



The American Revenuer

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Liverpool Cotton stamps are examined in this issue. For over 100 years this market has had tremendous influence on the world cotton markets with the majority of world contracts still made subject to Liverpool rules. Read more on page 88.



♦ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

MAY 1981

**Volume 35, Number 5
Whole Number 335**

THE AMERICAN REVENUER

The Journal of International Fiscal Philately

Official Organ of the

AMERICAN REVENUE ASSOCIATION

THE AMERICAN REVENUER (ISSN 0163-1608) is published ten times per year (monthly except combined July-August and November-December issues) for \$6.00 per year to members of the American Revenue Association by the ARA. Bruce Miller, Secretary, 1010 S. Fifth Ave., Arcadia, CA 91006.

Second class postage paid at Osage, Iowa 50461.

POSTMASTER: Send 3579 to The American Revenuer, Box 56, Rockford, IA 50468.

This publication has been awarded the following in philatelic literature competition: Large Silver — CAPEX '78, Silver Bronze — INDIA '80, Silver Bronze — NORWEX '80, Vermeil — London 1980, Silver — PRENFIL '80, Bronze — ESPAMER '80.

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Cover: Sheaff Design, Chestnut Hill, MA

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Editor:

Kenneth Trettin, Box 56, Rockford, IA 50468. Phone 515-756-3680

Associate Editors:

Louis Alfano, 303 S. Kennedy Rd., Sterling VA 22170

Richard Riley, 649 Bienvenida, Pacific Palisades, CA 90272

Adv. Manager: John S. Bobo, 1668 Sycamore, Des Plaines, IL 60018

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United Kingdom: Alternate representatives: Dennis Rosser, 49 Tennyson Rd., Ashford, Kent TN 23 2LR, England; Tim Clutterbuck, 5 Park Crescent, Brighton, Sussex BN2 3HA, England.

The Editor Notes . . .

...that the Los Angeles Chapter of the ARA is again meeting. They will meet every fourth Saturday of each month beginning May 23, 1981, from noon to 4PM. They meet at the Glendale Federal Savings & Loan, 722 E. Colorado, Pasadena, CA. There is free parking and they encourage the bringing of a friend.

...that the next meeting of the Washington Metropolitan Area Fiscal Society (D.C. Chapter of the ARA) will take place on Sunday, July 12, 1981, at 2 PM at the home of Paul Jung, 2809 Linden Lane, Silver Spring, MD. ALL ARA members and guests are welcome. For directions, send a stamped addressed envelope to Chapter Secretary, Elliot Chabot, 14104 Bauer Drive, Rockville, MD 20853.

...that the editor would appreciate hearing from other chapters in advance of their meeting so that it may be publicised. It should also be noted that these chapters welcome those members who may be visiting the area...you do not have to live in the area to attend. Plan your vacation so that you may attend a meeting out of town.

...that ARA member W. Danforth (Dan) Walker is running for the APS Board of Directors as one of the nine candidates competing for four at-large positions. Dan is a collector of revenues from

Grenada, North Borneo and Sarawak. Dan writes that he feels "it is better to have an ARA member on the APS Board than not to have one on the APS Board." If any of the rest of you feel the same please vote for him on the ballot which will appear in the June issue of The American Philatelist. ...that your editor has been promoting the fact that the ARA is no longer a minor philatelic organization in the U.S. but one of the majors. The proof will have to await next month's editorial. But in the mean time just believe me, we are no longer the "Secret Society" (See TAR, March, 1974).

...that Andrew Hall, who authored the article on the Zaire Revenues (AprTAR p. 66) would like to receive any additional information that anyone could provide. He may be contacted at J. Barefoot (Investments) Ltd, 2A Bootham, York YO3 7BL England. He also advises that they are inter-
(The Editor Notes...continued on Page 93)

First Issue Revenue Mats

The production of mats (high quality enlarged reproduction used to illustrate printing varieties and cancellations) of the U.S. first issue revenue stamps is being considered by the ARA Board of Directors. Before a definite decision as to their production can be made we need some information from the membership.

Two variations of the mats are being considered. Both would have an image area of about 4 x 5 to 5 x 7 inches. The smaller mat would be trimmed fairly close to the image area. The other would be printed on an 8 1/2 x 11 inch page which could also serve as an album page. All would be printed on an 80 or 100 pound acid free paper stock with a surface that will take ink drawing very well.

The smaller mat could be sold for approximately 10c each and the larger about 20c each in quantities of 50-100 or more (please realize that plating studies and cancellation studies can consume vast numbers of these mats).

In order to make an informed decision as to commit publication funds or not, an estimate of potential sales must be made. Therefore, if you would purchase either or both of the indicated mats would you please inform the Editor/Publications Director of the following: which mat size you would purchase, which denomination and titles would you purchase and how many of each would you purchase. These estimates will not be binding orders but please make your replies as accurate as possible. Small quantities would be made available but at much higher prices. A lack of response will result in the mats not being printed. Please send your replies to the Editor, Box 56, Rockford, Iowa 50468.

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339

U.S.I.R. EXPORT AND IMPORT STAMPS FOR OLEOMARGARINE

By Carter Litchfield, ARA

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EXPORT STAMPS

During the late 19th and early 20th centuries, the United States exported large amounts of oleomargarine. When the domestic excise tax on oleo was imposed in 1886, a means of identifying the tax-exempt export product was required. Following the procedure already used for exported tobacco products and alcoholic beverages, the Internal Revenue authorities issued special stamps to be affixed to all cases of oleomargarine destined for exportation. Two series of these stamps were issued.

Series of 1886

Stamps of the 1886 series are 135 x 71 mm in size, imperforate, and engraved in black (with a blue control number) on white wove paper with double line "USIR" watermark. Three types are known or postulated:

| | |
|----------|--------------------|
| TYPE I | Inscribed "1888__" |
| TYPE II | Inscribed "18__" |
| TYPE III | Inscribed "190__" |

Copies of Types I and II have been personally examined. Turner illustrates a proof of the Type II stamp with full stub in his recent monograph (1). No copies of Type III have been seen, but it seems quite likely that stamps inscribed "190__" were printed for 1900-1909 usage. The same three types of inscribed dates are known on the 1886 oleo taxpays (2);.

The 1886 oleo export stamps were issued in books of 100 sheets with 4 stamps per sheet (3). A total of 1,236,000 stamps were delivered to the Commissioner of Internal Revenue by the Bureau of Engraving & Printing (4).

Series of 1911

Stamps of the 1911 series are 134 x 72 mm in size, imperforate, and engraved in black (with an orange control number) on white wove paper with double line "USIR" watermark.

The 1911 oleo export stamps were issued in books of 100 sheets with 4 stamps per sheet (5). A total of 1,046,800 of these stamps were delivered to the Commissioner of Internal Revenue by the Bureau of Engraving & Printing between 1911 and 1930 (4).

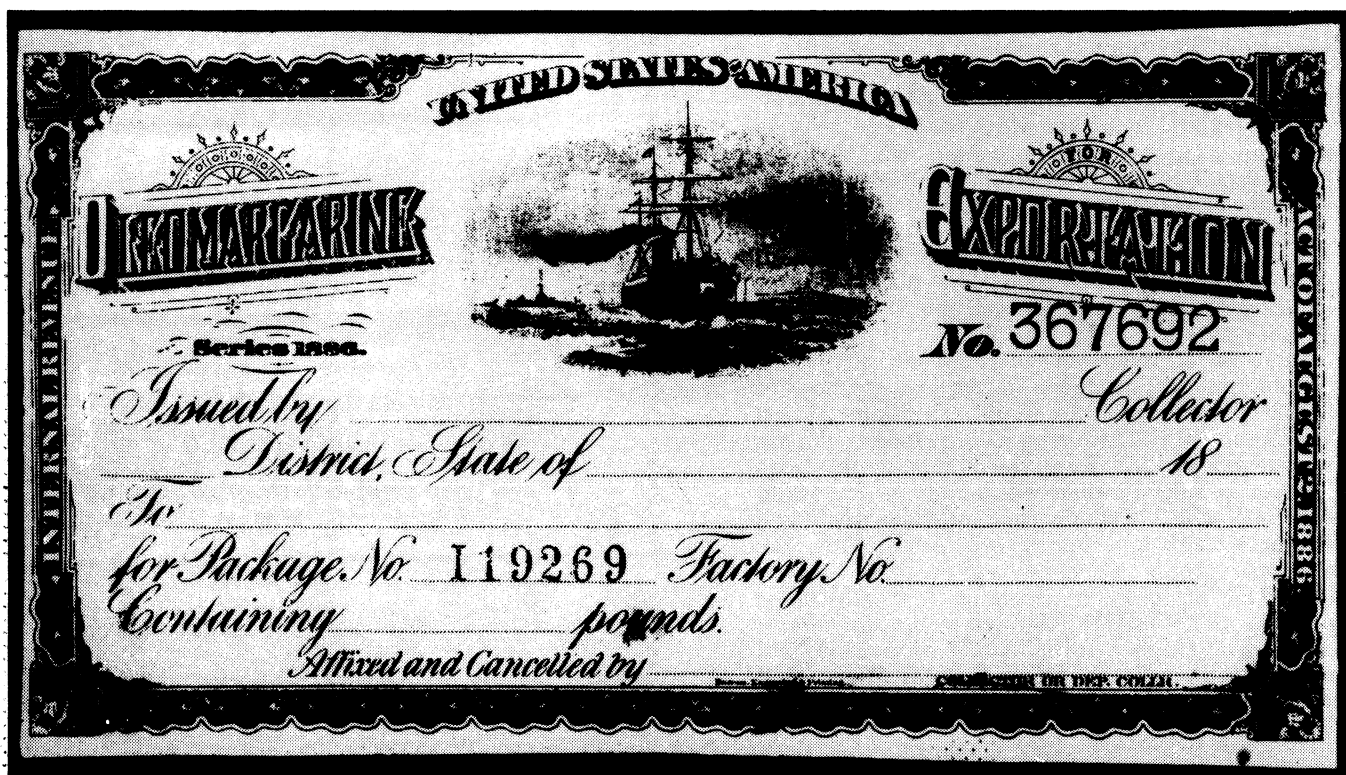
The excise tax on domestic oleomargarine ended in 1950, so export stamps were not needed after that date.

Although the 1886-1950 taxpaid issues for domestic oleomargarine are well known to revenue collectors, the corresponding export stamps are rarities. Their scarcity is probably due to the stamps being shipped out of the United States when used and their limited interest to philatelists at the country of destination.

IMPORT STAMPS

The oleomargarine tax laws also placed a 15c per pound tax on all imported oleo and called for this tax to be

Oleomargarine for Exportation stamp, series of 1886.



Oleomargarine

collected by suitable stamps. This rate was much higher than the domestic tax of 2c per pound from 1886 to 1902 and ¼c (uncolored) or 10c (colored) per pound from 1902 to 1950. Hence imported oleo could not compete on the domestic market, and oleo import tax stamps were apparently not needed ----- with one exception.

In 1912, the Bureau of Engraving & Printing reported the delivery of 200 provisional stamps for imported oleomargarine (6):

"Imported oleomargarine, series of 1912, tax 15 cents (imprinted on tax paid oleomargarine, series of 1902, tax 10 cents colored), 50-pound-----
200 stamps."

As far as we know, these were the only oleo import tax stamps printed. They probably constituted a special order covering only one or two import shipments. None of these oleo import stamps have been seen to date.

The excise tax on imported oleomargarine was abolished in 1976. (7).

Should any reader have additional information on the U.S.I.R. export and import stamps for oleomargarine, please contact me at P.O. Box 9056, Newark, Delaware 19711.

ACKNOWLEDGEMENTS

I thank Robert Mason, Ernest Wilkens and Louis Alfano for their assistance and suggestions in the preparation of this article.

NOTES

1. Turner, G.T., *Essays and Proofs of United States Internal Revenue Stamps*, Arlington VA 1974, pp. 378-379.
2. Springer, S., *1974 Catalog of Various North American Cinderella Stamps*, 7th edition, Hawthorne CA, 1975, p. 4.
3. *Annual Report of the Director of the Bureau of*

Publications Received:

The Cinderella Philatelist, January, 1981, Vol. 21, No. 1

This 20 page publication is the quarterly publication of the Cinderella Stamp Club. Articles in this issue include Israel: Medical Services Stamps, British Soldier Stamps, Lundy Essays and the Colima Provisionals of Mexico. Information regarding membership is available from G.M. Dorman, (35 Smith St., London SW3 4EP, England.)

Newsletter of the British Private Post Study Group, No. 14, January, 1981

This mimeographed newsletter is sent to those members of the CSC that are interested in British Private Posts. Several short articles give updates on private post material now available. Included as a free gift is a souvenir sheet type of reproduction of some 1929 essays prepared by Bradbury, Wilkinson & Co. for the island of Lundy. Of importance to the Lundy collector is the inclusion of a bibliography of articles about Lundy.

Engraving and Printing for the Fiscal Year Ended June 30, 1899, Washington, 1899, p. 10.

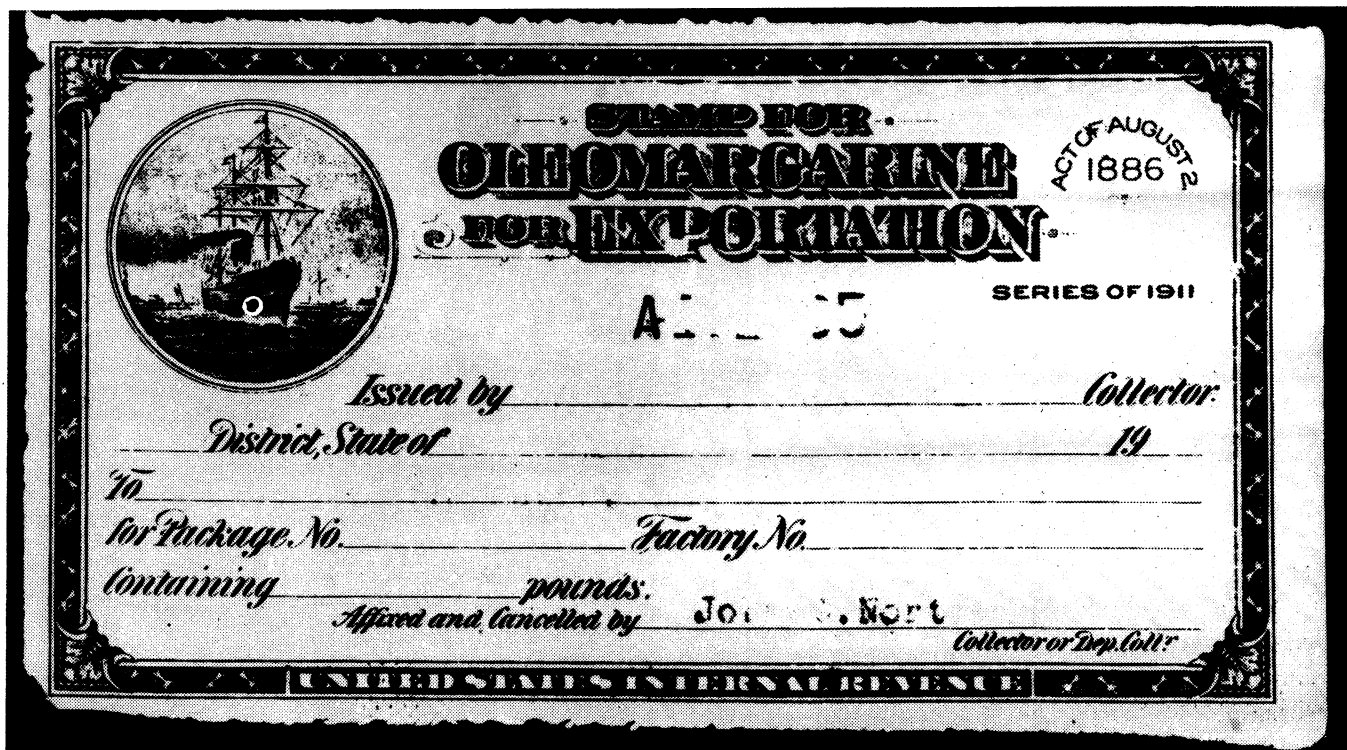
4. Calculated by Robert Mason from the Annual Reports of the Bureau of Engraving & Printing and from unpublished reports in the Bureau files.

5. Office of the Commissioner of Internal Revenue, *Kinds, Denominations, Values, etc. of Internal-Revenue Stamps*, Washington, 1920, p. 10.

6. *Annual Report of the Director of the Bureau of Engraving and Printing for Fiscal Year Ended June 30, 1912*, Washington, 1912, p. 11.

7. *United States Code*, Public Law 94-455, October 4, 1976, page 90 Stat. 1814.

Oleomargarine for Exportation stamp, series of 1911.



GREAT BRITAIN:

LIVERPOOL COTTON STAMPS

by Chris Tennant, ARA

Liverpool Cotton Brokers' Association

By 1800, Liverpool had become the most important British cotton port, and from 1832, current market information and prices were made available in a "general circular", published collectively by the local cotton brokers. Having found that there were advantages in such co-operation, it was decided to form an official trade association. The "Liverpool Cotton Brokers' Association" was therefore founded on 2 April 1841 "to deal with matters of common interest to its members". Market reports and prices continued to be issued, and in 1863 enforceable rules of trading were formulated.

The Clearing House was established in the 1870s.

Stamps appear to have been used from 1875, and it is presumed that they were for the prepayment of fees for either the registration of contracts, or services rendered by warehouse keepers. It is also presumed that stamps inscribed or cancelled "Arbitration" would be either for prepayment of arbitration fees or, once again, a payment to warehouse keepers for the work involved in providing samples of cotton for comparison or testing.

| No. | Value | Perf | Colour | Earliest date seen |
|---|----------------|------|-------------------|--------------------|
| 1 | 6 die I | 12½ | Orange | 25.1.1875 |
| 2 | 6 die I | 12½ | Carmines | 22.3.1875 |
| 3 | 6d. die II | 12½ | Carmines | 1876 |
| (apostrophe after "Brokers" and shading lines more widely spaced) | | | | |
| 4 | 6d. die II | 11 | Carmines (shades) | — |
| 5 | 2s. 0d. die I | 11 | Grey to black | — |
| 6 | 1s. 0d. die II | 11 | Grey to black | 1878 |
| (shading lines more widely spaced) | | | | |
| 7 | 1s. 0d. | 10 | Blue | 1881 |
| 8 | £1 | 11 | Sepia | 2.6.1881 |
| 9 | £1 is 0d. | 10 | Pink | 5.4.1883 |
| 10 | £2 2s. 0d. | 10 | Yellow | 31.1.1883 |
| 11 | £2 2s. 0d. | 10 | Red-Brown | 24.1.1894 |
| 12 | £2 2s. 0d. | 11 | Pale Carmines | 11.11.1890 |
| 13 | £3 | 11 | Carmines-Red | 8.7.1881 |

All values have Clearing House cancellations. Values below £1 have perfin 'C.H.'

(Liverpool) Cotton Brokers' Bank

The first share was issued in 1878, and although stamps exist, the reason for their use is not now known.

The five known stamp values are: 1/2d., 1d., 2d., 4d. and 6d. They were printed in shades of blue, in horizontal

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Mr. Tennant was unable to obtain any of the stamps to illustrate numbers 28-37. If anyone can supply photographs or loan the stamps, please write to the editor of TAR.



Die I



Die II



Die I (No. 5)

Die II (No. 6)

No. 7



No. 8 (+ 13)



No. 11 (+ 9, 10, 12)

Cotton Broker's Association

format measuring 30 mm x 22 mm and are found perf. 11 x 12 1/2 and perf. 12 1/2 x 12 1/2.

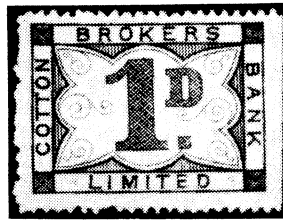
Except for the 1/2d. which has the value expressed in words, the designs consist of a figure of value within an individually distinct frame.

The title was changed to "The Liverpool Cotton Bank" in 1883, after the Liverpool Cotton Brokers' Association had become "The Liverpool Cotton Association", but stamps are not known with this inscription.

The only cancellations seen are perfins, and these consist of either a number (up to three digits) or "CBB 78" and a number.

Liverpool Cotton Association Ltd.

Some cotton merchants had tried unsuccessfully to join the L.C.B.A. and so, in 1881, established the rival Liverpool Cotton Exchange to look after their own interests.



Cotton Broker's Bank Ltd.

The following year, on 4 September 1882, the two organizations were amalgamated to form the Liverpool Cotton Association Ltd. which would cater for "all persons engaged in the cotton trade." (Although separate brokers meetings continued until 18 January 1886.)

The new association was a proprietor company with transferable shares, and membership was open to merchants, brokers, spinners, etc.

| No. | Value | Perf | Colour | Earliest date seen |
|-----|------------------------------------|------|-------------------|--------------------|
| 14 | 6d. Type I | 11 | Red | --- |
| 15 | 6d. Type II | 11 | Green | --- |
| 16 | 6d. Type II | 11 | Orange | --- |
| 17 | 1s. 0d. | 10 | Blue | Dec. 1883 |
| 18 | 1s. 0d. | 11 | Blue (shades) | 1888 |
| 19 | 1s. 0d. | 11 | Violet | --- |
| 21 | 1s. 0d. | 11 | Black on Emerald | --- |
| 22 | 1s. 0d. | 11 | Black on Buff | 1888 |
| 23 | 5s. 0d. on 1s. 0d | 11 | Blue (opt. Black) | 1957 |
| 24 | £1 1s. 0d | 11 | Black | 1888 |
| 25 | 6d. "Arbitration" | 11 | Green | --- |
| 26 | 2s. 0d. Arbitration Room | 11 | Red | --- |
| 27 | 5s. 0d. on 2s. 0d Arbitration Room | 11 | Red (opt. Black) | 1960 |

The 1s. 0d. black on buff is found only with an Arbitration Room cancellation, as indeed are the 5s. 0d. on 1s. 0d. blue and the 5s. 0d. on 2s. 0d. red.

"C.H." perfins appear on only the Type I 6d. and the

6d. Arbitration stamps.

The remainder are found with either pen or "Clearing House" cancels.

The L.C.B.A. high-value stamps are all found with L.D.A. Clearing House cancellations.

The only stamp I am unable to trace which was listed by Walter Morley (who did not differentiate between L.C.B.A. and L.C.A. issues) in 1897, is the 6d. red "Declaration".

A 2s. 0d. green (L.C.A.) is mentioned in a philatelic article in a French magazine by M. Gauchet (unearthed by Conrad Graham), but so far, I have no other evidence of its existence.

It seems probably that the printers were a company called "TurnerRuttlidge" of Tythe Barn Road, Liverpool. They moved to "The Albany", and some time later, closed down.

Liverpool's importance in the cotton trade grew and reached a peak in the 1911-12 season, when over five million bales were imported, making the port the most important market in the world.

The Liverpool Cotton Market was closed at the end of March 1941 for the duration of World War II and the government took over the importing of all raw cotton. After the war, in 1946, it was decided that the Market should remain closed and that all cotton should be imported by a central government Raw Cotton Commission.

In 1954 legislation was passed to return the buying and selling of raw cotton to private enterprise and on 18 May, 1954, the Liverpool Cotton Market re-opened.

In 1962, a decision was taken to re-shape the association, and on 27 February 1963, a newly constituted "Liverpool Cotton Association" was incorporated as a limited company. Full membership was opened to individuals and companies engaged in raw cotton trading in the U.K., and associate membership to those engaged in cotton manufacturing and allied industries.

Today the association still has considerable influence on trading methods within the world cotton market and 70 percent of all contracts are made subject to "Liverpool Rules" and therefore ultimately dependent on "Liverpool

(Continued on next page)

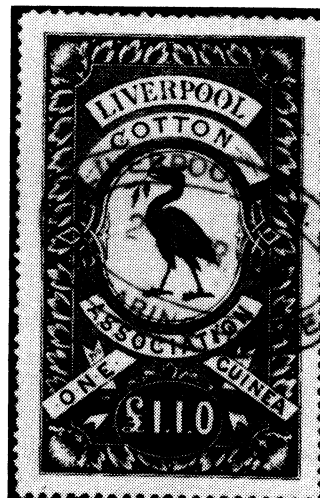
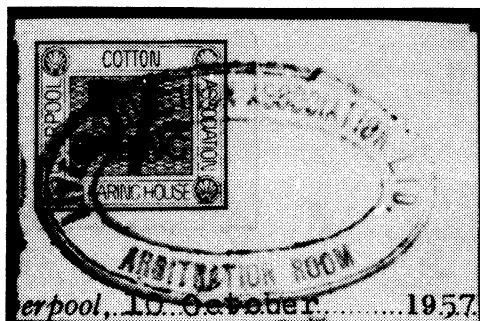


Type I (14)

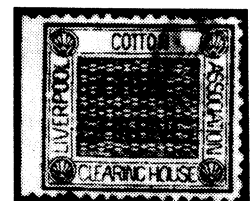


Type II (15, 16)

No. 23



No. 24



Nos. 17-22

No. 25



No. 27



Counterfeit Tax Paid Stamps

by Thomas W. Priester, ARA

Two letters have recently been seen regarding two early counterfeit tax paid revenue stamps (1) the 60 pound tobacco stamp, and (2) the 25 cent, 1/4 barrel beer stamp. The existence of these two varieties has been long known, the 60 pound tobacco stamp having been referenced in the Boston Revenue Book, being from the 1868 Series, and the 25 cent beer stamp existence having been reported during the taking of the beer stamp census several years ago. It is of the 1866 Series.

Following is the contents of the two letters:

- 1) Tobacco letter
- 2) Beer letter

Referring to the tobacco counterfeit letter, the decade-year is not written in, the "18" being printed in the stationery and the "9" written in pen. We would assume that the date is 1869. This is a two page letter. It seems probable that a third page of the letter is missing, for there are no wind-up instructions, conclusion, or signature to the letter.

The beer stamp letter is complete on one page, and was signed, we assume, by J. W. Douglass, as the handwriting is different from the letter. Both letters are written in a 'fine hand', and were probably copied and sent to different revenue districts. At the top of the beer stamp letter is a round glue spot, probably where the beer stamp counterfeit was once attached.

Copies of these counterfeit stamps are undoubtedly still in government archives. Do they exist in private hands? Can someone come up with a copy?

Sir:

There is a large amount of Tobacco in the market bearing counterfeit stamps. I therefore request that you cause an examination to be made of all the tobacco in your district, especially if found shipped from Virginia and North Carolina, upon which the old stamp of the denomination of sixty pounds is affixed. The points of difference between this counterfeit and the genuine stamp are so marked as to be easily detected by the glass.

1st - The imprint in the counterfeit is badly engraved, and a trifle larger than the genuine; the words "Continental Bank Note Co. New York" in the genuine are small, distinct and not connected, each standing separate, while in the counterfeit the letters are heavier, and more crowded, and larger and closer together, and in word "Continental" the "i" joins the "n" making the "i" and "n" look like an "m" with a period at the end of the imprint in the counterfeit which does not appear in the genuine.

2nd - In the sky of the counterfeit over the mane of the horse will be observed four small dots; in the genuine the sky is made of straight lines.

3rd - The ornamentation resembling small stars on each side of the vignette in the lathe work of the counterfeit look imperfect and blurred while in the genuine they appear bright.

4th - Over the white face figure "6" on the left side of the stamp, in the genuine, is a small black figure, which is wanting in the counterfeit.

Treasury Department
Office of Internal Revenue
Washington, March 18, 1870

Cotton Stamps

Arbitration" in the event of a dispute concerning quality, or the performance or non-performance of contract.

The stated objectives of the present association are: (1) the maintenance of uniform trade practices and upholding the sanctity of contracts; (2) centralized negotiation and liaison with other organizations; (3) the maintenance of a set of by-laws and rules, and the organization of international services, including arbitration and laboratory testing; and (4) the provision of statistics and information.

The use of "Arbitration" stamps ceased during the period 1962-1963 (Clearing House stamps having ceased some considerable time earlier) and had vanished by 1965 when the present secretary took office.

Stamps are still used by the association, but these are for internal use and have the function of a "Contract Note" stamp. They are only available to members of the association.

Thanks to a letter from Mr. J.R. A. Daglish, secretary, of the Liverpool Cotton Association, I have the following information regarding the stamps in current use.

| No. | Value | Colour |
|--------------------------------|-------|-----------|
| 28-1971 | 5p | Orange |
| 29 | 10p | Blue |
| 30 | 25p | Red |
| 31 | 50p | Brown |
| 32 | 100p | Green |
| 33 | 250p | Magenta |
| 34 | 500p | Black |
| Some time later were added: | | |
| 35 | £10 | Turquoise |
| 36 | £25 | Yellow |
| 37 | £100 | Purple |

Design is based on the official badge of the L.C.A. with "Stamp Fee" at the top and the denomination at the base. Size is similar to that of definitive postage stamps and they are produced in sheets of 100, 50 of which are overprinted "Duplicate".

Acknowledgments

For information and/or material, my thanks go in alphabetical order to John Barefoot, John S. Bobo, Roger Booth, Tim Clutterbuck, Melvin Flint, Conrad Graham and Francis Kiddle. Thanks also to Mr. J.R.A. Daglish, Secretary of the Liverpool Cotton Association Ltd.

Sir:

Some days since Col. H. C. Whitley, Chief of the Secret Service Division of the Treasury Department, captured a large quantity of counterfeit Twenty-Five cent Beer Stamps, arrested the counterfeiters, who were tried, convicted, and sentenced the same day, and the stamps, plates, & c., were in this Office the next day.

The Colonel claims that none of these stamps have ever been sold, but fearing that he may be mistaken, and that some of them are still in circulation, I send you one as a sample.

Very respectfully,
signed J. W. Douglass
Acting Commissioner

A. P. Trittin Esq
Insp Int Rev
Phila Pa

Plating Early Japanese Revenues

I have had some very interesting correspondence with ARA'er Michael B. McNeil, who plates early Japanese revenues. This task is complicated by the total lack of plate and printing records (all destroyed in a catastrophic earthquake/fire), and by the scarcity of the stamps themselves ("...of the first 7 silkworm-eggs tax stamps, there are as many as 100 copies extant of only one. Of 8 early revenues we have no multiples whatever, and of four others...no multiple larger than 4.")

Quoting from Mr. McNeil: "It is generally agreed that a copper plate was covered with a thin layer of wax and then with a sheet of very thin paper on which the designs of forty (postage stamps) or fifty revenues subjects had been drawn. The engraver traced the designs with a tiny sharp tool, cutting through and exposing the copper. The plate was then immersed in hydrochloric acid (probably—nitric acid would also work but would be less easy to handle and might attack the wax), etching lines into the copper wherever the protective layer of wax had been removed. The wax was melted off and the plate which was cleaned and readied for service. Apparently the copper used lacked any hardening element (other than trace silver, which 19th century refiners generally did not remove); so plates needed to be replaced often, as they would wear out much faster than hardened steel plates. In the case of the 1 sen grey/black, at least 130 plates were used.

What makes plating possible is that the Japanese writing on the stamps is the equivalent of handwriting, not printing. So one can look at plate 2 of the 10 sen documentary and state with reasonable confidence that the top two rows were done by one man and the bottom three by another (it is possible, of course, that an engraver injured his hand and consequently began to write differently, but this does not effect the argument). Thus stamps can be segregated into piles on the argument that all the stamps in the first pile have one handwriting, all those in the second another, etc. Sometimes this is easy, sometimes quite difficult. Within one of these Thus stamps can be segregated into piles on the argument that all the stamps in the first pile have one handwriting, all those in the second another, etc. Sometimes this is easy, sometimes quite difficult. Within one of these piles, different "positions" can be classified by minor differences. Position 2 of plate 4 of the 10 sen, for example, is easily diagnosed because of the careless engraving of the NW corner. In position 11 there is a minor slip in the SW corner, and in addition the Japanese "10" in the left value column is somewhat oddly drawn. There also appears to be a line missing in the SW cherry blossom. Problems do arise when one man (or several men with essentially identical handwriting) did different plates. Sometimes, lacking multiples, there is nothing we can do."

Identification of Railroad Markings

Collectors of railroad cancels on revenues as well as those interested in railroad postal markings would do

well to seek out an 1872 book entitled, *One Hundred Year's Progress of the United States, Giving, in a Historical Form, etc., etc.*, written "By Eminent Literary Men" and published by L. Stebbins of Hartford, Connecticut. On pages 210-215 appears a state-by-state breakdown of all then-extant railroads in the United States with contemporary data on track mileage planned, track mileage completed, and costs. There are more than 700 entries in this most interesting list of railroad companies. Charts on pages 217-218 go on to give detailed information on more than 100 additional City Passenger Railroads ("or Horse Railroads, as they are generally called"). The interested reader can even pin down the number of horses employed by a particular road! The book's text offers the postal historian a wealth of information on railroads, Locomotive engine technology, post roads, steamboats, steamship engines, coaster vessel postage rates, canal boats, etc., etc., etc.

Revenues on Documents

Those who prize First Issue revenues correctly applied to appropriate documents of the era depend upon various published schedules and manuals for their information concerning tax stamp requirements. There is an additional primary source which is very helpful in clarifying these requirements, the *Digest of Decisions and Regulations Made By The Commissioner of Internal Revenue . . . From December 24, 1864, to June 13, 1898*, a book printed by the Government Printing Office in Washington, DC, in 1906. It contains a short, lucid synopsis of each regulation, referenced in each case to the full text to be found elsewhere, in Treasury Decisions.

A sample entry (p. 51) reads, "Mortgage and power of attorney. If a mortgage contains a power of attorney to sell, it is liable to stamp tax as a power of attorney, in addition to the tax which the law imposes upon the instrument as a mortgage. (T.D.; July 26, 1865.)" Such listings occur for virtually every category of revenue stamp usage from 1864 to 1898, and rather clearly explain which stamps were required under which circumstances.

Other entries deal with other aspects of contemporary tax law (direct and other taxes as well as stamp taxes). RN collectors will find (p. 46) that "All stamped paper is cancelled whenever used. The use of the paper by filling the blanks or attaching a signature is equivalent to the ordinary form of canceling an adhesive stamp by writing initials and date upon it. Any portion cut out and attached to another paper is not only worthless but an evidence of fraud. (T.D.; June 23, 1865.)"

Here's a provocative entry (p. 142): "Replying to an inquiry as to the legality of certain stamps issued by the warden of the western penitentiary of Pennsylvania to be affixed (sic) to boxes of cigars made in said penitentiary, instead of United States internal-revenue stamps, it is held . . . etc." Does any reader have further information about these illegal, privately-issued revenue stamps?

(Continued on next page)

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

GIN, BOTTLED IN BOND FOR EXPORT



The story of this very rare alcohol tax paid stamp is intimately bound up with Roscoe Irwin, the ubiquitous 14th Internal Revenue District of New York, and the Fleischmann Manufacturing Company Distillers.

The time span from 1914 until 1920 (when prohibition began) is a fascinating period. Coincidentally Roscoe Irwin's term of office spans the exact same period. He is best known to most of us because his signature graces many locally conceived provisionals on the beer stamps, when the rate was raised in 1914. These appear to be the work of a man new to the office, perhaps out to make his name well known, at least among the ranks of the brewers.

A second part of the story concerns the Fleischmann Manufacturing Company, Distillers. Fleischmann is well known to collectors of alcohol taxpays for the goodly quantity of remainders of sheets of the bottled in bond green strip stamps current just before the beginning of prohibition. How these found their way into the philatelic marketplace will have to wait for someone else more knowledgeable than me. Most of us have seen them, if we don't have an example in our collections.

There's another item that appears to be fairly common which links Roscoe Irwin and Fleischmann—the Series of 1878 Distilled Spirits for Export stamp with the "19" date line. I've seen a fair number of these with a 1916 date and with the Roscoe Irwin rubber stamp signature on them. And of course used by Fleischmann.

With that as background we are now ready to look at the *piece de resistance*. The Series of 1917 Gin, Bottled in Bond for Export strip was distributed in a total of 5 fiscal years, 1917 to 1921 inclusive. In several months of searching, only 5 have been in located collectors' hands, 2 apparently unused remainders and 3 obviously used specimens. There are undoubtedly more out there, but probably not too many. A large number of collectors had never even seen one.

The reason for the stamps is contained in the House of Representatives Report Number 963 which accompanied HP 16417 when it was returned from the House Ways and Means Committee on July 13, 1916. Gin was made in only four countries: Germany, Netherlands, Great Britain, and the United States. Germany and the Netherlands were responsible for the production of one kind of gin;

Other records of the period are likewise of interest to modern students. The Commissioner of Internal Revenue at the time the Civil War revenue taxes were first imposed was George S. Boutwell, formerly Governor of Massachusetts, and then Representative to Congress; later to become Secretary of the Treasury (1869-73). In a volume of reminiscences published in 1902, Boutwell testifies to the upset and confusion occasioned by the institution of internal revenue, and on so broad a scale: "The public anxiety in regard to the construction of the law induced a large amount of correspondence with persons in various parts of the country, and in the month of October the letters numbered occasionally eight hundred per day." On another subject, he states that "Mr. S. M. Clark, then superintendent of the Bureau of Printing, was greatly disappointed when I decided to reject all his designs for stamps, and required him to introduce the likeness of Washington after Stuart into each stamp. As far as I know, the internal revenue stamps were never approved nor condemned by the critics nor by the public. After advertisement a contract was made with Messrs. Butler and Carpenter, of Philadelphia, to furnish the stamps of all sizes, and to meet the expense of engraving, at the rate of thirteen cents per thousand.

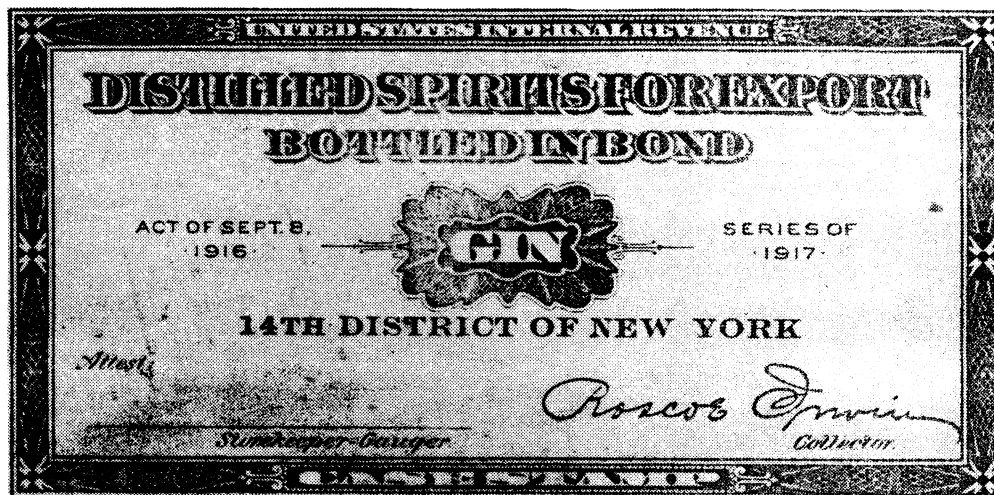
"In the year 1873 I received from Mr. Carpenter an album which contained proof specimens of every internal revenue adhesive stamp, public and private, engraved and printed, previous to March, 1873. This volume may contain the only complete collection of stamps issued from the Internal Revenue Office previous to that year."

Regarding such proof collections, Turner (*Essays and*

Proofs of United States Internal Revenue Stamps, 1974, p. 440) says that the "'presentation books' that Joseph R. Carpenter prepared were large leather bound 'stamp albums' which were presented to Internal Revenue Commissioners or Secretaries of the Treasury between November, 1870, and January, 1874. (Two are known intact and part of a third which was broken down. A copy being from the Beverly S. King collection was sold in the 73rd auction sale held by Geo. B. Sloane during December, 1935.)"

RN collectors will find several useful pieces of information in the various official reports of the Commissioner of Internal Revenue for the period. In the Report for the year ending June 30, 1868, we learn that "The American Phototype Company, of New York City, imprint internal revenue stamps upon checks, drafts, receipts, and other instruments furnished them by the parties who desire such stamps. The cost of these stamps to the government is 12¢ cents per thousand & all additional cost, which in no case is to exceed one cent for each impression containing not more than six stamps, is paid to the company by the parties who order the stamps. Messrs Butler & Carpenter also print similar stamps from steel plates at the same cost to the government as that of the adhesive stamps.

Stamps imprinted upon instruments are not kept on hand for general sale like adhesive stamps, but are printed only upon order and prepayment by purchasers; and no stamp is imprinted upon any particular form of instrument until the Commissioner has decided concerning the propriety of such imprinting, and the extent of the liability of the instrument." More related data follows in the Report.



Great Britain, a second kind; and the United States for both kinds. Because of World War I, Great Britain had taken over all her distillers for munition purposes, thus for practical purposes eliminating the manufacture and exporting of English gin. This cessation of production meant that this whole industry would come to the United States.

One obstacle, however, remained. Internal revenue regulations required that spirits remain in bond a minimum of four years before bottling in bond. The intent was that whiskey bottled in bond should be of an age suitable for consumption. However, gin is ready for consumption immediately, and in fact if kept in the

original wooden containers for four years, the gin would be ruined by taking up the flavor of the wood.

The key to the change in regulations is that gin was to be treated differently than other spirits bottled in bond. And thus the need for the separate stamp. This change did not effect gin production for domestic consumption. The tax on gin bottled for domestic use had to be paid immediately. But gin bottled in bond was for the purpose of exportation without payment of the tax.

The illustration shows both the case stamp and the strip stamp, used by (you guessed it!) Fleischmann's in the 14th District of New York. In fact, all 5 known copies were used there!!

Several questions remain unanswered. Was Fleischmann's the only company that used them? And how did the unused remainders get to the Philatelic market? Why don't the gin strips show a bottle size? All other blue and green strips of the period had the bottle size. In fact it was only decades later that the bottle size disappeared from the red, green, and blue bottle strips.

St. Vincent: New Issue Passport Stamps



On May 19, 1980, St. Vincent issued a new set of three stamps intended for fiscal purposes, although as in many other British Commonwealth countries they can also pay postage. They are available at face value from the St. Vincent Philatelic Services, General Post Office, St. Vincent, West Indies. Unlike many postage issues there is no withdrawal date on these stamps. They were designed by Harrison and recess printed by De La Rue in Colombia. They are in East Caribbean Dollars which is approximately equal to 50c U.S. or 18 pence sterling.

The three values share the common design of the St. Vincent's Coat of Arms. The \$5. blue is to pay the passport renewal fee, the \$10. green is to pay the Seamen's passport fee and the \$20. red is to pay the new passport fee.

The Editor Notes...

--continued from page 85
 ested in any information any ARA members can supply on Albanian revenues which he feels is one of the most neglected countries in the world. ...that NOJEX '81 will be presenting ARA award certificates to revenue and cinderella exhibits in their show to be held October 23-25. Anyone interested in exhibiting there contact Julius Revesz, Seven Mendham Ave, Morristown, NJ 07960. ...that WITH OUR DEALERS--

--ARA Board member Brian M Bleckwenn, who has been a senior describer for the firm of Robert A. Siegel Auction Galleries, has been named a vice-president of that firm. Brian has been president of the NY Chapter of the ARA since 1975, an ARA Board member since 1976 and a contributor to the Scott catalogs (revenue sections) since 1979. He is a very successful exhibitor of First Issue revenues. --William G Kremper (ad on page 104) has available illustrated price lists of both U.S. and Mexican revenues. They are free to ARA members though 18¢ postage would be appreciated.

--E S J van Dam (ad on page 104) has issued his Revenews #34 featuring Canadian revenues and Isle of Man Railway Co. stamps.

--J.L. McGuire (see ad on page 104) is continuing with larger and more frequent mail sales. His June 11th sale contains 2328 lots of almost all revenue material, mostly U.S. with some foreign.



**GRAUBUNDEN - Staats - Taxe Marken
Series I
35 C. Grey - Unlisted**

What's missing?

Nobody minds the fact that good Swiss cheese has holes. It's a masterpiece.

That's also true of Schaufelberger's catalog. I'm telling you this only to suggest you exercise caution in using the masterpiece. Mr. S. was not too accurate in measuring perforations and he omitted some stamps and added some imaginary stamps.

I'm not going through the catalog and give you everything questionable, but just want to point out a few items.

Luzern May, 1886, 40c and December, 1889, are non-existent. Forbin doesn't list either. Mark your catalog. Graubunden Staats - Taxe, series I, 35c grey is very much in existence.

I'll mention entire issues of Federal revenues omitted from the Schaufelberger catalog at a future date.

You might forgive an omission but hardly an addition. The writer should actually see the physical stamp before he lists it, but there is so much work involved, we can't fault these unsung researchers.

The Stamps of the Colegio de Technologos Medicos de Puerto Rico

by Eugene Cunningham, ARA

In the December, 1979, issue of *The American Revenuer* an article about the Special Purpose Stamps of Puerto Rico was presented. I would like to add more information about one set of these stamps, those of the Colegio de Technologos Medicos.

The Colegio de Technologos Medicos was created by Commonwealth of Puerto Rico Law number 44 which was passed on May 30, 1972. In this case Colegio signifies an association of medical technologists. Article number 15 of this law specifically pertains to the creation of a special stamp (sello especial). These stamps are to be attached to all laboratory results which come from private clinical labs or blood banks. Exempt from the law are all government labs, either local or federal. The law states that the value of the stamp shall not exceed five cents.

The stamp itself is lithographed by the American Bank Note Company whose name appears in the bottom margin of each stamp. It measures 23x18 mm and is rouletted 7. The design consists of a microscope in the center of a 10 mm circle within which is inscribed: Colegio de Technologos Medicos de Puerto Rico 1972. Each stamp has a control number, in black, appearing in a panel below the central design. At least 5 different colors have been issued, i.e., blue, red, brown, orange and, presently, a shade of pink.



The 5c Colegio de Technologos Medicos stamp issued by the Commonwealth of Puerto Rico under a law passed in 1972.

This stamp serves two purposes: First, it functions as a control stamp as only legitimate and properly licensed laboratories are issued these stamps. If a laboratory result does not have the stamp attached, the source is to be considered suspect and the lab result invalid. Secondly, the stamp serves as a revenue stamp as the money raised by these stamps goes into various funds of the Colegio.

The Private Die Proprietary Stamps

— a general introduction —

by Kenneth Trettin, ARA

An ordinance of secession from the Union was adopted by South Carolina on December 20, 1860. On April 12, 1861, the bombardment of Ft. Sumter in Charleston began. The fort surrendered on April 14 and the next day President Lincoln called for 75,000 militia from the states. The Civil War had begun.

Among the many problems created by the war, one was that of finances. Every war is expensive not only in terms of lives and property but also in terms of its effect on the warring nation's treasury. On July 1, 1862, the 37th Congress thought they had the answer. On that date they passed "An Act to provide Internal Revenue to support the Government and to pay Interest on the Public Debt." The act provided for a Commissioner of Internal Revenue with the authority to provide stamps and dies for denoting the several stamp-duties.

The portions of the act requiring stamps were designated as Schedule B and Schedule C. Schedule B listed all of the various documents requiring the use of

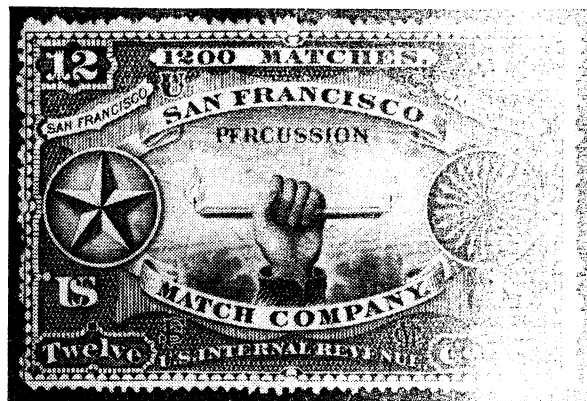
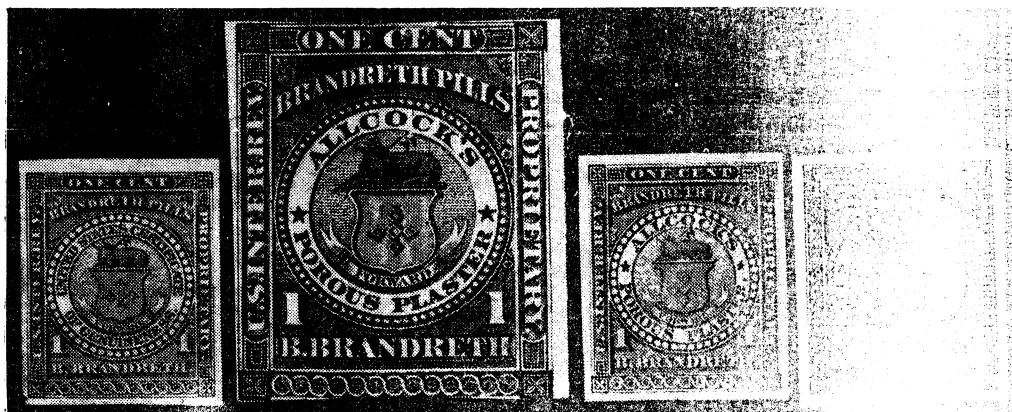
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The object pictured on this stamp is known as a card of matched. Blocks of wood were partially sawed through (the fine vertical lines). The block was then split the other direction in thin slices. The comb end was dipped to make the match. The match sticks would be broken from the comb before lighting.

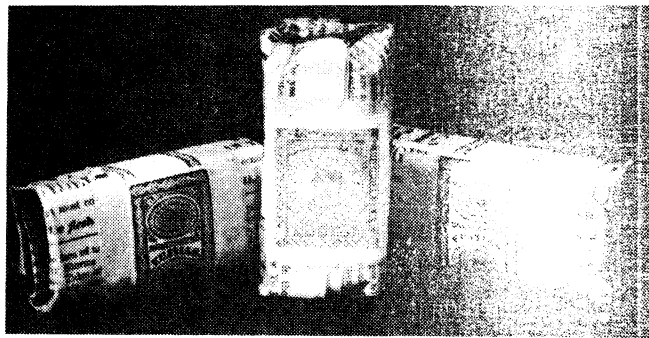


Extreme care must be taken in identifying many of the private die stamps. These two stamps appear the same but the name of the firm is different.

Benjamin Brandreth promoted the misconception that the private die stamp might be an endorsement of the U.S. government. When he ordered the large stamp to use on his "Porous Plasters" he was forced to remove the legend "United States Certificate of Genuineness." This inscription was also removed from the small stamp. After 1883 Brandreth continued to use facsimile labels. These stamps are imperf because Brandreth did not want to pay extra for perforating.



The most common denomination of the private die stamps was 1c. There were a number of 2c, 4c, 6c and 8c stamps in addition and several 3c match stamps. There are several 12c match stamps peculiar to San Francisco manufacturers. Their matches were packaged in boxes of 1200 for shipment to the gold fields.



Small wooden pill boxes of Brandreth's Vegetable Universal Pills were wrapped in a sheet of instructions and sealed with a tax stamp or in this case a facsimile label.

Private Dies

tax stamps and the rate at which the tax had to be paid. Schedule C provided for taxes upon proprietary medicinal articles, perfumery, cosmetics and playing cards. (Amendments to the schedule in 1864 also included photographs and matches; an amendment in 1866 added wax tapers, cigar lights and canned goods-meats, fruits, vegetables, jams etc. in glass and metal cans.)

The tax for medicines and perfumes remained at the original rate throughout the life of the act, i. e.: 1c per 25c or fraction of retail value up to \$1, then 2c for each additional 50c or fraction. Playing cards were originally taxed 1-5c depending upon their retail value.

The revision of 1864 raised the playing card tax to 2-15c plus an additional 5c per 50c of retail value above \$1 retail value. Photographs were taxed at 5% (in whole cents). Matches were taxed at 1c per hundred or fraction.

The Schedule C was again revised in 1866 so that all packs of 52 playing cards were charged 5c, wax tapers at double the match rate and cigar lights at 1c per 25. Canned goods were also taxed at 1c for cans less than 2 pounds and 1c for each additional pound. In 1867 this was

altered to apply only to fish, sauces, syrups, mustard, jams and jellies.

In addition to the regularly issued stamps the act provided that any proprietor of articles subject to stamp-duty might have the privilege of furnishing without expense to the United States his or their own dies or designs for stamps, subject to the approval of the Commissioner of Internal Revenue, which should remain in his possession and not to be duplicated for anyone else.

There were three printers of the private die stamps. They are the same printers that held the contracts for printing other revenue stamps.

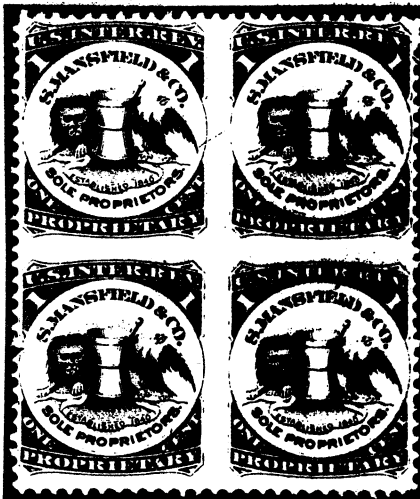
The first contract was awarded August 8, 1862, to Butler & Carpenter of Philadelphia. They produced the well-known First Issue series of revenue stamps--the one with all the various categories of use inscribed on them. It became effective on October first of that year. On October 20, 1868, John M. Butler died and after that time the business carried on under the name of Joseph R. Carpenter.

On September 1, 1875, the contract was taken over by the National Bank Note Co. of New York. National later

Swift & Courtney & Beecher Co. used this stamp with only their initials.

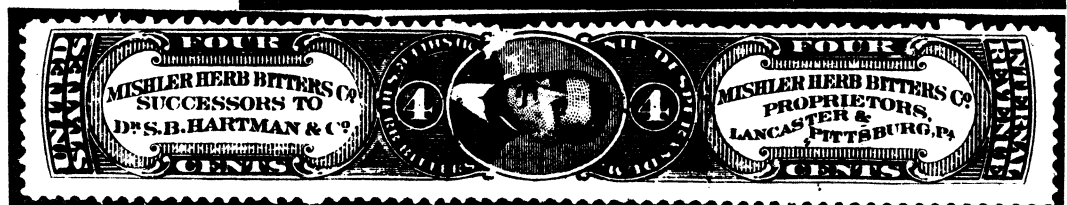
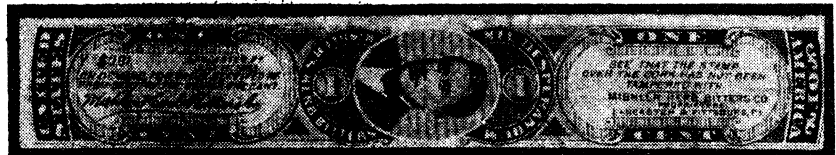


A unique form of part perforating was done for S. Mansfield & Co. of Memphis, Tennessee. Every other row of perforations was left out so that imperf blocks of four perforated around the outside were formed. They were also produced with every other vertical row left out so that they could be used in pairs imperf between for 2c stamps. This was done to save the cost of having additional dies engraved.



Many firms did not order private die stamps but rather printed their name on the regular issue proprietary stamps to satisfy the cancellation requirement. Other firms such as the Potter Drug & Chemical Company and Johnson & Johnson either were successors to firms that had Civil War series stamps or that used these stamps in addition to their private die stamp.

This Mishler Herb Bitters Co. stamp was used as a seal over the cork on top of the bottle. The other stamp is a facsimile label made to resemble the private die stamp but used after the tax stamp was no longer required. Notice that to discourage counterfeiting the facsimile label also bears a promissory note. The intent was that counterfeiters would be prosecuted for forging the promissory note.



merged with The American Bank Note Co. and the Continental Bank Note Company to form the American Bank Note Company on February 4, 1879. This new firm continued to produce stamps under the National contract until October, 1880, when the Bureau of Engraving and Printing took over production of all stamps.

The Bureau officially took over production on October 15, 1880. On October 19th an installment of the plates, transfer rolls and dies was received and production began on October 20. In anticipation of this additional work the

Bureau had installed "additional machines and tools and five steam powered presses."

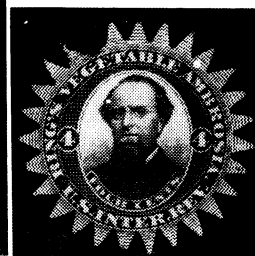
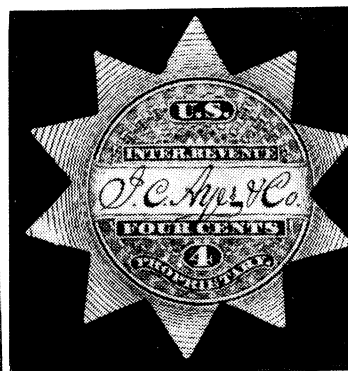
In order to encourage quantity purchases of stamps, the government started using that great American institution--a discount. Purchasers of regular documentary and proprietary stamps were allowed a discount of five percent provided their purchases at any one time ex-

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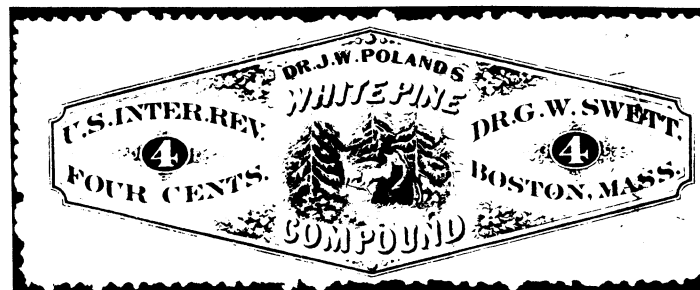
Die cut stamps such as these were made by placing a sharp edged die similar in appearance to a cookie cutter on a stack of sheets of stamps. The die was struck with a hammer cutting through the sheets and normally leaving the stamps poorly centered.



A.H. Flanders ordered many of his stamps imperforately as well as fully perforated. This strip of three one centers was used as a three cent stamp.



Dr. G.W. Swett's stamp is normally die cut. Some copies, however, were delivered perforated.



The Warner Safe Cure Company was a play on words. The owner H.H. Warner also sold office safes. it is not known if his medicine was safe--probably not. Most medicines of the time contained large amounts of alcohol and often narcotics.



Several of the private die stamps were printed in the form of a wrapper or label. This wrapper for the U.S. Proprietary Medicine Company contains the "stamp" in the left hand panel although the entire label was printed at one time.

Private Dies

ceeded the sum of \$500. As an added inducement to proprietors to own their own dies, it was decided that they should be allowed a discount of ten percent on purchases over and above the sum of \$500. During the life of the tax this was changed at various times to 7½% to 5% under \$500. and 10% over, and to 10% on the entire amount. This rate changed back and forth several times.

The discount in reality though was a bonus. If a proprietor ordered \$500 worth of stamps he would receive \$550 worth of stamps for his \$500 (this being at the 10% rate. This gave the owner of the die a real advantage over his competitors. So much of an advantage in fact that when hearings were being conducted into the repeal of the proprietary tax it was brought out that the 1c per hundred tax was the most costly item in the manufacture of matches, as much as 60% OF THE TOTAL. The proprietors of stamps often gained their sole competitive advantage in the discounts they received for their private die stamps.

The proprietors had to pay the expenses of engraving their die. This ran from \$60 for a single die to \$750 for a set of three dies. After June 1, 1863, a uniform price of \$350 was paid except for a few very large dies and a few discounts allowed for sets of dies of the same design but different denominations.

Proprietors also had to pay extra printing when the size of their stamp exceeded the size of the regular Government stamp of the same denomination. The extra charge was paid by the proprietor in addition to the regular contract rate which was paid by the Government. Butler & Carpenter was also allowed to charge 3c per thousand stamps extra for perforating odd sized stamps. This paid for the extra work involved by constantly changing the perforating machinery.

The majority of the private die stamps were fully perforated. However, some stamps were often only partially perforated or were imperforate. The part perforate stamps were ordered so that the proprietor could use multiples rather than going to the expense of having another die engraved. Most of the imperforate stamps were ordered so that they could be die cut to various shapes. These were often then used as bottle seals. Benjamin Brandreth ordered all of his stamps imperforate because he objected to paying extra for perforating although one shipment of perforate stamps was made to him.

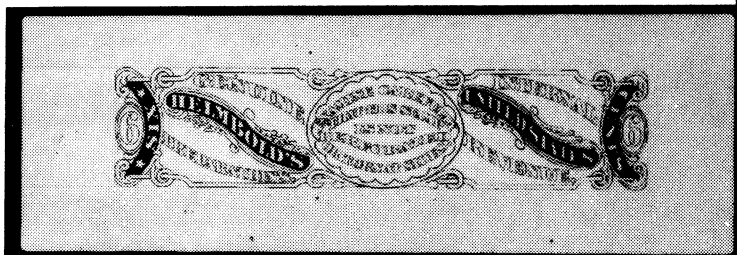
The report of the Bureau of Engraving and Printing for fiscal year ending June 30, 1881, mentions the addition of "six perforating machines of the knife pattern." It is obvious that these six machines produced what we know as roulette perforations. These roulettes show up on one medicine stamp and only six or eight match stamps. It is possible that some of these are so scarce that they exist only as fakes, according to Elliot Perry.

There are five types of paper used in the printing of the private die stamps. The first is known as old paper. This is the same paper as was used for the first issue revenues. It is a thin hard white paper tending toward a greyish or yellow tint. This paper is very close grained, brittle and unwatermarked. Early printings were on a thin variety of this paper. There is also a definite thick variety of this



The Dr. Seelye is one of the imperf stamps that was not die cut. This stamp is often trimmed to shape so that it would fit the space in the old time albums.

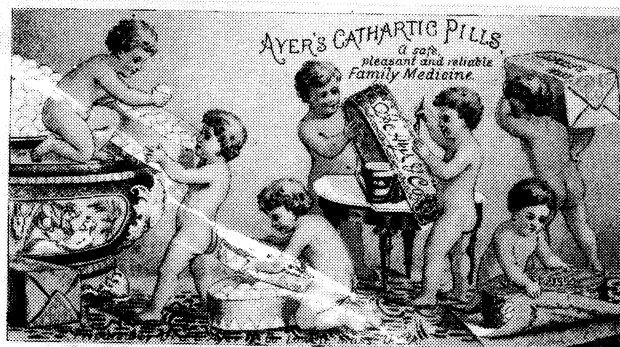
Cherubs pack Ayer's Pills in boxes made of thin wood and covered with paper on this multi-colored store card. They are affixing a long narrow private die stamp as a seal around each box



Butler & Carpenter prepared this partially completed essay for Henry T. Helmbold. It was never used.



This was one of the rouletted stamps produced by the Bureau of Engraving & Printing shortly after they assumed printing the revenue stamps.



paper although very few stamps, possibly one one, exist on the very thick paper found on the first issues. This paper will often bear woven marks of the screen on which it was made.

The second type of paper is similar in appearance to the old paper except for the presence of widely scattered silk fibers. Often only one or two fibers will be in a single stamp. They are all very short, normally 1/16 inch and never over ¼ inch. This paper was used between September, 1869, and September, 1871. It is known as experimental silk paper when referring to the private die stamps. However, when referring to the first issues, this is the silk paper listed in Scott's Specialized catalog. There are several first issue silk papers that are easy to find at minimum prices which will serve as a good reference.

The third paper is a full silk. There are many long silk fibers in this paper. It was used until late 1877 or early 1878 when it was replaced by the watermarked paper.

The fourth paper is a pink paper. The National Bank Note Co. received one lot of pink paper consisting of 50,000 sheets 13 x 16½ inches on November 14, 1877. The use of this paper was either an experiment or, as Elliot Perry believed, paper that was supposed to have been used for the Special Tax Stamps. Fakers often try to tint paper pink. True pink paper should not have the appearance of the old paper (it is much thicker and softer appearing), should not have silk fibers nor should it have a watermark.

The fifth paper is watermarked. It bears the double line USIR. Shipments were received by the printer as early as November 16, 1876, which would have been before the pink paper was used. It apparently came into use after the silk paper was used.

Proprietors apparently liked to use the private die stamps for several reasons. Counterfeiting of patent medicines was commonplace and a distinctive stamp from the government gave the manufacturer some assurance that his product could be identified by the customer. The private stamp also gave an impression of government approval (a fact that was used to their advantage by Benjamin Brandreth). And of course as previously mentioned in the case of match makers especially it gave the proprietor a definite cost advantage over his non-private die competitor (normally imported matches.)

Private die stamps are not normally found in very good condition. The law originally provided that they should be affixed to the container in a manner that they would be destroyed upon opening. Later the Commissioner of Internal Revenue allowed them to be cancelled if impractical to affix them in that way. The containers themselves often allowed the stamps to be roughly treated.

The Civil War tax was repealed on March 3, 1883, only after over 5.3 billion private die stamps were issued. After the repeal many manufacturers so strongly felt the loss of their distinctive stamp that they produced what is known as facsimile labels. These range from finely engraved to crude lithographs. They in some way imitate the private die stamp or in some cases just a stamp.

In response to the explosion of the Battleship Maine in Havana, Cuba on February 15, 1898, the U. S. went to war with Spain. (This despite contemporary Spanish denials of any wrong doing and present day indications of possible spontaneous combustion and explosion in a coal bunker.) On July 1, 1898, an Act of Congress "To Provide

Ways and Means to Meet War Expenditures..." took effect. This act again provided for the use of private die stamps by medicinal manufacturers. In the act's brief existence before repeal on April 2, 1901, fifteen firms had stamps prepared and issued. These stamps were all prepared by The Bureau of Engraving and Printing.

All of the stamps in the Spanish-American War series are printed only on watermarked paper. They are either rouletted or hyphen hole perforated. (The roulette is just a cut which removed no paper from the sheet. The hyphen hole perforation was a small rectangular punch which did remove a portion of the paper.) They are easily distinguished as the roulette is to a gauge of 5½ while the hyphen hole perforation is gauge 7. The roulette preceded the hyphen hole perforation with the latter coming into use early in December, 1899.

At this time the tax was not applied to matches. Proprietary medicines, perfumery and cosmetics were taxed at the rate of 1/8% per 5c retail up to 25c than at an additional 5/8c for each additional 25c or fraction of retail value. Chewing gum or substitutes were also taxed at a rate of 4c per \$1 or fraction retail. A proprietary stamp was required on gum but there were no private die stamps ordered.

With a current ongoing revival of interest in revenue stamps, the private die stamps are attracting much attention. This is no doubt due in large part to their many varied designs (over 400 different die varieties plus many paper varieties of each stamp and sometimes color varieties as well), their classic status and their pure beauty.

This article is just an introduction. Additional information can be obtained from the *The Boston Revenue Book* (newly reprinted by Quarterman), *United States Match and Medicine Stamps* by Christopher West (Castenholz and Sons, 1980), *Patent Medicine Tax Stamps* by Henry Holcombe (Quarterman, 1979) and the recently published *Private Die Match Stamps* by Christopher West (Castenholz and Sons).

VIVE LA FRANCE: ARA FRANCE FORMS

Our first Chapter beyond these shores has announced its formation. The formative meeting was held at the home of member J. Gallou, in Paris, on March 28th. The meet was attended by 14 persons from all over France, representing about 40 members. Publicity releases to be placed in the philatelic press there should rapidly enlarge this number. The elected officers are as follows:

| | |
|--------------------------|--------------|
| Honorary President | H. Janton |
| President | J. Gallou |
| Vice President | M.H. Fradois |
| Secty-Treasurer | R. Coudrin |
| Exchange Mgr. | M. Bernard |

The group now begins the work on a new edition of a catalog of the French revenues, with Messrs. Janton, Demeny and Fradois in charge.

(Ed. note: This is an historic first. We welcome ARA France to our growing list of Chapters. Should similar groups wish to form in other countries, or cities within or outside the USA, please contact Pres. Abrams for a copy of the ARA's Chapter Formation Guidelines. Address in masthead.)

ROMANIAN "LEI AUR" CONSULAR HANDSTAMPS

by Martin Erler, ARA

The Romanian Consular stamps issued after WWI are found with a handstamp LEI AUR or AUR. In most cases it appears this handstamp was applied with the cancellation.

After WWI the Romanian economy and government finances became rather weak, and the LEU (currency) very unstable. The Romanians consulates then introduced a special currency to cover the consular fees. This new currency was bound to the value of gold (AUR) and thus was not dependent on the continuing exchange rate fluctuations of the L.E.U.

From the handstamps and clippings at hand, it appears that every consulate made its own handstamp. Known thus far:

LEI AUR (violet) 41 x 7.5 mm., Ruscut

LEI AUR in rectangular frame (violet) 42 x 14 mm., Budapest

LEI AUR (black) 15 x 7 mm., Prague

lei aur (violet) 19 x 6 mm., Prague

LEI AUR (violet) 19 x 3 mm., Warsaw

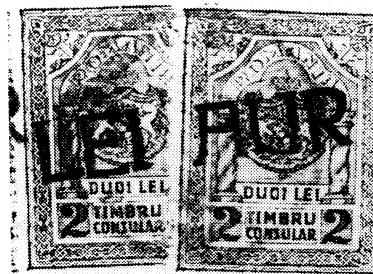
ANNULAT LEI AUR in oval frame (violet), 35 x 17.5 mm., Constantinople

AUR (violet) 18 x 11 mm., consulate unknown

Lei Aur in slanted letters (violet) 17 x 4.5 mm., consulate unknown (London?)

LEI AUR (violet) 26 x 5.5 mm., consulate unknown

Can anyone contribute further data in this field?



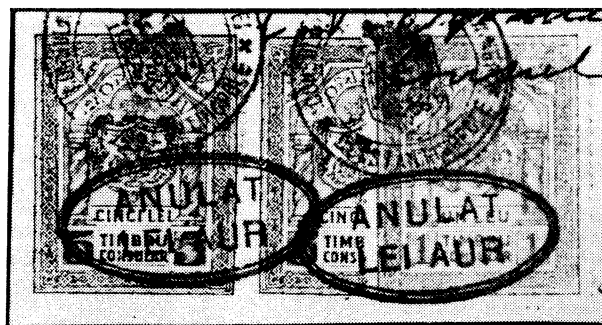
Ruscut



Prague



Budapest



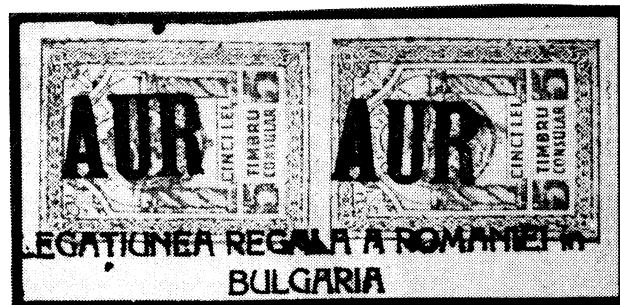
Constantinople



Prague



Sofia



Sofia

LIBRARY NEEDS
VS.
TURNER SALE

At the beginning of May, the library of the late George Turner was offered at auction. Some of you no doubt obtained portions of the material, which was offered at estimates beyond our library budget. In the event you wish to cooperate, and that you may have won some of this material..or may have had it in your possession prior to the sale.. the library would like to have at least photocopies of items not now on our shelves. If you can assist, please contact Librarian Geroge McNamara (address in masthead) and make arrangements to accomplish this task. The photocopies may be supplied by you, or can be accomplished by the ARA if you will loan the material. In either case, all costs will be defrayed by the ARA. If you do it, you will be reimbursed on receipt of the material with accompanying bill from the repro agency, plus your postage.

The following is a list (by lot number from that sale) of the material we need. Any assistance will be appreciated.

- 714 Yvert 1915 (not Forbin), revenue pages only
- 770 Clemens, Revenue Stamp Catalog 1887
- 778 Leschevin, Fiscal Stamp Catalog 1909
- 779 Robert Lowe, BNA Revenue Catalog 1952
- 780 Morley, Catalog of Telegraph Stamps of the World, 1900
- 786 Triffet, Revenue Stamps of All Nations 1877
- 795 Morley, Great Britain 1895, revenue pages only
- 811 Forbin, France/Colonies Revenues 1925
- 812 Gilbert & Kohler, France & Colonies Revenues 1904
- 813 Brown, Italian Revenues, 1878
- 1109 Carter's Messenger, 1908 to 1913
- 1208 Marshall, The Revenue Collector, 1893
- 1246 The State Revenuer, Vols 1-3
- 1293 J.B. Moens, Le Timbre Fiscal 1863-1900 *
- 1922 J. Adenaw, U.S. Revenue Catalog
- 1924 F. Applegate, US State City Tax Stamps, 1936-7
- 1925 J. Bartlett, US State Revenues 1910
- 1948 C. Nast, US Revenue Catalog 1905
- 1957 Sterling, Reference List of Tinfoils 1882
- 1971 US Revenue Society Annual Publication 1907-16

TRINIDAD & TOBAGO REVENUE



by I.M. Scarborough

Pictured here is an adhesive (it is perforated) blue 6p revenue stamp affixed to plain white paper (unused) which bears a red cancel with the ornamental dates of 14-8-28 (August 14, 1928). The stamp bears the overprinted words, in black, TRINIDAD/&/TOBAGO in block letters.

The stamp is 31x33 mm. overall, while the oval design measures 24x27mm, perforated 12. The T&T overprint is 15mm wide (TRINIDAD) and 10 mm in total height.

Can anyone supply further information on this type of stamp, including other possible denominations? Is it a British stamp overprinted for use in the islands? Similar to those listed in Barefoot, which this is not?

(particularly 1907, 1911, 1916-16).

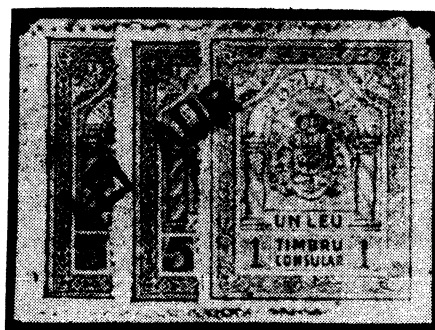
- 3228 Carreras & Candi, Spain, Fiscals Colegios 1905
- 3229 Gilbert & Kohler, Swiss Revenues 1906
- 3230 Lundy, Revenues of Germany & Switzerland 1896
- * THIS ABOVE ALL.

Additionally, anyone who can furnish the library with copies of the Forbin updates to his 1915 opus, which saw publication thereafter in a variety of publications, is invited to follow the same procedure. These supplements are sorely needed.

"LEI AUR"



Warsaw



Unknown



Unknown



Unknown

TAR SCHEDULE CHANGED

You may have noted this in the masthead. Although you will still receive your 10 issues per year, a bit of sticky-wicketness engendered by the US postal service has caused us to shift. They have come down on us with a rule that we must mail an issue every month our masthead says we mail one-and only in those months. Rather narrow point of view, wouldn't you say, since they are not obligated to deliver mail within any given time? Or have you noticed? At any rate, the schedule has been changed to allow some leeway in hot or busy months. We will be publishing and mailing, therefore, in the following months, and the combined issues allow for mailing in EITHER month: Jan, Feb, Mar, Apr, May, June, JULY-AUG. combined, Sept., Oct., NOV-DEC. combined. Govern yourselves accordingly as regards to advertising, etc.

FALL AUCTION PLANNED

As announced last month, we solicit material for the fall sale, to be in my hands no later than Aug. 29th, 1981. Planned publication for October. Remember the better grade material requirement (worldwide in scope but only single items or complete sets, or suitable literature, with nothing valued under \$10 US). All material of lesser value should go through the Sales Dept, and contact Mr. Duston on that matter. For the auction, be sure to include your description/price for each lot, which we reserve the right to modify. HOWEVER, an idea has occurred...

LIKE MORE FREQUENT AUCTIONS?

While I remain as Acting Auction Mgr., and until a permanent one is selected by the Board, we could have an auction EVERY MONTH (or, bimonthly depending on material received). These will be smaller than the prior 1000-2000 lot sales (such as that last month). The same better grade criteria as above would apply. In order to achieve this, the cooperation of members and dealers-members is mandatory. We cannot offer what we don't have. That decision will be left in your hands. IF material submitted to this office (STARTING NOW) reaches the necessary proportions to warrant the effort, we could start the monthly (or bimonthly) operation soonest. In that manner, you would not have to wait for the relatively long lapse between our current semiannual sales. I'm game (while strength lasts) if you are, so ship your material and let's see what happens. If you want better realizations . . . keep the damaged material. If this becomes a regular feature, you will be advised here. If you have questions, ask. As I said, it's entirely up to you.

REQUESTS FOR SALESBOOKS/CIRCUITS

MUST be renewed through Sales Mgr. Don Duston, since we cannot be sure that the mailing list we have is up to date. If you wish to receive such material on approval, reaffirm via a letter to Mr. Duston (address in masthead), requesting the material you wish to see. Be sure to include your current address and your ARA membership number. If you should change your address, it is imperative that you notify Mr. Duston immediately (or, in advance if you know the effective date) so that mismailings do not occur. (And while you're at it, notify the Editor as well. That way, you won't miss any issues of TAR. You see, the USps is not obligated to

forward 2nd class mail, if you haven't advised them to do so, defraying the cost. And we are not obligated to supply additional copies if you don't notify us...)

ISRAELI ERRORS EXPLAINED



Through the courtesy of Morris Gutenstein, we have a clarification of the Israeli errors mentioned in this column in January. Via a leaflet from Dr. Wallach, we are able to illustrate them. To wit: The inverted denominations on the 10L and 20L revenues were not a part of the 4th (1961) series as believed. They are, in fact, from the post-burglary 7th (1979) series, those overprinted with the curved wavy lines. Dr. Wallach has these for sale, if you're interested. Address in masthead.

THE FRENCH CONNECTION III

Via a letter from David Anderson of Canada, with regard to the hunt for the Forbin stock/collection, the following excerpt: "...I was successful in locating Mr. Senecal's son, Yvan Senecal. The older Mr. Senecal died some years ago (which we knew..GMA) but his son immediately remembered his father's collection. He stated that it had been dispersed by bits and pieces to persons in the USA while his father was still alive. By the time of his death, nothing remained of the collection." Gratitude to Mr. Anderson for his welcome advice. And now, do we give up or do we continue the hunt? Will the real buyers of the Forbin/Senecal material please stand up? Does anyone have an address for Doc Thill, our prime suspect? And we know what happened to the Thill material. Which may be the end of the road.

CALL FOR CONVENTION INVITES

As announced last month, this year's Convention will take place in Houston, TX, in conjunction with HOUPEX '81, in August. Further details appeared in the April journal, including a prospectus. These may be obtained from Bob Shelley (address in Directory). We have some invited for 1982; additional invites are solicited. None so far for 1983; speak now! And, believe it or not...we have one for 1984. Any more? Please address all letters on this subject to VP Louis Alfano, address in masthead.

KUDOS

..to **Ray Hamilton**, belatedly (late report) for the Silver awarded to his display of US Tax Pairs and Cigars, at GRANJEX '80 (Grand Junction, Colo.) last October. We also note that **Mildred's (Mrs. Ray?)** display of Tax Pairs and Customs took a Silver.

..to **Bill Fitch**, whose display of US Private Die Props captured the Grand Award and a Gold at SARAPEX '81 (Sarasota, Fla) in Feb.

..to **Charles Reiling**, whose display of Pennsylvania State Revenues earned a Silver at the same show. Charles also had award winning exhibits at Filatelic

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.

R. BRUCE BECK CM3546, 1322 Lincoln Heights Ave, Ephrata, PA 17522, by G.M. Abrams. "New."

LCDR LOUISE P. CAVANAUGH, USN RETD 3554, 95 Conduit St., Annapolis, MD 21401, by Secretary. Philippines, Japan, Hong Kong, Mexico, all foreign.

ROBERT D. EVANS, JR 3557, 1119 Timber Rd, Midwest City, OK 73130, by Donald L. Duston. German area, incl occupations, states, etc.

FREDERICK FOSTER 3555, by G.M. Abrams. US, world.

DANIEL E. GRANT 3547, 5536 Franklin Ave., Los Angeles, CA 90028, by G.M. Abrams. Collector-dealer, anything pre-1920.

RAYMOND L. HULSMANN 3558, 2267 Rowe Dr., Santa Rosa, CA 95401, by Richard A. Friedberg. All US revs.

STANLEY J. KASTE 3548, 435 NE 2nd St., Staples, MN 56479, by Donald L. Duston. US, Germany, genl worldwide.

DAVEN KREIFELDT 3559, 30 Brandon Pl, Williamsport, PA 17701, by Donald L. Duston. Germany.

AARON LEPPIN 3549, 27 W. 72nd St., Apt. 509, New York, NY 10023, by Donald L. Duston. Collector-dealer, Apex Stamp Co.-Canada and US revs, German area revs and cinderellas.

MARK A. SCHEUER 3550, 40 Whitney Ridge Rd., Apt. A-5, Fairport, NY 14450, by Bert Kiener. US and possessions, Canada.

JON M. SOBEL 3551, PO Box 7282, St. Petersburg, FL 33714, by G.M. Abrams. Collector-dealer US fed and state revs, esp. Florida.

JOHN F. VOLPE 3552, 231 Knickerbocker Ave., Hillsdale, NJ 07642, by Eric Jackson. Rev stamped paper-checks, RR rev material.

EDWARD J. WHITING 3553, 25 Kings Circle, Malvern, PA 19355, by G.M. Abrams. Canada postal note and customs duty stamps.

LEROY D. WILLEY CM3556, 30 Augusta Dr., Chestnut Hill Est, Newark, DE 19713, by Donald L. Duston. Greater Germany.

Highest membership number assigned on this report is 3599

NEW MEMBERS

Numbers 3458-3503

REINSTATED FROM 1981 NPD LIST

W.H. Haight

DECEASED

Santosh Kumar 1042

MEMBERSHIP SUMMARY

| | |
|-------------------------------|------|
| Previous membership total | 1660 |
| Applications for membership | 14 |
| Reinstated from 1981 NPD list | 1 |
| Deceased | 1 |
| Current membership total | 1674 |

ISRAEL: THE NEW GENERAL REVENUES

by G. M. Abrams, ARA



Bearing the same reddish post-burglary wavy line overprint, the new currency issues (Shekels) resemble the prior issues and are illustrated and listed here. Values are all in dark purple, stamps are all 22x16.5 mm., perf 14x13, and are on white glossy paper.

1S bright orange

2S light blue

5S yellow brown

10S greenish blue

20S purple

50S bistre

President's Page

Fiesta (USIR Stamps and Stamped Paper to Tax Checks and Documents receiving a Vermeil) and at BERMUPEX (Bermuda) (Canadian Telegraph and Telephone Franks which received a Bronze). A veritable one man army.

..to **Terry Hines** for his front cover story on the revenue stamps of New Hampshire in the April issue of *The American Philatelist*.

..to **Louis Alfano** for his articles on the US WWI 1c postal tax on letters and postal cards which appeared in *The Collectors Club Philatelist* and *The United States Specialist*.

..to **Edward Cutler** whose collection of U.S. Match Stamps received a Silver at Garfield Perry Spring Party 1981.

..to **Douglas Lehmann** whose exhibit Fiscal Stamps of the Philippine Islands earned a Silver with Felicitation and an ARA award at SPRINGPEX '81 (Virginia).

..to **I. Irving Silvermann** whose studies of the Revenue Stamps of the Cantons of Luzern and Eraubunden received a Silver at Rockford '81, (Illinois).

..to **Leland B. Adams** whose Lincoln Tax Pairs received a Silver at the same show.

CANADIAN CAPERS

Several complaints have been received from our members in Canada on the late arrivals of their journals. I'm not sure where the problem lies, with the USPs or with the Canadian PO. But I do have a suggestion which may help. Unfortunately, airmail service to Canada has been discontinued here, but you should be aware that,

according to the USPs, all first class (letter) mail will go to the nearest US city via first class, and, on crossing the border, be handled as airmail by the Canadian PO. All of our journals mailed to Canada are sent 2nd class, same as in the US (periodical rate). If you would like to have your shipment to Canada sent first class, you can make arrangements with Editor Trettin so that you can defray the cost for the difference. Individual basis only, and contact him directly if you wish to switch.

COMMENTARY: I'M CONFUSED

Recently noted in several editions of a British magazine was an advertisement which listed all of the Commonwealth nations from A to Z, offering a new issue service for mint postage stamps, blocks of 4 of same, and a category labeled SP. Below the list of countries, these were defined as SPECIALIZED ITEMS, among which was a line labeled REVENUES. In response to the dealer's request, I "ticked" the box marked ALL COUNTRIES, and that marked REVENUES. It was mailed off with appropriate credentials. Three weeks later an airletter arrived, advising that "We do not provide a new issues service for Commonwealth revenues!"

Questions: Why is/was REVENUES listed as one of the services? Or, did the dealer mean that no service was provided to us here in the colonies? Should I complain to the magazine (would it do any good)? Comments invited, especially from the UK. And, no, it wasn't an ARA member.

READER'S ADS

TERMS: 25¢ per line, 9 lines maximum, pay in advance. You type copy--one time for each insertion--maximum line length 93 mm (3 11/16 inches), Single Spaced. Your copy is photographically reduced.

WANTED: Old Stock/Bonds/Checks. Paying Top Dollar. W. Steinberg, PO Box 401 Gracie Sta. New York, NY 10028

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

RN-G2 - Beautiful blue 1880 checks COAL TRAIN VIGNETTE also BEEHIVE VIGNETTE \$20.00 each. Return privilege Robert E. Wood (ARA 3214) 402 Spring St. Struthers, Ohio 44471

EAGER TO BUY old stock certificates & bonds! Especially railroads, shipping, autos, and any before 1900 - premium prices paid! Ken Prag, Box 531AR, Burlingame, Calif. 94010

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

POSTAL NOTES, PN 1-18 complete used set \$1.25 stamps or coins. Beutel, P. O. Box 8, Lake Jackson, TX 77566.

BUYING INDIANA TROUT STAMPS Mint 1951 to 1971. Used 1951 to 1968. Singles or accumulations. Also buying Intangibles and all other Indiana State Revenues. Broken Bank notes, Civil War Tokens, Bus Tokens from Indiana wanted. U.S. Playing cards with diff. cancellations. You price your items for sale. Richard L. Salzer, R 3, Box 791, Knox, Indiana 46534

WANTED: Older Posterstamps: Exhibitions, Advertising, Propaganda, Red Cross Scout, Picture Postcards: Pigs, Nudes, Atlantic Pass. Ships, Stampcards/Swedish too. Indians, Unusual, Swedish pre '30 no plain views. Can buy or trade. Sten Luther/Box I9525/Stockholm S-10432 Sweden.

THAILAND (Siam) - Wanted. All types of revenue stamps. Dealers welcome. Gary A. Van Cott, P.O. Box 1118, Aiea, HI 96701.

40¢ 32077 for all dated documentary stamps in P-VF perf condition. Denominations to \$10000. Greg Tanico P O Box 219, College Point NY 11355

Trade U S 1st D C's for U S Silver, Telegraphs, Newspaper, Rectification, Distilled Spirits, High Value Stock and Documentary, R. Dietz 225 N Resler El Paso, TX 79912

MONACO REVENUES, Cinderellas, seals labels, and forgeries wanted. Lots or singles mint or used. Price all & send to J.M. Massler, P.O. Box 298 North Salem, New York 10560

FOR SALE: R21c. Sound, well-centered copy with faint SON handstamp cancel. \$250. McNeil, Box 5575, Derwood, Md. 20855

Paying top prices for stamps, seals, labels, postcards, tradecards, cigar bands, and all other old paper items. Send for immediate offer (within 24 hrs. of receipt). Cinderella Stamps, Box 414 Randallstown, Md. 21133

HOLY LAND REVENUES & ZAHAL SETS. Send \$12+ \$2 post. for catalog of Israeli revenues. 130 fully illustrated pages; free gift of Zahal documents w/ fine stamps. Mrs. D. Jacob, Box 86, Nahariyya, Israel 22100

WANTED: CINDERELLAS/Exhibitions, Olympic Advert., Red Cross, Swedish. PICTURE POSTCARDS, Royalty, Leaders, Stamps, Pigs, Food, Atlant. Pass. Ships, Nude, Nat. costumes etc. Swedish Stockcertificates, and Cards/not Plain scenic views/pre -30. Will buy or trade with cards, Stockcertificates. Sten Luther Box 19525 Stockholm S-104 32 SWEDEN

Italy, mun., cols., L-V: World's largest collection being offered thru this agent. SASE for details, or visit and look. G. M. Abrams, 3840 Lealman, Claremont, CA 91711; phone for appt. 714-593-5182.

NEWFOUNDLAND TOBACCO TAX PAIDS & REVENUES wanted. Will purchase or trade. Steven Bassett, Box 5355, Madison, WI 53705

Advertisers: Space on the back cover (inside and outside) is available on a guaranteed basis (1/2 page x 10 insertions minimum).

339

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WANTED - we are keen to buy good quality material - in particular European postage stamps and Revenues of all countries. We also accept Revenue material on commission for our Auctions. Please send us details first of items you wish to sell.

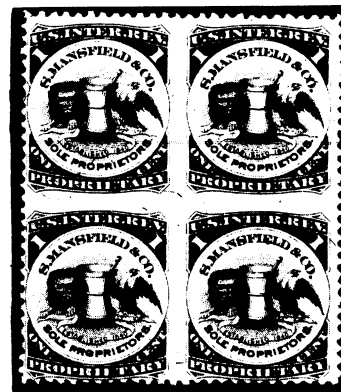


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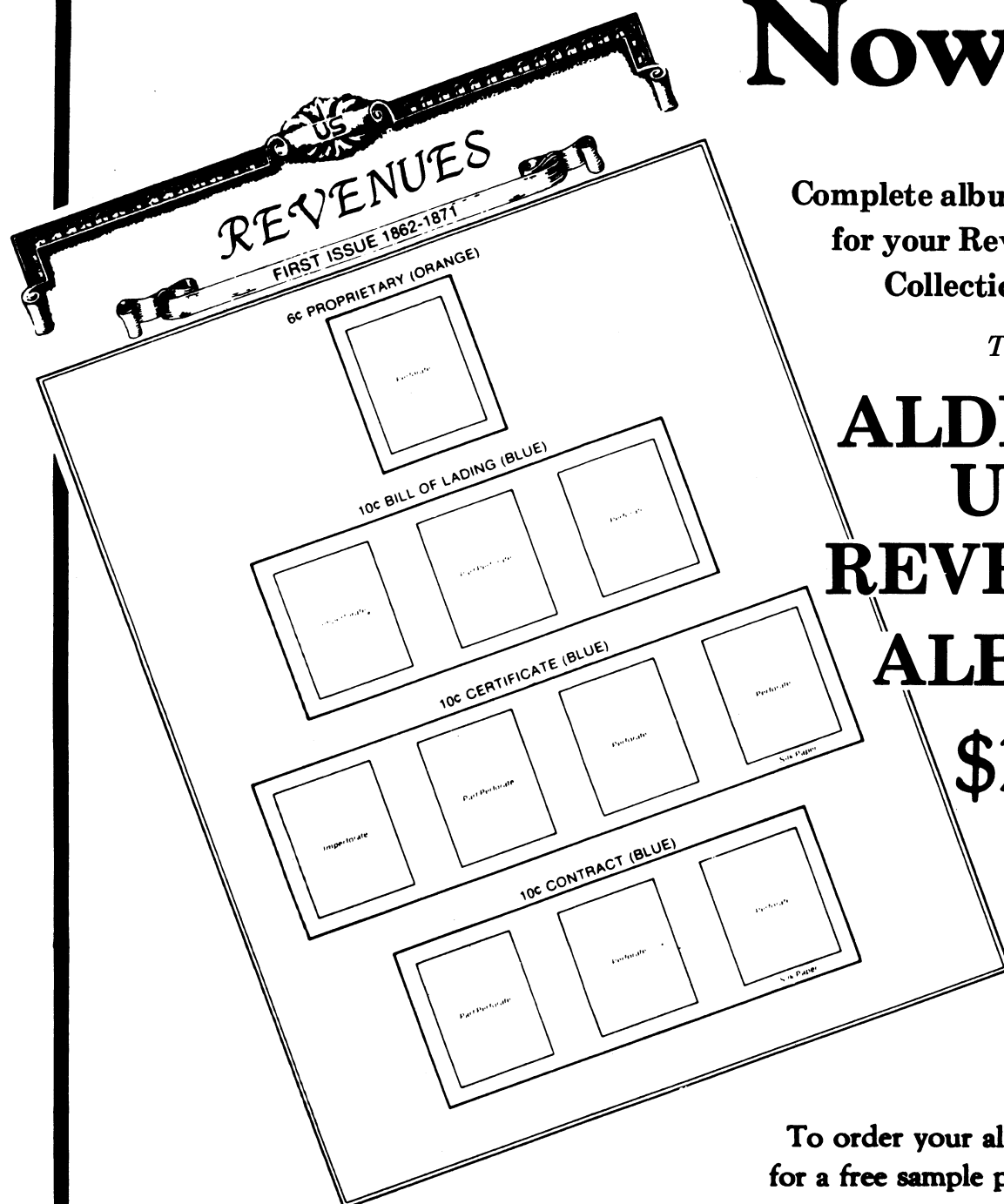
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