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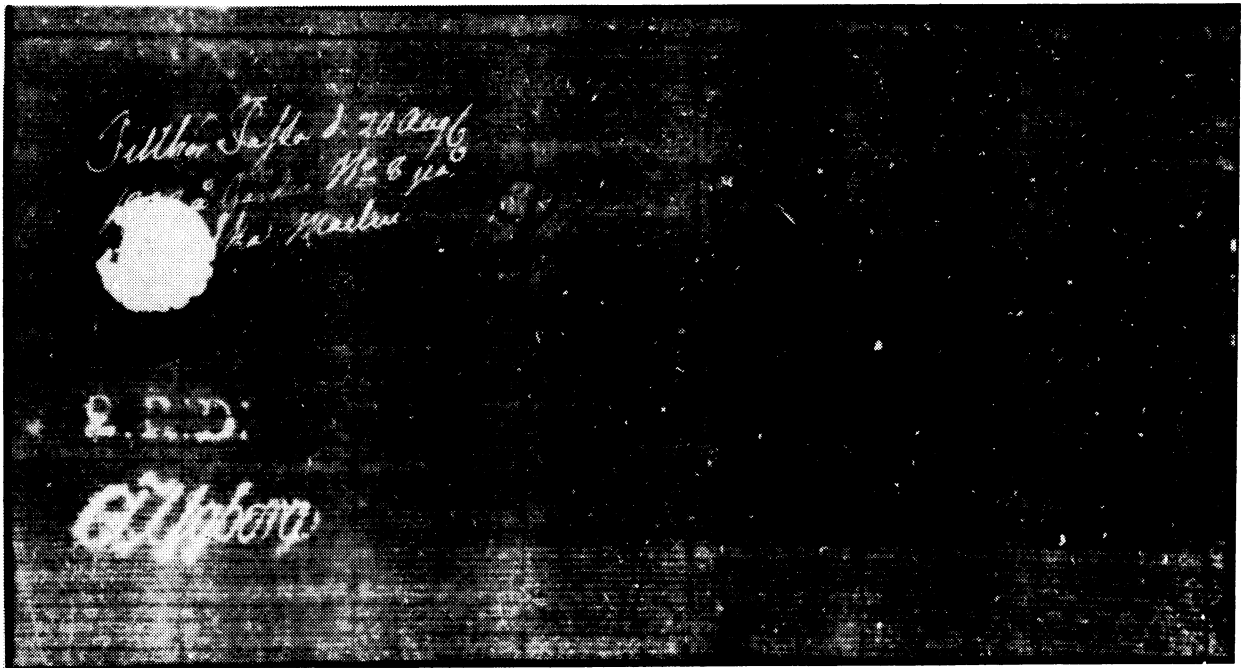
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# THE AMERICAN REVENUER

Journal of The American Revenue Association

## WATERMARKS OF THE SWEDISH CHARTA SIGILLATA 1811-1881 AND THE STAMPED REVENUE PAPER CONTEMPORARY WITH THE CHARTA SIGILLATA

Paul Nelson, ARA



In the January, 1979, *The American Revenuer*, Esbjorn Janson of Goteborg wrote a very illuminating article about the Charta Sigillata of Sweden, used in a way in between stamped revenue paper (SRP) and revenue adhesive stamps. He touched on the watermarks seen in these items, and I hope to help collectors recognize whether they have a Charta Sigillata or a cutting from a piece of SRP. In the latter part of 1978, LUREN, the

**Figure 1. The denomination watermark on a 2R D. charta sigillata. Full size.**

monthly newsletter of the Southern California Chapter of the Scandinavian Collectors Club had a series of articles on the early revenues of Sweden, and this is a revision of that information.

Dick Benjamin, a member of that SCC chapter, is a collector of pre-stamp letters and has made a study of the watermarks found in these early folded letters. He devised a method of using the paper as a photographic negative and making a contact print of the watermark directly upon photographic paper. In these illustrations which follow, pretend that they are negatives; since there

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## The Editor Notes . . .

...that due to an error when the negatives were assembled last month some of the pages in the Hungarian catalog were out of order. Our printer is remaking those pages in this issue. They are numbered to fit in the last issue. Please replace those defective pages. The catalog will continue with the next issue of TAR.

...that a Southwest Chapter of the ARA has been formed. Their first issue of their newsletter has been circulated. Details of the group can be obtained from their president Sandy Riesenfeld at (713) 789-6195 or Robert Shelley at 129 Houston Ave, Angleton, TX 77515. Current membership requirements for the group are a membership in the ARA and a notification of desire to join the Southwest Chapter. There are presently no dues. Plans are to hold bi-monthly meetings once a permanent meeting place can be secured.

...that Richard Pollitt of Mazoe, Zimbabwe (formerly Rhodesia) reports that unlike postage stamps the country as of yet has no new revenue stamps. They are continuing to use those reading Rhodesia. Apparently the country doesn't earn much selling something new to revenue stamp collectors like they do with postage collectors.

...that, yes, it is July 23 and your editor is just finishing up the May issue. June will come out in August and the Sep issue in September!

...that CONGRATS are due to: Those winners at ROMPEX (the ARA Convention) who included

--GEORGE KRAMER whose exhibit "The Telegraph in America, 1847-1867" earned the Grand Award, the

APS award and a ROMPEX Gold.

--DOUGLAS BERRYMAN whose exhibit of "Revenue Stamps of Wisconsin" received a Vermeil.

--MILDRED and RAY HAMILTON whose exhibit of "US Cigar Tax Palds" received a Silver-Bronze.

--JOHN S. BOBO whose display of "US License and Royalty Stamps, 1860-1885" earned a Bronze.

--KENNETH PRUESS whose exhibit "A History of State Taxes" received a Bronze.

Those winners at PIPEX, Eugene, Oregon who included

--BILL FITCH whose exhibit of US Private Dies earned a Gold.

--TOM PRIESTER whose book "US Beer Stamps" received a Gold, Literature Class.

--CHARLES J. REILING whose display of US Revenue Stamps and Stamped Paper earned a Silver.

Those winning at other shows including --THE STATE REVENUE SOCIETY NEWSLETTER which took a Silver at the May, 1980, Cardinal Spellman Philatelic Museum Literature Fair.

--Contributors to the 1978 volume of TAR. You helped win a Silver-Bronze for TAR at NORWEX 80, the recent international show in Oslo, Norway.

...that we note WITH OUR DEALERS:

--J. L. MCGURIE (Box 347, W. Yarmouth, MA 02673) will be having sales scheduled for August and September. Both will have about 1500 lots of revenue material.

--The May POMWINKLENEWS (see ad page 111) contains a listing of newly seen cinderellas along with other tidbits and offers.

--E. S. J. VAN DAM (Box 300, Bridgenorth, Ontario KOL 1H0) makes major offerings of Canadian Unemployment Insurance Stamps and Semi-Official Air-mails in his Revenews #31.

--RICHARD D. WARREN (Box 276, Philomont, VA 22131) is upgrading his mailing list. His Fiscalist is devoted to worldwide revenues, labels, locals and telegraphs.

# The American Revenuer

Official Organ of the  
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#### Editor

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

#### Associate Editors

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

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

#### Appointive Officers

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

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

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2123 S. Windsor Dr., Springfield, MO 65807

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## PRESIDENTS LETTER

Ogden Scoville, Pres.

### CONVENTION

Our 5th Annual Convention at ROMPEX in May brought ARA members from the West Coast (Bernnie Glennon) and the East Coast (George Kraemer). Many ARA members from the Rocky Mountain area attended their first ARA meeting. The Board's decision to have our conventions moved around so all ARA members could participate, seems to be popular. Supporting this diversification there were your President, Treasurer, Treasurer-to-be, a West Coast Representative and a potential V.P. at the meeting getting acquainted with the membership.

There were 5 revenue dealers present who reported good sales, and a lot of new interest from non-revenueers.

For the first time the ARA had a Spring show (at FRESPEX in the spring). I see no reason why the ARA can't hold a convention and another show in separate areas of the U.S. each year. It takes a local ARA member to coordinate a local club or show sponsor and the ARA.

Now it is up to the ARA members to answer this question: Where do you want the next ARA show and what will you do to make it happen? Please write me and give me your advice and help.

2123 S. Windsor Dr. Springfield, MO 65807

### PRESIDENTIAL CERTIFICATE AWARDS OF MERIT.

Your president has been given the authority to give an award to ARA members who advance revenue collecting. This year the awardees are: Richard Casten who handled the arrangements for the ARA Convention at ROMPEX; Dr. Brian Clague who handled the arrangements for the 1st ARA Spring Show at FRESPEX; and Peggy Howard for her services to the ARA as Treasurer, a speaker and tireless, long term efforts for the general benefit of all ARA members.

It is my belief that the ARA President should attend ARA conventions and I have been able to do this to my personal gain. I have added many stamps to my collection. I have met 'corresponding' friends, like Bobo, Caste, Kraemer, and now who are personal friends. I have been able to sit down with correspondents and pick their brains for information that I would be unable to get by letter. Seen exhibits of material that I'll never possess. Plus an added bonus of vacationing with Revenueers. Attend a revenue show and you'll come away with these benefits plus meeting a very special group of wonderful people who will share their interest in our healthy, growing and expanding hobby.

### Fifth Annual Convention

The annual meeting had 27 registered ARA members. There were 5 revenue dealers at the Borse: Tatam Stamps, Glen Morton, Peggy Howard, Larry Joseph and Dick Casteen.

The ARA members at the meeting asked that the change of address column be reinstated in the Revenueer. Also asked that the actions of the Board of Directors be published on all actions. Kraemer asked that the ARA shows be raised to 4 per year. It was pointed out that in 1980 we had the convention and a Spring Show at Fresno. It was decided that 2 shows per year should be tried. Scott's catalog pricing came under criticism as being low, listing needed to be updated for varieties and the wines should be redone.

The Convention seminar had the following speakers:

KEN PRUESS on HISTORY OF STATE REVENUE STAMPS. This slide illustrated show presented the background of many different states (Ark., Kans., Arizona and Indiana) and specific subjects as oil stamps, bedding, etc.

JOHN BOBO, ARA No. 3 and past president, spoke on THOUGHTS ON TAXPAIDS. John's 40 years of collecting and dealing has made him a link with the revenue greats of the 1930s and early 40s. He is probably the most knowledgeable revenueer in the taxpaid field. He gave background information on prescription blanks, customs, mineral water, red bottle stamps, RX material and case stamps. He showed two frames of Customs Cigars in perfect condition plus showing the rare 250 cigar of 1873.

GEORGE KRAEMER spoke on TELEGRAPHS and showed examples of many small obscure companies, documents and gave a background on civil war rates.

BERNNIE GLENNON spoke on the 1898 BATTLESHIPS and showed many examples, including large multiples and margin markings.

PEGGY HOWARD, ARA Treasurer and one of the leading Revenue dealers, spoke on "REVENUE DEALER'S PROBLEM WITH COLLECTOR REQUESTS." Due to extensive floor questioning, she expanded her talk to cover other problems. She pointed out how valuable dealers are to collectors and to collector's organizations. Also why collectors should support dealers by selling the dealers their duplicate items.

OGDEN D. SCOVILLE, ARA President, spoke on SPECIAL TAX STAMPS and showed 19 different stamps that are only copy known to this time.

The ROBERT SLATER Auction has 127 revenue lots. Most went for the estimated prices except the world revenues which brought very low bids. Most lots went to mail bidders.

AWARDS MADE were: Joseph Foley a Gold medal, Douglas Berryman a Silver, Neil Hamilton a Bronze, Ken Pruess a Bronze and John S. Bobo a Bronze.

### Argentina: Bills of Exchange Addendia

G.C. Akerman, ARA

I have recently uncovered a contemporary listing of these stamps, and can fill in three gaps in the Appendix to my article which appeared in TAR, December, 1979, p. 222.

1914	200 p: Red-brown
1917	200p: Dull Claret
1918	200 p: Dull Green

# Revenue Stamps of the Holy Land

Charles F. Mandell

This article is the first in a series of essays designed to present an overview of the revenue stamps of one of the most fascinating philatelic areas of the world — the Holy Land. Inhabited since the very earliest existence of mankind, the Holy Land (Palestine or Canaan) is a small area about 120 miles long and 60 miles wide, located on the eastern shore of the Mediterranean Sea with Egypt to the south and Mesopotamia to the north. Despite its small size, the area has had an extensive and varied history which is of utmost importance to the entire world.

Philately has played a significant role in the history of the Holy Land. The first postage stamps of the area (issued by the Ottoman Empire) appeared in 1863, and five foreign nations also maintained postal facilities there. Although the postage stamps and postal history of the Holy Land are subjects of wide and lasting appeal, the revenue stamps of this part of the world have never attracted anything close to the same aura of excitement and interest among stamp collectors.

Philatelists tend to avoid or ignore revenue stamps, perhaps regarding them as "undesirable relatives" of postage stamps. Yet, revenue stamps were in use centuries before anyone even thought of using a postage stamp. The first revenue stamp in the world is reported to have appeared in Great Britain in 1694 during the reign of Mary II. This stamp, as well as those appearing in 1752 and 1785, had a printed label on the back showing the arms of the reigning monarch and date of use. Embossed revenue stamps were used in the American colonies by virtue of statutes adopted by the Massachusetts Legislature in 1755 and the State of New York in 1760. The first United States embossed tax stamps were issued in 1797, many decades before the first U.S. postage stamps appeared in 1847. There is even evidence that adhesive revenue stamps were employed long before the adhesive postage stamp came into use in 1840.

Strictly speaking, postage stamps are one type of revenue stamp, used to collect the "tax" on the delivery of mail. The word "philately" itself is derived from the Greek "philos" meaning paid and "ateleia" meaning exemption from tax. In fact, some dictionaries freely define "ateleia" to mean "the stamp indicates the tax is paid."

Despite all of this, revenue stamps in general have never been very popular among stamp collectors. Perhaps this is due to the fact that the designs of revenue stamps are frequently quite dull, or because there is a great scarcity of materials and sources of supply. The lack of literature on the subject and the absence of detailed catalogues similar to those available to postage stamp collectors also must be contributing factors.

However, there has recently been a growing trend towards increased interest in revenue stamps and other "back of the book" items. This may be a reaction to the multiplicity of new issues being released by postal authorities, many of which are often motivated primarily

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by the additional "easy" money generated from the sale of such items. Stamp collectors are becoming angered by countries that attempt to exploit them. This trend toward revenue stamps may also be a by-product of collectors searching for areas of specialization.

## The Challenge of Holy Land Revenues

As philatelists complete their basic Israel collections of tab singles (or if they give up striving for completeness because of the very high prices of certain key stamps or sets), their search begins for a "new" area of philatelic involvement. Many Israeli collectors have been branching out into booklets, first day covers, tab and plate blocks, cancellations, post office openings and closings, postal cards and stationery, and a host of other topics. There has been a tremendous upsurge in interest for the stamps and covers of Palestine, as well as forerunner materials. After all, no one can tell you what or how to collect. Since philately is a hobby, the primary purpose is to enjoy what you are collecting.

It should be readily apparent to the thoughtful Holy Land collector that a specialized collection of the stamps of Israel or of Palestine is incomplete unless meaningful consideration is given not only to postage stamps, but also to the fiscal stamps of those territories. Moreover, the revenue stamps of the Holy Land present two remarkably unique opportunities to the present day collector:

1. The opportunity exists to engage in original research and to "discover" an unknown or unreported stamp or set of stamps, or a rare error and to solve mysteries, problems and fill gaps in our knowledge of the subject.
2. There is an unusual range of possibilities for detailed study, since revenue stamps bear countless varieties of paper, watermarks, perforations and color shades, as well as control blocks and printing errors to be analyzed.

Perhaps the most interesting area of all lies in philatelic history, where concentration upon the actual usages of revenue stamps on checks, receipts, invoices, contracts, newspapers and other documents can lead to advancing our knowledge and help to add valuable information about the Holy Land.

The purpose of this series of essays will be to explore the entire subject of revenue stamps used in the Holy Land. There will be separate consideration given to the following subjects:

1. Turkish forerunners
2. Palestine Mandate revenues
3. Interim Period revenues
4. Israel revenues
5. Occupation revenues for use in Jordan, Egypt and Syria
6. Municipal tax stamps
7. Revenues of the Arab countries of the Holy Land.

At the outset, it should be clearly stated that the information at hand is far from complete. The cooperation of other philatelists is eagerly solicited to correct information, to supplement the material



presented and to submit additional articles and materials.

## PART ONE

# THE TURKISH REVENUE STAMPS

### Historical Background

The Holy Land takes its name from the fact that it is the mother of two major world religions, Judaism and Christianity. In addition, its history is intertwined with Islam, which has been the religion of a majority of the Holy Land's inhabitants for many centuries. One of the holiest Moslem shrines is located in Jerusalem.

The recorded history of this area begins with the migrations into the country of Semitic peoples of desert origins. For 500 years, the Holy Land came under the rule of the Roman Empire. Then, the territory was conquered and occupied by the Arabs in the seventh century. For nearly one thousand years thereafter, Palestine was subjected to the continual passage of armies engaged in foreign and civil wars. Behind the scenes, a new Turkish tribe (the Osmanli or Ottomans) gathered its forces. In 1517, the Turkish armies added the Holy Land territory to the Ottoman Empire and during the ensuing four centuries, the area was administered as part of Turkish Syria. Turkey was an ally of Germany during the First World War. In 1917, General Allenby became the commander-in-chief of British forces in the area, and he proceeded to defeat the Turkish armies at Beersheba, Jaffa and Jerusalem. This led to the establishment of the British Mandate over Palestine.

### Uses of Turkish Revenue Stamps

Stamp duties were imposed in the Ottoman Empire as early as the seventeenth century. It appears that the first Turkish revenue stamps were issued some time around 1882-83. Because of the unavailability of official written releases by the Turkish government concerning these stamps, specific details concerning the dates and places of issue, the various denominations and methods of printing are unavailable for this issue, as well as for subsequent issues of Turkish revenue stamps. In fact, there is only one stamp catalogue which lists Turkish fiscals. This catalogue was published in French by A. Forbin in 1915. Even the information found in Forbin is incomplete, and offers no help at all with respect to stamps that were released after its publication.

It is known, however, that the Turks required use of revenue stamps for an extensive number of purposes. Forbin lists 25 different categories of revenue stamps, not including municipal tax stamps. These categories range from theater tickets, playing cards, pets and animals, to passport stamps, lotteries, pharmaceuticals and an assortment of permits (to carry arms, to fish, to construct buildings and to operate retail stores and bazaars). There are over 500 different Turkish revenue stamps catalogued in Forbin. Admittedly, this total is far from complete, and it does not include fiscals that were issued after 1915. The largest single category is the commercial paper revenue fiscals, where Forbin lists 178 different stamps, not counting color varieties.

The money collected from the sale of Turkish fiscals was deposited into a special fund administered by the

Ottoman Public Debt Administration and was intended to repay the mounting debts of the government. As reported by fellow S.I.P. members Chester Callen and Joseph Wallach in Volume 24 Number 13/14 of this Journal published in October of 1973, little money was actually raised. Because of the bewildering number of categories, the vagueness of the law, inadequate supervision and great variance in the application of penalties, the government completely reformed the stamp tax laws in 1906. The numerous categories were replaced by two main divisions:

1. The "droit fixe" being a fixed rate that applied to legal and administrative materials, commercial papers, contracts, checks, invoices, receipts, bank accounts and customs declarations.

2. The "droit proportionel" being a variable rate which fluctuated with the amount specified in the document. This was used on insurance policies, stock certificates and loan documents.

The stamps from each division are easily distinguishable, since the droit fixe stamps have a specific value, whereas the droit proportionel stamps have a minimum and a maximum value (i.e. two different values are printed on the stamp).

Since the Holy Land was part of the Ottoman Empire until 1918, it is natural to assume that all Turkish revenues could have been used in the Holy Land. As Paul P. Lindenbaum stated in his article on this subject published in volume 13 of the Israel Philatelist in 1962, "the difficulty is in finding them." Mr. Lindenbaum reported that in his personal collection of several thousand Turkish revenue stamps which he had accumulated over the years, he could identify only about a dozen copies used in the Holy Land.

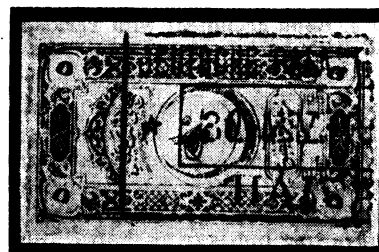


Figure 1. Turkish fiscal used in Haifa and cancelled March 30, 1910.

First, it should be pointed out that there is no way to verify that a mint or unused Turkish fiscal falls within the scope of a Holy Land revenue. With respect to used stamps, the difficulty lies in identifying and reading the cancellation on the stamp to determine whether it was used somewhere within the Holy Land. Because revenue stamps are usually pen-cancelled, the task is an imposing one. To make matters worse, even if the writing is legible, the letters are frequently in Turkish script. To further compound the problem, the Turks used the Julian Calendar between 1789 and 1917. This was a solar calendar and it had 11 days more than the lunar calendar, which led to a discrepancy of a whole year every 33 years. Fortunately, F.W. Pollack in his monumental work entitled "The Turkish Post in the Holy Land" published in 1962 provides a formula on page 12 for converting dates, for reading the names of the months and for understanding the Turkish numerals that were used.

(Continued on next page)

The stamp shown in Figure 1 is an excellent example of a Turkish fiscal stamp used in the Holy Land. Since the stamp is not listed in Forbin and it is not affixed to a document, there is no sure way of determining its exact use. However, the cancellation is a printed one (rather than a pen-cancel) in purple and it is quite legible. The first line reads "DEUTSCHE PALAST" which certainly refers to the German Palestine Bank. The second line provides the date "30-MRZ.-10" or March 30, 1910. The last line clearly reads "HAIFA." The value of the stamp is 5 piastres. Since the stamp bears a bank cancellation, it can be assumed that the use was somehow related to commercial papers or checks. It is brown, printed on off white paper and the perforations are very rough. The design of the stamp measures 43mm by 24mm., and there is no watermark.

What can be deduced from the fact that a bank in Palestine in 1910 found it necessary to have a cancelling device to print cancellations on stamps? Was the volume so great for this type of use that the bank found it more efficient to purchase a machine to cancel stamps? Perhaps the cancelling device was used for other purposes as well, such as cancelling checks or affixing the date of receipt to a document. Just this one stamp can give the serious philatelist much to explore and ponder. Each new discovery can lead to further speculation, assumption and ultimately to proveable conclusions.

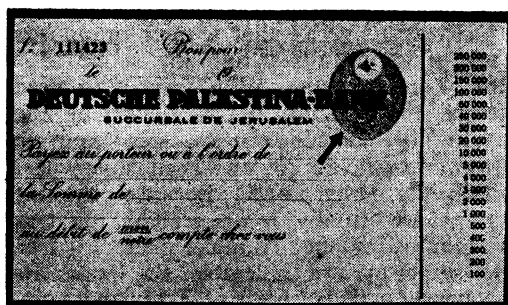


Figure 2. Bank draft with imprinted fiscal (arrow).

Figure 2 represents another piece to the puzzle. Here we see an example of imprinted fiscal on a bank draft of German Palestine Bank. In this instance, we are not dealing with an actual stamp itself. Instead, the design is printed directly on the paper. Careful inspection with a very high-power magnifier reveals that the words "DEUTSCHE PALASTINA-BANK" (which appear in black) were printed on top of the imprinted fiscal (which is printed in red). The wavy lines that cut the top of the fiscal and barely touch the bottom of it (they extend across the entire bottom half of the bank draft and also appear at the top left where the number 111423 is printed) appear in green and each line is actually a continuous repetition of the three words DEUTSCHE PALASTINA-BANK. The imprinted fiscal is oval shaped, having a maximum vertical width of 29mm. and a maximum horizontal height of 34mm. The value is 20 piastres.

The document illustrated in Figure 2 is obviously from the Jerusalem office of the German Palestine Bank. Did the bank replace its cancelling device with checks bearing imprinted fiscals? How could the bank know in advance what the tax would be unless there was a fixed tax for each bank draft, regardless of the amount of money that was later filled in? The translation of this bank draft is "Pay to the bearer or the order of ----- the sum of -----

to the debit of my/our account with you." What reason could there have been for a German bank in Turkish Palestine to use the French language on its printed forms? Who actually printed the fiscal onto the form — was it the bank or did the bank purchase draft paper from the Turkish government or a private printer with the fiscal already imprinted on the paper? Only future research and discoveries can lead to the answers to these questions.

Because it is extremely unlikely to find a Turkish revenue stamp with a clear cancellation attesting to its use in the Holy Land, the most logical and definite way to determine that a particular Turkish fiscal was in fact used in the Holy Land is to obtain an entire document or a piece of document with the stamp affixed. This allows for a translation of the document itself and provides the opportunity to read that portion of the cancellation which might carry over onto the document beyond the borders of the stamp itself.

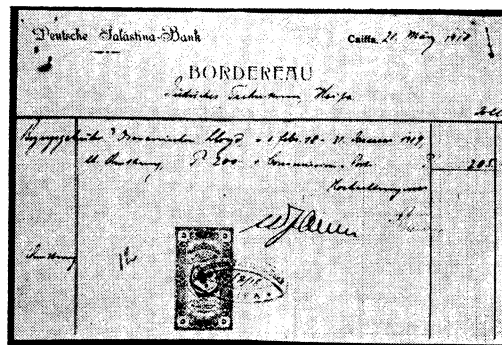


Figure 3. Bank document with Turkish fiscal cancelled with rubber stamp and handwritten date.

Figure 3 shows another document from the Haifa office of the German Palestine Bank. It bears the name 5 para stamp as Illustration No. 1, but it has been cancelled by a different device. The printed cancel is also in purple but is oval-shaped. Furthermore, the date of the cancel has been written inside the oval "22/3/18" (March 22, 1918). The document appears to be an invoice to the Jewish Technical Institute in Haifa for an insurance premium, commission and postage due to Lloyd's covering the year February 1, 1918 to January 31, 1919 in the amount of 205 piastres. Moreover, the perforations are much cleaner on this stamp and measure 12 x 12. From the historical point of view, it is to be noted that although the British army under General Allenby conquered the southern part of Palestine in 1917, Haifa was not taken over until September 23, 1918, about 6 months after this document was executed.

Another document from the German Palestine Bank is shown in Figure 4. This is a receipt given to a Doctor Finkelstein of the Jewish Technical Institute on November 15, 1915. The pen cancel across the stamp has two lines. The first reads "BEYROUTH LE 25 NOVEMBER 1915" and the second line appears to be a signature, probably that of the bank official in charge of the Beirut office of the Bank. At the top right there appears the same printed cancel of the Haifa office of this Bank as appears in Illustration No. 3, but the number 18810 appears inside the cancel instead of a date. The printed cancel of the Beirut office appears at the lower left of the document. Thus, while it seems that although this piece was not executed and the stamp was not affixed



Figure 4. Bank document with fiscal cancelled by pen and with two different bank stamps, Haifa and Beyrouth.

in the Holy Land, the document itself was used in the Holy Land since it somehow came to the Bank's Haifa office.

The stamp on this particular document is affixed upside down. Its value is 20 paras; its color is green and yellow. The stamp design measures 34mm. by 23mm. and the perforations are 13½ by 14½. This stamp is listed in Forbin as number 34 under the droit fixe category, with an indication that the stamp was issued in 1913.

#### Newspaper Tax Stamps

The Turkish government imposed a special tax upon the printing and sale of newspapers. Introduced in 1875, the tax did not include postage as in other countries, which may be the reason why these stamps are not included in postage stamp catalogues. The 1875 stamp is one of the oldest Turkish revenues. Forbin's catalogue indicates that a different design was issued in 1885, a third design, but in two shades, (blue and brown) in 1891-98 and a fourth in 1909. Each of the stamps had the same denomination, namely 2 paras. It is interesting to note that the procedure followed in using these fiscals was designed to insure that the tax was collected for each newspaper that was printed. The stamp was affixed to the blank paper before the printing process commenced, and the newspaper copy was then printed over the stamp, thereby serving to cancel it.



Figure 5. Newspaper with fiscal stamp overprinted in printing of paper.

The usual procedure was to affix the stamp to the top left of the first page of the newspaper, although it has been reported that stamps were discovered on the inside pages as well. Obviously, these documents are

particularly attractive to those collectors interested in the history of the Holy Land.

There were two major Hebrew newspapers circulating in Jerusalem and Palestine toward the end of the 19th century. The older one was HABAZELETH, owned by Israel Dov Frumkin. Figure 5 shows the top portion of the front page of the October 21, 1898 issue franked by the blue 2 paras Turkish newspaper stamp of 1891-98. It is interesting to observe that the date, appearing opposite the city of publication (Jerusalem) is given by the Hebrew calendar, 21 October 5659. This particular issue of the newspaper was number 3 for that year (see the upper left corner directly above the stamp).

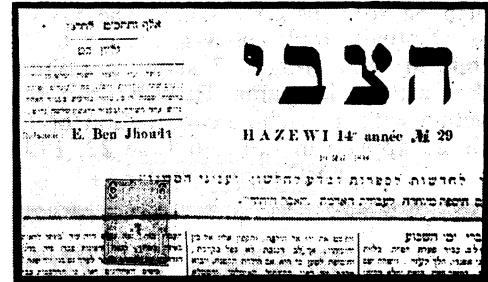


Figure 6. Another example of fiscals used on newspapers.

Figure 6 shows the front page of the May 10, 1898 issue of the second newspaper HAZEVI (the "Deer"), also franked by the same stamp. Holy Land historians should note that the editor was Eliezer Ben Yehuda, who was the founder of the modern Hebrew language. Israeli stamp collectors are well aware of the 250 pr. postage stamp bearing his portrait issued on November 25, 1959 to commemorate the centenary of his birth.

#### Railroad Tickets

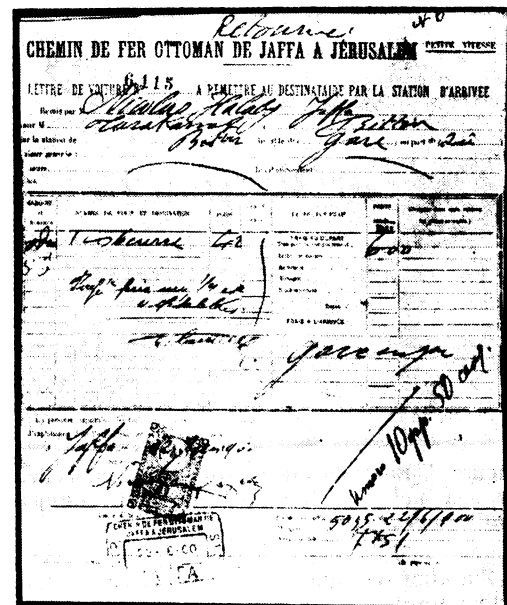


Figure 7. Railroad ticket with droit fixed revenue and railroad cancel of Jaffa.

A most interesting account of the first railway in the Holy Land was published in the October, 1956 issue of (Continued on next page)

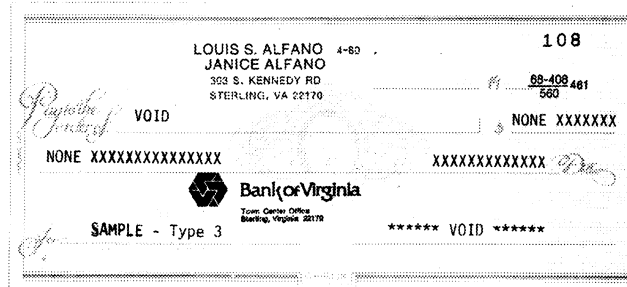
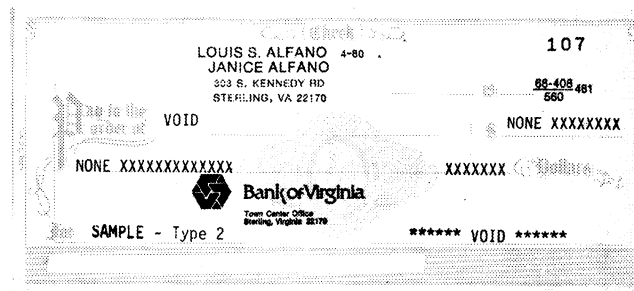
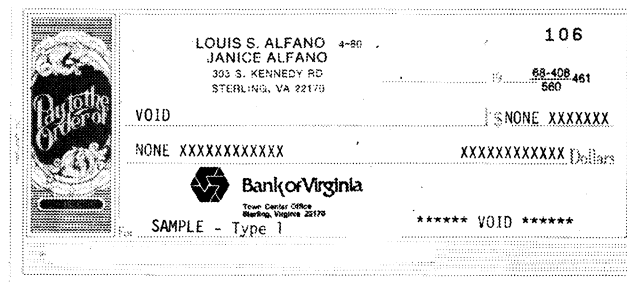
# MODERN RN-FAC'S

by Louis S. Alfano

Thank goodness that I have a considerate wife, since if it weren't for Jan, this article would never have been written. Jan and I recently opened a new checking account, and she took the required forms to the bank. Later that afternoon she called me at the office.

"Wait 'til you see the new checks I ordered," she said, "they've got stamps on them."

"What??" said I.



"I was looking at the pictorial check designs and came across what they call the Engraver Series. I know you're going to like them, they look like some of the checks in your collection."

Had I got to open the account, I'd have never even looked at the pictorial checks, since I consider my checking account to be something strictly utilitarian, so again I say thank goodness for Jan.

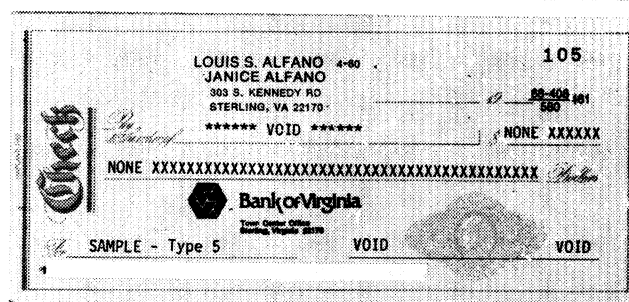
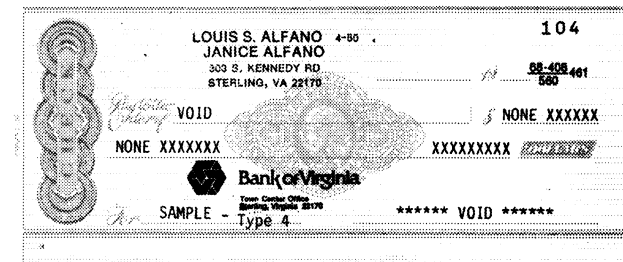
Needless to say, I was anxious to see what these modern RN-FAC's would look like, especially since Jan had ordered them with me in mind. When they arrived I was like a kid with a new toy.

The checks are of five different designs, bound alternately into pads of 25 checks. The FAC, which looks somewhat like RN types D and F, comes in three different sizes: 41 x 25 mm. on Type 1; 49 x 30 mm. on Types 2, 3 and 4; and 35 x 22 on Type 5. They are printed by the John H. Harland Company of Richmond, Virginia, and are inscribed "JOHN H. HARLAND CO." above the portrait, "ENGRAVER SERIES" below, and "STAMP" on each side. The FAC is printed in a tan shade with appears to take on different hues, depending on the background color of the check. All five types are illustrated herein.

Please don't write me asking for samples, as this would deplete my supply of checks far too quickly. See if they are available from your bank.

Anybody out there know of any other modern RN-FAC's, or is Harland the only firm producing these things nowadays?

**Modern RN-FACs, the Engraver Series of checks produced by the John H. Harland Co. of Richmond, VA.**



## Holy Land . . . continued

F.W. Pollack's "Holy Land Philatelist." It is reported there that the initiator of the first railway was Joseph Navon, a Jewish resident of Jerusalem. In 1888, he secured a 71 year concession from Sultan Abdul Hamid. As a result of his efforts to improve communications in the Ottoman Empire, Navon was honored with the title of Bey. Apparently, he also submitted railway proposals to Dr. Theodore Herzl, who mentioned Navon Bey in his "Diaries." After unsuccessful efforts to raise sufficient financial assistance from Turkish investors, Navon formed a French corporation (Societe de Chemin de Fer Ottoman de Jaffe a Jerusalem et Prolongements) to which he sold his concession. The railway was eventually built and was opened to the public in 1892. Figure 7 shows a railroad ticket with a 10 paras Turkish droit fixe revenue with a machine-cancellation of the railroad applied in Jaffa on June 22, 1900.

(To be continued)

## YOU can help the ARA and Yourself

When you move, send a change of address to the Secretary, 1010 S. Fifth Ave., Arcadia, CA 91006. The USPS charges us 25¢ for an address change and destroys that copy of TAR.

# LOCK SEALS — WHAT ARE THEY?

By Kenneth Trettin & Louis Alfano

Lock seals were used at distillery warehouses and breweries by the Internal Revenue storekeeper or gauger, who was in charge of the plant. The places where distilled spirits were made, drawn, or stored were under his supervision, and, as a safeguard and precaution against tax evasion, were locked with a peculiarly constructed padlock, so made that a paper seal or label could be inserted to cover the keyhole, making it impossible for it to be opened without punching a hole in the paper seal. Glass lock seals had been used prior to the introduction of the paper seals, but they sometimes broke in the lock, causing it to jam, and so were replaced by the paper seals.

The sheets of seals, printed by the Bureau of Engraving and Printing, were sent out from Washington by the Commissioner of Internal Revenue to the sixty-six Collectors of Internal Revenue throughout the United States who distributed them to the storekeepers and gaugers in their respective districts. A record was kept by each Collector, showing the number of sheets, serial letter, date, etc. of the seals for which he was responsible, and each gauger made a report accounting for the seals issued to him.

The Springfield List (1912) listed two types - the Slight seal (18 x 48 mm.), and the Caton seal (11 x 24 mm.) which was used from 1879 to 1892. The seals are so-called from the names of the patentees of the locks in which they were used. Catalogue publisher Sherwood Springer now lists two additional types of Slight seals - one inscribed "U. S. Bureau of Industrial Alcohol," and another inscribed "U. S. Prohibition."

The Slight seal was first used in 1875 (illustrated). It was printed in sheets of fifty-four, six rows of nine, and numbered from 1 to 100,000 - making 1851 full sheets of each serial letter. The 1852nd sheet had 46 numbered seals and 8 blanks. The serial letters ran from A to Z, excluding the letters I, J, O, and Q, which too nearly resembled the figures 1 and 0 (Letter, Commissioner, February 3, 1910).

The number in the lower margin of some of the Slight seals indicated position in the sheet, but at some period of time it was dropped. It is not known when serial letters were first used, but it is believed that they were used from 1892 to 1897 or 1898, and then the black with series, green with series, ultramarine with series, brown with series, and the red which was in use in 1912. At that time it took about three years to exhaust a series.

It was announced in 1888 that the Department had decided to change the color of the seals every thirty days, and, at first, this was carried out to some extent, for the color of either the seal or the control was changed every month. There are various shades of the violet, red, and orange seals, but so far as is known, there are no dropped letter varieties, missing eyebrows, or other perplexing minor differences that plague the specialist in postage.

The seals have been printed on four types of paper: thin hard wove, soft porous wove, vertically laid and horizontally laid; the horizontally laid being the most commonly used. The paper contains a papermaker's watermark in large letters, and some of these letters are found in some of the seals while others show no watermark.



An example of the Slight lock seal. This seal was first used by the USIR in 1875. According to the April, 1980, issue of *The United States Specialist* 500,000 of a 1952 series of these seals were delivered by the Bureau of Engraving and Printing in fiscal year 1968.

Lock seals are in the same class of fiscal paper as are the hydrometer labels, not being tax stamps per se, but aids in the enforcement of tax laws. They are a fascinating area for the fiscal specialist.

## AN UNLISTED R7b

Verified by careful examination, we have seen a pair in superb condition, with manuscript cancel each stamp (1864), of the subject stamp, imperf vertically both ends, imperf vertically between, and perf normally horizontally as 12. It is undoubtedly legitimate, but is not listed (or priced) in Scott (1980 Specialized). Owner of the pair is ARA member John P. Andres of San Gabriel, CA. Anyone who can tell us about it or provide an estimate of the value of the pair is invited to write the Editor.

G.M. Abrams



## Watermarks — Cont. from front page

was no photographic negative in the usual sense, the positive print is reverse in contrast. The dark areas in the illustrations are thin areas in the paper -- the usual watermark condition. The light areas are thick areas -- a so-called reverse watermark as seen in the first postage stamp of Norway, for example.

Referring to Janson's tabulation on page 15 of the January Revenuer, I will illustrate the watermarks from charta sigillata and their contemporary stamped revenue paper in order to identify the differences and similarities.

### 1811

Colorless embossed relief: symbol of the four estates, values in schilling and riksdaler.

Figure 1 is of a 2 riksdaler charta sigillata watermark. The paper is handmade, of course, and the denomination

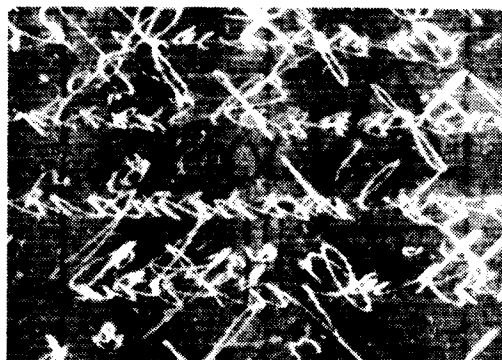


Figure 2b. The papermill watermark in the same sheet.

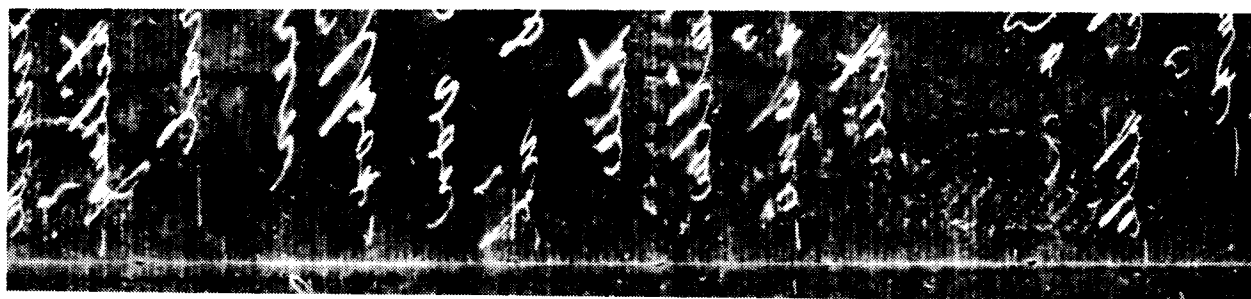


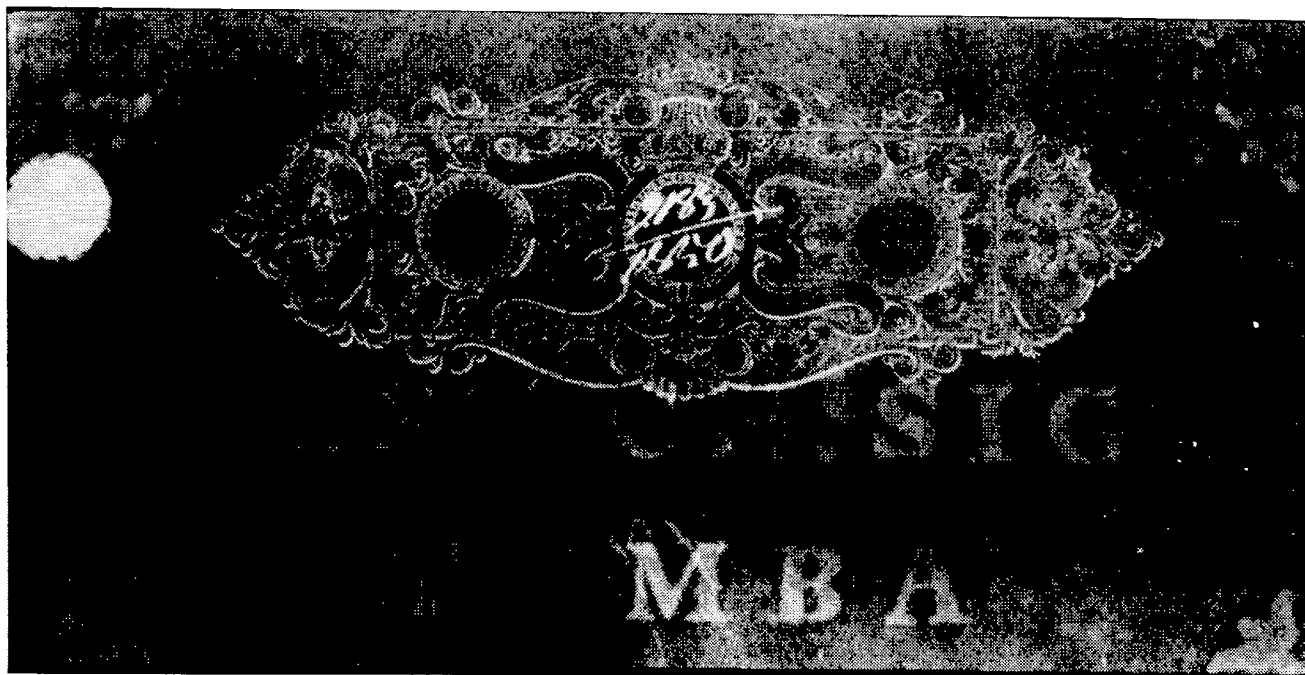
Figure 2a. The denomination watermark in a "2 S 1822" stamped revenue paper sheet.

is seen in the watermark. The schilling values had an "S" in place of the "R". The delta ( $\Delta$ ) in the watermark has a meaning as yet unclear to me. In this illustration, the wax seal used to affix this charta sigillata to its document can be seen as the round light spot; the signature is that of A. Ygberg.

The size of the charta sigillata in this case is about  $7\frac{1}{2}$  x 4 inches.

The contemporary stamped revenue paper sheet measures, when folded once vertically as was the practice, about  $12\frac{9}{16}$  x  $7\frac{3}{4}$  inches. The paper is handmade. Two watermarks appear in this document, which dates from 1822. The first one, Figure 2a, is along the fold at the left margin of the front sheet and reads

Figure 3. An 1847 charta sigillata of the first design listed by Forbin in 1915. Note the interesting watermarks, both reverse and normal which appear in the paper.



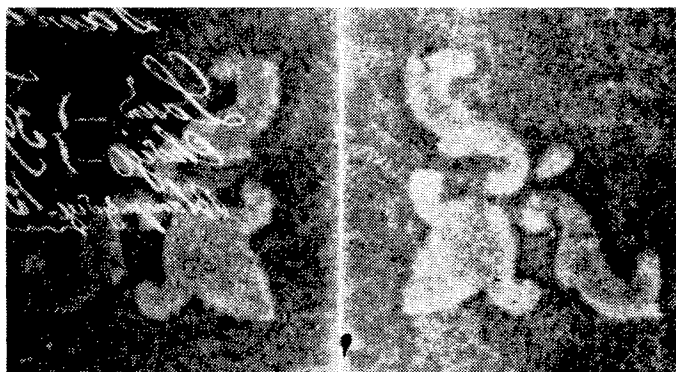
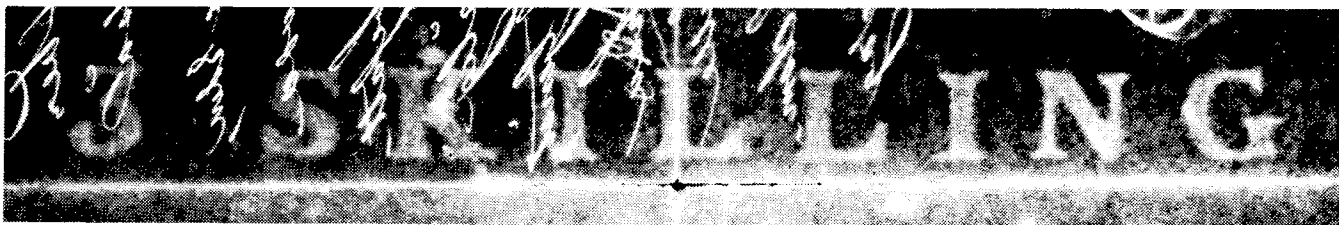
from top to bottom, "2S 1822". This is, of course, the denomination and the date. Figure 2b is the papermaker's watermark S X A, and appears in the middle of the second sheet, reading from the inside of the folded document. This piece also has the colorless embossing as in the charta sigillata of the time.

## 1845

Small coat of arms, values in skilling and riksdaler. The imprinted stamps on the charta sigillata are very similar to those on the contemporary stamped revenue paper, but the watermarks in the paper give the identification away.

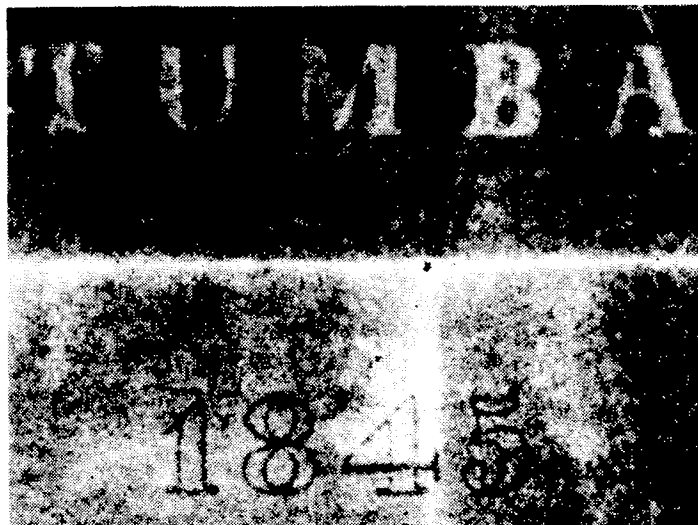
Figure 3 is of an 1847 charta sigillata. In reverse watermark, the thick areas in the machine-made paper which appear light in these photos, appear R. ST. CH. SIG / TUMBA and four corner ornaments. In normal watermark, vertically along the left side, is the denomination, in this case, 12 SK (no longer SCH) and on the right side is the year 1847. Again, the wax seal is visible. The imprint is similar to that on the bottom of page 4 of the January Revenuer.

**Figure 4a. The 3 SKILLING value watermark from 1845 SRP.**



**Figure 4b. These corner ornaments are from the bottom center of 1845 - vintage SRP.**

A contemporary piece of stamped revenue paper measures about 13 1/8 x 8 1/4 inches when folded once vertically. The paper is machine made. An entirely different set of watermarks exist in this issue than in the earlier embossed SRP. Figure 4a shows the watermark of denomination, in this case, 3 skilling. This watermark appears along the vertical fold and reads from the front and from top to bottom in reverse watermark. Not illustrative because of the clutter of writing of my piece is the watermark which is in the middle of the first sheet. In five lines, this watermark reads RIKETS/STANDERS/CHARTA/SIGILLATA in 1/2 inch high letters with serifs, followed by a horizontal ornament consisting of a dot with one tapered dash on either side of it.



**Figure 4c. The papermill watermark and year of manufacture appear on the second sheet of the 1845 SRP.**

Figure 4b is of the corner ornaments seen on the bottom center of this 1845-vintage SRP. Eight of these ornaments appear in the sheet of paper; again they are reverse, or thick, watermarks.

In the middle of the second sheet, seen from the inside of the folded document, appears the watermark in Figure 4c. TUMBA is the small city near Stockholm, where the papermill belonging to the national bank is located. In normal, or thin, watermark, is the date, 1845.

## 1858

Same design as 1845. Small coat of arms, values in ore riksmynnt and riksdaler riksmynnt. The watermarks were similar, as were the designs, to the 1845 series, with the denominations in the new currencies.

## 1863

Large coat of arms, values in ore and riksdaler.

The Charta Sigillata again had the watermarks of denomination and year, together with the other letters and corner ornaments, in a similar manner to the one illustrated in Figure 3.

The SRP for the period, using machine-made paper, measured about 14 1/16 x 8 3/4 inches. My illustration, Figure 5a, is of the normal watermark of value appearing next to the fold on the first sheet, reading from the front and from top to bottom. The watermark reads "25 ORE RIKSMYNT".

Eight corner ornaments also appear on this sheet; in this case they are normal watermarks as shown in Figure 5b. This illustration is of the ones at the bottom center,

(Continued on next page)





Figure 5a. The 25 ORE RIKSMYNT value watermark from 1865 SRP.

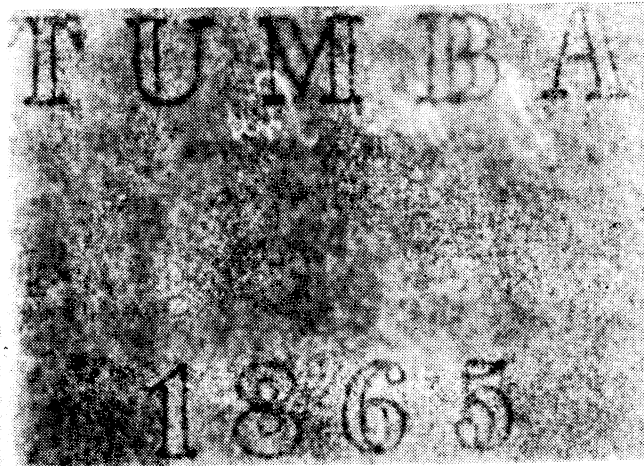


Figure 5d. The papermill watermark and year of manufacture from 1865 SRP.

Figure 5c. STAMPEL- / PAPPER and a horizontal ornament from the middle of the first sheet in 1865 SRP.

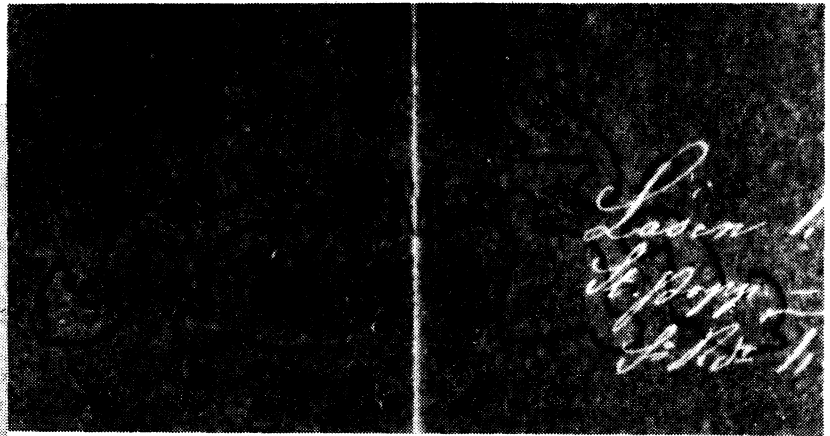
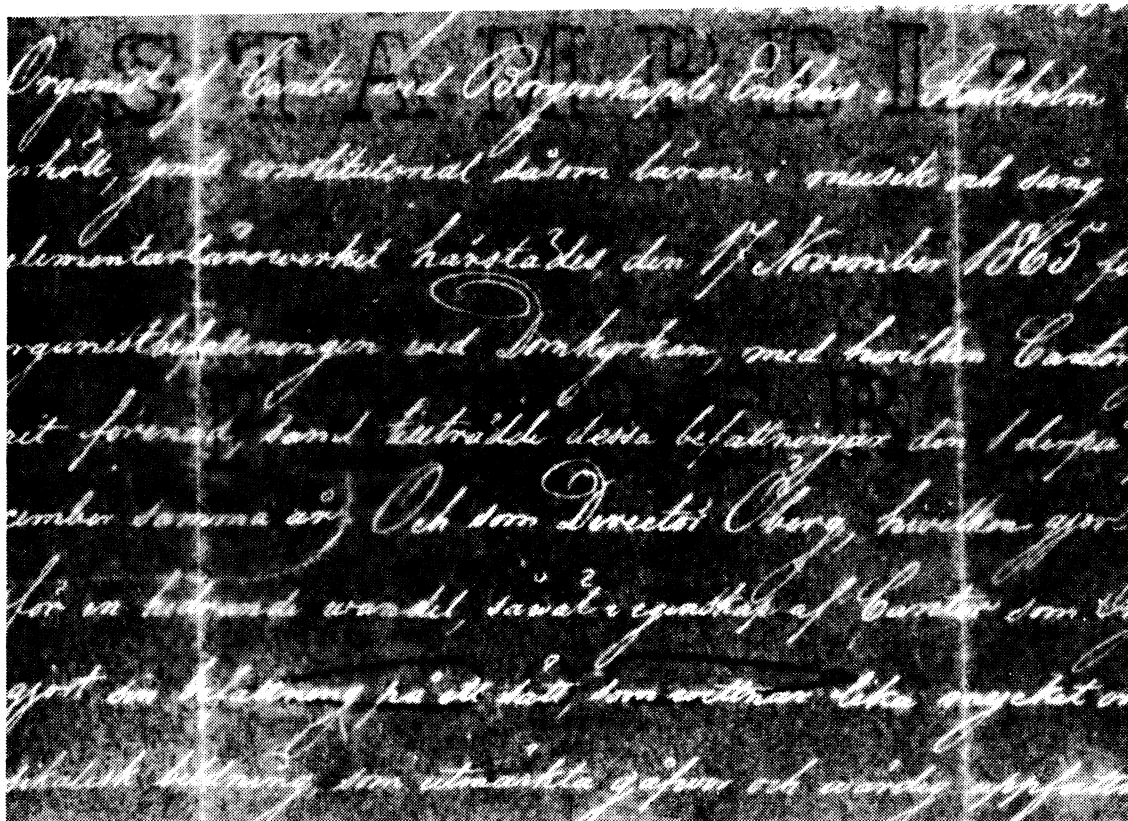


Figure 5b. These corner ornaments are from the bottom center of the 1865 SRP.

near the fold, seen from the outside of the unfolded sheet. Please note that there is a letter "M" on the fold between these two ornaments. I do not know its significance or whether other letters appear.

In the middle of the front sheet, Figure 5c, appear STAMPEL- / PAPPER and a horizontal ornament similar to the one in the 1845 SRP, all in normal watermark. In the middle of the second sheet, read from the inside, is the watermark TUMBA and 1865, Figure



# Part I — DOCUMENTARY REVENUES

## A. Revenue Stamped Paper (Urkundenstempelsignetten)

After the collapse of the 1848 revolution, Hungary lost many privileges, along with Croatia, the Vojvodina, and Transylvania; and now became subject to the general stamp and tax law (Stempel- und Tax Gesetz) of February 9, 1850. An imperial decree of August 2, 1850, stated that the tax law would become effective in Hungary as of October 1, 1850, as well as in Croatia, Slavonia, the Kustenland, the Vojvodina, the Temesvar Banat, and Transylvania.

The stamping system operated in Hungary just the same as in any other part of the empire. \*There were two types of stamped paper, the Vorratsstempelpapier (stamped paper out of stock) which was government paper printed in Vienna with the various tax insignia (Signetten) on the blank sheet, and the Erfüllungsstempel (fulfillment stamps) which was any piece of paper submitted to the local tax office, where the tax insignia was stamped on it, legalizing it.

The Vorratsstempel, having been prepared in Vienna, were no different for Hungary than for any other segment of the empire. Hungarian usage can only be determined from the document on which it was stamped. The Erfüllungsstempel, on the other hand, are easily identified when used in Hungary. In their design, not only do they contain a code letter and/or numeral to indicate the tax office in which they were used and issued, but also three small black circles in which the day, month and year (abbreviated) are shown in white. Specimens of these Hungarian Erfüllungsstempel with rosettes in place of day-month-year numerals are prints distributed to the

various tax offices, as samples, with the official directives.

The tax offices in Hungary that stamped paper and their own designations are:

Code designation  
U.I.—Ofen-Pest — (Budapest)  
U.II—Debreczin (Debrecen)  
U.3—Kaschau (Kassa)  
U.4—Pressburg — (Pozsony)  
U.5—Oedenburg (Sopron)  
C—Kroatien (Horvatorszag)  
WO—Woiwodina—(Bansag)  
S—Siebenburgen (Erdely)

On some values, the "C" is accompanied with an asterisk (C\*), as are some of the "S" designations (S\*).

The relative scarcity of the Signetten is shown in the following catalogue listing using a point scale from 1 to 10. R-valuations show extreme rarity.

\* The same system obtained in Lombardy-Venetia, although the insignia were in a different monetary system. That kingdom's coinage was based on silver, whereas the remainder of the empire used the paper Convention Money (Conventions Munze), there being a 15% difference in relative value between the two. They were not inter-changeable at par. The differentiation carried over into the adhesive stamp period with the empire having its two classes of stamps, the "Germans" and the "Italians."

### 1850 (October)

Elaborately decorated round and oval designs in black, with blind-embossed Austrian double-eagle in the center.

(Austrian issues of November 1, 1850 and supplementary-value issue of May 1, 1850.) V = Vorratsstempel and E = Erfüllungsstempel.

Mayr-Hanus Cat. No.		V		E							
		Used in Austria	Used in Hungary	U.I	U.II	U3	U4	U5	C)C*)	WO	S(s*)
540	1 KREUZER .....	25	30	30	30	30	30	40	50	35	35
510	3 KREUZER .....	1	5	5	5	5	5	6	8	8	8
511	6 KREUZER .....	1	3	3	3	3	3	4	6	5	8
512	10 KRUEZER .....	2	8	8	8	8	8	10	15	12	15
513	15 KREUZER .....	1	5	6	6	6	6	8	10	12	12
514	KREU 30 ZER.....	1	10	10	12	12	10	15	20	18	22
151	45 KREUZER .....	3	15	15	18	18	20	20	35	35	40
516	1 GULDEN .....	2	15	15	25	20	25	30	15	40	45
517	2 GULDEN .....	2	8	15	10	12	12	10	15	18	25
518	3 GULDEN .....	3	8	15	12	15	12	20	25	18	25
519	4 GULDEN .....	5	16	20	25	20	20	15	20	30	40
541	5 GULDEN .....	3	12	10	12	12	10	25	30	25	30
520	6 GULDEN .....	6	18	20	25	25	20	20	25	35	45
5231	ACHT GULDEN .....	8	15	16	18	18	16	20	30	30	45
542	ZEHN GULDEN .....	6	15	18	20	20	18	20	25	40	60
522	ZWOELF GULDEN.....	10	15	15	16	16	18	30	35	35	50
543	14 GULDEN .....	12	25	20	25	20	20	35	45	50	80
523	SECHZEHN GULDEN .....	15	25	25	30	30	25	50	65	60	70
544	18 GULDEN .....	15	40	35	45	45	50	50	40	80	100
524	GUL 20 DEN .....	6	20	30	35	35	30	30	35	65	80

### 1851 (February 20)

Supplementary value to above issues. Erfüllungsstempel only.

552 2 KREUZER	—	—	R	RR	R	R	R	RR	RR	RR
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Types	10Kr =	I. Thin line under "kreuzer"
		II. Thick line under "kreuzer"
3g =		I. "L" in GULDEN centered
		II. "l" in GULDEN off-center to right
6g =		I. GULDEN in small letters
		II. GULDEN in large letters

Abbreviation "K" used in all offices; "ft" in V.I to U.5; But "fr" in C; "OP" in WO and "O" in S.

Demonitized October 31, 1854 (Adhesive revenue stamps issued November 1, 1854.



Left: Example of Vorratsstempel. This photograph shows the embossed center. Below — I to r: Erfüllungsstempel used in Prag, Vienna and Budapest.



## B. Austria used in Hungary

It takes semantic gymnastics to covert the first revenues of Lombardy-Venetia into postal-fiscals, but several esteemed catalogues have done so. But where is the catalogue that fails to err on the 1867 postal issue, listing it only as AUSTRIA and not as HUNGARY, also. And what catalogue catalogues the military stamps and those of Bosnia under AUSTRIA—HUNGARY, where they rightfully belong. Too few collectors realize that the stamps of Austria were also the stamps of Hungary until the Ausgleich of 1867.

The first Austrian revenues, the issue of 1854, were issued for all parts of the empire, including Hungary, with one exception: Lombardy-Venetia (The difference in the monetary systems made this imperative). The "Italian stamps" and the "German stamps", as they were called in the official directives, were issued in 1854, the former for Lombardy-Venetia and the latter for all the other parts of the empire. Hence, these stamps in unused condition are all Hungarian; but the used ones must carry their Hungarian cancel or other proof of Hungarian usage, if they are to be called Hungarian.

The first Imperial revenues were a thousand percent more artistic in design than the first postals, probably because they were conceived by a different ministry than the postals — Finance vs Commerce. Andreas Ritter von Baumgartner, Finance Minister, and Alois Ritter Auer von Welsbach, Director of the K. K. Hof- und Staatsdruckerei, were both capable, progressive and energetic servants of the emperor. And they combined to produce a most beautiful product — the revenue issue of 1854, the designs of which remained in use for over twenty years. Actually, the general tenor of the designs had been prepared earlier for use on government bonds. They had also been submitted as essays for the first postal issue, and had been turned down. Perhaps it was that rebuff that spurred Auer to excel himself in manufacturing these intricately engraved-center stamps with the lacy leaf-grained background. (The central designs were by Leander Russ, engraved by Carl Kotterba, both craftsmen of renown.) The background plates were made by a method of Auer's own invention, the "Natureselbst-druck", printing from the natural product itself. No doubt this process was a pet of his, and he used it to good effect. Auer developed this method of printing from pieces of lace or leaves or whatnot, and it was the leaf of

the tulip tree of North America that he used for these revenues. The leaf was pressed under extremely high pressure between a hardened steel plate and a soft copper plate. The leaf left its filmy imprint in the copper, from which positive printing plates were made through electro or stereotyping.

The circular engraved designs with individually engraved denominations were printed on the sheets first. The background was applied in a second step. After the monetary reform of 1858, some provisionals were made by typographically printing in the value indications in yet a third step! Later, in 1860, several of the much used values had new plates prepared by electrotyping, and they were all identical.

The paper varied considerably. Until 1858, it was handmade, after that machinemade. Until 1856, it was obtained from a contractor, J. Reichle who had two paper mills in Lower Austria. After that, all the paper came from the government mill at Schloglmühl. Nevertheless, the paper continued to vary in thickness and texture. It has been said that the Printing Works hesitated to stock large supplies of paper, preferring to take delivery in smaller lots as it was required, which may well have contributed to these variances.

The fear of forgeries (the high value was 20 gulden, not 12 kreuzer as with the postals!) was supposed to be the reason for the engraved designs. It was thought they would be harder to duplicate. True or not, the government was defrauded apparently quite regularly through the cleaning of cancelled revenues and their re-use. Postally-cancelled revenues of Lombardy-Venetia have been extensively studied, and Edwin Mueller records that the cleaning and re-use of those revenues was widespread. This is proven by the invention of "prepared" paper only a few years later by the pharmacist Hausner. The 1859 paper, even perhaps as early as 1858, was impregnated with potassium ferrocyanide which was designed to react with the iron-containing inks of that period used in cancels, making them difficult to take off. Continued fears brought about the issue of 1866 in which the value indications were also expressed in letter text. This was to inhibit the changing of value numerals, for example from 15 to 75 kreuzer. This forgery-phobia spurred continued preventative measures which culminated forty years

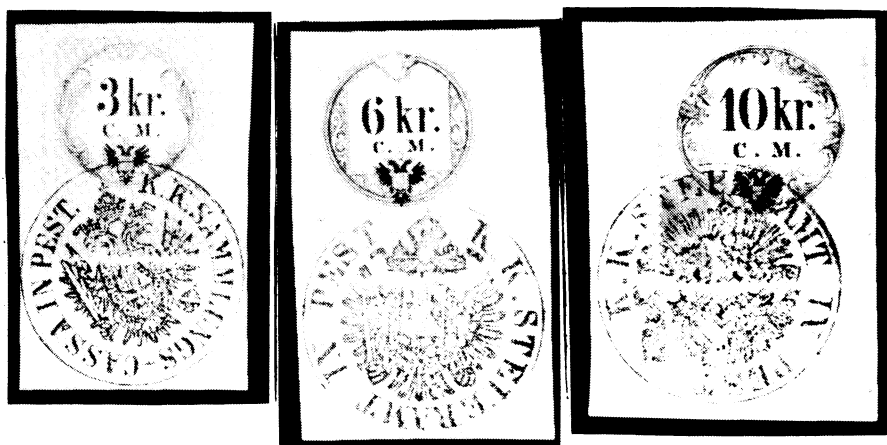
later in the issue of 1898 with its virtually tamper-proof decal printing. The design was printed on both sides of transparent paper, both under and on top of the gum. This type of process is used to this day.

The perforations are profuse. Harrow perforation was considered but discarded, probably because of the many different sizes of stamps in the issue. Eventually, line perforating machines were designed and made by a mechanic

at the Printing Works, one Anton Torok. There must have been quite a few of these machines (we know there were seventeen in 1869) since we find all simple and compound perforation combinations from 13½ to 17. There was probably no set perforating procedure since compound perforations are found more often than not. This profusion continued until the installation of perforation 12 and 12½ in 1863.

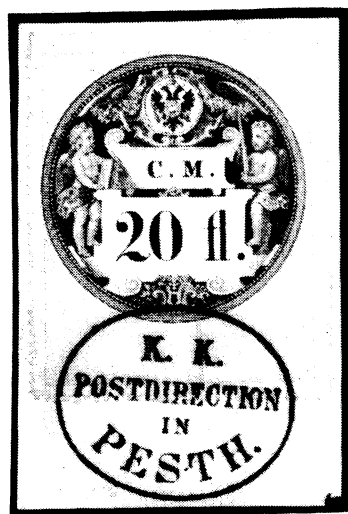
### Austria Used In Hungary

		Values Issued				
ISSUE	1954	1858	1859	1864	1866	
kr		1/2	1/2	1/2	1/2	
	1			1	1	
	2	2	2	2	2	
	3			3	3	
		4	4	4	4	
		5	5	5	5	
	6	6	6	6		
		7	7	7	7	
	10	10		10	10	
		12	12	12	12	
	15	15	15	15	15	
		25	25	25	25	
	30	30	30	30		
				36	36	
	45					
		50	50	50	50	
		60	60	60	60	
			72			
		75	75	75	75	
				90	90	
F1	1	1	1	1	1	
	2	2	2	2	2	
				2.5	2.5	
	3	3	3	3	3	
	4	4		4	4	
	5	5	5	5	5	
	6	6	6			
				7		
	8	8	8			
	10	10	10	10	10	
	12	12	12			
	14	14				
				15		
	16	16				
	18	18				
	20	20	20	20	20	



Designs of the 1854 issue.





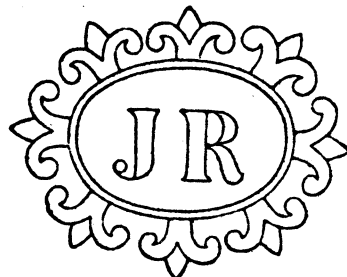
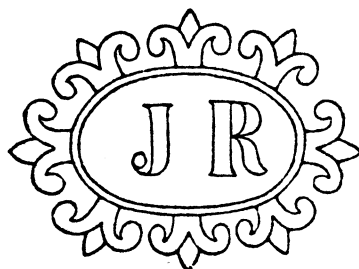
1854 (November 1.)

Engraved circular baroque designs, on typographed leaf background. Values in C. M. (Conventions Munze.) Paper with paper maker's watermark: (Ia) J. Reichle. Double-lined oval with heraldic lilies containing the letters "J.R.", and the number "41a". 65 x 58 mm; (Ib) J. Reichle. Same but 68 x 51 mm and slightly different "41a"; (IIa) Aerial Paper Factory Sloglmuhl. Double eagle with "S.A.E.F." repeated in double row. 78 x 52 mm; (IIb) aerial Paper Factory Schloglmuhl. Same but 71 x 55 mm with pointed serifs on letters. Line perforated 13½, 14, 14½, 15, 15½, 16, 16½ and 17 in all combinations.

1	1kr	Black & orange	7.00
2	2kr	Black & Carmine red	10.00
3	3kr	Black & green	25
4	6kr	Black & green	20
5	10kr	Black & green	30
6	15kr	Black & green	15
7	30kr	Black & green	20
8	45kr	Black & green	1.50
9	1fl	Black & green	25
10	2fl	Black & green	75
11	3fl	Black & green	1.50
12	4fl	Black & green	1.50
12	4fl	Black & green	2.50
13	5fl	Black & green	1.50
14	6fl	Black & green	10.00
15	8fl	Black & green	12.50
16	10fl	Black & green	8.00
17	12fl	Black & green	25.00
18	14fl	Black & green	40.00
19	16fl	Black & green	150.00
20	18fl	Black & green	300.00
21	20fl	Black & green	10.00

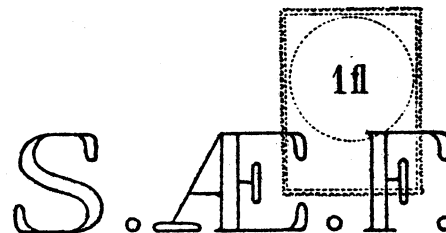
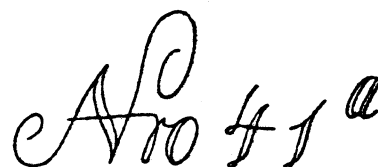
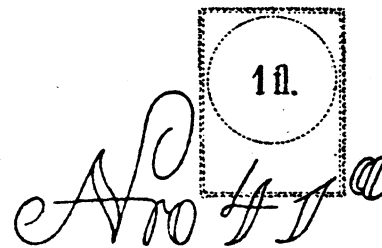
**Printing varieties:**

4/I	6kr	Underprint on back	.....
4/II	6kr	Value on back	.....
6/II	15kr	Underprint on back	.....

**Watermarks IIa and IIb used by Ararialpapierfabrik Schloglmuhl.**

7/II	30kr	Underprint on back	.....
10/I	2fl	Inverted center	1000.00
11/I	3fl	Underprint on back	.....
13/I	5fl	With 6fl underprint	200.00
13/II	5fl	Value on back	.....
13/III	5fl	Inverted center	.....
19/I	16fl	With 18fl underprint	1000.00

There were two copies known in Hungary. Mr. Gyuth's copy was destroyed during the late war. The other copy, the only other one known, is in Dr. Floderer's collection. If there is no amount entry, it is reported not seen.



Poorly centered circular designs, double prints of the values and off-sets exist, probably for all values.

To insure that each sheet had been completely perforated, the blank border of a sheet was always torn-off and delivered to the tax offices in that condition. How many were sent to Hungary is not known.

**Currency**

The values are shown in "C.M." that is to say Conventions Munze. I



Gulden = 1 Florin (fl) = 60 Kreuzer (kr).

From the time of the national bankruptcy in 1881, there were two currencies in Austria: Wiener Währung (Viennese currency), a system of paper currency and conventionsmunze (convention coin) so called because it was based on a convention concluded in 1753 among a number of German states for use in international transactions. Lombardy-Venetia had its own system based on silver.

We find Felix Mendelssohn saying to his brother in 1830, "Do you understand this business about money? Gulden notes, gulden W.W., heavy gulden, light gulden, convention gulden... I do not understand it at all..."

The original nineteen circular designs were retained until 1875, new values being made by engraving new value numerals on the older designs, with the exception of the new 1 kreuzer design issued on February 1, 1864. This primitive design, probably by Leander Russ, was typographically produced.

for example, the new issue of 1858 after the currency reform required new values. The 2, 6, 10, 15, and 30 kreuzer values, as well as all the gulden, remained unchanged after the removal of the initials "C.M." The new 4kr was made with the old 2kr design; the new 5 and 12kr from the 6kr; and the new 25 and 60kr from the old 45kr. The new 50 and 75kr values were made from the old 50 and 75 cent plates of the first issue for Lombardy-Venetia. Later on, the new 7 and 72kr values were made from the old 2kr; the 1/2kr from the 6kr; the 36kr from the 6kr, also; the new 90kr from the old 30kr; and the new 2 1/2 gulden from the old 8 gulden,

the 7 from the 14, and the 15 from the 18.

#### Perforation Varieties:

#### POINT VALUE OF PERFORATION VARIETIES:

PERFORATION									
Vertical	horizontal								
		1	13	14/14½	15	15½	16	16½	17
		13½	31	0	1	10	50	10	R
		14/14½	40	50	30	40	50	50	R
		15	2	30	1	3	15	30	R
		15½	3	30	3	8	40	30	R
		16	15	30	30	40	30	50	R
		16½	5	50	8	15	50	40	R
		17	R	R	R	R	R	R	RR

The relative scarcity of the perforation varieties is difficult to determine, but the above table will be a rough guide. To find the catalogue value of a given stamp in a particular perforation combination, multiply the basic catalogue value by the number shown in the above table.

#### Paper Varieties:

The handmade and machine made papers are found in about equal quantities and no scarcity differential exists.

#### Color varieties:

Background varies from yellow-green to blue-green. We do not have enough data to affix relative scarcity.

#### Watermark varieties:

The watermark comes in four positions: vertical reading up or down, and horizontal reading from left to right; but only a small part, if any, will be found. Kreutzer values with a large portion of watermark showing should be priced at double the base price; gulden (florin) values, triple the price. Positions - since they are found in about equal amounts.

To date the four watermarks have been found in all four positions in the following values: 1, 2, 3, 6, 15, 30, 45kr and 1 and 20fl. The J. Reichle watermark has been found both horizontal and vertical on the 2 and 4 fl values.

Prices shown are for used copies with Hungarian cancel or other firm proof of Hungarian use. Uncancelled copies without gum, probably used but uncancelled and soaked off, should be priced at least double the value shown. Mint copies with original gum are very scarce.

Stamp size, sheet size, and size of printing are shown below:

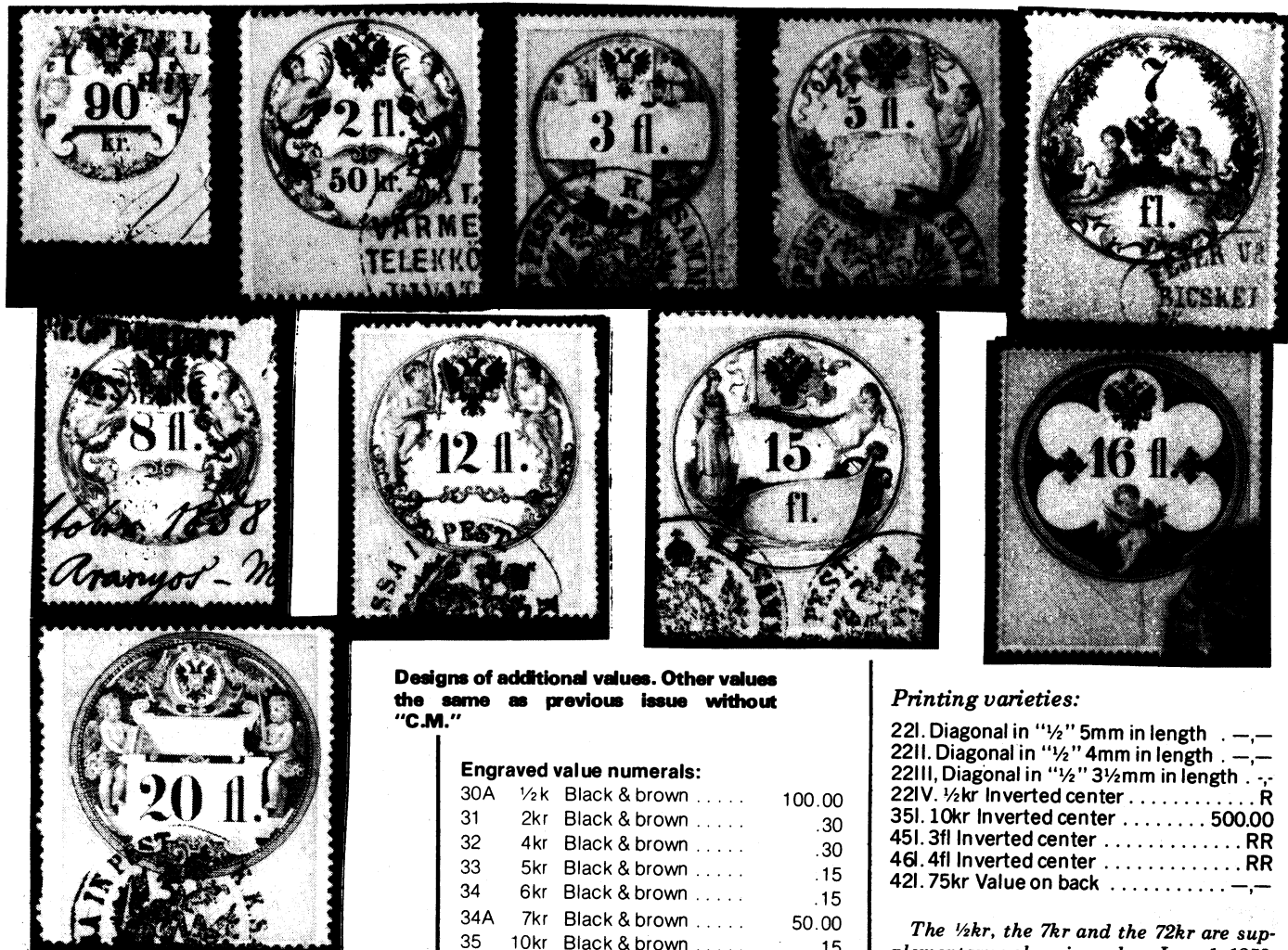
Value	Stamp Size (mm)	No. in	
		Sheet	Issued
1kr	21x28	120	Over 500,000
2kr	21x28	120	Over 500,000
3kr	21x28	120	Over 500,000
6kr	21x29	90	Over 500,000
10kr	22½x30½	84	Over 500,000
15kr	23½x31½	80	Over 500,000
30kr	24x31½	80	Over 500,000
45kr	25x33½	40	Over 500,000
1fl	25x34½	40	Over 500,000
2fl	27½x35	35	Over 500,000
3fl	29x35½	35	Over 500,000
4fl	27x34	35	454,000
5fl	31x37	30	276,000
6fl	30x36½	30	222,000
8fl	32x38½	25	86,250
10fl	31½x40	25	81,250
12fl	32x38	25	26,575
14fl	34 x 41½	25	27,500
16fl	34x42½	25	26,875
18fl	35x41½	25	27,500
20fl	35½x44	20	72,000

This issue was promulgated by order of the Ministry of Finance on March 28, 1854.

#### Catalog Numbers

1-21 = Erler 1-21 with Hungarian Cancels.





### 1858 (November 1)

Same designs and background. New values in O.W. (österreichische Währung) replacing those in C.M. (Conventions Münze) after the currency reform. One gulden (florin) was now equal to 100 kreuzer O.W. instead of the old 60 kreuzer C.M. Nine values issued with typographed value indications provisionally or as supplementary values; with the definitive printings being with engraved value numerals. White machine made paper, occasionally with yellowish or greyish tint, unwatermarked. Line perforated 13½, 14, 14½, 15, 15½, 16, 16½, and 17 in all combinations.

#### Typographed Value Numerals:

22	½kr	Black & brown	50
23	2kr	Black & brown	2.50
24	4kr	Black & brown	5.00
25	5kr	Black & brown	1.00
26	7kr	Black & brown	50
27	12kr	Black & brown	75
28	25kr	Black & brown	50
29	60kr	Black & brown	1.50
30	72kr	Black & brown	4.00

Designs of additional values. Other values the same as previous issue without "C.M."

#### Engraved value numerals:

30A	½k	Black & brown	100.00
31	2kr	Black & brown	30
32	4kr	Black & brown	30
33	5kr	Black & brown	15
34	6kr	Black & brown	15
34A	7kr	Black & brown	50.00
35	10kr	Black & brown	15
36	12kr	Black & brown	25
37	15kr	Black & brown	10
38	25kr	Black & brown	25
39	30kr	Black & brown	10
40	5kr	Black & brown	10
41	60kr	Black & brown	50
42	75kr	Black & brown	60
43	1fl	Black & brown	20
44	2fl	Black & brown	50
45	3fl	Black & brown	75
46	4fl	Black & brown	1.50
47	5fl	Black & brown	1.00
48	6fl	Black & brown	5.00
49	8fl	Black & brown	7.50
50	10fl	Black & brown	3.00
51	12fl	Black & brown	7.50
52	14fl	Black & brown	10.00
53	16fl	Black & brown	15.00
54	18fl	Black & brown	20.00
55	20fl	Black & brown	4.00

Dr. Floderer has found one example of 30A and two of 34A. The existence of which was not known before.

#### Distinguishing characteristics:

Typographed value numerals: short serifs on "k" and oval period.

Engraved value numerals: long serif on "k" and round period.

#### Printing varieties:

- 22I. Diagonal in "½" 5mm in length . —,—
- 22II. Diagonal in "½" 4mm in length . —,—
- 22III. Diagonal in "½" 3½mm in length . —,—
- 22IV. ½kr Inverted center . . . . . R
- 35I. 10kr Inverted center . . . . . 500.00
- 45I. 3fl Inverted center . . . . . RR
- 46I. 4fl Inverted center . . . . . RR
- 42I. 75kr Value on back . . . . . —,—

The ½kr, the 7kr and the 72kr are supplementary values issued on June 1, 1859, by directives of May 17, 1859 and May 26, 1859; all other values were issued on November 1, 1858 by order of the Ministry of Finance dated July 15, 1858. The first six low values of the old issue were distributed provisionally with new typographed value numerals.

Value numerals were all individually engraved on the plates, hence they are all different.

Poorly centered circular designs, off-sets, and examples with one side imperforate are known.

#### Paper varieties:

Yellowish or greyish tint in the paper is believed to be the result of aging and not major paper differences in the original.

#### Gum

Early Austrian gum was of animal origin. Technically, it was glue, and difficult to remove. (See attached article) Stiff, brittle paper is caused by the impregnation with gum, and is not a paper variety.

#### Currencies

See note at end of 1854 issue.



**Perforation varieties:**

The relative scarcity of the perforation varieties is difficult to determine, but the table will be a rough guide. To find the catalogue value of a given stamp in a particular perforation combination, multiply the basic catalogue value by the number shown in the table.

**POINT VALUE OF PERFORATION VARIETIES:**

PERFORATION		Horizontal		Vertical							
13½	14	14½	15	15½	16	16½	17	13½	14	14½	15
13½	2	40	50	2	40	50	40	—	—	—	—
14	15	15	50	40	30	30	15	—	—	—	—
14½	40	50	50	30	40	50	50	—	—	—	—
15	3	30	30	1	15	40	30	RRR	—	—	—
15½	3	30	30	5	5	40	30	—	—	—	—
16	40	15	50	40	50	50	15	—	—	—	—
16½	15	15	50	40	30	30	15	—	—	—	—
17	—	—	—	—	—	—	—	—	—	—	—

One example is known 15 x 17. A 30kr in Dr. Floderer's collection.

**Proofs**

Proofs in dark brown on thick, light brown paper are known in all values.

**Catalog Numbers**

22-55 = Erler 22-56 Az and Ay with Hungarian cancels.

**1859 (August)**

Same designs and background. Machine made "prepared" and bluish paper, unwatermarked. Line perforated 13½, 14, 14½, 15, 15½, 16 and 16½ in all combinations. Paper: w = grey-blue; x = blue

Typographed Value Numerals:		W or X	
56	½kr Black & brown	...	.50
57	7kr Black & brown	...	.60
57-1	72kr Black & brown	...	1.00

**Engraved value numerals:**

58	½kr Black & brown	.....	1.00
59	2kr Black & brown	.....	.20
60	4kr Black & brown	.....	.20
61l	5kr Black & brown	.....	.10
62l	6kr Black & brown	.....	.10
63	7kr Black & brown	.....	.10
64	12kr Black & brown	.....	.80
65	15kr Black & brown	.....	.10
66	25kr Black & brown	.....	.20
67	30kr Black & brown	.....	.10
68	50kr Black & brown	.....	.10
69	60kr Black & brown	.....	.50
70	72kr Black & brown	.....	1.00
71	75kr Black & brown	.....	1.00
72	1fl Black & brown	.....	.10
73	2fl Black & brown	.....	.50
74	3fl Black & brown	.....	.75

75	5fl Black & brown	.....	.50
76	6fl Black & brown	.....	1.00
77	8fl Black & brown	.....	500.00
78	10fl Black & brown	.....	1.00
79	12fl Black & brown	.....	6.00
80	20fl Black & brown	.....	3.00

In January of 1860, new plates were made for much-used values, by electrotyping (galvanoplasty): The new "5" was slimmer and thinner, the new "6" nicely rounded. The old "6" had often been open at the bottom.

		W or X	
61ll	5kr Black & brown	.....	.10
62ll	6kr Black & brown	.....	.10

**Printing varieties:**

		W or X	
65l	15kr Inverted center	.....	?
80l	20fl Inverted center	.....	R

65l has only been found used in Austria. Whether any were ever used in Hungary is not known. At least none have been found to date.

**Distinguishing Characteristics:**

Definite examples of the Type I 5kr and 6kr are those in the issues of 1854 and 1858; of the Type II, those in the issue of 1864 and 1866.

**Perforation Varieties:**

The relative scarcity of the perforation varieties is difficult to determine, but the table will be a ROUGH guide. To find the catalogue value of a given stamp in a particular perforation combination, multiply the basic catalogue value by the number shown in the table.

**POINT VALUE OF PERFORATION VARIETIES**

PERFORATION		Horizontal		Vertical							
13½	14	14½	15	15½	16	16½	17	13½	14	14½	15
13½	1	2	50	2	10	50	50	—	—	—	—
14	2	3	50	3	15	40	50	—	—	—	—
14½	50	50	50	50	50	50	50	—	—	—	—
15	2	3	50	3	15	40	50	—	—	—	—
15½	3	15	50	15	15	30	50	—	—	—	—
16	10	40	50	40	50	50	50	—	—	—	—
16½	15	42	50	40	50	50	50	—	—	—	—
17	—	—	—	—	—	—	—	—	—	—	—

Dr. Floderer has not seen perf 14½.

**Paper Varieties:**

The "prepared" paper was introduced to inhibit the cleaning-off of cancels from used stamps, through a reaction of the chemicals in the paper with the iron in the cancel ink. There are two shades of paper: grey-blue and blue, but we believe this is a result of later circumstances (such as washing in warm water) and that

they were not issued as such.

**Proofs:**

Proofs of ½kr and Fkr in dark brown on thick paper are known.

The new 72kr value was issued on 1/1/60 for use on newly produced pass-cards.

Double-printed values, offsets, and vertically imperforate examples are known.

**Catalog Numbers**

56-80 = Erler 22-56 Aw and Av with Hungarian cancels.

**1863 (April)**

Same designs and background. Selected values on prepared dark blue paper used for the 1860 issue of Lombardy Venetia. Line perforated 13½, 14, 14½, 15, 15½, 16 and 16½ and in all combinations.

81	2kr Black & brown	.....	1.00
81A	4kr Black & brown	.....	—
82	5kr Black & brown	.....	.75
83	6kr Black & brown	.....	.75
84	7kr Black & brown	.....	.50
85	12kr Black & brown	.....	10.00
85A	15kr Black & brown	.....	—

**Perforation varieties:**

It has been impossible to estimate relative scarcity of the various perforation combinations, but the most common are 15 x 15, 15 x 13½ and 13½ x 13½.

**Catalog Numbers**

81-85A = Erler 24-32 At with Hungarian cancels

**1863 (End)**

Prior and later issues with transitional perforations: 12 x 13½ or 13½ x 12.

**PERFORATION:**

A) 12 x 13½ B) 13½ x 12

86	1kr (No. 91)	.....	3.00	6.00
87	5kr (Nos. 61/II & 95)	.....	2.00	4.00
87A	6kr (Nos. 62/II & 96)	.....	*	*
87A	12kr (Nos. 64 & 99)	.....	*	*
88	25kr (Nos. 66 & 101)	.....	1.00	2.00
89	50kr (Nos. 68 & 104)	.....	10.00	20.00
89A	15fl (No. 116)	.....	*	*

**Catalog Numbers**

86-89A = Erler 23B-33B Av with Hungarian cancels

# STEMPE

Illustration of new watermark III. Closed letters (IIIa) above and open letter (IIIb) right.

## 1864 (Beginning)

Same designs and background. Introduction of new paper with watermark STEMP-EL-MARKEN: IIa "Closed" letters or IIb "open" letters. Line perforated 12 and 12½ and in all combinations.

PAPER:			W=bluish	x = grey blue	Y=white
90	½kr	Black and brown	7.50	15.00	
91.	1kr	Black and brown	.10	.70	
92.	2kr	Black and brown	1.50	—	
93.	3kr	Black and brown	1.00	2.50	
94.	4kr	Black and brown	1.00	2.50	
95.	5kr	Black and brown	.10	.40	
96.	6kr	Black and brown	.10	.20	
97.	7kr	Black and brown	.10	.40	
98.	10kr	Black and brown	.15	—	
99.	12kr	Black and brown	.30	.60	
100.	15kr	Black and brown	.10	.50	
101	25kr	Black and brown	2.00	5.00	
102	30kr	Black and brown	.10	.40	
103	36kr	Black and brown	.30	2.00	
104	50kr	Black and brown	.10	.60	
105.	60kr	Black and brown	1.00	2.00	
106.	75kr	Black and brown	3.00	6.00	
107	90kr	Black and brown	3.00	6.00	
108	1fl	Black and brown	.15	.60	
109	2fl	Black and brown	.25	1.50	
110	2.50fl	Black and brown	1.00	3.00	
111	3fl	Black and brown	1.00	2.00	
112	4fl	Black and brown	2.00	—	
113	5fl	Black and brown	.40	1.00	
114	7fl	Black and brown	2.00	20.00	
115	10fl	Black and brown	.40	—	
116	15fl	Black and brown	3.00	15.00	
117	20fl	Black and brown	1.00	2.00	

## Watermark varieties:

The STEMP-EL-MARKEN watermark is found, once to a sheet, in open (IIa) letters of a height of 22, 24, 25, 27mm or closed (IIb) in heights from 21 to 24mm. The spacing between the letters varies. Stamp specimens with a generous piece of the watermark should be priced at four times the basic catalogue value, if horizontal; three times if vertical. The ½kr has not been found to date with watermark.

## Perforation varieties:

The relative scarcity of the perforation varieties is shown in the table. To find the catalogue value of a given stamp in a particular perforation combination, multiply the basic catalogue value by the number shown in the table.

	12	12½
12	1	25
12½	10	75

## Paper varieties:

It is possible that the white paper is merely a variety of the grey-blue paper, although it is believed that some values, the exact ones being unknown, were issued on white paper late in 1864.

1kr on blue paper is known imperforate top and bottom.

Dark brown proofs on thick, light brown paper are known for the following values: 3, 36, 90kr and 2½, 7, 15 gulden.

An order of 10/14/64 withdrew some values from use: 6, 12, 30, 72 kreuzer, and 8 gulden.

## Catalog Numbers

90-117 = Erler 22-56 Cv and Cw with Hungarian cancels.

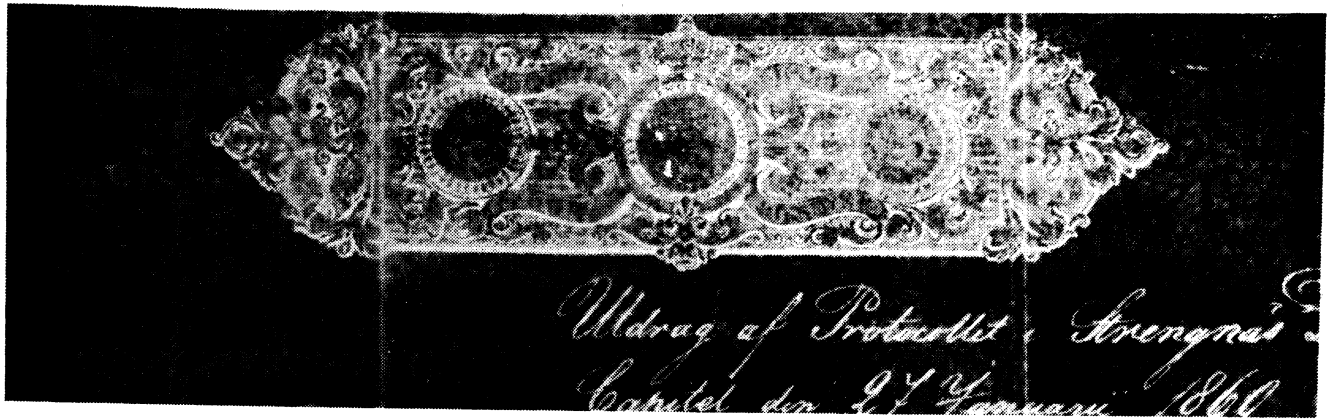
The sulphur yellow paper catalogued above as "z", were given the separate catalogue numbers 142-163, in the 1966 catalogue by Kaptay. The existence of 60kr on bluish paper is questionable (131w). Double prints, offsets and one sided imperforates are known.

The relative scarcity of the perforation varieties is shown in the table. To find the catalogue value of a given stamp in a particular perforation combination, multiply the basic



## 1866 (March 1)

Same basic design and background with value also in typographed text for the kr values. Continuation of use of the bluish and grey-blue paper of 1864, plus a white paper of variable thickness. A sulphur yellow paper was introduced in February, 1868. Line perforation 12, 12½ and all combinations.



**Figure 5e.** An example of how the printed impression in 1865 SRP looks with the watermark in the paper.

5d, both this time in normal watermark. Figure 5e illustrates the top corner watermarks on the first page, with the imprinted stamp appearing in negative print. This imprint is of a small coat of arms, while the charta sigillata, beginning in 1863, were of a large coat of arms in an oval, as shown on page 5 of the January Revenuer.

In summary, if you are looking at a piece of Swedish revenue paper which may be either a Charta Sigillata or a

cut from the top of a piece of Stamped Revenue Paper, the watermark in the paper will clearly identify it. If, in the case of the imprinted issues which begin in 1845, there are four corner ornaments and denomination and a year in a cut about 7 1/2 x 4 inches or so, the piece is a Charta Sigillata. If only two corner ornaments, in the top corners, are present, it is a cut from an SRP.

Correspondence is welcomed on the subject of Scandinavian philately of all kinds, including the revenues. Please write to Paul Nelson, Scandinavian Collectors Club, P O Box 57397, Los Angeles, California 90057.

## The Philatelists's Psalm

Chicago, Illinois  
April 5, 1980

Irv Silverman

The Catalogue is my Shepherd;  
I shall always want.  
It maketh me to eye down  
along myriad columns;  
It leadeth me to  
still pockets.  
It devoureth my gold;  
It guideth me along straight paths  
to the dealers  
for Its name's sake.  
Yea, though I balk at  
the shadow of mint n. h.  
I always fear evil  
for Thou art with me;  
Thy values and increases  
don't comfort me.  
Thou preparest tables of stamps before me  
that I must have  
and thereby give presents to my adversaries  
the dealers;  
Thou hast annointed my head  
with high prices;  
my checking accounts payouts  
runneth over my balance.  
Surely NSF's and deficiencies  
shall follow me all the  
days of my life  
and I shall dwell in the house of  
insolvency forever.

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## Newly Reported Surcharges on Beer Stamps

### 1898 Provisional Issue

*Act of 1917,  
E. D. McCabe,  
Col. 5th. Dist. Ill.*

TYPE 109

Used on catalog number 580, unused  
Surcharge color: purple

### 1917 Provisional Issue

**RATE \$2. PER BBL.  
SERIES OF 1898.**

TYPE 29

Used on catalog number 144A.  
Perforated cancellation: R I B Co.  
12-18-17  
Surcharge color: purple  
R I B Co are the initials of the Rock Island  
Brewing Co., Rock Island, Illinois

# RACLETTE NO. 11

"Do you read me?"

by M.N. Thaler



In my business, unless one drops everything and goes off to the boondocks from time to time, one must go bananas. Right now, writing this column which you will not see perhaps for several months, I am in boondock land, but that's with respect to home, not with respect to this place. Vacationers, retirees, condominiums and shopping centers surround us, but the phone doesn't ring, nobody comes to see us, the office doesn't call, etc. Sadly, there's no decent cheese for miles - just oranges.

I brought Bern stamps to study while here, and in the week of concentrated work (play?) I learned much. Leaving the micronumeral aspect that I mentioned in a previous column to another time for greater detail, I concentrated on the factors which are listed in the Schaufelberger catalog. Very much more remains to be done, but I am not averse to telling you about the progress to date. Evidence points to your having the intelligence to accept this as a partial report the rest of which may well be far in the future.

Reference will be made in my personal observations hereinafter to Schaufelberger's catalog descriptions and numbering on the Bern Stempelmarken (general revenue stamps) for 1880 through 1902.

1. My opinion based upon the large number of stamps I have examined is that the relative scarcity reflected by their catalog prices is not quite as indicated notwithstanding Schaufelberger's statement that he assigned prices in accordance with rarity. All stamps from No. 5 through No. 22 are much scarcer than any of the same denominations from No. 23 onward. Numbers 5 through 13 and No. 15 have the values in rappen. When you see that word on any of the series of stamps that I am discussing, treat that stamp carefully because stamps of this ilk are not that easy to find in any condition, let alone superb. Relative to pricing, Numbers 7 through 12 are highly underpriced by Schaufelberger.

2. I believe that the 1881 and 1886 low values are so numerous that you need not settle for anything but the most perfect ones at the lowest prices. The 5 and 10 centimes values are more numerous than the 15 centimes value. Expect that you will find these three lower values considerably more often than you will find Numbers 27(30c.), 28(60c.), 31(25c.) and 32(50c.); hence when you find the latter stamps be happy - especially if they are in good condition.

3. Speaking of condition, don't mess up what you have by soaking them without regard to the presence of fugitive cancellation inks. The so-called indelible ink of years ago that was purple in appearance will often still run after 100 years. Handle these separately from the others you soak and, in ad-

**Bern general revenue stamps - 1880 to 1902. All are of the same value but are quite different from one another. The chart below describes them, some of the characteristics being too small to be seen on the illustration:**

No	Cat. No.	Series	Currency	Perf.	Location of Oak	Dated	Micro Nos.
1	6	1880	rappen	11 1/2	right	none	none
2	22	1881	centimes	11 1/2	right	none	none
3	24	1881	centimes	11 1/2	right	none	1 left K Rt
4	40	1892- 1902	centimes	11 1/2 x 13	right	Vii-93	4 left K rt.
5	46	1892- 1902	centimes	11 1/2 x 13	left	X-02	None
6	46	1892- 1902	centimes	11 1/2 x 13	left	III-96	none (not listed)

dition, watch for fugitive reds. In pulling these suspects out of your potential dunkers, remember that the fugitive ink can be by way of rubber stamp cancellation as well as by manuscript. Soaking alone may not remove the old glue readily (while we're discussing soaking) and if this stuff remains it will curl your stamp when dry; hence rub the stamp gently between your fingers under the water to remove this tenacious slime.

4. "Chene" in French (Forbin) and "eichenlaub" in German (Schaufelberger) both mean "oak". Oak branches are part of the heraldic symbols on the Bern stamps, but they can be on the left or on the right, opposite laurel branches. Left hand oak branch stamps of the series we are discussing (45, 46, 48, 50, 52) are much more common than the right hand oak branch variety of the same denominations (39 to 42). Unless you have a very large lot of these stamps to go through you will have problems filling in all of the values and dates of the right hand oak branch variety. My conclusion of their relative value is more readily reflected by the catalog prices used by Schaufelberger on the one franc stamps, that is, Numbers 44 and 54.

5. Numerals Arabic and Roman are used to date the Bern stamps but you will need a good magnifying glass to identify them. Do your work under good light to prevent logos of the bogos. Optically excellent equipment should be

## Liquor Strips

*It was tattered,  
It was torn,  
It showed signs,  
of being worn.*

This is the story of a one quart, series of 1911, green bottled in bond liquor strip stamp. Originally cancelled to be used by the Wood Pollard Company, Distillery Number 229 of the 5th District of Kentucky. The right side and all dates are missing.

But it was not used. Later another company, A. Mayfield & Co., coated over the original cancellation in yellow and applied their cancel "A. Mayfield & Co. Dist. 229 5th Ky."

Now let's explain this situation. This had come about in the time of the "trusts". There were five companies, all part of the "Kentucky Distillers and Warehouse Company", four of them having been transferred into this distillery. They were: Baldrick Callaghan, J. N. Blakemore, Inc., Coon Hollow Distilling Co., A. Mayfield & Co. and Wood Pollard Co.

Now the stamps as overprinted/cancelled still was not used. Later it was taken back to a printer and the center logo "tax paid" was covered over in red and overprinted "export" in black and promptly applied to a bottle.

This probably happened before July 1, 1919, as the cancel carried the 5th District number as Kentucky became one district on that date.

used to avoid aberration and the magnification required is inversely proportional to your age. Never you mind if you can't see a date clearly because of a cancellation obliterating the same; just pencil a question mark on the back of the stamp and put it in an appropriately marked storage envelope. The day will come when you have filters, ultraviolet light and other equipment available so that you can learn the true date. The others whose dates you have deciphered can be marked also in pencil with these dates, but lightly, and put aside until they are ready for mounting.

6. Every stamp of any one catalog number (of the dated stamps) will not be the same because these stamps were printed over a period of many years with different plates and different inks. Late and early printed stamps differ considerably in quality of printing, the brighter, crisper and more easily discerned ones being those printed in the later years. Lightness in color and difficulty of legibility are characteristics of the earlier printed stamps; thus you can readily classify them between early and late dates by a cursory examination as your first step.

7. All dates are not listed in the catalog. Schaufelberger lists 24 dates for the 10 centimes stamp (No. 46) with left hand oak branch, for example. On this one stamp alone I have already found five unlisted dates: X-96, V-97, I-98, III-96 and V-02 (although the III-96 is listed by Forbin along with X-96). Unlisted dates may be found in other denominations as well. Look out for them because the unlisted ones should command premium prices, even for the low value stamps.

8. Finally, for this discussion, I must say that Bern stamps are probably the most numerous Swiss revenues. If you are a serious collector or a fly-specker this is for you. No lot or accumulation of these stamps of any reasonable size will disappoint you. I assure you that you will find printing flaws, perforation variations, microdots and micronumerals, broken frames, color and shade variations, actual printing differences, different kinds of bank and city and financial office cancellations, etc., etc.

So long until later.

Well and good, the stamp had been used, but its story was not yet over. Somehow it was not exported and January 16, 1920, found it in the warehouse. Prohibition became effective on Jan. 17 and there it was.

Bottled as a quart in a time when legally only a pint, ½ pint or ¼ pint could be legally sold, and that only for medicinal purposes.

Hard times came to the distillers. The cost of bond, interest, taxes, insurance and security and no cash flow. And here was that quart with an export stamp.

So in closing down the operation the quart along with its export brothers was dumped and rebottled in saleable sizes, and the three fourths of a stamp was salvaged.

## LEBANON PHARMACEUTICAL STAMPS

By Herman Herst, Jr., ARA



Lebanon at some time in the 1950s or 1960s issued a stamp which apparently was intended to pay a tax on medical prescriptions. We are happy to illustrate it here.

We obtained knowledge of the stamp under rather unusual circumstances. Some Florida visitors ("snowbirds" we call them) from Kenosha, Wisc., brought an accumulation of quite common stamps to us to find out if they had any value. (They did not.)

However, in going through them, we found the stamp pictured here. We inquired of the owners, and the gentleman told us that he had worked 38 years for the Blue Cross in Wisconsin. He remembered that perhaps twenty years ago, a Blue Cross policy holder submitted some prescriptions that had been filled in Lebanon, and on each one was one of these stamps.

The stamps are in light green, and portray two men. The man at the left is Hippocrates, the father of medicine; without a knowledge of Arabic, we would have no way of knowing who the bearded, elderly man at the right is.

The wife of the Blue Cross official wrote on the back of the paper on which the stamp is tied with two penstrokes "Lebanon Pharmaceutical Stamps." On the front she wrote "Lebanon, on medical bills."

If this magazine circulates to Lebanon, or to someone familiar with Lebanese fiscals, perhaps we might learn if there are other stamps of this kind, and in what colors they may come. The stamp illustrated bears no denomination, and is Perf. 13.

### Quotables:

To us it seems absurd to suppose that the growing popularity of "fiscals" has the least concern with the price of postage stamps or that the growth of fiscal collecting is likely to affect, or has in the least degree affected, the price of postage stamps. "Fiscals" are collected because of their intrinsic interest and their popularity is no doubt enhanced by the fact that good stamps are still to be had fairly cheaply. But there is no hostility between the two branches of collecting and the one in no way interferes with the other.

The Philatelic Journal of India, April, 1903

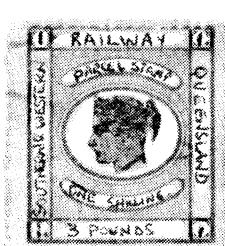
# Queensland Railway Stamps

*Editor's Note: This article originally appeared in the Australian magazine Stamp News. It is reprinted with*

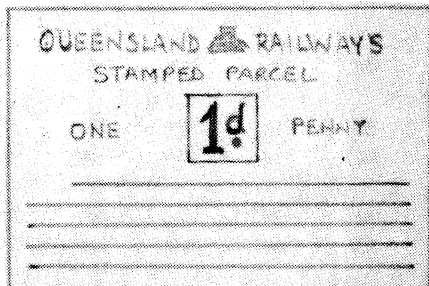
*permission of the editor Bill Hornadge, ARA, who kindly loaned TAR his original paste-ups . . . kt.*

The following listing of Queensland Railway Stamps was compiled by Mr A. D. Presgrave of 121 Supply Co, Milpo, Townsville, Qld, who would welcome correspondence on items not included in his list.

NOTE: Illustrations of Types Nos. 1 and 2 are not of actual stamps as these were unavailable but are composites drawn by Mr Presgrave from detailed descriptions by Mr Bassett-Hull and by the Robson Lowe Encyclopaedia of British Empire Stamps (Vol IV). The five lines at foot of Type 2 indicate instructions which were printed on the stamps. Actual details are not known.



Type 1



Type 2

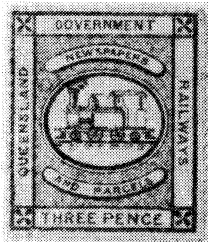
1875 ( ) No wmk, perf 13

- |   |            |      |
|---|------------|------|
| 1 | 1/-        | Blue |
| 2 | 2/-        | Rose |
| 3 | 1/- on 2/- | Rose |

Surcharge in Manuscript

1888 ( ) No wmk, perf 10

- |    |   |     |                |
|----|---|-----|----------------|
| 4  | 2 | 1d  | Black on White |
| 5  |   | 3d  | Black on White |
| 6  |   | 6d  | Black on White |
| 7  |   | 9d  | Black on White |
| 8  |   | 1/- | Black on White |
| 9  |   | 1/6 | Black on White |
| 10 |   | 2/- | Black on White |



Type 3

1894 ( ) No wmk, perf 12

- |    |   |     |        |
|----|---|-----|--------|
| 11 | 3 | 1d  | Red    |
| 12 |   | 3d  | Brown  |
| 13 |   | 6d  | Green  |
| 14 |   | 1/- | Violet |

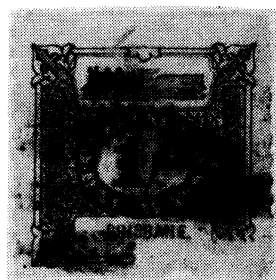
1896 ( ) Wmk 1, perf 12

- |    |   |     |        |
|----|---|-----|--------|
| 15 | 3 | 1d  | Red    |
| 16 |   | 3d  | Brown  |
| 17 |   | 6d  | Green  |
| 18 |   | 1/- | Violet |



Type 4

Type 6



Type 8



1915 ( ) Wmk 2, perf 10 or 13, roul, or roul x 13

- |    |   |      |        |
|----|---|------|--------|
| 37 | 6 | 1/2d | Grey   |
| 38 |   | 1d   | Blue   |
| 39 |   | 3d   | Mauve  |
| 40 |   | 5d   | Rose   |
| 41 |   | 6d   | Green  |
| 42 |   | 1/-  | Red    |
| 43 |   | 2/6  | Yellow |
| 44 |   | 5/-  | Brown  |

1915 ( ) Wmk 3, perf 10 or 13, roul, or roul x 13

- |    |   |      |        |
|----|---|------|--------|
| 45 | 6 | 1/2d | Grey   |
| 46 |   | 1d   | Blue   |
| 47 |   | 3d   | Mauve  |
| 48 |   | 5d   | Rose   |
| 49 |   | 6d   | Green  |
| 50 |   | 1/-  | Red    |
| 51 |   | 2/6  | Yellow |
| 52 |   | 5/-  | Brown  |



Type 7

1927 ( ) Wmk 3, perf 13

Station names in Red

- |    |   |      |                |
|----|---|------|----------------|
| 53 | 7 | 1d   | Blue           |
| 54 |   | 3d   | Mauve          |
| 55 |   | 5d   | Brown          |
| 56 |   | 6d   | Green          |
| 57 |   | 1/-  | Red            |
| 58 |   | 2/6  | Yellow & Blue  |
| 59 |   | 5/-  | Brown & Green  |
| 60 |   | 10/- | Grey & Carmine |

1950 ( ) Wmk 3, perf 13,

Station names in Red

- |    |   |     |             |
|----|---|-----|-------------|
| 61 | 7 | 7d  | Orange      |
| 62 |   | 10d | Magenta     |
| 63 |   | 2/- | Green & Red |

( ) Wmk 3, roul,

Station names in Red

- |    |   |      |                |
|----|---|------|----------------|
| 64 | 7 | 1d   | Blue           |
| 65 |   | 3d   | Mauve          |
| 66 |   | 5d   | Brown          |
| 67 |   | 6d   | Green          |
| 68 |   | 7d   | Orange         |
| 69 |   | 10d  | Magenta        |
| 70 |   | 1/-  | Red            |
| 71 |   | 2/-  | Green & Red    |
| 72 |   | 2/6  | Yellow & Blue  |
| 73 |   | 5/-  | Brown & Green  |
| 74 |   | 10/- | Grey & Carmine |

Withdrawn Feb 14, 1966.

1966 (Feb 14) Wmk 3, roul, Station name in Red

- |    |   |     |                        |
|----|---|-----|------------------------|
| 75 | 8 | 1c  | Dark Blue              |
| 76 |   | 2c  | Violet                 |
| 77 |   | 3c  | Light Brown            |
| 78 |   | 5c  | Green                  |
| 79 |   | 6c  | Orange                 |
| 80 |   | 7c  | Magenta                |
| 81 |   | 10c | Red                    |
| 82 |   | 20c | Green & Red            |
| 83 |   | 25c | Orange-Yellow and Blue |

- |    |  |     |                       |
|----|--|-----|-----------------------|
| 84 |  | 50c | Brown & Green         |
| 85 |  | \$1 | Charcoal-Grey and Red |

1c, 2c, 3c, 6c and 7c values withdrawn Nov 1, 1975.

5c, 10c, 20c, 25c, 50c and \$1 values withdrawn April 1976.

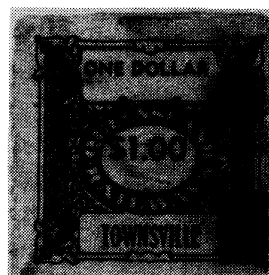
1974 ( ) No wmk, roul, Station name in Red.

Printed on paper with security background consisting of "Queensland Government Railways" continuously in light blue.

- |    |   |     |                        |
|----|---|-----|------------------------|
| 86 | 8 | 1c  | Dark Blue              |
| 87 |   | 2c  | Violet                 |
| 88 |   | 3c  | Light Brown            |
| 89 |   | 5c  | Green                  |
| 90 |   | 6c  | Orange                 |
| 91 |   | 7c  | Magenta                |
| 92 |   | 10c | Red                    |
| 93 |   | 20c | Green & Red            |
| 94 |   | 25c | Orange-Yellow and Blue |

- |    |  |     |                       |
|----|--|-----|-----------------------|
| 95 |  | 50c | Brown & Green         |
| 96 |  | \$1 | Charcoal-Grey and Red |

Withdrawal date as for nos. 75 to 85.



Type 9

1976 ( ) No wmk, roul, Station name in Red, security paper.

- |    |   |     |                       |
|----|---|-----|-----------------------|
| 97 | 9 | \$1 | Charcoal-Grey and Red |
|----|---|-----|-----------------------|

W/d April 1976.

1976 (Apr ) No wmk, roul, tropical gum, Station name in Red, security paper.

- |     |   |     |               |
|-----|---|-----|---------------|
| 98  | 8 | 5c  | Green         |
| 99  |   | 10c | Red           |
| 100 |   | 20c | Blue          |
| 101 |   | 25c | Olive Green   |
| 102 |   | 50c | Dark Brown    |
| 103 |   | \$1 | Charcoal Grey |

1977 (Feb 1) No wmk, roul, tropical gum, Station name in Red, security paper

- |      |  |     |         |
|------|--|-----|---------|
| 1048 |  | \$2 | Magenta |
|------|--|-----|---------|

Michelmores MACKAY  
5d, 1/-, 2/6, 5/-, 10/-.



## Plating Progress Reports

In our renewed effort to uncover U.S. revenue plating projects, old and new, we have been gratified to find ourselves buried in good information. We know, so far, of some 35 Civil War revenue plating studies. In the past month, we have seen two recently surfaced reconstructions (50c MORTGAGE, 50c ORIGINAL PROCESS) and hope soon to be able to study a third (10c BILL OF LADING).

We have been privileged to see the manuscript of a plating study which is about to be privately published by ARA member Steven Rorer. Steve is bringing out a study of the 50c CONVEYANCE, complete in one state but for 2 positions. He reports that each position has been tied by "at least a pair and usually several pairs or blocks." His introduction nicely covers the basics of plating. Ken Trettin will review the work upon publication.

Charles W. ("Woody") McLellan has plated revenues (and pursued diverse philatelic pursuits) since he was ten years old, in 1917. He was a correspondent of C.W. Bedford, Beverly King, Don Bennett and many others. He is an articulate and witty man with a wealth of plating experience. Woody reports that he has worked on plating many revenues, including the 2c EXPRESS (50%, 1 state), the 5c CERTIFICATE (after Beaumont), the 5c INLAND EXCHANGE ("Bedford did a fine job on Plate 5F," which Woody was able to show "was a late state; also that there was another plate used, with two states. Also either a third plate or a third state of one of the others."), the 10c CERTIFICATE (80%), the 10c CONTRACT (most of the first two states, a "mere start" on the third), the 10c INLAND EXCHANGE (early state, complete; late state, 90%), the 50c CONVEYANCE (early state. The work was completed by another collector, since deceased. There are two states, the second difficult to plate.), the 50c MORTGAGE (see below), the 50c ORIGINAL PROCESS (early state, completed; late state, 80%), the \$1 Inland Exchange . . and others.

In a 1931 *American Philatelist* Revenue Unit column, C.W. Bedford reported that: "Following the completion of the replating of Plate 5F of the 5 Cent Inland Exchange by the Revenue unit members during 1930 and after the hundreds of fine items had been returned to their owners, a call was issued for the loan of pairs, strips and blocks of the 50 Cent Mortgage in an attempt to determine the plate positions of the well known cracks

on this stamp." Woody McLellan reports that, at Bedford's urging and with material from Bedford, King, Bennett, and others, he plated the early state (complete) and the late state (almost complete). The work was passed along to Bedford; as far as we know, it has not been published.

ARA member Wilson A. born recently bid successfully on reconstructions of the 50c MORTGAGE and the 50c ORIGINAL PROCESS. Each of the 50c MORTGAGE stamps is signed in pencil on the back, "DB." We have produced in-depth inventory descriptions of the two reconstructions, which are available to interested students of those titles (SASE, please). The locations of the 50c MORTGAGE cracks, by the way, are:

Vertical crack (Scott C59)	Pos. 64, 81
NE/SW diagonal crack	Pos. 26, 42, 43
NW/SE diagonal (crack?)	Pos. 12, 29

Richard C. Celler reports on his active plating efforts: 50c CONVEYANCE (81 positions part perf, "earliest state;" 85 positions perf, "presumably first state;" 39 positions perf, second state; 53 positions perf, second or third state); 50c ENTRY OF GOODS (50 positions part perf; 82 positions perf, "presumably first state;" 85 positions, second state); and 50c MORTGAGE (in-process; would appreciate help, material). Dick reports that he is "quite willing to aid or assist anyone in an effort to get plating into into a usable form for publication."

He also asks: "Wouldn't it be nice if photos were available (similar to the Great Britain one penny imprimatur sheet photos) of the proof sheets of the revenue issues in the Smithsonian? Wouldn't that give plating a shot in the arm?"

We are busy establishing a centralized and organized repository of information on revenue plating efforts. We agree with Bill Castenholz that "our present knowledge of the Civil War revenues is both disorderly and incomplete to the point of being superficial." So much work has been lost; or at least forgotten, unnoticed. Please: tell us what you know, show us what you have. We need to find out what we do know and what we don't know . . . then work together to proceed from that point in orderly fashion.

What we need the **most**, right now, are loans of First Issue revenue proofs, so we can produce fine, top quality mats, probably on acid-free archival paper in the form of album pages. We need your help. We will be very careful with all material loaned to us, and will return it immediately.

Correspondence: Dick Sheaff, 14 Hammondswood Road, Chestnut Hill, MA 02167

Magnetic Motors TOWNSVILLE  
1d, 10d.

Golden Casket

Gordon & Gotch

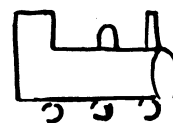
F. T. Morris & Co  
6d.

Darling Downs Co-op Bacon Ass Ltd,  
WILLOWBURN  
6d

Allan & Stark  
6d.



WMK Type 1



Wmk Type 2



Wmk Type 3



**with Ron Leshner, ARA, SRS**

transfers were the major use of the red dated documentaries with which we are all familiar.

So many revenuers I know shun the dated docs, however, because of their sameness. They're all red and the designs were the same from 1940 until 1954 except for



RECEIVED  
10/10/1914  
CLERK

## Plate Varieties

Anthony Giacomelli, ARA



Last September (TAR, Sep, 1979 p 135) we showed a 5¢ certificate with a pre-print paper fold. This item belongs to editor Ken Trettin and is a rather small fold, so small in fact that when he bought the stamp the fold was not recognized as such but rather as a crease.

a date overprint. The one per cent Pennsylvania real estate transfer tax became effective February 1, 1952 and although the stamps are the same design, each denomination is a different color.

Local municipalities in Pennsylvania also were allowed to levy an additional one per cent tax on real estate transfers. So it is quite possible to find deeds with three sets of stamps on them, (federal, state, and local). In a few instances the one per cent local tax was split evenly between a local government and the school district, thus necessitating two sets of local stamps.

The illustrated deed is from Philadelphia and shows the federal, state, and local stamps. The real beauty of the piece is lost in this illustration because the kaleidoscope of color is lacking. No doubt the piece spices up an otherwise dull section of the revenue collection.

(Correspondence is invited by the author. He can be contacted at P. O. Box 242, Pineville, Pa. 18946. A SASE would be appreciated.)



This month we illustrate three rather spectacular pre-print folds. These items are courtesy of Dick Sheaff. We will not take your time with needless identification of the stamps. The pictures should be worth at least three thousand words. Savor them for a few moments then come back.

In the February, 1862, issue of *Harpers New Monthly Magazine* there appeared an article entitled "Making Money — The American Bank Note Company." (Reprinted in *Ten Decades Ago*, APS, 1949). The article describes how bank notes were engraved, plates made and sheets printed; the same process used for producing our First Issue stamps. We quote,

"A portion of the colored work of a note is printed from raised plates, like type, upon the ordinary hand-press. But the greater part of the printing is "copper-plate." The plate is laid on a brazier containing fire, for it must be warm to keep the ink in a sufficiently fluid state. The ink is applied with a roller all over the plate. The workman gives it two or three dextrous wipes with a cloth, and one or two more with his bare hand, removing all the ink

(Plate Varieties — continued on page 112)

# European Commentary

*This column will appear at irregular intervals. it is being instituted at the suggestion of ARA member Martin Erler of Germany. This column is open to all members of the ARA, especially those living abroad who may be able to furnish commentary about the market, new issues or new discoveries in their country. If the response warrants the scope of this column will be opened world-wide or separate columns started for other areas of the world.*

## A commentary on the European continental market.

During the past years it has appeared that our members often times were not sure about the development of the market especially for non-US/Canadian material. Since catalogues for most of non-US countries are not issued annually we think it right to give additional information from time to time.

This information should not only give addenda to the catalogues (unlisted stamps, new prices etc.) but should also give hints at market trends.

All members are encouraged to participate in this information work and to send their opinions and reports to TAR.

### AUSTRIA:

Some Austrian dealers sell revenue stamps. Their stock usually comprises common material only. In the Dorotheum auctions at Vienna no important lots of revenue stamps showed up during the past two years. Privately some collections were offered. Prices were high, though they contained no real rare material.

#### *Commentary:*

*Common material* (cat. value \$.90 and less): For the classic material (up to 1900) there is sufficient stock available through ARA. Additional supply is trickling in. There is no danger that the market for these may become narrow, perhaps with the exception of stamps in very fine condition, (most early Austrian revenue stamps are badly centered and have more or less defacing cancellations). For recent issues (after 1945) the development cannot be entirely judged, supply is sometimes small.

Prices are at catalogue level, sometimes a bit below. There is no indication for a rise of prices at present.

*Medium material:* (cat. price \$1.00 to \$3.00): Most classic items are available through ARA. With moderns it is some times difficult, but we hope there may come something from the files.

Prices are at catalogue level.

*Scarce material* (Cat. value \$4.00 and more): Stock is low for classics, nearly no stock for moderns. Now and then we get some — it is a question of patience. The supply however is better than for comparative German revenue stamps.

Prices are still on catalogue level.

*Rarities:* Now and then one shows up. Prices are **NOT** beyond catalogue level!

### GERMANY:

A few dealers offer revenue and railroad stamps. Prices charged are sometimes high, sometimes even absurdly high beyond catalogue prices. The material offered usually is of medium quality, mostly common material. Most is of German provinces, a bit of Austria-Hungary and of GB.

In auctions some collections showed up recently. A big Finland collection was sold at a sky high price (ex Hellmann collection). Some smaller Germany and Austria lots and collections were sold at prices which we would think as being far too high. Probably prices usually set for such lots are made according to the relations prevailing with postage stamps - which surely is wrong.

Demand from the side of collectors apparently is increasing. It can be noted that home-country or home-town specialists have decided to take in revenue stamps to their collections.

With exception of the Hellmann collection no rare items were seen. Commentary for German revenue stamps:

*Common Material* (cat. price \$.90 and less): In spite of the fact that the market seems to be nearly empty, this material will be available to a large extent for the members of ARA. Prices correspond with catalogue indications (1979), no major rises are to be expected.

*Medium material* (cat. price \$1.00 to \$3.00): Some of these stamps already are difficult to find. Stock is low. In part they will be available through ARA.

Prices are at catalogue indications (1979), there is the tendency for a rise! Exceptions: Some inflation issues of Hesse and Prussia, where part sheets have appeared on the market; for these no rise is indicated.

*Scarce material* (cat. price \$4.00 and more): To be found now and then only. No stock with dealers.

Sales often from 20 to 50% over catalogue!

*Rarities:* For these the situation usually is underestimated. It can be expected that prices for these may go sky high in spite of comparatively low catalogue indication. This is especially due for the classics (before 1900) where no additional finds from files can be expected.

In general it appears increasingly difficult to get hold of new material due to tightened official measures for destroying old files under supervision.

### HUNGARY:

Most Hungarian revenue stamps are not as scarce as considered! The problem only is to get them out from Hungary.

#### *Commentary on the market:*

*Common material* (cat. value \$.90 and less): Nearly all classic and later material till 1945 should be available through ARA. Additional supplies should be possible from Hungary. With modern issues after 1945 better supplies still have to be found but it will probably be possible to get them.

Prices for commons are at ca. 50 to 80% of the new proposed catalogue of Ittel-Floderer.

*Medium material* (cat. value \$1.00 to \$3.00): Classic material to 1945 is available in most of cases. We have managed to get some supply for ARA members; the stock, however, is not large. Modern material is comparatively scarce, we have opened channels that are promising.

Prices are at 70 to 90% of cat.

*Scarce material* (cat. value \$4.00 and more): Some of this material is available (some patience may be necessary). Prices are ca. 100% of catalogue.

The same is due to rarities.

## Cinderella's Hearth

— the corner where we stray from standard philately (revenues)



The Croatian Philatelic Society in Australia has released a five-color commemorative cinderella stamp which notes 1,000 years of Croatian history.

The stamp features the legendary Croatian Queen Jelena. The stamp was issued in perforated sheets of 20 stamps, bearing 100 Kuna value and the words, "1000 Years of Croatian History," and "Queen Jelena," in Croatian and the wording "Nezavisna Drzava Hrvatska" on bottom of the stamp, in identification used by Croatia during its 1941-45 existence.

The stamp was designed by I. Galic of Sydney, founder of the Croatian Philatelic Society in Australia. A limited number was privately printed by Galic.

Price for the stamp is \$10. for a sheet of 20 stamps, \$3. for a block of four stamps, \$1.50 for a pair of two, and \$1. for a single stamp. All orders are postpaid from CPS, P.O. Box 161, Rockdale, N.S.W., Australia.

The National Wild Turkey Federation, Inc. has issued its fifth annual Wild Turkey Stamp. The stamp depicts and "Explosion in Corn," two wild turkeys taking flight from corn stubble.

The artist is Walter Wolfe, 43, of Concord, CA. His entry was chosen from a field of 126 entries from all over the U.S. Wolfe is a native Californian but has vivid memories of the river-bottom hardwoods and cornfields along the Hatchie River in western Tennessee, where he had spent a lot of time as a child. Wolfe also won the 1979-80 and 1980-81 duck stamp competitions for the State of California. This was his first entry in the Wild Turkey Federation contest.

The NWTF was founded in 1973 in an effort to restore and manage rather than exploiting the wild turkey and other wildlife resources. The NWTF feels that wild, natural things and areas are valuable and believes in intelligent conservation and management practices. The NWTF's long-range objective is to restore the wild turkey into all suitable habitat, further expanding its range; to increase and maintain viable populations throughout this range; and to work closely with all state, federal and private natural resource managing agencies.

As a means of raising funds to support this work the NWTF has issued a seal or Wild Turkey Stamp since 1976. While obviously patterned after the RW stamps these are a private venture for the purpose of fund raising, not a hunting license. The stamps are available from the National Wild Turkey Federation, Inc., Box 467, Edgefield, SC 29824. They are printed in sheets of 10 (2 x 5). Their cost is \$5. per stamp with purchases tax-deductible.

### CSR/CSSR:

For the revenue stamps from 1919 to 1945 there is material at hand for our members. Repeated contacts to collectors in the CSSR however did not bring the desired additional supply. Apparently it has become difficult to get hold of material coming from the files, and to send it abroad. Thus modern material is scarce.

**Common material** (price cat. \$.90 and less): Available at reasonable prices (50 to 80% catalogue). Modern material is sold at ca. 80-90% catalogue.

**Medium material** (cat. price \$1.00 to \$3.00): In part available. Stock is low. Prices 50 to 90% catalogue value, for moderns 80 to 100% catalogue value.

**Scarce material** (cat. value \$4.00 and more): In part available. Stock is low. Prices 50 to 90% catalogue value, for moderns 80 to 100%.

Rarities now and then are seen. Prices are up to 100% catalogue value, but **NOT** higher.

### GREECE:

Most Greek dealers have postal-tax stamps (tax on letters) but refuse to have normal revenue stamps (kartosima) in stock. Thus it is very difficult to get the necessary supply from Greece. We are at work to open some channels,

but we do not know whether we will be successful.

Recently we got a small pile of 1870/1905 revenue stamped papers. A larger lot of revenue stamps was promised, but has not arrived so far.

In Greece there is no demand and hence no market for revenue stamps. Therefore it is difficult to speak about the price situation. Some smaller sales here showed prices that are about 1 fr. Forbin - \$.70 to \$1.00 U.S.

### LIECHTENSTEIN:

Here a special situation is prevailing. Liechtenstein revenue stamps are not sold to the public! With rare exceptions the used stamps are lost by destruction of all material coming from the files. This is especially due with modern material!

For our members of ARA we had the luck of a unique opportunity to get some material through a channel which opened once only. Thus we are able to make available part of those rare stamps to our members.

A special catalogue will be made for the members soon.

Prices in general are high, but in part far below charges that may sometimes occur outside of ARA.

Martin Erler, ARA

# SECRETARY'S REPORT

Bruce Miller, Secretary

1010 So. Fifth Ave., Arcadia, CA 91006

## NEW MEMBERS

- 3270 BARATA, Paulo R., Rua Ricardo Jorge 9/2/E, 1700 Lisboa, Portugal, by G. M. Abrams. World fiscals, esp. Portugal and cols.; Xmas and commemorative seals; locals, RR letter and parcel stamps; registration labels; all related lit.
- 3267 BASSETT, Steven, PO Box 5355, Madison, WI 53705, by APS, Newfoundland, Canada.
- 3278 COX, James M., 9311 Adelaide Dr, Bethesda, MD 20034, by G. M. Abrams. US Scott-listed revs.
- CM3265 EPSTEIN, Malcolm B., Jr, 617 Georgia St, Jefferson City, MO 65101, by APS, "Beginner in revs."
- 3268 HEUBERGER, Michael P., by Dan Hoffman, US Scott-listed revs, PO seals, Xmas seals, Puerto Rico revs.
- 3279 HOPPER, Dave, 22 Gresham Rd, Toronto, Ont M4S 2X9, Canada, by G. M. Abrams. Australia and states, British Pacific.
- 3285 JAIN, Ramavtar B., 73/A/B Jai Bharat Rangshala Compound, Saraspur, Ahmedabad, Gujarat 380 018, India, by Abdul Matin Mollah, Dealer, R. M. Stamp Co., postal stationery, fiscals, Indian states, postal history, etc.
- 3282 LANGE, Maurice, 100 Avenue de Paris, 78000 Versailles, France, by H. Jan-ton and J. Gallou, World revs.
- 3269 LOSSELYONG, Jay R., 26 Jefferson Ave, San Rafael, CA 94903, by G. M. Abrams, US revs.
- 3283 MARK, Ralph J., PO Box 227, Canoga Park, CA 91305, by G. M. Abrams. Ecuador, Israel, US, Canada.
- 3280 MILLER, Jay L., 11519 Ella Lee Ln, Houston, TX 77077, by Gretchen W. Shelley, US revs, esp. 1 and 2 issues, wines and playing cards.
- 3284 MOYER, William F., 191 Rockaway Ave, Garden City, NY 11530, by Gretchen Shelley, US M-S-M, stamped paper.
- 3273 NAHAR, Mansingh, R. B. Mills Compound, Malgondown Rd, Indore 452 003, M. P., India, by Secretary, India and states (collector/dealer).
- 3271 RANKIN, James M., 3910 Kendalwood, Lansing, MI 48910, by APS, US Scott-listed.
- 3266 RIDDELL, A. J. S., 2 Aberdeen Rd, London N5 2UH, England, by Secretary, Scandinavia and Baltic states locals, revs and RR stamps.
- 3286 RYAN, Christopher, 11 Cambrian Dr, Kenora, Ont P9N 4A4, Canada, by G. M. Abrams. Canada fed revs, modern local posts.
- 3272 SOMANI, Bhag Chand, Kishangarh (Raj) 305 802, India, by Prof. K. D. Singh, Dealer-India and states fiscals, stamped paper, all cinderellas.
- 3274 STEIDEL, R. C, 25309 Highland Rd, Richmond Heights, OH 44143, by Glen J. Morton, All revs.
- 3281 THACKER, V. K., Vankla St., Bhuj-Kutch, Gujarat, India 370 001, by G. M. Abrams, All kinds of revs, fiscals, stamped paper, etc. (collector/dealer).
- 3275 TYX, Mark R., PO Box 4479, Berkeley, CA 94704, by Richard R. Hansen, Cuba, Spanish dominion and Republic, revs, telegraphs, TB seals and stamps, all other cinderellas.
- 3276 WALLACE, R. E., 404 W. 4th St, Fort Worth, TX 76102, by Secretary, Dealer, R. E. Wallace Stamp Co., Coin-worldwide.
- 3277 WINT, Donald, 90 Country Village Lane, Manhasset Hills, NY 11040, by Secretary, Collector/dealer, R. W. Sales-all.
- 3264 ZENZ, John W., 716 24th, Spokane, WA 99203, by G. M. Abrams, Genl foreign revs; "just started."

Highest membership number on this report is 3286.

## REINSTATED

CM1404 RICHMOND, Stanley J., Suite 1230, 10 Post Office Sq., Boston, MA 02109, by Kenneth Trettin, Dealer, Daniel F. Kelleher Co., Inc.

## MEMBERSHIP STATUS

Previous membership total	1541
New members	23
Reinstated	1
Current membership total	1565

## DELAWARE TROUT STAMP

E.E. Fricks, ARA

The winter 1980 issue of *Delaware Conservationist* depicts in full color the 1980 trout stamp for that state and includes rules for the submission of art for future consideration; the cut off date for the 1980 competition is August 31, 1980.

The stamp program generates funds (\$11,144 in 1979) to purchase large trout for stocking Delaware's streams. Delaware has had a stamp program since 1955.

The *Delaware Conservationist* is available from the Dept. of Natural Resources and Environmental Control, PO Box 1401, Dover DE 19901.

## FPF ANNOUNCES ANNUAL AWARD

At the first annual meeting of the Fiscal Philatelic Foundation, held on May 24, 1980, in Mineloa, NY, an annual award of \$500. was established as the prize for the best revenue (or related . . . railway, telegraph, etc.) oriented book-length manuscript submitted for possible publication. Judges will be the FPF Board.

Submittal for review should be made to G.M. Abrams, 3840 Lealma Ave., Claremont, CA 91711, USA, in photo-copy format. DO NOT send the original.

Here are some of the rules to remember:

1. any ensuing publication will be copyrighted by the FPF and all rights will be owned by it.
2. Those which are in the nature of catalogs should be fully illustrated and MUST carry pricing for the stamps listed wherever practicable.
3. Research studies not in the nature of catalogs will also be considered.
4. While the prize winner will be published, other non-winner entries may also be published, at the discretion of the FPF Board.
5. Others are engaged in reprinting the older Classics. Submittals to the FPF must be original works . . . and all must be in English (at least).

For informational purposes, Foundation personnel are currently at work on the first publication, scheduled for release in mid-1981; a massive undertaking: an encyclopedic catalog of the adhesive revenues, court fees, etc. of the Princely States of India (erstwhile Indian Native States).

Subsequently, the following publications will be undertaken: Revenue Stamped Paper of the Princely States; Fiscal Adhesives of British India; and, to complete the series, Revenue Stamped Paper of British India. Downstream of these, the efforts may be accomplished to treat with post-independence Indian material, including the provincial revenues.

Interested readers may contact Mr. Abrams at the above address, and be sure to enclose return postage if you are a US resident (not required from elsewhere).

## 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.*

**Replating of the 50 cent Conveyance Civil War Revenue Stamp, by Steve Rorer; published by the author 1150 Shakespeare, Beaumont, TX 77706; 58pp, 8½ x 11, card cover, staple bound; \$12.00 from the author.**

Rorer indicates that he purchased this plating study at an ARA auction. It is unknown who did the original study. Of the 85 positions; 82 of them were tied together by overlapping pairs or larger multiples.

Noteworthy is Rorer's introduction which includes a section of how to recreate the plate. It is obviously the author's intention to share this information and encourage others to recreate the plate of stamps. The book contains a two page chart showing the guide dot locations in the corners of the stamp. This is followed with a section which illustrates the plate markings on an outline drawing of the stamp two per page. The drawing is accompanied with a photograph of a stamp from this



## READER'S ADS

Copy for Reader's Ads must be typewritten on one side of a plain white sheet of paper. Maximum line length is 3-11/16 inches; maximum 9 lines per ad. There must be one copy for every insertion. Cost 25¢ per line in advance. These ads are run at costs as a service to the membership.

**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

**STATE REVENUES**--Send #10 SASE 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

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

**RUSSIAN REVENUES**, locals, vignettes wanted. Need revenue documents, pre-stamped revenue paper, zemstvos, seals, labels and cinderellas. Will purchase or exchange. Martin Gerini, 37 Wyoming Drive, Hunt Sta., NY 11746 329

**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

**WANTED--MOTOR VEHICLE** registration and inspection stickers, discs, and metal tags and related material. Dr. Edward H. Miles, 888-8th Ave., New York, NY 10019 328

**ISRAEL REVENUES**. Forerunners & Mandate.. Mint Israel & Occupied Territories. Military "ZAHAL" Overprinted Agra, Health, and Tax fiscals. Periodic bulletins and catalogues. New Issues Service. Dr. Josef Wallach, P.O. Box 1414, Rehovot, Israel. 326

**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

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position. The photo alone is not normally good enough to show all the markings.

Woody McLellan, who has been plating this stamp for many years writes:

"Comments: The plating seems essentially correct. Too much reliance on scratches, etc. In my opinion, every position can be identified (even from singles) by the top corner dots. Also, he seems to have Early and Late mixed up a bit. His illustrations of the dots need corrections. The BIG SHIFT is only on the Late State. As far as I can

(Continued on next page)

## ARA SALES DEPT.

### Packets Available:

SPAIN, 28 diff large Sellos .....	\$20.00
AUSTRIA, 185 diff. ....	8.50
GERMANY, 140 diff. ....	5.00

### Catalogs:

- Adhesive Revenues of Germany Part I (Federals) .... \$10.
- Same, Part II (German Colonies & Steamship Lines) . \$2.50
- Same, Part III (Old German States A to K) .... \$14.50
- Same, Part IV (Old German States L to W) .... \$12.50
- German Christmas & TB Seals .... \$3.50
- Fiscal Stamps of Prussia .... \$4.50
- Revenue Stamped Paper of Prussia .... \$4.50
- Wurzburg Street & Bridge Tax Slips .... \$4.50
- Revenue Stamps of Austria Part I .... \$10.00
- Revenue Stamps of Austria Part II .... \$11.00
- Austria-Hungary Military Border Revenues .... \$3.50
- Romania Revenues with German Occupation Overprints .... \$1.50
- Revenue Stamps of Slovakia .... \$3.00
- Revenue Stamps of Czechoslovakia .... \$15.00
- Revenue Stamps of British Occupation of Italian Colonies WW II .... \$3.00
- The Revenue & Railway Stamps of Tasmania .... \$6.50

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## GREAT BRITAIN AND IRELAND REVENUES

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Or Send List of Wants

Similar items purchased

## MARTIN LINNELL

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determine, ALL positions on the Late State show some shifted transfers--the best way to identify them (as well as to a certain extent by shade and dates)."

"My own plating started with the part perfs (which show practically no scratches or varieties), and from there should show the evolution of the scratches on each position. (The imperfs are too hard to find in multiples, and too expensive)."

"Large multiples of the Late State are not hard to find, and can be plated from the Early State, as in most cases the dots are the same or similar."

Shortly before publication missing positions were identified from other studies and their characteristics entered in the charts. Rorer indicates in an addendum that most positions can be found in more than one state and what is represented is the most common state. He further cautions that in examining copies of this stamp numerous extraneous marks from cancellations and perforations also appear on the stamp.

This book is a step toward opening up an area that so far has had only one other study published (the 5c Inland Exchange done by C.W. Bedford in 1930). It probably represents one of the last areas of study to be published about the First Issue revenues. There will be more appearing about other issues. It may be well to get this volume now.

Ken Trettin

## A Cautionary Word from Scott

Scott Publications has asked your editor to make known to our readers a problem that has developed in the new 1981 Volume I of Scott's Catalog. The firm is switching to new computer controlled typesetting. This year is a transitional period with some copy set the old way and some with the new equipment.

It has been called to our attention that one potential problem can be found on page U. S. 80 with the listings of R112-R133, the 25c through the \$500 second issue revenues. The descriptive listing was set with the old equipment while the prices were computer generated. All of the prices are there and in the correct order; however, the computer did not lead the lines the same as the descriptions (there is a different amount of space between the lines). The first price and the last price line up fairly well but those inbetween do not.

A representative of Scott suggested that users of this section draw lines from the description to the price to prevent mistakes. Noted especially is the price for R127 \$5 Blue and Black. Its price could be confused with R127a—the inverted center. So, again exercise care to prevent costly mistakes.

Scott has noted other errors throughout the book. They plan to make note of these in the pages of SCOTT'S MONTHLY JOURNAL during the next several months.

### Plate Varieties — continued from page 107

except that which fills up the lines of the engraving; then places it on the press, lays the sheet of paper upon it, and by turning a winch, passes it under the roller, which gives the impression. The whole operation is one of great nicety, for if the plate were not wiped perfectly clean the whole note would be blurred over; the paper also must be laid on in exactly the proper place, otherwise, when the colored pattern is added, it will not fall exactly in its right position. The presses must therefore all be of the most accurate description."

The article tells us that normally two men operated each press. The paper also had to be dampened; this paper was usually stacked alternately with damp cloths. The Boston Revenue Book tells us that the paper Butler and Carpenter used for the regular revenue stamps was 12¾ x 16 inches.

Wet paper often stretches, and once laid down the sheet could not be moved without ruining the sheet and having to re-ink the plate.

It is quite easy to see, therefore, how a sheet of paper could get a wrinkle in it as it was laid on the printing plate.

The items shown this month are not in the true sense "plate varieties" but they are items commonly encountered by the first issue revenue collector. They are not true varieties in that they do not repeat — they are one-of-a-kind items.

