

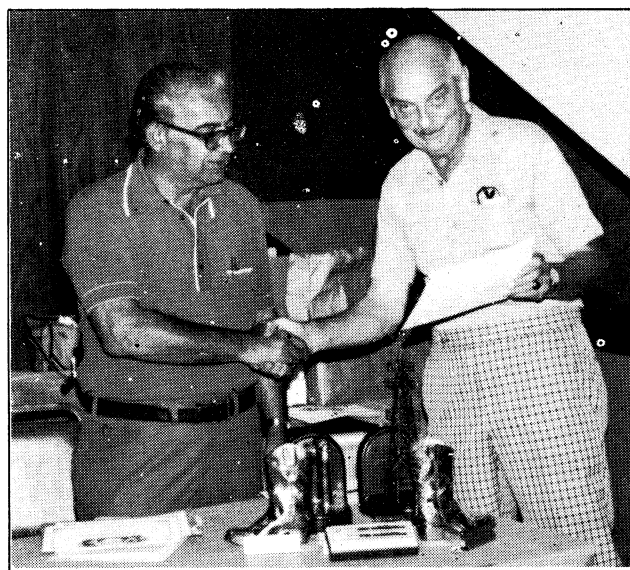


# The American Revenuer

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**P**resident G.M. Abrams of the ARA extends our society's official appreciation to Col. Stone of the Houston Philatelic Society for hosting the 1981 ARA convention. Reports of this convention appear on page 172. But wait, there is more — the official announcement of our 1982 Convention and a prospectus also appear inside.



♦ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

**OCTOBER 1981**

**Volume 35, Number 9**  
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# THE AMERICAN REVENUER

## The Journal of International Fiscal Philately

### Official Organ of the AMERICAN REVENUE ASSOCIATION

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## THE EDITOR NOTES ...

...that the next meeting of the Washington Metropolitan Area Fiscal Society (D. C. Chapter of the ARA) will take place at the home of Louis Alfano, 303 S. Kennedy Rd., Sterling, Virginia, on Sunday, January 24, 1982, at 2 PM. In the event of snow the alternate date is January 31. 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 member Dennis Osborn (Box 12, Dickson, A.C.T. 2602, Australia) will obtain mint Australian current revenues for anyone desiring them. He suggests writing first explaining your requirements and he will advise if he can get the stamps desired. He requests that you do NOT send money with the first inquiry.

...that member David Sher notes that the Directory lists him as the author of an item which appeared in the April, 1977, issue of TAR (Russia, "Beard Token"). This was a cutting he sent to the editor of TAR. He wishes that the item's source "World Coin News" be given the credit as the source of origin.

...that with our member dealers we note:  
--E.S.J. van Dam (Box 300, Bridgenorth, Ontario Canada K0L 1H0) has issues a well illustrated

## FRESPEX TO HOST 1982 ARA CONVENTION

The ARA Board of Directors has selected FRESPEX '82 as the site for the Association's sixth Annual Convention. This marks the first time that an ARA Convention will take place on the West Coast, and it should be a rewarding experience for all.

FRESPEX will take place at the Commerce Building of the Fresno Fairgrounds in Fresno, California, on March 13 and 14, 1982. A meeting room will be provided to the ARA for the duration of the show, and it is anticipated that several ARA dealer members will be participating in the course.

FRESPEX is a 250 frame show, and each exhibition frame will hold 12 standard album pages (8.5 x 11 inches) or 9 large pages (9 x 12 inches). Begin planning your exhibits now, as the prospectus is being published in *The American Revenuer* for your use.

The ARA coordinator for FRESPEX is Brian Clague, M.D., who can supply additional information. Any members interested in presenting lectures, slide shows, or seminars on any area of fiscal philately should contact Dr. Clague as soon as possible so that these activities can be properly scheduled. Dr. Clague's address is 850 East Hampton Way, Fresno Ca 93704.

Lou Alfano, VP, ARA

## To The Editor ...

Dear Editor

I noted the listing of associations in June TAR (page 118) listing the leading stamp societies. I belong to the APS, the SPA, the Aerophilatelic Federation, the ARA, the AAMS, the PSS and many precancel local clubs.

A friend for many years is Glen Dye, of Wildwood, N.J. In years past he ran a small precancel group, but he is alone, a bachelor, unemployed and his National Association of Precancel Collectors (listed as No. 5 in June) has no members beyond a count of about 10.

(Letters — continued on page 164)

booklet "November-1981-OUR LARGEST OFFERING EVER OF SELECTED AND RARE CANADIAN REVENUE STAMPS." It is full of rare and many unique items including proofs, trial colors and large blocks. The catalog is available for \$1--the items are delightful to see.

## Opinion:

### Help Your Hobby — Dump Your Dupes

by Tom Priester, ARA

While the primary target of this article is tax-paid revenues, the points that are made apply to any area of revenue stamp collecting, but most particularly to material that is not included in the major commercial catalogs and that is noted for being in short supply — the so-called "back-of-the-back-of-the-book."

The opinion is held by many that the small available supply or floating stock of tax-paid revenues is the main reason that they do not enjoy more popularity and are not actively sought by more collectors. There are just not enough to go around! Some collectors of these issues will argue that they don't want them to be more popular than they already are. We believe that this attitude is short-sighted and not in the best interests of this or any area of collecting. The larger the field of collectors in any category of collecting, the more investigative research that will follow, and the quantity of material that will be dug up from hiding will be increased - leading to new discoveries and opening up even new fields of research. Also, our chances of making new and lasting friends in our area of collecting is increased, and our enjoyment expands.

From talking to collectors from various parts of the country, it evidently is true that not only do active tax-paid collectors seek new stamps to improve their collections, they are also a bunch of pack rats (no insult intended). Any duplicate material that comes their way is salted into stock books or boxes and put on the shelf, perhaps to be traded or sold at some time in the future.

Well, why not now! Any tax-paid collector would welcome the opportunity to shop your stock of duplicate material, as you would like to do with the duplicates of another collector. Also, any number of collectors who have accumulated some tax-paid stamps but don't actively seek more would no doubt become avid collectors of these issues if more material were made available to them.

Two obvious methods of parting with your duplicates are to either sell to a dealer or offer the material to an auction house for inclusion in one of their sales. (No snub of the ARA sales department intended - that is another avenue. There are several advantages to collectors in the following foreign route. Reference is not made to the large auction organizations (God bless 'em) that will lump an assortment of tax paid into one "mystery lot" that will require time consuming personal inspection to evaluate, thereby negating the opportunity of most collectors to participate. Reference is made to any of the small auction organizations that specialize in non-Scott material or at least include it in their sales when it is available. These small auctions are beginning to do an excellent job of making individual items or small lots available to collectors. Three such

(Opinion — continued on page 172)

# HOWARD B. BEAUMONT

## A Revenue Great

by A. Giacomelli, ARA

Howard Beaumont became a member of the American Revenue Association in its formative years and eagerly sought involvement in the group. For this involvement and his contributions, the Board of Directors saw fit to bestow upon him an Honorary Life Membership, number 9; his ARA roster number is 247. Mr. Beaumont contributed extensively to various publications but he lion's share of his talent and findings were directed to *The American Revenuer*.



Howard Bradey Beaumont was born on January 31, 1891, in Waterbury, Connecticut. He was one of two children, having a sister 12 years his junior. Howard did the usual stints in grammar and high schools and then entered Yale University. In 1912 he graduated as an engineer. His first employer was the New York, New Haven and Hartford Railroad with whom he traveled extensively. In 1915 he married Margaret Smith and soon after, enlisted in the Navy. After his discharge in 1919, he worked for the Baltimore and Ohio Railroad. In that year, their only child Jaqueline was born. In 1934 he sought and got employment with the Western Maryland Railroad from which he retired.

Howard started collecting stamps in 1925 and went to collecting revenues only two years later. He later started doing research on cancellations which ultimately led to his wonderful opus on printed cancels.

Before becoming a member of the ARA, he was very much involved with the Revenue Unit of the American Philatelic Society and wrote several articles for the unit. Beginning about 1930 he re-plated a complete sheet of the early 5c Certificate (plate number unknown) and published charts in 1939. Later he started to plate a second sheet of the 5c certificate from a different plate. This sheet he never did finish due to the lack of material from this plate.

In later years when his eyesight started to fail, Howard stopped collecting revenue stamps in general and concentrated his energies on U.S. playing card stamps and revenue stamps from Puerto Rico, especially the wine overprints. Research on these two fields was extensive and in depth, and he wrote several articles on the subjects.

The ARA must consider itself fortunate for Howard wrote many articles of interest for all of us to use in the ARA. Probably his strongest effort was the supplement to the October, 1972, issue of TAR, his very useful 40 page booklet. *The Printed Cancellations 1862-1883* listing hundreds of printed cancellations is a tremendous labor of love that we will enjoy for a long time hence.

## THE MEXICAN PETROLEUM MATRIX MYSTERY

On page 111 of the late Dick Stevens' catalog (1978) of the revenues of Mexico, where the Petroleum tax stamps are listed, there is a note following stamp PE28 which indicates that "These stamps come with matrix, but have never been seen by the author" followed by ONE priced "matrix stamp". Mr. Stevens did not define the term. Through the courtesy of member Sheldon Beigel of California, we reprint here the response to Sheldon's query on this enigma from Roberto Liera of Hollywood, Florida, an expert on Mexican philately.

Dear Sheldon:

The petroleum tax stamps were issued in sheets of alternating stamps and labels. Each time a stamp was issued, it had to be affixed to the company's papers, while the label was kept by the government office in order to have an additional source for accounting this revenue.

As far as I know, when Mexico nationalized the petroleum industry, there was no further need for these stamps or to keep any accounting, therefore, all the labels were eventually destroyed.

I am sure that what Stevens mentions as "Matrix" is the label attached to the stamps. This is the same principle as in all those issues that had a small coupon at the bottom. The difference here is that the "Matrix" had no value described and according to some old petroleum, industry bureaucrats they only had numbers on them.

As with Mr. Stevens, I have never seen any of these "Matrix" and it is only through personal contacts that I know anything about them. Probably at the National Printing they have proofs or samples of this, but I have never tried to locate them.

I hope this information is useful for you.

Sincerely,  
Roberto Liera

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## Gum on Bureau of ATF Strip Stamps

by Terence Hines

Over the years there has been much argument over the best way to remove liquor strip stamps from bottles. Everyone seems to have a different method. Now the reason for all this disagreement has been revealed. The gum varies from one bottler to another. I quote from a letter to me from the Bureau of Alcohol, Tobacco, and Firearms: "Regulations in 27 CFR 19.665 require the proprietor of a distilled spirits plant to affix strip stamps to containers, with a suitable adhesive, in such a manner that, upon opening the bottle, the stamp shall be broken and a portion shall remain attached to the container. The choice of an adhesive, then, is left with the bottler of the distilled spirits provided only that the adhesive is suitable to affix the stamp securely".

Thus, different gums used by different bottlers may be soluble in different compounds. Interestingly, the regulations do not require that the gum be non-water soluble.

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His vast collection was finally sold at auction but odds and ends that he charished to the end, were sold privately.

Howard's well being is steadily declining and his sight is severely impaired. He reluctantly had to close his revenue albums for the last time.

Mr. Beaumont is now in a nursing home where he can peacefully reminisce about his great revenue collecting activities and the days gone by. We are most grateful to you, Howard.

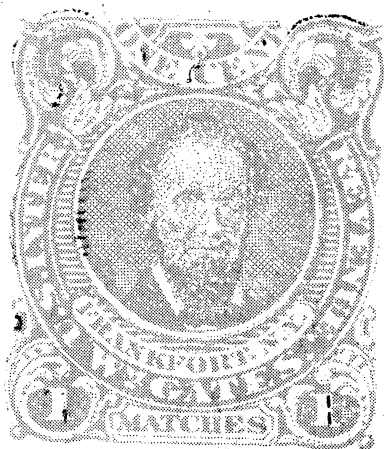
# DESIGN DOUBLING OF U.S. PRIVATE DIE STAMPS

## AN ADDENDUM

by Richard F. Riley, ARA

About three years ago Dick DeKay and I presented a compilation with many illustrations of double transfers and related species of design doubling on U.S. private die stamps (TAR, Oct., 1979). A few additions have been submitted or discovered since then and are described and illustrated below. Considering the lack of input following the initial article it is expected that this will be the first and last addendum from here. There are several further items to be described but because of their unusual nature will be the subject of separate reports.

It will be assumed that readers interested in the subject will be conversant with the general comments regarding this area made in the first report. To save the reader need to refer to the first installment, the Class designations used signify the following: Class 1. Very strong doubling and fairly obvious without magnification to a person with average eyesight. Class 2. Very definite doubling in several places with good separation of lines and evident under modest magnification. Class 3. Less extensive and or weaker but hardly debatable doubling, best seen with 8-10 X magnification. The format follows that of the first list.



Item 14a, RO88b

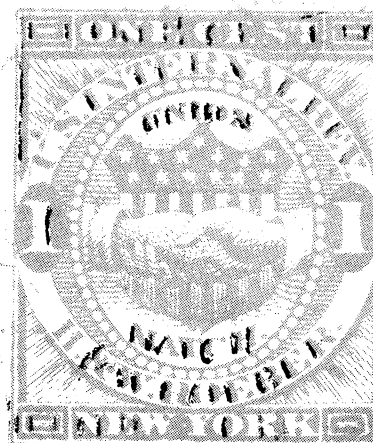
14a. RO88b. William Gates. This differs from no. 14 in having many lines higher and to the left. Class 2. There is much doubling other than that sketched in. All lettering looks 'dirty' from traces of doubling.

25a. RO138b. New York Match Co. Doubling in left inner and outer frame lines at bottom. Class 3.

30. RO160a. H. & W. Roeber. This was mentioned previously but not illustrated for want of a copy. The owner reports: "To me this is the finest of all of these items..." The sketch which shows only some of the evident doubling has been prepared from a color photo which was submitted. Class 1.



Item 25a, RO138b



Item 30, RO160a

52. RS88d. Fleming Bros. Another copy of the previously listed but yet uncataloged double has been seen.

95. RS193b. Radway & Co. I believe the item previously listed but unillustrated has been located and is now illustrated.

109a RS213b. Schenck. This Class 3 double transfer differs from that shown earlier and the doubling is not as extensive or heavy.

114-15. RS253b and D. J. Walker. I have now seen three more examples on silk paper and two more on watermarked paper similar to but not identical with the items previously described. Apparently double transfers are more common RS253 than on many of the other match & medicine stamps.

119a. RS284h. C. H. Fletcher. The item seen has doubling in the catenated loops making up the bottom ornamentation. The doubling was apparent in the loops under the letters STO of CASTORIA. Class 3.

(Continued on next page)

# ARGENTIA: CURRENT USAGE REGISTRATION ISSUES

by Wm. T. McDonald, ARA

The series pictured here (which may not be all of the denominations) were obtained for me from a contact in Buenos Aires. They are in current usage, obviously for taxation of personal registration. Further details on usage welcome from anyone.



Date of issue]

Inscribed *REGISTRO NACIONAL DE LAS PERSONAS/LEY No. 17.671. Appear to be photogravure on white paper. Design size 15 x 22 1/2mm., perf 12 1/2 x 13.*

Denominations seen:

- \$500 yellow orange
- \$1000 purple
- \$2000 dull vermillion
- \$4000 chestnut

## Letters

*continued from page 161*

I would guess someone tried to assess the group size of all stamp collectors, and included his address. The Encyclopedia, VP Alfano and you were all duped. If your mental age was about 15 years, and someone asked how many millions of dollars you had, maybe you'd respond 5,000 million?

That's why the ARA is listed as 12th and not 11th. What should you do about it? Nothing violent. You may want to check this out by asking for a membership list or copies of back issues of his house organ. But there aren't any.

I was at his round-up Aug. 20-24th, which consisted of Glen Dye and four of us. The Precancel Stamp Society group convention was held in Columbus, Ohio, which I attended where just over 100 collectors convened. The PSS is the largest precancel group with about 1100 members. A few of us belong to the ARA because of precancelled revenues. So the ARA is 11th in the list, not 12th. Congratulations.

Carl W. Betts, ARA

Epilogue by Pres. Abrams: We thank Mr. Betts for this data, and will take his word for it. While we sympathize with Mr. Dye, we plan no action in his direction. So we are 11th. Not good enough. I will be content with 6th (7th?) spot, just below APRL. Help us get there, please, all of you....

Dear Editor:

Martin Erler recently reported a series of imprinted revenues on commercial bills of Czechoslovakia. (See "Czech Checks", TAR, July-August, 1981, page 136.) This is to report that I have one additional value, namely 3 Kc.

Martin also mentions that there are probably other series other than the one he reported, 1928. This appears to be correct.

I have one of the same type, but a different design, dated 1919.

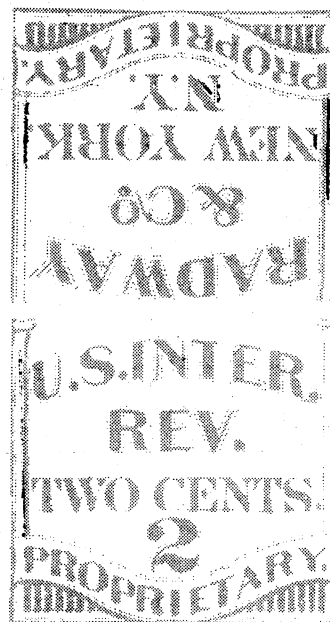
This is not surprising since Czechoslovakia was part of the Austrian empire until the end of World War One, and Austria Issued quite a few long series of imprinted revenues for commercial bills.

William Ittel, ARA

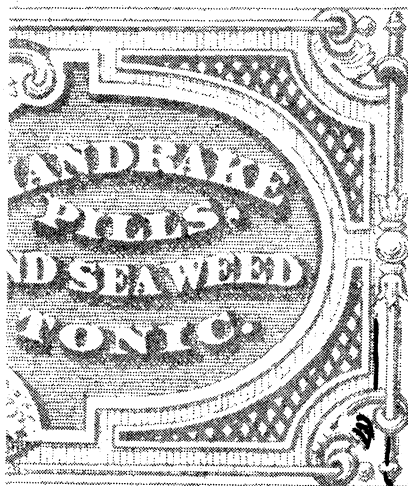
## Private Die Doubling

I believe the above gives tangible evidence as to the undiscovered goodies yet to be found in this area of study.

It is always a pleasure to acknowledge assistance in studies such as this, thus my thanks go to John Conklin, Donald Duston, John Gaudio, William Gerlach, Thomas Harpole, Eric Jackson, and Sherwood Springer.



Item 95, RS193b



Item 109a, RS213b

*The American Revenuer, October, 1981*

## WALLIS & FUTUNA FISCALS



by H. Janton, ARA

Late issues have been received from a number of countries/colonies, these from Wallis and Futuna among them. Presumed date of issue is 1981. It is believed that these constitute the complete country, since we are aware of no prior provisionals being issued. The overprint reads TERRITOIRE DES ILES—WALLIS ET FUTUNA. It and the denominations are in red brown on the blue stamps and in blue on the yellow stamps.

Design size 37x20.5 mm., perf 14x13, on white paper, wmkd multiple AGT, those in hand with inverted wmk.

- 50F CFP blue, ultra medallion (and red brown)
- 100F CFP blue, ultra medallion (and red brown)
- 200F CFP yellow, brown medallion (and blue)
- 500F CFP yellow, brown medallion (and blue)

## SPAIN: RADIO AUDITIONS TAXED]



by Sol de Madrid

Does Spain place a tax on radio adutions] Apparently so. Pictured here is one such stamp, date of issue unknown, inscribed IMPUESTO SOBRE AUDICION. It is 28 1/2 x 39 mm., perf 11 1/2, on white paper, gummed.

100 Ptas bright green.

If you know of others of similar ilk, please write to the Editor.

## LITERATURE IN REVIEW

**THE REVENUE STAMPS OF COMMUNIST CHINA, 1929-1955.** By Wing Cmdr P. I. Padget, second edition, 1981, 81/4 x 12 inches, 26 pages, staple-bound in yellow card covers, fully illustrated B and W. Available from China Stamps, PO Box 1, Sowerby Bridge, West Yorkshire HX6 4JW, England at \$6 US.

This edition (first appearance 1975) has been reset and offset printed giving a better format and better illustrations than the first. 19 new stamps have been added, and one (pre-Communist) removed. Pricing is in U.S. dollars but not stated is whether these are for mint or used, and nothing in the intro so indicates. The publisher indicates this is the first of the planned series. That is puzzling since revenue stamps ceased to be used in Mainland China in 1955, having been supplanted by "tax paid certificates." Perhaps the publisher meant other studies such as Taiwan's fiscals?

From the early (1929-34) issues of the Communists, confined to remote mountainous regions, through the (1937-49) period when they fought first the Japanese and then the Nationalists (and as the areas under their control grew) more and more Nationalist stamps, overprinted for varied provinces, were used. These are shown by province and with identifying overprints which are hand-drawn here. Cities usage as well. Eventually (1950-55) there came the flag and globe design with all of its

varieties. These are illustrated and defined...as well as the Machinery and World Peac desings issued starting in 1952 and slowly replacing the flag and globe.

In all, there are some 227 major varieties listed, and some minor ones. The publication would be quite useful in any attempt to identify the usage by overprint and the design type differences. However, there is one fault readily detectable. The author has largely ignored all of the perforation varieties. Still, a useful work, and recommended.

G.M. Abrams

**REVENUE STAMPS OF TAIWAN AREA, REPUBLIC OF CHINA** by Sheau Horing Wu, 1981, published in English in Taiwan, 7 1/2 x 10 1/2 inches, 30 pages exclusive of colored linen covers, glossy paper, fully illustrated, staple bound. Available from the author at 2FI, No. 9, Lane 21, Chuan Yuan Road, Taipei, Taiwan, ROC, at \$8.50 US by sea, \$9 by air.

Not containing the commodity stamps on which the author has published previously, this work starts with the 1946 overprints on Japanese revenues of 1937 (providing variations in the overprints by type, including FORGERIES), proceeds to the Sun Yat Sen issues of 1946 and 1948, the same with revaluing surcharges of 1949 (and shows the differences between the litho and engraved stamps in detail), and then covers the issues which followed (distinguishing type variations in the designs) through 1976. Tax paid receipts are shown and listed. Lastly we have the issues for Quemoy (Kinmen) through 1980, which were accomplished largely through overprinting on the Taiwan issues (many types) until the definitive issue of the last year.

Publishers, authors or distributors of books, catalogs, periodicals or other publications about revenues or cinderellas who wish to be certain that their works are reviewed should forward a copy to the editor together with information regarding its availability and suggested price (which will be included in the review). A second copy of the work would be appreciated to be deposited in the ARA Library. The Editor will not purchase publications for the purpose of review.



## Are they Cantonal or Municipal?



Fee stamps of St. Gallen. All were issued in 1893 but the 50 and 80 centimes were the later ones. They are inscribed "STADT ST. GALLEN" in the upper panel rather than "CANT. ST. GALLEN."



St. Gallen became a part of the Swiss Confederation when more or less forced to do so by Napoleon in 1803, becoming one of the 19 cantons of the French controlled Helvetic Republic. Eventually Napoleon lost power but St. Gallen remained with the Confederation, the Benedictine monks at "St. Gall" as the main city was known, continuing to make their St. Galler Alpkäse. This is a great cheese cured with wine and spices—unusual, as are the early fee stamps of St. Gallen.

The question which is the title of this column may never be answered until we see St. Gallen documents with the stamps in question tied to them. I'm speaking of the carmine "Gebührenmarken" of 1893.

The earliest listing of these stamps is in Lundy's catalogue of 1896 in which the editor says:

"According to Prof. E. Moroy these stamps although titled 'Canton St. Gallen' are only used in the municipality, and shortly after the (1893) issue was put into circulation it was decided, that as the stamps were used up, a fresh issue identical in design but bearing 'Stadt St. Gallen' be made to replace them. ('Stadt' in German means "city"). As early as Oct. 1893 the 50 and 80 centimes appeared with the new heading."

Why would the stamps carry the heading "Canton" if they were only municipal stamps? Perhaps at that time all of the

business transactions requiring the fee payments occurring in the canton took place in the city of St. Gallen.

Gilbert & Koehler's 1906 catalogue lists all of these fee stamps as municipal stamps including the two of the later variety.

In 1915 Forbin listed all of the stamps as municipal stamps.

Schäufelberger refused to follow the three earlier listings which he must have seen before he prepared his catalogue. He listed the earlier issue as cantonal stamps in 1949, excluding the 50 and 80 centimes with the heading "Stadt". His listing is found on page 46 of his Swiss Cantonal revenue stamp catalogue. Perhaps he intended to list the two later issued stamps in his municipal catalogue if he had ever finished it. Unfortunately he died leaving the Swiss municipal listings incomplete.

There is another unusual aspect of these stamps. The series of 1893 were printed in sheets having the different values side by side in the same plate. According to Lundy they were separated into vertical strips of the identical values before release which would make horizontal pairs or strips carrying different values rare. One would think from this statement that only unused pairs or strips "saved" by collectors would have survived. I have illustrated a horizontal strip of four showing genuine use. Lundy may have been in error.

This is a first edition, and it is hoped that as more information is obtained, future editions may be forthcoming to contribute to our knowledge of these stamps. Highly recommended.

G.M. Abrams

Scott Standard Postage Stamp Catalogue, 1982, Volume I.  
Published by Scott Publishing Co., New York NY, available from most stamp dealers, \$18.

Volume I of the yellow 1982 edition of the Scott catalog made its appearance July 20. According to Scott there are over 37,400 price changes (I didn't count them to verify this) "including more decreases than usual." Their prepared review also noted that U.S. classic material is "continuing to hold up well despite the recent market reverses." Possibly this can be interpreted to mean that with the downward price trends with some of the overpriced postage issues, Scott is finally able to align itself a

little closer with the market without making large price jumps.

For some reason though the most important section of this catalog does not begin on page one but rather on page US81. This of course being one of the two annual listings of the U.S. revenues, the other one being in the Specialized Catalogue. Now everyone knows the first thing you do when you get a new catalog is open it up and compare a few favorite prices.

The first issues are listed with the silk paper variety. The lower priced items have not advanced since the 81 Specialized, however, the moderate priced items (\$20-100) have mostly advanced \$5-25. Many of the higher priced items have advanced substantially more reflecting the continuing popularity of these stamps. One of the favorites R103c has advanced to \$425 from \$400.

In the Second and Third issues the inverted centers have



# GERMANY:

## PRECANCEL OVPT DISCOVERY?



by V.R. Stund

The stamp shown here is an income tax revenue of 1922, 5000 MARK denomination, with a black overprint Michel-/Konzern. Other values of the 1922 series have been found so overprinted. When queried on this item, Martin Erler contacted the Michel catalog firm in Germany, and they had no information. Martin suspects that this may not be the same firm and that the overprint is actually a precancel security measure, so that whichever company of that name used the stamps, its employees could not. Anyone with further information may write to our Editor.

### Literature in Review

shown rather large advances (R107a from \$1350 to \$1850, R111a from \$5500 to \$7500 and R146a from \$9000 to \$15,000). Many of the moderate priced items from these series have also advanced often to the magnitude of 20 percent.

No distinction is made between the hypen hole perf. and rouletted battleships—a major flaw still remaining in the Volume I listings. Among the dated reds and greens you will be hard pressed to find any price changes. Apparently the market is holding fairly steady but just try to find any in VF plus condition.

The proprietaries have made little if any noticable gains. This continues the trend of Scott underpricing many of these stamps, especially the early issues.

The RWs prior to 1947 continue to make some advances in prices but many issues after that show drops. This includes both mint and used. But then these are in the speculators' market. Whereas many of the other stamps we have been discussing are continuing to show collector demand, it just isn't the revenue collector who has been pushing the prices on the Ducks. Well as they say, "Caveat suckor." Now you have been warned, check the new catalog on these not just the 81 Specialized.

Again there is a lot of advertising (I suppose it helps to keep the cost of the book down). At least this time all of the heavy slick paper and the tearout reply cards is at the front and back of the book. I hope they learned after ruining the 81 Specialized. Well, it may not be the only show in town, but it is the one that is used the most.

Kenneth Trettin

### Railroad Cancellations on United States Revenue Stamps of the 1862-1875 issues.

By H.P. Shellabear and H. Tolman II, published by H. Tolman II, Box 603, Orange, Connecticut 06477. 8½ x 11 inches, Xerographic printed one side, 87 pp in binder. Available from the publisher for \$8.50 postpaid in the U.S.

This is nothing short of a massive labor of love. To top it off the author is selling copies at his cost. The volume consists of

2,243 actual size hand-made ink drawings of railroad cancellations identified by the railroad that used them.

Although based upon the Shellabear work, this book is composed of all new illustrations. They come not only from the Shellabear work but also from the author's collection and the collections of many other collectors.

Although done xerographically, the reproduction of the illustrations is equal to or better than could have been done by most other methods. They are all identified by code letter-numbers which are indexed by the name of the railroad. There is no introductory material to this book, though none is really needed to extract much information from it.

Many of the illustrations have parts missing from them, presumably they came from stamps with part of the cancel falling off the stamp. Others are manuscript cancellations consisting of initials and sometimes names. It would be presumed that many of these were taken from stock and bond certificates with the stamps still attached.

All in all, the book can serve to identify a very great many cancellations of what are our most popular U.S. issues. If you have any interest in early revenue cancels this book is highly recommended. If you are interested at all in early U.S. revenues, get the book. Someday, if not today, this will be *thereference* for U.S railroad cancels.

Kenneth Trettin

### Springer's Handbook of North American Cinderella Stamps, Including Taxpaid Revenues, Ninth Edition.

Edited and published by Sherwood Springer. Available from the publisher, 3761 W. 117th St., Hawthorne, California 90250. 56 pp. 5½ x 8½ inches, paper cover. \$6.00

This long awaited edition (dated 1980) has just been published—if only Sherwood were not so busy so that he could spend more time on these splendid catalogs. This edition brings us updates on the following categories of taxpays and miscellaneous stamps: beer, brewer's permits, cigars, class A cigarettes, class B cigarettes, customs cigars, customs cigarettes, customs small cigars, distilled spirits for exportation without payment of tax, distillery warehouse, fermented liquor export, general bonded warehouse, newspaper express labels, college stamps, cotton orders, U.S.A. fantasies, food orders, fuel stamps, lock seals and tax exempt potatoes. With the exception of tobacco strips in the fifth edition, other areas not covered in this issue are in volumes still available from the publisher.

Many of these areas are simply a new listing with new prices. Some (the customs stamps for cigars, cigarettes and cigars manufactures in bond) are priced and updated lists based on those published in this journal last year. (Here it should be noted that TCB44 listed on page 19 is incorrectly listed rouletted 7; it should be listed as imperf.) Some listings have greatly expanded (U.S.A. fantasies from 15 to 24 pages, college stamps and express company newspaper labels). These sections list not just new varieties but many new companies and contain many new illustrations.

Of course, the great attraction with this volume has to be the new listing of Class A and B cigarettes. In addition to a number of new entries the entire section has been repriced. For many of the scarce items these increases have been in the magnitude of 500-600 percent. It should be noted though that the cheap stamps are still cheap—apparently there are still more than enough 20 Class A cigarette stamps of the 102 to 125 series to go around.

The editor credits many ARA members for helping with various sections. This indicates the tremendous interest in these issues. Production of this catalog is a one man effort. Sherwood is to be commended. Our hobby has been advanced by his efforts. This volume and the whole series are highly recommended for the U.S. collector.

Kenneth Trettin

# Editor's Questionnaire

As your editor and as one of the central representatives on the Board of Directors, I always attempt to direct both TAR and the ARA in the directions I believe the members desire. However, without input from you, the members, it is not always easy to determine the will of the membership.

As an aid in determining exactly just what is the will of the membership I have compiled the following questionnaire. The questions cover a wide range of topics. I would ask that each of you take the time to answer the questions. You may make a photocopy of this page, you may answer the questions on a plain piece of paper or even a postal card. You do not have to answer all of the questions. You do not have to put your name on the questionnaire. The questions are multiple choice but you may comment on any of them. I will do my best to answer any questions you may have via personal letter if you so indicate.

Please feel free to include any comments you may have regarding any of these questions or any other area of concern to me either as Editor or as a member of the Board of Directors. If you would like a personal reply please indicate. Inclusion of your name is entirely optional, it will still count the same as any other reply. Your name and your reply will be held in strict confidence.

This is a sincere effort to meet the needs and wants of the membership. Will you please cooperate by filling out the questionnaire. I thank all of you who do so in advance.

Kenneth Trettin  
Editor, TAR  
Member of the ARA  
Board of Directors

1. How long have you been an ARA member?
  - a. Less than 2 years
  - b. 2 to 6 years
  - c. 6 to 12 years
  - d. More than 12 years
2. How long have you collected revenue stamps?
  - a. Less than 2 years
  - b. 2 to 6 years
  - c. 6 to 12 years
  - d. More than 12 years
3. What is the extent of your interest in revenue stamps?
  - a. Revenues are my only collecting interest
  - b. Revenues form approximately 1/2 or more of my collecting.
  - c. Revenues only go along with my regular postage collection
  - d. I have only a passing interest
4. How much time do you spend on your revenue collection?
  - a. Some time almost every day
  - b. A few hours per week
  - c. A few hours per month
  - d. A few hours per year
5. How much money do you spend on revenue stamps and literature per year?
  - a. Under \$25.
  - b. \$25 to \$100
  - c. \$100 to \$500
  - d. More than \$500
6. This represents what fraction of the total amount you spend on your stamp collecting?
  - a. Almost all
  - b. About 3/4
  - c. About 1/2
  - d. About 1/4
  - e. A very small amount
7. Do you buy revenue material from dealers who advertise in TAR?
  - a. Yes
  - b. No

8. Do you buy revenue material from TAR's advertisers as a result of those advertisements?

a. Yes b. No

9. Would you rank in importance to you the following belonging to the ARA beginning with the most important as No. 1: . .

- a. ARA Auctions — buying
- b. ARA Auctions — selling
- c. ARA sales books — buying
- d. ARA sales books — selling
- e. Subscription to TAR
- f. Access to the ARA Directory (list of revenue collectors)
- g. Use of ARA library

10. How much would you be willing to pay to the ARA in annual dues?

a. \$8. b. \$12. c. \$16. d. \$20. e. More

11. Which sections of the ARA Biennial directory do you make use of? (Indicate as many as appropriate)

- a. TAR subject index
- b. Membership list
- c. Library listing
- d. By-Laws, officer listing etc.
- e. I never use the directory

The ARA has been holding annual conventions at various locations around the country for several years. However, we are still rather new at the convention business. How might they be improved:

12. I have attended an ARA convention.

a. Yes b. No

13. I have exhibited at an ARA convention.

a. Yes b. No

14. I have attended a seminar at an ARA convention

a. Yes b. No

15. I plan to attend future ARA conventions.

- a. Yes - if within 250 miles
- b. Yes - if within 750 miles
- c. Yes
- d. No, I do not plan to attend any future ARA conventions

16. Should the ARA attempt to have its conventions at the same show as some other larger philatelic group is also holding its convention?

a. Yes b. No

17. I plan to exhibit at future ARA conventions.

- a. Yes, if I attend the show
- b. Yes, even if I do not attend the show
- c. No

18. Which of the following activities would you like to see at an ARA convention? (Indicate as many as you like)

a. Seminars on specific topics conducted by ARA members knowledgeable in that area.

- b. A breakfast, luncheon or dinner
- c. A cocktail party
- d. A general meeting of the membership to conduct business
- e. A general meeting of the membership in the form of a Qest. and Answer session with officers and directors present.
- f. A society table or lounge on the exhibit floor
- g. A society lounge open to revenueurs but apart from the exhibit

19. How often do you use the ARA library?

- a. Never
- b. Less than once per year
- c. Once or twice per year
- d. Several times per year

20. How much would you be willing to pay for library services?

a. Nothing, should be part of dues

- b. Postage and handling
- c. Small fee in addition to postage
- d. 50 cents per item
- 21. If you have borrowed material from the library, what use did you make of the material?
  - a. Read it
  - b. Read and studied it
  - c. Made photocopies to retain for future reference.
- 22. Would you purchase reprinted back issues of TAR if they were made available (Indicate as many as appropriate)
  - a. No.
  - b. Yes — 1947-1950s
  - c. Yes — 1960s
  - d. Yes — 1970s
  - e. Yes — 1980s
- 23. How much would you be willing to pay for reprinted backissues of TAR? (Per year volume)
  - a. \$10 unbound
  - b. \$15 unbound
  - c. \$15-\$20 bound
  - d. \$25 bound
- 24. Would you purchase small booklets of articles reprinted from TAR all dealing with a specific subject?
  - a. Yes b. No.
- 25. How many collectors normally read your copy of TAR?
  - a. Just myself
  - b. One other
  - c. Two others
  - d. More
- 26. What disposition do you make of your old TARs.?
  - a. Throw or give away

- b. Make clippings or photocopies
- c. Save them loose
- d. Save them in a binder
- e. Have them bound
- 27. Would you be interested in purchasing bound volumes of TAR at the end of each year for the cost of the issues + the binding (currently this would be in the area of \$18-20 per volume)?
  - a. Yes b. No
- 28. How often do you think TAR should be published? (Assume that the total number of pages for the year would be the same in all cases.)
  - a. Same as now, 10 times per year
  - b. 6 times per year
  - c. 4 times per year
  - d. 4 times per year with a monthly newsletter
  - e. 2 times per year with a monthly newsletter
  - f. 1 time per year with a monthly newsletter
- 29. What changes should be made in TAR? (Indicate as many as you wish)
  - a. Better photo reproduction
  - b. More regular publication schedule
  - c. More pages
  - d. Less cluttered pages, more white space
  - e. Tighter pages, less white space
  - f. Retain cover
  - g. Eliminate cover
  - h. Keep format the same
  - i. Go back to 6 x 9 format
  - j. Go to an inbetween size
- 30. Which in #28 is most important? \_\_\_\_\_
- 31. Which is second most important? \_\_\_\_\_

	I read this item:				The space devoted to			I will contribute	
	sometimes	usually	seldom	never	more	the same	less	Yes	No
32. Editor's Notes	a	b	c	d	e	f	g		
33. Letters to the Editor	a	b	c	d	e	f	g	h	i
34. Chapter reports	a	b	c	d	e	f	g		
35. Stateside columns	a	b	c	d	e	f	g		
36. Raclette columns	a	b	c	d	e	f	g		
37. Plate Varieties column	a	b	c	d	e	f	g		
38. Cinderella column	a	b	c	d	e	f	g	h	i
39. Positions column	a	b	c	d	e	f	g		
40. President's Page	a	b	c	d	e	f	g		
41. Secretary's report	a	b	c	d	e	f	g		
Articles about:									
42. US 1st-3rd issues	a	b	c	d	e	f	g	h	i
43. US Proprietaries	a	b	c	d	e	f	g	h	i
44. US Match and Medicines	a	b	c	d	e	f	g	h	i
45. Other US (except taxpays)	a	b	c	d	e	f	g	h	i
46. US taxpays	a	b	c	d	e	f	g	h	i
47. Current foreign issues	a	b	c	d	e	f	g	h	i
48. Specific foreign issues	a	b	c	d	e	f	g	h	i
49. US state issues	a	b	c	d	e	f	g	h	i
50. ARA society news	a	b	c	d	e	f	g		
51. Book reviews	a	b	c	d	e	f	g		
52. Auction reports	a	b	c	d	e	f	g	h	i
53. Foreign catalog listings	a	b	c	d	e	f	g	h	i

Please return to the Editor, Box 56, Rockford, Iowa 50468. Comments welcome. Name necessary only if you wish to reply. (SAE please)

# FRESPEX '82

## Hosting the 1982 Annual Convention of The American Revenue Association

FRESNO DISTRICT FAIRGROUNDS, FRESNO, CALIFORNIA  
SATURDAY, SUNDAY — MARCH 6-7, 1982  
PROSPECTUS

### RULES AND REGULATIONS

**1. ELIGIBILITY:** This is an open show. Any person is eligible to exhibit by conforming to the rules. All material must be the bona fide property of the exhibitor.

**2. ENTRY:** All exhibits must be entered by class on an official entry form, accompanied by correct fees. Signing of any entry form by the exhibitor denotes acceptance of all the rules and regulations. The Exhibition Committee reserves the right to re-classify any entry which in their opinion is not entered in the proper class. All entries

will be acknowledged and no exhibits are to be forwarded prior to receipt of any acknowledgement. The Exhibition Committee may decline any entry or remove it from the Exhibit. In this event entry fees will be refunded.

**3. FRAMES:** Each frame will accommodate twelve (12) 8 1/2" x 11" pages, or nine (9) 9" x 12" pages. Juniors limited to three frames unless an exception is made by exhibit chairman on individual basis.

**4. FEE:** \$4.00 per frame. \$2.00 per frame, Juniors

**5. ENTRY DEADLINE:** February 8, 1982, or when all space is taken, whichever occurs earlier.

**6. EXHIBITS:** Personally delivered exhibits will be received by the Mounting Committee at the Exhibit Hall between 5:00-9:00 p.m., March 5, 1982. Exhibits sent by mail or express must be in our hands by February 22, 1982, accompanied by return fees. Exhibits mounted on commercially available pages respectfully declined. The use of page protectors is recommended.

**7. RETURN OF EXHIBIT:** The exhibition will close at 5:00 p.m. March 7th. No exhibit will be removed prior to that time, unless permission is granted by the Exhibition Committee, and by presenting proper identification. All other exhibits will be returned promptly after the show via parcel post, insured for \$100.00, unless otherwise instructed in writing by the owner.

**8. INSURANCE OWNERS MUST PROVIDE THEIR OWN INSURANCE:** Frespex '83, the Frespex Committee, and the Fresno Philatelic society will not be responsible for any loss or damage. Twenty-four hour security surveillance will be maintained.

**9. JUDGING:** A distinguished panel of APS accredited judges has been selected. Decisions will be based on standard qualifications. Decision of the judges will be final.

**10. AWARDS:** Grand Award, Reserve Award, and a sufficient number of Gold, Vermeil, Silver, Silver-Bronze, and Bronze awards will be placed at the disposal of the Judges. Specialty awards will be available. All exhibitors will receive a certificate of participation.

**11. CLASSIFICATION:**

1. COURT OF HONOR (Non-Competitive by invitation)
2. UNITED STATES AND POSSESSIONS
3. GENERAL FOREIGN
4. POSTAL HISTORY
5. TOPICAL
6. POSTAL STATIONERY
7. REVENUE
8. RYUKYUS AND RELATED
9. JUNIOR CLASS

**ALL INQUIRIES RELATING TO ENTRIES AND EXHIBITS TO:**

Diana Ward  
7490 E. Herndon  
Clovis, CA 93612

**SEND EXHIBITS TO:**

FRESPEX '82  
COAST STAMP and COIN, INC.  
2909 TULARE STREET  
FRESNO, CA 93721

**ALL OTHER INQUIRIES  
REGARDING FRESPEX TO:**

Ray Ward  
7490 E. Herndon  
Clovis, CA 93612

### The Revenue Exhibits at HOUPEX '81 from a Judges Viewpoint

by William F. Rapp, ARA, APS Judge

The American Revenue Association was very fortunate at HOUPEX '81 to have two judges, who were members of the ARA, Charles O. Emery and the writer. In addition Ogden D. Scoville, former president of ARA was an apprentice judge.

It is indeed unfortunate that there were only eight truly revenue exhibits. There is no doubt in the writers mind that there are many excellent revenue exhibits which were missing from this show.

Now let's take a look at the revenue exhibits. Kenneth Trettin's "The Corner Drug—Philatelic Items in a 19th Century Pharmacy" took a Gold and the HOUPEX '81 Grand Award. This is a very outstanding exhibit and was very well written up. The write-up is what makes this exhibit a Gold winner.

John S. Bobo had two exhibits...one on U.S. Cigar Stamps and the other on Customs Cigar Stamps. The Cigar Stamps received a Gold and the Customs received a Silver. The material in these two exhibits was outstanding, but the writeup was very poor.

Ken Pruess exhibit, "State Revenues—Stamps and Stories" was awarded a Silver. This was a good exhibit and did a good job of telling the story of state revenue stamps. The judges felt that the last couple of pages on wildlife stamps just didn't belong there.

Two Bronze Awards were given to revenue exhibits. E. N. Cutler's "U.S. Embossed Revenue Stamps" contained excellent material but was very poorly written up and it was difficult for someone not familiar with this type of material to really understand the subject. If this exhibit were rewritten it could go places in a revenue exhibit. Steven Rorer's, "First Issue Revenue Stamps, Selected Plate Reconstructions" was a good research exhibit and showed a lot of work. However, the exhibiting of incomplete reconstructed sheets is not accepted in exhibits.

All of the exhibitors are to be congratulated for the work and effort they put into the exhibits. More ARA members need to exhibit so that the world of philately knows that the study of revenue stamps is an important part of philately.

# FRESPEX '82

ENTRY DEADLINE: FEBRUARY 8, 1982

MAIL THIS COMPLETED ENTRY TO DIANA WARD, EXHIBIT CHAIRPERSON,  
7490 E. HERNDON, CLOVIS, CA 93612

Please enter the following exhibit in class \_\_\_\_\_, **FRESPEX '82**  
March 6-7, 1982

Title: \_\_\_\_\_

Brief description of the exhibit (exhibitors names will not be included in program): \_\_\_\_\_

No. of frames \_\_\_\_\_ @ \$4.00 per frame \_\_\_\_\_

No. of frames \_\_\_\_\_ @ \$2.00 per frame \_\_\_\_\_

Return shipping chgs. \_\_\_\_\_

Total amount enclosed \_\_\_\_\_

Please make remittance payable to **FRESPEX '82**

No. of pages \_\_\_\_\_ Page size \_\_\_\_\_

I will bring my exhibit \_\_\_\_\_ I will send my exhibit \_\_\_\_\_

Exhibit return instructions \_\_\_\_\_

Insured for \_\_\_\_\_

Previously exhibited: Yes \_\_\_\_\_ No \_\_\_\_\_ Where \_\_\_\_\_

When \_\_\_\_\_ Awards won: \_\_\_\_\_

I am a member of the following Societies: \_\_\_\_\_

Name: (Print) \_\_\_\_\_ Age: \_\_\_\_\_ Phone: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

I understand that my signed application to exhibit in **FRESPEX '82** implies full understanding of the rules and regulations as stipulated in the **FRESPEX '82** prospectus, and agreement to be bound by them.

Signature of Exhibitor \_\_\_\_\_

If under 18, Parent must sign: \_\_\_\_\_

# HOUPEX 1981: ARA CONVENTION



Left: conversation is a prime ingredient at any convention. Here we find Chuck Emery, Don Makinen and Gretchen Shelley at the Friday night get-together. Right, clockwise from upper left: Gerry Abrams and John Bobo pose before one of Bobo's winnings; Ed Kettenbrink, Eric Jackson and Ken Pruess discuss revenues of course; ARA table staffed by Sandy Riesenfeld and Don Makinen; a front view of three hams, Lou Alfano, John Bobo and Bernie Glennon; Elliot Chabot and Eric Jackson in what is described as big dealings at the bourse.

Gathered in Houston over the weekend August 21-23 were many ARAers...and we missed those of you who couldn't make it...who, I'm told, had a "blast". The festivities began with a "members only" cocktail party on Fri. evening, which lasted into the wee hours, at which time the survivors decided it was time for dinner, and headed out on whichever steeds could be found for a roundup meal at one of the better watering holes.

Those who were awake sometime Saturday AM gave and attended a number of seminars, including two by Ken Pruess (one on US State Duck Stamps and one on US State Revenues..in general), one by John Bobo on Helpful Hints on Taxpays, one by VP Lou Alfano on some fascinating aspects of Narcotic stamps, one by Steve Rorer on Plating of First Issue revenues, and this was topped off that afternoon (late) with an ARA Q/A Forum.

## OPINION

continued from page (6)

auctions come to mind — J.L. McGuire, The 1871 Shop, and Michael Aldrich, and I am sure there are more. Personal experiences with these three firms have been good — they provide accurate descriptions, are prompt in their dealings, and are fair, friendly, and business-like. If anyone has any doubts as to the drawing power of these auctions, study prices realized from recent McGuire and Aldrich sales which show from three to six times Springer prices realized for nice tax-paid material.

Another important reason for utilizing these smaller specialized auctions is the collector's opportunity to gather information on price realizations for individual stamps as a result of open, competitive bidding - information that is practically non-existent today. Prices realized of the major auction houses are studied with great interest by collectors and are utilized by Scott and other major catalog-producers in establishing values for future editions. If future catalogs of tax-paid stamps are to be more useful, they should represent, insofar as catalog values are concerned, pricing that is based upon open market bidding and not on the educated guess of the cataloguer.

Perhaps *The American Revenuer* could periodically list member auction houses who solicit and deal in tax-pays and other non-Scott material. Such a list could be used by our membership not only as a source from which to buy, but also to sell.

Early in the evening were the award ceremonies, and the Houston Philatelic Society presented its awards and turned the floor over to the ARA for ours. This was followed by another session in the hospitality suite and a repeat of the previous evening's doings...different chuckwagon. Those who made it through the weekend to Sunday had a sorely needed day of...er, rest? That is, with the exception of some 11 ARA dealers who

## NOMINEES SOUGHT FOR STERLING ROLL

One of the highest honors bestowed by the American Revenue Association is enrollment in the Edward Boker Sterling Memorial Roll of Distinguished Fiscalists. Enrollment is conducted on an annual basis, and one living fiscalist and one deceased fiscalist are enrolled each year. The enrollment takes place at the ARA's annual convention.

Selection of the enrollees is made by a committee appointed for this purpose from nominations presented to the committee. All nominees should have made significant contributions to the advancement of fiscal philately, and all living nominees must be members of the American Revenue Association, the State Revenue Society, or both. All ARA members are encouraged to involve themselves in the nomination process by submitting the names of their nominees, along with documentation of the reasons for nominating these persons, to the Sterling Committee.

Since the next ARA convention will take place at FRESPEX '82 in March, the time for nominations is at hand. Please submit your nominations to Louis Alfano, Sterling Committee Chairman, 303 South Kennedy Road, Sterling VA, 22170, no later than December 31, 1981. In addition to Mr. Alfano, the Sterling Committee for 1982 consists of Gerald Abrams, Martin Erler, George Griffenhagen, Terence Mines, and Kenneth Pruess. Mr. Erler and Mr. Griffenhagen have been honored with enrollment on the Sterling Roll, Mr. Abrams is President of the American Revenue Association, Mr. Alfano is ARA Vice President, Dr. Mines is President of the State Revenue Society, and Dr. Pruess is Immediate Past Chairman of the Sterling Committee. It is anticipated that the Sterling Committee will ultimately be composed of the President of the ARA and prior enrollees.



worked (they said) all 3 days. But the show closed at 7 PM. And I think I recall seeing some of them at one time or another during the festive hours. Then again, I can't be sure.

Anyhow...there were some 34 frames of revenue material in the competitive exhibits, and most did extremely well. Some high-powered stuff, too. ARA Certificates of Appreciation were presented at the ceremonies to all revenue exhibitors who did not take a prize. They were also presented to the Houston Philatelic Society, who sponsored the show, for inviting us to convention, to the Houston (Southwest) ARA Chapter (accepted by its leader Sandy Riesenfeld) for all the work the Chapter undertook to make us welcome, and especially to Robert and Gretchen Shelley for attending to the myriad details to keep The Wild Bunch occupied.

The following, normally in KUDOS, is a list of the awards taken by our people's exhibits at the show:

Ken Trettin, who captured the HOUPEX Grand and the ARA Grand for his display of THE CORNER DRUG. The exhibit also took the APS Medal for the Best by an APS Member.

John Bobo had a twofer. His exhibit of US Cigar Stamps 1866-1871 received a HOUPEX Gold and an ARA Gold, while that of the US Tobacco Stamps 1868-1871 was awarded a HOUPEX Silver as well as an ARA Silver.

Ken Pruess' exhibit of State Revenues..Stamps and Stories..took a HOUPEX Silver and an ARA Silver.

An exhibit of some fine early US Embossed Revenue Stamps by Ed Cutler was awarded a HOUPEX Bronze and an ARA Bronze, while identical awards were given to Steve Rorer's display of First Issue Selected Plate Reconstructions.

The Morley Award was presented by VP Lou Alfano to William Smiley (in absentia) and the Sterling Award to Adolph Koeppel (also in absentia) was presented by Ken Pruess, Chairman of the Committee.

In sum, it will be an affair long to be remembered, and the Houston people did good.

G. M. Abrams, ARA

## 1981 REPORT OF THE STERLING COMMITTEE

The Sterling Memorial Roll of Distinguished Fiscalists was established in 1979 to honor persons who have contributed to our knowledge of revenue stamps of the entire world. Edward Boker Sterling, for whom the award is named, was a pioneer in the cataloging of U.S. federal and state revenues.

Initially 10 deceased and 5 living persons were named to the honor roll. Each year two additional names are added. One individual is selected from the revenue greats of the past and one is selected from the active membership of the American Revenue Association or the State Revenue Society. The 1981 awardees are Dr. Jacques Legrand and Adolph Koeppel.

Dr. Jacques Amable Legrand must be recognized as the father of fiscal stamp collecting. He was the first to recognize that the hobby of philately should be conducted in a scientific manner and is credited with invention of the perforation gauge in 1866. *Le Timbre Fiscal*, which he created in 1874 as a separate supplement to *Le Timbre Poste*, flourished for 25 years under his editorship. His studies on world revenue stamps provided the foundation for both the famous Moens and Forbin catalogs, neither of which would exist without the contributions of Legrand. Dr. Legrand died in 1912 at the age of 92.

Adolph Koeppel, the living awardee, is a past president of ARA and has been active in Society affairs for many years. Mr. Koeppel is the author of many papers on the revenue stamps of Great Britain and the British Commonwealth. He is especially recognized for his 1962 booklet *The 1965 Tax Stamps for America* and the already classic 1976 book *The Stamps That Caused the American Revolution*, appropriately published during our bicentennial year.



## CONTEST WINNER

(Refer to contest announcement in the June journal, this page.)  
The winning entry comes from former ARA president Irv Silverman, for the following (and my check has been sent:)

A stamp collector who thought himself smart  
Made up his mind a new aspect to start.  
"Every lost sheep is in postage," said he,  
"Revenue stamps will bring pleasure to me.  
It should be a cinch to learn quite a heap  
Collecting fiscals no others will keep."  
Alas, he found soon, just as you and me,  
No short cuts exist in this specialty.  
Railing quite bitterly to a stamp friend,  
Eager collector bemoaned this quick end,  
Very much sobered by prices and dearth,  
Easing dreams of the best lot on earth.  
"Never you fret" said the friend to sad-eyes,  
"Unite yourself with the ARA guys.  
Every collector of fiscals I know  
Reaches for TAR when he wants real info."

You will note what the first letters of each line, reading down, spell out. And Irv adds this epilogue: If fiscal collection is not to droop, in helping yourself and friends in the soup, send them to join with the ARA group. (Enough said:)

## ITEMS OF INTEREST

... Noted in the media a new two-volume work titled *State Duck Stamp Prints and Stamps* ... in several types of editions. For more information, write directly to The Depot Ltd of Sullivan, West on Eden Street Rd., Sullivan, Ill. 61951.

... Through the courtesy of Martin Erler, we have a brand new book (published in German, in Germany), fully illustrated, by Christian Springer and titled (English translation) *Handbook and Catalog of Saxony Philately*, Vol. 1. Therein, Chapter 5 begins with the (illustrated) early (1682) revenue stamped paper and ends with the 1875 adhesives. A classic, and if you can read German ... there's a copy in the library.

... Martin also advises that the Michel firm told him that they will begin to pay heed to (at least announce) the publications on Germany which Martin has accomplished. A step in the right direction ... and one small step for man ...

... The 'Sterling Committee (see page 3 of your Directory) completed its work for this year (at the Houston Convention) and has shifted staff once again. Chairing SC for the next awards will be VP Lou Alfano, and Committee members now include Terry Hines, George Griffenhagen, Martin Erler and this writer. Former Chairman Ken Pruess has become ex-officio, and is hereby commended for his handling of SC business while in the saddle.

... Abdul Mollah writes from Bombay that there will be a National Exhibition there this coming winter, and it is hoped to promote fiscals in a big way. Those of you who may wish to exhibit are invited to contact Abdul soonest, so that arrangements may be made. Address in masthead.

... Advice has been received that the extant revenue group in

Vienna is now at work on an updated catalog on Austrian revenue stamped paper. Our contact there, V E R Stainzy, allows as how this might yet be accomplished this year. Possibly. The work, when ready, will be made available through ARA Sales.

... Freebie time: To any members who send me return postage, I will send a pinch of Vietnamese (Fr. Admin) revenues, on paper, and NOT all different. One ounce maximum. Offer good at 20 cents US mint postage in the US/Canada. Overseas, 80 cents in US stamps. No reply coupons, please. (The Freebie Dept. of this office has been thriving, which is a healthy sign. Anyone else care to offer? Advise)

... Al Hoch (of Quarterman) advises that the hardbound publication of the papers of the APS Revenue Unit is imminent. In fact, by the time you read this, it may be available. Watch for announcement. Those who may wish to reserve a copy (if you haven't) should drop a note to Mr. Hoch (address in directory). The price will be \$35 and no money should be sent until the offer appears.

... Received from our man in Taiwan his brand new catalog of The Revenue Stamps of Taiwan, fully illustrated and well done. For those who may desire a copy, write directly to the author, Sheau Horng Wu (address in masthead), and send along a check (US dollars acceptable) for \$8.50 by sea, or \$9. by air. For the extra 50c ...

## KUDOS

... to **Vic Jordan**, whose exhibit of US Snuffs captured a first place award at EVANSPEK (Evansville, IN).

... to **Jim Czyl** whose exhibit *World of Locals* earned a Vermeil at the Chicago Philatelic Society show and for his exhibit "Phantoms of Philately" received the Reserve Grand at SUPEX (Surburban Collectors Club of Chicago).

... to **J Einstein, T Kingsley and R DeKay** for the Silver obtained for *The RN Handbook* (An ARA publication) at STaMpsHOW 81 in Atlanta.

... to **S Frank, J Schonfeld and W Barber** for another Silver given to their recent publication, **The Impressed Duty Stamps of Great Britain** also at STaMpsHOW 81.

... to Editor **Ken Trettin and all who contributed to the 1980 TAR** which has received several awards; Vermeil (STaMpsHOW 81), Silver-Bronze (WIPA 81) and Best in Literature - Periodicals (SESCAL 81).

## COMMENTARY; OPINIONS, PLEASE &

While attending the ARA Convention in Houston in August, I was concerned by one of our members from Texas. He had a complaint and a suggestion, which may or may not have merit: "I'm sick and tired of hearing of the US First Issue revenues called 'The Civil War' stamps. I would suggest instead that we do away with that nomenclature and start calling them 'The Stamps Issued to Finance The War of Northern Aggression'. Hmmm?" Now, please do not write me about this. Send your letters directly to the gentleman in question, Mr. Robert Shelley, at the address in the directory. (Told you I would, Robert ...)

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## THE AMERICAN REVENUER Backissues

The ARA has available backissues of TAR from February, 1977, until the present (except April, 1977, January, 1978, January, 1980, and May 1981. The are 75¢ each until September 30, 1981, and will be \$1. each for orders postmarked after that date. They are sent postpaid via second class mail (printer matter surface for overseas). Cash or mint US postage at face value acceptable for small orders. Order from the Editor,

Kenneth Trettin

Box 56

Rockford, Iowa 50468

# AS A SERVICE TO THE MEMBERSHIP:

## CATALOGS:

*Note new items added to list. Some available from overseas, are being stocked as a convenience to our U.S. members. New prices are in effect as a result of current and anticipated higher postage costs. Many of these items are in short supply.*

—Byrum Supplemental Stamp Catalog (pages only) listing telegraph, telephone, return letter, Surtax, Local, and other unlisted stamps, approx. 380 pages Postpaid:

In U.S. \$18.75

To Canada \$19.75

To Europe \$20.75

—ARA Handbook of US Revenue Stamped Paper, pages only	<del>\$10.00</del>
—Liechtenstein Revenue Catalog (Erler)	\$3.00
—Adhesive Revenue Stamps of Germany Part I Federals (Erler)	\$11.50
—Same, Part II, German Colonies: Overseas Steamship Stamps	\$4.00
—Same, Part III, Old German States, A to K (Erler)	\$15.00
—Same, Part IV, Old German States, L to W (Erler)	13.00
—Same, Part V, Danzig, Memel, Oberschlesien (Erler)	\$11.00
—German Christmas Seal Catalog, to 1980 (Erler)	<del>\$3.75</del>
—Romania Revenues w/ German Occupation opts	\$1.00
—Revenue Stamps of Austria, Part I (Erler)	\$12.00
—Revenue Stamps of Austria, Part II (Erler)	\$12.00
—Austro-Hungary Military Border (eagle opts on Hungary)	\$3.50
—Revenue Stamps of Czechoslovakia (hard cover) (Erler)	\$15.00
—Rev. Stamps of British Occup. of Italian Colonies WW II	\$3.00
—The Revenue : Railway Stamps of Tasmania (Craig/Ingles)	\$7.00
—The Railway Stamps of Mainland Australia (Craig/Ingles)	11.75
—Fiscal Stamps of Yugoslavian States (Spajic/Ittel)	\$12.00
—British Commonwealth Revenue Catalog (Barefoot/Hall)	\$25.00
—Fiscal Stamps of Portugal : Colonies (Barata)	<del>\$21.50</del>

Catalogs are post-paid in the US at book rate. For Canada and overseas (sea-mail), add 50¢ to each one or two books ordered.

BLANK SALES BOOKS available. 10 pages, 16 spaces per page. 25¢ each plus 50¢ postage per order.

Wanted for our members - 1915 Forbin Fiscal Catalog Reprint. Advise your selling price or write for offer.

## PACKETS AVAILABLE (Postpaid in the US)

—SPAIN, 28 diff large Sellos	\$20.00
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—FR CONGO&GUADELOPE Fiscal opts on postals, 5 diff	\$10.00
—ITALY, 200 diff revenues	<del>\$8.00</del>
—ITALY, 150 diff. National : Municipal revenues	<del>\$7.50</del>
—ITALY, 135 diff revenues	<del>\$5.50</del>
—FIUME, 50 diff. revenues	\$6.00
—LOMBARDY-VENETIA, 70 diff. revenues	\$8.50
—HUNGARY, Starter Collection of 550 diff. revenues	\$47.50
—HUNGARY, 350 diff. revenues	\$35.00
—HUNGARY, 300 diff. revenues	\$20.00
—MILITARY BORDER, Eagle opts on Hungary revenues, 26 diff.	<del>\$8.50</del>
—HUNGARY, Kaposvar Municipals, 17 diff.	\$5.50
—HUNGARY, Rakospalota Municipals, 14 diff.	\$3.00
—HUNGARY, Szekesfehervar No. 5 Munic. revenue, Miniture sheet of 4 with tete beche pair, mint	\$4.00
—AUSTRIA, Starter Collection of 500 diff. revenues	\$45.00
—AUSTRIA, 260 diff. revenues	\$15.00
—GERMANY, Starter Collection of 500 diff. revenues	\$45.00
—GERMANY, Christmas Seal Collection, 300 plus stamps, incl. 57 perf or imperf blks of 4; 7 souv. sheets; progressive proofs; 1952 to date	\$30.00
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### DONALD L. DUSTON

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

**THE AMERICAN REVENUER**--backissues. I have purchased printer's remainders and have many available from mid-1960s to 1976. Several year runs remain, \$15 each, single copies \$1.25 each. Kenneth Trettin, Rockford, Iowa 50468-0056

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

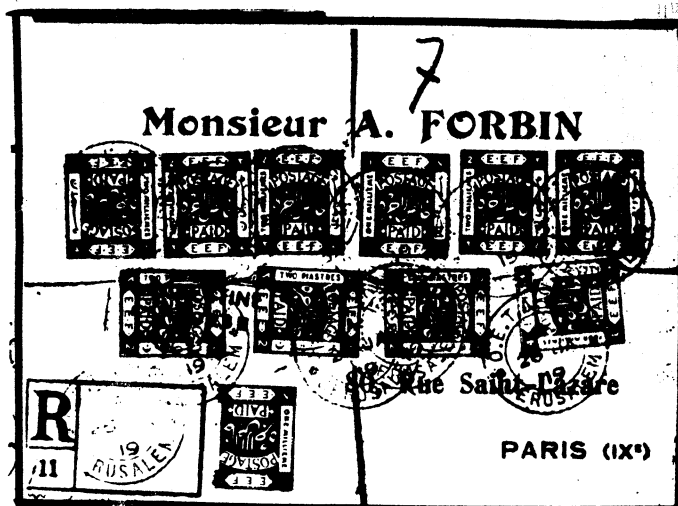
For Sale--New discovery in Revenue Imprints. RN-U with "STAMP RE-DEEMED" in blue, "REVENUE STAMP PRE-SENTED FOR REDEMPTION" in black along end on unissued Chicago & Southwestern R.R. stock. \$65 Neil Sowards, 548 Home Ave. Ft. Wayne, In. 46807

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

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**LOOKING** for revenues? Contact the ARA Sales Manager describing your needs. He has many books of revenues in all price ranges from all countries.

## HE GOT LETTERS



The cover shown here was mailed registered on Jan. 28, 1919, from Jerusalem to Mr. Forbin in Paris. It bears 11 early Palestinian stamps. The cover was offered in a recent postal history auction, and was estimated at \$100 US. Wonder what it brought...?

## AUCTION 23 RESULTS

Lots entered	154
Lots sold	97
Lots unbid	57
Lots returned	0
Total sales	\$2765.25
10% ARA fee (to Treasurer)	276.52
Paid to owners	\$2488.73

## AUCTION 23 REALIZED PRICES

1:\$24, 4:\$9, 8:\$161, 11:\$54, 13:\$24, 14:\$20, 15:\$22, 16:\$14, 17:\$156, 18:\$15, 19:\$24, 20:\$85, 21:\$15, 22:\$15, 23:\$28, 24:\$16, 25:\$15, 26:\$22.50, 27:\$19.50, 34:\$20, 35:\$106, 36:\$15, 37:\$20, 38:\$48, 39:\$12, 40:\$74, 41:\$28, 42:\$28, 43:\$30, 44:\$30, 45:\$28, 46:\$30, 52:\$10, 53:\$17.50, 55:\$20, 56:\$50, 59:\$7, 60:\$22, 63:\$5, 64:\$4, 65:\$10, 66:\$10, 68:\$8, 69:\$15, 70:\$10, 71:\$10, 72:\$12, 73:\$12, 75:\$17, 78:\$26.25, 79:\$25, 80:\$15, 81:\$11, 82:\$11, 83:\$5, 85:\$25, 86:\$37.50, 87:\$25, 88:\$40, 89:\$42.50, 91:\$12, 94:\$14, 95:\$30, 96:\$15, 100:\$7, 101:\$9, 103:\$50, 104:\$90, 105:\$18, 106:\$41, 107:\$20, 108:\$20, 109:\$17, 113:\$80, 115:\$28, 116:\$54, 118:\$54, 120:\$54, 128:\$54, 130:\$22, 138:\$20, 139:\$22, 140:\$48, 141:\$90, 142:\$12, 144:\$43.50, 145:\$5, 149:\$17, 150:\$31, 151:\$22, 152:\$32, 153:\$11.50, 154:\$11.50.

## THAT'S HIS REAL NAME

By Marca Da Bolla

For those of you in the USA who have seen the TV commercial for a wine company, where the gentleman advertising the goods begins with "Sono Franco Bolla"...there is absolutely no truth to the rumor that he is saying "I am a postage stamp" in Italian. Nor does my name mean "tax stamp." I am his cousin and can vouch for the authenticity of both our names.

## AMERICAN REVENUE ASSOCIATION - SALES DEPARTMENT

### Financial Statement for Fiscal Year Ending Sep. 30, 1981

SALES - Salesbooks & Misc.	\$33,578.42
Packets and Starter Collections	\$ 3,396.00
Catalogs	\$ 3,736.09
Blank Salesbooks	\$ 112.10
<b>TOTAL</b>	<b>\$40,822.61</b>
PAID OUT TO OWNERS	\$23,007.73
INCOME FROM SALES	\$ 2,560.99
Net of expenses (\$1,170.25) and Mail Losses (\$383.76)	
INTEREST INCOME	\$ 1,982.49
ACCUMULATED AUCTION DEPT PROFITS & RESERVES FORWARDED TO TREASURER:	
Auction #20 profits	\$1,276.87
Auction #21 profits	\$ 719.15
Auction #22 profits	\$ 645.58
Auction Reserve & Auction Insurance Reserve	\$ 650.00
<b>TOTAL</b>	<b>\$ 3,291.60</b>

## STATEMENT OF ACCOUNT - Sept. 30, 1981

Fiscal Year Income & Earned Interest	\$ 3,645.45
(Check forwarded to Treasurer with year-end report)	
Allocation for sales from Salesbooks and sales of catalogs and packets, not yet returned or paid out to owners (audited)	\$14,104.39
<b>TOTAL IN ACCOUNT</b>	<b>\$17,749.84</b>

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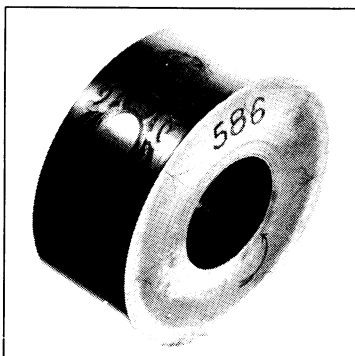
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## TRANSFER ROLLS FOR SALE



Steel transfer rolls (see Scott catalog introduction) used in security engraving have virtually never been offered on the market to private collectors. I own a limited number of nineteenth century rolls from the production archives of a now-defunct banknote engraving firm. The rolls bear reliefs of security engraving borders and corner elements, counters, coupons, acanthus leaves, vignettes, and other engraved motifs. (None used in the production of U.S. postage stamps, of course.) I offer these one-of-a-kind rolls at \$225 each, postpaid: first-come-first-served, my choice of roll, one-per-buyer. Payment by check with order, please; return privilege within 10 days of receipt.

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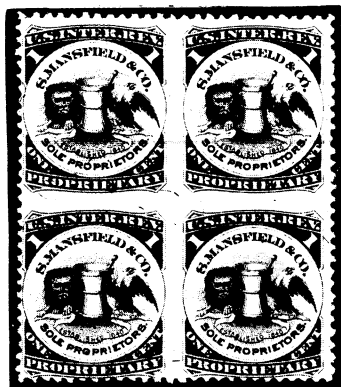
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## SPECIAL

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