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## A Newly-Discovered, Major First Issue Printing Error The 1c PROPRIETARY "11"

by Dick Sheaff, ARA

The U.S. First Issue revenue stamps were printed and distributed for use between 109 and 118 years ago. They have been collected and studied, often by passionately interested and meticulous philatelists, almost from the beginning. It is a special pleasure, then, to be able to describe a striking, hithertofore unreported, First Issue printing error.

The stamp illustrated is the 1c PROPRIETARY, Scott R3. To the best of my knowledge, no major varieties of this stamp are known, although doubtless anyone who may have worked to replat the stamp will be aware of various minor shifts, scratches and other constant varieties.

This 1c proprietary "11" variety is printed in a deep shade of the red used in the revenues. The impression is unusually clean and sharp suggesting, perhaps, an early impression from a fresh plate. The five black ink manuscript dashes used to cancel the stamp give the impression of having been hurriedly applied.

Nearly the entire right-hand portion of the design is doubled to the right. The error impression is displaced 1.5 mm to the right (East) and .16 mm downward (South) relative to the complete normal impression. The strong doubling produces an "11" - reading lower right numeral, both integers being equally distinct. Opposite the "NT" of "CENT" in the normal impression there is a 3.5 mm section of the design which has NOT been doubled. The doubling then continues to be strong up into the top right



The 1c PROPRIETARY "11" variety. The question: "What is it?"

numeral "1". The topmost right-hand portion of the design is not affected.

The doubling occurs leftward far enough to involve portions of the portrait vignette.

The genuine impression seems to exhibit no marks useful for replating its position on the printed sheet. It shows no guide dots, layout lines, shifts, scratches, or

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## The Editor Notes . . .

...that this issue concludes your editor's fourth volume of TAR. I would hope that if any of you would look back to the 1977 volume, that you would notice some improvements. It has been a long road and I thank you for being patient with me. I am only sorry that this year's volume is smaller than I had originally planned; earlier in the year I often ran short of time (it takes 2 and occasionally up to 4 hours per page to produce TAR). But this is all in the past. I plan continued improvements for the coming year. Thanks to many capable writers among our membership I have a fair supply of top quality revenue articles on hand (I still solicit additional manuscripts though). With your help TAR will be better than ever in the coming year.

...that revenueurs living in the Washington, D.C., area should note a meeting of the D.C. Chapter of the ARA coming real soon. On January 11 (January 18 if it snows on the 11th) at 2PM the group will meet at the home of members Louis and Janice Alfano (303 S. Kennedy Road, Sterling, VA). The invitation is open to all interested revenue collectors.

...that the Rockford (Illinois) Stamp Club will be holding their annual exhibition on April 4-5, 1981. Division III is for Revenues. This is an open show with the classifications for grouping the exhibits. Information is available from George Finn, 3236 Liberty Drive, Rockford, IL 61103. Applications must be postmarked by March 5. This is an APS "World Series of Philately" qualifying exhibition.

...that this has been a good year for revenue literature. Bill Castenholz has reported that his books have been selling very well. Over 60% (740+ copies) of "The Revenue Stamps of the US" sold in the first year. Castenholz's M&M book has sold over 575 copies and the West book on match stamps sold well over 200 copies in advance of publication.

...that J. Barefoot (Investments) Ltd. (5 Bootham York YO3 7BN England) has sent copies of his list 172 and 173. The first is a 117 lot auction of world wide revenues and other cinderellas (closing Jan 31) and the second a listing of direct sale revenue lots.

...that W. T. Chen (202 W Cermak, #13, Chicago IL 60616) has available a one page priced list of China-Taiwan money order stamps.

...that if anyone else would like mention made of their sales, price lists, etc. please send a copy or information to this editor. If you wish books or other publications reviewed please send a copy to the editor.

## AD RATES EFFECTIVE JAN. 1981

Effective immediately, the following advertising rates for The American Revenuer will apply. These rates are based on a formula approved by the ARA Board of Directors. They are determined by our cost of printing and mailing TAR. Although it may appear that an arbitrary figure of \$100 per page was chosen, this is the result of rounding our actual per page cost upward by 10¢ per page to the nearest 25¢ and multiplying by the factor 2. This increase has been made necessary due to inflating printing and postage costs increased circulation and the addition of card covers commencing with the January, 1981, issue.

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## IN MY OWN WEAK MOMENT

and so as not to deprive the membership of our auction facilities (announced last month as "suspended" since we are for the moment without an Auction Mgr.), this will serve notice that I will act as "Temporary Auction Mgr." until the matter is resolved. HOWEVER...since there is already sufficient work in THIS office, I will accept for our auctions ONLY better grade material with a value of \$10 or more. This may include single items, complete sets or suitable literature. It may NOT include mixtures, accumulations or lots containing hundreds alike or hundreds different of specific countries. Nor will there be any fotos. Descriptions will be as accurate as possible using words. For now, the sales will remain open to worldwide material. Note also that this operation will not be conducted in the former manner. Successful bidders will pay for the lots won (plus postage/handling) BEFORE any lots are shipped, and owners will be paid AFTER receipt of all of the payments. This will facilitate my bookkeeping and will preclude the spending of additional time to balance accounts (where you win material in addition to submitting other material). Otherwise...the standard ARA auction rules will be in effect, including our bid reduction policy.

So...those who may wish to enter suitable material should attempt to have it in my hands no later than Feb. 15th, 1981, and we will plan for a tentatively scheduled sale for April. Be sure to include your own descriptions, which I reserve the right to modify. These dates are established to allow completion of the lotting and make press deadline. BUT...if insufficient material is received to hold the sale, there won't be one. If you have questions, please write. It is entirely up to you.

## THE STERLING COMMITTEE

personnel, who select each year one deceased fiscalist and one living ARAer to be placed on the Sterling Honor Roll of distinguished Fiscalists (for service to the hobby), have shifted. Ken Pruess has now assumed the Chair from Dick Riley (who becomes a Committee member ex-officio) and Josef Schonfeld has been elected to the Committee. The group now consists of Pruess, Riley, Schonfeld, Lou Alfano, Terry Hines and...oh, yes, this writer. Nominations for the 1980 awards are invited from the membership. Please send same with your rationale to: Ken Pruess, 1441 Urbana Lane, Lincoln, Neb 68505.

## HOUSTON CHAPTER FORMED

You will have noted in the recently distributed 1980 Directory (ex-Yearbook) the appearance of this newly formed Chapter. Anyone within (or near) the area who may be interested in joining the Chapter should write to: Gretchen Shelley, 129 Houston Ave., Angleton, TX 77515.

## FORBIN REPRINTS ARE AVAILABLE

We note that the spiral-bound editions, engendered by Duane Zinkel several years ago, which rapidly sold out, are for sale commercially. The 1915 (3rd and final) worldwide edition may be obtained by ordering directly from HJMR Co., Box 6638, Hollywood, Fla

33021. Price is \$50 (US) plus postage. Quantities available unknown here, but it is suggested you write first to obtain your total costs and an order blank.

## NEW ERLER LITERATURE: TWO MORE

Our prolific German representative/author has been at it again. Actually, one is not new; it is a revised (second) edition of the catalog on Germany, Part II, revamped to include the federal ship stamps. But Part V is new, and contains Danzig, Memel and Upper Silesia, and was co-authored with the late John A. Norton. Same bilingual (German/English) format. Please check the ARA Sales Dept announcements for price and availability (whenever they may appear).

## NEW REPRESENTATIVES APPOINTED

Mr. Dennis Huggard has been approved by the Board to serve as the new representative in New Zealand, replacing Fred Kinsky who has moved to England. Dr. Jose Wallach has been approved to serve as the new rep in Israel.

## KUDOS

... to Richard Friedberg, for the new monthly column in Linn's, which started in the Nov. 3rd edition (which is the second, counting Dan Hoffman), and which will cover USIR under the title Revenue Ramblings. Dick also receives one full attaboy from the ARA. As does Linn's.

... to Ed Cutler whose exhibit "U.S. Revenue Stamped Paper" received Silver awards at CINPEX '80 (Cincinnati, Ohio, August 20-21) and at Rubber City Stamp Club (Akron, Ohio, November 8-9).

... to Herb LaTouche whose First Issue U.S. Revenues earned a Gold award at Rubber City.

## SEVERAL BOARD ACTIONS

are currently in progress, and a report will be presented as soon as the dust clears.

## COMMENTARY: ALOHA!

Noted recently in one of the trade journals an essay-cum-advertisement dealing with solicitation for and offerings of Hawaiian material. The wording included statements with which you may or may not agree, and, of course, the non-ARA dealer who specializes in this material was voicing an opinion in his own interests, for which he cannot be faulted. To wit (and this may not be totally verbatim): "Why get involved in the utter chaos of US revenues? Why not limit your collecting interests to the Hawaiian material only? Thus, you need only collect 16 major varieties and several minor ones, and you may wish to concern yourself with ancillary material such as early documents and the like."

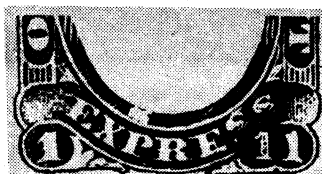
My questions: And after you have acquired this limited number (and highly expensive group) of stamps and, perhaps, some of the documents obtainable, then what? Does anyone concur that this is a rather narrow point of view, and/or that the collecting and study of US revenues are, as claimed, "utter chaos"? Comments invited.

## MAY WE TAKE THIS OPPORTUNITY

to wish everyone the best of all possible holiday seasons, and a flourishing new year?

*continued from front page*

stray marks. There is a dot near the bottom of the lower left numeral "1", but it is a constant relief flaw and thus not significant in plating. Neither the top nor left margin is wide enough to have plating significance. (If any reader is intimately familiar with the plating characteristics of the 1c PROPRIETARY, and feels that this item *does* carry enough information to establish its plate position, kindly let me know. It would be very useful to be able to replating the stamp.)



**A similar "11" variety on a 1c EXPRESS reported in the APS Revenue Unit column in 1929. Can a reader help us locate another copy of either of these varieties?**

This remarkable item was discovered by Charles W. ("Woody") McLellan, in sorting through his lifelong collection of revenues. Woody has plated numerous of the First Issue revenues, and has been a thoroughgoing student of these stamps since the 1920's and 1930's when he and his philatelist father made many rather wonderful original finds. Woody was never particularly enthusiastic about the red one-centers, however; merely accumulating whatever he happened to find. Until recently queried by the author, he had never examined them very carefully. When he did so, he was sheepishly amazed to find this error, which, he presumes, came from an Upstate New York find of 40 to 50 years ago. There were no other stamps in the accumulation which seem to relate to this one except another 1c PROPRIETARY single with a similar cancel. This other copy, however, displays a more characteristically fuzzy impression, and a different shade of red entirely.

Some readers may recall that a somewhat similar lower-right-numeral "11" variety was reported in The Revenue Unit column of *The American Philatelist* years ago (AP 42, P. 393, 1929). Beverly King reported the submission, by a Mr. R.A. Kremers, of a pair of 1c EXPRESS stamps in which one stamp exhibited an "11" flaw. The other stamp in the pair showed "what looks like a blurred transfer of the entire left corner of the stamp." King wrote, "We have seen either this identical stamp or a mate to it somewhere, though we cannot place it now."

Clearly, the 1c EXPRESS "11" and the newly-unearthed 1c PROPRIETARY "11" differ significantly. It can be seen in Figure 2 that the 1c EXPRESS doubling is confined to the lower right corner, and that the doubling is to the left (West) and upward (North).

Can any reader help us located a (the?) copy of the 1c EXPRESS "11"; or another specimen of this 1c PROPRIETARY "11" alike in all particulars or any other related item which could help clarify our undersanding of these two unusual stamps?

The question, then: "What is it?" I have "thought on't" considerably, and will relate my thinking; at the same time, I earnestly request any and all guidance from those who know more about these matters than I do.

I think that it is not a shift. Shifts were caused during the rocking-in process when the siderographer exerted too much pressure too soon. Relief impressions on the transfer roll were rocked into the plate progressively . . . as many as 24 passes may have been required to

completely and successfully transfer the full detail of the impression. With each pass, the pressure was increased. If the workman exerted excessive pressure prematurely, a plastic wave could form in the unhardened metal ahead of the roll in the direction of its progress. Lines laid down on previous passes, especially at a "far end" of the design, would be pushed ("shifted") out of register with the (same) portions of the design then being impressed again. Shifts, then, most commonly occur at one end or the other of the transfer roll's travel, rarely at the sides. We do know that the 1c PROPRIETARY and the other lowest value First Issue revenues were rocked-in from top-to-bottom, so it would seem that the axis of the relief impression precludes the possibility that this lateral doubling is a shift.

I do not think that this item is a double transfer (DT) either original or re-entry. The doubled impression is simply too strong and too complete to be accounted for by a few mis-aligned passes of the transfer roll (DT's were rarely fully rocked-in; when they were they generally produced the scarce Complete Double Transfer varieties.) The dark, solid areas (e.g. behind the numeral "1"; behind "CENT") would have required many passes in order to become deep enough to take that much ink. Even more passes would have been required to pick up the finer details which do show in this doubling, because the finer lines transfer last in the rocking-in process. Our workman would have been exceedingly careless both to have been this far out-of-register and to have continued the misplaced impression to full strength without noticing (siderographers generally checked the progress of their work — even pulled proofs — after certain numbers of passes have been made). If it was a careless double transfer, then either the Butler & Carpenter workman did it *before* making a correct impression yet did not bother to erase the error, or he made the error while entering a virtually completed impression (or re-entering a fully completed impression). There are reasons to doubt either of these possibilities.

And how are we to explain the fact that only a relatively narrow section of the impression along the right side was transferred (and transferred very strongly?) The axis of the relief roll would again lead us not to expect a DT of this description. It has been suggested that the bed of the transfer press may not have been properly leveled, but I find that an unlikely supposition, and one which does not really explain away the problem even were we to accept it.

Equally unlikely is the possibility that we are seeing the evidence of a poorly or partially erased plate.

There is a further bit of logic that argues against this error being any of the aforementioned constant varieties, based upon the fact that no other specimen seems ever to have surfaced. Surely one or more would have.

On the other hand, some 429, 230, 729 of these 1c PROPRIETARY stamps were issued. We know that there were at least ten plates used to print the 1c PROPRIETARY (Butler & Carpenter letter, dated August 6, 1864.) It is also known that there *may* have been a very early 180-subject plate for this stamp (the other plates were 210-subject, 14 x 15), which *may* have been used for a very brief time just as the first revenues were being printed and delivered to the Government. With this item a constant variety, it is at least conceivable that it is a rather rare — but not unique — stamp.

In my opinion, this stamp is a "slipped impression,"

## To The Editor . . .



Dear Editor:

I have recently seen auction descriptions of single copies of R152 with "wide margins all around, undoubtedly imperf." My only answer would be to show the illustrated item, which is on silk paper. (The stain on the top right corner is gum on the face.)

Bill Gerlach

(Editor's note: Bill sent an illustration of the entire check, trimmed here to save space . . . kt)

Dear Editor,

Just received today the "Revenuer" and I notice that Gerald Abrams has included a review of our Hungarian revenue listing.

1) Our address is 2A Bootham, York YO3 7BL, England. Mail from Chesterfield is no longer redirected, so your readers who wish to write to us should write to York.

2) The price is \$10 surface, \$13 air. (not \$9 as stated)

A couple of other points - we most certainly did seek assistance in the research. We approached several collectors with minimal results.

The Municipals are not forgotten but simply the subject of another planned volume.

The book aims to cover 90 to 95 percent of material on a straight listing basis. It is not intended as a specialized work.

The book has, I am pleased to report, sold well - in fact we have only about 40 copies left, so it will soon be out of print. A second edition will certainly be produced when we have time and contributions of data are most certainly desired from ARA members.

John Barefoot

## The Proprietary "11"

the partial double impression popularly known as a "kiss" impression.

There are a number of *printing* errors (as contrasted to die, relief or plate *engraving* varieties) known amongst these Civil War revenues. Double impressions (stamp images printed twice in full), are known on the 2c BANK CHECK (blue), 3c PROPRIETARY, 5c PLAYING CARDS, 15c FOREIGN EXCHANGE, 50c LIFE INSURANCE, 50c MORTGAGE, and \$2.50 INLAND EXCHANGE. Stamps known to have been printed in error on *both* sides are the 3c PROPRIETARY, 25c CERTIFICATE, and \$3. CHARTER PARTY. Also reported have been the 5c CERTIFICATE with an impression of the 1c PROPRIETARY on its back; the 25c CERTIFICATE with the 25c POWER OF ATTORNEY on its back; and the \$3 CHARTER PARTY with the 1c green "A.B. & D. Sands" private die proprietary stamp on its back. And there are examples of strong wet ink "offset" (thus, reversed) impressions on the backs of various of the revenues.

Each double impression, full or partial, is unique. When an entire sheet was printed twice, many similar but not identical items were created. "Kiss" impressions tend to be more idiosyncratic, and further out-of-register, than most released double impressions.

Quoting from Baxter (James H. Baxter, *Printing Postage Stamps By Line Engraving*, published by the American Philatelic Society, August, 1939, p. 118): "Care must be exercised to lay the sheet upon the plate without any lateral movement for even a slight shifting of the paper after it touches the plate will result in either a smear or in what is termed a slipped impression (kiss), i.e. part of the ink in the incised lines adheres to the paper prior to printing, producing a doubling of the lines of the design. This variety may also be caused by the impression cylinder ironing out a paper buckle or air bubble, although a paper crease would more often result in this case."

I think that the undoubled 3.5 mm section is telling. If this stamp's doubling had been caused by a shift or DT, there almost certainly would have been no such "gap." A "kiss," though, might well show areas that didn't touch down as well as areas that did. An air bubble under well-dampened paper also could have produced the "gap" in the doubling.

Upon close examination, it seems to be that the complete proper impression overprints the error impression, which would fit the scenario of an erroneous touchdown prior to printing the sheet. It is possible, too, that the paper could have "kissed" and picked up a partial impression from some other position on the plate.

There is some doubling in the darker areas of the portrait vignette; in fact, the stamp's darker areas generally are the most strongly doubled. This is consistent with the thought that the paper probably touched down without much pressure on it and thus would first pick up from the most heavily-inked (-darkest) areas.

The blurring of the *other* stamp of the 1c EXPRESS "11" pair suggests to me a "kiss" origin for that but-once-reported variety as well.

I should point out that Baxter, in words that would seem to weigh against the present interpretation, goes on to say: "Since a slipped impression develops before the pressure is applied, it is much lighter and less distinct than a genuine impression, and, except in rare cases, seldom shows every line of a design." The 1c PROPRIETARY "11" error shows clear doubling of nearly every involved detail.

If this is a "kiss" partial double impression, it is likely that other plate positions North, East and South were affected. If so, those stamps probably were used locally in Upstate New York, and are long since gone.

We solicit your thoughts.

## THE DEATH OF THE PAPER TIGER TEETH STORY

I wrote what I thought was a really clever piece for RACLETTE and called it "Paper Tiger Teeth". I said that the paper tiger was the pervasive requirement that legal, financial and business documents in Switzerland be taxed by the cantons and cities and the federal government at least until recent time. I pointed out that the fees in the past were collected by revenue stamps which I called the paper tiger teeth. They put the bite on the lawyers, notaries, etc., who in turn transferred the bite to their client.

Oh there was much more to it, but I proudly showed a draft of the column to the b. and c. and she reacted negatively. "Stop being so darned cute", she said, "and for once write a column that is straightforward like the other stuff in TAR!"

That sobered me, alright.

And so, the column will not make anyone chuckle today - maybe next time. We have buried the "Paper Tiger Teeth" story. If I refer to PTT hereafter, think of it as "prepaid tax tabs" and not as paper tiger teeth.

PTT are still required in some of the cantons and many of the municipalities. Some have eliminated the old stamped paper in favor of adhesives; some have stamped paper only; some have both; some have neither but collect the tax or fee in cash when the document is filed or registered with an administrative agency. In the latter case, an official seal or rubber stamp is affixed to the document.



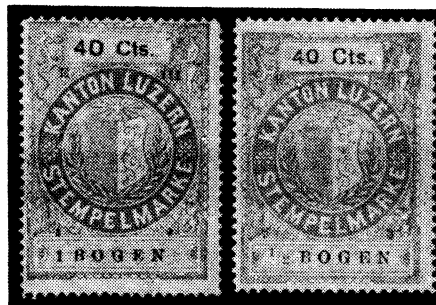
**Schwyz Documentary Stamp**  
Schauf. #8, 20 Rappen  
(Cts.), Ein Halber  
Bogen (one half sheet)



**Zug Documentary Stamp**  
Schauf. #3, 30 Cent-  
imes, Halbe Bogen  
(Halves of Sheets)

The amount of tax for simple legal matters is still dictated by the size of the document in some places which moves the thrifty Swiss landsman, as in the past, to use the smallest size of paper that he can get away with for official documents. I have seen scratch-pad size paper constituting genuine legal documents.

In many cantons and municipalities the tax was and still is computed on the basis of the amount of money involved in a transaction, but even in some of these jurisdictions documents to be "legalized" or "officialized" where there is no specific amount of money involved in the deal still use the paper size system.



**Luzern Documentary Stamps**  
(both 40 Centimes) Left: Pre-1939 1 Bogen  
(Dated III 18830); Right: Post-1939 ½ Bogen  
(Dated 5, 1943)

Looking at the "Stempelmarken" of Luzern, Schwyz and Zug you will note reference to "BOGEN" or fractions of a "BOGEN" on many of them.

On Luzern stamps the values from the very onset of these stamps in 1879 to 1939 were:

- 5c. - one eighth bogen written as "1/8 BOGEN",
- 10c. - one quarter bogen written as "1/4 BOGEN",
- 20c. - one half bogen written as "1/2 BOGEN" and
- 40c. - one bogen written as "1 BOGEN".

In 1939 the stamp tax rate doubled.

On Schwyz PTT the smallest denomination was 10c. (or rappen) and the bogen designations for the three values 10c., 20c. and 40c. were the same as for the equivalent values of Luzern stamps prior to 1939. The fractions on Schwyz stamps are expressed in words rather than in numerals.

The PTT of Zug also used the word "BOGEN" but instead of using the German words for "one eighth", "one quarter", "one half" and "one" which appear on the Schwyz/ PTT they have the words meaning "eighths", "quarters", "halves" and "wholes". The word for "wholes" is GANZE.

So - what does the word "BOGEN" mean?

A bogen is a sheet or a page. This was easy to find out and I am certain that any of you who may have corresponded with the Swiss postal authorities to purchase modern Swiss postage stamps already know that this word is still used to describe a sheet of postage stamps. But the word "Bogen" is a collective word like our English "sheep" and it also means "sheets" because the fractional adjectives are plural. The meaning then becomes, for example, in Zug "This stamp is for use on half sheets" whereas on the stamps of Luzern and Schwyz the meaning is "This stamp is for use on a half sheet."

What is the size of a bogen? There are sheets and sheets. What a sheet is in one part of Switzerland may, be half of a sheet elsewhere.

Eventually I learned what the size of a bogen is in Luzern but before I tell you, we have to discuss paper size in Europe in general, certainly the system which is in use today. It is a good system and considered a standard which enables machinery for handling paper and processing and printing the same to be uniform. Size

Continued on next page



# Revenue Stamps of the Holy Land

Charles F. Mandell, ARA

## PART FIVE

### THE TYPESET COURT FEES REVENUE STAMPS

#### Historical Background

Major General Sir Arthur Wigram Money was appointed Chief Administrator of the Occupied Enemy Territory (i.e. Palestine) on April 24, 1918 by General Allenby, the Commander-in-Chief of the Egyptian Expeditionary Force. One of his most important initial tasks was the re-establishment of the Court system to insure proper administration of justice. Since most of the Ottoman judges and court officials had left the country, the courts had virtually stopped functioning. To remedy this situation, Chief Administrator Money on June 24, 1918, issued a Proclamation Organizing the Court System. The Proclamation's main purposes were to

define the jurisdiction of the civil and religious courts, to modify the constitution and procedures of the civil courts and to ratify proceedings of those few courts that had been operating during the early stages of the military occupation.

#### The Civil Courts Established By the Military Administration

The civil courts were re-established as the courts of general jurisdiction to handle all cases except those involving specific subjects where a special tribunal was created. The judges of the civil courts were authorized under section 2 of the Proclamation to apply the Ottoman Law in force at the time of the E.E.F. occupation of Palestine "with such modifications as may be proper, having regard to International Law and to the better

(Continued on next page)

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#### Raclette

reference is thus universally understood throughout Europe on this basis.

Paper sheet size in Europe is designated as A0, A1, A2, A3, A4, A5 and A6. It could go on further but the actual dimensions become too small for practicality. The A0 size is exactly one square meter of paper area or 10,000 square centimeters. Each size number following is one half the area of the previous size. Thus the paper sizes are:

A0 - 10,000 square centimeters,

A1 - half of A0 or 5,000 square centimeters,

A2 - half of A1 or 2,500 square centimeters

and so on until the smallest practical size is A6 which is half of A5 or 156.25 square centimeters.

In addition to the above standard of area, the relationship between length and width is governed by the formula  $L$  equals 1.414 times  $W$  or "The length  $L$  is the square root of 2 multiplied by the width  $W$ ."

The A4 is the most popular size in Europe and is close to our own eight and a half by eleven inches. Its dimensions are 21 cm. by 29.7 cm. to meet the formula and the area is close to 625 square centimeters.

Coming back to the bogen, in Luzern a bogen for PTT purposes is any size greater than A4 so that the 40c. stamp would have been used for payment of the tax on a document written on anything larger than A4 before 1939 while 80c. in stamps was required on the same size document after 1939. (The April 1940 20c. stamp slipped by with "1/2" BOGEN on it, probably because it was printed earlier and before the official change was effective.) The half bogen fee would then take care of size A4; the quarter bogen fee would pay for an A5 sheet. My source of information assumed that the Canton of Schwyz used the same definition but the

Canton of Schwyz had no one eighth bogen stamps. The 5c. stamp of Luzern which was for an eighth bogen was the pre-1939 tax for an A6 document. As I mentioned above, this would be a piece of paper a bit over 156 square centimeters. according to the basic formula the document would be 10.5 centimeters wide and 14.8 centimeters long - enough room upon which to write an I.O.U. but hardly enough to wrap around a kilo of Gruyere cheese.

Recently I had an opportunity of examining a lot of documents from Luzern which represented usage between 1895 and 1903 and all carrying the Stempelmarken stamps with the bogen designations. (Incidentally, this use was discontinued in 1950 in Luzern.) I found a complete absence of any uniformity in stamp usage. The largest size sheet was 810 square centimeters normally calling for a 40c. stamp - instead it had a 10c. stamp. There were 5c. stamps on documents ranging from 126 square centimeters to as much as 336 square centimeters. In the lot of 26 documents there were only two 20c. stamps and these were used on A5 documents normally requiring only 10c. stamps.

The conclusion is that the maker of the document used whatever value of PTT he had laying around and didn't pay much attention to the rules, but then, at the turn of the century 5 centimes was worth about one cent U.S. Perhaps the bite of the PTT didn't hurt even if one used 20c. where 5c. would have been sufficient, but this seems inconsistent with the careful business policy of the Swiss. Who knows?

I know of no cantons which use the bogen designation on PTT today. Zug discontinues the practice in 1946 - as a matter of fact Zug stopped all issuance of PTT in that year.

administration of the Occupied Territory." The Ottoman Law was itself by no means a uniform body of law. It consisted of three large and entirely dissimilar elements: (1) the Mohammedan Law (based primarily on the Koran and custom) which had survived in the Ottoman Empire, (2) French law adopted by the Ottomans and adapted to their own needs and (3) the personal law of the non-Moslem communities.

The Mohammedan law was generally limited to (a) the law covering civil transactions codified in the civil code known as the *mejelle*, (b) the law relating to marriage, divorce, alimony, wills and other matters of personal status of Moslems and (c) the land law adopted to suit the particular needs of the Ottoman Empire.

Apart from the Mohammedan element, French influence reigned supreme in the Ottoman Empire from the early part of the 19th Century when the Turkish sultans began to carry out legal reforms required by the European powers. To save time and trouble, the sultans borrowed almost en bloc the principal legal codes of France, such as the Commercial Code, the Maritime code, the Civil Procedure Code and the Criminal Code. Turkish judges and lawyers frequently adopted the practice of consulting French legal textbooks and decisions of the French courts on difficult or disputed points of law. Thus, as a result of the Proclamation of June 24, 1918, the Palestine courts operating during the E.E.F. Military Administration frequently based their decisions on principles of French jurisdiction. To further confuse the legal situation, some of the judges also relied upon English judge-made law, namely the substance of the English Common Law and the doctrines of equity in force in England.



Figure 31. First Series: 1 p.t.

#### Magistrates Courts and Courts Of First Instance Established By the Military Administration

Section 3 of the Proclamation of June 24, 1918 decreed that Magistrates Courts be established in each kaza. These courts were given jurisdiction to handle primarily criminal matters.

Pursuant to section 4 of the Proclamation of June 24, 1918, Courts of First Instance at Jerusalem had jurisdiction over the kazas of Jerusalem, Hebron and Beersheba. The Court of First Instance at Jaffa was granted jurisdiction over the kazas of Jaffa and Gaza.

On November 1, 1918, Chief Administrator Money issued another proclamation concerning the courts which created Courts of First Instances in three additional

cities: at Nablus with jurisdiction over the kazas of Nablus, Jenin and Tulkarem; at Haifa covering the kazas of Haifa, Acre and Nazareth; and at Tiberias covering the kazas of Tiberias and Safed.



Figure 32. First Series: 5 p.t.

#### Court of Appeal Established By the Military Administration

A single Court of Appeal was established at Jerusalem. In most cases, three judges were necessary for a quorum. When cases were being tried involving a crime punishable by death, four judges were required and a majority vote was necessary to impose capital punishment. Section 6 of the Proclamation of June 24, 1918 provided that the constitution of the Court of Appeals and its jurisdiction as regards subject matters to be heard shall be as laid down by Ottoman Law. However, in the subsequent Proclamation of November 1, 1918, the Court of Appeals at Jerusalem was given jurisdiction to hear appeals in civil and criminal cases from the five Courts of First Instance. Curiously, a special provision was included dealing with the situation where a special Assize Court to try criminal cases could be constituted by any British Judicial Officer and any two judges eligible to sit as members of the Court of Appeal.

#### Religious Courts Established By the Military Administration

The Civil Courts did not have jurisdiction over matters of personal status involving Ottoman subjects and could not, for example, grant a divorce or award alimony. These matters had previously been handled in the Ottoman Empire by the religious courts. The Proclamation of June 24, 1918 continued the religious court system. Moslem religious courts were authorized for each kaza and for such other places as might be necessary. A Moslem Court of appeal was established at Jerusalem on September 13, 1918. Section 10 of the Proclamation stated that the "jurisdiction of Courts of the Christian and Jewish communities in matters of personal status of Ottoman subjects shall be as it was before the Occupation." Cases involving parties of different religions were transferred to the Civil Courts, as were matters of personal status affecting persons who were not Ottoman subjects.



## Military Administration of the Courts

The general supervision and control over all Civil Courts and Religious Courts in the Occupied Territory was vested in the Senior Judicial Officer. He was given authority to make rules regarding the procedure and business of the Courts. Specifically of interest to philatelists is section 28(c) of the Proclamation of June 24, 1918 which authorized the Senior Judicial Officer to promulgate rules regarding the fees payable in the Courts or in connection with any proceedings of the Courts or their officials.

### Palestine Order-in-Council 1922 Court Reorganization

On July 24, 1922, the Council of the League of Nations formally confirmed a Mandate to Great Britain to administer the territory of Palestine. To legally implement this Mandate, the King of England by and with the advice of His Privy Council promulgated a Constitution for Palestine known as the "Order-in-Council of 1922" which became the supreme law of the land. Part V of the Order-in-Council deals with the judiciary and completely reorganized the Palestine court system. The Court of Appeal and the Courts of First Instance established by the Military Administration were abolished. Commencing with the enactment of the Order-in-Council in 1922, the Palestine judicial system consisted of the following courts:

1. **Magistrates' Courts** in each district and sub-district with jurisdiction as prescribed in the Ottoman Magistrates Law of 1913, as amended by any subsequent law, ordinance or rules of the Military or Civil Administrator.
2. **District Courts** in each district, as prescribed from time to time by the High Commissioner (head of the Civil Administration) to exercise jurisdiction (1) as a court of first instance in all civil matters not within the jurisdiction of the Magistrates' Courts and in all criminal matters not within the jurisdiction of the Court of Criminal Assize, and (b) as an appellate tribunal to hear appeals from the Magistrates Courts.
3. **Courts of Criminal Assize** with exclusive jurisdiction over offenses punishable by death and such other cases as may be specifically assigned to it.
4. **Land Courts** to be established from time to time by the High Commissioner to hear questions concerning title to immovable property.
5. **Supreme Court** to hear appeals from judgments of the District Courts and the Court of Criminal Assize and to act as a High Court of Justice with original jurisdiction to hear special petitions and applications not within the jurisdiction of any other court.

Each of these courts was authorized by Article 46 of the Order-in-Council to exercise jurisdiction in conformity with the Ottoman Law in force in Palestine on November 1, 1914 and such later Ottoman Laws as may have been declared to be in force by Public Notice, and such ordinances and regulations as were in force on the date of enactment of the Order-in-Council 1922 or might thereafter be enacted.

The civil courts listed above were also given authority to decide matters of personal status, something which they were severely restricted from doing during the Military Administration and during the first two years of the Civil Administration. However, the existence and jurisdiction of the religious courts over matters of personal status involving members of the respective

religious communities were preserved. Moslem religious courts continued to have exclusive jurisdiction in matters of personal status of Moslems.

## Court Fees Typeset Revenue Stamps

The Court Fees typeset revenue stamps were issued during the Military Administration in early 1919. They continued in use for many years and are frequently found on documents in combination with other revenue stamps.

### I. First Series

All of the stamps in this series are imperforate, rose red in color and have the Royal Cypher in Column watermark (either in an upright or inverted position). The letters and numerals are quite thin and small. The top line reads "C.F." and is 5½ millimeters in length. The bottom line "E.E.F." is 9 millimeters long. The following values exist:

- 1 p.t. (Figure 31)
- 2 p.t.
- 5 p.t. (Figure 32)
- 10 p.t.
- 20 p.t.

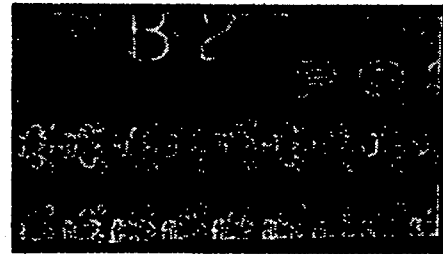


Figure 33. Second Series showing sideways position of watermark.

### II. Second Series

As in the First Series, all of the stamps in the Second Series are imperforate and have the Royal Cypher in Column watermark. There are several characteristics present in the Second Series to differentiate it from the First Series:

1. The letters and numerals are thicker and larger.
2. Each line of print is longer. For example, the top line "C.F." is 6½ millimeters in length in the Second Series (it is only 5½ millimeters in the First Series) and the bottom line "E.E.F." is 10½ millimeters (compared to 9 millimeters).

(Continued on next page)

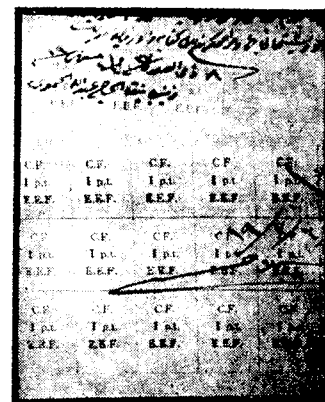


Figure 34. Second Series: 1 p.t.

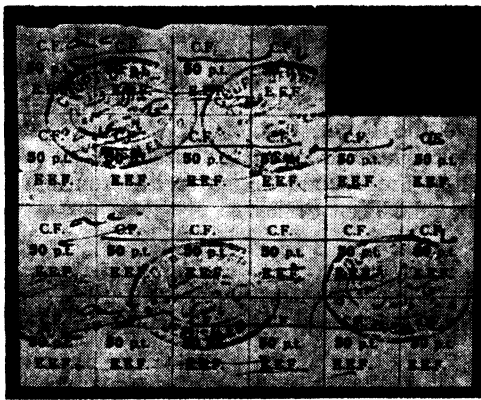


Figure 35. Second Series: 50 p.t.

3. On some values of the Second Series, the watermark appears in a sideways position as well as upright and inverted. In the First Series, there are no known sideways watermarks. (Figure 33)

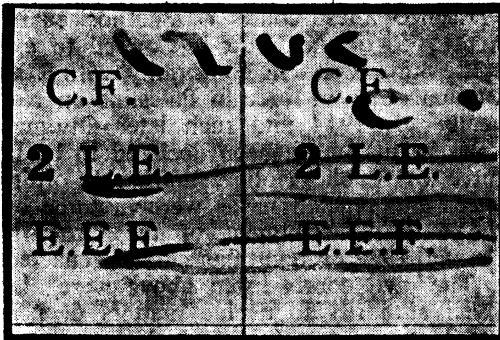


Figure 36. Second Series: 2 L.E.

4. Most values of the Second Series were printed in two distinct shades, rose-red and orange. This leads to the conclusion that there were at least two separate printings of the Second Series stamps. Only one shade apparently exists in the First Series.

5. There are nine values in the Second Series as compared to five values in the First Series. The additional values in the Second Series are the 3 p.t., 50 p.t., one Egyptian Pound (1 L.E.) and two Egyptian Pound (2 L.E.) stamps. It should be noted that with the one and two pound stamps, the numeral appears both before and after the L.E. abbreviation for Egyptian Pound.

- 1 p.t. orange (Figure 34)
- 1 p.t. rose red
- 2 p.t. orange.
- 2 p.t. rose red
- 3 p.t. rose red
- 5 p.t. orange
- 5 p.t. rose red
- 10 p.t. orange
- 10 p.t. rose red
- 20 p.t. orange
- 20 p.t. red
- 50 p.t. orange
- 50 p.t. rose red (Figure 35)
- 1 L.E. orange
- 1 L.E. rose red
- L.E. I orange
- 2 L.E. rose red (Figure 36)

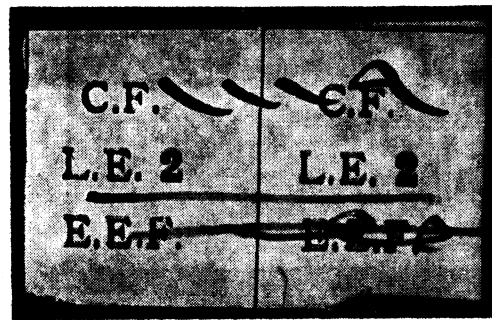


Figure 37. Second Series: L.E. 2

- L.E. 2 orange (Figure 37)
- L.E. 2 rose red

### Third Series

The stamps of the Third Series are similar to the Second Series except that they have rough perforations and were all printed in one shade, orange.

- 1 p.t.
- 2 p.t.
- 5 p.t.
- 10 p.t.
- 20 p.t.
- 50 p.t.
- 1 L.E.
- 2 L.E. (Figure 38)

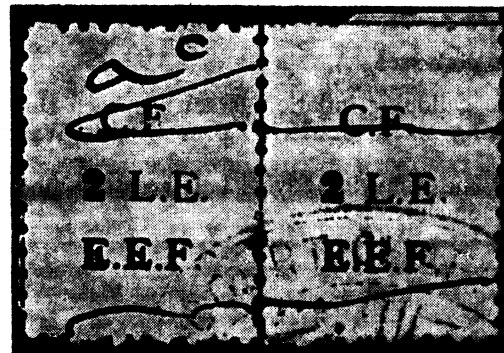


Figure 38. Third Series: 2 L.E.

### USAGE

No definite conclusions can be drawn concerning usage of the First Series because of the limited number of these stamps available on documents. The earliest known usage of stamps from the Second Series is January 21, 1919. Frequently, documents bearing court fees typeset stamps are also franked with O.P.D.A. and H.J.Z. Mandate revenues. From the documents and stamps available for inspection at the time of this article, it can be tentatively concluded that the Third Series stamps (i.e. those with rough perforations) were probably issued sometime in June of 1920 and were in use for a very short period of time.

### Double Impression, Kiss Prints And Slurred Prints

The philatelic term "double impression" in its broadest sense refers to a stamp that exhibits linear duplication in all or a portion of the design, regardless of the cause of



## 1927

Four new designs dated 1926 typographed and engraved (5 and 10P). The background, consisting of little rosettes, is 26 x 30 mm., the design 20 x 20 mm. The paper is either thick or thin in about equal quantities. The same watermark (No. 9) continued. Perforation is A/comb 12 and B/line 12.

			A) Comb 12	B) Line 12
600	2f	Red-violet and grey	.10	
601	4f	Red and yellow	.15	
602	5f	Dark violet & grey-green	.10	
603	10f	Orange and yellow	.10	
604	40f	Red-brown & grey-green	.10	
605	50f	Green and yellow	.10	
606	75f	Blue and yellow	.30	
607	80f	Brown and yellow	.20	
608	1P	Blue, green & violet	.10	2.00
609	1.50P	Green, brown & violet	.20	
610	2P	Dark brown, brown, violet	.15	
611	3P	Green, pink & violet	.20	
612	4P	Blue, brown & violet	.20	
613	5P	Light blue and grey-violet	.25	.50
614	10P	Purple-red & light blue	.30	.60

*Design Characteristics*

The new designs were:

Values	Subject	Designer
2-80f	Coat of arms	Zoltan Egry
1-4P	St. Stephan	Sandor Legrady
1.50P	Prince Arpad	Sandor Legrady
5-10P	Hungaria	Sandor Legrady

*Proofs*

Original colors, perforated 11½

## 1929

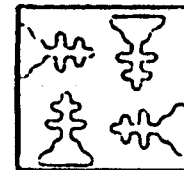
Supplemental values in new engraved design, a raven holding a ring. King Matthew's arms in the background. Dated 1929. The design is 24 x 30 mm. The watermark remains the same, line perforated 12.



615	20P	Bright green, yellow and blue	.50
616	50P	Carmine, yellow and violet	1.00

*Design Characteristics*

Design by Sandor Legrady



## 1929

Same as the issue of 1927 and supplemental values but on thick or thin paper with new watermark (No. 10). Perforated A)12 and B)11½

			A)12	B)11½
617	2f	Red-violet & grey	.10	
618	4f	Red and yellow	.10	
619	5f	Dark violet & grey-green		.10
620	10f	Orange and yellow	.10	
621	40f	Red-brown & grey-green	.10	
622	50f	Green and yellow	.101	
623	80f	Brown and yellow	.20	
624	1P	Blue, green and violet	.50	
625	2P	Dark brown, brown and violet	.20	
626	3P	Green, pink and violet	.30	
627	5P	Lite blue & grey-violet	.30	
628	10P	Purple-red and light blue	.50	
629	20P	Bright green, yellow & blue	1.00	2.00
630	50P	Carmine, yellow & violet	2.00	3.00

*Proofs*

Of arms types, in original colors perforated 11½

## 1931

Supplemental values in same design but dated 1931, on the same paper. Perforation 12.

631	20f	Yellow-red and light brown	.10
632	30f	Violet and light brown	.15

*Proofs*

In original colors, perforated 11½

The values from 75f up of the 1927 and 1929 issues were withdrawn and demonitized on April 1, 1934; the other values at the end of October, 1934.

## 1934

Same designs in changed colors dated 1926 and 1929 on the same paper. Perforated A)12 and B)11½.

			A)12	B)11½
633	1P	Light green, brown violet and dark blue .....	.50	
634	2P	Light green, light brown and green .....	.50	
635	5P	Light brown, bluish green and green .....	.50	20.00
636	10P	Light green, grey, red brown .....	1.00	
637	20P	Lilac grey, green and dark brown .....		10.00
638	50P	Lilac grey, green and blue .....	20.00	



## 1934 (November 1)

Four new designs, the f-values typographed, the P-values engraved. The design is 26 x 37 mm. The background of the f-values has double-crosses and coats of arm; of the P-values, the date 1934. Same watermark (No. 10). Perforated 12½ x 12 (20P also 11½).

639	2f	Reddish violet and light green .....	.10
640	2f	Red and orange .....	.10
640a	4f	Light carmine & orange ..	.20
641	5f	Dark lilac-blue and orange ..	.10
641a	5f	Dark blackish blue and orange .....	.30
642	10f	Orange and light green ..	.10
643	20f	Brown and light blue ....	.10
644	30f	Dark violet and orange ..	.15
644a	30f	Brown and orange .....	.40
645	40f	Light red and light blue ..	.10
646	50f	Bluish green and orange ..	.10
646a	50f	Yellow-green and orange ..	.30
647	1P	Green, light violet and red brown .....	.10
648	2P	Carmine, grey and light brown .....	.15
649	5P	Blue, grey and orange ...	.15

650	10P	Red-brown, light blue and brown .....	.20
651	20P	Dark green, yellow-brown and yellow .....	.30
651A			
651A		Perforated 11½ .....	5.00
652	50P	Olive green, light brown and light blue .....	3.00

## Design Characteristics

Values	Subject
2-50f	Coat-of-arms supported by angels
1-5p	Hungaria
10-20p	Raven with ring
50P	St. Stephen

The f-values were designed by Zoltan Egry, the P-values by Sandor Legrady

## 1943

Supplemental value in prior Hungaria design, except the background has little coats-of-arms with angels instead of double-crosses. Dated 1943. Watermark and perforation the same.

653	3P	Brown, blue and light brown .....	.25
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## 1945/1946 (June-March)

The 1934 issue overprinted OKIRATI ILLETEK in black to control the use of unauthorized stamps from war disruption.

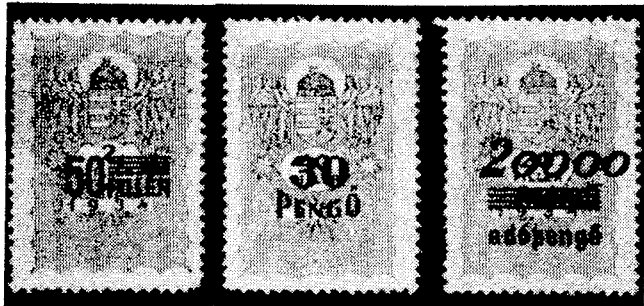
654	20f	Brown and light blue (643) .....	3.00
655	30f	Dark violet and orange (644) .....	5.00
656	40f	Light red and light blue (645) .....	3.00
657	50f	Bluish green and orange (646) .....	5.00

658	1P	Green, lt violet & red-brown (647) . . . . .	.80
659	2P	Carmine, grey and lt brown (648) . . . . .	.60
660	5P	Blue, grey and orange (649) . . . . .	.80
661	10P	Red-brown, lt blue and brown (650) . . . . .	.60
662	20P	Dk green, yellow-brown & yellow (651) . . . . .	2.00
663	50P	Olive green, lt brown & lt blue (652) . . . . .	6.00



Also With overprints of new values in black:

666	6	Pengo on 3P Brown, blue & lt brown (653) . . . . .	.30
667	10	Pengo on 3P Brown, blue & lt brown (653) . . . . .	.20



New value overprinted in black (without Okirati Illetek):

664	50	filler on 2f Reddish violet & lt green (639) . . . . .	.30
665	5	Pengo on 2f Reddish violet & lt green (639) . . . . .	.60
665A	5	Pengo on 4f Red and orange (640) . . . . .	20.00
668	30	Pengo on 40f Lt red & lt blue (645) . . . . .	.20
669	50	Pengo on 50f Bluish green and orange (646) . . . . .	.20
670	20,000	Pengo on 20f Brown & lt blue (643) . . . . .	.15
671	50,000	Pengo on 30f Dark violet and orange (644) . . . . .	.15
671a	50,000	Pengo on 30f Brown and orange (644a) . . . . .	2.00



1945/1946 (September-March)

Three new designs, 26 x 37 mm in size, inscribed

*The American Revenuer*, December, 1980

OKIRATI ILLETEK. Same watermark (No. 10) and perforation (12½ x 12).

672	50f	Olive green and yellow-brown . . . . .	25.00
673	1P	Dark and light violet . . . . .	25.00
674	2P	Red and brown-red . . . . .	25.00
675	5P	Blue and grey . . . . .	25.00
676	10P	Green and yellow-green . . . . .	10.00
677	20P	Dark and light brown . . . . .	.75
678	30P	Red and grey . . . . .	.50
679	50P	Lilac and violet . . . . .	.40
680	100P	Dark green and yellow . . . . .	.25
681	500P	Red and yellow . . . . .	.25
682	1,000P	Dark and light blue . . . . .	.15
683	5,000P	Dark and light green . . . . .	.25
684	10,000P	Lilac-blue and green . . . . .	.30
685	50ezerP	Blue and green . . . . .	1.00

#### Design Characteristics

Values	Subject
I. 50f-5P	Ornamental frame; below arms without crown.
II. 10-50P 50ezerP	Roll of documents; below: arms w/o crown
III. 100-10,000P	Cross-like decoration under arms w/o crown



1946 (March-June)

New design with values in thousands (ezer) of adopeno (tax pengó). Size 26 x 37 mm. Inscribed OKIRATI ILLETEK. Light pink network background. Same watermarked (No. 10) paper and same perforation (12½ x 12).

686	1 ezer	Adopeno Green . . . . .	.10
687	2 ezer	Adopeno Red . . . . .	.10
688	5 ezer	Adopeno Blue . . . . .	.10
689	10 ezer	Adopeno Brown . . . . .	.15
690	20 ezer	Adopeno Lilac . . . . .	.15
691	50 ezer	Adopeno Yellowish brown . . . . .	.25
692	100 ezer	Adopeno Cherry red . . . . .	.50

#### Design Characteristics

Values were expressed in tax pengó (Adopeno) which was a fixed value. The value of the tax pengó was then adjusted to reflect the devaluation of the real value of the pengó, for example in billions of pengó.

1946 (March-June)

Prior issues over-printed in black with new values in Adopeno or adopeno. Overprint letters are I)close or II)wider-spaced.

693	100	Adopenbgo on 10f (642) . . . . .	.15
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I)close II)wide



694	100	adöpengő on 20f (643)	.15	
695	100	adöpengő on 40f (645)	.25	
696	100	adöpengő on 40f (656)	5.00	
697	300	Adöpengő on 4f (640)	.25	
698	500	Adöpengő on 5f (641)	.25	
699	500	Adöpengő on 5f (641a)	.15	
700	500	Adöpengő on 10f (642)	.20	
701	500	adöpengő on 10f (642)	2.50	
702	1,000	adöpengő on 2f (639)	2.00	
703	1,000	adöpengő on 50f (646a)	.30	.50
704	1,000	adöpengő on 3P (653)	.15	
705	2,000	adöpengő on 1P (647)	.40	.20
706	2,000	Adöpengő on 1P (647)	.15	
707	2,000	adöpengő on 1 P (658)	.15	
708	2,000	adöpengő on 2P (648)	.15	
709	2,000	adöpengő on 2AP (659)	.15	
710	2,000	adöpengő on 1P (673)	.15	
711	2,000	adöpengő on 2P (674)	.15	
712	2,000	adöpengő on 5P (675)	.20	
713	5,000	adöpengő on 5P (649)	4.00	
714	5,000	adöpengő on 5P (660)	4.00	
715	5,000	adöpengő on 50f (672)	10.00	
716	20,000	adöpengő on 50f on 2f (664)	.20	
717	20,000	adöpengő on 20,000P on 20f (670)	.25	

Stamps 663, 706 and 707 as well as 697 and 700 were authorized in advance of emmission. All the others were prepared out of necessity and later confirmed by official orders. All of these stamps were used until July 31, 1946. There were valid for the payment of taxes.

#### 1946 (August 1)

New issue in filler and Forint with new design similar to No. 685, roll of documents and laurel. The design is 26 x 37 mm with the value indications on a ribbon inscribed ILLETEK and the Kossuth arms at the bottom. The paper remains the same (Watermark No. 10) as does the perforation (12½ x 12).

718	2f	Russian green	.30
719	5f	Red	.20
720	10f	Dark lilac	.10
721	20f	Dark blue	.10
721a	20f	Ultramarine	.20
722	30f	Brown	.10
723	50f	Cherry red	.10
724	1F	(Russian) green	.10
725	2F	Red	.15
726	3F	Dark lilac	.15
727	4F	Dark blue	.20
728	5F	Brown	.15
729	6F	Cherry Red	.15
730	10F	Russian green	.25
731	15F	Red	.30
732	20F	Dark lilac	.30
733	50F	Dark blue	4.00

The 2 and 5 filler values were demonitized in January of 1951.

#### Design Characteristics

All values are on a pink wavy-line background.





# KOREA: THE MUNICIPALALS

BY G.M. Abrams, ARA

continued from last issue

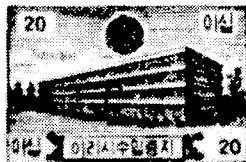


Figure 61



Figure 62

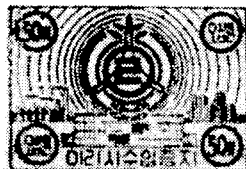


Figure 63

*Iri-shi, Cholla Pukdo*

Various designs, imperf

20w blue, 37.5 x 24.5 mm., Fig. 61

30w red violet, 38 x 24.5 mm., Fig. 62

50w green, 37 x 26 mm., Fig. 63



Figure 64

*Jin-do-kun, Cholla Namdo*

Fig. 64, 36.5 x 21.5 mm., colored roulette

5w red orange

10w turquoise

50w rose

100w gray violet



Figure 65



Figure 66



Figure 67



Figure 68



Figure 69

*Kangnun, Kangwon Do*

Various designs, roul.

10w green, 32 x 20 mm., Fig. 65

30w red brown, 20 x 24 mm., Fig. 66

45w rose, 24 x 20 mm., Fig. 67

50w magenta, 31.5 x 20 mm., Fig. 68

Fig. 69, 34 x 11 mm., roul.

5w black

*Kangwha-kun, Kyonggi Do*

Fig. 70, 36.5 x 25 mm., roul.

Continued on next page



Figure 39. Second Series showing examples of double impressions.

the duplication. Generally, it is not possible to determine the cause of the duplication from examination of a single stamp. It could have occurred because the paper flapped against the inked printing base either before or after impression (called a "kiss print") or during the printing process because the paper moved (called a "slurred print"). Examples of double impression can be found on stamps of the Second Series (See Figure 39).

## Court Fees Overprints

The postage stamps of Palestine (the typographed stamps issued in July-December 1918 during the Military Administration) were subsequently overprinted and surcharged for revenue purposes. One of the overprints used for this purpose was "COURT FEES." These will be discussed in a future article.

(To be continued)

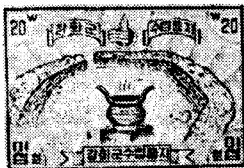


Figure 70

10w green  
20w magenta  
30w orange red  
50w orange  
100w brown

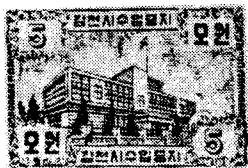


Figure 71

*Kimcheon, Kyongsang Pukdo*  
Fig. 71, 37 x 24.5 mm., perf 11

5w blue  
10w green  
20w brown

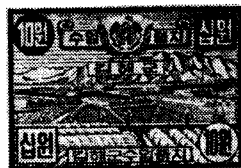


Figure 72

*Kimhae-kun, Kyongsang Namdo*  
Fig. 72, 36.5 x 25 mm., roul.

5w orange yellow  
10w blue  
30w green  
50w carmine

NOTE: The 5 and 10w values are roul. horiz. thru center;  
the 50w value is perf circa 5 horiz. thru center.



Figure 73

*Kochung-kun, Kyongsang Namdo*  
Fig. 73, 37 x 25 mm., roul.

5w green  
10w dull blue  
20w yellow brown  
30w turquoise  
50w dull rose



Figure 74

*Kohung-kun, Cholla Namdo*  
Fig. 74, 37 x 25.5 mm., perf 11

10w pale blue  
20w yellow  
30w violet brown  
40w bright blue



Figure 75

*Kopyung-kun, Kyonggi Do*  
Fig. 75, 32.5 x 21 mm., roul.

5w rose  
10w blue  
10w gray violet  
50w brown  
100w yellow orange



Figure 76



Figure 77



Figure 78



Figure 79

*Koryung, Kyongsang Namdo*  
Various designs, 36.5 x 24 mm., roul.  
20w red, Fig. 76  
20w blue, Fig. 77  
30w ultra, Fig. 78  
50w green, Fig. 79

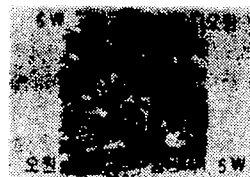


Figure 80

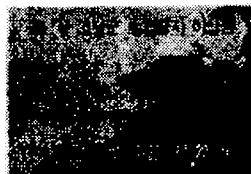


Figure 81



Figure 82

*Kosung-kun, Kangwon Do*  
Various designs, 38 x 26 mm.  
5w blue, perf 11, Fig. 80  
20w red lilac, perf 8, Fig. 81  
30w green, perf 8, Fig. 82

*Kunsan City, Cholla Pukdo*  
Various designs, 37 x 24.4 mm., imperf  
5w brown, Fig. 83  
10w dull blue, Fig. 84  
50w gray green, Fig. 85



Figure 83



Figure 84



Figure 85



Figure 86

100w red orange, Fig. 86

Note: Also roul horiz thru center.



Figure 87

Kunwi-kun, Kyongsang Pukdo

Fig. 87, 37.5 x 24.5 mm., roul.

100w brown

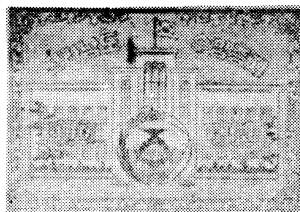


Figure 88

Kwangju, Cholla Namdo

Fig. 88, 45 x 32 mm., perf 11

100w yellow orange



Figure 89

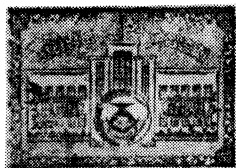


Figure 90

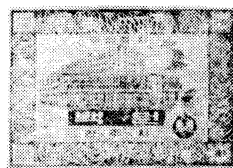


Figure 91

Kwangju, Kyonggi Do

Various designs, perf 11

10w green, 37 x 25 mm., Fig. 89

10w rose, 35 x 25 mm., Fig. 90

50w dull violet, 34 x 24 mm., Fig. 91

100w rose, 34 x 24 mm., Fig. 91

Kyongju City, Kyongsang Namdo

Fig. 92, 37 x 25 mm., perf 11



Figure 92

5w pale blue

10w orange

20w rose

50w violet

100w deep brown

Note: Also roul. horiz. thru center.

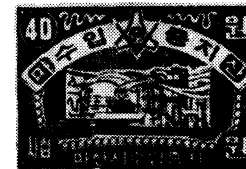


Figure 93

Masan, Kyongsang Namdo

Fig. 93, 37.5 x 25.5 mm., perf 11

5w light blue

20w light green

30w dark violet

40w drab gray black



Figure 94

Mokpo-shi, Cholla Namdo

Fig. 94, 36.5 x 25.5 mm., roul.;

all inscriptions in black.

5w violet blue

10w green

20w rose

50w turquoise



Figure 95

Namche ju-kun, Cheju-Do

Fig. 95, 36.5 x 25.5 mm., perf 9

5w gray olive



Figure 96

Nonsan, Chungchong Namdo

Fig. 96, 36.5 x 25 mm., roul.

5w red lilac

10w blue

20w green

Continued on next page



Figure 97

*Paju-kun, Kyonggi Do*

Fig. 97, 37 x 25 mm., perf 11

5w light orange  
10w blue  
50w red violet  
100w green



Figure 98

*Pohang, Kyongsang Pukdo*

Fig. 98, 31 x 21.5 mm., roul.

5w light green  
10w gray blue  
50w violet brown  
100w carmine



Figure 99

*Ponghwa-kun, Kyongsang Pukdo*

Fig. 99, 36.5 x 24 mm., roul.

5w blue  
10w green  
50w brown  
100w deep olive



Figure 100



Figure 101

*Posong-kun, Cholla Namdo*

Fig. 100 (10w), Fig. 101

(balance), 31 x 30½ mm., roul.

10w slate  
20w blue  
30w gray  
40w brown

Note: Also roul. hoizr. thru center



Figure 102



Figure 103



Figure 104

*Pusan City, Kyongsang Namdo*

Fig. 102, 18 x 22 mm., perf 13 x 12

10w blue  
20w red brown  
30w deep brown

Fig. 103, 25 x 22 mm., perf 13

50w violet  
100w green  
500w red

Fig. 104, 32.5 x 22 mm., perf 11

10w red



Figure 105

Fig. 105, 33 x 22 mm., perf 11

50w lilac

Note: Another design has been reported, that of a raised drawbridge in circle, 22 x 25 mm., perf 12½. No foto available. Fig. 106 reserved for same.

5w green  
10w brown  
100w light red



Figure 107



Figure 108

*Pyongtaek-kun, Kyonggi Do*

Fig. 107 (most), Fig. 108 (100w),

34.5 x 21.5 mm., roul.

5w blue  
10w red violet  
20w yellow  
30w gray  
50w green  
100w orange

Note: The 10 and 20w values are also roul. horiz. thru center; the 30w is known both roul. and unrouletted thru center.



Figure 112



Figure 109



Figure 110

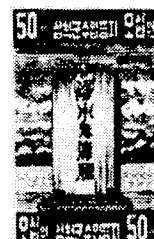


Figure 111

*L'Samchok-kun, Kangwon Do*

Various designs, 22.5 x 36.5 mm., vert, 37 x 23 mm. horiz., roul.

5w dark blue, Fig. 109

10w dark green, Fig. 110  
 50w red violet, Fig. 111  
 100w blue, Fig. 112



Figure 113

*Samchonpo, Kyongsang Namdo*  
 Fig. 113, 30.5 x 22 mm., perf 11  
 5w blue  
 10w red  
 20w gray green



Figure 114

*Sanchong-kun, Kyongsang Namdo*  
 Fig. 114, 36 x 26 mm., perf 11  
 10w rose brown  
 20w rose  
 30w dark gray blue  
 40w violet black  
 Note: Also perf horiz. thru center.

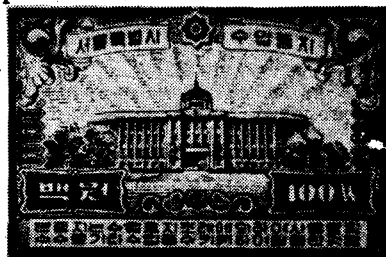


Figure 115

*Seoul*  
 Fig. 115, 37 x 25 mm., roul (x)  
 of imperf (y); litho  
 10 Hwan orange  
 20 Hwan dark blue  
 40 Hwan olive green  
 50 Hwan carmine (perf 13 1/4)  
 Similar, engraved, perf 13 1/4  
 5w carmine  
 10w brown  
 20w orange red  
 50w green  
 100w dark blue



Figure 116

*Sihung-kun, Kyonggi Do*  
 Fig. 116, 35.5 x 21 mm., roul.  
 5w light green  
 10w brown  
 30w blue violet  
 50w turquoise  
 100w bright red



Figure 117

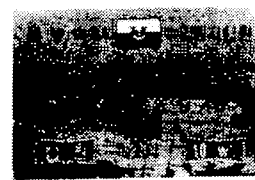


Figure 118



Figure 119



Figure 120

*Sokcho City, Kangwon Do*  
 Various designs, 39 x 27 mm.,  
 5w perf 11, other 8.  
 5w brown, Fig. 117  
 10w blue, Fig. 118  
 30w blue green, Fig. 119  
 50w yellow green, Fig. 120  
 Note: All are roul. vert. about 1/3 across from right edge.

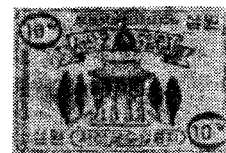


Figure 121

*Sosan-kun, Chungchong Namdo*  
 Fig. 121, 34 x 22.5 mm., roul.  
 10w rose  
 Note: Also roul. horiz. thru center.



Figure 122

*Suncheon, Cholla Namdo*  
 Fig. 122, 35 x 25 mm., perf 11  
 5w dull yellow orange  
 10w blue  
 50w green  
 Note: 10 and 50 w also perf  
 horiz. thru center.



Figure 123

*Surak, Kapyung-kun*  
 Fig. 123, 32.5 x 21 mm., perf 11  
 20w yellow ochre  
 30w olive gray  
 50w red brown

Continued on next page



Figure 124



Figure 125

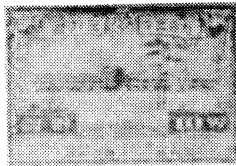


Figure 126



Figure 127

*Suwon City, Kyonggi Do*

Fig. 124, 36.5 x 25 mm., imperf

5w yellow  
10w gray blue  
30w violet brown  
100w indigo

Fig. 125, 32.5 x 23 mm., imperf

50w green

Fig. 126, 36.5 x 24.5 mm., perf 5

10w pale orange

Fig. 127, 35 x 25 mm., perf 5

100w blue



Figure 128



Figure 129

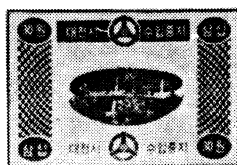


Figure 130



Figure 131



Figure 132



Figure 133

*Taejon City, Chungchong Namdo*

Fig. 128, Korean inscriptions only, 30.5 x 19.5 mm., perf 11 (5w?) blue

Fig. 129, 29.5 x 21 mm., perf 11

5w rose  
10w green  
50w pale blue

Fig. 130, 36 x 25 mm., roul.

10w blue  
20w rose  
30w dull brown  
50w lilac

Note: Also roul. horiz. thru center

*Various designs*

5w rose, 24.5 x 29.5 mm., roul., Fig. 131

10w orange, 37 x 25 mm., perf 11, Fig. 132

50w green, 30 x 34.5 mm., perf 11, Fig. 133



Figure 134

*Tanjin-kun, Chungchong Namdo*

Fig. 134, 37.5 x 25 mm., roul.

5w red violet

30w brown



Figure 135

*Uijongbu, Kyonggi Do*

Fig. 135, 39 x 24.5 mm., roul.

5w orange  
10w pale green  
20w yellow  
30w rose  
50w violet brown  
100w blue

Note: Also roul. horiz. thru center



Figure 136

*Uljin-kun, Kyongsang Pukdo*

Fig. 136, 36.5 x 24.5 mm., roul.

5w pale blue  
10w green  
50w olive gray



Figure 137

*Wonju, Kangwon Do*

Fig. 137, 25 x 30 mm., perf 11

5w yellow brown  
10w bright yellow  
20w green  
30w light blue  
40w gray grteen  
50w dull blue

Note: The 10 and 20w values are also perf horiz. thru center

*Yanggu-kun, Kangwon Do*

Various designs, 37 x 23 mm., roul.





Figure 138



Figure 139

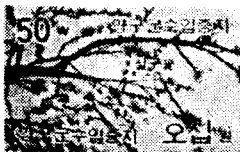


Figure 140



Figure 141

5w blue, Fig. 138  
10w green, Fig. 139  
50w red brown, Fig. 140  
100w green blue, Fig. 141



Figure 142 Variety with dot

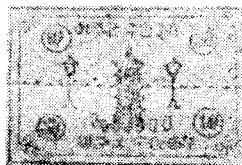


Figure 143



Figure 144

*Yoju-kun, Kyonggi Do*  
Various designs, 35 x 25 mm., perf 11  
5w black on rose paper, Fig. 142  
10w yellow brown, Fig. 143  
50w dull green, Fig. 144

Note: All are perf horiz. thru center. There is a variety of the 5w bearing a large dot at the left edge of upper value circle. See Fig. 142



Figure 145

*Yongchun-kun, Kyongsang Pukdo*  
Fig. 145, 37 x 24.5 mm., perf 11  
5w blue  
10w indigo  
30w yellow green  
50w dark red violet



Figure 146



Figure 147

*yongdong-kun, Chungchong Pukdo*  
Various designs, 37.5 x 24.5 mm., perf 11.  
5w brown, Fig. 146  
10w green, Fig. 147



Figure 148



Figure 149

20w violet, Fig. 148  
30w brown, Fig. 149



Figure 150

*Yongil-kun (Province unknown)*  
Fig. 150, 37 x 25 mm., roul.  
5w dull green  
10w blue  
30w blue green  
50w orange red



Figure 151

*Yongju-kun, Kyongsang Pukdo*  
Fig. 151, 36.5 x 25 mm., roul.  
100w green



Figure 152

*Yosu, Cholla Namdo*  
Fig. 152, 34.5 x 25 mm., roul.  
5w dark blue  
10w rose

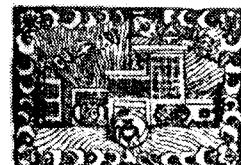


Figure 153

Fig. 153, size noted, roul.  
1w green, 35 x 25 mm.  
50w green, 36 x 25 mm.  
100w dull orange, 45 x 32 mm.  
Note: The 100w is on horiz. laid paper.



Figure 154

continued on next page

# THE SECRETARY'S REPORT

## APPLICATIONS FOR MEMBERSHIP

In accordance with Article 4, Section 2(c) as amended December 31, 1979, of the ARA By-Laws, the following have applied for membership in the ARA. If the Secretary receives no objections to their membership application by the last day of the month following publication the applicants will be admitted to membership.

MICHAEL W. BRIGGS 3369, 3316 Montreal NE, Albuquerque, NM 87111, by Sherwood Springer. All US revs.

JIMMY B. CALDWELL CM 3370 50th St., San Diego, CA 92105, by G.M. Abrams. Revs and locals of Mexico and Central and South America.

NAVIN DHROOV 3373, Bhayani Dela, Bhavnagar 364 001, India, by G.M. Abrams. India and states, Nepal, Sikkim, Tibet.

MARK E. DICKSON 3365, 5611 NW Northwood, Apt. 1, Kansas City, MO 64151, by APS. Genl US revs.

LAWRENCE B. FLANAGAN 3371, 2611 E. Riding Dr., Wilmington, DE 19808, by John C. Graper. Imperial Russia.

AIR — DENIS GAINON 3368, Ch. de la Caille 78, CH-2006 Neuchatel, Switzerland, by R. Hurlimann. Swiss revs.

GENE KELLY 3374, PO Box K, San Rafael, CA 94903, by Peggy Howard. Switzerland.

NICO OVER 3366, 500 Canterbury Rd., Virginia Beach, VA 23452, by Charles C. Howard. US Scott-listed.

HERBERT PORTNOY CM 3372, PO Box 146, Skokie, IL 60077, by Joseph S. Einstein. Dealer - all US revs and cinderellas.

ERNEST C. SCHAFER 3367, 155 Chestnuthill Rd., Rochester, NH 03867, by G.M. Abrams. US revs and proofs and essays; also misprints, double transfers, shifted plates, etc.

## PRICES REALIZED - AUCTION #22

1-20.00, 2-52.00, 3-12.00, 4-7.50, 5-rtd, 9-6.00, 7-5.00, 8-3.00, 9-12.00, 10-20.00, 11-16.00, 12-17.00, 13-7.00, 14-3.25, 15-4.75, 16-11.00, 17-3.75, 18-16.50, 19-rtd, 20-8.50, 21-5.50, 22-21.00, 23-15.00, 24-4.75, 25-8.00, 26-9.00, 27-15.00, 28-21.00, 29-9.50, 30-15.00, 31-rtd, 32-74.00, 33-23.00, 34-42.00, 35-29.50, 36-6.00, 37-5.00, 38-10.50, 39-5.50, 40-16.00, 41-10.00, 42-74.00, 43-31.00, 44-rtd, 45-rtd, 46-8.50, 47-3.50, 48-18.50, 49-rtd, 50-6.00, 51-rtd, 52-rtd, 53-4.75, 54-5.75, 55-6.21.00, 56-21.00, 57-8.00, 58-8.50, 60-8.50, 61-6.50, 62-5.00, 63-5.00, 64-6.00, 65-3.00, 66-42.00, 67-23.50, 68-22.00, 69-5.00, 70-10.50, 71-rtd, 72-10.00, 73-7.50, 74-6.00, 75-10.50, 76-4.00, 77-16.25, 78-16.00, 79-11.00, 80-25.00, 81-11.00, 82-rtd, 83-42.00, 84-35.00, 85-46.00, 86-25.00, 87-17.00, 88-21.00, 89-12.00, 90-10.10, 91-7.50, 92-10.10, 93-4.50, 94-10.50, 95-6.50, 96-7.50, 97-6.50, 98-10.50, 99-21.00, 100-12.00, 101-7.50, 102-4.50, 103-6.50, 104-7.50, 105-10.75, 106-7.50, 107-6.50, 108-7.50, 109-6.25, 110-14.00, 111-8.00, 112-5.50, 113-14.50, 114-7.50, 115-5.50, 116-13.00, 117-13.00, 118-21.00, 119-5.50, 120-10.00, 121-21.00, 122-22.00, 123-12.00, 124-9.50, 125-8.00, 126-5.50, 127-4.00, 128-5.50, 129-11.50, 130-8.00, 131-4.00, 132-9.00, 133-21.00, 134-7.50, 135-21.00, 136-21.00, 137-7.50, 138-7.00, 139-6.00, 140-21.50, 141-18.50, 142-7.50, 143-138.00, 144-53.00, 145-7.25, 146-9.00, 147-9.25, 148-7.00, 149-16.00, 150-15.25, 151-15.50, 152-10.50, 153-12.00, 154-12.00, 155-6.00, 156-32.00, 157-72.00, 158-16.00, 159-37.25, 160-57.00, 161-73.00, 162-8.00, 163-9.00, 164-8.75, 165-7.50, 166-26.00, 167-23.00, 168-17.00, 169-17.00, 170-19.00, 171-24.00, 172-6.50, 173-11.00, 174-16.00, 175-10.50, 176-10.50, 177-10.50, 178-6.50, 179-7.00, 180-10.50, 181-11.00, 182-21.00, 183-5.00, 184-11.00, 185-7.50, 186-4.50, 187-6.50, 188-94.00, 189-20.00, 190-6.50, 191-10.50, 192-6.50, 193-rtd, 194-47.00, 195-8.50, 196-11.00, 197-4.50, 198-18.50, 199-4.50, 200-4.00, 201-5.00, 202-8.75, 203-8.50, 204-3.25, 205-49.00, 206-WD, 207-9.25, 208-7.00, 209-9.50, 210-26.00, 211-17.00, 212-5.50, 213-26.00, 214-7.00, 215-7.00, 216-17.00, 217-22.00, 218-16.00, 219-8.00, 220-32.00, 221-15.00, 222-105.00, 223-30.00, 224-23.00, 225-42.00, 226-8.50, 227-71.00, 228-50.00, 229-120.00, 230-35.00, 231-9.00, 232-53.00, 233-21.00, 234-18.00, 235-10.00, 236-8.50, 237-5.00, 238-21.00, 239-18.00, 240-10.00, 241-8.50, 242-10.00, 243-3.50, 244-17.50, 245-13.00, 246-11.25, 247-25.00, 248-24.00

Highest number assigned on this report is 3374

## NEW MEMBERS

Numbers 3328-3347

## RESIGNED

2322 Walter E. Anderson - Mission Viejo, CA 92692

2823 Richard P. Duenki - Switzerland (air)

1862 Kiefer N. Gerstley - Wyncote, PA 19095

3190 Kenneth A. Pitt - Landing NJ 07850

## DECEASED

610 John A. Norton - Lynbrook, NY 11563

## DROPPED FOR NON-PAYMENT OF DUES

3155 T.M. Harchandani - India

2205 Bhag Chand Luhadia - India

## MEMBERSHIP SUMMARY

Previous membership total	1624
Applications for membership	10
Resigned	4
Deceased	1
Dropped NPD	2
Current membership total	1627

249-11.75, 250-11.00, 251-13.75, 252-13.00, 253-13.00, 254-14.00, 255-17.00, 257-17.00, 258-12.00, 259-19.00, 260-22.50, 264-21.00, 265-21.00, 269-14.50, 270-10.00, 271-13.50, 272-12.50, 273-9.50, 274-9.50, 275-8.50, 276-21.00, 277-14.00, 278-11.50, 279-16.00, 280-58.00, 281-8.25, 282-5.50, 283-8.00, 284-17.50, 285-13.50, 286-16.00, 287-rtd, 288-13.00, 289-28.00, 290-14.00, 291-12.00, 292-11.00, 293-11.25, 294-37.00, 295-10.00, 296-27.00, 297-21.00, 298-21.00, 299-215.00, 300-11.00, 301-79.00, 302-79.00, 303-6.00, 304-9.50, 305-8.50, 306-8.50, 307-7.75, 308-15.00, 309-42.00, 310-33.00, 311-12.00, 312-9.50, 313-23.00, 314-78.00, 315-15.50, 316-5.00, 317-27.00, 318-165.00, 319-16.00, 320-13.00, 321-9.50, 322-18.00, 323-20.25, 324-9.75, 324-6.50, 326-16.00, 327-4.50, 328-17.00, 329-9.50, 330-16.00, 331-42.00, 332-13.00, 333-8.50, 334-12.50, 335-14.50, 336-130.00, 337-47.00, 338-rtd, 339-32.00, 340-32.00, 341-32.00, 342-34.00, 343-27.00, 344-22.50, 345-63.00, 346-58.00, 347-13.50, 348-5.50, 349-5.50, 350-25.25, 351-45.00, 352-9.00, 353-26.00, 354-8.50, 355-7.50, 356-12.00, 357-23.50, 358-3.50, 359-10.00, 360-11.00, 361-9.75, 362-9.25, 363-13.00, 364-15.00, 365-17.00, 366-22.50, 368-26.00, 370-60.00, 372-3.50, 373-5.75, 374-65.00, 377-27.50, 376-58.00, 377-6.50, 379-35.00, 380-27.00, 381-20.00, 382-19.50, 383-21.00, 384-21.00, 385-16.00, 386-29.00, 387-8.00, 388-3.50, 389-27.50, 390-22.00, 391-14.00, 392-11.00, 393-84.00, 394-31.75, 395-28.00, 396-6.00, 397-11.50, 398-22.00, 399-16.50, 400-16.00, 401-9.50, 402-7.50, 406-5.75, 408-6.00, 409-73.00, 411-13.50, 412-3.75, 413-38.50, 414-30.00, 416-19.00, 417-25.00, 418-42.00, 419-6.00, 420-4.50, 421-3.00, 422-4.25, 423-3.75, 424-6.50, 425-12.50, 426-3.50, 427-16.50, 428-7.00, 430-3.00, 431A-94.00, 434-13.00, 435-10.00, 436-25.00, 437-3.00, 438-3.00, 439-6.50, 440-6.25, 441-420.00, 444-3.00, 445-5.00, 446-6.00, 447-3.50, 448-5.50, 449-5.50, 450-5.00, 451-6.00, 452-5.50, 453-7.50, 455-20.00, 456-14.00, 457-3.00, 458-47.00, 460-6.50, 461-4.50, 462-5.00, 463-8.50, 464-50.00, 465-24.00, 466-3.00, 467-16.00, 468-5.50, 469-11.00, 470-7.50, 471-6.50, 472-180.00, 473-49.00, 474-15.00, 475-14.00, 476-5.00, 477-10.00, 478-30.00, 479-21.00, 480-6.50, 481-5.50, 482-9.50, 483-8.00, 484-9.50, 485-9.50. WD=Withdrawn; rtd=Returned; unlisted lot numbers were un-bid or bids were rejected.

## Town unidentified, Kyonggi Do

Fig. 154, 30x20 mm., perf 11

1w gray black

10w brown

20w blue



Figure 155

## Town unidentified, Chungchong Pukdo

Fig. 155, 37 x 25.5 mm., roul.

100w green

## ARA Auction #22 Statistics

Total No. of Lots	485
Lots Sold	419
% Sold	86%
Un-bid or Rejected	50
Lots Withdrawn	1
Lots Returned	15

Total Realization ..... \$8,665.80

10% ARA Commission ..... 866.58

Less Printing Cost (paid to ARA Treasurer) ..... (156.00)

Less Auction Expenses ..... (65.00)

ARA NEW PROFIT (Check to ARA Treasurer) ..... \$645.58

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