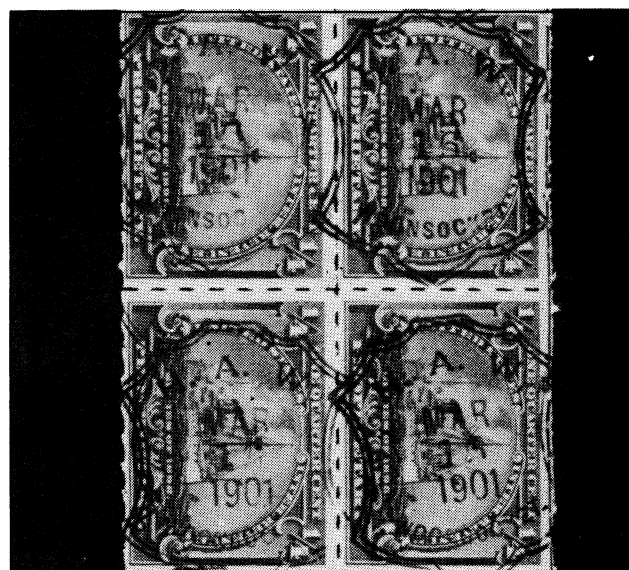


The American Revenuer

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Fabulous Battleships? They helped finance a war through their sheer numbers; now they entertain us with their great variety. Read more on page 138 of this issue.



♦ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

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Official Organ of the AMERICAN REVENUE ASSOCIATION

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The Editor Notes . . .

...that the Cleveland Ohio chapter of the ARA will hold its next meeting at the Rubber City Stamp Club Exhibition in Gardner Student Center at the University of Akron. Robert Terry will present an exhibit of Canadian and Provincial Law stamps. Members are asked to bring items for showing and discussion for the Saturday November 7th, 3:00 PM gathering.

...that the next meeting of the Washington Metropolitan Area Fiscal Society (D.C. Chapter of the ARA) will take place at the home of Mort Turner, 3920 Rickover Road, Silver Spring, MD, on Sunday, November 15, 1981, at 2PM. 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 With our ARA Dealers we note:
--Michael E. Aldrick (Box 8323, St. Paul, MN 55113) will be holding his 14th mail sale on October 27th. He has 675 lots including many better quality first issues, M&M, varieties, cancellations and documents. His phone is 612-482-1722.

--W.R. Weiss, Jr. (1519 Hausman Ave., Allentown, PA 18103) has told us that his 33rd US Net Price Sale will be available in late October or early November. The sale is heavy in better grade revenue material. The sale will contain many of the hard to find values of the first three issues and the proprietaries. Also included will be high

value reds, Wines, Potatoes, Narcotics, RNs, M&M, RV, RW, and RYs. Probably the most spectacular item will be "Salesman's Sample Book" of revenue stamped paper. It contains 187 pages, each on a different color, thickness and design paper and each page bears a full impression of RN-X4 and RN-X7. Revenue prices start at \$7.50 so it is not all big bucks. Any ARA member may request a free copy (though they say it costs over \$5 to produce so any contribution to the cause would be appreciated.) ...that as this is being prepared, I have received pictures from the Houston convention. A few shall appear in the next issue.

...that while mentioning conventions, the ARA will be holding its 1982 convention in Fresno, California in the spring. Now is the time to begin to make plans to attend. For those who have attended one of our conventions, they are acknowledging that the convention is becoming an important part of the ARA's activities. I urge you all, attend if can, participate if you can, exhibit if you can. More information including a prospectus for the show will appear in TAR in the future. See you there.

...that for the 1983 your Board of Directors is looking eastward. No decision has been made yet, but it is close. Contact VP Alfano for details as to what is needed to bring the ARA to your show.

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In accordance with the provisions of this statute, I hereby request permission to mail the publication named in item 1 at the phased postal rates presently authorized by 39 U.S.C. 3626.		
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Letters to the Editor

Dear Editor

Please refer to the items on Mexico and Switzerland which appeared in the October '80 TAR. Being a collector/student of both, among others, I feel that one can say safely (and it is not my intent to contradict or otherwise raise the ire of the respective authors) that in both areas, one may never say that one is complete.

Mr. Thaler's comments with regard to new discoveries (no argument) in the Swiss material are true. On the other hand, there is no such thing as a "complete" set of Mexican material; particularly in the area of the Renta Interior, especially with the overprints/handstamps for other usage. I will not ever mention here perf or wmk varieties.

While one may find delightful and hitherto unlisted Swiss material, be it national, cantonal or municipal....If one delves into the attempt to complete anything in the Mexican area, one will find shortly that the word "endless" (I hesitate to say "infinite"...that has a different connotation than "endless") is most applicable.

For example: The Renta Interior, as any collector of Mexico knows, are still in use, and a new set of denominations is issued every year. These may be collected with or without talon affixed. Mr. Stevens' masterwork on Mexico notwithstanding...it has many gaps. It lists items with talon only, or without talon only. They all exist both ways, obviously. The catalog also cops out, with all due respect, in the listing of types and fonts and colors and direction of overprint/handstamp, for other usage, many of which exist inverted, diagonal where the norm is horizontal or vertical, and vice versa. Granted that if an attempt were made to get ALL of it, the catalog would quadruple (?) in size. Some enterprising and YOUNG collector . . . it would take that long...might wish to try.

Let's just take one example. Issues of the mid-20s or mid-30s, with a COMPRA VENTA (Sales Tax) overprint/handstamp on

(Letters — Continued on page 160)

The Fabulous Battleship Stamps of 1898

by A. Giacomelli, ARA

There are certain things in life that are better left alone! This old saying holds true to this day, so it seems. I am referring to this study in depth that I am doing on our battleship stamps of 1898, both the documentary and the proprietary issues.

Collectors have told me that aside from the color and denomination, they are all alike, but wait! About a year or two ago I became very interested in these neglected little gems. After studying them for awhile I was convinced that I probably bit off more than I could chew or understand about them. Many times I said to myself I probably should leave them alone and forget the study. I should enjoy them for what they are, "nice little battleship stamps" and let it go at that. But, being the philatelist that I am, I couldn't leave well enough alone.

With a powerful magnifying glass in hand I continually probed these little rascals and what I found seemed unending. The engravings, each and every one of them, were different from one another. Some differences are reminiscent of the secret marks used on our postage stamps of 1873. These secret marks on the battleships are different as we shall see. Many differences are subtle but no doubt definite in nature, so that with the combination of denomination plus color, no two designs of the frame could possibly be the same.

As we read on, I will point out the differences via photos, tables, and notes.

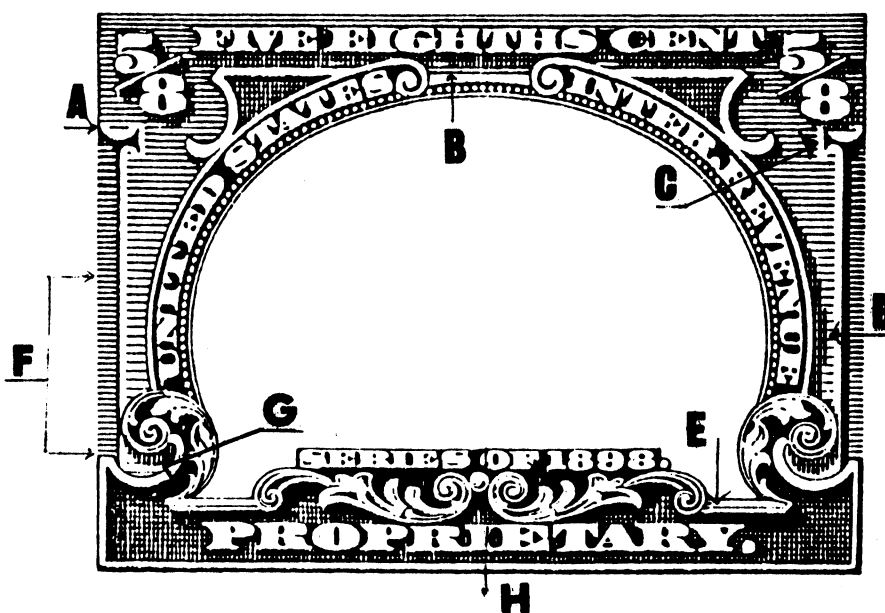
Look at some of your battleship stamps and you will find it most fascinating. You will need a good glass so if you don't have one, get one as soon as you can. Now lets work together, but before I proceed it would be appropriate to give a little of the history of these stamps.

When the United States declared war on Spain, a way to help pay the conflict was to be devised. The Civil War stamp act was still fresh in the minds of the politicians, and it proved to be successful in obtaining money rather painlessly from the good citizenry. With this in mind, the law makers quickly passed the stamp act into law. The Bureau of Engraving and Printing was ordered to make up plates and print suitable stamps to be put into use as quickly as possible. The Bureau was to make two sets, one for Documentary use and the other for proprietary use. The pressures applied to the Bureau was a hardship but they came through with flying colors.

The stamps came into use July 1, 1898, but distribution problems showed up in several parts of the country. A few large would be users could not obtain the stamps due to lack of supply in their area. Several companies had to get permission to make special cancels and overprint postage stamps to be used in lieu of the revenue stamps. This was to be temporary usage, until stamps could be obtained from designated sources. One such company that comes to mind that made up such provisionals was Dr. Kilmer and Co. of Binghampton, N.Y. Several St. Louis, Missouri companies printed their own provisional stamps.

The Documentary stamps were used until June 30, 1902. The Proprietary usage was not as long as that of the Documentaries. Their use ended June 30, 1901, one year sooner, except on imported and domestic wines. The rate was 1c for 1 pint or less, 2c if more than 1 pint. Wines required a Proprietary stamp until June 30, 1902, same as the length of time as for the Documentary issue. These Documentary stamps were assigned numbers R161 to R172 in the Scott Catalogue. They consisted of

(Battleships — continued on page 140)



REFERENCE MAT

Battleship Proprietaries

Proprietary issue of 1898 Scott No. RB20 to RB31. All proprietary stamps have a dash in both colorless panels over the letter

"P" and "Y" of proprietary. This dash is lacking on the documentary issue of similar design.

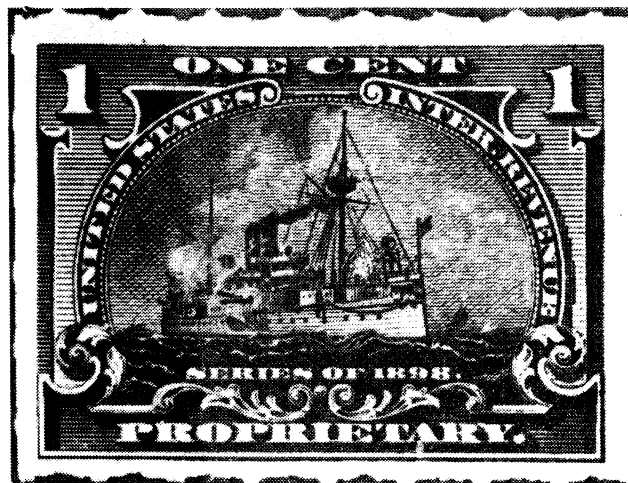


TABLE 1P

DENOMINATION		1/8	1/4	3/8	5/8	1	1½	1 7/8	2	2½	3 3/4	4	5
Left Spur Dashes	Upper	2	2	2	1	1	1	2	1	2	1	1	1
	Lower	1	1	1	1	1	1	1	1	2	2	1	1
Right Spur Dashes	Upper	1	1	2	1	1	2	2	1	2	2	2	1
	Lower	1	1	1	1	1	1	2	2	1	1	1	1
Panel Dashes	Long		X	X	X				X			X	X
	Normal	X				X	X	X		X	X		
Panel Height	Narrow					X			X				X
	Normal	X	X	X	X		X	X		X	X		
Panel without Dashes			X	X	X				X				X
Panel filled with Lines												X	

TABLE 2P

In both the documentary and proprietary issues there are variations in the length of the vertical lines of shading situated right of the word "REVENUE" especially at the letters "NUE". The subject line is at the right and is the shortest line. I determine the length

of this vertical line by counting how many horizontal lines long it is. I find the following results on each denomination of the stamp. These vertical lengths will vary plus or minus ¼ the width of a horizontal line.

DENOMINATION	1/8	1/4	3/8	5/8	1	1½	1 7/8	2	2½	4	5
No. of Lines Long	7½	6½	6½	6½	7½	8	7 3/4	7	8	6½	7½

Battleships

denominations from ½ cent to 80 cents and printed in a different color for each denomination. In addition to the known Documentary stamps, a little known 8 cent stamp was engraved and plates prepared but they never went to press. The cent stamp was engraved and plates numbers 7986, 8558 and 8589. Its intended use is unknown to me at this writing. The Series of 1898 continued with higher values, they are the well-known "Commerce" issue designated as R173 to R179 consisting of 6 stamps, the 1 to 50 dollar values. Later there were two other issues for the Spanish-American War tax period but I will not delve into them at this writing. Refer to Scott's Catalogue on these.

These little battleship items were neglected for so long by so many collectors. For years hardly anyone bothered with them except a selected few. These stamps were orphans, the poor little things were never given much respect. The simplest of collections only had a few pasted down but most all dealer's cigar boxes had a large percentage enclosed. One possible reason for this disrespect can be that there were so many printed and for years there was an ample abundance of them around. In most cases hundreds of millions were printed and in some cases well over a billion were printed of one denomination. Although the battleship stamps were of low denominational value they made up in quantity used.

The Proprietary issue were of a lower denominations than the Documentaries, being from 1/8th cent to the 5 cent with a mixed bag of values in between. Scott's designation in their catalogue is RB20 to RB31. These items were used to pay the tax on drugs,

medicines and other proprietary nustrums generally sold in drug stores of the time. The Spanish-American War tax period ended with a sigh of relief from everyone.

Now I will attempt to show the differences of every stamp via the charts, notes etc. For references we will use the master mat and its reference letters. This mat will suffice to cover all the battleships since its the frame that we are dealing with and not the vignette or the denominations. The reference letter and arrow will point to the subject matter covered. We will take the Proprietary stamps first.

Our first reference to notice is that all battleship stamps have a stacked series of short dashes on each side forming a column. At reference letter C it will be noted that on top of this column on both sides is what I call a spur, facing inward. This little spur will be an important factor in determining differences in these ship stamps. The letter A refers to an area above and below the mentioned spur. In this area will be found a series of combinations of dashes above and below the spur. The length of these dashes are not important. The reference mat is for the 5/8 cent stamp. Note that there is one dash above and below on each side. The number of dashes will vary from stamp to stamp as will be noted in table 1p. Now look at the photo of the 1/4 cent item. You will note now that there are two dashes above and one below on each side. Go a little further and look at the 1 cent Proprietary. It will show one above and one below - same as the 5/8 cent. Does this mean that these two stamps are the same? Not so! Now look at reference B area. In the 5/8 cent and 1/4 cent the area the arrow points to is a colorless span empty of any markings. Now look at the same area for the 1 cent Proprietary. Note the little dashes coming out from both sides! This is one of the differences between the 5/8 cent and the 1 cent stamp. Now back to reference B. The size of this colorless panel varies from stamp to stamp. You will note this difference between the 1/4 cent and the 1 cent photos and tabulated in Table 1P and 1D. In the 4 cent Proprietary this area "B" is completely filled with horizontal lines. One can readily see that with the combinations in table 1P and 1D every stamp is definitely different from one another. There are other differences in the engravings. Reference letter D on the mat points to a verticle outermot shading line at right. This is better described as being to the right and opposite the letters "NUE" of revenue. This line will vary in length from stamp to stamp. I describe the length of these shade lines as to how many horizontal lines long they are. For example, in the reference mat, the 5/8 cent Proprietary, the outer line is 6 1/2 horizontal lines long. Table 2P and 2D will describe these lines for both the Documentary and the Proprietary.

Now to reference letter E on the mat. This line is found only in the Proprietary stamps but not in the Documentary series. Check with the photos especially the 3 cent.

Next is reference letter G. The horizontal lines of shading under the curl of the floral design vary in numbers, also the bottom most line varies, from almost touching the bottom cup line of the design to a full line upwards. Every stamp is somewhat different in this area. These differences are covered under table 3P and 3D. Keeping all these differences in mind does this mean that every denomination in the two battleship series had its own frame master die? Who knows?

Reference letter F will not be mentioned at this time. It's reserved for the 10c Documentary and will be covered later. Mat reference H is for a layout line that is quite often seen without a magnifying glass. This layout line is seen best on the top and bottom horizontal row of stamps in the sheet. The layout dot is usually well into the selvedge both at top and bottom. The drawn line usually extends well into the margin paper. I have not found stamps with said vertical line between the two border strips. This does not mean it does not exist, only that I have not discovered it as yet. I also noted that a layout dot and line always seem to go straight up in a straight line to the opposite stamp and it too, will have a dot and vertical line. The most predominant stamps that have these lines are 3/8c, 5/8c, 1 1/4c and the 3 3/4c Proprietary. Other denominations may also have

(Battleships — continued on page 157)

Table 3P
Proprietary

Denom	Left Shade Lines	Horizontal Lines Position
1 / 8 ¢	3	High
1/4 ¢	2	Med. High
3/8 ¢	2	High
5/8 ¢	2	Very Low
3 ¢	3	Med. High
1 ¼ ¢	3	High
1 7/8 ¢		No Lines
2 ¢	2	Med. High
3 ¾ ¢	3	Med. High
4 ¢	2	High
5 ¢	2	High

Table 3D
Documentary

Denom	Left Shade Lines	Horizontal Lines Position
1/2 ¢	2	High
1 ¢	2	High
2 ¢	2	High
3 ¢	3	Very Low
4 ¢	2	Med. High
5 ¢	3	Very Low
10 ¢	2	High
25 ¢	2	High
40 ¢	2	Med. High
50 ¢	2	Very Low
80 ¢	2	Med. High

Battleship Documentaries

All documentary stamps of this series are lacking the dash in the colorless panel over "DO" and "RY" of documentary at the bottom

of the stamp. The proprietary issue RB20 to RB31 do have a dash in this colorless panel.



TABLE 1D

DENOMINATION		½	1	2	3	4	5	10	25	40	50	80
Left Spur Dashes	Upper	1	2	1	1	1	2	1	2	2	2	2
	Lower	2	2	1	1	1	1	1	1	1	2	1
Right Spur Dashes	Upper	2	2	1	2	1	2	2	2	2	3	2
	Lower	1	1	1	0	1	1	1	2	1	1	2
Panel Dashes	Short								X	X	X	
	Normal		X			X						X
Panel Height	Narrow	X	X	X	X	X		X	X	X	X	X
	Wide											
Panel without Dashes		X		X	X			X				

TABLE 2D

In both the documentary and the proprietary issues there are variations in the length of the vertical lines of shading situated right of the word revenue, especially the letters "NUE." The subject line is to the right and is the shortest line. I determine the

length by counting how many horizontal lines long it is. I find the following results on each stamp. These measurements are plus or minus one-fourth of a line in width of a horizontal line.

DENOMINATION	½	1	2	3	4	5	10	25	40	50	80
No. of Lines Long	6½	6½	7	6 ¾	6 ¾	7 ¾	7	6½	6½	8	7

ARGENTINA:

Consular Stamps of the Republic

by G. C. Akerman, ARA

Purpose of Issue

These stamps were used as receipts for duties or taxes collected abroad by Consular Officials and their equivalents. The prime uses were for the registration of Bills of Lading, Passport Visas and authentication of signatures.

Introduction

The first special stamps were issued in 1887 in an undated format. After changes of design and color the annual dated style was adopted in 1897. From time to time the design changed and, as a result of inflation, the denominations changed. In addition there were changes in the paper and the production technique.

We shall explore this 'philatelic' history as far up to date as my knowledge extends, in the hope that readers will be willing and able to fill in some of the gaps and extend the listings up to the present day.

We shall assume that the Forbin listing covers the basic information up to 1913, and just add snippets gleaned elsewhere to his valuable work. An attempted listing of later issues is appended.

The Undated Issues

Three issues were produced, spanning a period of ten years.



1887-91

First Issue: 1st July, 1887

This was lithographed on colored wove paper by Guillermo Kraft at his works on Cuyo 1124, Buenos Aires. The paper is normally quite thick, though thin varieties are known for the 50c and 1 peso values. The perforation is about 11 1/4 (not 12). The stamps were printed in sheets of 100, set out in five rows of twenty units.

Sets of plate proofs in approximations to the issued colors are known, they are imperforate and on gummed paper.

The 2 pesos value originally appeared with large numerals in the upper and lower value medallions, and was re-issued in 1890 with smaller numerals. The paper was colored from the front and shows either quite pale blue or white on the reverse. Copies also exist on an olive grey paper, white on the reverse, though this may be a changeling.

In 1892, supplies of the 50c value were exhausted in several European ports, and the 1 peso was used bisected. Large handstamps were used in Anvers and Le Havre to explain this usage:

VALE FOR ESTAMPILLA DE CINCUENTA CENTAVOS
USO AUTORIZADO POR LA LEGACION, HASTA TANTO
SE RECIBAN LAS DE ESE
VALOR PEDIDAS A BUENOS AIRES

This inscription measures about 10 x 1.5 cm, and was accompanied by the signature of a councillor, both in violet. Anvers also used a straightforward handstamp without the adhesive for a short time. This read:

EN METALICO 50 CENTAVOS
POR FALTA DE ESTAMPILLAS

This was also struck in violet, though black has been recorded.

Liverpool adopted a similar stratagem, though this time the value was surcharged '50c' in red ink manuscript, and the bisect was carefully tied with the normal Liverpool cancellations.

My examples of these bisects are on Bills of Lading, unfortunately cut down, so that the rate is not computable.



1882-96

Second Issue: March 1892

Both printer and method were changed with this issue, which was typographed by the Casa de Moneda. The plates were made up from a die engraved by Don Jose Domingo, and were formed of two panes of 25 (5 x 5) impressions. The Die was 'blind' and the values inserted separately, in four styles. The stamps are on thin white paper of poor quality, and it has usually oxidised to a brownish shade.

One variety has been recorded on the 2 pesos value - a double lined 0 in the value. All values show distorted and redrawn frame lines, especially around the value tablet. The numerals themselves are sometimes defective.

Third Issue: 1st Jan. 1896

The previous issue in new colours. The 20 pesos value is known with a white scratch running diagonally from the right of (PE)S(oS) to a little above (SE)R(VICIO).

The Dated Issues

From 1897 to 1953 the design incorporated the validity date for the stamps. Initially this was for one year, though from 1941 it was for three years. The design was changed from time to time, and for convenience I have subdivided the group into six distinct issues.

The First Dated Issue: 1897-1904

This stamp was completely redrawn by Mouchon, and typographed by the Casa de Moneda on thin smooth white paper. The plate layout continues to be of 50 impressions in two panes of 25. The Die Proof shows the beautiful craftsmanship and three blank areas - the year tablet and a rectangle and arc for the value.

A scattering of stamps show a common variety - a break in the upper outline of the right-hand hand in the Arms:

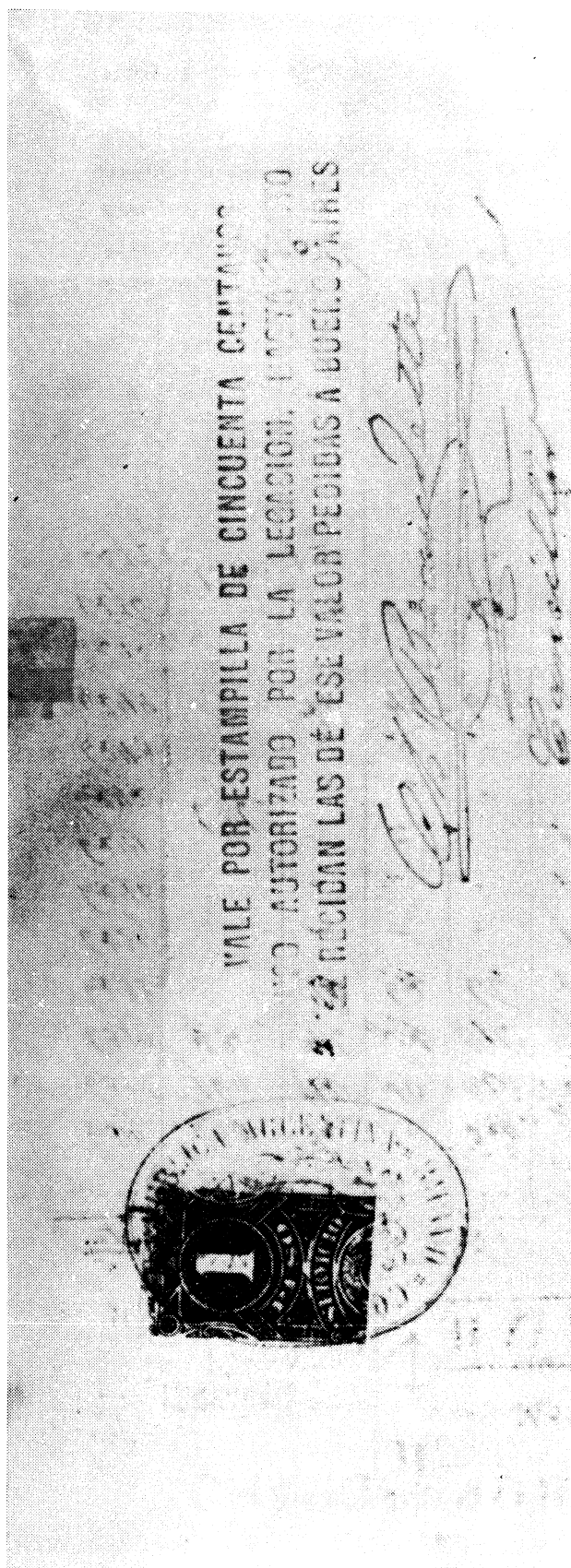
1897 - 50c, 5p and 10p

1898 - 2 p, 5p and 8p

1901 - 1p

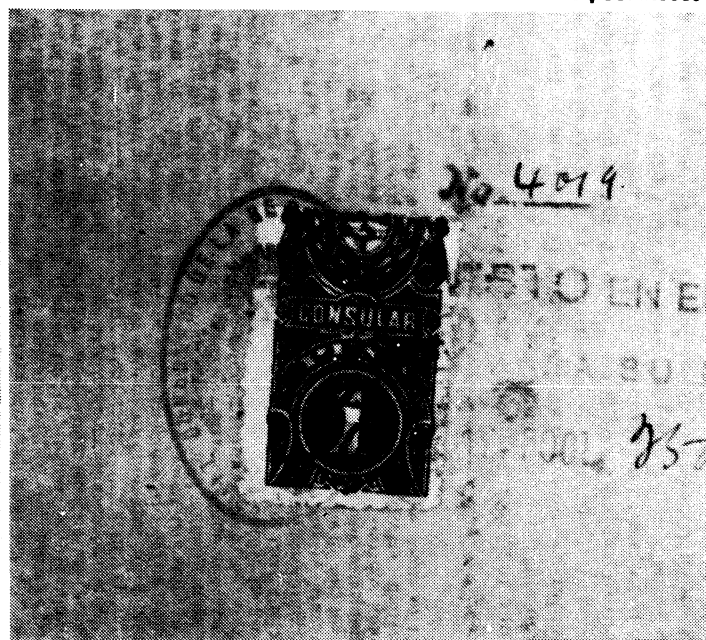
I expect that further examples will come to light as readers begin to look for them. They suggest that a Master Plate was made - presumably one pane of 5 x 5 impressions - and copies made by electrotyping for each year/value combination. Possibly a two-step process was involved to reduce the amount of engraving required.

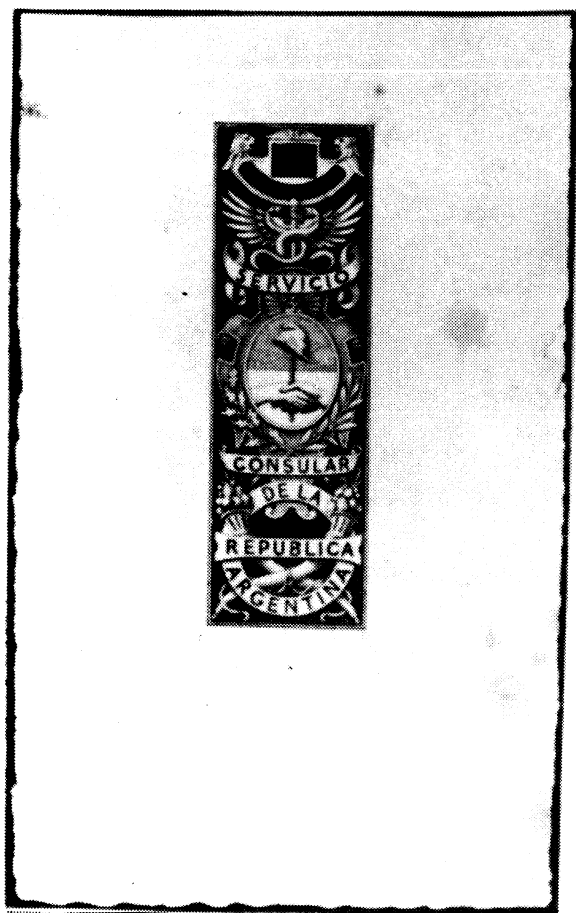
(Continued on next page)



The Le Havre Bisect

The Liverpool Bisect





1897-1904
Die Proof

Other notable varieties include:

1897 5p and 10p: Break in the RH frame opposite the REPUBLICA tablet

1898 2p: Break in (SERVICIO)O making the 'O' resemble a 'C'

1899 50c: Break in the top of the left wrist and the shading above

1902 5p: LH frame damaged and retouched (?) opposite the lionhead 20p: (CONSULA)R damaged - appears as three blots.

Most issues show a range of shades, especially in the more common lower values.

In 1904 the design was modified and simplified, the value changed to CENT or PESOS ORO, and the date moved to the bottom. No varieties have been recorded.



1905-12



1896-1904

Seconded Dated Series: 1905-1912

The design was again simplified, to give a considerably smaller stamp. The year and value are now a separate printing, so that the main design could be printed from a single-plate for all values over an extended period, thus giving a worthwhile reduction in production costs. In 1905 the two printings approximate to the same shade, but thereafter the opportunity was taken to use two contrasting colors.

Normally all aspects of the production are excellent, but four varieties may be noted:

1906 - 10c: Base line partly doubled

2p: Value partly doubled

1907 - 50c: White line across the oval containing the Arms

1908 - 2p, 5p: Base line partly doubled

1910 - 50c Base line partly doubled

2p: Date and value about 2mm low and slightly to the left.

There are also a few plate flaws, though nothing of great importance:

1905 - 1c, 50c: The NE corner is void or retouched

2p: The SW corner is twisted upwards

From 1906 onwards a permanent color scheme was adopted for the Consular issues. It persisted for at least thirty years.



1913-1914

The Third Dated Series: 1913-14

This short-lived design is rather fussy, with sprays of leaves abounding. The year is now in white, incorporated into the main design; the value, in a deep red-violet, is still a separate printing.

A new feature is a shaded block at the base of the design, used for a Control number printed in red.

These stamps are rather scarce, and no varieties have been reported.



1915-21

The Fourth Dated Series: 1915-21

A more formal design was now adopted. It is a little more spacious than its predecessor since the Control tablet has been removed. The date has reverted to a second printing in a tablet at the top of the stamp, and two-color prints are again the norm. In 1918 the centavos values were redesignated as decimals of a peso. A new .05 pesos value appears at the end of the period. The paper continues to be a white wove stock of varying quality, except in 1920, when the 'Fiscal Sun' paper was used.

No printing or plate varieties have been recorded, except that, in 1919, some stamps are on a brownish paper. This is due to a brown gum which was also used on postal stamps of the period. In 1917 a double vertical perforation variety has been seen on the 1 peso value - it is due to a paper fold.



1922-33

The Fifth Dated Series: 1922-1933

The new design is more 'stamped-shaped' than its predecessors. The Arms are supported by rather fantastic mermaids with date and value tablets above and below, respectively. As we noted earlier, the colors associated with each value remain more or less constant, with a different color for the inserts each year. Towards the end of the period the 5c value seems to have fallen into disuse.

A set of plate proofs in issued colors on card have been seen for the 1927 issue. A few trivial varieties have been noted, but, apart from various stray red blobs on the 1922 issue (the inserts were scarlet that year), none are worth recording here.

The most prominent feature of this series is the paper. From the second issue of the Consulars, thin white wove paper was used every year except 1920, when the Fiscal Sun paper made its brief appearance. In the present group we distinguish five papers:

1922-23 Thin white, no watermark

The American Revenuer, September, 1981

1924-28 Thin white, 'large Arms' wmk

1929-30 Very thin white, 'large Arms' wmk

1930 Thick opaque cream, 'large Arms' wmk

1931-33 Medium white, 'large Arms' wmk

The thick paper of 1950 has only been seen used for the 1 peso value, though readers can doubtless find more.



1934-53

The Sixth Dated Series: 1934-53

The design retains the same general appearance, but the mermaids have been replaced by stylised vegetation and the stamp lengthened to incorporate a new panel for a Control number at the bottom. These numbers are always in black; the year and value tablets are still surcharged, annually until 1941, and then triannually, in different colors each year. In 1939 the values change from PESOS ORO to PESOS M/N (Monnaie National). At the same time new values appear for rather odd denominations. Most of the centavos values seem to disappear during this series.

Once again, plate and production varieties are unusual, and only two noteworthy examples have been seen:

1934-1p: Break in dividing line below 1 (PESO)

1951/53 - 27.50p: Bad registration with the blue (surcharge) plate 4mm too high so that the date is in the upper margin. The paper remains the medium white stock with the Large Arms watermark first introduced in 1931 right through until 1941. The 1942-44 issue appears on thickish vertically laid paper, and the final three issues - 1945/47, 1948/50 and 1951/53 are on thin paper again with the large Arms watermark.



Serie A

The 'Serie' Issues.

Serie A: 1954/56 (?)

The previous design is now changed to replace the year by the inscription 'SERIE A'. This is part of the main design, and

(Continued on next page)

Argentina

therefore appears in the same color as the body of the stamp. The value is still printed separately (in red), and the black control number remains in the bottom panel. The Serie A issue was printed on medium white paper with a Large Arms wmk.

An example used on a Visa showed that a face value of 100 pesos was equivalent to 1 sterling in 1956. This particular use of the stamps can be traced over a longer period:

1952 : 27.50 p (.66)

1956 : 100p (1)

1957 : 250p (2.43)

At the then current exchange rates.

The 1957 - ? Series

In 1957 a completely new design appeared. This is similar to the Document Issue of the time with the Consular version of the Arms as the principal feature. The value, at the bottom of the design, is now part of the plate, and hence in the same color as the main design. The 'date' is now a Series Code letter appended to the control number in its panel above the Arms. Serie B had



1957 - ?

the 'B' preprinted as a boldface capital letter; Serie C and later have the code as a thin capital struck at the same time as the

Checklist of the Argentinian Consuls, 1913 onwards

As noted in the main text, the colors for each value remained more or less constant for the period 1906 until 1939, when a lot of new values were introduced. These colors were:

1c	Green	25c	Slate Green
5c	Rose Red	50c	Blue
10c	Red Brown	1p	Deep Claret

2p	Yellow Olive	10p	Deep Carmine
5p	Deep Blue Green	20p	Yellow Green

In the checklist which follows, the color for the surcharge plate is given for each year, followed by an indication that the individuals values have been seen (x) or not (-).

Table 1: 1913-38

Yr.	Date/Value	1c	5c	10c	25c	50c	1p	2p	5p	10p	20p	Notes
1913	Dp Red Violet	x	—	x	x	x	x	x	x	x	x	i
1914	Red	x	—	x	x	x	x	x	x	x	x	
1915	Red	x	—	x	x	x	x	x	x	x	x	ii
1916	Turq Blue	x	—	x	x	x	x	x	x	x	x	
1917	Violet	x	—	x	x	x	x	x	x	x	x	
1918	Deep Green	x	—	x	x	x	x	x	x	x	x	
1919	Scarlet	—	—	—	—	x	x	x	—	—	—	
1920	Blue	x	—	x	x	x	x	x	—	—	—	iii
1921	Violet	x	x	x	x	x	x	x	x	—	—	
1922	Scarlet	x	x	x	x	x	x	x	x	—	—	iv
1923	Green	x	x	x	x	x	x	x	x	x	—	
1924	Black	—	x	—	x	x	x	x	—	—	—	v
1925	Green	—	—	—	x	—	x	x	x	—	—	
1926	Orange red	—	—	—	x	x	x	x	x	—	—	
1927	Deep Blue	x	x	x	x	x	x	x	x	x	x	
1928	Red	—	—	—	x	x	x	x	—	—	—	
1929	Orange	—	—	—	—	x	—	x	—	—	x	
1930	Mauve	—	—	—	—	x	x	x	—	—	—	vi
1931	Green	—	—	—	x	x	x	x	—	—	—	
1932	Mauve	—	—	x	—	x	x	x	—	—	—	
1933	Red	x	—	—	x	x	x	x	—	—	—	
1934	Blue	—	—	—	—	x	x	x	x	—	—	vii
1935	Brown	—	—	—	—	x	x	—	—	—	—	
1936	Orange Red	—	—	—	—	—	x	—	x	—	—	viii
1937	Black	—	—	—	—	—	x	—	—	—	—	
1938	Red	—	—	—	—	—	x	—	x	—	—	

Notes on Table 1

- i Third Dated Series
- ii Fourth Dated Series
- iii Fiscal Sun Watermark
- iv Fifth Dated Series

- v Large Arms paper introduced
- vi Variety: Thick cream paper
- vii Sixth Dated Series

control number. Few examples of these stamps have been seen, they show a medium white paper, again with the Large Arms watermark.

Comment and Speculation

My collection of Argentinian Revenues, including the Consulars, shows and apparently curious fact - it is more or less complete up to about 1918, then more or less sparse for twenty years, and very sparse recently. This is, naturally, a result of the worldwide collapse of revenue collecting during or soon after the Great War. It is an amusing reversal of the Postage stamp collector's environment, where, as a general rule, the older the scarcer!

The appended listing of the post-Forbin issues is therefore far from complete. My GUESS is that the original set of values from 1 centavo to 20 pesos continued complete until 1953, with the occasional addition of higher denominations. A further such standard set probably ran from 1954 until the revaluation in

1970.

I guess that further series of designs have been introduced, each copying the style of the corresponding series of Document stamps. I leave it to our readers to correct or confirm these speculations.

Acknowledgements

When I originally began to attempt to update the Forbin listing I was helped and encouraged by Gerald Abrams, who was able to fill in some of the gaps.

References

Forbin, A. *Catalogue de Timbres-Fiscaux*. Amiens, France: Yvert & Teller, 1915.

del Pont, Jose Marco. *Catalogo Ilustrado de los Sellos Fiscales de la Republica Argentina*. Published as supplements to the *Revistas de las Sociedad Filatelica Argentina*, 1898-190? and updated by Estaban F. Caride, 1917 et seq.

Table 2: 1939-1962

Value	1939 Violet/Red	1940 Blue	1941 Red	1942/44 Deep Green	1945/47 Blue	1948/50 Red	1951/53 Blue	Serie A Red	Serie B (1957/59)	Serie C (1960/62)
3c	Yell-Grn	—	—	—	—	—	—	—	—	—
50c	—	—	—	—	—	—	—	Yellow-Grn	—	—
1p	—	—	—	—	—	—	—	—	—	—
1.50p	—	—	—	—	—	—	—	—	—	—
2p	—	—	—	—	—	—	—	—	—	—
2.75p	Indigo	Indigo	—	—	—	—	—	—	—	—
3p	—	—	—	—	—	—	—	—	—	—
5p	Dp Blu-Grn	—	—	—	—	—	—	—	—	—
5.50p	Deep Claret	Deep Claret	—	—	Purple Brn	—	Br. Yell Grn	—	—	—
8.25p	Black	Black	Grey-Black	Black	—	—	—	—	—	—
10p	—	—	—	—	—	—	—	—	Brn Crmen	—
11p	—	—	—	—	—	Dp TurqBlue	—	—	—	—
16.50p	—	Violet	—	—	Violet	Violet	—	Blue	—	—
20P	—	—	—	—	—	—	—	Green	—	—
27.50p	Orange-Yel	—	—	Yel-Orange	Red Orange	Red Orange	Turq.-Blue	—	—	—
30P	—	—	—	—	—	—	—	—	Deep Brn	—
44p	—	—	—	—	—	—	Red Orange	Brn-Purple	—	—
50P	—	—	—	—	—	—	—	—	Chestnut	Chestnut
55p	—	—	—	—	Deep Brn	—	—	Brn-Lilac	—	—
70p	—	—	—	—	—	—	—	—	Brown	—
100p	—	—	—	—	—	—	—	Purple	Purple	—
110p	—	—	—	—	Chestnut	Chestnut	—	—	—	—
200p	—	—	—	—	—	—	—	Deep Green	Dp-Dull Grn	Dp Dull Grn

Notes i. There appear to be two overlapping series in 1939 - the 1913-38 series with possibly two additional values (1.50 and 3p) all in PESOS ORO, and with the date and value in red, and the new series in PESOS M/N, with the date and value in Violet, and with a new set of values. (A somewhat more rational series of values seem to have been adopted in the Serie B issue)

ii. Thickish, vertical laid paper in use for this period only.

ARA AUCTION #24

AUCTION RULES

- 1) Only ARA members in good standing may participate in this auction.
- 2) The Auction Manager reserves the right to reject any bid that in his judgement is unrealistic.
- 3) All lots will be sold to the highest bidder at a small advance over the next highest bid.
- 4) Bids for under \$10 on any lot will not be accepted.
- 5) Bids must be in increments of 50¢.
- 6) If only one bid is received for any lot, the bid shall be reduced to the estimate, minimum bid, or catalog value if higher, or shall stand without reduction if lower than the estimated bid or catalog value. For an OPEN lot, the bid shall stand without reduction unless rejected under rule 2.
- 7) Buy bids, bids below the minimum bid specified, bids below 50% of estimate will not be accepted. Merely submit your maximum bid.
- 8) Use any paper to submit bids. Specify clearly the lot number and your maximum bid. The ARA is not responsible for any of YOUR ERRORS in bidding. If you bid on the wrong lot and win it, it's yours. PRINT your name, address, and ARA membership number and sign your bid sheet. It will not be accepted otherwise.
- 9) In case of tie bids, the earliest postmark will be considered the winner.
- 10) An invoice will be sent to winning bidders and lots will be forwarded on receipt of full payment, which must be made in USA dollars, payable to ARA. Two party checks will not be accepted.
- 11) All bids, correspondence, and payments shall be forwarded to the Auction Manager. Payments are due 10 days from receipt of notification of award, except under mitigating circumstances.
- 12) Postage, packaging, and insurance or registration will be billed to the buyer. Uninsured lots shipped at bidder's risk only. All shipments overseas will be shipped by registered airmail except for literature, and it will be shipped book-rate.
- 13) There is no buyer commission to be paid.
- 14) The Auction Manager reserves the right to withdraw any lot.
- 15) Scott catalog values are used unless noted.
- 16) Lots described as having faults or flaws may not be returned.
- 17) Returns for misdescription ONLY must be made within five days of receipt. Notice of expertising must be made within seven days.
- 18) The placing of a bid constitutes acceptance of the foregoing rules.
- 19) Prices realized will be published in The American Revenuer as soon after the sale as possible.

mail bids to:
GUY A. RUSSI, AUCTION MANAGER
P.O. BOX 625
MESILLA, NEW MEXICO 88046
UNITED STATES OF AMERICA

Closing Date: November 21, 1981

See page 157 for list of abbreviations used.

UNITED STATES
 Scott Catalog Numbers used unless noted
 FIRST ISSUE IMPERFORATES (A); PART PERFORATE (B)

<u>LOT#</u>		
1	R3a 3 large marg, just in at L, MS, CV=\$350.00, (Ph)	MB\$150.00
2	R3b vert pr + single, w/ R5c on sm piece; vert pr cut in T+B, lt vert cr thru both, single and R5c both F, CV=265.06, (Ph)	MB 30.00 CV 22.50
3	R5a S/3 faults - sm tears + creases	CV 22.50
4	R7a HS, R42a MS, R46a MS, all have good margins, 42A has lt cr that doesn't show at front	CV 25.00
5	R13b - color a bit faded, marg large	CV 27.50
6	R22b - HS "H.H.S. MAR 1863", cr, cut in T-R, color shade greenish gray?	CV 65.00
7	R24a, S/3, tr in marg middle stp, T marg close to in,	CV 37.50
8	R26a, 4 marg small to large, light MS, beautiful color	CV 50.00
9	R40b x 2, R33c x 2 on piece, no pairs, 1 R40b T marg touches, the other 40b cr + piece out, T marg not to design,	CV 16.40
10	R40b vert S/3, perfs in at R, and R24c all on large piece	CV 42.00
11	R41a MS, sm to large marg	CV 30.00
12	R41a MS, 3 large margs, 1 close cut not touching	CV 30.00
13	R43a vert pr, PC very lt cr in center marg + lt cr B-L CV=200.00 CV=200.00, (Ph)	MB 20.00
14	R43b vert pr on document tied by MS, both stps flawed, rough margins close, almost touching T-R stp, Document VF, owner's est.=	75.00
15	R43b x 4 reconst., HS "APPRAISER'S STORE", cr on 1 stp	CV 16.00
16	R44b vert pr, lt wrinkle in T stp, T marg cuts in	CV 30.00
17	R45a MS small to large margs, sm tr, thins, faults	CV 15.00
18	R45a S/4 MS "Jan 1, '63", 1 stamp has bad vert cr breaking paper, stains + other sm faults, margs huge to just in B, color a bit faded	CV 90.00
19	R45a pr MS "Jan 1, '63", margs huge to close, color a bit faded, otherwise nice piece, (Ph)	CV 45.00
20	R45a S/4 somewhat neavy cr thru all 4, 6mm tr + cr in 1 stp, CV=90.00, (Ph)	MB 20.00
21	R45a pr, PC, lightly faded, rough & in at R, tr B center in marg,	CV 45.00
22	R48a pr, marg touches UL + BL to large, MS	CV 30.00
23	R49a pr, just in B of both stps, to large margs; sm tr UR corner in marg, lt cr both stps, blue ink spot back of 1 stp CV=60.00	MB 15.00
24	R49a pr, cuts in R, others margs sm to large, 3 mm tear R stp CV=60.00	MB 12.00
25	R49a pr, very lt cr thru both stps, marg cuts in TR stp, other marg small to ample, CV=60.00	MB 15.00
26	R49a vert pr, cr thru T stp, marg touching & just in to large T+R CV60.00	MB 15.00
27	R50a - 4 nice marg, small to huge, lt MS, color lt, file fold barely noticeable from front	CV 25.00
28	R52a - wide margs, MS, lt cr barely shows at front	CV 30.00
29	R52b - MS, in at B, clos T	CV 20.00
30	R52b - MS, perfs touch R, several clipped perfs L	CV 20.00
31	R54b - vert pr, lt cr between stps, bottom stp heavy cr, 10 mm tr, other faults, bright color	CV 30.00
32	R56b, vert pr, hinge reinforced tr, cr between stps, perfs in R, part of next stp showing at L	CV 65.00

LOT#

33	R57a MS no margs T & B, faults	CV	16.00
34	R60a pr, hinge repaired tr 1 stp, cut in TL stp, other margs ample to large, bright color, nice looking, CV=40.00	MB	12.00
35	R62a pr, stains, hinge thin, small to large margs decent color CV=50.00	MB	15.00
36	R64a MS, thins, stains, sm to large margs	CV	50.00
37	#####NU LOT#####		
38	R65b HS, bright color, cr seen from back	CV	50.00
39	R67a vert pr, marg in to ample, in at B, real close TL CV=65.00	MB	15.00
40	R67a MS 3 large margs close to in at L, 2 mm tr UL corner	CV	20.00
41	R68a small to close margs but not touching	CV	35.00
42	R69a pr, lt or faded color, faults, 4 large margs, appears uncan	CV	15.00
43	R70a MS, sm to huge margs, good color, on piece, 1 sm hole due to MS	CV	20.00
44	R72a, S/3, PC on all 3, somewhat heavy MS, sm to large margs, color a bit oxidized, tiny tr 1 marg, (Ph)	CV	112.50
45	R73a vert pr, 2mm tr 1 stp, 3 mm tr 1 stp, nice color, lt MS	CV	45.00
46	R73a MS, almost 4 marg, in at TL, close to large marg, good color	CV	18.00
47	R74a repaired PC, MS, 3 margs, in at T, faults	CV	100.00
48	R75a repaired tr, 4 large margs, oxidized, looks nice	CV	35.00
49	R78a pr, 2 mm tr in marg of 1 stp, cut in up to 1 mm at L, other margs close to large, brilliant color, lt MS, CV=75.00, (Ph)	MB	25.00
50	R81a MS, HH, thins, 3 ample to large margs, in at R, 2 lt crs at B, lt oxidization but looks good	CV	65.00
51	R82a HS, 3 pin holes, margs close to ample, looks nice	CV	45.00
52	R85a lt MS, but toned paper, 4 ample marg	CV	60.00
53	R98a, 3 mm tr at R, margs close to large, nice color, MS "Western Penna RR Co. Apl 1/63", (Ph)	CV	40.00

FIRST ISSUE PERFORATES (C)

54	1st issue perf multiples, 22 multiples, inc. R24c S/4 double transfer on 3 stps, 65 stps	CV	45.49
55	1st issue perf multiples, 10 multiples, G to F, 25 stps, CV=35.00	MB	12.00
56	R4c B/8, 1 st HH, others NH, slivers of paper adhering to 3 stps, 1 stp has a plate scratch	CV	130.++
57	R12c, looks uncanc, 8 to 10 clipped perfs R	CV	15.00
58	R17c, faults, inc. 4 mm tr, sm lthin, blunt perf, lperfs into design R & B, nice HS canc "B & S SEP 1864" looks nice	CV	70.00
59	R25c irregular B/10 "x" MS, cr thru 2 stps & perfs sep btwn 4 stps, nice block	CV	4.60
60	R28c B/4 cr thru T 2 stps	CV	45.00
61	R29c vert pr MS	CV	40.00
62	R30c vert pr, HS, 4 tiny PH T stp	CV	10.00
63	R34e B/4 cr T 2 stps,	CV	15.00
64	R38c B/4 bright color, weak middle perf, no sep, CV=60.00	MB	15.00
65	R42c S/2 1/2 on piece, MS, 2 whole stps have 5+ sep perfs btween, 1/2 stp all but about 4 perfs sep	ECV	40.00
66	R42c B/4 HS	CV	12.50
67	R45c pr, 10 mm hinge reinforced tr, otherwise a nice pr	CV	30.00
68	R45c pr, minor faults	CV	30.00
69	R45c pr, MS, couple blunt perfs	CV	30.00
70	R49c S/3, perf sep, paper adhere to back	CV	37.50
71	R49c pr, PH, hinge faults, some stains on perfs	CV	25.00
72	R50c nice HS, clipped perfs T, couple pulled perfs L	CV	15.00

LOT#

73	R51c pr, 4 perfs sep reinforced with hinges, somewhat heavy MS CV=100.00, (Ph)	MB	20.00
74	R56c pr, couple weak perfs, stains both stps, nice color & centering	CV	30.00
75	R56c pr, lt cr both stps, some per sep large stain 1 stp	CV	30.00
76	R57c pr, hinge reinforce perf seps, large internal tr back of 1 stp, 4 mm tr other stp, other sm faults, nice centered CV=100.00	MB	20.00
77	R62c pr perfs in at B, weak perfs, small thin on 2 center perfs, barely noticeable 2 mm tr 1 stp	CV	40.00
78	R62c pr, perfs just in at B & touching at L, weak perfs btwn, bright color	CV	40.00
79	R62c MS, F	CV	12.00
80	R74c faded color, perfs in at T & L, otherwise a decent stp	CV	90.00
81	R74c, stains, color oxidized, perfs in at L, leaving wide marg R	CV	90.00
82	R76c pr, hinge reinforced perf sep, 2 PH 1 stp, perfs just in T & R, CV=75.00	MB	15.00
83	R76c, MS, perfs in at T, good color, couple pulled perfs, ironed-out cr, looks good	CV	20.00
84	R77c, HS, perfs just in at T, bright color, 2 pulled perfs, nice	CV	30.00
85	R83c perf in at L, touches B, MS, nice color HH	CV	25.00
86	R83c pr, perfs cut B & L, reinforced perfs, SE at T, MS, vert cr, thin 1 stp	CV	65.00
87	R85c pr, some weak perf, bright color MS	CV	20.00
88	R86c lt MS, cr & other faults, perfs close at T & L but not in	CV	10.00
89	R87c very lt MS, perfs in at T, bright color	CV	30.00
90	R90c dull color, nice ctrd, lt MS	CV	50.00
91	R92c pr, lt color, HS "MITCHELL & LINDE, FEB, ROCK ISLAND" tiny oil spot on 1 stp, CV=65.00	MB	20.00
92	R92c blue HS, perfs touching B, few pulled perfs at R	CV	15.00
93	R93c lt MS, nice centered, clean & bright color, H,	CV	18.00
94	R93-95c, R93 perf faults, 94 & 95 minor crs, CV=73.00	MB	17.00
95	R96c MS, perfs in at L, tiny thin	CV	20.00
96	R97c faults, include clipped perf UL, heavy cr, thins, etc. looks decent	CV	75.00
97	R98c MS HH, bright color, perfs just touch B, (Ph)	CV	25.00
98	R98c faults include 6 mm tr, oxidation of color, HH	CV	25.00
99	R100c bright color, lt crs, PH, perf cut in B, (Ph)	CV	60.00
100	R101c bright color very lt MS, repaired PC, perfs in at B, (Ph)	CV	65.00
101	R101c MS, F, VG, color smeared?	CV	65.00
102	R101c faults, inc filled 1 1/2 mm hole, HS, CV=65.00	MB	15.00
103	R101c pr, space filler, CRC, CC, large PC repair, sticky on face, many faults & repairs	CV	175.00
104	R101c pr, space filler, CRC, CC, many faults & repairs	CV	175.00

SECOND & THIRD ISSUE DOCUMENTARY

105	R116 nice appearing, but has 2 large deep thins & tiny hole space filler	CV	30.00
106	R117 sm thin, HS	CV	15.00
107	R119 faults inc. surface scrapes along L side, moderate HB, (Ph)	CV	150.00
108	R120 double row perfs, heavy HB	CV	7.00
109	R136 lt HB doesn't break surface	CV	12.00
110	R141 lt HB F-VF	CV	10.00

LOT#

111	R143 clipped perfs B, large thins, faults	CV	15.00
112	R146 pinhole, G	CV	15.00
113	R149 thins & lt cr, nice color, centered to TL, (Ph)	CV	50.00

THE REST OF THE DOCUMENTARY

114	R153 ** NH, marg B/6 with imprint & Plate #, CV=50.00	MB	15.00
115	R154 ** imprint S/3 with Plate #	CV	9.00
116	R181 rebaked but looks VF, 4 ample to large margs	CV	250.00
117	R269 ** NH some gum bends o/w F	CV	12.00
118	R302 uncut, F, CV=35.00	MB	15.00
119	R435 PI F	CV	15.00
120	R616 PI F	CV	12.50
121	R616 uncut F, CV=30.00	MB	10.00
122	R669 ** NH minor gum bend, perf cut at R, CV=100.00, (Ph)	MB	30.00
123	R672 uncut F to VF, CV=75.00, (Ph)	MB	37.50
124	R684 uncut SE-R	CV	40.00
125	R693 PI F	CV	12.50
126	R724, 5, 727-29 (5 stps), 724 F, 725 heavy MS, 727 thins, 728 cr in T marg, 729 F, CV=97.25	MB	20.00
127	R727 ** NH lt bend VF, (Ph)	CV	17.50
128	R728 CC F	CV	15.00
129	R729 CC VG	CV	10.00

PROPRIETARY

130	RB65 B/90 (10x9) ** NH inc Plate #, some perf sep, a nice show piece		OPEN
131	RB73 ** HH	CV	18.00
132	A lot of 24 dif. printed canc on prop. battleships, condition is poor to F	MB	10.00

FUTURE DELIVERY

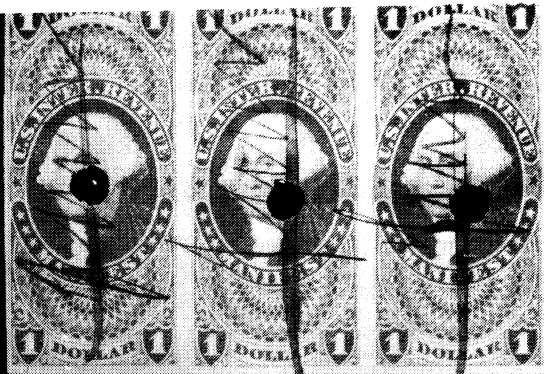
133	RC19 G, perfs just touch B, CV=20.00	MB	10.00
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STOCK TRANSFER, WINES

134	RD257 CC, VG	CV	25.00
135	RD283 CC, VG to F	CV	20.00
136	RD309 CC, VG to F	CV	35.00
137	RD312 CC, VG to F, (Ph)	CV	90.00
138	RD312 lt CC, VG tp F	CV	90.00
139	RD333 CC VG to F	CV	25.00
140	RD335 PI, VG to F	CV	20.00
141	RD335 very lt HB, doesn't break surface	CV	50.00
142	RD338 SE R, lt CC, (Ph)	CV	90.00
143	RE53 B/15 (5x3) MS, minor faults on some, lt cr thru middle stps		OPEN
144	RE83 minor corner cr, F	CV	75.00
145	RE126 *, G	CV	12.00
146	RE160 *, F	CV	16.00
147	RE163, lt MS	CV	30.00
148	RE164, HS centered to L	CV	20.00
149	RE165, HS, F	CV	12.00
150	RE166 PI, F, centered to R	CV	15.00



19



44



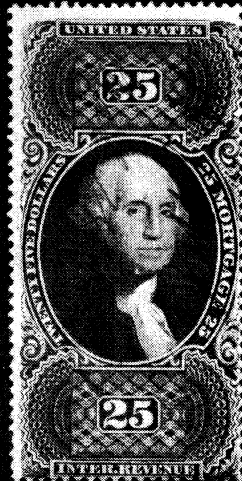
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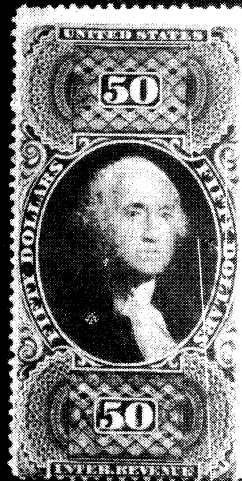
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53



99



100



97



2



73



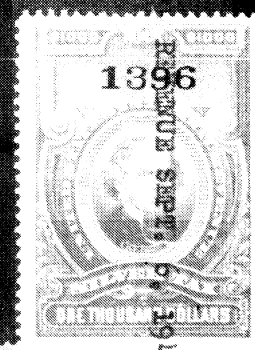
107



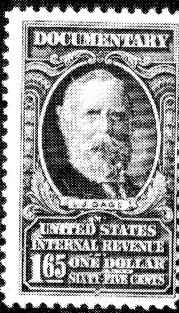
137



13



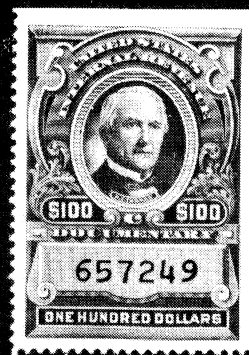
161



122



123



127



113



142

LOT#

151	RE178 HS, F-VF	CV 35.00
152	RE180 *, tiny stain on face	CV 15.00
153	RE183 *, F-VF	CV 17.50
154	RE184 *, HH	CV 15.00
155	RE186 *, HH	CV 11.00
156	RE201 * centered to B, F	CV 35.00

PLAYING CARDS

157	RF10a thins, G	CV 20.00
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SILVER TAX

158	RG40 **, hinge spot, VG	CV 10.00
159	RG42 **, hinge spot, VG-F	CV 10.00
160	RG130 HS F	CV 30.00
161	RG132 typed canc, F, (Ph)	CV 175.00
162	R11-13 **, HH	CV 33.80

NARCOTICS

163	RJA17 a bit soiled, PRC, nicely centered	CV 20.00
164	RJA19 nicely centered, MS, sm lt stain	CV 15.00
165	RJA40 uncanceled, NG, centered to T	CV 10.00
166	RJA41 PRC lt toned in spots	CV 10.00
167	RJA45b ** NH, VF, (Ph)	CV 25.00
168	RJA57b VF	CV 15.00
169	RJA57b ** NH	CV 15.0+
170	RJA60b ** NH, a bit toned	CV 20.0+
171	RJA60b F, CV=20.00	MB 10.00
172	RJA61a lt cr, thins	CV 30.00
173	RJA62b ** NH VF	CV 25.0+
174	RJA63a pre cancel "12-31-70 E.L. Co.", in 8 lines covering covering entire stp, full gum CV=30.00	ECV 10.00
175	RHA64b ** NH VF	CV 10.0+
176	RJA67b ** NH, VF	CV 10.0+
177	RJA68a lt cr looks VF	CV 60.00
178	RJA69a clean, VF	CV 7.50
179	RJA74b used, full gum, minor crs, gum skip	CV 10.00

CONSULAR

180	RK 4, 12, 17-19, 34, 35, 37 - centered average to F, a nice lot, CV=25.15	MB 12.00
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CUSTOMS FEES

181	RL6 some stains on back, o/w VG, (Ph)	CV 20.00
182	RL8 purple HS, 10 mm tr T center, o/w VG, a scarce stamp, (Ph)	CV 35.00

MATCH AND MEDICINE

183	R0157 3¢ D.M. Richardson Essay with #45 penned on back, <u>Turner's</u> <u>Essays & Proofs of US Internal Revenue Stamps p.181,</u> VF to superb, (Ph)	ECV 50.00
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LOT#

184	RS14d thins, VF for this, CV=20.00, (Ph)	ECV 17.50
185	RS15a HH, clipped perfs top, sev. blunt perfs R	CV 80.00
186	RS100b perfs cut in at B, minor faults, o/w VG, CV=70.00	ECV 30.00
187	RS125b stains, crs, repaired trs, CV=60.00	ECV 20.00
188	RS174d B/4 imperf btwn, sm thins, HH, o/w F-VF, CV=80.00, (Ph)	ECV 35.00
189	RS225d F, CV=17.50, (Ph)	ECV 10.00
190	RS312-4, "Kilmer...Binghamton, N.Y." ovpts., centering average to G, CV=65.00, (PhEX)	MB 30.00
191	RV41 ** NH B/4, couple bends don't affect beauty of this show piece, CV=24.00	MB 15.00
192	RW4 unsigned NG, cr, faults, as used CV=14.00, unused CV=90.00	
193	RW5 ** HH, cr	CV 90.00
194	RY5 ** NH F-VF, (Ph)	CV 10.00
	*****the following 10 lots are RN <u>cut squares</u> *****	
195	RNR6 on blue paper, hinge remnants	CV 20.00
196	RNR6 on cream paper, hinge remnants, light file fold	CV 20.00
197	RNR7 motto w/o tablet, <u>unpriced</u> , tiny bit of paper adheres to face, hinge on back, lt file fold	<u>RARE</u>
198	RNS2 file fold, VF appearing	CV 200.00
199	RNT4 ovptd "stamp returned to the commissioner of Internal Revenue for redemption, October 1, 1872", unused, H, small stains at left do not affect design - <u>uncataloged</u> w/ovpt.	
200	RNT6 VF, on blue paper, H, lt file fold	CV 25.00
201	RNT6 G, HH, light color	CV 25.00
202	RNT6 G, cut close, but not touching at top, H, brite color	CV 25.00
203	RNT8 ovptd. with redemption notice, H	CV 75.00
204	RNV6 ovptd. with redemption notice, H	CV 50.00
205	US Virgin Islands Baird Cat# R34, 10 bit ovptd "6" (bits) some toning G to VG, and #73 ** eraser mark on gum F	EST 14.00

US STATE REVENUES

206	New Mexico commercial fertilizer taxpaid on 100 LBS Hubbard Cat# FE3, 1929-38?, 2 full sheets of 50@, 1 lt purple, 1 dark purple, 2 sep printings, ** NH, minor perf sep both	OPEN
207	New Mexico Commercial Feeding Stuffs Inspection tax paid on 100 LBS Hubbard cat# F5, 2 full sheets of 50@, 1 grey printing, and 1 black, ooth mint NH, grey sheet has been folded along perfs, both sheets show common varieties to every sheet, plate flaws	OPEN

CANADA - 1978 Sisson's Catalog

208	R55 PC, 2 tiny stains	CV 45.00
209	R58 lt HS, perfs in at T	CV 35.00
210	R59 PC, perf in at R	CV 25.00
211	R60 PC, tiny surface scrape B, nicely centered, (Ph)	CV 17.50
212	R62 PC, nice	CV 17.50
213	R71 PC, (Ph)	CV 40.00
214	R242b flags precancel, centd to B&R, perfs not touching sides, (Ph)	CV 35.00
215	R354, 355, 364, 365, 367 G to F, 354 & 355 both have SE	CV 29.00
216	R358-62 G to F, 358-SE, 361 perfs touch at B	CV 26.00
217	Prairie Provinces Conservation stps set of 5, ** LH, (PhEX)	EST 45.00

END OF PART 1



CLOSING DATE: NOV. 21, 1981

(Continued from page 140)

them but I have found none. There are many horizontal layout lines going through several value numerals especially the 2c Documentary. While looking closely for one thing or another I often found extra dots, scratches, flaws, double transfers, including extra border lines, etc.

The search has been extensive and I am not finished yet by any means. Who knows what lurks in some corner of this study.

Table 1D - similar in format to the Proprietary stamps will show again that each stamp is slightly different from one another. In the Docs, no stamp in the series has the panel marked B on the mat filled with lines as is the 4 cent Proprietary. Again in table 2D the length of the shade lines marked numeral D on the mat vary from stamp to stamp. One important difference in the Documentary engravings is what is marked as letter F on the mat. This column of dashes has an outside line on the 10c denomination. The line is as long as the bracket shown on the mat. It is the only engraving that has this feature. I will probably never know the reason for this strong line on the left side of the stacked column.

Another small difference I have discovered is in the ornamental ball situated near the top of the area where the two ornamental leaves come together near the bottom of the frame, that is to say just below the "S" of "SERIES" and the "O" of "OF". On a few clear copies I find that the shading within this ball will vary from 4 dots to 7 dots, to a crescent, to the ball half filled with just plain color. Will you take a look please. This is a minor point but a difference none the less.

The study and the hunt will continue and so far it has been most gratifying but it has made me weary. The variations are for the most part of a minor nature and required a strong glass. The eyes take a beating but somehow the search goes on. I know of two double transfers that I am hunting down and both have

eluded me for a long time. If I will ever find them, it will be an unanswered question. As I roll along on this unending study, many questions come to mind. Foremost in my mind is, why the difference in design? Were they put there for a purpose, for what reason, a control? WKERE THERE MANY ENGRAVERS DOING THE SAME FRAME RESULTING IN VARIATIONS? Why is it that I have not found differences in the vignette? Evidently there was more than one master die. If only one, as is usual with a same frame design in an issue, how can it be that there are so many variations? I cannot quite understand it. If there was only one master die, when were the differences made? Usually the transfer roll is an exact image of duplicate of the master die so when do the differences come in? For a person who knows the answers it is simple to explain it all. I consider my study in depth and have dug up a lot of questions that I cannot answer. Could it be that I should forget this monster and accept these little battleships for what they are, just a little insignificant and plentiful stamp? What do you think?

I am tired - Goodnight!

ABBREVIATIONS

MB = minimum bid
EST= estimate
OCV= owners catalog value
* = unused without gum
LH = light hinged
HS = handstamp cancel
PI = perforated initials
MS = pen cancel
HB = herringbone cancel
OG = original gum
marg=margins
mm = millimeter
cr = crease
vert=verticle
sm = small
VG = very good
W = with
O/W= otherwise
E = essay
B/ = block of
SE = straight edge
B = bottom
R = right
lt = light

CV = catalog value
ECV= estimated cash value
** = unused with gum
NH = never hinged
HH = heavy hinge reemnants
PRC= printed cancel
CC = cut cancel
PC = punch cancel
CRC= crossroads cancel
PG = partial gum
sep= seperation
tr = tear
horz=horizontal
pr = pair
G = good
VF = very fine
W/O= without
P = proof
S = speciman
S/ = strip of
T = top
L = left
(Ph)=photo

Lots where an estimate has been used should not be considered reserves.
All stamps are used unless otherwise noted.

THE PRESIDENT'S PAGE

G.M. Abrams

1981 CONVENTION ... HOUSTON ...

has not yet occurred at this writing. A full report will be forthcoming, probably next month. Stay tuned.

NEW AUCTION MGR. APPOINTED

We are pleased to announce that the Board has approved Guy Rossi, of Mesilla, New Mexico, for the subject post. Your cooperation with Guy in all auction matters will be appreciated. Material which was received here has been shipped to him, and if there is sufficient of it to hold our fall sale. Guy has indicated his willingness to undertake more frequent auctions ... which all depends on you. Further communications on any auction matters should be addressed directly to Mr. Rossi. Address now in masthead. Make sure!

US LAW BROKEN?

Recently crossed this desk (via the mails) a net price sale catalog with offerings of many classic US revenues, including non-Scott. The non-ARA firm, in New Jersey, cannot be faulted for lack of photographic coverage. But noted amongst the fotos, most of which were in B&W, were 2 of R102c and 1 of R150 (all used), plus 1 of RB8a (mint), all in wonderful living color. Correct me if I'm wrong, but is not the law preventing illustrations of US revenues in issued colors still in effect? Doesn't matter to me one way or the other, and I'm just curious. Comments invited.

ITEMS OF INTEREST

...A recent letter from Dr. S.E.R. Hiscocks, Acorn, Cinder Path, Woking, Surrey, England, indicates that Dr. H. is attempting to compile a catalog of worldwide telephone stamps/franks... which has not been accomplished since Morley in 1900. Most of the material had been drafted up, he states, but there is a dearth of information of the Telephone Stamps/Franks of the USA. Anyone who may be able to assist the Dr. with data on these stamps, including printings, paper, wmk's, perfs, types of controls, varieties, etc., is (sorely) needed. Dr. H. would be most grateful if the stamps could be obtained for fotos, either by loan or purchase. Please contact him directly if you can help.

...Via recent correspondence with Jan Cupido (PO Box 278, Gwelo, Zimbabwe), I am advised that Jan will trade Rhodesian revenues, old or recent, as well as postal material fiscally used, for any revenues which are triangular in shape, any country. Those which come readily to mind are the early INDUSTRIALS of Portugal and colonies and the early Colombian issues (see Forbin). Exchange to be mutually acceptable. Jan also advises that there have as yet been no new revenues issued for

Zimbabwe, although they are still in use. The recent Rhodesian stamps are still current. If you have an interest in this material, please write directly.

...The State Revenue Society, in a late edition of its Newsletter, offered several state tax stamps, largely fish and game, plus some motor vehicle sets, which the SRS had purchased for the benefit of its members. For further information (and an application for membership in SRS), write to Harold A. Effner, Jr., 32 Calumet Ave., Lake Hiawatha, NJ 07034. Return postage please, within the US. Alternatively, return postage to this office will bring an application promptly.

COMMENTARY: FDC HUXTER PLUX YOUR BUX FOR DUX

Received in the mail (did you?) at the beginning of June a flyer, in glorious color, emitted by a well-known FDC manufacturer. It offered an innovation for the RWs, commencing with the issue of 1 July, 1981. The one statement which brought a chuckle was "You wouldn't want to miss out on what surely is destined to become one of the most desirable annual COMMEMORATIVES in the world..." (caps mine..GMA). Oh, wouldn't I? Several items were offered: 1. A colorfully cacheted FDC bearing the new RW, plus an 18c definitive (total face value $\$7.50 + 0.18 = \7.68), plus "historical data" and an "album" in which to mount it. (Read vinyl holder.) The bargain price for this gem was a mere \$25. The reason for the postage stamp escapes me; these were not to be sent directly through the mails. 2. A proof card (6 x 9 inches) bearing the same, but larger, cachet, above the two stamps, also with FD cancel. Same data, larger "album". Price for this item only \$27. 3. The piece de resistance: A collector's print, 10 1/2 x 13 1/4 inches, bearing a much larger rendering of the cachet, signed and numbered by the artist (not of the stamp...of the cachet), and containing only the RW, no cancel, suitable for framing, with a "deluxe presentation portfolio" (read display holder). Egad. And in limited edition (we swear, only 900 to be issued). Priced a mere \$39.50. I've got only one question: WAS BARNUM RIGHT?

COMMENTARY: PAY HEED

In recently published new US philatelic magazine, there appeared an article by an INVESTMENT SPECIALIST. The paper was, in the main, a purported dialogue between the author and his (fictional?) neighbor, over the backyard fence. The neighbor was seeking advice on which philatelic material would be good investment potential. He got the advice, with an admonition to get into US BOB material, especially into revenues. The recommendation carried the statement that THERE IS GOING TO BE A GIANT BOOM SOMEDAY IN U.S. REVENUES. Of course, the author is not an ARAer, but he has written for many of the media; regretfully, it appears he doesn't read any of it. One question: Where's he been?

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.

BILL BARD 3605, 2675 Flamingo Dr. Miami Beach, FL 33140, By Richard Friedberg. Stamps on documents, stocks, checks.

DR STEPHEN J. BERLIN 3606, 12407 Dover Rd, Reisterstown, MD 21136, by B.M. Abrams. US rev and medicine proofs.

RICHARD P. BINGERT 3587, Rt 1, Box 261, Elberta, AL 36530, by G.M. Abrams. US Scott-listed.

JOHN C. BUSH, JR 3613, Rt 1, Box 825, Walker, LA 70785, by Eric Jackson. Officials, parcel post; documentaries, proprietaries, M&M, playing cards, potato tax, customs, ducks.

DAVID CELANI 3598, 22800 Edgewater, St. Claire Shores, MI 48082, by G.M. Abrams. US and possessions revs and cinderellas.

LAWRENCE L. CLARKE, JR 3579, PO Box 102, Granville, OH 43023, by G.M. Abrams. US fed and state revs; first issue var, hdstp cancels; 1898 var and cancels.

JACKSON G. COOK 3588, 2211 Broadway, New York, NY 10024, by G.M. Abrams. World, esp. oriental area, Swiss, Netherlands, Spain, Vatican, UN.

CHARLES W. DEAN CM 3584 (Vice-Pres, Christie's Stamp Dept), 502 Park Ave, New York, NY 10022, by Brian M. Bleckwenn. All US revs.

P. G. H. DU BOULAY 3614, 149 Micklefield Rd, High Wycombe, Buckinghamshire, England HP13 7EZ, by Donald L. Duston. Danzig.

GEORGE J. DURANY CM3596, 840 Berkshire Lane, La Habra, CA 90613, by Eric Jackson. Scott R1-194, R217-227, R240-250, RB1-31; proofs R1P-150P, RB1P-19P; starting early Canada revs.

DR BARRY FOMBERSTEIN 3602, By Eric Jackson. US Scott-listed revs, esp M&M; Canada revs and semi-official airs.

CURTIS E. GIDDING 3586, PO Box 378, Danville, IL 61832, by G.M. Abrams. US first issue, South America.

MYRNA GOLDEN 3589, 690 Hungry Harbor Rd, North Woodmere, NY 11581, by G.M. Abrams. Collector/dealer, Golden Associates Stamp Co.-US revs, M&M.

JAMES H. GRESS, JR 3609, 2118 Westchester Ave, Baltimore, MD 21228, by G.M. Abrams. US, incl fed and state ducks-new to revs.

RONALD HOUGH 3615, 539 Reeves Ave, Apt 5, Yuba City, CA 95991, by G.M. Abrams. US first 5 issues.

JAMES M. IVY, IV 3590, 1918 Wrenwood Dr, Huntsville, AL 35803, by Eric Jackson. US fed and state.

T. RICHARD JACKS CM 3600, 503 W. Lamar St, McKinney, TX 75069, by G.M. Abrams. US first issue and multiples; M&M.

DOUGLAS H. JOHNSON 3595, 1022 6th Ave SW, Jamestown, ND 58401, by G.M. Abrams. US Scott.

DONALD J. KALIN 3616, 164 Pine St, Pompton Lakes, NJ 07442, by Charles Maison. US first 3, M&M, ducks, locals (new to revs).

PAMELA J. LIBERATOR 3603, 424 Fortview Rd, Glenshaw, PA 15116, by G.M. Abrams. US revs, ducks, etc.

MICHAEL E. MARTIN 35911, 1108 Oakcrest, Apt 2, Iowa City, IA 52240, by Kenneth Trettin. All BOB, esp M&M, rev paper, Iowa state revs and postal history.

HAROLD MCLAUGHLIN 3604, Box 1877, Kalispell, MT 59901, by G.M. Abrams. Collector/dealer, McLaughlin Philatelic Co.-Canada and US.

MICHAEL C. MORGAN 3601, 2305 Ahakaps St, Pearl City, HI 96782, by G.M. Abrams. State fish, game, conservation and license stamps.

MRS JEAN NEAL CM3592, PO Box 60291, Fairbanks, AK 99706, by G.M. Abrams. US Scott-listed revs, Canada revs- esp medicines.

EILEEN Y. OLSON 3610, by Eric Jackson. All US BOB, esp Xmas seals, M&M.

MICHAEL A. POLICANO CM3617, 61 Davidson Ave, Ramsey, NJ 07746, by G.M. Abrams. US first 2 issues.

GERALD J. PRESTON 3612, Rt 1, Box 239, Kasson, MN 55944, by George R. McNamara, Jr. Dealer, Preston Stamps- Germany cinderellas, Scott-listed, non-Scott, telegraphs, 19th and 20th C. revs.

DOUGLAS S. RITCHIE 3618, by Richard R. Hansen. World except US- esp small turn of century colonies, e.g. Orange Free State, Stallaland, etc.

EDWARD C. ROCHETTE 3611, by APS. Relationship of revs to numismatics; fantasy countries.

MICHAEL ROGERS 3597, 340 Park Ave N., Winter Park, FL 32789, by G.M. Abrams. Dealer, Winter Park Stamp & COIN SHOP, Inc- Scott R1-178, proprietaries.

RUBIN SALMANSON 3593, c/o Shearson Loeb Rhoades, 229 S. 18th St, Philadelphia, PA 19103, by G.M. Abrams. M&M.

BYRON J. SANDFIELD 3607, 6255 Richmond Ave, Dallas, TX 75214, by Edward R. Bentley. Collector/dealer, Sanger Harris Coin & Stamp Dept. - US revs, M&M, beers, state revs, unlisted US "Springer" material.

NORMAN SEIDELMAN CM 3585, 9240 Quick Fox, Columbia, MD 21045, by G.M. Abrams. US and Br. Empire revs and fiscals (starting).

EUGENE J. STEIN 3608, 7217 57th NE, Seattle, WA 98115, by Eric Jackson. Wines and beers.

JACK HIBBARD WILLS 3594, 1609 W. Hayes, Davenport, IA 52804, by G.M. Abrams. World.

Highest membership number assigned on this report is 3618

NEW MEMBERS

Numbers 3546-3559

APPLICATION FOR REINSTATEMENT

GORDON S. BEACH 1781, 2317 Williams Way, Plano, TX 75075, by G.M. Abrams. Austria and Lombardy-Venetia revs.

REINSTATED FROM 1981 NPD LIST

Robert K. Garrity - 3145

Phillip J. Novarino 2428

Milton L. Silberstein 80

DECEASED

Frederick W. Lunan 1176

DROPPED (No Forwarding Address)

Ronald Peters 2571

MEMBERSHIP SUMMARY

Previous membership total	1698
Applications for membership	35
Application for reinstatement	1
Reinstated	3
Deceased	1
Dropped	1
Current membership total	1735

CONTRIBUTING MEMBERS FOR 1981

Gerald M. Abrams	Scott M. Dwinelle	James H. Kinley
Garnett G. Adams	Dave Eakin	William Knopp
Louis S. Alfano	Sinclair L. Edwards	Adolph Koeppl
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THE AMERICAN REVENUE--backissues. I have purchased printer's remainders and have many available from mid-1960s to 1976. Several year runs \$15 each, single copies \$1.25 each. Kenneth Trettin, Box 56, Rockford, Iowa 50468

Letters

continued from page 137

just one denomination. Pick one. The (machine) overprint exists in black, in red, in green; in blue; it exists reading up or down on the vertical stamps and horizontally on the horizontal ones. There are in these variations in font, such as small (several sizes) or large (several sizes) block letters, and repeat for those with serifs. Check the letters in any size or type of font and you will find variations in thickness...though we may be speaking of what (by mail) we think is the identical overprint. It isn't, even if the measurements are the same for length and height...I'll bet.

When we get to the handstamped issues (which Mr. Stevens mentions exist)...the fun really starts. They exist in red, in black, in purple, in violet (as differentiated from purple), in red violet, in lilac, in brown, etc. etc. They may be applied horizontally (normal) or the same when they should be vertical; repeat for vertical norm. They may be applied diagonally reading

up or (inverted) reading down (well, they look upside down). If the font types of font used for the handstamped issues are in themselves "endless". Short, long, small, tall, block, serifs, every variety of which one may think. And some beyond. Like COMPRA VENTA in one line or two, even there (COM/PRA/VENTA). Not to mention handstamps which look like manuscript.

The we can get back to with or without talon. And we are still talking about ONE DENOMINATION OF ONE YEAR, AND ONE OVERPRINT&HANDSTAMP. Now apply the above to the other known usages: 10% ADICIONAL; AZUCAR (sugar); CERVEZA (beer); and onward.

No one claims that the Swiss area is any easier in which to say one is complete. But one thing the Swiss material doesn't have to face...the matter of these other usage overprints.

To conclude...both areas of collecting cannot be construed as simple. In this writer's opinion, being familiar with both, I must doff my sombrero to Mexico for difficulty. BUT, one may get into it to the depth one desires (i.e., limit to machine overprints). And now I am open to debate on Austria vs Hungary vs Lombardy-Venetia vs you name it. The easiest of all to collect is Antigua.

G. M. Abrams, ARA

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by Terence Hines, ARA

Starting in April, 1980, the format of the red liquor strip stamps now issued by the Bureau of Alcohol, Tobacco and Firearms was changed. The new strip stamps do not have black serial numbers and the inscription "SERIES 112" at the base of the eagle has been removed. In addition, the previous issue of stamps was inscribed "TAX PAID" and "DISTILLED SPIRITS" at the bottom of the stamp, to the left and right of the eagle, respectively. The new stamp is simply inscribed "DISTILLED" and "SPIRITS" at the left and right of the eagle. Older format stamps can be used by bottlers until supplies run out.

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