



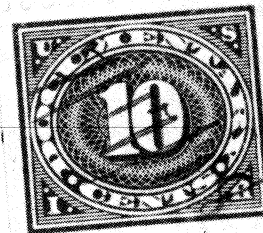
The American Revenuer

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Revenues used on covers--
in this case postal cards. Come on, their usage
must have been common, but their apparent
availability doesn't bear this out. More on the
subject on page 73 in this issue.

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◆ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

APRIL 1981
Volume 35, Number 4
Whole Number 334

THE AMERICAN REVENUER

Official Organ of the AMERICAN REVENUE ASSOCIATION

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The Editor Notes . . .

...that the mailing of the March TAR was delayed due to the breakdown of the press used to print the covers. Two trips by a factory repairman and a week and a half finally got the job done. Currently TAR is being mailed late in the month designated on the cover. It is your editor's intent to move this mailing date up to the first part of the month with the September issue (this year we will have a combined July-August issue). ...that it is again the sad duty of your editor to report the death of one of our members. Norma H. Johnson, 50, of Evanston, IL, passed away on March 23rd. She frequently accompanied her husband

1981 CONVENTION AT HOUSTON

As determined by the Board, our convention this year will be held in conjunction with HOUPEX '81 in Houston, TX over the weekend (Fri, Sat, Sun) of August 21-22-23. A full prospectus for the show appears in this journal, and those who may wish to attend and/or exhibit may use it or a fotocopy. Mr. and Mrs. Bob Shelley will be the local coordinating team for the meet, and if you wish to contact them. The address appears in the Directory, or you may call weekdays (713-621-8285) or eves (713-849-4620). Please remember any time difference.

Since there is a seminar planned, please contact them directly if you would like to speak or make a presentation. Subject of your choice. However, speakers will be limited to ARA members. It is our understanding that a slide projector etc. will be available. Additionally, there is this message:

1. Any who are handicapped and would like to attend may do so, since the Houston people, from our Chapter there, will provide the necessary transportation, including a wheelchair if needed.

2. There will be a cocktail etc. party on Friday Aug. 21, after show hours so that our dealer-members may partake. Attendance will be limited to ARAers and their spouses (or reasonable facsimiles thereof).

3. The Expo Awards will be made at the Awards Presentation Ceremony on Sat. evening, and we hope to include the ARA exhibit awards within that event, as well as the Morley/Sterling Awards.

4. To our knowledge, there will be no separate category for revenue exhibits. You will be permitted to enter your material within the existing (and appropriate) categories as listed in the prospectus.

5. A meeting room has been arranged for the seminar, and for any other purposes we may wish. We understand there will be a table/lounge at which ARAers may check in, and receive the appropriate greetings.

6. The local gendarmes have among them a preponderance of stamp collectors, and security at the show will be strict.

7. At least one judge knowledgeable in revenues has been OK'd by the Expo people, and the Shelleys will make that selection. If you are an accredited judge and plan to attend, please let them know.

8. If you need assistance with hotel reservations or for any other reason, contact the Shelleys directly.

It would be appreciated, if you plan to attend/speak/exhibit, if you let the Shelleys know as soon as possible, so that full plans for the programs may be prepared. See you there? Y'all come.

Jared L. Johnson, III (President of Chandler's, Inc.) to exhibits and shows around the country. Norma was an avid collector, specializing in US postage stamps used fiscally and revenues used as postage.

...that in response to requests for back issues, I will again mention that they are available from the editor at 75¢ each postpaid. Issues from 1977 to the present are available with the exceptions of Jan. and Apr., 1977; January, 1978; and January, 1980. A few earlier back issues are available from the librarian at the same price but none before 1974. Make checks payable to the ARA. As a reminder, all issues of TAR from day one to the present are available on loan from the library. Early issues are often quite thin and are not very expensive to copy.

...that we have received a copy of the Spring auction (too late to bid) published by the China Philatelic Society of London, which now contains material in the fiscal/cinderella areas (including stationery). There is a fall auction planned. For further details write to ARAer G. M. Rosamnd, 35 Church Hill, Winchmore Hill, London N21 1LN, England.

...that the next meeting of the Washington Metropolitan Area Fiscal Society (D.C. Chapter of the ARA) will take place on Sunday, May 17, 1981, at 2 PM at the home of Eli Crupain, 6-K Ridge Road, Greenbelt MD. All ARA members and guests are welcome. For directions, send a stamped addressed envelope to Chapter Secretary, Elliot Chabot, 14104 Bauer Dr., Rockville, MD 20853.

...that our president G. M. Abrams has pointed out several minor (he says major) typos in his March column. It should be pointed out that the Bale catalog on Israel that the revenue section has been expanded to 5½ pages. The new set mentioned is with post-burglary overprints. Secondly, if you are the recipient of any unsolicited approvals and are unaware of your rights write to the president. (I have told Gerry that since some people always look for mistakes and we attempt to print something for everyone, we put those mistakes there for them.)

...that WITH OUR DEALER MEMBERS:

--J. L. McGuire (address in ad in the back) has his mail sale 25 distributed. The sale has grown... 2777 lots of U.S. and foreign revenues and back-of-the-book postage (little postage).

--Chuck Emery (Emery Ventures, Inc., address in ad in back) has another mail auction closing April 27. A large section of quality Canadian revenues are offered. More Canadian revenues will appear in future sales.

--that the 1878 one-eighth barrel beer stamp offered in the March 21 auction of Robert Lippert (see TAR, Feb, 1981, page 37) realized \$950. This stamp (# 38A) is listed in the 1979 Priester catalog at \$500.

To The Editor . . .

Dear Editor:

I felt I had to respond to the "Letter to the Editor" that appeared in the February, 1981 *The American Revenuer*, submitted by Bruce Miller the Secretary of ARA.

The anonymous writer that complained about the profusion of foreign listed material in TAR seems to have missed the point. The ARA, from my understanding and my correspondence with President Abrams, was never founded with the sole intention of dealing only with U.S.

(To The Editor--continued on page 69)

ZAIRE (BELGIAN CONGO)

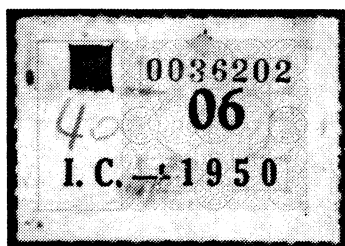
REVENUES

by Andrew Hall

Having sorted through a number of these issues, I offer the following list. I would be most grateful if anyone with further information would contact me, so that a complete listing may be made.

BELGIAN CONGO

I.C. (IMPOT DE CAPITATION)



Type A

As Type A Serial no. in black. Value, I.C. and date in second colour.

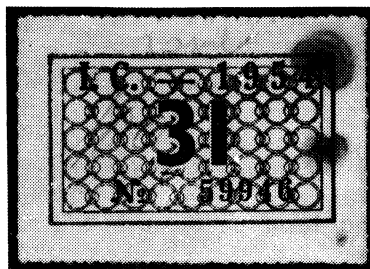
- 1949 10, 35, 38 purple-brown & red
20, 25 brown & red
1950 02, 06, 48 green & blue
12 orange & brown
1951 06, 27, 34, 38, 47 blue & blue
1952 01, 31, 34, 42



Type B

As Type B Serial no. in black.

- 1953 01, 14, 16, 23, 27, 36, 49 purple



Type C

As Type C Serial No. in black.

- 1954 01, 02, 03, 04, 12, 13, 18, 21, 24, 25,
26, 27, 33, 37, 39, 41, 45, 46, 49 red



Type D

As Type D Serial, I.C., date in black.

- 1955 01, 04, 05, 06, 19, 39, 46, 47, 49
orange-brown
1956 06, 07, 08, 14, 18, 25, 33, 37, 39, 42
green
1957 05, 24, 36, 49 pink
1958 08, 12, 22, 30, 41 green
1959 01, 03, 04, 05, 07, 09, 10, 11, 14, 17,
21, 26, 27, 28, 29, 30, 32, 36, 37, 41,
42, 43, 45, 46, 48 pink

Presumably for each year all numbers from 01 to 49 exist. Very similar labels exist inscribed EXEMPT (Type E)

EXEMPT



Type E

Rouletted

As Type E EXEMPT and Serial no. in black

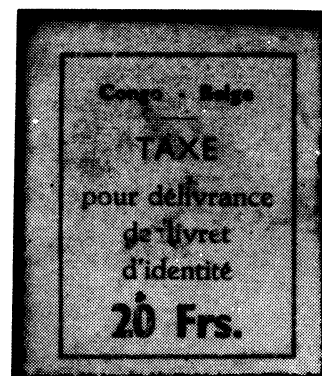
- 01 blue, 11 brown, 12 orange-brown, 20 brown, 21 blue, 23
grey, 23 orange-brown, 26 orange, 30 brown, 35 grey

IDENTITY CARDS

Rouletted

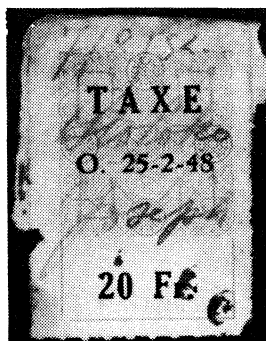
Type F

20Fr green & yellow



Type F

TAXE



Type G



Type GA

Rouletted
Type G
20Fr green & black
Similar Type GA
20Fr black & red

PROVINCIAL ISSUES

**CENTRE EXTRA COUTUMIER
DE COUILHATVILLE
(C.E.C. COQ, OR COQ)**

I.C. (IMPOT DE CAPITATION)



Type H

Type H (1941) Rough perf
20Fr red & black
50Fr red & black



Type I

Type I (1942) Rough perf
20Fr green & black
50Fr green & black

Type J (1945) Rouletted
25Fr red & black
60Fr red & black
70Fr red & black

Type K Rouletted
1946 50Fr grey & black
1946 60Fr grey & black

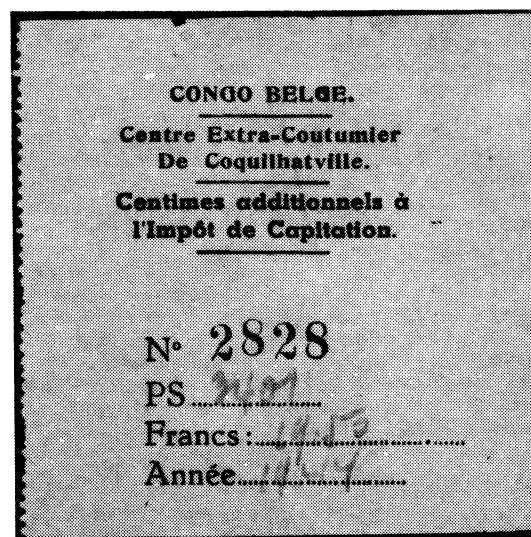


Type J



Type K

1947 60Fr blue-green & black
1947 70Fr blue-green & black



Type L

c.1944 Type L Perf at left - black
used for any additional amount payable

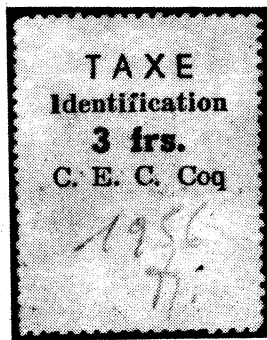
TAXE



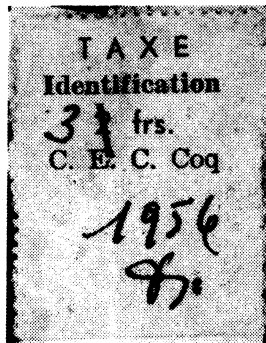
Type M

Perforated c.1956
Short type M
Eau 1957 25Fr black/pink
Identification 2Fr black/blue
" 3Fr black/green
VOIERIE 50Fr black/yellow

(Continued on next page)



Type N



Type N - Surcharged

Long Type as N

F.V.T.S. 200Fr black/pink

F.V.T.S. 200Fr blue/orange
(with serial no.)

Identification 2Fr blue/green

" 3Fr on 2Fr blue/green

Parcelles 50Fr blue/blue (with serial no)

Literature in Review

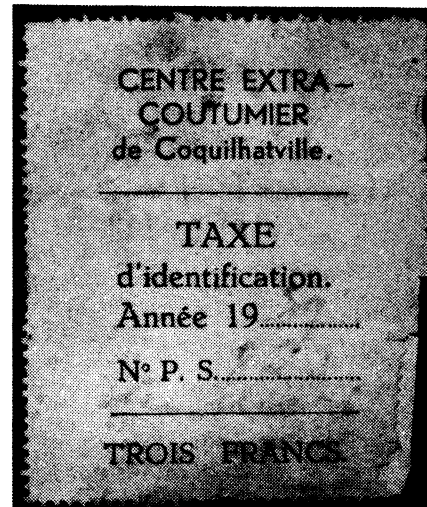
Publishers, authors or distributors of books, catalogs, periodicals or other publications about revenues or cinderellas who wish their works reviewed should forward a copy to the Editor, Box 56, Rockford, IA 50468. Nothing can be reviewed without a copy to review. A second copy for the ARA library would be appreciated.

CHINESE REVENUE STAMPS, 1896-1949, by J.G. Wetterling. Now in 10 parts, each part priced at \$5 (total \$50 in the US postpaid, write to source for costs overseas). 5½ x 8½, offset printed, pages only, all punched for (small) 3-ring. Several hundred varied-numbered pages, all illustrated B&W. Available from S. Nelson, P.O. Box 873, El Sobrante, CA 94803.

What we have here is a compendium of works taken from a variety of sources, particularly from the Bendig works. (I recognize the hand-drawn sketches of the stamp designs). Other works have been incorporated, and there are many fotos (or copies of fotos) which appeared in these works (which are listed in the ARA 1980 Directory subject index, under China). Unfortunately, the detail with which we are familiar from the Bendig efforts is lacking. However, the "author" does illustrate many of the overprints (alone) by which these stamps may be categorized...by province, town, city, etc.

Pricing is given by numbers (1 to 6) which are defined up front as to range. Frankly, the way this effort was put together, with all of the wasted paper (space not used to advantage) it is rankly amateur. I would not accuse the "author" or distributor of attempting to make the most money with minimum effort, but it appears that the entire work could have been accomplished in, say, 200 pages, same size, with better utilization of space and a bit more consolidation.

Regretfully, we don't know who the "author" is. There is no introduction. Nor any index, sorely needed. I cannot recommend this effort to you, especially at the asking



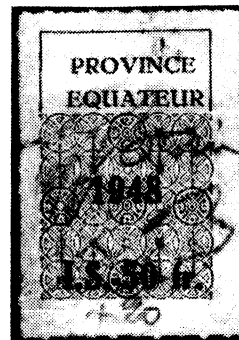
Type O

Large Type O c. 1939

Identification 3Fr black

EQUATEUR

I.C. (IMPOT DE CAPITATION)



Type P

Type P Rouletted

1948 25Fr green & black

1948 50Fr green & black

1948 50Fr purple-brown & black

1948 60Fr green & black

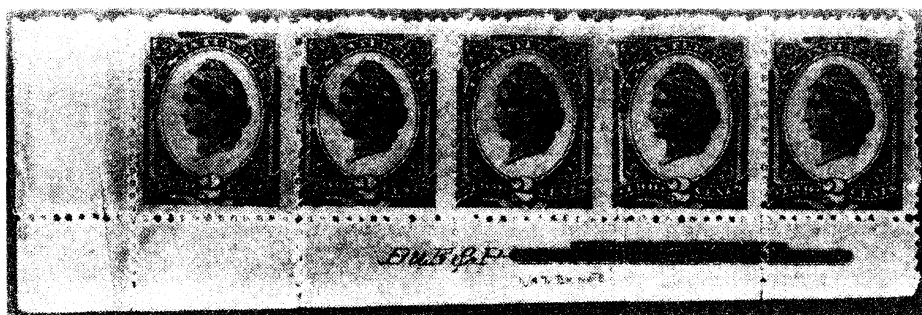
price. The full set is in the library if you should wish to see it.

Presumably, there will be additional volumes. This covers nothing after 1949. Caveat everyone.

G.M. Abrams

The Private Post, 1980-81; published by The British Private Post Study Group of the Cinderella Stamp Club, 1981; 40pp, card cover, 5½ x 8½; available from the Cinderella Stamp Club, Mark Dorman, 35 Smith Street, London SW3 4EP England, £ 3.00 £2.50 to members of the Cinderella Stamp Club) post paid.

This is the fourth in the series of annual publications on British private posts. (Volumes two and three are still
(Literature-continued on page 72)



This time we look at a rather unusual plate variety. It is a seldom seen subject where the name of the engraver and original printer have had their names scratched out and the letters "Bu. E. & P." in italic engraved at its side. These letters, of course, stand for Bureau of Engraving and Printing.

In 1862 when the first contract for printed revenue stamps was let, the firm of Butler & Carpenter of Philadelphia received the contract. Mr. Butler passed on to his great reward in 1868, so from October 20, 1868, until August 31, 1875, Joseph R. Carpenter continued to produce and deliver the stamps called for in the 1862 contract.

On August 31, 1875, the contract for printing the adhesive revenue stamps passed to the National Bank Note Co. of New York. Under this new contract NBN was to print all of the documentary and proprietary stamps during the life of the contract.

When National received the contract for printing revenue stamps in 1875, they engraved new designs to replace those in use. One of the stamps they engraved was the 2c documentary to be used to pay the tax on bank checks. It became known as the fifth general issue. Also at this time, six new general issue proprietary stamps were engraved. They were known as the second proprietary issue.

The 2c documentary was printed in blue on light blue paper. It is listed in Scott as R152. Silk and watermarked paper were used. Normally little is written about this stamp. Scott does list a double transfer. In looking over an original unsorted lot of about 15,000 copies of this

stamp I did find several double transfers, one rather large cracked plate and scores of scratches. So don't ever think this stamp is of little interest.

On February 4, 1879, the National Bank Note Co. merged with the Continental Bank Note Co. (which held the contract to print U.S. postage stamps) and the American Bank Note Co. Together they formed the new American Bank Note Co., did not add their inscription to the plate selvage areas but left the National imprint on the plate and continued to print from them.

In October of 1880 when the Bureau of Engraving and Printing assumed the responsibility for printing documentary and proprietary revenue stamps, the American Bank Note Co. turned over the dies, rolls, plates and stamps that were on hand. The Bureau continued to use many of the same plates. In fact on many of the private die issues Bureau prints on watermarked paper cannot be readily distinguished from American prints on watermarked paper.

In this instance, however, the Bureau scratched out the National imprint and engraved its own initials onto the plate. Later the Bureau added an imprint to the bank note plates which read Printed at the Bureau of Engraving and Printing on plates they did not engrave.

The Boston Revenue Book indicates that plates 2 and 14 were used to print this stamp but does not indicate who prepared these plates. Christopher West does indicate that he had never seen this stamp with an American Bank Note imprint.

Probably with a great sigh of relief the use of this stamp was terminated by Congress on July 1, 1883.

To The Editor

Continued from page 65

revenues. While a majority of our members are interested in U.S. revenues, many have additional interests in foreign revenues. Others, myself included, collect only foreign revenues from various nations. We joined for the main reason that *The American Revenuer* is the ONLY source that writes about them, lists them and stimulates research and investigation about them. Without the foreign listings and articles in TAR, I for one (and I am sure there are others) would resign from the ARA. Looking at TAR masthead, one can readily see that there are many additional overseas revenue collectors that also look to TAR as the sole source for information. Thus unless we want a serious division within (and possible

disintegration of) the ARA I feel strongly that we should retain the foreign listings and articles. If our anonymous friend would like to see more U.S. related articles and listings, why doesn't he contribute one? Complaining is easy! Lastly, perhaps the membership should be asked if the name of our publication should simply be, *The Revenuer*. I know from vast correspondence with foreign collectors (and I am sure President Abrams can corroborate this) that our foreign collectors friends are mis-lead into thinking that the ARA and *The American Revenuer* deal only with U.S. material. Thus a more neutral name might be in order.

Dr. Steven Carol, ARA

The Smithsonian Proof Sheets

First Issue Revenue Imprints

by Dick Sheaff, ARA

On a recent business trip to Washington, DC, I was able to schedule a few hours at the National Philatelic Collections, housed in The National Museum of History and Technology. Curator Reidar Norby kindly brought out the revenue material I had hoped to see, despite the fact that it was not a particularly convenient time, what with auditors hard at work inventorying the Collections' holdings.

What Mr. Norby produced was a large, casebound ledger book (the spine had separated) with marbled endpapers inside, bearing a cover label which reads "U.S. / INTERNAL REVENUE / STAMPS. / ENGRAVED BY / BUTLER & CARPENTER. / PHILADELPHIA." Inside are full-plate proofs on card of eighty of the U.S. First Issue revenues, plus one private die medicine, the 1c HERRICK'S PILLS & PLASTERS (RS 118).

Having little time (I spent about six hours with the material; averaging some 4½ minutes per proof sheet), I sought to survey the material in a rather preliminary fashion, concentrating for the session on the plate number and imprint markings. I photographed each sheet's marginal markings, using a hand-held Nikon with a 55mm macro lens under available light (a desk lamp). I also photographed various plate varieties in evidence, as well as the Butler & Carpenter label mentioned above.

The proofs are very Early, pulled in all probability immediately after laydown of the plates. They show various light, superficial scratches and marginal blurs which would have worn away almost immediately once the plates were put to press. Some show fairly serious flaws which I have not yet seen on the issued stamps; possibly some corrections were made between the time the proof was pulled and the time that actual stamp production began.

I paid little real attention to the colors of the proofs. Those colors I did note were merely quick, first-glance impressions with no particular thought given to the matter. Time was too short. The correct color of each proof sheet should be established, another time.

Here, then, are my notes from this preliminary survey effort.

1c EXPRESS (carmine lake)

"Plate No. 1 + B&C imprint at BOT

Scratch, Pos. 197 (UR) into Pos. 198 (UL; into portrait vignette)

Scratches, Pos. 183 (LL) into Pos. 198 (UL)

Scratches, Pos. 205 into Pos. 206

Scratches, Pos. 209 (LL margin)

Scratches, Pos. 155 into Pos. 156 into Pos. 170

Short transfer at BOT, Pos. 156

Scratch in head, Pos. 183

Scratches in margin between Pos. 21 and Pos. 35

1c PLAYING CARDS (carmine lake)

"1B" at LL (no imprint)

Scratches at LT, Pos. 114

Scratches, Pos. 209 into Pos. 210

Blurs (ala 10c 1855 postage) above stamps in horizontal rows 4, 7, 10, 13, 15

1c PROPRIETARY (carmine lake)

"Plate No. 1A" (neglected to photograph this plate no.)

Scratch, Pos. 113 (LR) down into Pos. 127 (UR)

Gouges/Scratches at LR, Pos. 154

Guide dots a LL; none in 1st vertical row, dots in right vertical margin.

Two dots at LL in bottom horizontal row.

1c TELEGRAPH (carmine lake)

"1C" at LL (no imprint)

(neglected to photograph plate no.)

Scratch at LR, Pos. 210

Curved scratch, Pos. 47 into Pos. 61

Scratches at RT & at LL, Pos. 164

2c BANK CHECK (purple/blue)

"Plate No. 2B" + B&C imprint at BOT

("Short transfer"/blur at BOT variety NOT in evidence)

2c CERTIFICATE (purple/blue)

"2C" at LL, no imprint

Heavy scratch through hair, Pos. 210

2c EXPRESS (purple/blue)

"Plate No. 2E" + B&C imprint at BOT

Double transfer, Pos. 55

Foreign entry (1c EXPRESS), Pos. 68

Shift, Pos. 47

Shift, Pos. 49

Shift, Pos. 51

(NO Pos. 56 DT at LT)

(NO Pos. 34 crescent flaw)

Flaw in LR "2", Pos. 62

Pos. 27: hair in panel below LR "2"

Guide dots at LR in horizontal rows 4, 7, 10, 13.

None in RT margin; dots are in left margin.

2c PLAYING CARDS

"2D" at LL, no imprint

(No cracked plate variety in evidence)

2c PROPRIETARY (blue)

"Plate No. 2A" + B&C imprint at BOT

Scratches, Pos. 197 into Pos. 198 into Pos. 199

Scratches, Pos. 196 into Pos. 210; +LR margin of Pos. 210

Vertical scratch through third "R" of

"PROPRIETARY", Pos. 175

(NO big "PROPRIETARY" shift in evidence)

3c FOREIGN EXCHANGE (green)

"3I" at LL + UR (upside-down); no imprint.

(Found NO "DT at UL" variety)

3c PLAYING CARDS (green)

"Plate No. 3 O" + B&C imprint at BOT

3c PROPRIETARY (green)

"3A" at LL; no imprint

3c TELEGRAPH (green)

"Plate No. (blank)" + B&C imprint at BOT

4c PROPRIETARY (purple)

"4A" at LL; no imprint

Heavy scratch, Pos. 49 into Pos. 50

Scratch/gouge at RT (through "N" of "CENTS") Pos. 73
5c AGREEMENT (carmine lake)
 "Plate No. 5H" + B&C imprint at BOT
5c CERTIFICATE (carmine lake)
 "Plate No. 5C" + B&C imprint at BOT
5c EXPRESS (carmine lake)
 "Plate No. 5E" + B&C imprint at BOT
 DT, Pos. 75
 DT, Pos. 5
 (NO DT Pos. 10)
 Scratches at TOP, Pos. 9
 Scratch through face, Pos. 7
 Long scratch, Pos. 86 into Pos. 103 into Pos. 104 into Pos. 121
 Scratch in BOT oval, Pos. 156
 Scratch, Pos. 115 into Pos. 116
 Series of short scratches/gouges, Pos. 102 into Pos. 119
 Scratch, Pos. 36 into Pos. 53
5c FOREIGN EXCHANGE (carmine lake)
 "5I" at LL + at UR (upside-down)
5c INLAND EXCHANGE (carmine lake)
 "Plate 5F" + B&C imprint at BOT
 "00" at LT, opposite Pos. 86: "00" at RT, opposite Pos. 102
10c BILL OF LADING (blue)
 "Plate No. 10K" + B&C imprint at BOT
 DT of TOP oval topline, Pos. 33
 DT in "U" of "REVENUE", Pos. 143
 DT in "U.S." oval, Pos. 148
10c CERTIFICATE (blue)
 "10A" at LL, no imprint.
 DT, Pos. 93
 Gouge flaw, Pos. 155
 Scratch through "R" of "CERTIFICATE", Pos. 10
 (The "dash flaws" are NOT in evidence)
10c CONTRACT (blue)
 "10B" at LL, no imprint
10c FOREIGN EXCHANGE (blue)
 "Plate No. 10I" + B&C imprint at BOT
 Scratch, Pos. 102 down into Pos. 119
10c INLAND EXCHANGE (purple)
 "Plate No. 10F" + B&C imprint at BOT
 "10" at LL + at UR (upside down)
 Short transfer, Pos. 115
 Short transfer, Pos. 132
 (NO "head flaw" at Pos. 42/43/44)
 Eye Flaw (weak), Pos. 150
 BOT oval flaw, Pos. 74 (strong) through Pos. 85 (weak)
 "Blur" flaw above "U.S." oval, Pos. 4
10c POWER OF ATTORNEY (blue)
 "Plate No. 10V" + B&C imprint at BOT
 (NO crack/gash at Pos. 118)
15c INLAND EXCHANGE (carmine lake)
 "Plate No. 15F" + B&C imprint at BOT
 Heavy scratches in "U.S." and down into vignette, Pos. 11
 Scratches at UR, through "U" down into "1" of "15", Pos. 9
20c FOREIGN EXCHANGE (deep carmine)
 "Plate No. (blank) + B&C imprint at LT, reading down (plate no. + imprint in blue)
 Scratch down into "S" of "U.S.", Pos. 26
 Numerous horizontal scratches in margin between Pos. 82 & Pos. 99
 Numerous vertical scratches in vertical margin between

first and second vertical rows at RT, especially between 103-104, 120-121, 137-138, 154-155.
20c INLAND EXCHANGE (deep carmine)
 "Plate No. 20F" + B&C imprint at BOT
25c BOND (red)
 "Plate No. 25L" + B&C imprint at LT, reading down
25c CERTIFICATE (red)
 "Plate No. 25C" + B&C imprint at LT, reading down (blue)
 Scratch, Pos. 73 into Pos. 74
 Scratch, Pos. 74 into Pos. 75
 Scratch, Pos. 90 into Pos. 91
 Scratch, Pos. 88 into Pos. 89
25c ENTRY OF GOODS (red)
 "Plate No. 25N + B&C imprint at LT, reading down (blue)
 Short transfer at BOT of "Plate No."
 Scratch at LT, Pos. 1
 Series of diagonal curved scratches, Pos. 52-53, 69-70
 Top frameline drawn twice (to disguise low relief entry), Pos. 23
25c INSURANCE (red)
 No imprint, no plate no. (Neglected to photograph)
 Various scratches, Pos. 52(LR)-53(LL), 69(UR)-70(UL)
 Various scratches, Pos. 45(LR)-46(LL), 63(UL)
25c LIFE INSURANCE (red)
 "Plate No. 25G2" + B&C imprint at RT, reading up
 Horizontal gouge, Pos. 8 into Pos. 9
 Several scratches bundled together, Pos. 2 into Pos. 19
25c POWER OF ATTORNEY (red)
 "Plate No. 25V" + B&C imprint at LT, reading down
 Short transfer (or burnished away) at BOT of "Plate No."
 Pair of parallel scratches, Pos. 24 into Pos. 41
 (NO double frameline at BOT in evidence)
25c PROTEST (red)
 "Plate No. 25J" + B&C imprint at RT, reading up
25c WAREHOUSE RECEIPT (red)
 "Plate No. 25Y" + B&C imprint at LT, reading down
 Top frameline missing at LT, Pos. 59
30c FOREIGN EXCHANGE (violet)
 "Plate No. 30" + B&C imprint at LT, reading down
 DT at TOP including outer frameline, Pos. 99
 Scratch, Pos. 80 into Pos. 81
 Scratch, Pos. 81 into Pos. 82
 Scratch, Pos. 82 into Pos. 83
 Scratches at LT, Pos. 11
 Short, heavy scratches between Pos. 93-94, 94-95, 95-96
30c INLAND EXCHANGE (violet/purple)
 (No plate number or imprint)
40c INLAND EXCHANGE (maroon)
 "Plate No. 40F"
50c CONVEYANCE (blue)
 "Plate No. (blank)" + B&C imprint at LT, reading down
 (NO "eye variety", Pos. 49)
 (NO scratch/crack, Pos. 26-27)
 (NO scratch, Pos. 83-84)
 (NO multiple scratches overall, Pos. 39)
 (NO scratch in "C", Pos. 12)
 (NO scratch in "N", Pos. 10)
 (NO diagonal scratches, Pos. 56-57)
 (NO scratch, Pos. 58)

(Continued on next page)

First Issue Proofs

50c ENTRY OF GOODS (blue)

"Plate No. 50N" + B&C imprint at BOT
(NO DT, Pos. 20)

(NO crack, Pos. 76)

50c FOREIGN EXCHANGE (blue)

"Plate No. 50I" + B&C imprint at BOT

50c LEASE (blue)

"Plate No. 50R" + B&C imprint at BOT
Scratch, Pos. 52 into Pos. 69

50c LIFE INSURANCE (purple)

"Plate No. (blank)" + B&C imprint at BOT
DT in "CE" of "CENTS", Pos. 10

DT (faint) at TOP, Pos. 13

"Rx" scratch, Pos. 2

Large dot in lower margin between Pos. 25-26

50c MORTGAGE (blue)

"Plate No. 50T" + B&C imprint at BOT

Scratch, Pos. 26 into Pos. 43 into Pos. 42

Scratch, Pos. 64 into Pos. 81

Scratch, Pos. 12 into Pos. 29

Scratch/crack at UR, Pos. 13

50c ORIGINAL PROCESS (blue)

"Plate No. 50" + B&C imprint at BOT

DT at TOP, Pos. 44

(NO DT, Pos. 45)

(NO Shift at UR, Pos. 79)

50c PASSAGE TICKET (blue)

"Plate No. 50U" + B&C imprint at BOT

Vertical scratch in top margin, Pos. 9

50c PROBATE OF WILL (blue)

"Plate No. 50W" + B&C imprint at BOT

50c SURETY BOND (blue)

"Plate No. 50L" + B&C imprint at BOT

60c INLAND EXCHANGE (orange)

"Plate No. 60F" + B&C imprint at BOT

70c FOREIGN EXCHANGE (green)

"Plate No. 70I" + B&C imprint at BOT

\$1 CONVEYANCE (carmine lake)

"Plate No. 100M" + B&C imprint at LT, reading down

\$1 ENTRY OF GOODS (carmine lake)

"Plate No. (blank)" + B&C imprint at LT, reading down
RT frameline double, Pos. 66

\$1 FOREIGN EXCHANGE

"Plate No. 100I" + B&C imprint at LT, reading down

\$1 INLAND EXCHANGE

"Plate No. 100F" + B&C imprint at LT, reading down

\$1 LEASE

"Plate No. 100R" + B&C imprint at LT, reading down

\$1 LIFE INSURANCE

"Plate No. (blank)" + B&C imprint at LT, reading down
"Right frameline double" (actually, a layout line), Pos. 46

\$1 MANIFEST

"Plate No. \$1.S" + B&C imprint at RT, reading up

\$1 MORTGAGE

"Plate No. (blank)" + B&C imprint at LT, reading down

\$1 PASSAGE TICKET

"Plate No. 100U" + B&C imprint at LT, reading down

\$1 POWER OF ATTORNEY

"Plate No. 100V" + B&C imprint at LT, reading down

\$1 PROBATE OF WILL

"Plate No. 100W" + B&C imprint at LT, reading down

\$1.50 INLAND EXCHANGE

"Plate No. 150F" + B&C imprint at LT, reading down

\$2 CONVEYANCE

"Plate No. 200M" + B&C imprint at LT, reading down

\$2 MORTGAGE

"Plate No. 200T" + B&C imprint at LT, reading down

\$3 CHARTER PARTY

"Plate No. 300D" + B&C imprint at LT, reading down

\$3 MANIFEST (yellow-green)

"Plate No. 300S" + B&C imprint at LT, reading down

\$3 MANIFEST (sepia-black)

"Plate No. 300S" + B&C imprint at LT, reading down

\$5 CHARTER PARTY

"Plate No. 500D" + B&C imprint at BOT

"Top frameline double" (actually, a layout line), Pos.

()

LT frameline broken at TOP (incomplete transfer), Pos.

()

\$5 CONVEYANCE

"Plate NO. 500M" + B&C imprint at BOT

\$5 MANIFEST

"Plate NO. (blank)" + B&C imprint at BOT

(No left frameline double in evidence)

\$5 MORTGAGE

"Plate No. (blank)" + B&C imprint at BOT

\$5 PROBATE OF WILL

"Plate No. (blank)" + B&C imprint at BOT

\$10 CHARTER PARTY

"Plate No. (blank)" + B&C imprint at BOT

\$10 CONVEYANCE (green)

"Plate No. 1000M" + B&C imprint at BOT

Extra (layout) line at RT, Pos. 71

\$10 MORTGAGE

"Plate No. (blank)" + B&C imprint at BOT

Doubling of TOP & UL-side framelines, Pos. 72

Layout line in evidence above TOP frameline, Pos. 1 & Pos. 37

Scratch at BOT, Pos. 3

\$10 PROBATE OF WILL

"Plate No. 1000W" + B&C imprint at BOT

\$15 MORTGAGE

"Plate No. 1500T" + B&C imprint at BOT

\$20 CONVEYANCE

"Plate No. 2000M" + B&C imprint at BOT

\$20 PROBATE OF WILL

"Plate No. 2000W" + B&C imprint at BOT

1c HERRICK'S PILLS & PLASTERS (RS 118)

B&C imprint at BOT; no plate number

Literature

Continued from page 68

available for £1 and £2 respectively from the same address.) This year's offering includes 12 articles covering the London & Metropolitan Circular Delivery Co., railway parcel stamps of South-Western and Welsh companies; 1971 strike posts, offshore island locals (Lundy, Brecqhou & Lihou), 19th century carrier stamps (Atlas Express, Bradford Parcel Delivery), bus parcel stamps (Dundee Corporation) and a report of the British private post material on display at LONDON 1980. Also included is a bibliography of private post articles published in 1979.

Interest has been building in the area of British private posts (this can be evidenced by the size of the bibliography included in this issue). The *Private Post* has established itself as the publication for the publication

REVENUES USED ON POSTAL CARDS

by Amos L. Henely, ARA

In the March, 1971 *The American Revenuer* Bruce Miller submitted a reply card Scott UY9r with a 10c documentary stamp R234 applied on the reverse side. Quoting from his article... "the card, a stock proxy of the Palomares Irrigation Co. of Pomona, Calif. when signed and returned by the stockholder assumes the character of a taxable legal document. The stamp is cancelled in manuscript "12-2-22/P.I.Co." indicating that it was affixed after the cards were returned, the date given being that of the stockholders meeting. Postal cards have seen extensive service as bills, receipts, legal notices, proxies, affidavits, and even checks and it seems very possible that other instances may exist in which the usage was taxable, and revenue stamps were accordingly affixed to the card. As a student both of postal cards and fiscals, the writer would be very interested in any such cases."

Now ten years later I have come across two similar types of stamp usage for proxies and Mr. Miller informs me that he has had no response to his article. It would seem that these should not be rare and yet these are the first I have seen since reading the article.

One, on a postal card Scott UX27, postmarked Los Angeles Calif. July 2, 1918, (with additional 1c stamp to conform to War postal rates) addressed to Ouray, Colo. The reverse side is typed "Sign and mail this at once don't delay"...followed by usual legal language for a proxy. While a blank line is left at the top for name and residence to be written in and at the bottom for the signature, the date of "12th day of July, 1918" is in the same type as the card's content. The 10c R234 is pencancelled 7/17/18 and places on upper right hand corner of card

The Face of the Ouray Consolidated Mining & Reduction Co. proxy card. Although not as obvious, there is also a tax stamp on this side of the card. The 1c stamp paid a postal tax imposed because of the World War.



THOS. B. CRAWFORD
OURAY,
COLORADO

and dissemination of information on these stamps.

While this publication does not deal directly with revenues, we again feel that many if not most of our members are cinderella collectors, not just revenue collectors. For those interested this is a most interesting publication.

Ken Trettin

THE HONG KONG FISCAL STAMPS by Frits G. Huygens, published in Hong Kong, Nov. 1979; 7 1/2 x 10

The American Revenuer, April, 1981

The Annual Stockholders' Meeting of the Keokuk Country Club Realty Company will be held at Keokuk, Iowa on January 19, 1926, at 7:30 p. m. If unable to be present, please mail us this proxy.



Keokuk Country Club Realty Company.

By *Wm. B. Crawford* Secretary

I hereby appoint *Wm. B. Crawford* to act as my proxy at the Stockholders' Meeting of the Keokuk Country Club Realty Company on January 19, 1926, or any adjournment thereof.

4

SIGN AND MAIL THIS AT ONCE. DON'T DELAY. KNOW ALL MEN BY THESE PRESENTS, That *Wm. B. Crawford*, of *Keokuk, Iowa*, do hereby constitute and appoint *Thos. B. Crawford*, of *Keokuk, Iowa*, my attorney and agent for me, and name, place and stead, with full power of substitution to vote as my proxy at the annual (or special) meeting of the stockholders of the Ouray Consolidated Mining & Reduction Co., to be held on July 12th, at Ouray, Colo., according to the number of shares I should be entitled to vote in there personally present.



This proxy revoking any previous one. WITNESS my hand and seal this 12th day of July, 1918.

(Seal)

Two postal cards used as proxies at corporation stockholders meetings. Both bear a copy of R234 since the signed card was a legal document requiring payment of tax.

covering some words indicating stamp was affixed on date of meeting.

The second card UX27 postmarked Keokuk, Iowa, December 19, 1925, is addressed to stockholder in city. The reverse side is a printed form providing information as to the annual meeting and below that wording for appointment of a proxy. The date of signature and signature is written in but the stamp is uncanceled and placed on left side between notice and proxy.

I assume that these cards after the meetings were placed in a file and eventually purged and yet there should be other examples. I would appreciate any replies.

An interesting note to the Ouray cards. Mr. Crawford, the proxy named, died in 1921 and his office in a hotel in that city was locked and not reopened for 39 years. My source for the card reaped many postal covers and letters from around the nation from which a story on mining speculation could be written.

Literature

1/2 glossy colored card covers, 122 glossy pages, (almost) all illustrations in color. Priced at \$10.60 book rate, and obtainable through John Bobo, Peter Feltus or Harry Heuer, addresses in Directory.

This effort is actually in glorious color, front to back, except for a few of the earlies. It is a tour de force first attempt (thus with faults). Issues of all reigns in which fiscals were emitted are included and pictured. And much more. The book is rather a cyclopedia than a catalog.

(Literature--continued on page 76)

ARA Auction Number 23

ARA AUCTION 23

CLOSING DATE 13 JUNE 1981

w=with, w/o=without, o/w=otherwise

G=Good, F=Fine, VF=Very Fine etc., M=Mint, U=Used

Auction rules (temporary this sale)

1. Only ARA members in good standing may participate in this auction.
2. The Auction Mgr reserves the right to reject any bid which in his judgement is unrealistic.
3. All lots will be sold to the highest bidder at a small advance over the next high bid, as follows: to \$10 by \$1, to \$25 by \$2, to \$50 by \$3, to \$75 by \$4, to \$100 by \$5, over \$100 by \$6. Lots may be grouped upon award if bidding warrants.
4. If only one bid is received for any lot, the bid shall be reduced to the est, CV or MB if higher, or shall stand without reduction if lower than est or CV. For an OPEN lot, the bid shall stand without reduction unless rejected under Rule 2, but may be reduced at the Auction Mgr's discretion.
5. Buy bids, bids below the MB specified, or bids below 50% of the est or CV will not be accepted. Merely submit your maximum bid, and bids must be in increments of 50c.
6. Use any paper to submit your bids. Specify clearly the lot number and your maximum bid. Be sure to print your name, address and ARA membership number and sign the bid sheet. It will not be accepted otherwise.
7. In case of tie bids, the earliest postmark will be considered the winner.
8. The ARA is not responsible for any errors in bidding you may make. For example, if you bid for the wrong lot and win it, it is yours.
9. Invoice will be sent to winning bidder and lots will be forwarded on receipt of full payment, which must be made in US dollars, payable to the ARA. Two party checks will not be accepted.
10. All bids, correspondence and payments shall be forwarded to the Auction Mgr, and payments are due within 10 days of notice of award, except under mitigating circumstances.
11. Lots described as having faults may not be returned because of faults or flaws.
12. All shipments will be made by registered mail, and to overseas members via air. Postage, handling and insurance will be billed to the buyer. There is no buyer commission to be paid.
13. If, after the lots are delivered, the buyer shall prove to the Auction Mgr that the lot has been misdescribed, or not as listed, or damaged and not so stated, the lot is returnable within 10 days for refund. The ARA accepts no responsibility for such mailings, and registration is suggested.

The placing of any bid constitutes acceptance of the foregoing rules. Realized prices will be published as soon after the sale as is possible.

*Exception: Literature, depending on weight, may be shipped book rate.

MAIL TO

G. M. ABRAMS, AUCTION MGR.
3840 LEALMA AVENUE
CLAREMONT, CALIFORNIA 91711
USA
PHONE 714-593-5182 EVENINGS

Abbreviations used:

MB=Minimum Bid, est=owner's estimate of value
CV=CATALOG VALUE (Scott used unless noted)
cc=cut cancel, p/c=punched cancel
SE=Straight Edge, cent=centering
MNH=mint, never hinged MH=mint, hinged

UNITED STATES MATERIAL

STAMPS (USED UNLESS NOTED)

1. R135, block of 13, minor reinforce, cent varies in block, few gum stains.....CV \$13
2. R159, MH, cent to top/right.....MB \$135
3. R160, minor thin rear, cent to right.....MB \$35
4. R269, F+, MNH.....CV \$12
5. R435, perfin, cent F.....CV \$15
6. Same, strip of 4, perfin.....CV \$60
7. R705, perfin, F/VF strip of 4.....MB \$120
8. R723, perfin, F/VF.....MB \$60
9. RD 24, perfin, F/VF strip of 4.....est \$50
10. RD 312, VF, cc.....CV \$90
11. RD 364, F, cent to top, cc.....CV \$90
12. RJ 11, cent to top/right.....CV \$12
13. RJA 17, precan McK & R Inc., F/VF.....CV \$20
14. RJA 19, similar precan, cent low.....CV \$15
15. RJA 21, cent high, SE.....CV \$20
16. RJA 41, F/VF.....CV \$10
17. RJA 45b, M, XF.....MB \$50
18. RJA 53b, M, VF.....est \$10
19. RJA 57b, M, VF.....CV \$15
20. RJA 64b, M, VF.....CV \$45
21. RJA 74b, U, VF.....CV \$10
22. RK 25, F.....CV \$15
23. RL 1c, roul. 7, crease, flaws.....OPEN
24. Bear, Priester 44B, M, close cut right & base, F for this.....CV \$10
25. Tobacco strip TC-16, 25 orange, full sheet of 20, folded, clean.....CV \$13
26. RW2, M, top damaged, perfs replaced, perfs cut right, presentable space filler.....MB \$15
27. RW3, U second, scuff UL corner, 1 missing perf, G cent.....MB \$13
28. RW4, unsigned, crease, 2 SE, G cent.....MB \$10
29. RW9, U, perfs touch right, base, average.....est \$12
30. RW44, MNH, F+, cent some to right.....est \$15

DOCUMENTS AND STAMPED PAPER

31. Cover, 1900, R165 used as postage Chazy NY.MB \$25
32. Similar, 1923, R229 post, Rouse's Point NY.MB \$25
33. Penn Mine Sight Draft, July 1863, nice CDS on Ric.....est \$25
34. Two RN-FACS, Newport RI, Fig 79, M, VF, plus Canton, Dakota, U, cc, 1887, Fig 66.....OPEN
35. RN-A10 Tapeworm, 57 impress on right portion of document, heavy fold, some separation.....OPEN
36. RN-B1a, U 1867, stamp both sides, Wm. Topping NY receipt, VF.....CV \$15
37. RN-B13a, puce, U, NY check 1867, cc on check, stamp at right untouched.....OPEN
38. RN-B24, VA Bank cert of deposit, cc, 1870..CV \$60
39. RN-C21, Bank of Calif, orange, cc, w/Vitale advert on rear.....CV \$10
40. RN-Q1, Rocky Mt Bank, Colo., cert of deposit, blue STAMP REDEEMED ovpt (real??), folded, AS Q1.....CV \$15

TINFOILS

ALL AT MB \$25, ALL VF FOR THESE

41. Howard 1880/66, Liedersdorf & Mendel, Type IV
42. 1868, #5, 1 oz, Bronson & Messenger "Fancy"
43. 1872, #5, 1 oz, John J. Bagley "Gold Dust"
44. 1875, #39, 1 oz, J.F. Flagg & Co "Specie"
45. 1875, #69, 1 oz, P. Lorillard & Co., "Bright Golden Century" (STATE spelled STATF)

46. 1879, prov. #69, 1 oz, Spence Bros. "Wenonah",
(DISTRICT spelled DISTICT)
47. 1879, #6, 2 oz, P. Lorillard Co "Rose Leaf"
48. 1880, #10, 1 oz, O.M. Arkenburgh "Compass"
49. 1880, #79, 1 oz, D.H. McAlpin Co.,
"Lucky Fine Cut"
50. 1883, #66A, 1 oz, Geo. W. Helme Co. "Chic"
51. 1898, prov. #16, 1 oz, D.H. McAlpin "Virgin Leaf"

CANADA

Sissons numbers

52. Bill stamps, R33, 34, CV \$90, flawed.....est \$10
53. Similar, R36, CV \$150, flawed.....est \$15
54. Third Bills, R37-54, complete U, cent mixed.....
.....est \$47.25
55. R74, Supreme Ct Law, MNH block of 4.....CV \$44
56. R74A, 20 on 10, U, p/c, VF.....CV \$100
57. R75A, Superb, MNH.....CV \$50
58. Same, p/c.....CV \$40
59. Wts/Meas. R115, M, no value, VF.....CV \$12.50
60. Similar, R127, blue control no, F/VF.....CV \$20
61. R202-213, F/VF, MNH, Elect/Gas.....CV \$58.75
62. R241-60, Excise, complete F, U, \$100 F/VF.....est \$20
63. R327, G/F, U, SE right.....est \$15
64. R329, G/F, U, SE right.....est \$13
65. R334, VF block of 4, very fresh.....CV \$20
66. R378, 8 on 5, VF/S imperf block, issued w/o gum,
huge margin base, large other sides.....est \$20
67. Br. Columbia Law, R11, F/VF, U.....CV \$10
68. BC R12A, pin perf, F/VF, U.....CV \$10
69. BC R13, F/VF, U.....CV \$35
70. BC R33, Die I, F/VF, U, usual SEs.....CV \$10
71. Similar, Die III, 2 p/c, perf 4 sides.....CV \$10
72. BC R48, VF, U, usual SE.....est \$18
73. BC R49, F/VF, U, usual SE.....est \$15
74. BC, rare 1927 police inspection stamp, black on
orange, MNH, cent to right, perfs cut frame,
usual VF retail \$50.....est \$35
75. Ont. R64-66, MNH, usual blue C on gum, natural
gum bends, cent varied.....est \$25
76. Ont. R65, p/c, F/VF.....CV \$10
77. Ont. R66, p/c, perfs cut top.....CV \$10
78. Ont. R68, MNH, perf 11, w/c, w/bends, F.....est \$55
79. Ont. R150, U, Stock Tr., F.....est \$50
80. Que. Law, R7, LC red, p/c, perfs cut top.....est \$10
81. Similar, R9, same ovpt, cent to base.....est \$10
82. Similar, R29, p/c, cent to top.....est \$10
83. Similar, R48, p/c, cent top/left.....est \$15
84. Similar, R55, p/c, cent slight left.....est \$10
85. Que. R101, perf 11, ovpt LOI DE FAILLITE,
F/VF, U.....CV \$50
86. Que. R102, same ovpt, p. 11, F/VF, U.....CV \$75
87. Que. R104, same ovpt, p. 11, F/VF, U.....CV \$50
88. Que. R105, same ovpt, p. 12, F, U.....CV \$80
89. Que. R106, same ovpt, p. 11, F/VF, U.....CV \$85
90. Que. R167, G/F, U, usual heavy cancel.....est \$45
91. Sask. Law, R33-44, complete U, cent varied est \$10
92. Sask. 5c, 25c telephone franks, T10a, T11a,
double print, 5c toned left.....est \$50
93. Sask T11, M, pane of 20, w/o selvage, 2½ mm
control numbers.....CV \$50
94. Yukon, R13, p/c L, F, U.....CV \$25
95. Yuk. R15, p/c L, perfs cut right.....est \$60
96. New Bruns. Law R10, p/c, F.....CV \$15
97. New Bruns. NB3, Tobacco, complete pane, M, VF...
.....est \$30
98. Similar, complete imperf panes, essays,
1c, 2c, 3c, 5c (4).....est \$40
99. Winnipeg (Man) wildlife conservation stamp,
M block of 4, picturing duck, green.....est \$30
100. Newfld, R25, no imprint, F, U.....CV \$17
101. Newf. 1940 War Savings WS-1, F/VF, MNH...CV \$17.50
102. Canadian Postal Notes, PN 23-30, complete,
VF, MNH.....est \$59
103. Unemployment Ins., 1955, 39-55 complete, F/VF,
MNH, ovptd SPECIMEN, p/c, usual SE.....est \$95
104. Similar, fisherman issue 56-64, SPECIMEN, complete
F/VF, MNH, p/s, usual SE.....est \$175

MEXICO

The following lots are of revenue stamped paper,
Stevens listed and unlisted, in excellent condition
unless otherwise noted.

105. Sello Quarto un cuartillo, 1758-99, unused,
slight foxing on edge, wmk H in arms.....est \$12
106. Un real Sello Tercero, 3 page used document,
1784-85, interesting notations.....est \$20
107. Stevens RSP 283, State of Chihuahua, unused,
1829-30.....CV \$15
108. Sello Quarto Un Cuartillo, State of Guanajuato,
1828-29, unused, wmkd.....est \$15
109. Stevens RSP 293 (Puebla) and 299 (Zacatecas),
unused Sello Quarto.....CV \$12

The following are Derecho Fiscales stamps

- DF 1, 1c, M pair.....CV \$10
DF 2, 1½c, M block of 4.....CV \$30
DF 5, unlisted variety, 1P black and grey M, w/imprint
DIVERSIONES PUBLICAS on rear each stamp. w/o the
imprint, CV \$60.....est \$125

The following are Derecho Fiscales stamps

110. DF 1, 1c, M, pair.....CV \$10
111. DF 2, 1½c, M, block of 4.....CV \$30
112. DF 5, unlisted variety, 1P black/grey, w/imprint
DIVERSIONES PUBLICAS on rear each stamp. w/o the
imprint, CV \$60.....est \$125
113. Similar, DF 5b, tete-beche pair, w/imprint.CV \$150

AUSTRIA

Note: The following documents have been folded, but
are in otherwise VF condition. Prices are MB.

114. Austria, stamped revenue paper for Bohemia, 3 Kr
stamp imprinted, laid paper, wmk unicorn,
used 1799.....\$20
115. Similar, usage causes inverted wmk.....\$20
116. Similar, wmkd crossed keys.....\$20
117. Similar, U 1802, wmkd coat of arms.....\$20
118. Similar, value 6 Kr., wmk double fish, one
reversed (tete-beche?) and "1803".....\$20
119. Similar, wove paper, unwmkd, diff 6 Kr stamp and
red wax seal, U 1842.....\$15
120. Similar, U 1843.....\$15
121. Similar, U 1850.....\$15
122. Similar, diff 3 Kr. stamp, U 1845.....\$15
123. Similar, U 1846, double sheet.....\$15
124. Same, single sheet.....\$15
125. Similar, U 1847.....\$15
126. Similar, U 1848.....\$15
127. Similar, U 1849.....\$15
128. Similar, U 1850.....\$15
129. Accumulation of 64 complete documents with first
issue and early Austrian adhesives affixed, some
with more than 1 stamp, from the 1850s/60s.MB \$235

OTHER COUNTRIES

130. Great Brtn, Probate Court, QV 1860, 6d, 1, 2/6,
5, 10/- + one pound, U.....est \$20
131. Japan, revenues ovptd for use in Korea,
Forbin 1-4, F/VF, MNH.....est \$25
132. Kenya, Graduated Personal Tax, 9/- to 50/-, 5 diff
sheets w/plate nos., 100 per sheet. Est singles
@ \$3 a set. Ovptd MSA 02.....est \$300
133. Queensland, 100 pd Geo V impressed duty (tall)
w/red embossed cancel.....est \$15
134. Ditto, 200 pd Geo V.....est \$25
135. Similar, tall numeral issue, 300 pd.....est \$16
136. Ditto, 500 pd.....est \$30
137. Ditto, 1000 pd, cancel cuts stamp.....est \$65
138. Liberia, early 2c red, 2c blue/blk, \$5 grn/blk...
.....est \$30
139. Similar, but add 10c red/bk, 15c grn/bk, and
30c rose/bk.....est \$40
140. Liberia, later issues, M single plus block of
4 of 3c green, 5c orange, ARNC imprint.....est \$20

(Auction-continued on page 80)

Continued from page 73

Beyond the HK fiscals are included the stamps (revenues AND postage) of other nations fiscally used in HK. Cancellations, precancels and perfin are treated, and full sheets are pictured containing some very freakish EFOs. Even Japanese stamps fiscally used in HK during WWII are shown. The book certainly cannot be faulted for lack of photographic coverage. Most known Contract Note and B of E overprints (and type varieties, including the handstamps) are listed and shown, as well as charted. I say "most" because there are types in my own collection which are not.

The major faults noted are 1) pricing, in HK dollars, is given only for the QE II issues. The author cops out up front by stating that the earlier issues are difficult to price (many having been destroyed or lost because of the war); 2) there isn't any numbering system at all used for the listings, thus making laborious any correspondence on the stamps; 3) no coverage is provided for the embossed types (RM-style) of fiscals; 4) the EFOs mentioned above are simply shown, not priced, not listed; 5) there are typo errors which were not caught. Readers may find other faults.

As the author indicates, severe criticism is to be expected, and additional data and advice are welcome for

(possibly) another edition. Prices, he says, must be taken cum grano salis. There is a puzzler wherein he indicates he knows of no other listings in this field. I happen to know he was sent a copy of the listings which appeared here in TAR. Nonetheless, the criticisms cannot be too severe beyond those mentioned above. If any collector wishes to correspond with the author, to assist, you may write to him at: Giesestrasse 16, 2 Hamburg 52, W. Germany.

In sum, don't miss this one. A beautiful start, and hopefully, the next edition will cure the ills.

G. M. Abrams

The Impressed Duty Stamps of Great Britain, A Priced Catalogue of Embossed Non-Adhesive Fiscal Stamps (1694 to the Present), by Samuel B. Frank, Josef Schonfeld, and William A. Barber; published by the authors, 1981; 5 1/4 x 8 1/2 in., 360 + xxviii pages, plastic comb bound with plastic covers, offset, typewriter set text; available from William A. Barber, 42 Simsbury Road, Stamford, CT 06905, \$17.00 (U.S.) or £ 7.10 postpaid.

This is a major revision of volumes 1 and 2 of the authors' three volume work of 1970 & 71. Covered are the embossed, non-adhesive stamps of Great Britain starting with those of 1694 up to those currently in use.

(Literature—continued on page 83)

THE BOARD ROOM

A Report of the Activities of the ARA Board of Directors

In accordance with a recent resolution of the Board of Directors, the Board will be reporting its actions to the membership on a periodic basis. These reports will consist of a summary of actions taken by the Board, but will exclude any actions considered to be merely procedural in nature and any actions which may be deemed detrimental to any individual (such as a negative vote on a suspension or expulsion). This report covers actions from October 1, 1980 through February 28, 1981.

Proposed By-Laws Amendments: (This report is informational only. You will be asked to vote on these, and any other amendments which may be proposed, at a later date.)

1. Duties of Representatives in Other Countries - Article 5, Section 3, be amended by adding new subsection "f" thereto, as follows:

"The duties of ARA representatives in other countries who may be so appointed are limited to the following tasks:

1. To recruit new members in the area, using applications furnished by the ARA, and
2. To attempt to place ARA-furnished publicity in any cooperating philatelic publications in the area, at no cost, and in any language.

No other commitments or obligations involving the ARA may be made without approval of the Board of Directors."

2. Compensation of Appointed Officers - The last paragraph of Article 5, Section 4, be amended to read:

"The Board of Directors, by majority vote, as from time to time may be deemed advisable, may establish compensation for any appointed officer adjudged to be

worthy of such compensation, for services rendered, above and beyond expense remuneration."

Other Board Actions:

1. The Board voted unanimously against joining the "Council of Philatelic Organizations" (COPOL), due to several inconsistencies between COPOL's publicity and its by-laws.

2. The Board nullified all of the Sales Manager's unilateral actions which were specified in *The American Revenuer* of June 1980. The auctions are, therefore, still open to worldwide revenue and cinderella material.

3. Dennis Huggard was appointed ARA Representative in New Zealand, and Dr. Josef Wallach was appointed ARA Representative in Israel.

4. The Board has deferred the establishment of a life membership fee.

5. The Board approved the presentation of a hardbound copy of *The American Revenuer* volume to the author of the contribution which wins the Walter Morley Memorial Award each year.

6. The appointive positions of Editor and Publications Director were combined, and Mr. Trettin appointed to fill the combined position.

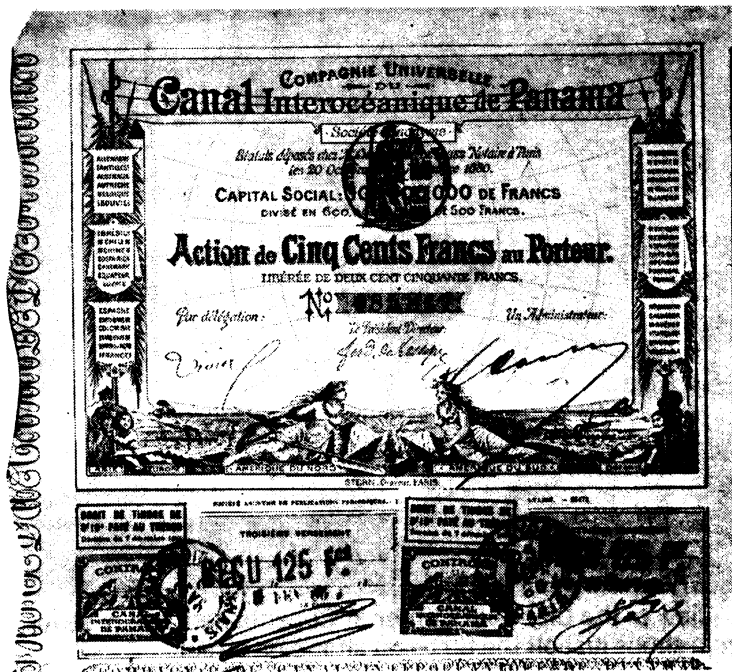
7. The card covers now gracing *The American Revenuer* were authorized.

8. All ballots presented to the membership will henceforth be printed separately from *The American Revenuer* and inserted therein. In the case of referenda, the rationale for the proposal shall appear in the issue of *The American Revenuer* which accompanies the ballot.

9. The 1981 ARA convention was awarded to HOUPEX '81 which will take place in Houston, August 21-23, 1981.

Fiscal Paper of the Compagnie Universelle de Canal Interoceanique de Panama

by Russ Rulau, ARA



The 500 franc share certificate of 1880. Frenchmen bought 600,000 of these certificates which could be purchased on an installment plan as indicated by the two "CONTROLE" stamps of the canal company.

The Universal Company of the Interoceanic Canal of Panama was organized August 17, 1879, with Count Ferdinand de Lesseps (1805-1894) as president.

On May 18, 1878, the organizers of the firm had purchased the concession granted in May, 1876, to Capt. Lucien N.B. Wyse, a French officer, by the Colombian government to build a canal across the isthmus of Panama. The concession cost the organizers 10 million francs.

A plan was adopted for a sea level canal from Colon to Panama. Actual construction began in 1887, when it became evident that a sea level canal was impossible with the resources available.

A plan with locks was then adopted and work continued until May 15, 1889.

The difficulties of the enterprise proved enormous, and the project received no official French support until the end of 1888.

In February, 1889, the company collapsed into bankruptcy and was placed in the hands of a receiver.

A reorganized Panama Canal Co. was secured by the receiver on October 20, 1894. Work was resumed. This work continued in a modest way until 1899, and then sporadically until January, 1902, when it sold out to the

United States government for \$40 million (200 million francs).

THE PANAMA CANAL SCANDAL

Attracted by the name and reputation of Ferdinand de Lesseps, Builder of the Suez canal, French investors — from peasant to capitalist — contributed to the Panama canal project to the extent of 1,040,000,000 francs. (Some estimates ranged as high as 1.5 billion francs).

The company floated three share issues which are important to our story as some specimens survive. These issues occurred in 1880 and later (300 million francs), 1885 (500,000 francs), and 1888 (720 million francs).

The company collapsed in 1889 as a result of corruption and mismanagement. However, despite the uproar when the scandal burst in France, it was nearly four years before legal action was taken against de Lesseps and his associates.

Charges were pressed against the de Lesseps coterie on November 19, 1892.

In the course of a French parliamentary investigation and two trials, it was revealed that the company had made lavish distributions to the press and to a certain number of deputies and senators — in the interest of securing the lawmakers' support for parliamentary authorization of a stock lottery.

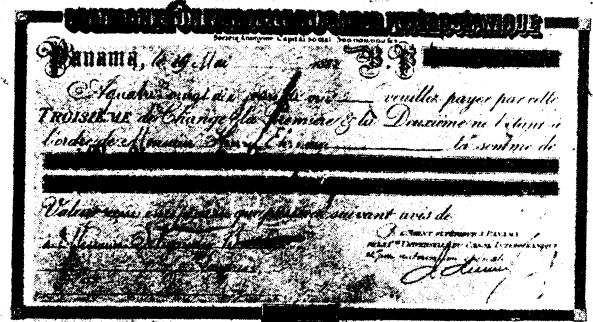
The company's intermediary was Baron Jacques Reinach, a Jewish banker of German origin, who was found dead the day after he was summoned for trial.

(Continued on next page)

Reprinted from the December 28, 1976, issue of World Coin News with the kind permission of the author who is also the editor of WCN.

Panama Canal Company

A bill of exchange issued by the Panama Canal Co. in 1882, for £1,000 sterling.



The New Obligation, Second Series of 1887. This issue of bonds was suppose to raise 300,000,000 francs by selling 500,000 bonds of 600 francs each.

Another Jewish financier, Cornelius Hertz, who had been blackmailing Reinach over Reinach's bribery of the legislators, fled to England. These actions caused a French committee of inquiry to be set up.

The revelations caused widespread consternation, increased by knowledge that the government had attempted to silence the whole affair. The scandal and panic were fed by overtones of anti-Semitism, on the rise since 1885, and by the supporters of Gen. Boulanger, who raised the cry of corruption in high places to try to bring down the government.

Proceedings were started against five deputies and five senators, including five ministers or former ministers. Georges Clemenceau, leader of the Radical party and a close associate of Hertz, was denounced as a British agent. Clemenceau later was ousted from the Chamber of Deputies (though much later he became the World War I

premier of France); the career of Charles Floquet was ended and that of Maurice Rouvier was checked.

Charles de Lesseps (1849-1923), son of Ferdinand, tried to take full blame for the project's failure when the French government proceeded against the company's directors — to shield his aged father, 87, at the trial's commencement.

Ferdinand de Lesseps and some of his associates were condemned February 3, 1893, by the court of appeal to pay large fines and serve prison sentences; but the decree of the court was set aside by the cour de cassation June 1 1893, on the grounds that the three years under the criminal statute of limitations had expired!

Of the numerous senators, deputies and other persons tried before the court of assizes, only three were found guilty. One, former Minister of Public Works Baihaut, was convicted on his own confession that he had accepted 375,000 francs.

THE 1880 SHARE CERTIFICATES

The original (1880) capitalization of the company (Compagnie Universelle du Canal Interocéanique de Panama, S.A.) was 300,000,000 francs (\$60 million), divided into 600,000 shares of 500 francs (\$100) each.

The certificates for this first issue were printed in Paris by Stern S.A. on Quai Voltaire. The bond-like certificate is printed in blue, with serial numbers overprinted in black. Each certificate measures 195 by 180 millimeters, and to the certificate is attached a group of 27 coupons.

Apparently each 500-franc certificate was sold to the public on the installment plan. The basic certificate, sold at 250 francs, had spaces on its face for two payments which would "activate" it.

In a copy in my collection the space labeled troisième versement (third payment, or deposit) bears a stamp reading RECU 125 FCS 5 FEV 86 (received 125 francs 5 Feb. 1886), a hand signature, round date-stamp of the bank Credit Lyonnais, Paris, and an affixed brown adhesive control stamp. The control stamp is dated 1885.

The quatrième versement (fourth payment) area is filled similarly, on 25 Sept. 86.

The certificate in my collection, number 85817 of the 600,000 authorized, is one of at least 50 such certificates known to repose in numismatic collections. It is valued at

about \$40 in very fine condition. (With popularity, it could reach a much higher price level).

My specimen has 15 of the 27 coupons clipped off, possibly indicating some degree of redemption took place.

In a 1976 article by Yasha L. Beresiner appearing in the International Bank Note Society Journal (vol. 15, no. 3, pages 130-131), entitled "Panama — The City under Tall Trees," the author pictures a similar certificate in his own collection.

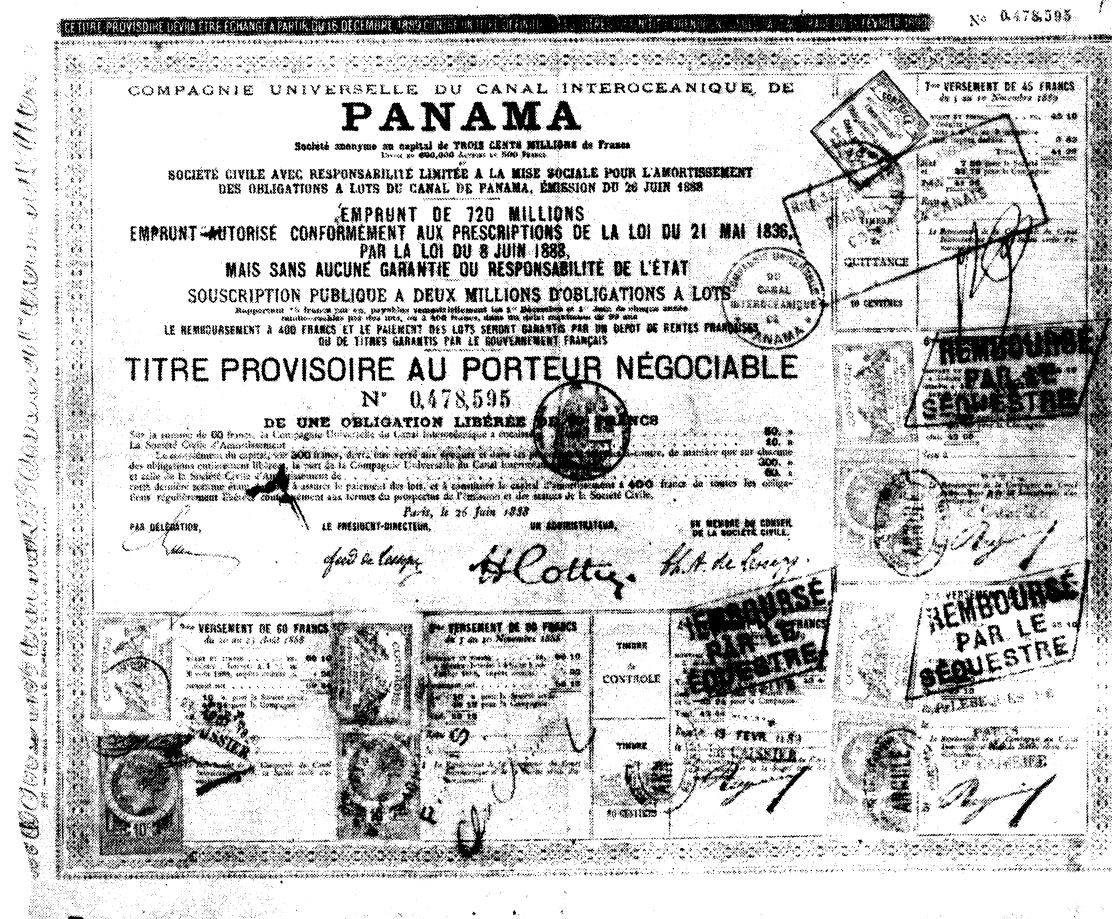
The Beresiner specimen, number 108, is significantly different, however, though the basic printing is the same. It is one of 10,000 such certificates (numbers 1 to 10,000) issued free to the Civil Society in execution of article 6 of the statutes.

An overprinted statement on the Beresiner specimen reads, in part: CETTE ACTION ENTIEREMENT LIBEREE FAIT PARTIE DES DIX MILLE ACTIONS (NOS 1 A 10,000) QUI ENT ETE REMISES A LA SOCIETE CIVILE, (etc.)

The certificates are well designed, showing reclining maidens representing North America and South America clasping hands across a cut in the projected canal. The printed signature FERD. DE LESSEPS appears on each share under the title LE PRESIDENT-DIRECTEUR, and two ink signatures are affixed under PAR DELEGATION and UN ADMINISTRATEUR.

(Continued on next page)

In a last attempt to raise funds, an issue of 2,000,000 certificates with a value of 360 francs each.



Panama Canal Company

These hand signatures differ widely due to the great number of shares which had to be signed.

LATER CERTIFICATES

As has been shown above, the company raised 300 million francs by means of the issuance of 600,000 shares of 500 francs each. The original share issues bear the authorization dates October 20 and November 29, 1880, and all are "bearer shares" (action du porteur). Each also carries a round black handstamped French revenue, for ACTION ABONent (share subscription), collected on the basis of 5 centimes per 100 francs of face amount.

The money raised by this initial subscription, huge as it was for the time, was pitifully inadequate to dig a sea level canal, and more money was needed.

An issue of bonds was floated in September, 1887 (authorized in July, 1885) to raise 300,000,000 francs by selling 500,000 bonds of 600 francs each. The bond would have been redeemed for 1,000 francs if held to maturity in 1895.

This bond, reported in the Beresiner article, is printed by G. Richard and Co. of Paris in black and red-orange on a red-orange underprint. It has 33 coupons attached, each for 7.50 francs except number 1, which is for 15 francs.

The Obligation Nouvelle, 2e Serie of 1887, must be classed as very scarce until more can be learned about surviving specimens. Its vignettes resemble closely the 1880 share certificates. The Beresiner specimen is numbered 254391 of 500,000 possible bonds. A red handstamp on its face shows it was redeemed (for some amount) by the liquidator, Cautron, on July 1, 1893.

Court records of France show that 1.04 billion francs was subscribed in all from 1880 to 1889, yet the authorized totals of the three known certificate issues aggregates 1.32 billion francs, so one issue - probably that to be described next - must have fallen short of actual sales.

Still desperate for money in 1887-1888 as construction costs mounted, the company resorted to bribery to induce the French parliament to authorize a stock lottery - not actually guaranteed by the state but with the government's prestige behind it.

Such a law was passed June 8, 1888, authorizing a massive issue of 720 million francs, divided into 2,000,000 negotiable shares of 360 francs each. These latter share certificates - issued jointly by de Lesseps' company and the Societe Civile pour l'Amortissement - sold on the crest of a massive publicity campaign.

To make the 360-franc instruments easier to sell (they had a nominal face value of 400 francs at maturity), they were sold for 60 francs down and two additional payments of 60 francs, then four payments of 45 francs each.

These certificates are large, 320 by 280 millimeters, and do not bear coupons. They are printed in red with minimum ornamentation, with serial numbers in black. The reverse, containing the conditions of issue, is printed in black.

They were printed by G. Richard and Co. of Rue de la Perle in Paris. According to reliable sources, only three specimens of this certificate are known to repose in numismatic collections and they must be valued at about \$200 each unless additional specimens appear.

The specimen in my collection, number 478595 of the 2,000,000 authorized, is completely paid up. All six versement spaces are filled in with brown adhesive control stamps (undated), black French Quittances 10-

centime revenue adhesives, date-stamps and signatures.

My specimen bears these payment dates: August 23, 1888; November 10, 1888; February 13, 1889; May 10, 1889; August 7, 1889; and November 21, 1889; Note that the last three payment dates are after the scandal broke, proving the owner still was forced to trust the company months after the bankruptcy.

The 7me versement (7th payment) space differs from the earlier spaces on my specimen in that the control stamp used here is a black-brown adhesive of the Societe Civile instead of the Panama Canal Co., and there is no French revenue stamp affixed.

The 1888 certificates bear four signatures. Two are printed - Ferd. de Lesseps, le president-directeur, and Ch. A. de Lesseps, un membre du conseil de la Societe Civile. The other signatures are either ink or handstamped.

OTHER FISCAL PAPER

It is a certainty that other surviving fiscal paper of the ill-starred French Panama Canal Co. exists, and that when these items are reported a more complete story of the construction work - and the scandal - will unfold.

The Beresiner article illustrates an exchange draft (third of exchange) dated May 19, 1882, at Panama City, paid by the company to one Henry Ehrman through Seligman Brothers of London. The amount is £1,000 sterling.

AUCTION

Continued from page 75

LITERATURE

- 141. State Rev Society pubs, starting w/forerunner State Revenuer 1956, Vol 2, 1-4, then SRS #1 to 134, few missing. Total 120 issues....est \$50+
- 142. The American Revenuer, full sets (10) 1977 and 1978.....MB \$10
- 143. Same, but 1979 and 1980.....MB \$10
- 144. Holcombe's Patent Medicine Stamps by Quarterman, pristine, still in wrappers, retail \$50...MB \$30

CINDERELLA'S CABOOSE

- 145. Finland, 3 Express stamps (2 Adams) + charity label.....est \$10
- 146. France, 1875? Tramways Roubaix-Tourcoing, 5 values, M, few flaws, F appearing.....est \$12
- 147. Japan, Inspection labels (9), some flaws, incl. Osaka, Kanazawa, Takaoka, + Sake....est \$10
- 148. Sweden, local posts, M, Aalborg (3 diff), Gamla (2 diff) and Horsens (1).....est \$12

LATE ENTRIES

US STAMPED PAPER

- 149. RN-B1 U check, w/Nevada D17 (p/c), London & SF Bank, cc, 1870, fancy red on wht.....est \$15
- 150. RN-B17, U check, cc, w/Nev D17, Sapphire Mill, agent Bank of Calif., 1870, blue on wht....est \$25
- 151. RN-B17, U check, w/Nev D8, cc, Donohoe, Kelly Bankers, SF, 1870, black on wht.....est \$20
- 152. RN-G1, U check, Horiz. STAMP REDEEMED, Orleans County Bank, NY, cc, black on wht., 1884....est \$30
- 153. RN-J5, U check, cc, Mystic River Bank, Conn, 1873, black on wht.....est \$10
- 154. RN-K6, U check, cc, 1875, Bank of Trenton, NJ, vignette of farmer, blk on wht.....est \$10

END SALE

HOUPEX '81

Annual Exhibition and Bourse
of The

Houston Philatelic Society

PROSPECTUS

AUGUST 21-23, 1981

STOUFFER'S

GREENWAY PLAZA HOTEL

6 Greenway Plaza East

Houston, Texas 77046

Hosting the

AMERICAN REVENUE ASSOCIATION

EXHIBITION REGULATIONS

1. Each competitive exhibit shall be the bonafide property of the exhibitor. All work contained therein shall represent the owner's efforts. The exhibit must not contain any material which is offered for resale by a philatelic dealer.

2. An exhibitor may enter in as many Classes or Sections for which he/she is qualified, but a separate entry form is required for each exhibit.

3. Exhibits must not in any way identify the exhibitor, and the Exhibits Committee shall be empowered to reclassify any entry that, in their opinion, is not entered in the proper class. The committee may decline any entry, in which case all fees will be refunded.

4. Applications for entries must be made by the OFFICIAL ENTRY FORM or facsimile. ENTRY FEES MUST BE PAID at the time of application. Failure to exhibit after notification of acceptance by the Exhibits Committee will cause the forfeiture of all entry fees.

5. Entry fees are \$5.00 per low case frame for adults and \$3.00 per frame for juniors (17 years or younger). All fees must be submitted with the application for entry to: Georgann Francis, P.O. Box 26527, Houston, Tex. 77207, and must reach the chairman no later than July 31, 1981. After this date, exhibits will be accepted on a space availability basis only.

6. Frames are designed to accommodate 15 standard album pages, 3 rows or 5 pages each (not to exceed 13" in height). Each exhibit is limited to eight (8) frames unless otherwise authorized in writing by the Exhibits Committee. A minimum of two (2) frames is expected, but not required.

7. Exhibitors shall assume all responsibility for getting their exhibits to and from the hall, whether by personal delivery or by providing ample provision for returning by mail. Exhibits mailed will be returned in the manner designated by the owner, and sufficient postage must be included with the entry form. The exhibitor must provide a written authorization for his agent to pick up the material after the show closes.

Personally delivered exhibits will be mounted by the owner at Stouffer's Greenway Plaza Hotel on Aug. 20 between 4 and 7 p.m. Mailed exhibits MUST be in the hands of the committee no later than AUGUST 15. If a delay is expected, the exhibitor is required to notify the chairman as soon as possible. Exhibits should be mailed INSURED or REGISTERED to: Georgann Francis, P.O. Box 26527, Houston Tex. 77207.

8. No exhibit, nor any part thereof, may be removed from the hall prior to the closing of the show at 4 p.m. Aug. 23, and may only be taken after being checked out and the release form signed.

9. Neither the HOUSTON PHILATELIC SOCIETY, Inc., its officers, members, officials, employees or the Stouffer's Greenway Plaza Hotel shall be liable for any damage to, or loss of, any exhibition material, arising from any cause or reason whatsoever. All reasonable care will be taken to insure the safe keeping of each exhibit.

Philatelic material which is mailed will be placed in a security vault until installed in the exhibition hall. Armed guards will be on duty 24 hours a day starting at 4 p.m. on Thursday Aug. 20 until 6 p.m. Sunday Aug. 23. The exhibition material will be insured by the host club for \$200.00 per frame. Any additional insurance will be the responsibility of the exhibitor.

10. The judging shall be on an open show basis by an APS accredited panel of judges. The decisions of the judges will be based on a consideration of the following: arrangement and neatness; philatelic knowledge and research; and condition and completeness. Topical judging will follow ATA guidelines. Less stringent criteria shall apply to junior exhibits so classified. All decisions of the judges shall be final.

11. An exhibitor's signature on the entry form signifies acceptance of the foregoing rules and regulations.

12. Anonymous exhibits will be accepted. Other exhibitors will be listed only by name and state.

13. Any and all questions not covered by these rules and regulations shall be decided by the Exhibits Committee, whose decision is final.

OFFICIAL ENTRY FORM

Please enter the following exhibit, subject to the conditions set forth in the prospectus, to which terms I agree.

CLASS 1 — United States ()

CLASS 2 — Foreign ()

Sec. A — Br. Comm. ()

Sec. B — Other ()

CLASS 3 — Postal Stationery ()

CLASS 4 — Postal History ()

CLASS 5 — Topical ()

CLASS 6 — Covers ()

Sec. A — First Day ()

Sec. B — Other ()

CLASS 7 — Junior

Revenue exhibits by ARA members will not be assigned a special class, but will be placed in one of the above categories.

Please check the following as applicable: () Adult () Junior/17 years or less
Have you ever exhibited in a regional exhibition before? () Novice
only if answer is "no"

Member: () HPS () TPA () ARA () ATA () SPA () APS
() Other/please specify _____

My exhibit will require _____ frames

Title & Description of Entry

Name _____

Address _____

City _____ State _____ ZIP Code _____

Return Instructions: _____

Phone _____ Signature _____

Exhibit fees for adults are \$5.00 per frame. Junior exhibitor fees are \$3.00 per frame. Make checks payable to HOUPEX '81.

For exhibit to be accepted, this application or facsimile and the proper fees MUST be received no later than July 31, 1981.

Mail application and fees to: Georgann Francis, P.O. Box 26527, Houston Tex. 77207.

Exhibit to be received at close of exhibition by: _____

The American Revenuer, April, 1981

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SOME FORBIN STOCK LOCATED

We have tracked down a portion of the material (that did not reach Mr. Senecal in Canada) which consisted of some (or all?) of the countries listed in 1915 through the letter E (French spelling). The material was sold in France circa 1920 to a collector in England who knew nothing about revenues, but who held the material for a number of years, then sold it to one of our dealer-members there. This material is now being (or has been) sold via the British media. We understand that portions of it have gone to other ARA dealers, and we should be hearing more on the subject. This solves a portion of the mystery. What remains unsolved is exactly what was purchased by Mr. Senecal and what happened to it. The hunt goes on.

THE HOLY LAND REVENUE STUDY GROUP

was omitted from our Directory as a Chapter due to a mixup in communications. There had been a change of officers and our query did not get through. They are indeed still a Chapter; add to your list. VP Alfano investigated and determined that the current coordinator for the group is ARAer Chester Callen, 27 Marmon Terrace, West Orange, NJ 07052. He writes, in part: "The HLRSG is a group of collectors who are interested in all phases of revenue stamps and documents of the area. We meet once a year at the convention of the SIP (Society of Israel Philatelists) and our members are worldwide in extent. We have published a bibliography which is now available to members free. Bulletins are published sporadically, and we are planning a new issue service for Israeli revenues. There is a \$5 (US) membership fee and we welcome papers for publication as well as ideas to further the study of Holy Land revenues." Please write directly.

THE SPRING AUCTION

appears herein. It is smaller than usual in view of the criteria established for entries (Dec., 1980, TAR), but the material is better grade. Please note the (temporary) rule changes, and good luck to any who may bid. ALSO NOTE: We are currently planning for the Fall auction. Material for same, which must meet the same criteria (better grade single items or complete sets of worldwide nature, or suitable literature, all valued at \$10 (US) or more), should reach me no later than Aug. 29, 1981, to meet press date for the October TAR. Be sure to include your descriptions/prices, which we reserve the right to modify. Material of lesser value may be mounted in salesbooks..available from our Sales Mgr., or use your own...and submitted to him. Whether it will sell depends on a) condition, and b) asking price. The latter part of this message will appear in each addition of TAR through June, for the benefit of newer members. Bear with us. (AND WE STILL SEEK A PERMANENT AUCTION MGR. ; RESUMES WELCOME).

ITEMS OF INTEREST

...Some of our members in India are sending material to the Secretary in an attempt to pay their dues. To those members: Please be advised that the ARA cannot accept such material, since it cannot be deposited in the bank. Payment must be made in US dollars. You will

have to make other arrangements, since it is costing us money to send the material back to you. Nor can we be sure it will arrive safely. Therefore, we assume no responsibility for any such shipments.

...Jay L. Miller, 11519 Ella Lee Lane, Houston, TX 77077, indicates that he would be interested in assisting anyone who may be working on an update of Shellabear's listing of railroad cancels. Please write directly (and let us know too).

...Bob Mason, 1506 Fincke Ave., Utica NY 13502, has a want list of literature he is attempting to acquire (incl. auction catalogs etc.). Perhaps some of you can help. If so, write directly. Bob has also prepared a (hand-printed) selective 9-page bibliography on Br. Commonwealth revenues. Copies may be obtained through this office for 2 oz. worth of mint US postage, here or in Canada. Overseas via airmail, \$1.60 in mint US postage (or currency).

...Greg Tanico, 8-18 117th St. College Point, NY 11356, advises that he will send on request 20 to 25 different New York State stock transfer revenues to anyone who sends him a SASE. Take it from there.

...And I will do the same for Hong Kong and/or Ecuador. You may have either or both. My choice of stamps (no want lists, please). SASE to this office.

KUDOS

...to Chuck Emery, one of our dealer-members, who, according to a recent report in the media, responded to a query on how he'd like to see the stamp business change by saying he'd like to get rid of all the crooks. He further asked them to stand up and go home. To which we echo a hearty AMEN.

GET MOVING PEOPLE....

Through the courtesy of Dave Sher, I am reading a comment by James Negus, Catalog(ue) Editor at Stanley Gibbons. This comment appeared in the Jan., 1981, edition of the *Gibbons Stamp Monthly*, in which Mr. Negus said, in part: "I personally favour reviving a Gibbons local catalogue as an improved and updated version of the last one we did in 1899. If collector demand were there, SG would certainly give it detailed consideration. I am already in discussion with colleagues on the desirability of adding a supplementary volume to the GB Specialized series. I think we need one to cover such items as College stamps, airway letter stamps, railway stamps, telegraphs, revenues, etc. If a good demand were evident from collectors also, this would clarify the discussions." We would ask our counterparts in the Cinderella Stamp Club that side, as well as any ARAers (and any we share), to get in touch with Mr. Negus soonest, if you haven't yet moved, and get the message across that WE ARE HERE AND WE ARE WAITING.

COMMENTARY: IN RE DAM BATAI..AND SUCH

Reporting that the subject "local post stamps," which we offered in the January TAR, were gone within 10 days of receipt of the first letter. Better than 35 requests were received, and filled, and many others were turned away with apologies. David Kay of Perth, Australia, indicates that Christer Brunstrom wrote in his *ATALAYA*, Vol. 4,

THE SECRETARY'S REPORT

Bruce Miller

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.

FRANCIS ADAMS 3537, PO Box 23656, San Diego, CA 92123, by G.M. Abrams. "Novice."
THOMAS M. ANSBACH 3516, PO Box 4101, Mountain Home AFB, ID 83648, by G.M. Abrams. US revs.
DR DAVID S. BAUGHER CM3520, 8008 Colgate, Houston, TX 77061, by Gretchen W. Shelley. Collector/dealer-US officials, newspapers, first 3 issues and proofs.
GARY L. BISHOP 3527, 12800 McKay Ave SW, Cresaptown, MD 21502, by G.M. Abrams. US first 3 issues, special delivery, parcel post, postage dues.
BUCK BOSHUIT 3530, 208 Dermom Bldg, Memphis, TN 38103, by Gretchen W. Shelley. US first 3.
GORDON BROOKS 3504, 3699 Laval Ave, Montreal, PQ H2X 3E1, Canada, by Sherwood Springer. Collector/dealer-Canada, India (all), Indian native states, Egypt.
M. COUTURIEUX 3531, 6 Rue General LeClerc, 88700 Rambervillers, France, by Genl Fradois. French revs.
NANCY K. deGELLEKE 3509, 7 Everett St, Eastchester, NY 10707, by Richard A. Friedberg. US first 3.
DONALD W. DEWEY CM3532, 410 W. Montecito Ave, Sierra Madre, CA 91024, by APS. All Scott-listed US.
GEORGE A. EVERITT 3523, 2057 Vine St, Denver, CO 80205, by Peggy Howard. State waterfowl, duck and conservation issues depicting ducks or geese.
DON FALLON 3528, 8531 No. 2 Road, Richmond, BC V7C 3M4, Canada, by APS. Collector/dealer, Sea Island Stamps, Ltd-Canada unemployment insurance stamps.
JACOB FELLIG CM3529, 2450 Nostrand Ave, No. 5D, Brooklyn, NY 11210, by "Stamps." US M&M, proprietaries, telegraphs, FR, newspapers.
GEORGE W. FINN CM3538, 3236 Liberty Dr, Rockford, IL 61103, by Kenneth Trettin. Starting US revs-has Philatelic Photo Service.
LARRY FISH 3539, 776 Adell, Idaho Falls, ID 83401, by Secretary.
BOB GILES 3517, Box 2102, Detroit, MI 48231, by G.M. Abrams. Collector/dealer-all fields.
THEODORE C. GOODSON 3535, 240 Stearly St, Philadelphia, PA 15221, by G.M. Abrams. US revs, officials, newspapers, etc, incl proofs.
FRANK J. HALL 3535, 240 Stearly St, Philadelphia, PA 19111, by G.M. Abrams. US Scott-listed revs, officials, newspapers, etc.
BYRON A. HOPPER 3524, 4128 Novar Dr, Chantilly, VA 22021, by G.M. Abrams. US Scott-listed revs.
HAROLD D. HOUSER, JR 3510, Aux. Rt 3, Box 188, Spring Valley Dr, Belle Mead, NJ 08502, by Eric Jackson. US Scott-listed revs.
DONALD F. ION 3525, Fenton St, Rotorua, New Zealand, by D.O. Huggard. Dealer-mainly NZ, Australia, Pacific area.
DAVID B. KROCAK 3540, 6331 Beard Ave N., No. 6, Brooklyn Center, MN 55429, by Secretary. Used US revs (no pen cancels), incl plate varieties, cancels, etc.
RICHARD A. LIVOTI CM3505, 15144 La Forge St, Whittier, CA 90603, by Eric Jackson. M&M, all US revs, genl US.
LOIS M. MANN 3533, 180 Marked Tree Rd, Holliston, MA 01746, by Linn's. US Scott-listed revs, tobacco, ducks, consular and customs.
FRED MARTORELL 3536, 1749 Troy Ave, Brooklyn, NY 11234, by G.M. Abrams. All US revs, M&M, locals.
RALPH MAZZOCHI 3506, 34 Marshall St, West Caldwell, NJ 07006, by G.M. Abrams. US revs.
CURTIS D. METZ CM3541, 2912 Silva St, Lakewood, CA 90712, by G.M. Abrams. US revs plate and inscription blocks, US postage dues plate blocks.
ROBERT J. MURRIN 3521, 7500 49th St N., Pinellas Park, FL 33565, by G.M. Abrams. Dealer.
Y. S. MURTY 3518, Consolidation Officer, ASKA-761 110, Dt. Ganjam Orissa, India, by Abdul Matin Mollah. Fiscals of India native states, esp. Orissa feudatory states.
GEORGE M. OBESLO 3512, 2415 NE Pacific St, Portland, OR 97232, by Sherwood Springer. US first 3, narcotics.
JERRY S. PALAZOLO 3542, 3100 Walnut Grove Rd, Suite 403, Memphis, TN 3811, by Gretchen W. Shelley. Dealer, Chickasaw Collectibles-US first 3, embossed, M&M.
S. R. PODDAR 3519, 8/2 Hastings St, Room 25(GF), Calcutta 700 001, India, by Adolph Koepfel. Dealer.
ANTHONY J. POLLIZZI 3543, PO Box 2537, Marysville, CA 95901, by G.M. Abrams. Dealer, Philatelic Mart International- all.

CHRISTOPHER PRETSCH CM3513, PO Box 8901, Rochester, NY 14624, by Richard A. Friedberg. US first 3.
GEORGE K. PRETSCH CM3514, PO Box 7806, Rochester, NY 14606, by Richard A. Friedberg. US first 3.
ABRAHAM SIEGEL 3515, 120 W. 44th St, New York, NY 10036, by Secretary. Dealer, Kover King, Inc.
DEL SMITH 3507, 2 Warnford House, Tunworth Crescent, Roehampton, London SW15, England, by Secretary. New Zealand.
RUSSELL E. SMITH 3511, 1023 Colony Court, Gastonia, NC 28052, by APS. US revs, M&M.
ROY D. SPARKMAN 3508, 415 Amarillo St, Denton, TX 76201, by Robert E. Shelley. Collector/dealer-US.
EDWARD F. STEFANIK 3544, PO Box 2558, Fall River, MA 92722, by G.M. Abrams. Dealer, Spindle City Stamps- all US Scott-listed revs and exposition-related cinderellas.
MICKEY STEWART CM3526, Rt 2, Box 336, Carbondale, IL 62901, by Dave Eakin. State duck stamps.
ROBERT F. WEHLE 3522, 2028 77th Ave, Elmwood Park, IL 60635, by Joseph S. Einstein. US revs, M&M, cigar bands, seals, labels, most Springer-listed material.
WILLIAM W. WELLMAN 3545, 368 Anita St, No. 14, Chula Vista, CA 92011, by G.M. Abrams. British, Scandinavia, Brazil, genl foreign revs and locals.
Highest membership number assigned on this report is 3545

NEW MEMBERS

Numbers 3391-3457

REINSTATED FROM 1981 NPD LIST

John M. Carey

APPLICATIONS FOR REINSTATEMENT

T.M. HARCHANDANI 3155, 304 Sindhi Colony, Bani Park, Jaipur 302 006, India, by Adolph Koepfel. Indian states.
PHILIP W. WYNE 934, 3486 Gamage Dr, Norfolk, VA 23518, by Sherwood Springer. Collector/dealer-genl US revs, M&M, cigarettes, wines, etc.

DECEASED

Richard L. Casten CM2196
Norma H. Johnson 2455

DROPPED FOR NON-PAYMENT OF DUES

M. Azfar Hussain Beg

MEMBERSHIP SUMMARY

Previous membership total	1618
Applications for membership	42
Reinstated from NPD list	1
Applications for reinstatement	2
Deceased	2
Dropped NPD	1
Current membership total	1660

Literature

Continued from page 76

Missing from the new edition are Schonfeld's monograph introductions. The elimination of this material is probably the only objectionable point to be made with the new edition. Hopefully this material will be expanded upon by the authors and offered as a companion publication.

Outwardly, the difference between editions is quite noticeable. The new edition is half the size of the old volume 1. The typewritten text and listings were

(Continued on next page)

The President's Page

No. 2, in 1979: "The BOGUS FEDERATION OF DAM BATAI has released numerous 'stamps' over the years. According to a recent press release, the Federal Postal Services ceased to exist on 2 Jan. 1979 at 1200 GMT. However, there was a last day of issue of 12 'stamps'. Hopefully there will be no more DAM (sic) BATAI issues."

Frankly, we see no difference between these items and the frauds perpetrated by such "entities" as Staffa, Redonda, Nagaland und so weiter. Their issues serve no

purpose either, being invalid for postal use internally or externally; the only difference noted is that the more infamous junque is loudly advertise in the media. (We even noted some highly touted...and priced...ERRORS being offered recently. ERRORS ON INVALID GARBAGE? We can only assume they were intentionally made.) We do admit they're pretty and make nice souvenirs...but they must all be relegated to the class of cinderellas, subclass BOGUS. Any arguments?

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WANTED MATCH AND MEDICINE COLLATERAL MATERIAL to dress up my M & M exhibit. Send material or xerox copy with asking price. Immediate response. PAUL ROSENBERG 5 Mill River Lane Hingham, MA 02043

Literature

photographically reduced and printed on pages half as large. Additionally both sides of the paper were used. The plastic binding is much more durable than the first edition's perfect binding.

The authors have not sat idle during the past ten years. New additions can be found for almost every denomination of embossed die. The authors state that nearly 2000 new dies (40% more than the first edition) have been listed and 3000 new styles of usage (a 60%+ increase).

While the original listing gave the dates of registration and defacement of the dies as taken from official records, there remained many gaps. To aid the collector, earliest or latest known dates of usage have been added. The authors give some general recommendations for the collecting of these stamps. Worthwhile considering the nature of the beasts.

Another major new feature with this edition is the inclusion of a pricing guide. Prices are based upon the most common variety of the die available, with the most common date and the most common style of usage. Multiplying factors are given as a guide for various styles of usage such as on paper or parchment, colored or non-colored, all based upon cut squares. In all cases, pricing can be a very tenuous thing. Judgements have had to be made on prices with often times just a few copies of a die known to exist.

The final major addition to this new volume is the listing of the decimal currency dies. Those of course came into use in 1971 after the first edition was printed. These are not priced because of their newness. They are also not yet always readily available on all types of documents since many are still retained in various governmental and private files.

The new edition utilizes the drawings made by Barber for the first edition. If anyone has ever tried to photograph an embossed stamp or even a coin, it will readily be understood why this was the best method for illustration. Additional credit must be given to Barber who typed all the material for this work. The style is easy to follow. Many of the charts showing the various die types have been improved upon and made easier to use.

It would be most hard if not impossible for this reviewer not to recommend this book to the fiscal collector. If you have the first editions you will want to update your

catalogs with this one. If you don't have the first edition, get this one. It would be hard for the fiscalist to ignore what amounts to the largest segment of British fiscals.

Ken Trettin

This magnificent opus continues the tradition of devotion to detail which fiscal buffs have come to expect from this trio of collaborators. This current book is a revised version of the prior Volumes 1 and 2 published in the early 1970s. Volume 3, on Ireland (1974) is not included, but may also be obtained from Mr. Barber (\$13.20 or £5.50).

This new edition is PRICED, a welcome addition to the listings, and has been expanded to include all of the material which appeared in the earlier versions PLUS all additional data gleaned since then (2000 dies and 3000 style entries). It should be pointed out that all of the illustrations here, as with the originals, are HAND DRAWN (since one cannot easily repro colorless embossings) by Mr. Barber (who also did the typing), a most unenviable task.

The book gives coverage to ALL fiscals of an embossed nature, their known periods of usage (it does not list all of the dates which appear on these stamps...but rather, where known, the start and the end dates only; to list all of the known dates would be, er, impossible, in this reviewer's opinion, since that would take up several thousand pages), the varying dies and styles and all of the known letter codes where used.

The only, or fault, which may be an improper word, which I have found is that the pricing, presumably, is for what we would call "cut squares"; the fact that these types of paper (defined in the intro matter and assigned a special style number where needed, not normally as types of paper (defined in the intro matter and assigned a special style number where needed, not normally as found), and a tabulation is given up front which defines the multiplying factor to be used in such special cases. Documents are also known with more than one of these stamps impressed; presumably the pricing is pro rata?

In sum, I would award this epic work an ARA Gold, if I had one to give, and can suggest only that the authors enter into competition and gather in the prizes. For the money, you MUST have a copy.

G.M. Abrams

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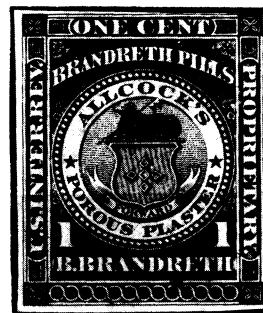
Catalogs:

- Byrum Supplemental Stamp Catalog (pages only) listing telegraph and telephone, return letter, surtax, local, and other unlisted stamps, approx. 380 pages. Price postpaid: US 18.75
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Europe 20.75
- Forbin Repeat, spiral bound, used, one copy only, pp 40.00
- ARA Handbook of US Revenue Stamped Paper, pages only 9.00
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