



The American Revenuer

IN THIS ISSUE:

Plate Varieties: Tobacco Tax Paid	106
On the Maturation of Philately	107
Stateside 9	111
Hawaii Playing Card Revenue	112
Another 1c PROPRIETARY	
“11” Variety	113
Israel: An introduction to the Fee Stamps	115

Yet another printing oddity
featuring a couple “1” on a 1c first issue
Proprietary stamp is discussed by Dick Sheaff.
What is the probable cause? Read Dick’s article
on page 113 of this issue.



♦ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

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The Editor Notes . . .

...that this issue marks my 50th issue as editor of TAR. This then, is a normal time for reflection on the past and speculation as to the future. I assumed this post in July, 1976. The first four issues I edited were produced by Miller Print Shop of Lawrence, KS in our former 6 x 9 format. We changed to offset printing in our present format with the January, 1977, issue. The second major change was the addition of card covers in 1981. Over the years my layout style has changed (improved?) and I trust will continue to improve. No, our reproduction is not the most fancy. We have purposely stayed with lower cost printing in order that we can present you with a larger TAR. In 1977 the 24 or 32 page issue of TAR was the exception--most were 16. In 1981 my goal is to have every issue at least 24 pages, and your ARA Board of Directors has been able to do this with modest dues increases (in fact probably the lowest dues rate of any major U.S. philatelic organization).

...that the single most notable change in the ARA over the past five years has been growth in numbers. We are approximately 1/3 larger than when I became editor. This growth has been and will continue to be the single most important factor in keeping our per member costs down. Remember, recruiting new members is the single most important way every member can contribute to our Association's well being.

...that as always the content of TAR has been of the very best quality. That must be credited to all of the many ARA members who have given of themselves and written articles. These contributors deserve the gratitude of us all. In recent recognition of this excellence, TAR received a Silver-Bronze award at WIPA '81 which was held in Vienna, Austria, on the 22nd to the 31st of May.

To The Editor . . .

Dear Editor,

Following is an extract of a letter I received from Frank E. Patterson III, our ARA representative in the Netherlands. The issue he refers to is the February, 1981, issue of TAR.

"Now I note in the latest "Revenuer" in Letters to the Editor that members are complaining of a foreign bias?! Personally I think that the editor does an excellent job in balancing the geographical coverage of the articles published. Do give him a verbal bouquet from me."

G.M. Abrams, President, ARA

Dear Editor:

I have received virtually all of my stamps back from the FBI, the police in Reno and in Washington County, Ore. I am missing almost none. My principal loss was in life insurance policies, car title and various deeds and insurance policies on same as well as some other personal papers. The 3 robbers are now enjoying free board at the Salem, Ore pen for 10 years (or less, as the case may be).

I am happy with the outcome of the case and I learned a lot from it. A safe is OK, but when the bandits wave a gun in your face, threatening to shoot you, you soon give them the combination. Another thing a collector should have is a record of how much you paid for your stamps. I lost the checks but had the tapes from the adding machine when I figured it up some time ago.

(Letters - continued on p. 116)

It was the 1980 volume that was on exhibit. My thanks to all to contributed to that volume. ...that in the future I intend to continue the excellence of the past (and the manuscripts I have been receiving indicate this). I would like to see TAR's graphic quality be improved. This will cost dues dollars. As a member of the Board of Directors I have argued for compensation for those who give of themselves for the ARA in light of increasing demands created by a growing membership. But again this will cost dues dollars, so nothing is being done yet. ...that I would like to involve you in our future. I am both Editor and a member of the Board of Directors. I urge you to write to me regarding any matter of concern to either position I hold.

...that the next meeting of the Washington Metropolitan Area Fiscal Society will take place at the home of Louis and Janice Alfano, 303 South Kennedy Rd. Sterling VA on Sunday September 20, 1981 at 2 PM. For direction send a SAE to E. Chabot, 14104 Bauer Dr, Rockville MD 20853.

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339

Tobacco Tax Pairs paper and printing varieties

A badly miscut Series 125, 20 Class A cigarette stamp. When trimmed this sheet was folded along a line extending from the tip of the notch at the top to the tip of the notch at the bottom.



The parade of varieties in the line of revenue collecting seems unending. The field of tax pairs is vast indeed and every category, issue and series had their production problems, no more or less than any of the usually rushed productions of the Civil War tax stamps and after.

No doubt that a very busy plant such as the Bureau of Engraving and Printing must be like the inside of a bee hive. With this speed and haste, errors by machine and man are usually a must. The photos of these tobacco tax pairs illustrate what I mean. Two of the items are series 114 - 1944 wartime production and Bureau quality was not always up to top standards.

The three items illustrated were picked from the fine collection of John S. Willis. He surely has a fine grouping to show what does happen in the production of "The

Stamp." For the loan of this material for all to see and enjoy, I thank you Mr. Willis.

Across the strip of three 2 ounce Series 114 tobacco strips there is a blank spot. As can happen in offset lithography, a stray piece of paper momentarily sticks to the blanket or to the printing plate temporarily blocking a portion of the imprinted area. This time it seems that it was either another stamp or a piece of selvage; note the hyphen hole perforations at the edge of the blank area.

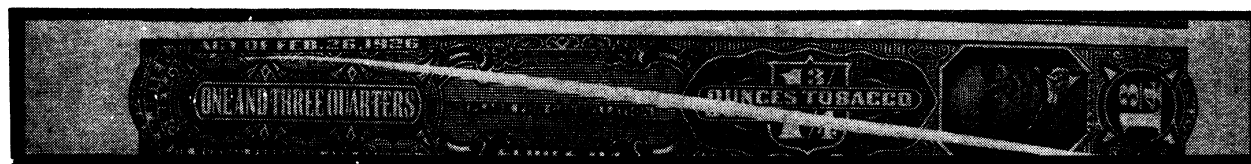
The 1-3/4 ounce strip stamp exhibits a pre-print paper fold. This is caused by a wrinkle in the paper as it passes through the press. When unfolded this characteristic narrow unprinted band appears.

The final illustrated item is a Series 125, 20 Class A Cigarette stamp. This freak was not caused when the stamp was being printed but rather while the printed



A strip of three of the 2 ounce Series of 114 (1944) tobacco stamp showing a partial blockage of the design.

A pre-print paper fold is exhibited on this Series of 114 tobacco strip stamp. This resulted in the colorless strip through the stamp.



On The Maturation of Philately

— A Guide to Authors

by Richard A. Monty, 3004 Whitefield Rd., Churchville, MD 21028 Allison W. Cusick, Box 29544, Columbus, OH 43229

This article originally appeared in the March/April, 1981, issue of First Days, the American First Day Cover Society Journal. It has since appeared in the June, 1981, issue of The United States Specialists and possibly in other philatelic publications. The editorial staff of TAR concurs with the editor of the USS in that "because of the need for a standard referencing method for philatelic research articles (has) become very evident, the authors undertook to assemble the system herein described—a method that is simple and informative." The proposal was so well received that it is herewith reproduced for the benefit of the ARA and TAR contributors.

The individuals referred to in the first paragraph are a feature writer for Linn's Stamp News (Joe Brockert) and the Head Librarian of the American Philatelic Research Library (Steven Pla).

It is requested that all references in articles submitted to TAR be in this format beginning with the first of January, 1982. This should allow the submission of manuscripts now in preparation without the necessity of rewriting. As much as possible the editor will begin using this system now.

Much has been written of late on the need to improve the quality of philatelic research (e.g. Brockert, 1980). Consider, for instance, the excellent article by Pla (1980) reporting on his participation in a recent philatelic seminar. He attempted to get across the message that academically sound research is necessary to obtain accurate results and that there are clear-cut rules for such research. Pla points out that one sees the same mistakes repeated over and over again by author after author since few or none bother to check facts and/or review previous literature. It is of paramount importance. Pla states, to examine earlier references on the subject one is writing about and to verify the validity of that information.

Certainly this problem is not unique to philately. It is a problem shared by researchers and scientists in all fields of endeavor. But scientists long have employed a system that makes this problem more manageable, namely a carefully organized method for referencing previous literature. This helps insure that once an article has been written it will not be lost or forgotten. It seems to us that philatelic authors constantly are "re-inventing the

wheel" because our hobby has failed to adopt such a logical system. That is, philatelic writers frequently repeat what has been said before, or conversely, ignore earlier work on a specific topic.

Pick up virtually any philatelic publication and one will find an example of unnecessary repetition and/or a writer's "discovery" of "new facts" which actually had been well documented by previous authors. As a case in point, we selected an issue of *Inside Coverage* at random, specifically a fine article on the topic of addressed vs. unaddressed FDCs (Planty, 1980). This article provides a good overview on this subject, but it fails to reference, or even allude to, the voluminous body of existing literature which also might be of interest to the reader. This type of problem takes on even more serious dimensions with more technical research articles. These demand that the reader be given adequate background if such exists.

FIRST DAYS intends from this point forward to be a pioneer among philatelic journals. Beginning immediately we will adapt a reference system long established among the sciences. This system simply consists of inserting the cited author's name and the date of his article in the text, as we have done herein, and then including a correct description of the material referenced in a "References" section at the end of the article. Authors preparing manuscripts for *FIRST DAYS* in the future should adhere to these procedures as described in the Guide provided herewith. We hope that other philatelic journals will subscribe to these same rules. In the interest of encouraging such usage, we hereby grant our permission to other philatelic publications to reprint these guidelines with appropriate acknowledgement of the source.

Once this system is in full force, we think that philatelic research will benefit immensely, and that a new dimension will be added to the word "research" in philately. Then we all will be able to proceed with new discoveries and investigations, rather than continue to "re-invent the wheel."

THE GUIDE

Reference Citations in the Text

Single Author. *FIRST DAYS* will adopt the author-date method of citation within the text of an article. That is the surname of the author being cited and the year

(Continued on next page)

sheet was being cut into stamps at the cigarette factory. The Bureau delivered large imperf sheets to the cigarette manufacturers. Sometime during the process of cutting the sheet up, a corner of the sheet folded creating this V shaped stamp.

Other unusual items occasionally found are paste up stamps. This occurs in the paper mill not at the Bureau. The blue tax paid stamps used in the 1950s were printed on a special high relief offset press that the Bureau had developed (this was a dry offset process and did not use water as in normal lithography). This was a sheet fed

press. When the paper mill was making the sheets from rolls of paper, one roll would come to an end. A new roll of paper was pasted to the end of the first roll. Often an additional strip of paper tape was added across the web for extra strength. On one stamp I have seen the paper consisted of three thicknesses, that is, the end of one roll, the glued overlapped new paper and the added paper tape. The sheets formed from this joint were to have been discarded, but sometimes they slipped by the mill inspectors and also the inspectors at the Bureau. Happily such items are with us for all to enjoy.

Plate Varieties

On the Maturation of Philately

publication of the reference and work should be inserted in the text at the appropriate point. For example:

Patterson (1980) in his report of the Emily Bissell First Day ceremony reveals that...

In a report of the Emily Bissell First Day ceremony (Patterson, 1980) it was revealed that...

This method not only gives the reader useful information in the text, but also it enables him to locate the citation easily in the alphabeticized reference list at the end of the article.

As indicated in the first example, if the name of the author being cited occurs in textual discussion, only the year of the publication is cited in parenthesis. Otherwise, both the author's name and the year date appear in parenthesis separated by a comma, as in the second example. In continuous discussion on the same page, or even on following pages, the author's name may be mentioned again without the parenthetical citation of the year if no ambiguity would result.

This system generally is preferred over the method in which all references are numbered in a list at the end of the article instead of the author's name and the date of the publication. In this system the numbers themselves convey no information per se and one must locate the number in the reference list in order to discover even the author being cited.

Two or More Authors. If a cited work has two authors always cite both names each time the reference occurs in the text. If a publication has more than two authors, cite all the authors the first time the references occurs. In subsequent appearances of the same references, cite only the surname of the first author followed by "et. al." (not italicized) and the year date.

"Jones, Smith and Anderson (1973) report..." (first occurrence)

"Jones, et. al. (1973) report..." (second and subsequent occurrences)

Corporate Author. If the author is a lengthy corporate name, the parenthetical text citation may be abbreviated, unless the full name adds to the understanding of the text.

(COPA, 1980) (abbreviated in text) Council of Philatelic Americans (corporate author in references list)

No Author. If there is no author in the text citation, use the first two or three words of the entry; this usually will be the title.

According to the judges present ("Judging at SEPAD, 1980) the exhibits...

Authors with the Same Surname. If a reference list includes publications by two or more authors with the same surname, the citation in the text should include their citation in the text should include their initials in order to avoid any confusion. This applies even if the dates of the publication differ.

(E. Brown, 1960)

(R. Brown, 1934)

Multiple Citations. Multiple citations in parenthesis follow the order of the reference list. Therefore, multiple citations of the same author are arranged in chronological order separated by commas; the author's name is not repeated for each work. In citing more than one paper published by the same author in the same year,

the suffixes a, b, c, etc., are added after the year, and the year date is repeated. These same suffixes, then, must be used in the reference list. "In press" citations are listed at the end of the entry.

Recent studies (Heins, 1979, 1980a, 1980b, in press) have shown that...

If different authors are cited at the same point in the text, the citations are arranged alphabetically by the author's surnames, separated by semicolons, and enclosed in a single pair of parenthesis.

Recent studies (Ansink and Monty, 1979; Cusick, 1976; Siskin, 1980) have shown that...

Citation of a Particular Part of a Source. Citation of a particular page, chapter, of figure should be made at the appropriate point in the text rather than in the reference list since material within a book often is difficult to locate, authors always should provide page numbers to assist readers and future researchers. Page numbers are cited for all quotations, without exception. Note that in the examples below page and chapter are abbreviated in this type of citation.

(Beville, 1977, pp. 16-18)

(Anderson, 1970, Chap. 2)

Advertisements. A peculiar feature of philatelic research, and of FDC research in particular, is the use of advertisements as a source of information. Adding to this odd situation is the frequent practice of advertising a certain product of cachet line under a name different than that of the individual placing the ad or answering the mail which that ad solicits. We feel that the mailing address should be used for the citation and referencing of the advertisement. Thus an ad for Cachet-Craft FDCs bearing the name and address of Frederick Fitts would be cited "(Fitts, 1940)." Later ads for Cachet-Craft which bear the company name would be cited "(Cachet-Craft, 1959)." Such a method of citation follows the general rules as outlined above for multiple authors, corporate names, and so on.

General Concerns. The reference list following an article establishes the validity of that article by citing material publicly available on the topic discussed. Authors should choose these references judiciously, and in general only should include sources that readers may retrieve for themselves.

It should be noted that a *reference* list cites work specifically referred to in the text of an article. This is in contrast to a *bibliography* which lists works for background information and for further reading. References cited in the text *must* appear in the reference list and each entry in the reference list must be cited in the text. The author must make certain that references appear in both places and are in agreement.

All reference data must be *accurate* and *complete*. Each entry must contain all data necessary for identification and library search. Therefore, the most important requirement in preparing a reference list to check it carefully against the original publications cited. Authors are responsible for all information in a reference. Editors can not be expected to complete incomplete references. An inaccurate and/or incomplete reference will stand forever as an annoyance to future investigators and as a monument to the writer's carelessness.

Style. All references should be prepared in the style described below. Follow this format religiously; it is a good way to catch omissions and oversights. If references

On The Maturation of Philately

are submitted in an improper style, they will be returned by the editor for revision.

Arrange the elements in the reference entry in the following order:

Author—all authors of the work, with the surnames and initials (not full name) in reverse order.

Title—article, book, chapter, etc.
etc.

Publication data—

For periodicals the name of the publication in full, date of publication, volume number, and inclusive pages. For books city of publication, publisher's name, and publication date.

Entries Without Personal Author. Occasionally a work will have as its author an agency, association, or institution; or no author will be listed at all. Corporate authors, such as associations or governmental agencies, should be alphabetized by the first significant word of the name. In a reference list always use the full official name of the organization. e.g. American First Day Cover Society, not AFDCS. The abbreviated form, as explained above may be used for citations in the text of an article.

If, and only if, a work is signed "Anonymous," the entry begins with cized as if Anonymous were a true name. If no author is listed, the title moves to the author position and the entry is alphabetized by the first significant word of the title.

Newspaper Articles. Referencing this type of source can be difficult. It is important to present enough information so that the original article can be retrieved. Be very specific and avoid ambiguity. If a newspaper article has both a regularly appearing column title and a headline, list the column title first followed by a colon and the headline. For example.

"Philatelic Finances: Duck Stamps. How do they rate as an investment?"

Ordering References. All entries must be arranged alphabetically by surname or significant words according to the principles outlined above. Never list references in the order in which they are cited in the text.

Examples. Some typical example of references are given below. Particular attention should be paid to the punctuation.

Article from *FIRST DAYS*:

Russell, G. H. Advanced Cachetmaking 201, *FIRST DAYS*, Setp./Oct. 1980, Vol. 25 (5), pp. 622-625.

Newspaper article with author:

Sente, M.J. First Day Facts: In some ways, bigger FDCs are better, *Linn's Stamp News*, Oct. 13, 1980, Vol. 53 (2710), p. 72.

Newspaper article with no listed author:

Winter tops SEPEX in Columbia, S.C., *Stamp Collector*, Oct. 25, 1980, Vol. 54 (4412), p.6.

Journal articles:

Cataldo, A.R. First Editions, *Stamp Show News and Philatelic Review*, Oct. 1980, Vol. 5 (63), p. 24.

Hines, S. New Bird in an Old Nest, *American Philatelist*, Oct. 1980, Vol. 94 (10), p. 896.

Advertisements:

Artopages Covers, *FIRST DAYS*, July/Aug.

The American Revenuer, June, 1981

1978, Vol. 23 (4), p. 91. Wetreich, R. *Linn's Stamp News*, Sept., 1978, Vol. 51 (2600), p. 16.

Monograph:

Sloat, R.L. *The Airmail Special Delivery Stamps of the United States*. Arlington, MA: Bureau Issues Association, 1978.

Book:

Gaspar, W. *Grimsland Photo Cachet Catalog*. Stewartsville, NJ: FDC's Only, 1975.

Chapter in book:

Beville, J.K. Introduction to Patriotic Covers of WWII. in R.A. Monty, *Jacques Minkus FDC and Patriotic Cachet Catalog* Stewartsville, NJ: FDC Publishing Co., 1977.

CONCLUSION

We emphasize that it takes but a little practice, a very little practice, to become familiar with this system. The time taken to implement it will quickly repay itself. Strike a blow for quality in philatelic research. Make sure that your next submission to a philatelic journal follows these simple rules. The researchers and writers of the future will thank you for adopting this system now.

References

Brockert, J. Basics & Beyond: Research often requires library aids, *Linn's Stamp News*, Nov. 10, 1980, Vol. 53 (2714), p. 6.

Pla, S.A. What Others are Saying: Librarian stressed research to achieve dependable results, *Linn's Stamp News*, Oct. 8, 1980, Vol. 53 (2709), p. 50.

Planty, E. To Be...Addressed...Or Not to Be. *Inside Coverage*, Oct/Nov. 1980, Vol. 11 (7), pp. 14-15.

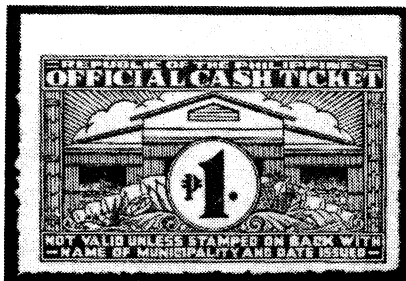
A Cantonal Revenue From Appenzell?



Apparently Appenzell does not have any revenues. At least, not by any government. Our export in that Canton, Mr. Tessin Ticino, wrote the following when queried on this stamp.

This is likely a hotel tax stamp, affixed to receipts in a few cantons by the local promoter group for the tourist trade. It is not official. In Switzerland, about 1200 Kur- or Verschonerungsvereine exist which build hiking paths, place benches in strategic locations, erect yellow signs saying how far it is to the next town or mountain top, etc. There is usually something added on each guest's overnight bill, and private parties renting rooms must pay something per occupation night. Thus, it is affixed to the bill as a private tax to defray the costs to accomplish these tasks. I. Rh. means Inner Rhoden.

Philippines Official Cash Tickets



by Terrence Hines, ARA

The illustrated item, stamp like in appearance, is not really a revenue stamp. As the inscription states, it is a ticket. These cash tickets are used to pay admission charges to government operated parks in towns and cities throughout the Philippines. These I've seen are ungummed, printed on soft paper, and crudely rouletted between. Printing quality varies from sharp and clear, as in the illustrated example, to very blurred. I have seen the following values:

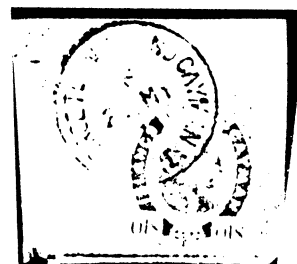
1. 10c blue
2. 10c black
3. 20c green
4. 20c black
5. 25c black
6. 50c black
7. P1 black

CAYMAN FISCALS, POSTALLY USED

by E.M. Adelson and E.P. Jennings

In the late 1960s and early 1970s, over 25 banks in the Bahamas went broke when the economic boom collapsed there. Many Bahamians lost a great deal of money in these institutions as a result of the banking laws having been written to favor the banks at the expense of the depositors and investors.

(Editor's note: This piece was submitted by non-member Tom Giraldi of Illinois, and first appeared in a local journal. It is reprinted here in somewhat modified format, with permission. We in the ARA solicit complete data on these issues, and of their predecessors, of which we are aware, but have not seen.)



A new country was chosen . . . the Cayman Islands. Here, another boom was on the way. However, the Cayman Islanders, after seeing the debacle with the Bahamas banking laws, wrote theirs to protect the natives against the losses that happened in the Bahamas. American, British and Canadian banks opened international branches in the islands for the moving of international funds throughout the world.

Interbank reports were voluminous and required a great amount of postage. The highest Cayman postage stamp value is \$2. In May, 1973, Barclay's Bank in Georgetown, Grand Cayman, sent several large reports to an unnamed Miami bank, using revenue stamps along with the postage stamps; the values of the revenues used for postage were \$4., \$10., and \$20. They all show a facing-left portrait of QEII.

To the best of the writers' knowledge, there exist only 4 examples with stamps on piece, and one single \$20. off piece. The markings are postal, not fiscal. We would appreciate hearing from anyone able to supply further data in this rare use of the revenues.

LA CHAPTER RECONVENES

The Los Angeles Chapter has arranged a new meeting place and time. Meetings will be held the 4th Saturday of each month, beginning May 23rd, from noon to 4:30 PM. The gatherings will be held at the Glendale Federal Savings building at 722 E. Colorado Ave., Pasadena, CA. Free parking in rear, and the meeting room will be in the conference room at the rear of the building. All locals and visitors welcome. No need to call. Just show up.

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New RR Cancellation Listing

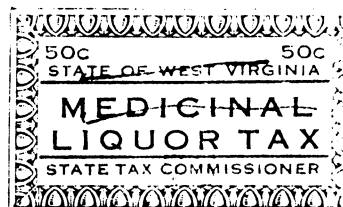
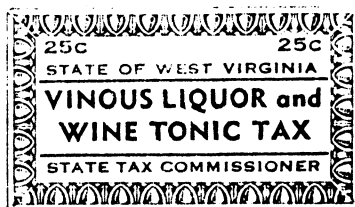
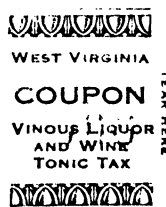
The listing of Railroad cancellations on the 1862-75 revenue stamps announced in the December, 1979, issue of TAR is now available. In 1965 Hugh Shellabear compiled such a listing. Now with the help of a number of collectors having unlisted varieties the list has been updated by Henry Tolman II.

The publication *Railroad Cancellations on United*

States Revenue Stamps of the 1862-1875 Issues was made available December 31, 1980, by the author. This listing includes Shellabear's previous work and consists of 410 railroads with 2,243 illustrations to actual size.

Addenda will be issued annually as new unlisted varieties are reported to Tolman. The listing is offered at cost, \$8.50 prepaid, from Henry Tolman II, Box 603, Orange, Connecticut 06477.

This publication has not yet been seen by the editor and therefore will not be reviewed at this time.



I've long been fascinated with the decade of the 1930's. That decade saw the end of Prohibition and tremendous pressure on state governments to raise revenue for social programs. So many of the current state and federal social programs began in that decade and even the Great Society programs of the 1960's have their roots in that period. One of the interesting problems associated with the end of Prohibition was the fixing of tax rates on alcoholic beverages. Congress was quite aware that high taxes would continue to make bootlegging profitable, and they were equally aware that many states were proposing to tax beer, wine, and liquor to help solve their own (state) revenue problems.

Most states did not enact direct taxes on alcoholic beverages during early 1933 when 3.2 beverages became legal. Rather they waited until the final nails were put into Prohibition's coffin (December 5, 1933).

West Virginia was one state that did act when 3.2 beverages became legal. One act of the legislature (Chapter 21, May 10, 1933) placed a tax on liquors (anything over 3.2% alcohol). The purchaser was required to purchase a 50c stamp for each pint of liquor. The only legal liquors at that time were for medicinal or sacramental purposes. Yet the stamps are inscribed "Medicinal Liquors."

A second law (Chapter 23, June 3, 1933) was enacted without the approval of the governor. This provided a separate rate for wine, vinous liquors, and wine tonics of 25c per quart, a quarter of the rate for other liquors over 3.2% alcoholic content.

Both of these categories of stamps saw service until March 1, 1935 when West Virginia established a state liquor monopoly.

1981 GUAM HUNTING STAMP



One of Guam's most attractive song bird species is pictured in its natural colors of crimson and black on the Territory's 1981 hunting license stamp. The Cardinal Honeyeater, known as *Myzomela cardinalis* by scientists or "Egigi" in Chamorro used to be a frequent visitor to the gardens of island residents to search for its favorite food, the nectar from hibiscus blossoms and other flowering plants. Found throughout the Mariana Islands, the Cardinal Honeyeater has many colorful relatives that range across much of the Pacific including Hawaii. Although this species is still common on other islands in the Northern Marianas, its numbers have declined greatly in recent years on Guam and it has been recommended for federal endangered species status.

Copies of the 1981 Guam hunting license stamp are available for \$5.00 each mint or 50c each for cancelled copies. First day of issue covers cacheted with an

enlargement of the stamp design are available for \$2.50 each. In addition, 8x10 inch prints of the Cardinal Honeyeater design are available for \$2.50 each.

All orders should be sent to:

Aquatic and Wildlife Resources Division
Guam Department of Agriculture
P.O. Box 23367, GMF
Guam 96921

It will be appreciated if a stamped addressed No. 10 envelope is included with orders for stamps or covers. To protect the prints, a stamped addressed large padded mailer should be included with your order.

GUM ON LIQUOR STAMPS...

by L. F. Salsman, ARA

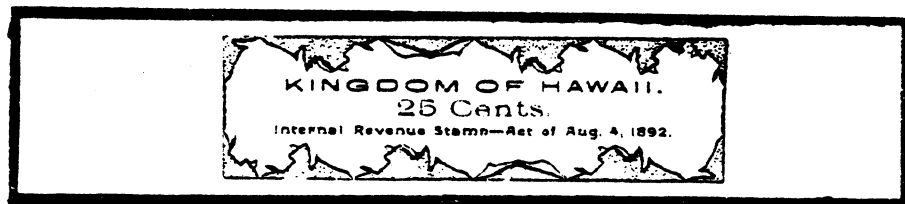
Referring to R.F. Riley's article in Feb. TAR, 1981, p. 37, acetone will not work. The solution is so simple it's silly. Use dry heat. Best is the heat produced by a high intensity lamp. It will quickly separate the strip undamaged from the attachment. Do not pull or force as if force is necessary the heat is not yet sufficient and as soon as sufficient heat has accumulated the release is beautiful. The glue does not remove itself from the backside of the strip, but rather reforms after cooling much as a spreadout wad of gum . . . which in fact apparently it seems to be. No doubt continued application of heat on the separated strip could permit the lifting from the backside of the gum-wad itself. I've never bothered but rather dust the strip with good quality talcum powder.

Hawaiian Playing Card Revenue Not Essay

by James Ted Mitchell

A twenty-five cent tax on every deck of playing cards was probably not a very popular idea in 1892, yet the Hawaiian legislature went as far as to pass a law and order revenue stamps for that purpose. Nine months later, they changed their minds.

The result of this move has provided collectors of Hawaii with a truly unusual item, an internal revenue stamp which was never used. In the book *The Stamps Of Hawaii* by Meyer, Harris and others, this stamp has been designated an essay, but is it a true essay? Just because a stamp has never been used does not make it an essay. By definition, an essay is a stamp design which has been rejected. Rejected design is not the issue with the unused revenue stamp. The design was not rejected, the tax was. Designations aside, Scott Catalog does not list the item legitimacy by adding it to their collections.



In its original state, the band was 14x1 3/8 inches in size, but today we rarely see it in that condition. Most copies have been clipped to fit into mounts and on album pages. The printing is crude, the paper thick and grey-buff and the gum looks as though it was dumped on the back, rather than applied. Gum splatters often appear on the front. Many of the copies I have seen are toned. Depending on the condition, the stamp sells for between \$300. and \$400.

The Act which imposed the tax and the Act which repealed it follow.

CHAPTER XIX

AN ACT

To Impose An Internal Revenue Tax on Playing Cards
Be it Enacted by the Queen and the Legislature of the Hawaiian-Kingdom:

SECTION 1. There shall be levied, collected and paid an internal revenue tax of twenty-five cents each on every pack of whatever number, of playing cards of any kind or description made, manufactured or sold in this Kingdom.

SECTION 2. The Minister of Finance is hereby empowered and directed to procure such adhesive revenue stamps as may be necessary to carry this law into effect.

SECTION 3. The Tax Assessors, in their respective divisions, are hereby charged with the execution of this Act under the direction of the Minister of Finance. They are hereby directed to paste one twenty-five cent adhesive revenue stamp onto each and every pack of

playing cards of any number, kind or description. They shall also collect the revenue arising therefrom and remit the same to the Minister of Finance.

SECTION 4. If any person, firm, company or corporation shall make, prepare, sell or keep for sale any playing cards upon which the tax is imposed by this law, without having affixed thereto an adhesive stamp denoting the law before mentioned, he or they shall incur a penalty of ten dollars for every omission to affix such stamp.

SECTION 5. Every manufacturer, maker or seller of playing cards, the conditions above as to stamping them having been complied with, who shall take off, remove or detach, or cause or permit, or suffer to be taken off, or removed or detached any stamp, or who shall use any stamp, or any wrapper or cover to which any stamp is affixed to cover any other pack of cards than that originally contained therein shall, for every such offense committed, be subject to a penalty of fifty dollars.

SECTION 6. If, after the passage of this Act, any maker, manufacturer or seller of playing cards shall sell, send out, remove or deliver any playing cards before the tax thereon shall have been fully paid by affixing thereon

the proper stamps as provided by this Act, or if he or they shall hide and conceal, or cause to be hidden or concealed, or shall remove or convey away or deposit, or cause to be removed or conveyed away from and deposited in any place any playing cards to evade the tax chargeable thereon, or any part thereof, he or they shall be subject to a penalty of one hundred dollars, together with the forfeiture of the cards as above mentioned.

Approved this 4th day of August, A.D. 1892.

LILIUOKALANI R.

By The Queen:

C.N. Spencer,

Minister of the Interior:

ACT 31.

An Act to Repeal Chapter XIX. of the Session Laws of 1892. Relating to an Internal Revenue Tax on Playing Cards.

Be it Enacted by the Executive and Advisory Councils of the Provisional Government of the Hawaiian Islands:

SECTION 1. An Act entitled "An Act to Impose an Internal Revenue Tax on Playing Cards," approved on the 4th day of August, A.D. 1892, is hereby repealed.

SECTION 2. This Act shall take effect from the date of its publication.

Approved this 24th day of April, A.D. 1893.

SANFORD B. DOLE

President of the Provisional Government
of the Hawaiian Islands

J.A. King,

Minister of the Interior.

(This paper is reprinted with permission from Vol. 3, No. 5, 1981, of Mitchell's Hawaiian Philatelist. — 1981.)

Another 1c PROPRIETARY "11" Variety

by Dick Sheaff, ARA

A discussion of the recently-discovered 1c PROPRIETARY "11" variety appeared in the December, 1980 issue of TAR. We can now report that the Philatelic Foundation has issued a certificate confirming our judgement: the item is, in the opinion of the Foundation, a partial double impression.

As a result of that December article, we recently received for study a right-margin block of 35 (7x5) of the 1c PROPRIETARY, with full right selvage attached. Each stamp bears the "Ruth & Fleming/Baltimore." printed cancel in black, reading up. The item is a beautiful VF+ block with clear, strong impressions. One stamp in the block exhibits an "11" in the upper left corner; another stamp shows a westerly doubling of the area just below its upper left numeral. With the 1c EXPRESS "11" variety announced by Beverly King in the APS Revenue Unit column in March of 1929, this new item is the third different 1c "11" variety reported.

I am of the opinion that this newest "11" item is a partial double impression, also; but of an origin quite different from that of the 1c PROPRIETARY "11" previously discussed. Both doubled areas on this new block are, I believe, *fingerprint* double impressions.

Let's go back. In his August, 1933, "Notes of the Month" column in Scott's *Monthly Journal*, Prescott Thorp described a thumbprint partial double impression on a block of 4 (Positions 65-66-75-76, plate number 20632) of the 1932 1½c Washington Bicentennial postage stamp (Scott #706): "... the thumbprint shows plainly a part of Washington's head and the date '1932' stares at one on the margin between the left-hand stamps." (This item is pictured and discussed further in John Hotchner's "Errors, Freaks & Oddities" column in the February 2,



The "11" occurs in Position 205, where the doubled image appears shifted at 1.75mm West and .50mm South.



Portions of the design at the left on Position 190 appear shifted at 1.9mm West and .20mm South.

1981, issue of *Linn's* page 82. Hotchner also shows a Scott #378 sporting a fingerprint.)

As First Issue revenue collectors soon discover, fingerprints and finger-produced smears of one sort or another are commonplace on these stamps, especially on those stamps nearest the sheet margins. The frequency of fingerprints and smudges is yet another piece of testimony to the carelessness and haste with which most of these issues were produced. Many so-called "rusted plate" varieties on First Issue revenues are actually the result of careless handling by dirty digits. Stamps in the bottom row seem particularly to have suffered this ignominious treatment.

By carefully matching variations in the Ruth & Fleming printed cancels to reference blocks of known positions, I was able to determine that this 1c "11" block represents the lower right corner of the sheet, Positions 148-154/162-168/176-182/190-196/204-210. The "11" variety occurs in Position 205 (bottom row); the other doubling occurs in Position 190 (second row from bottom). Except that the designs are recognizably doubled, both of these marks otherwise look like fingerprints, with suggestions of ridges, etc. The Position 205 disturbance also affects Positions 204, 190, and 191, all of which are lightly marked/smudged, without any doubling. The Position 190 print looks as if it probably extended to Position 189 (not in the block). Unlike the doubling described in the December article, these latest doublings are somewhat indistinct and blurred.

Curiously, another Ruth & Fleming BK35 from the same sheet position shows a definite fingerprint affecting Positions 204 and 205 (and the imprint below). It may be

(Continued on next page)

Michigan adopts passbook for license stamps

This article is based upon a news article which appeared in the March 8, 1981, edition of the South Bend Tribune. The article was furnished to the editor by Richard Salzer, ARA.

In order to cope with a complicated set of seasons and license fees the state of Michigan decided to replace the old system used for 86 years with an all new idea. Beginning April 1, 1981, the Michigan Department of Natural Resources is doing away with a series of paper licenses and replacing them with stamps.

The idea is to simplify the bookkeeping. Instead of issuing a separate piece of paper for each license, the agent selling hunting-fishing-trapping permits will issue the sportsman a passbook. Instead, of separate licenses, stamps will be sold to paste into the passbook.

The sportsman will then have all his licenses in one book. No longer will the excuse that other license was left at home be valid.

For agents and for conservation officers, the record keeping will be much simpler. For the sportsman, it will

1c Proprietary "11"

that the mechanics of sheet handling were such that workers tended to grip sheets in that area. Certainly there was no lack of opportunity for a worker to touch a thumb or finger to an inked plate. . . the inked plates were polished before printing with the heel and edge of a bare hand. From the evidence on this very interesting and unusual block, it was quite possible to pick up a portion of a stamp design on the skin and then "print" it onto a subsequently handled surface. Such double offsets (plate-to-finger, finger-to-paper) are occasionally seen on the backs of engraved stamps. Theoretically, such a variety could likewise be caused by the heel of a hand which had rested and pressed down upon a portion of an inked intaglio plate.

Interestingly, specimens of the hand-"marbled" decorative papers traditionally used in bookbinding often exhibit similar fingerprint problems near the edges and in the corners of a full sheet.

I recently saw a copy of the 1842 *Table of The Post Offices in the United States*, which bears a clear fingerprint of the Tyler, New York postmaster on page 192, in blue cancellation ink! At any rate, it is the fingerprint of whoever tried out several strikes of the "N"-reversed Tyler CDS on the book's fly-leaf, in blue. This postal marking is listed in the current edition of the *American Stampless Cover Catalog* as being known, in red, from 1843-45; Tyler is not included in the 1842 list of post offices. The 1c PROPRIETARY block also exhibits re-entry(?) double transfers in the lower left corners of 15 positions: 148, 149, 150, 151, 152, 153, 154, 162, 163, 165, 167, 176, 177, 179, and 181. All are rather slight, Position 181 being the strongest. There is a scratch at the left on Position 180. The matching reference block of 35 does not show any of these double transfers, nor the scratch. Nor do the guide dots match. We know that at least four and perhaps ten separate plates were used to print the 1c PROPRIETARY; these two blocks clearly came from different plates.

Does anyone else have related items to submit for study? We hope so!

be easy because all the license stamps will be in one location.

The new system isn't designed to save money. It's aimed at making life easier. About mid-March, the passbooks became available at about 2,500 licensing outlets. Most of these are in hardware stores, gasoline stations and other business places where sporting goods are sold.

Passbooks are free with the purchase of the first license. Fishing license stamps will be split, to allow for the spouse, and will be pasted in another part of the passbook. The spouse must be claimed when the passbook is issued.

Special care must taken for deer tags, which come with the deer stamp. They will be used exactly as in previous years but they must be kept in a safe place until the hunting season starts.

The passbook must be shown to a conservation officer if he asks for it. That means taking care of it. Losing the passbook could be expensive business.

CURRENT STAMP FEES

Sportsman (includes smallgame, deer archery and fishing)	\$31.25
Resident fishing	7.25
Senior resident (65 and older)	1.00
Non-resident husband and wife fishing	20.25
Trout, salmon stamp	7.25
Daily fishing, resident or non-resident, each day	3.75
Resident small game	7.25
Junior resident, small game (12-16)	3.75
Non-resident smallgame	35.25
Resident deer (gun, including musselsloaders)	9.75
Non-resident deer (gun)	75.25
Camp deer (four or more licensed hunters)	15.25
Resident bear	11.25
Non-resident bear	100.25
Senior hunting (65 and older)	4.00
Trapping	11.25
Pheast put-take	13.25
Waterfowl stamp (federal stamp also needed)	3.75
Public access stamp (to hunt special southern peninsula areas)	1.00
Resident turkey stamp	7.25
Non-resident turkey stamp	20.25
Senior resident turkey stamp	1.00

Chapter Notes

YUKON LAW STAMPS

At a recent meeting of the New York Chapter of the A.R.A., Mr. Ernest Wilkens displayed a collection of revenue stamps of the Yukon Territory.

The first issue, that of the Dawson Mining Court with vignette of a miner examining a nugget, was shown with various cancellations. The scarce 10c was seen in a block of four with specimen "CANCELLED" handstamp and with full gum. Mr. Wilkens then exhibited a stock certificate for the State Line Gold Mining Company, a New York corporation with mines in Nevada. The certificate was dated in 1881 and bore the imprint of the American Bank Note Co. At the right was a beautifully engraved vignette of the very same miner but with a companion, both looking at the nugget. This vignette was

ISRAEL:

AN INTRODUCTION TO

THE FEE STAMPS

by Dahlia Jacob, ARA

This paper will present a brief introduction to the fee (Agrah) stamps used in the occupied territories and the first of the new currency fee stamps issued for Israel proper. The Shekel, the new denomination, replaces the old Lira at a rate of 10 to 1; one Shekel equals 10 of the obsolete Liras.

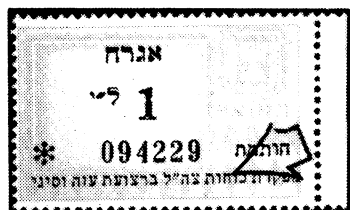


Figure 1

Stamps used in Gaza etc.: now obsolete:

1. Overprinted ZAHAL HEADQUARTER FORCES IN THE GAZA STRIP AND SINAI, used 1967-72. The IL value shown. Figure 1.



Figure 2

2. Overprinted ZAHAL only, in use 1972-76. IL value shown. Figure 2.

Chapter Notes

about twice the size of that used for the stamp. Mr. Wilkens said it would not be a difficult task to reduce the original vignette photographically and then engrave a new die. Such a method was regularly used to reduce models and drawings to stamp-size layouts before engraving the die.

The next issue, that of the Yukon Territorial Court, was shown on document, as multiples, and one with a prominent double transfer. To compliment this display, Alan Hicks showed his deed to one square inch of land in the Yukon, acquired, when he was eight, from the Quaker Oats Company. There was one further display this evening. Collecting is an intellectual pursuit and thus it was suitable that Terry Hines exhibited a complete human brain preserved in a 10% FORMALIN SOLUTION. Prof. Hines pointed out the various features of this common, if seldom seen, object.

All collectors are invited to attend meetings of the Chapter held the first Thursday of each month, except July and August, at the Collectors Club, 22 East 35th Street. Meetings begin at 7:30 p.m.



Figure 3

3. Overprinted ZAHAL. GAZA-SINAI, used 1976-79. IL value shown. Figure 3.



Figure 4

4. Overprinted MIFKEDET HEVEL GAZA (Gaza Area Headquarters) in use 1976-80. 2L shown. Figure 4.

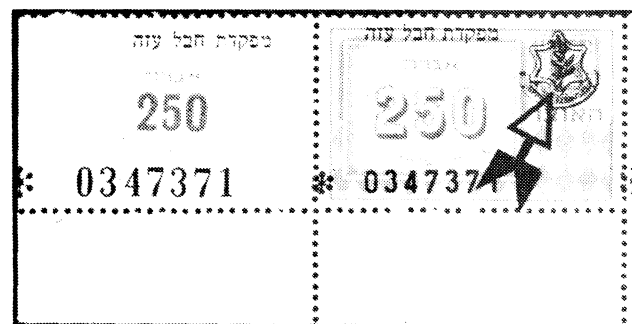


Figure 5



Figure 6

5. The 250L stamp appeared in 1979 with an overprint showing the GAZA emblem (Figure 5) and, subsequently, with the emblem removed (Figure 6).

(Continued on next page)

ISRAEL FEE STAMPS



Figure 7



Figure 8

6. Overprinted BRIOOTH-HEVEL GAZA (Health Officer Headquarters Gaza) with values known of 2L, 3L and 10L. The 10L is known in two types, distinguished by the size of the "10" on the tab; the small 10 (Figure 7) and the larger 10 (Figure 8) are typical.



Figure 9

7. Put into use in small quantity, overprinted PNIM-HEVEL GAZA (Interior Gaza Area) for the Ministry of Interior, the following set was used for various or permits, registration of change of address, passports, visa, etc. The values known are 50L gold, 100L silver and 500L green. The latter is illustrated in Figure 9.



Figure 10

NEW ISSUES

Since the Lira currency is now obsolete, as of Dec. 16, 1980, new values have appeared with Shekel denominations. Seen to date:

1. Overprinted MIFKEDET HEVEL GAZA (Gaza Area Headquarters), issued 30 Nov. 1980: 5, 10, 30, 40, 50 and 60 Shekels. The 30S value is shown in Figure 10. The full sheets contain 10 stamps, with a few varieties, presumably to deter counterfeiting, in vertical relationship. There are two types of numerals on the

tabs, either serif or block numbers. There are only 2 block numbered stamps in the sheet, which also bear the designation "Nr." in place of the star (asterisk). See Figure 10. And note also the broken 0 in the serial number on the stamp.



Figure 11

2. Used for health purposes in Gaza, overprinted KAMAT BRIOOTH-GAZA (Health Officer Headquarters-Gaza), these stamps are used to pay the fee to physicians and for drugs by non-subscribers to the Health Plan. Values known are 1, 2, 5 and 10 Shekels. Figure 11 illustrates a pair of the 5S stamps; note the serif numerals on the tab and the block numerals on the stamps. Also note that in the upper stamp, the Hebrew AGRAH on the tab is in small type font, while on the lower tab it is larger.



Figure 12

3. For Israel proper, the first denomination seen is the 3 Shekels (equals 30 Liras in the old currency). This was issued on 15 January, 1981. Further denominations are expected. Figure 12.

For fairly comprehensive listing of the older Liras issues, you are referred to the Wallerstein catalog of Israeli revenues. New issues are anticipated for the occupied territories as well. We shall have to wait and see.

Letters

(continued from P. 105)

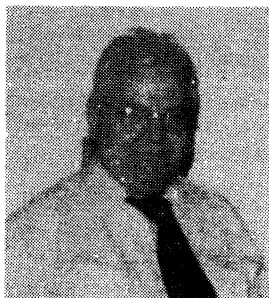
I wish to commend fellow members William Buford and Ben Levinson, both of California, who actually broke the case open when they were offered these stamps . . . of which there were several unique items. The FBI, the Reno and local police did their jobs well, and I have the greatest admiration for the way they handled it. I am sending you a check for \$250 for the ARA Publication Fund which I hope will be of some help. You may use this letter in the journal or any way you see fit.

Sincerely,
Fred Schuepbach

(Editor's note — The above letter was written to ARA Treasurer Bernard Glennon and forwarded to President Abrams then to TAR. We are pleased that this case turned out the way it did, with the exception of the lost papers suffered by Mr. Schuepbach. Both President Abrams and Treasurer Glennon have asked me to express here a public word of congratulations to Fred, and a most grateful statement of thanks, on behalf of the ARA, for even considering us after his harrowing experience.)

EDWARD R. HELD

1900-1980



by John S. Bobo, ARA

Somewhat belatedly and with much regret I report the demise of one of the old time members and founders of the A.R.A. Edward R. Held, No. 116. Big Ed as he was known to all his friends and he had many was a life long resident of Garfield, New Jersey. His vocation was a paper cutter for a paper recycling firm. (And many a goodie was extracted from that source over the years we might add).

A gregarious person, Ed managed to associate with many societies both philatelic and social. He was always a popular figure where ever he went. Match books and various commodity labels were among his favorites.

In his personal life Ed raised a large family consisting of three sons and four daughters which blessed him with twenty two grandchildren and one great grandchild. He passed away on January 5th, 1980, peacefully. Over the years Ed and I had many a chat together whenever I visited the New York City Stamp shows and he popped around looking for "used air mail stamps with plate numbers". Not too scarce, but we had a great time swinging around the bourse tables seeking them out. Great days and great times. I'll miss Big Ed. He was a fun guy to be with. Requiescat in pace.

As a Service to the ARA Membership:

Packets Available: (Postpaid)

• Spain, 28 Diff large Sellos	\$20.00
• Italy, 135 diff.	5.00
• Italy, 150 diff incl. municipals	7.50
• Lombardy-Venetia, 70 diff	8.50
• French Colonies revenues, 25 Diff	10.00
• Fr. Congo/Guadelope Fiscal opts on Postals, 5 diff	10.00
• Starter Collections of 350 different Hungary revenues sorted and identified on Stock Cards. These are offered to encourage new Hungary collectors now that a new catalog of these issues is about to become available. One per member. Price \$35.00 postpaid.	
• Starter collection of 500 different Germany, mounted as above, limit one per member	45.00
• Queensland, imprinted Duty Tall Numeral Value, complete set of 69 values 1 d to £1000	120.00
• Same, 67 values, missing 25/0 & £400	85.00
• Same, with blue "Rockhampton" cxi-30 values to £500	40.00
16 values to £500	25.00
• Same with brown "Townsville" cxi, 23 values incl £100, 200, 300, 500 and 1000	50.00

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
Canada	19.75
Europe	20.75
• The Railway Stamps of Mainland Australia (Lists 1100 stamps)	11.75
• ARA Handbook of US Revenue Stamped Paper, pages only	9.00
• Liechtenstein Revenue Catalog, 16 pgs.	2.75
• Adhesive Revenues of Germany Part I (Federals)	\$10.00
• Same, Part II German Colonies & Overseas Steamship Lines (This has been re-printed and expanded to 29 pages)	3.50
• Same Part III (Old German States A to K)	14.50
• Same, Part IV (Old German States L to W)	12.50
• Same, Part V (Danzig, Memel, Oberschlesien)	10.50
• Revenue Stamps of Austria Part I	10.00
• Revenue Stamps of Austria Part II	11.00
• Austro-Hungary Military Border Revenues	3.50
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• Revenue Stamps of Czechoslovakia (hardbound)	15.00
• Rev. Stamps of British Occup. of Italian CoIs WWII	3.00
• The revenue and Railway Stamps of Tasmania	6.50
• British Commonwealth Revenue Catalog (Barefoot, 1980)	25.00
• Austria-Revenue Stamped Paper, 140pp 8 x 11, hardbound, Hanua 1930 in German, one copy only	30.00
• Romania Revenues w/ German Occupation Overprints (photocopy)	1.00

Catalogs are postpaid in the US at book rate. For Canada and overseas, add 50% postage for each one or two books priced \$5.00 or more each. Books under \$5.00 are postpaid.

ARA Sales Department
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ARA NOW 12th

The information here was provided by VP Alfano, as gleaned from the 1981 edition of The Encyclopedia of Associations, which lists all types of organizations in the US (philatelic included). There are 146 philatelic organizations which reported populations and are ranked by same. To wit, unto the ARA:

1. American Philatelic Society 50,000
2. Aerophilatelic Federation of the Americas 35,000
3. American Topical Association 10,000
4. Society of Philatelic Americans 8,500
5. National Association of Precancel Collectors 5,089
6. American Philatelic Research Library 4,000
7. American First Day Cover Society 3,000
8. Society of Israel Philatelists 2,500
9. Bureau Issues Association 2,100
10. Germany Philatelic Society 1,950
11. American Air Mail Society 1,900
12. American Revenue Association 1,600

Presumably, the numbers have increased somewhat since publication (as have ours). But... we've come a long way, baby, in a short time. We will not delve into the reasons for this, except to say that, considering our formation in 1947 and the long, long years when we were (and remained) below 500 members...up through 1970...many people are deserving of our gratitude for this growth. Check page 2 of your 1980 Directory, where the growth pattern is itemized for you, again courtesy of Mr. Alfano. Next step...to get into the top 10. As you can see, that will take an additional 400 members. What do you suppose would happen if EACH of you were to sign up JUST ONE ADDITIONAL MEMBER? And if EACH of you were to enlist TWO NEW MEMBERS? If your goal, like mine, is to get there...shall we try for this year? There is an application in the 1980 Directory. Applications available here, on request, FROM ANY COUNTRY. How many do you need?

Remember...those above us are not standing still, either. If you would like a fotocopy of the complete list, please send (in the US/Canada) return US mint postage for 18c to this office. Overseas, 40c in usable mint US stamps. No reply coupons, please.

ITEMS OF INTEREST

...S. E. Elsea, Box 202, APO Miami, FLA 34001, offers 10 varieties of Canal Zone liquor strips, issued by Panama for use in the zone, priced at \$5 postpaid in the US. Write directly for costs outside these borders. Nice material.

...Our prolific author, Martin Erler, has been at it again, and this time we have a catalog for Liechtenstein. It appears in the list of literature available through our Sales Dept. Check the Sales offers appearing herein.

...You are reminded that material for the Fall auction is due here no later than 29 August, and that the criteria remain the same (worldwide, better single items or sets,

or suitable literature, nothing valued below \$10). Be sure you include your descriptions and pricing per lot, which are subject to modification. FINAL CALL.

KUDOS...

to **John L. Needham**, whose display of The Revenues of Hessen-Cassel (Germany) captured a Gold at the recent LINPEX '81 (Lincoln, Neb.)

to **Ken Pruess**, whose exhibit of Oregon Revenue Stamps was awarded a Vermeil at the same show.

to **Frank L. Sente**, whose display of Printed Cancels on US 1898 Props was awarded a Silver at the recent SCOPEX '81 (State College, PA)

to Editor **Ken Trettin** and to all who helped TAR capture a Silver Bronze at the WIPA '81 (Vienna) literature competition. (More to come, we suspect...)

A CONTEST!

Those (amateur or professional) poets among you are invited to participate in what follows, but all entries must be in English. Take the words THE AMERICAN REVENUER or AMERICAN REVENUER or AMERICAN REVENUE and arrange them vertically. Each letter, thereby, becomes the first letter of that line of your poem. And they MUST make sense. The entries may be in the form of rhyming verse (blank verse not allowed) or in the form of limericks. \$25 to the winner, out of my pocket (you'll take a check?) and since I'm paying, I'll judge. To show what we have in mind, here are a couple of lines (not eligible) for starters: Actually, the rhyming is easy: My meter is fast and it's breezy

Deadline for submittals is Sept. 5th in my hands. The winning entry will be published (and the best of the runners up, if any.) Philatelically-oriented entries will receive first consideration...and fiscally-oriented material top consideration. No one says it's easy, but do try. And...keep it clean.

SURELY YOU JEST...

Normally, when we note or are told about (or even copied on) a worthy item on revenues or related material, which appears in another publication beyond the normal media, which we feel may interest you, our practice is to obtain permission from the publication AND the author(s) to reprint the piece here for your benefit. This is true whether or not the item is copyrighted. Recently, such an occasion arose. We discovered (it matters not how) a serialized introduction to the revenues of another country...not a detailed listing...which had not been touched since Forbin. We

followed the usual practice and sought permission. The publication immediately gave its consent, and the uncopyrighted paper would have been reprinted here, except that the author, not a US resident, advised that he wanted \$100 US (cash only) in return for which he would grant permission. And he had been told we were non-profit. Needless to say (so we will), copies of the paper were sent to our library...but the author's reply went directly sent a follow-up letter asking what had happened to his money. Guess where that letter ended up?)

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.

EDWARD R. BENTLEY 3574, 4753 Shands Dr, Mesquite, TX 75150, by Eric Jackson. Most US revs, esp. M&M. RE-RN; locals.

DAVID H. BOSHART 3567, 2221 Flora Ave, Fort Myers, FL 33907, by G. M. Abrams. Dealer- US ducks (singles, plates, M & U, sound or seconds), US first 3, newspapers, officials.

MARVINE C. BROWN 3568, 5952 N. 19th St, Philadelphia, PA 19141, by G. M. Abrams. US revs and all foreign revs, incl states.

STEPHEN V. COLE 3560, Rt 4, Box 190, Amarillo, TX 79119, by G. M. Abrams. US and possessions, Guam cinderellas.

ROGER COUDRIN 3561, 11 bis Rue Victor Basch, 78210 ST. Cyr l'Ecole, France, by Janton and Gallou, France revs.

BERNARD EARLEY 3565, 12907 Forest Dr, Seminole, FL 33542, by Richard G. Decker. US, Canada, GB and former cols.

TREY FOERSTER 3569, c/o Krause Publications, 700 E. State St, Iola, WI 54990, by G. M. Abrams. World imprinted and adhesive revs on checks, drafts and other fiscal documents.

T. DWAYNE GIBSON 3566, 229 Nottingham Dr, Brunswick, GA 31520, by Richard T. Houk. State duck stamps.

HENRY L. HOSMER 3562, 5174 Morningrise Dr, Pittsburg, PA 15236, by Secretary. US revs.

STUART KATZ 3575, PO Box 468, Peabody, MA 01960, by G. M. Abrams. Collector/dealer- all.

JOHN H. KIEFER 3580, 1115 Dobson, Evanston, IL 60202, by G. M. Abrams. Austria, Germany, Lombardy-Venetia, Hungary.

IRVING KLEID 3563, C.V.E. 1098 Newport S., Deerfield Beach, FL 33441, by G. M. Abrams. Collector/dealer- foreign revs, state revs, cinderella stamps and labels.

WARREN L. LATSHAW 3564, c/o Aramco, PO Box 5350, Dhahran, Saudi Arabia, by Rudolph J. Thoden. All US revs.

JAMES A. LUEDKE, JR 3576, 58 Church St, Wellesley, MA 02181, by Eric Jackson. US revs and telegraphs.

CHARLEST. MAISON 3581, 232 Elsmere Place, Fort Lee, NJ 07024, by G. M. Abrams. US Scott-listed revs.

JIM MIKEWORTH 3582, 24 Beech Lane, Villa Grove, IL 61956, by G. M. Abrams. India and native and feudatory states.

ELLIOT M. MITCHNICK 3570, 698 West End Ave, New York, NY 10025, by Secretary. US first issue of paper, private die machine.

FABRICE NATHAN 3572, 32 Rue Marechal Fayolle, 13004 Marseille, France, by H. Janton. France, Middle East.

HARRY H. PEDERSEN 3573, 6686 Lee St, Arvada, CO 80004, by Eric Jackson. US KEITH B. SIPE 3577, 531 2nd Ave, Fairbanks, AK 99701, by B. R. Glennon. Dealer; Alaska Stamps- all.

CHARLES C. SOUDER 3571, 52 Turner Rd, Nimitz Hill, Guam, FPO San Francisco 96630, by G. M. Abrams. Scott BOB, US local and state revs.

GARY H. WALSTON 3583, 310 Independence, Friendswood, TX 77546, by G. M. Abrams. Canada and Newfoundland revs. US revs.

FREDERICK E. WIGEN 3578, 3444 Davenport St, Saginaw, MI 48602, by Secretary. All US revs.

JOHN C. YUREWICZ CM3579, 2 Park Street Place, Arlington, MA 02174, by Howard Nelles. US Scott-listed.

Highest membership number assigned on this report is 3583.

APPLICATION FOR REINSTATEMENT

DR ROBERT M. WAGNER 1136, PO Box 814, Concord, CA 94522, by Secretary. Genl. incl cinderellas

DROPPED (NO FORWARDING ADDRESS)

Carmen D. Purpura 2015

RESIGNED

Charles E. Karrick 3440-Newburgh, NY 12550

CORRECTION TO APRIL REPORT

THEODORE C. GOODSON 3534, 560 Briar Cliff Rd, Pittsburgh, PA 15221 (Membership number and address as given on report are incorrect).

NEW MEMBERS

Numbers 3504-3545

ADDITIONAL CORRECTIONAL INSTITUTION ADDRESS

B-(inmate's number), Tamal, CA 94964 (This is the address of San Quentin Prison)

MEMBERSHIP SUMMARY

Previous membership total 1675
Applications for membership 24
Application for reinstatement 1
Dropped 1
Resigned 1
Current membership total 1698

Library Notes

George McNamara, Jr., Librarian

We wish to give a large special thanks to ARA member Thomas C. Andrews for the gift of several cartons of revenue literature. A listing of these items follows. The first items listed are duplicates of items presently in the library. No descriptive information is listed for these items, just the notation that we now have duplicates available for loan. This is followed by new listings of material that we did not previously have but are now available for loan.

A-10	C-24	D-112a,b,c,d
A-13	C-25	D-132
A-124	C-31	D-175
A-455e,f,g,h,	C-145	D-251
A-456	D-5a,b	D-293
A-575	D-36	D-35
A-595	D-37	E-35
A-732	D-82	E-143
A-853	F-103	E-152d
A-981	D-107	F-14
B-20	D-108	F-238c
B-27	D-109	F-239
C-13	D-111	H-36b
		H-42

A-345 Stanley Stearns, U.S. Duck Stamp Designer, James M. Chemi, APS, 1966, C, 12pp., il.

A-473 History of the comstock Patent Medicine Business and Dr. Morse's Indian Root Pills, Robert B. Shaw, Smithsonian Institution Press, 1972, C, 52pp., il.

C-410 The Revenue & Railway Stamps of Tasmania, Craig / Ingles, 1978, C, 68pp., il.

F-244 "Stamps" Monthly Philatelic Journal. Bound volumessent registered only.

a. Vol. 3, 1899, B, 182pp., il.

b. Vol. 4, 1900, B, 192pp., il.

c. Vol. 5, 1901, B, 192pp., il.

F-245 Catalogue of the Revenue Stamps of South American, W. Morley, Supplement to Morley's Philatelic Journal 1901-04, Photocopy, C, 152pp., il.

H-78 Catalogue of British Local Stamps, Gerald Rosen, 1971, C, 78pp., il.

H-79 College Stamps of Oxford and Cambridge, Raymond Lister, 1974, C, 64pp., il.

H-80 United Kingdom Savings Stamps, Labels and Coupons, Lionel D. Jones, Cinderella Stamp Club

(Continued on next page)

READER'S ADS Important Instructions

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 reduced photographically and printed as you send it.

For 1987, for all dated documentary stamps in FIVE perfect condition. Denominations to \$10000.00. Contact: P.O. Box 218, College Point, NY 11356

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

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 Lealima, Claremont, CA 91711; phone for appt. 714-593-5182.

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

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

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

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

THE AMERICAN REVENUER--I have purchased printer's remainders. Year sets 1968 to 1976, \$15/year pp. Other single copies available \$1.25 ea. Like new! K Trettin, Rockford IA 50468

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

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

WANTED: O.K., you dealers or collectors, who has these? - R 223, RE 107C & D, RO 11a, 19a, 24d, 33a, 123b, 136a, RS 309, 310, RK 2. Also OX 17, PR 28, 7T 1, 10T 8, 12T 1-4, 15TO 4, 7, 17, 25, 26, U 27R, 28R, 322, 505, 506, UX 27C, 47, CI 1, 225PL. Will buy or trade. H. R. Art, 511 Franklin Ct., Ashland, Kentucky, 41101.

OREGON INSURANCE state revs: 1880 D21 used \$3.50; D22 unused \$4. 1884 D23, 24, 26 mixed set \$5. 1886 D28, 29, 30, 31 mixed set \$6. SAMOA EXPRESS 1885-92 reprints: 1, 3, 6, 9 pence and 1, 2, 5 shillings \$1.50 each. HRW's 2nd & 3rd forgeries \$2. each. Frank Sternad, Box 213, Fulton, CA 95439.

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

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

WANTED old stocks/bonds & checks. Paying Top Dollar. W. Steinberg, Box 401, Gracie Sta, NYC, NY 10028

WORLD REVENUE EXCHANGE - Send 500 different, all countries, in fine condition and I will send you 550. BARATA, Rua Ricardo Jorge 9/2/E, 1700 Lisboa, PORTUGAL.

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Library Notes

Handbook No. 4, 1979, C, 125pp., il.

H-81 Telegraphs in Victorian London, John Durham, 1959, B, 31pp.

H-82 Stamps of Ireland a priced catalog, David Feldman Ltd, 1976, C, 79pp., il.

H-83 Cinderella Stamps, L.N. & M. Williams, 1970, B, 160pp., il.

H-84 The Telegraph Stamps of Great Britain, A. McDonald, 1959, C, 42pp., il., with 4 page price list.

H-85 The Preparation of the Post Office Adhesive Telegraph Stamps of Great Britain, H.T. Jackson, 1965, C, 34pp., il.

H-86 Les Timbres de Fantaisie et non officiels, A. Bourdi.

a. Vol. 1 Acre to Azerbaidjan, C, 181pp., il., f/1.

b. Vol. 2 Bahamas to Ethiopie, C, 168 pp., il., f/1.

c. Vol. 3 Fernando-Poo to France, C, 268pp., il. f/1.

d. Vol. 3bis Aden-Socotra to France, C, 159pp., il., f/1.

The following are other additions to the library. They were obtained from various sources as indicated. They too are all now available on loan from the ARA library.

C-30 British Commonwealth Revenues, J. Barefoot & A. Hall, 1980, C, 142pp., il. Donated by G. Abrams. In

simplified form a listing of all adhesive revenue stamps of the British Commonwealth, Ireland, Pakistan, and South Africa. Directly embossed issues are not included.

C-155 The Hong Kong Fiscal Stamps, Frits G. Huygen, 1979, C, 122pp., il. Donated by G. Abrams. An almost complete listing of Hong Kong Revenue stamps, including Embossed Revenue strikes, postage used as revenues and Jap. Occupation issues. Many of the stamps are shown actual color.

A-474 Private Die Match Stamps, Christopher West, Castenholz and Sons, 1980, B, 288pp., il. A history of the stamps and the firms using them, wrote by Elliott Perry under the pen name Christopher West and published in Mekeel's Weekly Stamp News beginning in March 1919 and completed in January 1930. Donated by the publishers, Castenholz and Sons.

D-246 Selos Fiscales de Portugal E. Colonias, Paulo Rui Barata, 1979, C, 99pp., il., f/1 with some English. A fairly comprehensive listing of the revenues of Portugal and its colonies, priced in Escudo's.

A-982 First Federal Issue - 1798-1801 - U.S. Embossed Revenue Stamped Paper, W.V. Combs, 1979, B, 124pp., il. Donated by the publisher, The American Philatelic Society.

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Closing Saturday, August 29th, 1981 - 5 P.M. E.D.T.

Late bids will be accepted until 5 P.M. E.D.T. by Phone at 305-666-4606 or 305-472-3913.

NO 10% COMMISSION TO BUYERS

Scott Cat. # used. Values by Harris & Scott. Lots sold the highest bidder. **New customers invoiced with payment due in 5 days. Lots will be held until checks clear our bank.** Postage, insurance & handling min. \$1.00. Fla: residents add 4% sales tax. All customers using money orders, or cashier's checks will receive lots immediately upon payment. All successful foreign bidders must pay by money order.

The following lots may not be returned for any reasons; lots containing 10 or more stamps; 2 or more sets; lots described as having defects or faults may not be returned because of any faults. No illustrated lots may be returned for reasons of centering, or other factors shown in photos.

All stamps are hinged unless otherwise stated. All 19th Century are no gum unless otherwise stated. SUP, XF, VF, AVE describe centering. Set descriptions are all encompassing. F-VF can have fine and very fine stamps.

The following terms/abbreviations describe quality of stamps: GD - gum disturbance, GG - glazed gum, HR - Hinge remnant, LC - light cancel, MP - missing perf, MS - manuscript cancel, NP - nibbed perf, NPI - natural paper inclusion, NG - no gum, NGC - natural gum crease, OG - original gum, PC - pressed crease, PP - pulled perf, PG -

inclusion, NG - no gum, NGR - natural gum crease, OG - original gum, PC - pressed crease, PP - pulled perf. RG - regummed, R - repaired, RC - rounded corner, SS - slightly soiled, SE - straight edge, TH - thin, TT - tiny tear, AlG - E - estimate, Ph - photo, ★ unused, ○ used, T - toning, HC - heavy cancel, P.O.B. - paper on back, PF - perf, CR - crease, FLT - fault, LP - line pair, SP - short perfor, PB - plate block, GS - gum slip, MF - minor fault, BR - Booklet pane, TS - tropical stain, ST - stain, CC - cut cancel, HS - hand stamp, HB - herring bone. All stamps have secret codes to protect buyer & seller. Sheets of stamps may (but not necessarily) have some natural printing defects: ie, NPI's natural gum crease.

YOU MUST HONOR YOUR BIDS OR DON'T BID AT ALL. A bid on your part means agreement to all terms & conditions of sales. This also includes any error made on your part. Accounts overdue by 30 days will be charged 1½% per each 30 days.

We will make immediate refunds on any lots described improperly and returned to us within 5 days of receipt. Minimum Bid \$3.00. Prices realized \$1.00 with SASE.

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ASDA-FSDA-APS-SPA-ARA

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Please buy the following lots for me at prices not exceeding those shown. These bids are made subject to the "Conditions of Sale", and it is understood that you will buy for me as much below these top prices as competition permits.

MINIMUM BID \$3.00 — NO 10% COMMISSION TO BUYERS

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References

[illegible]

107	0	E1-2 F-VF NP's	32.50	155	0	R72C F-VF MS NP	10.00	203	0	R708 VF PI	EST 15.00
108	•	#7 F-VF NG	70.00	156	0	R73C F PCCR	85.00	204	0	R710 F-VF PI	EST 15.00
109	•	E11 F-VF TH	20.00	157	0	R760 A-F MS REP FLT	20.00	205	•	R726 VF NH SH CNR PF	
110	0	J21 A-F NP	95.00	158	0	R77C VF LT BLUE HS	30.00	206	0	R730 F-VF PI	EST 45.00
111	0	J22-25 F-VF 1/NG&1< CR		159	0	R79C A BLUE HS FLT	60.00	207	0	R731 VF PI	EST 50.00
		GOOD COLOR		160	0	R83C AMS	25.00	208	0	R732 VF CC	100.00
112	•	J33 F RICH COLOR	30.00	161	0	F-VF PR W/HS RE-		209	•	RB5A A FLT	60.00
113	•	K1 A-V NH	17.50			INFORCED	65.00	210	•	RB5B A CNR CR SOILED	65.00
114	•	K7 A NG	60.00	162	0	R87C F-VF HB	30.00	211	•	RB6A F	12.00
115	•	O5 F-VF NG 1-NP	60.00	163	0	R89A F-VF BLU HS	27.50	212	•	RB6B F-VF EXTRA ROW OF	
116	•	O28 F+ RG NP's	35.00	164	0	R90C F-VF BLU HS REP FLT	50.00			VERT. PFS	45.00
117	0	O39 F-VF SH CNR PR	45.00	165	0	R91C F MS NP's	15.00	213	0	RB7A A-F HS	100.00
118	•	O5s VF NG	11.50	166	0	R94C F RED MS MINOR FLTS	35.00	214	0	RB16B A-F SMALL TH	40.00
119	•	O55 F-VF NG 2/NP's	17.50	167	0	R96C F-VF MS ON		215	•	RB44-64 F-VF RB58/USED LT	
120	•	O56 A-F	27.50			LAID PAPER	20.00			CR/3 STAMPS	86.54
121	0	O58 A-F SH CNR PR	20.00	168	0	R97C A HS TR	75.00	216	0	RD159 F-VF PI	30.00
122	•	O61 F+ NG NP's	35.00	169	0	R103//23 A-F-VF 11 DIFF		217	0	RD161 F-VF PI	EST 50.00
123	•	O64 A NP GD	30.00			MOST VF M/HB&MS	46.65	218	•	RE181 VF NG	EST 20.00
124	0	O80 F-VF PF TH	35.00	170	•	R108 F-VF 1 NP	25.00	219	•	RE186 VF NG	11.00
125	•	O81 A NG	30.00	171	0	R113 A-F HB	25.00	220	0	RF29 VF TINY TH	75.00
126	•	O87 F+ DIST OG	30.00	172	•	R114 F-VF FRESH	16.00	221	•	RI-13 F-VF SOME NH 25/GUN	
127	•	O125 F-VF OG SE	21.00	173	0	R116 A-F CIRCLE CC	30.00			Th	33.80
128	•	OX3 F-VF DIST OG REP FLT	15.00	174	0	R117 A HS	15.00	222	0	RK26 F-VF SE	50.00
129	•	Ph1-18 F-VF NH	32.90	175	0	R127 F-VF HS & cc	10.00	223	•	RV1//RV42 F 7 DIFF. SOME	
130	0	Q1-12 A-F-VF SOME		176	0	R128 A-F MS SMALL TH	55.00			WMINOR FLTS	37.75
		W/SE MINOR FLTS	100.60	177	0	R138 F-VF HS & cc	12.00	224	•	RVB1 F-VF LH	100.00
131	•	Q1-3 F-VF	17.00	178	•	R141 F-VF FRESH	10.00	225	•	RW1 A-F NG TH, CR	200.00
132	•	Q4 F-VF	25.00	179	0	R142 VF HS & HB	25.00	226	•	RW2 F-VF NG	350.00
133	•	Q5 F-VF	22.50	180	0	R145 VF MS	10.00	227	•	RW 4 F-VF TH	90.00
134	•	Q6 F-VF LH	40.00	181	•	R159 F-VF	100.00	228	•	RW5 A-F NH MINUTE GUN SKIPS	90.00
135	•	Q6 A-F	40.00	182	0	R160 F-VF MS	40.00	229	•	RW8 F-VF PINHOLE PP	75.00
136	•	Q5 F-VF	45.00	183	0	R177 F-VF CC	20.00	230	•	RW11 F-VF NG	45.00
137	•	Q11 F	60.00	184	0	R293 F-VF MS	22.50	231	•	RW11 A-F SE SMALL FLTS	45.00
138	•	QE1-4 F-VF	41.25	185	0	R366 VF HS & PI	32.50	232	•	RW12 F+ NH P1 # SINGLE	30.00
139	•	PB QE 3 VF NH VERY		186	0	R385 VF HS & PI	32.50	233	•	RW13 VF NG SOME RAGGED PFS	30.00
		LT CR	50.00	187	0	R434 VF HS & PI	40.00	234	•	RW16 F-VF NH	40.00
140	•	R12C A NG	15.00	188	0	R435 VF HS & CC	20.00	235	•	RW16 F-VF NH NGS PL #	