170	44	224	47	275	28	326	38	377	125
171	34	225	250	276	125	327	29	378	34
172	20	226	290	277	70	328	26	379	62
173	38	227	200	278	450	329	36	380	50
174	20	228	135	279	32	330	15	381	42
175	80	229	95	280	65	331	15	382	325
176	50	230	800	281	125	332	42	383	525
177	80	231	270	282	120	333	30	384	26
178	62	232	140	283	110	334	26	385	25
179	62	233	95	284	75	335	21	386	34
180	50	234	65	285	64	336	29	387	11
181	160	235	22	286	21	337	36	388	27
182	70	236	425	287	56	338	40	389	38
183	80	237	850	288	46	339	75	390	30
184	55	238	800	289	525	340	38	391	42
185	46	239	450	290	54	341	25	392	23
186	12	240	220	291	34	342	21	393	23
187	42	241	145	292	85	343	52	394	42
188	56	242	66	293	40	344	1400	395	105
189	75	243	46	294	40	345	34	396	32
190	26	244	100	295	30	346	62	398	20
191	26	245	050	296	54	347	100	399	25
192	80	246	21	297	210	348	66	400	15
193	60	247	160	298	22	349	30	401	20
194	30	248	200	299	19	350	115	402	56
195	1250	249	68	300	20	351	26	403	16
196	26	250	40	301	700	352	56	404	18
197	36	251	260	302	200	353	16	405	20
199	110	252	70	302A	130	354	27	406	26
200	1150	253	66	303	115	355	22	407	15

SEE PAGE 186 FOR RATES & INSTRUCTIONS

# REVENUE MART

**WANTED REVENUE CATALOGUES.** Japanese, Italian, French, Austrian, Canadian, Forbin, Australian, New Zealand, Europe, Cinderellas, Local Posts, Europe, Asia, Africa or World Wide. Any other considered. Money included. P. J. Duif, 9 Voss St., Hillcrest, Adelaide, South Australia 5086. 320

**STOCK CERTIFICATES, BONDS—**list SASE. Specials, satisfaction guaranteed: 50 different stocks \$14.95. 100 different unissued stocks \$19.95. 100 different old checks \$19.90. Always Buying. Clinton Hollins, Box 112-M, Springfield, VA 22150. 337

**WANTED TO BUY—Mexico** Revenues and Stamped Revenue Paper. Need, singles, accumulations and collections, on or off documents. Dick Stevens, 279 E. Madison St., Elmhurst, Ill. 60126. 325

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

**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

**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

**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

**DO I PAY TOP PRICES?** I still get many top quality revenues from ARA Auctions! Need U. S. 1-894, C1-C46, R1-R178, RB1-RB31, Roy J. Tillotson, 207 East Avenue, Batavia, New York 14020. 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

**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

**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

**STATE REVENUES—Send #10 SAE** for my list of State Fish and Game stamps. New lists and new additions every month! Barry L. Porter, 107 Southburn Drive, Hendersonville, TN 37075. 321

**WANTED—Automobile License** Windshield Stickers such as IDA 1943, 1944-Hawaii 1943-44-45, LA 1943, New Mexico 1943, Ohio 1943, Okla 1943 plus any other states not listed. C. E. Kerney, ARA 3096, 1540 N Archie, Fresno, CA 93703, 207-251-5308. 320

**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

**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

408	15	447	750	488	70	529	145	569	85	610	50	650	250	689	66
409	25	448	625	489	58	530	230	570	56	611	85	651	30	690	90
410	15	449	3250	490	38	531	160	571	32	612	25	652	30	691	85
411	16	450	180	491	85	532	170	572	50	613	22	653	95	692	100
412	36	451	20	492	60	533	325	573	30	614	19	654	95	693	46
413	32	452	260	493	50	534	36	574	40	615	85	655	54	694	25
414	16	453	105	494	17	535	450	575	11	616	62	656	32	695	50
415	14	454	26	495	44	535A	400	576	75	617	36	657	21	696	90
416	16	455	26	496	32	536	11	577	32	618	46	658	42	697	52
417	10	456	18	497	750	537	20	578	21	619	56	659	42	698	62
418	18	457	40	498	1400	538	180	579	38	620	100	660	40	699	40
419	16	458	80	499	675	539	100	580	11	621	36	661	26	700	160
420	32	459	270	500	650	540	400	581	36	622	10	662	100	701	42
421	30	460	425	501	30	541	325	582	40	623	110	663	40	702	30
422	21	461	25	502	10	542	90	583	20	624	26	664	26	703	30
423	25	462	260	503	58	543	325	584	26	625	40	665	20	704	40
424	21	463	40	504	525	544	46	585	400	626	130	666	20	705	75
425	16	464	42	505	270	545	20	586	230	627	80	667	36	706	80
426	21	465	21	506	24	546	66	587	46	628	800	668	30	707	40
427	25	466	25	507	38	547	56	588	25	629	20	669	475	708	18
428	30	467	70	508	2600	548	26	589	20	630	18	670	30	709	36
429	21	468	26	509	42	549	115	590	36	631	10	671	30	710	18
430	26	469	44	510	10	550	75	591	17	632	40	672	22	711	68
431	25	470	21	511	130	551	68	592	20	633	27	673	30	712	44
432	20	471	60	512	21	552	58	593	12	634	600	674	40	713	36
433	21	472	21	513	135	553	70	594	32	635	450	675	34	714	40
434	28	473	42	514	80	554	63	595	85	636	150	676	15	715	26
435	42	474	140	515	32	555	300	596	95	637	350	677	20	716	600
436	32	475	18	516	19	556	30	597	30	638	20	678	25	717	66
437	36	476	56	517	21	557	52	598	12	639	21	679	25	718	52
438	26	477	240	518	110	558	200	599	16	640	42	680	75	719	50
439	28	478	21	519	75	559	44	600	26	641	38	681	20	720	20
440	34	479	350	520	475	560	40	601	30	642	21	682	40	721	250
441	44	480	375	521	21	561	21	602	25	643	21	683	105	722	25
442	36	481	140	522	85	562	50	603	18	644	95	684	44	723	25
443	20	482	200	523	180	563	220	604	28	645	50	685	44	724	26
444	40	483	42	524	90	564	135	605	29	646	54	686	40	725	90
445	950	484	100	525	105	565	90	606	30	647	46	687	130	726	56
446	650	485	130	526	150	566	90	607	42	648	34	688	34	727	66
446A	75	486	350	527	60	567	36	608	20	649	575				
		487	42	528	2600	568	90	609	52						

(Continued on next page)

728	62	809	100	890	15	972	120	1053	95	1135	1000	1217	170	1298	21
729	750	810	90	891	18	973	52	1054	115	1136	850	1218	500	1299	42
730	700	811	210	892	120	974	58	1055	75	1137	150	1219	210	1300	68
731	130	812	68	893	42	975	21	1056	21	1138	110	1220	36	1301	210
732	220	813	75	894	44	976	50	1057	42	1139	52	1221	11	1302	34
733	66	814	110	895	80	977	56	1058	30	1140	95	1222	21	1303	105
734	52	815	32	896	375	978	100	1059	60	1141	52	1223	68	1304	250
735	46	816	40	897	10	979	40	1060	85	1142	10	1224	56	1305	105
736	40	817	70	898	180	980	48	1061	80	1143	32	1225	28	1306	36
737	52	818	50	899	10	981	66	1062	46	1144	46	1226	90	1307	46
738	220	818A	450	900	90	982	27	1063	50	1145	115	1227	30	1308	56
739	15	819	325	901	70	983	36	1064	180	1146	42	1228	56	1309	60
740	100	820	145	902	850	984	200	1065	38	1147	28	1229	105	1310	250
741	400	821	230	903	110	985	190	1066	56	1148	800	1230	130	1311	23
742	75	822	450	904	70	986	34	1067	69	1149	160	1231	135	1312	70
743	56	823	2300	905	50	987	90	1068	70	1150	58	1232	135	1313	140
744	56	824	68	906	130	988	1200	1069	135	1151	100	1233	120	1314	95
745	200	825	60	907	64	989	220	1070	120	1152	46	1234	130	1315	46
746	56	826	60	908	24	990	64	1071	60	1153	375	1235	130	1316	64
747	300	827	190	909	325	991	130	1072	21	1154	300	1236	70	1317	66
748	30	828	85	910	38	992	32	1073	60	1155	75	1237	115	1318	64
749	36	828A	110	911	270	993	220	1074	700	1156	60	1238	90	1319	150
750	38	829	350	912	100	994	48	1075	375	1157	26	1239	400	1320	80
751	140	829A	85	913	450	995	70	1076	100	1158	27	1240	95	1321	16
752	26	830	100	914	56	996	36	1077	68	1159	60	1241	130	1322	15
753	62	831	20	915	190	997	70	1078	54	1160	70	1242	30	1323	42
754	34	832	62	916	280	998	20	1079	220	1161	230	1243	29	1324	60
755	210	833	450	918	90	999	180	1080	170	1162	170	1244	180	1325	44
756	85	834	145	919	32	1000	44	1081	66	1163	150	1245	260	1326	52
757	230	835	350	920	40	1001	38	1082	85	1164	125	1246	40	1327	180
758	12	836	230	921	150	1002	58	1083	70	1165	85	1247	130	1328	70
759	20	837	135	922	50	1003	50	1084	30	1166	100	1248	150	1329	20
760	17	838	115	923	32	1003A	70	1085	28	1167	48	1249	44	1330	70
761	125	839	48	924	450	1004	95	1086	62	1168	80	1250	24	1331	42
762	210	840	21	925	190	1005	115	1087	19	1169	105	1251	140	1332	10
763	26	841	52	926	40	1006	40	1088	150	1170	130	1252	500	1333	16
764	60	842	48	927	80	1007	10	1089	105	1171	100	1253	115	1335	120
765	5	843	52	928	100	1008	40	1090	40	1172	240	1254	80	1336	10
766	22	845	32	929	85	1009	350	1091	25	1173	200	1255	230	1337	10
767	19	846	54	930	36	1010	64	1092	140	1174	130	1256	56	1338	13
768	12	847	36	931	170	1011	290	1093	130	1175	105	1257	38	1339	30
769	9	848	15	932	52	1012	350	1094	120	1176	42	1258	115	1341	22
770	20	849	28	933	90	1013	625	1095	75	1177	90	1259	525	1342	44
771	26	850	140	934	52	1014	70	1096	60	1178	54	1260	190	1343	140
772	15	851	10	935	95	1015	135	1097	20	1179	135	1261	325	1344	60
773	140	852	26	936	16	1016	350	1098	135	1180	130	1262	46	1345	34
774	70	853	26	937	38	1017	425	1099	90	1181	42	1263	80	1348	48
775	100	854	21	938	29	1018	42	1100	64	1182	110	1264	32	1349	27
776	50	855	52	939	160	1019	160	1101	66	1183	32	1265	375	1350	24
777	60	856	38	940	95	1020	42	1102	75	1184	190	1266	225	1351	11
778	25	857	36	941	44	1021	42	1103	50	1185	40	1267	475	1352	8
779	32	858	30	942	85	1022	260	1104	26	1186	38	1268	32	1353	8
780	32	859	36	943	36	1023	34	1105	75	1187	115	1269	75	1354	8
781	36	860	42	944	34	1024	34	1106	95	1188	105	1270	34	1355	8
782	38	863	60	945	80	1025	32	1107	325	1189	66	1271	64	1356	2
783	22	864	60	946	26	1026	90	1108	50	1190	52	1272	95	1357	27
784	125	865	260	947	23	1027	29	1109	24	1191	220	1273	500	1358	280
785	200	866	66	948	64	1028	140	1110	150	1192	42	1274	64	1359	27
786	115	867	90	949	475	1029	42	1111	190	1193	150	1275	110	1360	60
787	22	868	135	950	85	1030	120	1112	80	1194	230	1276	20	1361	50
788	27	869	260	951	130	1031	200	1113	115	1195	75	1277	15	1362	50
789	21	870	32	952	115	1032	500	1114	90	1196	200	1278	105	1363	32
790	54	871	52	953	46	1033	95	1115	50	1197	22	1279	100	1364	21
791	32	872	36	954	30	1034	145	1116	190	1198	240	1280	110	1365	30
792	160	873	60	955	220	1035	68	1117	70	1199	80	1281	115	1366	10
793	21	874	80	956	58	1036	36	1118	130	1200	80	1282	80	1367	38
794	20	875	1400	957	70	1037	60	1119	75	1201	75	1283	115	1368	650
795	20	876	32	958	70	1038	220	1120	90	1202	300	1284	58	1369	60
796	56	877	110	959	48	1039	38	1121	64	1203	75	1285	130	1370	16
797	75	878	95	960	75	1040	140	1122	11	1204	52	1286	60	1371	11
798	200	879	56	961	10	1041	18	1123	85	1205	54	1287	85	1372	44
799	140	880	13	962	95	1042	36	1124	90	1206	75	1288	46	1373	22
800	150	881	27	963	46	1043	110	1125	240	1207	60	1289	36	1374	22
801	200	882	56	964	27	1044	115	1126	160	1209	44	1290	85	1375	32
802	220	883	160	965	21	1045	140	1127	32	1210	70	1291	110	1376	25
803	130	884	210	966	56	1046	260	1128	170	1211	34	1292	34	1377	26
804	68	885	48	967	160	1048	240	1129	80	1212	110	1293	54	1378	130
805	21	886	36	968	210	1049	240	1130	170	1213	1300	1294	54	1379	3250
806	52	887	575	969	13	1050	140	1132	80	1214	400	1295	100	1380	190
807	68	888	90	970	68	1051	120	1133	170	1215	58	1296	23	1381	260
808	180	889	400	971	24	1052	120	1134	80	1216	58	1297	95	1382	48