

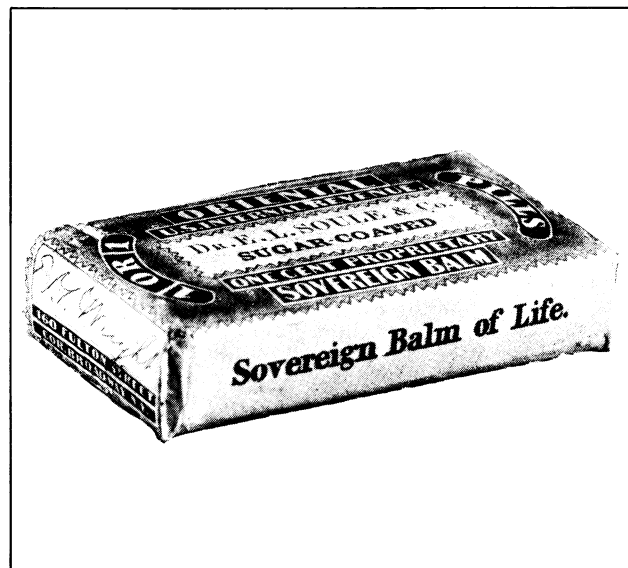


# The American Revenuer

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**Dr. E. L. Soule & Co.**  
had their private die proprietary stamps  
printed in the form of wrappers. Now after  
115 years research done by the late George  
Turner reconstructs that stamps printing plate.  
See page 30.



♦ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

**FEBRUARY, 1982**

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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 Mid West Revenue Study Group will meet at MILCOPEX '82 (Milwaukee, WI) at 2PM on Saturday, March 6. It is requested that revenueurs attending bring along a few revenue items to pass around and bring everyone up to date on your revenue collecting activities.

...that the next meeting of the Washington Metropolitan Area Fiscal Society (D.C. Chapter of the ARA) will take place on Sunday, April 4, 1982, at 1 PM at SPRINGPEX '82. SPRINGPEX will be at Lee High School, 6540 Franconia Road, Springfield, VA. For directions, contact Chapter Secretary Elliot Chabot, 14104 Bauer Drive, Rockville, MD, 20853. Please enclose a stamped addressed envelope.

...that it was the original intention that there should be another installment of Mike Mahler's series in this issue. Unfortunately, as the paste ups were being prepared it was discovered that two tables were missing. Well First Issue fans, your editor has a seven page head start on the March issue.

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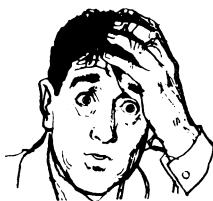
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## CHAPPELL & JOYCE's PROPRIETARY REVENUES OF 1898

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We have found the small remainder of this much sought-after publication. Published in 1957, it is the only listing of its kind. Loose-leaf, punched to fit an 8½ x 11 inch ring binder. 16 page Introduction and Index and 91 pages of listings. A copy sold recently at auction for \$44.

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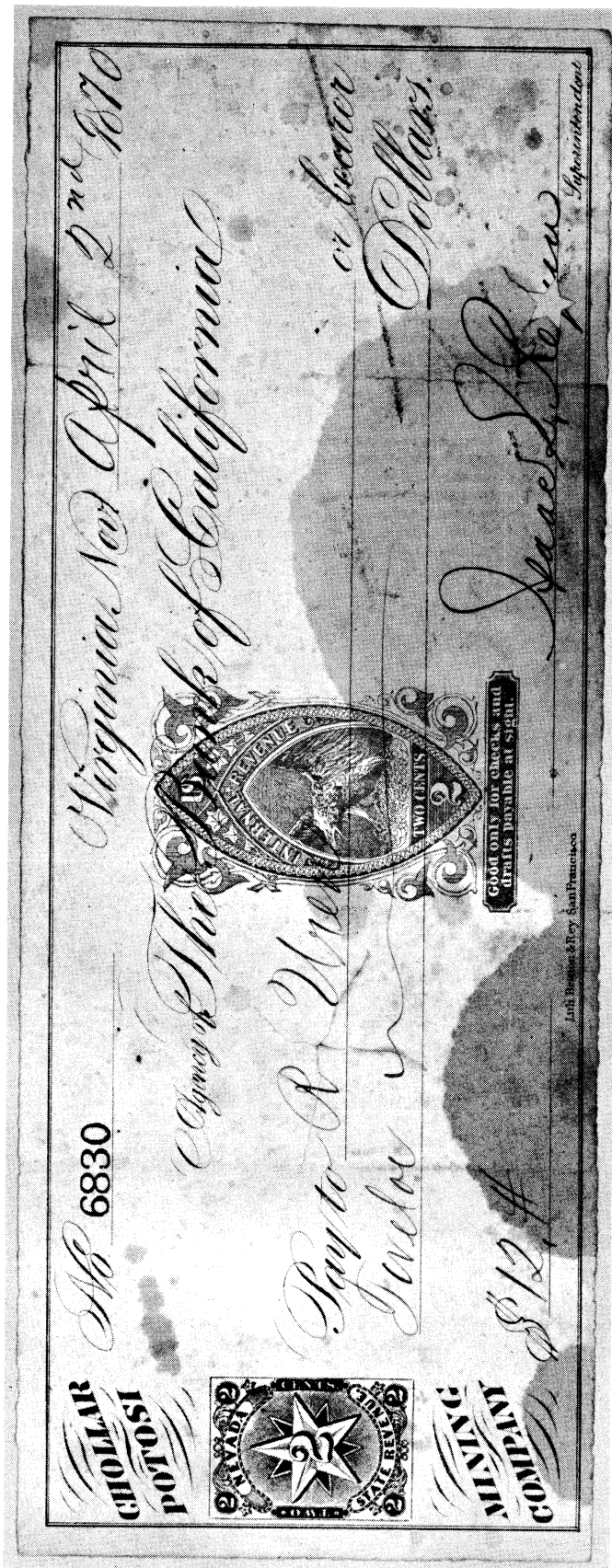


Figure 1



Figure 2

# The Purple Nevada!

## A Fifth Type of Revenue Stamped Paper with Nevada Imprint has just been discovered.

by Bill J. Castenholz

It seems remarkable that after one hundred and ten years a new type of Nevada imprint should show up. Especially with the strong interest in Nevada paper, Western memorabilia, check collecting, and revenue stamped paper the likelihood of a new piece surfacing is very small. But here it is, folks!

The find is a check, written on the Virginia City branch of the Agency of the Bank of California, by the Chollar Potosi Mining Company. It is dated April 2nd, 1870, numbered 6830, and signed by the Superintendent, Isaac L. Requa. It is payable to R. Uren, for the amount of \$12.

Centrally located, as normal, is the federal imprint of type B with the restrictive clause:

Good only for checks and  
drafts payable at sight.

The tablet is octagonal, such as Scott type RN-B17. To the left of the check is the typical type of Nevada Imprint, the double star 2 cent revenue: The position of the Nevada imprint resembles the Scott type RN-B19. But the basic color of the check, including the Nevada imprint, is PURPLE! (Figure 1).

This check is, to the best of my knowledge, the first piece of collectable paper to turn up from the Chollar Potosi. The printer, Britton & Rey of San Francisco, is a well known check printer of the RN series. It should be noted that the Chollar Potosi had an office in San Francisco at this time.

### *Background*

Virginia City sprang up at the site of the richest ore deposit of precious metal yet known to man — The Comstock Lode. The location of the city is at the head of a canyon, about 8 miles north of, and 6 miles east of Carson City. Prospectors looking for gold found several good strikes in the area, but it was the bluish mud in the creek bed that turned out to be the real bonanza.

Traveling north up the canyon, one first comes to Silver Springs, then Gold Hill, then Virginia City. It took almost 10 years for miners, working the area for gold, to move up to the point where the Comstock was discovered. The town grew quickly, and large mining companies were the order of the day. During the most active period, the 1870's and 1880's the payroll of the Consolidated Virginia mines reached \$90,000 monthly. At that same time the Chollar Potosi was about the fifth or sixth largest employer, with a monthly payroll of about \$25,000 a month.

Some great fortunes and reputations were made in and around Virginia City in those bonanza days. John Mackay and James G. Fair were two of the best known of the "silver kings." Their signatures are frequently found on checks of the period, including several types of the Nevada imprints.

The Chollar and the Potosi were separate mines at the beginning. A law suit arose as a result of one of them following a vein into the territory of the other. No sooner had the suit been settled in court, but the other, following one of its rich ore veins, penetrated the other's territory, and another dispute arose. The result was the amalgamation of the two into the Chollar Potosi Mining Company.

Apparently it was common for a man to be superintendent of more than one mining company at the same time. James G. Fair was, and so was Isaac L. Requa. Requa, the signer of the newly discovered "purple Nevada" was also superintendent of the Gould & Curry Silver Mining Company. Figure 2 illustrates a G & C check, signed by Requa on the same day that the Chollar Potosi check was signed.

It should not come as a surprise that many of the Virginia City checks are signed on the first or second or third day of a month. Most of these checks are payroll checks, and payday came at the beginning of each month.

It is tempting to speculate that Requa, being the superintendent of more than one company at the same time, chose different colors for the checks of the different mines, as a way of easy identification.

How rare is the check herein reported? I can only speculate. This check came from a non-philatelic source, passed through the hands of a "western collector," coming into my possession about two years after I first heard the rumor that the item might exist. I know of no others *except* for a group of three, which are not in private hands, and which are not likely to ever come into private hands!

What of the three? I have seen photocopies of each of them. The pertinent information follows:

No. 6108, used December 2nd, 1869

No. 6122, used December 2nd, 1869

No. 6400, used February 2nd, 1870

All are signed by Requa, but the numbers on the first two checks, 6108 and 6122, are in a larger font, suggesting a different numbering machine used in their manufacture. I can not tell whether this represents a different printing of the checks. Otherwise, all of the checks appear identical.

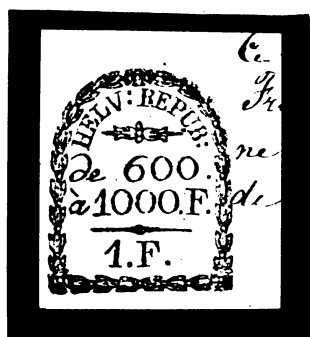
If one were to interpolate the data from these checks, the  
(Continued on next page)

# Handstamped & Embossed Revenues of the Helvetic Republic, 1798-1803

by **Donn Lueck, ARA**

The appearance of this article constitutes the first attempt at listing handstamped and embossed revenues of the Helvetic Republic. This does not purport to be a complete listing, nor has any attempt been made to price these items. Information leading to adequate pricing is unavailable at this time. Later, with possible receipt of further information, such an attempt may be made.

We trust that the information presented herein will enable those of you in possession of such material to better categorize your collection. Readers able to shed additional light on these items are invited to correspond with the author: 6238 N 38th Drive, Phoenix, AZ 85019.



Fancy frame around inscription "HELV:REPUB:" with tax rate and value below. Ornaments separate the tax rate and value of handstamp. The following values are presumed to exist:

- \*2. Batz de 20 a 200F
- \*4. Batz de 200 a 400F
- \*6. Batz de 400 a 600 F
- 1. F. de 600 a 1000 F

## The Purple Nevada!

following becomes apparent. The checks represent a usage over a period of 121 days. Not deleting any weekend days or holidays, the span of check numbers divided by the number of days represented shows a daily use of a little over 6 checks a day, (728 divided by 121). The meager remains of this very active business are just enough to tantalize the collector.

Will this new discovery be listed by Scott? I was in New York recently, and had a chance to stop by and let the people of Scott take a look at the "purple Nevada." I met with Irving Koslow, who was quite open to my suggestion that the new RN be listed. He introduced me to Jim Hatcher, now the Editor Emeritus. Jim also seemed very open to listing the check, and was favorably impressed with the letter written by Eric Jackson, suggesting that a new listing be made. As the 1982 United States Specialized Catalog is already at the printer, it will be another year until we can tell what the Scott decision will be.

In the meantime, keep looking. You just can't tell what will turn up!

The above handstamps are all red-orange in color on thick greyish paper. The items with asterisk have not been seen. However, the tax rate is the same as for early Fribourg handstamps used from 1803 to 1830.



Fancy circle inscribed "HELV:REPUB" with value in center. These are handstamped in black on thick white paper. The following values are known:

- 1. Batz
- 3. Batz
- 3. Rap.



Oval handstamp with winged messenger holding value tablet. All known examples are handstamped in black. One is known used on a newspaper. The following values are known.

- 2 Rap
- 3 Rap



Colorless embossing in a rectangular format with a seated figure as the central design. Incised above figure is "HELVET:REPUBL." with value tablet at the bottom. The following values are known:

- 1. B. (Batzen)
- 3. B. (Batzen)

Colorless embossing with seated figure holding an oval shield inscribed "HELVET:REPUBL" around border of oval. The embossing has no value.

## On the Wing of Half an Eagle



**FEATHERS CLOSED**  
**HALF EAGLE ON GENEVE EFFETS DE COMMERCE**  
**REVENUE STAMPS 1865-1918**

Today I am discussing the Effets de Commerce — the commercial revenue stamps of Geneve, the real home of raclette. For those of you who don't remember my introductory column, we named our column after this marvelous cheese delight of Geneve, scraped from a large chunk that had its end heated. Served with boiled potatoes in their jackets and Swiss white wine, nothing in cheesedom can touch it.

The coat of arms of Geneve has a half eagle on the left and a key on the right. No sense in going into the heraldry here, but the eagle's outstretched wing is a guide to the commercial revenue stamps starting with 1865 and going on through 1918. Either the feathers are close together (closed) or spread apart (open). Schaufelberger identifies the first type as "Adlerflügel mit geschlossenen Federn" or "eagle wing with closed feathers" and identifies the second type simply as "offener Flügel" or "open wing". Forbin identifies the first as "aigle avec aile pleine" which translates as "eagle with full wing". No mention is given of the other type.

Because illustrations of the stamps may not show the wings too clearly I have sketched them.

As for the stamps themselves, they line up as follows using Schaufelberger's catalogue numbers:

1865 — Nos. 13 to 28 — Feathers closed.

1870 — Nos. 29 to 44 — Feathers closed.



**FEATHERS OPEN**  
**HALF EAGLE ON GENEVE EFFETS DE COMMERCE**  
**REVENUE STAMPS 1865-1918**

1877 — Nos. 45 to 60 — Feathers open. (Schaufelberger's 1887)

1887 — Nos. 61 to 68 — Feathers closed.

1902 — Nos. 69 to 74 — Feathers closed. (3 values missing)\*

1902 — Nos. 75 to 83 — Feathers open. (78, 79, 80 non-existent)\*

1918 — Nos. 84 to 88 — Feathers open but different design.

(\*Schaufelberger's errors copied from Forbin).

There isn't much difficulty in identifying any of the series of stamps other than the two types of 1902. That's because the 1902 types differ only by the condition of the wing feathers and Schaufelberger's obvious repeat of Forbin's errors has messed things up.

I don't want to imply that the wing feathers are all you have to watch for; I'm just not covering other characteristics here. There are color variations, paper variations, overprint typography differences, different kinds of watermarks, essays and imperfs. Bank, postal and finance house cancellations abound.

The only listed invert in Schaufelberger is 48a, 70 centimes which is not in Forbin. Forbin has a 15 c invert. I have never seen either. Have you seen any at all?

Next column will straighten out the 1902 errors and mention something about the varieties.



# The George Turner Plating of the E. L. Soule & Co. Wrapper, RS227

## Identification Characteristics of the Soule Wrapper Stamps

by Richard F. Riley, ARA

**Abstract.** *The Soule wrapper for the Syracuse firm, RS227, was plated by George Turner but the results were not published prior to his death. His results are shown in a series of 12 plate position illustrations which will allow plate allocation to any particular copy. The requisite material for illustration and notes were obtained from the estate. The plating resulted in the discovery of a new foreign entry on a U.S. patent medicine stamp. The foreign entry in position 1 on the plate is of the unissued X. Bazin perfumery stamp and constitutes the second foreign entry discovered on a private die stamp (cf. RS179t).*

R. F. R.



A box of Dr. E. L. Soule & Co.'s Oriental Sovereign Balm pills with a stamp-wrapper attached.

The patent medicine known as Soule's Pills, at the time the Revenue Act of 1862 went into effect, was purveyed by E. T. Wright with offices in New York City. Wright chose to have his private die stamp incorporated into a box wrapper and a picture of the box neatly done up in the tax stamp-wrapper is shown. The figure was prepared from a negative in the Holcombe records and shows exactly how this wrapper was used.

E. T. Wright sold out to A. N. Wright and the firm was moved to Syracuse in 1866. This called for an address change on the wrapper which was carried out and a new plate was prepared from the altered die. More extensive details are to be found in Holcombe (1979), Toppan et al. (1980, p. 334) and Turner (1974). The Syracuse wrapper is the one of interest here.

About four years ago I became privy to the knowledge that George Turner had made a most interesting discovery about the Soule wrapper and that he was attempting to plate the issue, and that this effort was nearing completion. Nothing had appeared in the philatelic press about the results of this study, so far as I knew, up to the time of his death. An attempt at that time to borrow the plating notes were unsuccessful.

When the Turner collection of revenue stamps came to auction (Kelleher, 1980), lots 1496-7 appeared to contain the material in question. When the lots were received it was an expensive disappointment to discover that the plating notes were missing. A week or two subsequently I heard from Eric Jackson who asked if I had an interest in a bunch of photographs etc. of the Soule wrapper which he had found in a large lot of odds and ends acquired at the sale. By good fortune, not only was there an array of photographic material but the plating notes as well, all of which

were passed along most graciously by Eric for the construction of this account.

The plating notes consisted of 12 consecutively numbered 4½ x 5" sheets of paper with roughly sketched features of the stamp design in blue ink. As the Soule wrappers were printed in sheets containing a 4 x 3 array of cliches there was one sheetlet for each position. Each sheetlet had distinguishing dots, scratches and the like entered in red ink and these were readily identified with marks on the wrappers from different positions. There was very little commentary on the sheetlets relative to allocation of plate position.

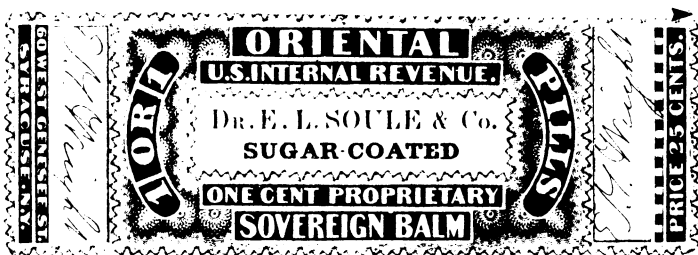
Turner had told me two years earlier that the plating study indicated that there had been but a single plate for this issue. The total printing was not large enough to have required use of more than one plate.

Plate markings which identify each of the 12 cliches on the plate, shown in the illustrations of the plate layout, are taken directly from Turner's notes as well as by examination of the actual stamps with the exception of position 3. The characteristics of this wrapper are rendered entirely from the notes as a copy was not found in the Kelleher lots nor was I lucky enough to have it in my collection.

The mats for preparation of the illustration of all positions except 10 and 11 are from a single negative in the Turner file and from which specific distinguishing position characteristics have been removed. Mats for positions 10 and 11 were prepared here from the appropriate stamps. Characteristic scratches, entry dots and lines etc. are dubbed in by pen and are larger and bolder than they actually exist in order that they not disappear during reproduction for the Journal.

(Text continues on page 34)



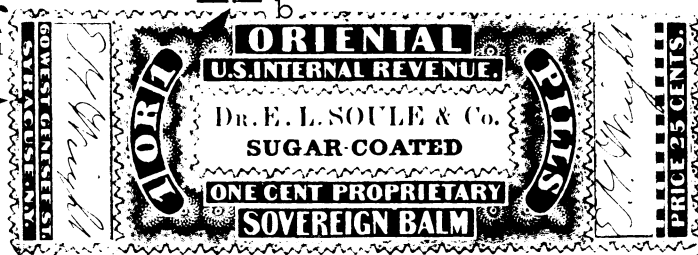


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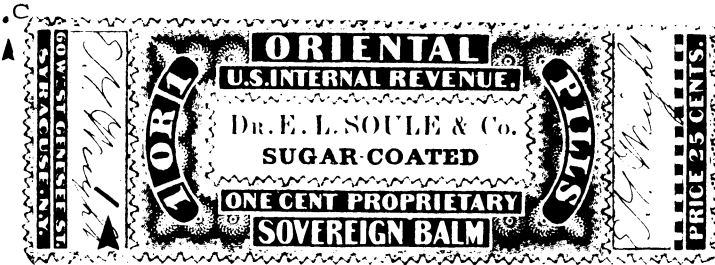


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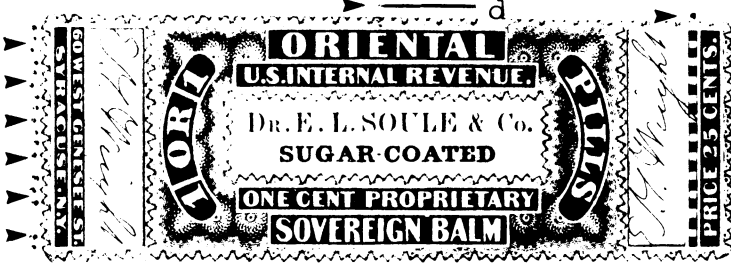


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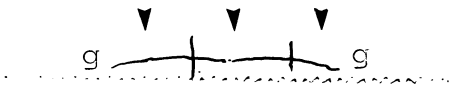


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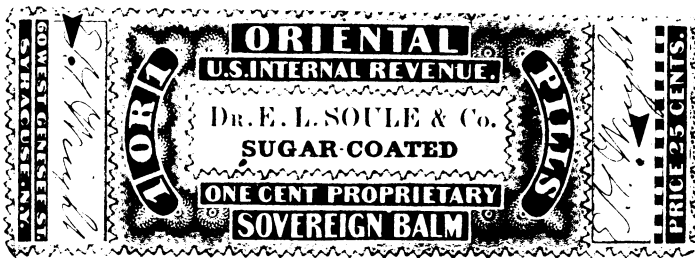
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**Health, a great Earthly Blessing!**

④



The plate consisted of 12 stamps arranged 4 x 3; the circled number identifies the stamps position on the plate.

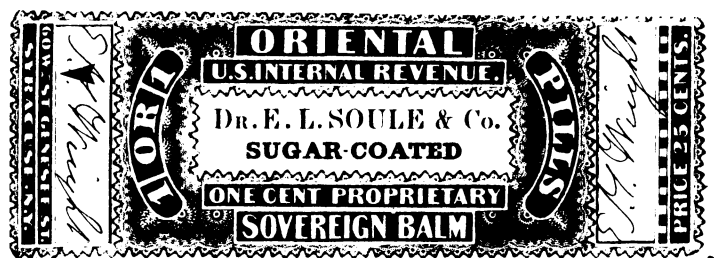


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**Health, a great Earthly Blessing!**

6

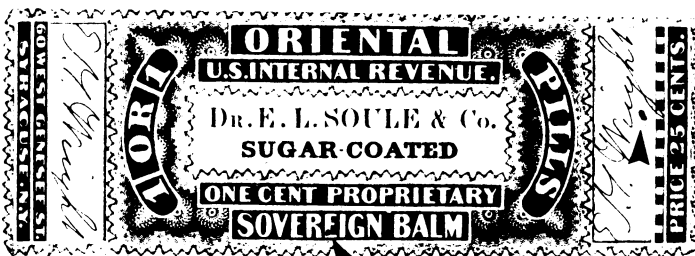


**Sovereign Balm of Life.**

**DIRECTIONS.** FOR SUDDEN ATTACKS OF ACUTE DISEASES, TAKE FROM 2 TO 5 PILLS, ACCORDING TO THE CONSTITUTION OF THE PATIENT, AND REPEAT THE DOSES IN 4 OR 6 HOURS. AS CIRCUMSTANCES MAY REQUIRE, UNTIL A BRISK OPERATION TAKES PLACE. FOR CLEANSING THE STOMACH AND RESTORING A HEALTHY DIGESTION, PURIFYING THE BLOOD, TO REINVIGORATE THE PERSPIRATIVE ORGANS AND TO REGULATE THE ACTION OF THE BOWELS, 100'S SHOULD BE TAKEN EVERY OR EVERY OTHER NIGHT FOR A WEEK OR TEN DAYS, AS A LITTLE EXPERIENCE WILL DICTATE.

**Health, a great Earthly Blessing!**

5

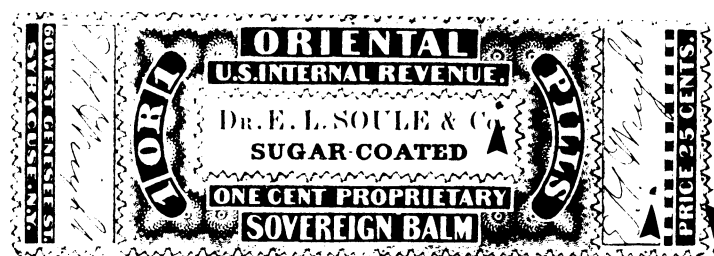


**Sovereign Balm of Life.**

**DIRECTIONS.** FOR SUDDEN ATTACKS OF ACUTE DISEASES, TAKE FROM 2 TO 5 PILLS, ACCORDING TO THE CONSTITUTION OF THE PATIENT, AND REPEAT THE DOSES IN 4 OR 6 HOURS. AS CIRCUMSTANCES MAY REQUIRE, UNTIL A BRISK OPERATION TAKES PLACE. FOR CLEANSING THE STOMACH AND RESTORING A HEALTHY DIGESTION, PURIFYING THE BLOOD, TO REINVIGORATE THE PERSPIRATIVE ORGANS AND TO REGULATE THE ACTION OF THE BOWELS, 100'S SHOULD BE TAKEN EVERY OR EVERY OTHER NIGHT FOR A WEEK OR TEN DAYS, AS A LITTLE EXPERIENCE WILL DICTATE.

**Health, a great Earthly Blessing!**

7

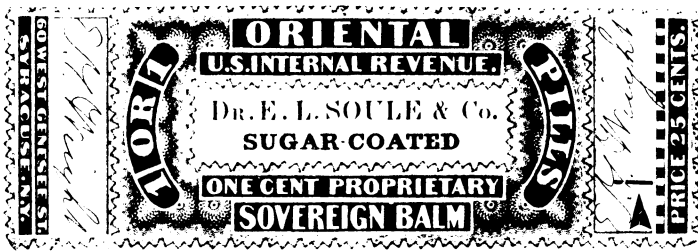


**Sovereign Balm of Life.**

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**Health, a great Earthly Blessing!**

8

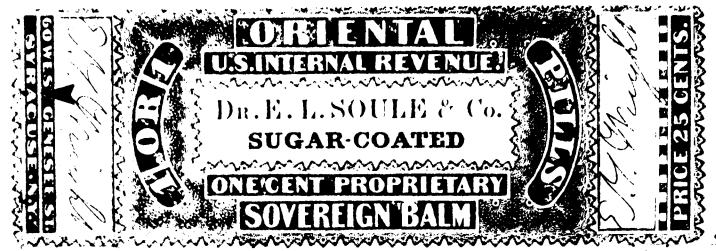


Sovereign Balm of Life.

DIRECTIONS. For sudden attacks of acute diseases, take from 2 to 5 pills, according to the constitution of the patient, and repeat the doses in 4 or 6 hours, as circumstances may require, until a crisis operation takes place. For cleansing the stomach and restoring a healthy digestion, purifying the blood, to reinvigorate the perspirative organs and to regulate the action of the bowels, 10 or 2 should be taken every 10 or every other night for a week or ten days, as a little experience will dictate.

Health, a great Earthly Blessing!

9



Sovereign Balm of Life.

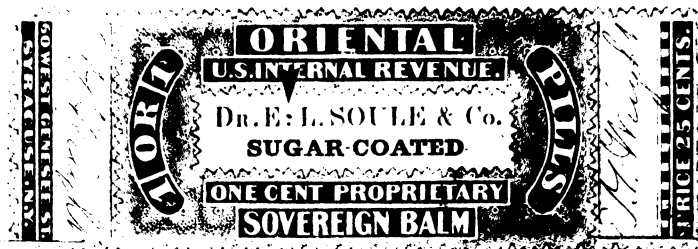
DIRECTIONS. For sudden attacks of acute diseases, take from 2 to 5 pills, according to the constitution of the patient, and repeat the doses in 4 or 6 hours, as circumstances may require, until a crisis operation takes place. For cleansing the stomach and restoring a healthy digestion, purifying the blood, to reinvigorate the perspirative organs and to regulate the action of the bowels, 10 or 2 should be taken every 10 or every other night for a week or ten days, as a little experience will dictate.

Health, a great Earthly Blessing!

10

1 ENGRAVED BY Butler & Co.

m +

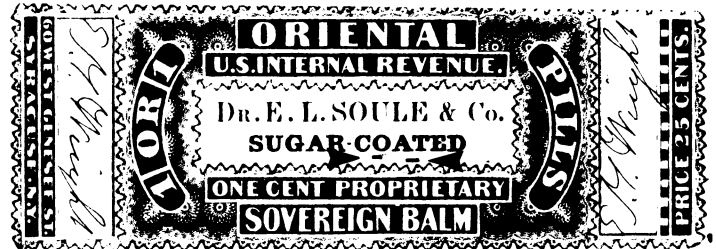


Sovereign Balm of Life.

DIRECTIONS. For sudden attacks of acute diseases, take from 2 to 5 pills, according to the constitution of the patient, and repeat the doses in 4 or 6 hours, as circumstances may require, until a crisis operation takes place. For cleansing the stomach and restoring a healthy digestion, purifying the blood, to reinvigorate the perspirative organs and to regulate the action of the bowels, 10 or 2 should be taken every 10 or every other night for a week or ten days, as a little experience will dictate.

Health, a great Earthly Blessing!

11



Sovereign Balm of Life.

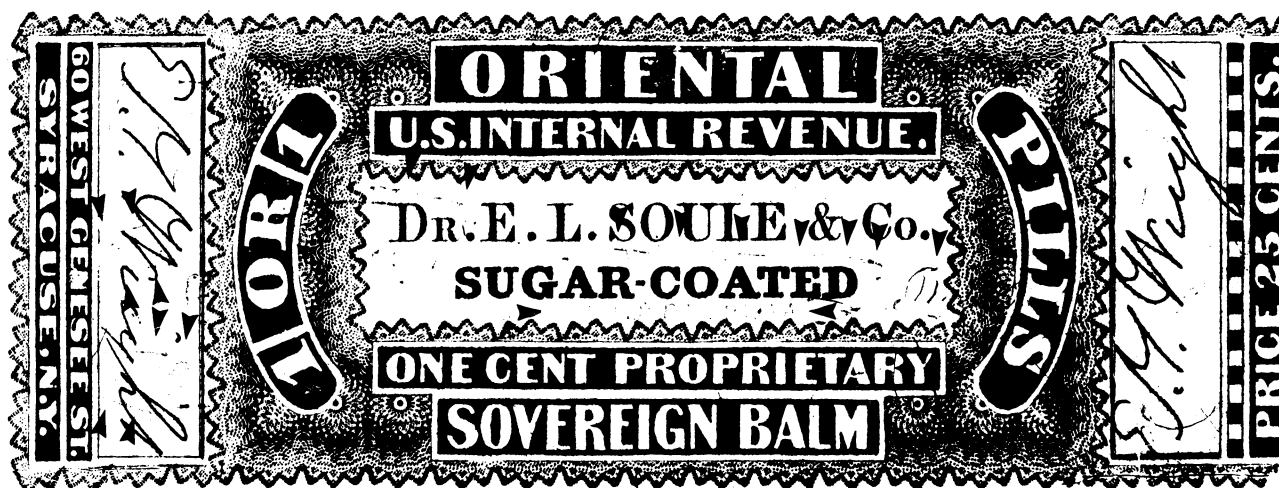
DIRECTIONS. For sudden attacks of acute diseases, take from 2 to 5 pills, according to the constitution of the patient, and repeat the doses in 4 or 6 hours, as circumstances may require, until a crisis operation takes place. For cleansing the stomach and restoring a healthy digestion, purifying the blood, to reinvigorate the perspirative organs and to regulate the action of the bowels, 10 or 2 should be taken every 10 or every other night for a week or ten days, as a little experience will dictate.

Health, a great Earthly Blessing!

12

PHILADELPHIA. 1

m



## Sovereign Balm of Life.

**DIRECTIONS.** FOR SUDDEN ATTACKS OF ACUTE DISEASES,  
TAKE FROM 2 TO 5 PILLS, ACCORDING TO THE CONSTITUTION

The 1¢ X. Bazin essay foreign entry on the Soule,  
Syracuse stamp.

No analysis or argument for assigning the location of each of the 12 cliches in the plating to its proper location on the plate was with the notes. Presumably it was well fixed in Turner's mind. Obviously from the stamps at hand he had had access to much more material than in the lots purchased from the estate. What follows therefore is my reconstruction of the argument which may have led Turner to the position assignments given. The argument only involves those marks designated by lower case letters.

Entry of each position on the plate apparently was facilitated by an initial subdivision of the plate into four quadrants. The right and left halves are separated by a the cross **m** below the Butler & Carpenter inscription 1, which definitely assign positions 10 and 11, and the layout dot and line **f** shown on what is latter seen as position 2. The upper and lower halves are separated by a heavy layout dot and faint line **h** exactly centered vertically on what will be assigned position 5. It is below the word "Balm" and above the "Directions" box. The top of the plate no doubt had markings which were lost when the sheet was cut into individual wrappers but layout dots and lines **b** and **d** just above the stamp design are seen on wrappers assigned positions 2 and 4. Marks **b** and **f** probably define the location of position 2. Wrappers from positions 2 and 3 have like appearing dots **c**. Since 2 is assigned, this locates 3. The widely spaced matching position dots **a** (more likely from flaws in the metal of the plate) on generously cut copies tie 1 and 2 together. There is a similar situation for positions 5 and 7; dots **j** tie this pair as neighbors and the vertical pair of dots **i** on positions 5 and 6 tie this pair together. The Turner notes on the position 3 sheetlet in-

dicate the "scratch is above #7" and this could only be assigned if remnants of the ends of the scratch **g** were found in the upper margin of a copy of 7 with adequate selvage above the stamp design, but no copy is at hand cut amply enough to show this. It is thought that this must have determined position 7 and therefore positions 5 and 6. It also places 5, 6 and 7 in the second row and the earlier assignments of 1, 2 and 3 in the top row.

The heavy horizontal line below the design on 9, 10, 11 and 12 places 9 and 12 in the bottom row. A vertical pair of dots **k** wide of the stamp design are found on some copies of both 9 and 10 depending on how they were cut. As position 10 is assigned this locates 9 and 12 falls into its place.

Only positions 4 and 8 remain to be allocated. Probably 4 was assigned its position in the top row on the basis of the layout line **b** and position dot **e** at top right. It is to be noted that 4 has a weak double transfer at left of the stamp design.

The position 3-7 relationship also distinguishes 1 from 3. Turner vacillated in assigning positions 5 and 8 judging from earlier crossed out assignments. However if one ties 5 to 6, as seems reasonable based on the evidence, 5 can't be 8 and the issue is settled.

The creme de la creme we have kept to the last as is fitting. Turner, in plating RS227, needed to locate a number of constant plate flaws, layout lines etc. to distinguish one cliche from another. A wealth of detail turns up under a good lens and there on one Soule cliche, position 1 in the plating, were remnants of an earlier guest on the plate. Since finished plates were retained for any possible future need,



The 1¢ X. Bazin essay. It is this essay that appears as a foreign entry on the Soule & Co. plate.

the few which were abandon, perhaps for want of payment of the cost of the engraving etc. were subject to scrap or re-use. There were a small number of unissued private die stamps which got as far into production as the final plate. X. Bazin & Co. had four such of like design in 1, 2, 3 and 4¢ denominations, and indeed sheets of the 1, 2 and 3¢ denomination stamps were printed but the whole lot of the stamps except for a few copies of the 2¢ were destroyed in 1867 (Toppan et al. pp. 317-18). A proof of the 1¢ Bazin stamp is shown.

Evidently the X. Bazin 1¢ plate was resurfaced when it had not been availed of and after resurfacing was used as the plate for the Soule, Syracuse wrapper. The resurface job was not completely perfect and examination of copies of plate position 1 show a ghostly remanent of the Bazin image: most prominently in the foliate ornaments at the right end, the lettering PHILADELPHIA, and the left numeral 1 with its deeply engraved background grid.

Thus, after 100+ years we recognize another foreign entry on a private die stamp (cf. RS179t). Very nice fallout from a plating study and nice going George where ever you are!

#### Acknowledgement:

This account could hardly have been possible without the alertness and cooperation of Eric Jackson, both of which are greatly appreciated.

#### References:

- Holcombe, Henry W., *Patent Medicine Tax Stamps*, Quarterman Publications Inc., Mass., 1979, pp. 480-4.  
 Kalleher, Daniel F. & Co., *Catalog 546 Sale*, July 17-18, 1980, p. 76.  
 Toppan, George L., et al., *The Boston Revenue Book*, Quarterman Publications, Inc., Mass., 1980.  
 Turner, George T., *Essays and Proofs of United States Internal Revenue Stamps*, Bureau Issues Assoc., Inc., Mass., 1974, pp. 282-5.

## Tin Foil Tobacco Revenues

by Alan Hicks, ARA

In an effort to write a complete and up to date catalog of the tin foil tobacco wrappers, I am attempting to weed out possibly incorrect listings in past catalogs. I want to compile as accurate a listing of these stamps as possible. It is, therefore, necessary to check the accuracy of past catalogers. If anyone in the ARA membership has copies of any of the tin foils listed below would they please contact me at 11 Warren Place, Brooklyn, NY 11201 with the relevant information.

#### Issue of 1868 Class 32 Cents One-Half Ounce

Allen, Reynolds & Co. ....	"Indian Weed"
Allen & Dunning .....	"Indian Weed"
Allen, Tibby & Co. ....	"Indian Belle"
Goodwin, Wm. H. & Co. ....	"Plantation"
Langenbach, C. ....	"Planet"
Lichtenberg, G. B. ....	"Violet"
Miller, Mrs. G. B. ....	"Grape"
Watts, H. H. ....	"Virginia Leaf"
Weed & Co. ....	"Velocipede"
Edmonston, S. S. & Bros. ....	"Currency"
Gillender, Arthur & Co. ....	"Amulet"
Gillender, Arthur & Co. ....	"Anderson's Solace"
Kenny, Lewis. ....	"Senex"
Kenny, Lewis. ....	"Veteran"
Lichtengerg, G. B. ....	"Morning Glory"
Lorillard, P & Co. ....	"Bright Golden Century"
Scheider, Joseph. ....	"Cupid"
Franklin Bros. ....	"Pleasure"
Warnick & Brown. ....	"Aromatic Cavendish"
Miller, Mrs. G. B. ....	"Queen of the Valley"
Langenbach, C. ....	"National"

Just a reminder to note that the manufacturers name appears in the date cancellation circle overlapping the stamp.

In addition, if anyone has copies of foils of this issue not listed by Bartlett and Prevost, I would like to know about them.

I will publish similar lists of questionable foils for the various series from time to time.

# National Savings Stamps

by Prof. K. D. Singh, ARA

First government Savings Banks were opened at the three Presidency towns of Calcutta, Bombay and Madras in 1833, 1834 and 1835 respectively. These banks were announced as intended for the investment of Savings of "all class British and native". Between 1863-65 management of savings banks was transferred to British Presidency Banks. Initially the deposits were limited to Rs.500/- and when the balance reached this sum it was invested in a government loan. The limit was gradually increased to Rs.3000/- with an interest at 4%. As it was found that many people deposited a maximum amount, a rule was brought in prohibiting the deposit of more than Rs.500/- in any one year of account.

In 1870 district savings banks were installed at all parts of India except Calcutta, Madras and Bombay. The limit to deposit were fixed at Rs.500/- a year with a total of Rs.3000/- and interest at 3¼ percent was fixed. In Decem-limit of amount was raised to Rs.5000/- and interest at 4 1/6 percent.

The proposal to establish postal savings banks along these lines met with great opposition especially from the Comptroller General. The same arguments were given which were brought out by the opponents of the post office savings bank bill in England when Gladstone managed to get this wise and beneficial legislation through both the Houses in 1861. In 1882 the first post office savings banks were opened in every part of India except Calcutta, Bombay and Madras. On April 1, 1886, district savings banks were abolished and the balance transferred to post office but the local government savings banks at Calcutta, Bombay and Madras remained in the hands of Presidency Banks until October 1, 1886.

The history of post office savings banks in India has been one of continuing prosperity and expansion right from 1882. The balance on March 31, 1914, was more than Rs. 231 Million. As the money belongs largely to small depositors who can demand immediate payment, the bank is placed in a very responsible position towards public. The balance as of March 31, 1970 was Rs. 9,883,100,000.

The out-break of the first world war, however, had disastrous effect on the savings bank balance. When the announcement was made that the German government had temporarily confiscated savings banks deposit in that country, a regular withdrawal ensued and within a few months about 100 Million rupees were withdrawn. The action of the Government of India in meeting all the claims in full did a great deal to allay public fear and a certain amount of money came back later in the year. The recovery would have been quicker but for the large sale of Five Year Cash Certificates in 1917-18 on behalf of the war loan.

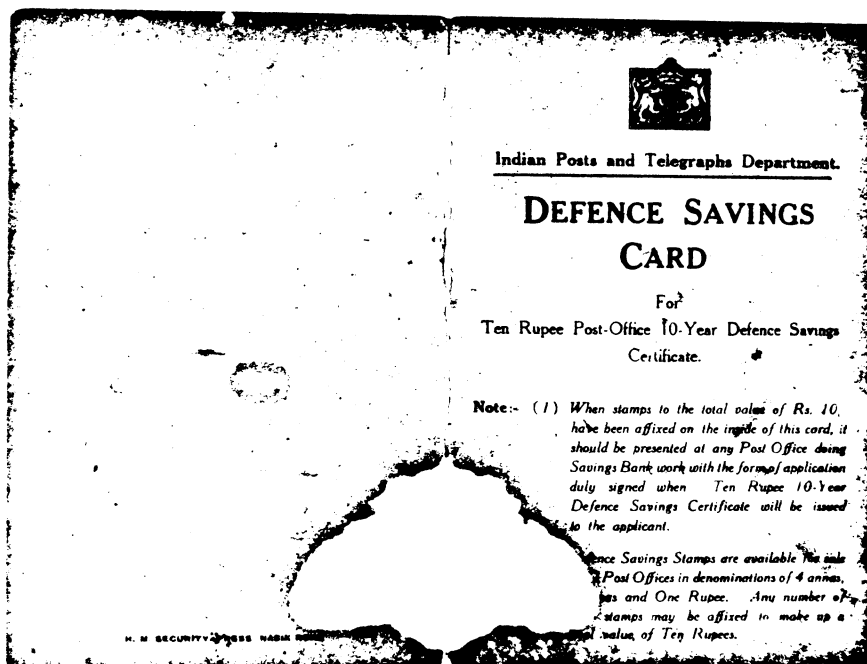
It has not been yet established as to when the system of savings bank stamps was introduced to generate the hobby of saving and thrift amongst the growing children. Probably the idea of savings bank stamps has its roots in stamp collecting since this hobby was having a good deal of following amongst children. Hence with an intention to link small savings with the hobby of children the government introduced the national savings stamps.

I have been able to so far collect three different issues of these savings stamps of India.

## FIRST ISSUE:

The earliest example of stamps in my collection are the stamps with an inscription "SAVE FOR INDIA'S DE-

The outside and inside of a Defence Savings Card. The instructions appear on the front of the card with spaces for stamps inside. The inscription at the top reads "(The total value of the stamps affixed below should be exactly Ten Rupees, neither more nor less.)"



FENCE." I have 2 values — 8 Ans. and 4 Ans. affixed on a special card provided for the purpose. These stamps are approximately 20x25 mm. The 8 Ans. stamp has been printed in blue on pink paper. The perforation is 14x14. The other side (front cover) of the card though damaged by white ants clearly gives the information about printing of these cards at H.M. Security Press, Nasik Road. Thus, it can be inferred here that the stamps referred above were also printed by the Security Press at Nasik. The note on the cover of this folder gives the description for the use of these stamps. From Note 1, it can be inferred that the card was to be presented to the post office when the total face value of these stamps affixed therein was Rs.10/- which thereupon would have been exchanged for a 10 year Rs.10/- defence savings certificate. Note 2 which is partly visible on the aforesaid damaged card gives informatoin that one more value of Rupee 1/- of these stamps was in vogue which I do not possess.

## SECOND ISSUE:

The second issue probably appeared in 1944 which I infer by looking through a 10X' magnifier, the Rupee 1/- value. The coin depicted in this one Rupee stamp has year 1944 inscribed on it. I have only Rupee 1/- and 8 Ans. values of these stamps but there ought to have also been a 4 Ans. value. The size of these stamps is approximately 20x25 mm. with perforation 14x14. The color of 8 Ans. stamp is blue on white paper and Rupee 1/- value is in violet on white paper and 4 Ans. (which I do not, so far, have), could have been in red keeping in view the color scheme of earlier defence savings stamps and the later issue in decimal currency which is described later in this article.

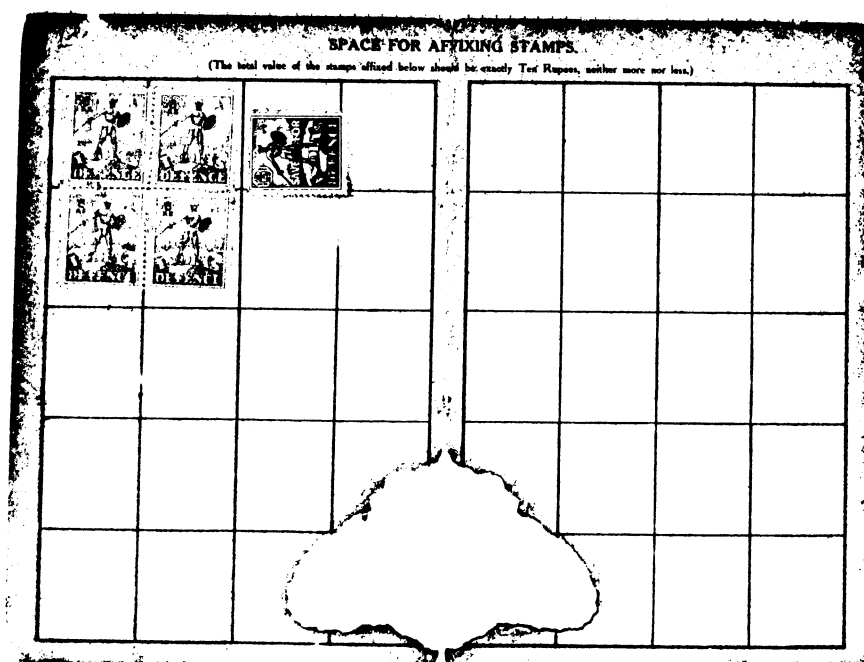
## THIRD ISSUE:

The third issue was in decimal currency under which a Rupee consisted of 100 Naye Paise. The design of the third issue was similar to the issue of 1944. The year in the coin depicted on Rupee 1/- value is 1957. Hence, it could



A block of four of the 8 Ans. first issue stamp that is affixed to the card illustrated.

be inferred that these stamps were either issued in 1957 or a little later. There were three values of 25 Naye Paise red on white paper with perforation 14x14. 50 Naye Paise  
(India — continued on page 39)



The 4 Ans. first issue savings stamp.



## The Puzzle of the Scott R55 "Re-cut Chin"

Scott's U.S. Specialized has long listed a "Re-cut chin" variety on the 50¢ ENTRY OF GOODS. In the current catalog this item is valued at \$10.00, quite reasonable considering its scarcity . . . nobody seems ever to have seen a copy!

Whenever I've heard the subject discussed amongst revenueurs, the consensus has always been to doubt the variety's existence. As I understand it, all advanced collectors who have looked into the question have been unable to uncover any such item, or even any *record* of any such item, other than the Scott entry. The Scott Publishing Company has no background information on its listing, no records. Those revenue advisors who work most closely with Scott remain unimpressed by any "re-cut chin" candidates they've seen, including those which have ended up in their own collections.

Does such a variety exist? Personally, I think not. I've looked into the subject fairly carefully and have formed some conclusions.

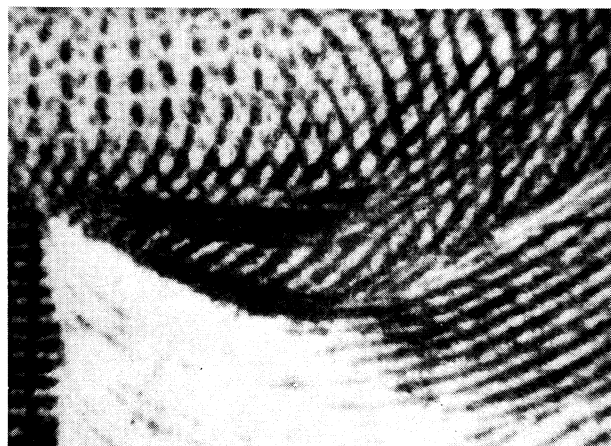
The accompanying illustrations reveal the details of George's chin as seen on three stamps. The MIDDLE photo is typical of copies which collectors have advanced as possible chin re-cuts. Notice the relatively strong horizontal strokes under the chin. Actually, such specimens are quite commonplace. Furthermore, they plate to many and various positions rather than to any particular position. I believe that such chins, rather than representing re-cuts, actually represent the intended and normal appearance of the stamp.

The great majority of R55 copies, however, show these strokes less distinctly, as in the BOTTOM photo; and so it has come to pass that stamps like that in the BOTTOM photo are considered "normal," while some like that in the MIDDLE photo have been tentatively labeled "Re-cut???" by those who have been lead to believe that such a variety exists.

Close examination of many copies of both types has convinced me that there is no difference between the two, other than the fact that those particular marks sometimes printed strongly (e.g., MIDDLE) but usually printed more weakly (E.G., BOTTOM). *There are no new, re-cut strokes* in evidence; merely the selfsame engraved details variously printed.

The TOP photo is of a proof. Here we find precisely the same strokes in stronger, fresher and clearer form. My guess is that these particular marks are rather broadly and shallowly engraved. Resultingly, they held ink rather indifferently and they wore relatively quickly. Also, if indeed these strokes were shallow in the die, they would have tended to transfer inconsistently onto the roll, and into the plate.

Looking at the proof, it is possible to imagine that these heavy-handed swipes were an engraver's after-thought, a quick, somewhat sloppy strengthening of the shadow area under George's chin. Probably the very incongruity of these clumsy horizontal strokes misled some forgotten, perhaps prominent,



earlier collector into labeling a clear copy of his collection as a "re-cut chin" variety. His information found its way into Scott, and we've all been searching for such a variety ever since! (A final observation: these chin strokes are not unique to the 50¢ ENTRY . . . take a look at the other First Issue revenueurs.)

## An R15 Plate Number Reported

Almost 457 million of the 2¢ U.S. INTER. REV. stamp (Scott R15) were printed, from at least 9 (some say at least 13) plates. The various re-entry states of these many plates present mind-boggling difficulties to would-be platers. Most such quit quickly.

# India



The 8 Ans. and the Rupee 1/- of the second issue.



The 25 and 50 Naye Paise and the Rupee 1 stamps of the third series of savings stamps.

in blue on white paper and Rupee 1/- in violet on white paper.

The use of these stamps to mobilise small savings in India has been abandoned and these stamps are no more on sale in any post offices in India which are doing savings bank business. However, some of these stamps may still

be lying buried in the stocks of some post offices in India. Interested Indian philatelists may try their luck in their home town post offices.

I would like any further information that ARA members may have. They may correspond with me on the address in the masthead.

## Positions

The situation seems incomprehensible, at least until sophisticated computerized analysis can be applied to the task. All research on the stamp, from the "Boston Revenue Book" on down through Train, Hamilton, and Turner has noted that no R15 plate numbers have been seen, and none believe to have been used. Behold, then, the pictured HStr 4 (Positions 207, 208, 209, 210) bearing the number "299", submitted by ARA'er Joe Novosel. Anybody else have R15 plate numbers to report?

### New Varieties Logged

Among newly-confirmed plate varieties are a double transfer to the NNW on the 20¢ FOREIGN EXCHANGE (shows at TOP and BOTTOM, especially along the LEFT); a two-way (i.e. North and South) shifted transfer copy of the \$3 CHARTER PARTY; and, of particular interest, a 2¢ PLAYING CARDS variety which has been identified by ARA plater Dick Celler on both the blue (Scott R11) and orange (Scott R12) stamps. As the 2¢ PLAYING CARDS is a stamp

which offers precious few plate varieties, the discovery of a new one is worthy of note. Dick's find involves certain dot-like markings in the TOP margin above the "U.S. INTER. REV." label. While at first blush looking like little more than stray blemishes, analysis has led to the conclusion that these marks most probably are remnants of the lower portions of several letters from a "PLAYING CARDS" label! Now the question becomes whether this misplaced entry is unique to one plate position; or whether, as with the 1¢ and 2¢ EXPRESS plates, for example, we can find further evidence indicating an erased and freshly-entered plate. Anyone looking for a new research project?

(Department of late-breaking news: Brian Bleckwenn reports that he has found a similar "bottom-label-traces-in-the-top-margin" variety of the 2¢ PROPRIETARY, both in blue (Scott R13) and in orange (Scott R14). Each example Brian has seen has been a top row copy, which suggests the possibility that the variety may be the result of rocking too far with a multiple relief transfer roll.)



# Revenue Stamp Paper Update

by Joseph S. Einstein

First, a Michigan member who is an avid collector of RN material, sent a photocopy of a Brown Vtype with printed redemption and the remark 'Now there are at least TWO cut squares of V2a'. The photocopy shows that this item was cut from a life insurance policy of the North American Life Ins. Co., which is just as it should be.

Next, a Massachusetts collector sent a photocopy of the Erie Railway Co's release from which had been printed for use in the 1860's (this example had never been used) bearing RN-P5 in place of the usual Q 1. This is the first such reported and has to be classed as a Discovery Copy. Good going! Now, if others can be found?

And now comes a crusher. Many of us have sought and paid well for copies of the famous L.H. Hershfield & Bro. checks and drafts. Well, get set for this! A find of approximately 1400 Prospector and Dog vignette checks and drafts, mostly used at Helena but several from Virginia City, M.T., all bearing RN-B1 imprints, about 425 pieces of Prospector with pick on shoulder and riffle in hand and close to 1600 of the 'Woman and Ship' drafts, face print by ABN Co., generally later and have G 1 imprints with some dates as late as 1880 has been reported. When the member who reported this first learned of it, he went to the source (Historical Society, it is believed) and secured a large box containing the following: 44 drafts bearing D9 with over-

print 'GOLD' in metallic ink and payable to Anglo-California Bank plus 16 as listed but payable to Bank of California; 225 or so with C 13 payable in current funds and 30 or so ditto but payable in 'GOLD COIN'; a mere 400 or so drafts, current funds and nearly half of them payable in Gold Coin — all from Helena and bearing RN-B 1. Add on some 200 Virginia City drafts (originals) and over 100 from Helena (originals) all with B 1. Then, this fellow listed separately what he calls "the good stuff" — 14 Helena B1 duplicate drafts; 15 or 16 Virginia City duplicate of which 9 were altered in pen-and-ink to read "HELENA"; 4 Helena C 13's, one of which is a Third of Exchange; the by-now famous RN-B 1c draft; the second known Second of Exchange, face by ABN Co. but with adhesive revenue stamp; a few more C 13's, 6 or 7 B 1 time drafts and a sprinkling of better vignettes and bank names (no good imprints) and a few good vignettes on checks and drafts without any RN imprints. Really, a tremendous haul! From now on, everyone should watch his bidding for Hershfield items, wouldn't you agree?

Finally, there is word that the report is in hand from the last big name collector. Only four years behind the call but is welcome all the same. It is hoped that the list will be received soon so that can appear in the addendum to be prepared later this year.

## France: The 1980 Hunting / Fishing Stamps

by Henri Janton, ARA

The designs, for the most part, are similar to prior issues. All stamps are watermarked AGT multiple.



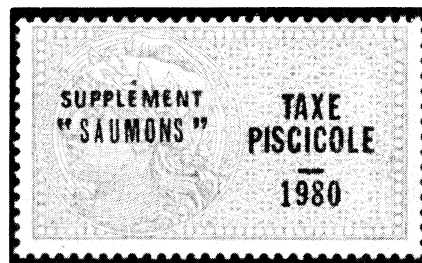
### HUNTING ISSUES

Type of Timbre Fiscal, 36x21 mm., perf 14x13½; all lettering in black. All inscribed "Valable jusqu'au 30 juin 1980" Valid until . . .)

Basic Color	Inscription
Blue	GIBIER D'EAU
Light brown	VALIDATION DEPARTEMENTALE
Orange	VALIDATION COMPLEMENTAIRE NATIONALE
Rose	VISA ET VALIDATION NATIONALE
Light green	VISA ET VALIDATION DEPARTEMENTALE

### FISHING ISSUE (TAXE PISCICOLE)

Type of Timbre Fiscal, as above, without rectangular frame,



inscribed in black TAXE PISCICOLE / 1980. All inscriptions in black.

Basic color	Inscription
Violet red	ORDINAIRE
Blue	SUPPLEMENT
Rose	SUPPLEMENT / "SAUMONS" (Salmon)



Design modified, rectangular frame, inscribed D.P. lower left

(France — continued on page 44)

# Literature in Review

*Publishers, authors or distributors of books, catalogs, periodicals or other publications about revenues or cinderellas who wish their works reviewed should forward a copy to the Editor, Box 56, Rockford, IA 50468. A second copy for the ARA library would be appreciated.*

**Revenue Unit Columns from The American Philatelist**, edited by Beverly S. King, Justin L. Bacharach and George T. Turner. Subject and Author index by R. F. Riley, 237 pp, 6 x 9 in, hardbound. Quarterman Publications, Inc., 5 South Union Street, Lawrence, MA 01843. \$35.

Between February, 1928, and January, 1942, *The American Philatelist* published 106 columns under the heading of the APS Revenue Unit. This unit was the successor to The United States Revenue Society (1907-1916). According to Richard Riley, who assembled the clippings for this reprint, the USRS membership peaked at 143 members and that the APS Revenue Unit's membership probably never exceeded that by much.

The major portion of the book deals with U.S. First Issues, with lesser space devoted to the other issues and the special classes. There are only two items listed in the foreign revenue section of the index.

At the time the articles were being written there was much activity in plating the First Issues. Many of the items in the columns describe and sometimes illustrate major finds in the area of plate varieties such as cracks, double transfers and major scratches. Unfortunately, what is now happening is that many of these are being rediscovered (the re-invention of the wheel?) and these rediscoveries are being published since few are aware of the earlier reports. This reprint is doing a great service to fiscal philately. The articles were not even indexed until Riley's index was published in the *Philatelic Literature Review* in 1979.

Other topics include playing card precancels, revenues as postage, postage as revenues, insurance cancels and paper, perf. and watermark varieties. Among the authors (in addition to the column's three editors) are Frank Applegate, Jere Hess Barr, Howard Beaumont, C. W. Bedford, C. H. Chappell, Henry Holcombe, Morton Joyce and Harry Konwiser.

Almost everything was reproduced from original clippings, and all photos were reproduced from originals. As result everything appears as though it were new and not a reprint. At least 75% of the material is of lasting value while the other makes interesting reading and helps to fill in some of the history of our hobby. A must for early U.S. collectors and recommended for all revenue collectors.

Kenneth Trettin  
**Minkus New 1982 American Stamp Catalog**, Edited by Mark Rosenstein. 408 + viii pp. 6 x 9 inches perfect bound. Minkus Publications, Inc., 116 West 32nd Street, New York NY 10001. \$9.95 at many dealers.

Our concern with this catalog will center on the 36 pages headed Revenue Stamps. While the listing in this catalog is more simplified than the other catalogue, it is done so purposely. Listings are made only for single stamps rather than multiples. For those unfamiliar with the Minkus listing it is arranged much the same as Forbin; that is, the first issues are grouped according to title rather than denomination. The Proprietary and Playing Card titles are placed in the Proprietary and Playing Card sections — and rightly so since these two titles were never authorized for

indiscriminate use on various classes of documents (although such usage can be found).

Illustrations are far superior to those in the postage section of the catalog. The paper is a quality heavy offset stock. The layout is clean and easy to follow.

Now again I have to point out that in a catalog review, it is the prices in which everyone seems to be interested. Generally, Minkus is more conservatively priced than Harris or Scott. Their introduction states that an attempt is made to price the stamps at levels at which the stamps normally sell. (Obviously, revenue collectors should be aware that condition and cancellations greatly affect revenue prices.) Stamped revenue paper, proofs, private die stamps and some of the lessor specific use stamps are not listed. Selected price comparisons will be made in the following review.

This catalog should not be overlooked by the U.S. revenue collector. It is definitely superior to the dealer price list catalogs and should be considered at least as an alternate year catalog for those who do not purchase a new catalogue every year.

Kenneth Trettin  
**Scott Specialized Catalogue of United States Stamps 1982**, edited by William W. Cummings, 790 + xxxiv + 1-34 + advertising pages, 6 x 9 1/4 inches, perfect bound. Scott Publishing Co., 3 East 57th St., New York, NY 10022. \$18 at many dealers.

There are several changes in this year's edition. Scott apparently heeded the demands of collectors and all of the heavy stock advertising pages are at the front and back with all of the tear out reply cards in the very back. Thank you, Scott.

The other changes are major for the revenue collector. First, the Ryukyu Islands under U.S. administration have been added. Those listings are of minor importance except for those on pages 743 — a listing of 31 varieties of revenue stamps. This is just basic listing, hopefully ARA members will be able to help expand this into a specialized listing.

The second major change is a reorganization of the \$200 Firearms Transfer Tax stamps. RY2 is divided into three listings, i.e.: RY2 the current variety, RY2a the original variety and RY2b the second variety. Though not in proper sequence the listing with its separate pricing is a great improvement (\$250, \$2000 and \$750 all unused).

As mentioned above, prices are the reason anyone bothers to read a catalogue review. So for those of you who have stuck with it to this point here are few:

Stamp	Minkus		Scott	
	1982	1981	1982	1982
1862 \$1.60 For'n Exc.....	\$ 55	\$ 60	\$ 65	
1862 \$50 USIR.....	60	65	75	
1865 \$200 USIR.....	375	400	475	
1871 1¢.....	10	16	18	
1872 1¢.....	11	12	15	
1875 Liberty head roul.....	4	5	7.50	
1935 Duck, pl bl.....	4750	5000	7000	
1940 Duck, pl bl.....	1050	900	1200	
1979 Duck, plbl.....	95	75	75	

Little more need be added. Experience dictates it's hard to be a U.S. collector without at least an old copy.

Kenneth Trettin

(Literature — continued on page 44)

## YOU ARE INVITED

to submit you name in nomination for any of the elective offices of the ARA which will become open for voting in our June election, effective date of assumption of post Oct. 1, 1982. In order to enter, you must obtain a nominating form from the Secretary, obtain the signatures of 10 members in good standing and have it back to Mr. Miller by the beginning of May, in order that the ballot may be prepared. Those posts eligible for new (or old) blood will be: President, VP, Secty., Treas. and one each Eastern, Central and Western representative. You are urged to offer your services to the organization. Mr. Miller's address is 1010 South Fifth Ave., Arcadia, CA 91006.

## ITEMS OF INTEREST

...J.J. Gallou, of ARA France, sent along this interesting stamp, which is unissued, and the following comment: "This is a non-emitted TIMBRE DE COMBATTANT. It was intended to raise a tax here on



the pensions of the veterans of the war 1914-1918, but proved very unpopular, and was rejected by the Assembly." The stamp's vital signs are: Dated 1934 (Decree of), no denomination shown, blue black, 24.5x7.5 design size, perf 13½ and unwmkd. Our thanks to Mr. Gallou for the stamp and the information.

...Mr. W.C. Wenten (283 High Ridge Rd, Fairfield, Conn 06430) writes that he would be most interested in corresponding with anyone who can furnish (his) home-town cancels (ESCHWEGE, Kurhessen, Germany) on German revenues. Please write directly.

...We note that Chester Callen has donated a slide lecture to the Society of Israel Philatelists titled "Large Court Fee Stamps of Palestine". The program is for loan to any organized group. Please write directly to Dr. Albert Friedberg, 31715 Vine St.,

Willowick, OH 44094, for further details.

...In hand (here) a fotocopy of the HANDBUCH DER MUNICIPAL-STEMPELMARKEN ITALIENS (Pt. 1) by Emerich Doczkalk, taken from the German publication DER STEMPELMARKE of 1910. This Part I effort covers the start of the Italian municipal towns beginning with A, to page 34. Can anyone provide copies of the Handbook beyond that first part, or information that no more sections were published? Data sorely needed for an ongoing ARA project. Please send your advice etc. to this office.

...FREEBIE TIME: In return for 20¢ mint US postage, you will receive a pinch of TAIWAN fiscals, ON PAPER, AND WITH MUCH DUPLICATION. Limit one-half ounce. Overseas airmail will take 40¢ in mint US stamps. Directly to me, please.

## KUDOS

...To *William M. Fitch* whose exhibit of "US Private Proprietary Stamps" recived a Gold at FLOREX '81 in Nov. at St. Petersburg, FL.

...and to *Charles J. Reiling* whose exhibit "Commonwealth of Pennsylvania Tax Stamps" received a Vermeil at the same show.

## COMMENTARY: WE'LL TRY TO HELP IF YOU WILL

In the October, 1981, edition of TAR there was a questionnaire soliciting your inputs, even anonymously, on a number of areas pertaining to the journal, intended to give us a feel as to what you, the normally silent majority, would like to see change, be omitted, be enlarged, be added, etc., within these pages. We have received (as you are aware) a number of complaints AS WELL AS a number of plaudits, and, in some cases, in direct contradiction. I have said before that we cannot please everyone, in view of your diversity of interests. In responding to this questionnaire, you can help us get a consensus of what would (largely) please the membership. If you haven't...please fill in the papers and ship them off to our Editor. Be sure to check the item marked I WILL CONTRIBUTE PAPERS and then do so. That old problem about not being able to publish what we don't receive? It still exists.

## Revenue Paper of Canton Berne Switzerland

Donn Lueck has indicated the following additions should be made to his article in *The American Revenuer* 33, 116-19 (1979). A 2 batzen value should be added to the values listed for Figure 2 and a 30 rappen value to the entry for Figure 18.

A new type of preprinted revenue paper has been found on a document dated 1937. Similar to Figure 6, the Bern coat of arms is shown in a modified shield with shorter wreath. It is inscribed "Canton" (spelled with a C rather

than K) at left and "Bern" at right of the shield. The circle at upper right is inscribed: Stempel / 3 Rapp. In addition, a document with the 10 rappen value, Figure 14, dated May 7, 1872, has been found, thus fixing the period of use more accurately.

The value given in the text for Figure 11 should be corrected obviously, to 5 T to correspond with the value seen in the figure.

### 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.

WILLIAM APSIT 3704, c / o I.P. Sharp Associates, Box 481, Exchange Tower, Toronto, Ont M5X 1E3, Canada, by B.M. Abrams. Baltic states.

KEVIN DOBBINS 3701, 5446 Baumgartner Rd, Mahlville, MO 63129, by APS. US first 3, documentaries, proprieties, future deliv, silver tax; variations of R5.

GREGORY FLYNN 3698, PO Box 30077, Lowrey AFB, CO 80230, by Michael E. Aldrich. US Scott-listed revs, telegraphs, locals.

R. N. KAPOOR 3699, 3-M / 7600 Shore Front Pkwy, Arverne, NY 11692, by G. M. Abrams. Collector / dealer - revs, court fees, all fiscals.

WARREN I. KELLY, JR 3708, 417 Sophia St., River Ridge, LA 70123, by Michael E. Aldrich. All revs and BOB.

HARRY E. KRISTIANSEN 3709, PO Box 49, Potsdam, NY 13676, by Michael E. Aldrich.

FRED B. PISTER 3710, 5892 Troy Villa Blvd, Huber Heights, OH 45424, by Larry Ohn. US fed and state, incl M&M, tobacco; Canada and GB Victorian images.

H. HANSELL RITTER 3705, 68 Heatherwood Hills, Norristown, PA 19403, by G. M. Abrams. US revs and related US items.

ALLEN W. SCHULTZ CM3706, 38336 N. 17th St E., Palmdale, CA 93550, by Michael E. Aldrich. Mainly US first 3, documentaries and proprieties, M&M, wines, tobaccos.

HARVEY W. SCOLNICK 3707, PO Box 139, Randolph, MA 02368, by G. M. Abrams. US.

GEORGE G. SMITH 3702, 1674 Beacon St, Brookline, MA 02146, by Michael E. Aldrich. Collector / dealer, Brookline Stamp Shoppe; collects M&M.

EDWARD C. WELSCH 3703, 611 Markus, Lufkin TX 75901, by Sherwood Springer. Collector / dealer - US revs Scott and non-Scott.

DAVID A. WESTFALL 3711, 27710 Cordoba, Apt 2305, Farmington Hills, MI 48018, by Eric Jackson. All BOB.

STEPHAN ZEIBA, JR 3700, PO Box 888, College Park, MD 20740, by G. M. Abrams. Collector / dealer, Zeiba World Enterprises, Inc. - state duck stamps, other revs.

DAVID ZYBKO 3697, 918 Providence Place, Lexington, VA 24450, by Michael E. Aldrich. US revs.

Highest membership number assigned on this report is 3711

### NEW MEMBERS

Numbers 3651-3669

### APPLICATIONS FOR REINSTATEMENT

MAXWELL M. KALMAN 1103, 3111 N. Ocean Dr, Apt 806, Hollywood, FL 33019, by G. M. Abrams. World revs.

SUPERIOR STAMP & COIN CO., INC (Michael Orenstein) 1456, 9301 Wilshire Blvd, Beverly Hills, CA 90210, by John S. Bobo. Dealer, incl taxpaid, narcotics.

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(Continued on next page)



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## Literature in Review

Continued from page 40

**Collecting Stocks and Bonds, Vols. I, II and III**, by George H. LaBarre, 108, 128 and 132 pp, 8½ x 7¼ in, card cover. George H. LaBarre Galleries, Inc., Box 27, Hudson, NH 03051. \$4.95 each, \$2.95 ea / 10, \$1.95 ea / 100 from the publisher.

Scripophily as pointed out by the author is the collecting of stocks and bonds. In reality it can be a combination of fiscal philately, autograph collecting, history, art and security printing. The author provides a short varied introduction into each volume giving hints into collecting, pricing, grading, sources, issued vs. unissued and investments.

It is really hard to say if this is an expansion of the field of collecting revenue stamps and stamped paper or if it is an expansion of the paper money field — in reality it probably is an expansion and meeting of both.

With the exception of the two page introduction in each volume, these books are an illustrated priced guide to stock and bond certificates. Each is illustrated, mostly four to a page but often fewer. The ages range from the late 1700s to the mid 1900s. Prices range from about \$3 to several thousand. Each volume is arranged in groupings of railroad stocks, bonds, mining stocks, bonds, general stocks and bonds.

Obviously, what is shown is just a sampling. LaBarre estimates there are at least 200,000 different railroad stocks from just the U.S. (to which these books are limited). Many of the certificates illustrated carry revenue stamps or are on stamped revenue paper.

If your interests lay in this direction, these books can form an introduction as to what is available. Their quality reproductions show what is available and can help chart directions you may wish to follow.

Kenneth Trettin

## France

and TAXE PISCICOLE 1980 upper right. 35x21.5 mm.,  
perf 14x13.

Basic color	Inscription
-------------	-------------

**Bright orange** PETITS ADJUDICATAIRES ET PERMISSION-  
NAIRES GRANDE PECHE

Pale yellow **PERMISSIONNAIRES DE PETIT PECHE ET  
COMPAGNONS**

**Bright green ADJUDICATAIRES ET CO FERMIERS**

## The Secretary's Report

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Earl Wickman  
Joe Wiesmeier  
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C. H. Willis  
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## MEMBERSHIP SUMMARY

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Applications for reinstatement .....	2
Dropped NPD .....	261
Current membership total .....	1543



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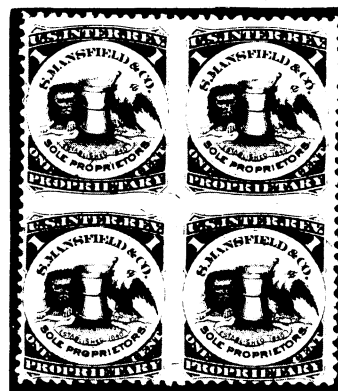
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