



# The American Revenuer

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**E**lusive, scarce, never even heard of such a thing — terms used to describe the U.S. Cotton tax stamp on parchment paper. They are definitely one of our common taxpays. For more, see page 75 inside this issue.



◆ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

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# THE AMERICAN REVENUER

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# The Editor Notes . . .

...that your attention is called to two small articles in this issue written by Martin Erler. They illustrate items never before pictured in any philatelic publication. Martin has more never before seen or even heard of items in store for us in the future.  
...that word has been received that ANPEX 82, to be held in Brisbane, Australia, Oct. 11-17, 1982, will accept competitive exhibits in Group 6 as follows: a. Revenues, B. Railway Stamps, C. Local Post & other Cinderellas. For a prospectus contact ANPEX 82 Secretary, GPO Box 1449, Brisbane, Qld,

## The Taxpaid Letters

*(The following letter is one of a series ostensibly written by a senior revenue collector to his nephew. Rather it is actually written by a late member of the ARA or not is immaterial; the letters are both entertaining and enlightening. The series began in the March, 1982, issue of TAR . . . kt)*

### Letter 2

Dear Decal:

The accounts of your successes and delight in adding to your personal collection of revenue stamps in the various categories in which you specialize was most heartening. I am glad that you have been so successful in rapidly expanding your collection.

In adding to my own collection I have never ceased to be amazed on the one hand at the enormous sums of money filched from the taxpayer as revealed by the high denominations of some tax stamps, or on the other, at the depths to which the tax collector will descend in taxing everything but the air we breathe.

I was elated with the news that you have begun work on a potential convert to the glories of fiscal philately. From what you relate about this chap, whose name you neglected to tell me, you have selected well. Anyone who maintains collections of first day covers, U.S. commemorative plate blocks, Montgomery Ward precancels and in addition maintains active accounts with new-issue service for the latest Iron Curtain and Third World wall paper issues certainly needs to be converted.

You have, however, right at the outset, taken the wrong tack. As you relate in your letter you have made deprecating comments to him about what he regards as his bibles, Scott, Minkus, etc., and some of their inconsistencies and worse yet, you have extolled the virtues of some of our True Bibles, Forbin, Sissons, etc. You must realize dear Decal that matter of catalogs, literature etc. must come **after** the hook is set in the fish you are after. Remember, learning the niceties of our True Bibles and acquiring the erudition to be found in our revenue literature requires careful study and all of us well know **that** is hard work. Better now to appeal to the slothful nature of the prey and not mention the idea of literature. If set on that line he might discover something interesting about the dreadful postal material he collects and that would defeat our purpose.

Let me suggest a ploy which you might use in a most successful way. You have mentioned his collection of first day covers. Thus next time a "commemorative" which has a topical appearance is announced, arrange to acquire a copy of every commercial cachet available for that issue. The 50 or so to be had will cost the price of a bottle of 25 year

4001, Australia. Entries close July 4.  
...that Al Hoch of Quarterman Publications advises that he has two copies of the Holcombe Patent Medicine Tax Stamps book left. He had been selling them for \$100 each recently. These may not be sold for some time.  
...that E.S.J. van Dam has just published a new 1982 Canadian Revenue Stamp Catalog. The 52 page catalog is suppose to be updated to current prices. A copy is not yet available for review at this time.  
...that Robert Lippert will feature a Parchment Cotton Tax stamp in his May 8 auction.

old scotch but it will be worth it. When they have all been gathered in, casually mention to him that you have started a collection of first day covers and show him your collection of the 50. A day or two later after his covetousness has had sufficient time to fester but his mind has not had time to ponder the commercialism of this in any detail, announce you have changed your mind about first day cover collecting and let him buy you out very cheaply. Subsequently mention casually that you had thought it through and decided that recent counterfeiting of "good" FDCs had discouraged you. Plant the seed of suspicion." Suggest he had better examine his own collection for weeds. In a week or two call his attention to a nice offering of FDCs in one of the pulps at less than the postage of on the covers. Get the idea?

A little self realization that his has been an expensive, monotonous, meaningless ritual will most salutary to our objective. Don't at any cost bring up Earliest Known Usage ideas or he may dash off into trendy postal history studies. We want to conserve his energies in **that** direction for our own purposes later on.

My suggested approach will require some artful handling on your part, which I am sure you will be able to manage. Let me hear how you make out.

Your affectionate Uncle  
Taxpaid

## 1982 Biennial Directory

The 1982 edition of the ARA's Biennial Directory is tentatively planned for publication at the end of this summer — probably to appear with the September issue.

Please check the 1980 Directory to ensure that your name is correctly spelled, the correct address given and your current collecting interests listed. Should there be any changes please notify Secretary Bruce Miller (1010 S. Fifth Ave., Arcadia, CA 91006). Any changes should be in Mr. Miller's possession by June 1.

### ADVERTISERS

This is an opportunity for your advertisement to appear before the entire ARA membership for a full two years. The Directory is retained and referred to by the vast majority of members responding to the Editor's recent survey. Your ad in the Directory will be saved and be visible whenever that Directory is used. Please contact our Advertising Manager, John S. Bobo, 1668 Sycamore St., Des Plaines, IL 60018, for details and advertising rates.

# The Duty on Cocoa

by Josef Schonfeld, ARA

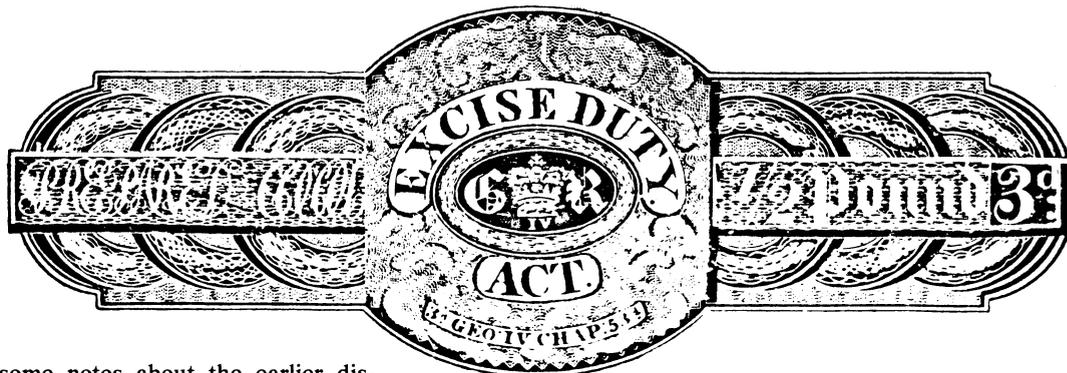
©1982 by Josef Schonfeld

An obscure and ephemeral stamp is that issued for "Prepared Cocoa" in Britain in 1822. It is obscure because it has not been mentioned in philatelic literature for some 75 years, and because it was never illustrated in the past. This stamp is ephemeral because the period of its existence was less than three years; the manner in which it was used made sure of its destruction after having served its purpose. I am pleased, therefore, that 150 years after its inception I am able to illustrate this elusive and rare stamp for the first time.

cataloguing of British fiscal stamps. But since then there has been a complete blackout; not even Forbin mentioned these stamps.

## The stamp and its printing

The illustration shows the stamp in its natural size, 142 x 50mm. It is inscribed at the left with the words PREPARED COCOA in intertwined "copper-hand" capital letters; at the right is the inscription: ½ Pound 3d.



I am also presenting some notes about the earlier discovery of this stamp, to be followed by its description and a discussion of the novel method by which it was printed. Preceding an abridged account of the taxation involving cocoa products, a description of the latter is given in some detail. This is necessary in order to convey the fact that cocoa products of the past differed from those with which we are now familiar. It will be shown that cocoa and chocolate available to-day didn't even exist yet at the time when the illustrated duty stamp for "Prepared Cocoa" was used.

## A forgotten rarity

A small note tucked away in Morley's *Philatelic Journal* of January 1904 mentioned that "Mr. A.B. Kay has unearthed a curiosity in the shape of an old stamp for a duty on Prepared Cocoa" and then goes on to describe the stamp in detail.

A committee of the Fiscal Philatelic Society compiled a loose-leaf non-illustrated catalogue of British fiscals, which was distributed among its members from 1906 onwards. This was re-published as a bound volume in 1909. A 3d stamp for cocoa is described in it, and the probability that 1½d and 6d stamps were also used is mentioned. It is also stated in a note that a duty existed prior to 1820, but that the stamped wrappers used to collect that duty are not known.

Meanwhile, Messrs. Gilbert & Koehler of Paris published in 1906 / 06 their own catalogue in which the cocoa duty stamps are listed in a similar manner.

These three and only references to the Prepared Cocoa duty stamp occurred all within a short span of time. This is not surprising since Kay, Morley, Gilbert, and Koehler were all prominent members of the FPS working on the

The center shows a crown with GR IV; EXCISE DUTY is above, and ACT below. A small curved band near the bottom is inscribed 3d GEO: IV . CHAP : 53d; this is the reference to the statute (act of parliament) by which this stamp was created (see later for details).

What cannot be seen on this illustration is the fact that the stamp was printed in red and black, by a method named after its inventor Sir William Congreve (1772-1828). The Congreve process, properly called compound-plate printing, was patented in 1820. It was a method of relief printing by which several colors could be printed at once, from one plate. The compound plate, also known as interlocking plate, was like a jigsaw puzzle in which several separate pieces interlocked to form one printing surface. To make such a plate, a design consisting of wavy bands, curved sausage-like shapes, or other similar pattern, was cut out from it first. Molten metal (probably brass) was then poured over it from the back to fill the cut holes and also to produce a solid backing for the casting. This casting could be withdrawn easily from the first plate, thus forming the second part of the compound plate. The face of the combined plate was engraved now with the design and inscription as required. A background was added, consisting of an intricate network of finely engraved lines, but this was done by means of a mechanical process known as rose-engine work. All this engraving was executed right across the interlocked plates so that, when separated, each of them showed some interrupted portions of the design and of the background. The two plates were inked separately in different colors, and then reunited for the actual printing. The register in the two colors of the fine linework is so exact that not even

modern electric-eye printing can surpass it. The overall purpose of this printing process was to prevent forgery, particularly of banknotes. Apart from this and various commercial applications, Congreve printing was employed also for other British fiscal stamps, such as paper duty labels, medicine duty stamps, and banknote duty stamps.

### Cacao (Cocoa), its products and their names

Cacao seeds or beans come from the fruit (pod) of the cacao tree, *Theobroma Cacao*. The botanical name *Theobroma*, from the Greek, means "food of the gods"; *Cacao* is a Spanish word derived from the Aztec *cacahuatl*, meaning "the seed". The English version *cocoa* is a corruption of the original name, probably caused by confusing the cacao plant with the *coca* plant (from which cocaine is extracted).

The classic preparation of this food and stimulant by the Aztecs consisted of fermenting and then grinding the kernels to release a fatty substance (cocoa butter). The paste thus produced was then mixed with water and flavored with vanilla, hot pepper and other pungent spices, to be consumed as a cold drink. Later a variation was developed in which the drink was sweetened with sugar. To distinguish this from the spiced version it was named *xocoatl*, but subsequently called *chocolatl* by the Mexican Indians.

The Spaniards brought the beans, and perhaps also the paste, to Europe in 1520, but the first record of cocoa / chocolate in England is of 1650. It is of interest to note that in the English statutes which are concerned with the import and excise duties, cocoa beans are always referred to as *cocoa nuts*, and that the names *cocoa paste*, *chocolate*, and *chocolate paste* appear interchangeably. But a 1695 statute also mentioned *ready-made chocolate* which carried only half the import duty than cocoa-paste. The reason was this: cocoa-paste was a concentrated product in a raw state, whereas "ready-made chocolate" contained a large amount of admixtures in the form of flour, powdered arrowroot, etc. These farinaceous substances were added to cocoa-paste to mask its bitterness, to bind the fat it contained, to facilitate its mixing with water, and so increase the smoothness of the drink. Another valuable article of import was the husks and shells of cocoa beans, because these two byproducts were used in the preparation of "teas" and other drinks.

The name *Prepared Cocoa* (which is really the subject of this article) occurs for the first time in 1822. This term was applied to the same product which was called "ready-made chocolate" before, namely a semi-dry or paste-like mixture of cocoa butter and flour or other substances. The name *Broma* is mentioned in the same statute and was used there apparently as a near-synonym for cocoa paste. The Oxford English Dictionary explains the word *broma* as "a preparation of chocolate" and in an appended 1858 quotation "Broma is another kind of composition made from chocolate seeds." The word means "food" and was taken from the Greek name of the cocoa tree. I suspect that the word was used as a sort of trade name by some manufacturers, and that it was cited in the statute so that the article did not escape taxation.

*Dry powdered cocoa*, as we know it to-day, was first made in Holland by C. van Houten in 1828. He invented an improved method by which a much larger amount of cocoa butter could be extracted from the beans than before. This made it possible to pulverize the remainder into a fine powder. He also found that an admixture of an alkali (e.g. sodium carbonate) made it easier to mix the cocoa powder with water or milk; this process is still the basis of pre-

sent manufacture.

It is not known exactly when *eating chocolate* was made first but it is believed that the firm of Cadbury invented it shortly after commencing business. As makers and purveyors of cocoa since 1831, their earliest existing record of selling eating chocolate dates from 1842; all records for the intervening years were destroyed in a fire.

The purpose of this short history of cocoa products is to point out and stress that the chocolate and cocoa we use as foods to-day are products different from those which had the same and similar names 150 or 250 years ago. Of course, all of them are derived from the same source — the cocoa bean.

### Taxation and duty stamps

More than 30 statutes (between 1695 and 1922) are entirely or partly concerned with import duties (customs) or with inland duties (excise) on articles named cocoa nuts, cocoa husks and shells, chocolate, chocolate paste, cocoa paste, etc. The earliest reference I have found so far is a statute of 1695 which imposed import duties of 84s per cwt. for cocoa nuts (56s if from British plantations), 1s per lb. for ready-made chocolate, and 2s per lb. for cocoa paste. These duties were continued by several statutes thereafter.

A statute of 1724 prohibited the importation of chocolate and cocoa paste, in order to "encourage the manufacture of chocolate in Great Britain". The same act created an excise duty of 1s6d per lb. of chocolate made in Great Britain. This amount was payable apart from the customs duty on cocoa nuts which still remained. Among the many complicated and cumbersome rules pertaining to the collecting and supervision of the duties, the following is stated:

"(chocolate had to be) inclosed and tied up with thread in several papers, containing one pound weight of chocolate each, not more or less, each of which papers to be tied up, shall be an office (appointed for these duties) have a mark, stamp, impression or device affixed thereon".

The excise duty on chocolate was raised in 1759, 1779, and 1781. A statute later in 1781 repealed the excise duty on chocolate made in Great Britain and granted in lieu thereof an excise duty on cocoa nuts (apart from the customs duty). The stamping of chocolate packets remained in force, but it seems that by 1787 this was discontinued. The stamped papers or wrappers for the packaging of chocolate / cocoa paste prescribed by the statutes during the period 1724 to 1787 (?) have not come to light yet. There is no point in guessing what they may have looked like.

Excise duties on imported cocoa nuts increased hereafter in several stages until they were more than double by 1819 (one leading encyclopedia states that the duty was successively reduced from 1784 onwards, but this is wrong).

We now come to the statute by which the illustrated stamp was created, namely 3 Georger IV C 53. It was passed by parliament on the 5th July 1822 and deals with coffee substitutes and also with cocoa products. The relevant section 7 came into force on the 10th October 1822 and reads in part (shortened here for clarity):

"Persons licensed to deal in cocoa . . . may manufacture . . . Cocoa Paste, Broma, and other Mixtures and Preparations of Cocoa with Sugar and Arrow Root Flour . . . and may sell (them) . . . As soon as the same are made and before exposed for sale . . . (they) shall be inclosed in Paper sealed

(*British Fiscals — continued on page 65*)

## A Footnote Regarding the Non-Existent R55 "Re-Cut Chin" Variety

ARA plater Woody McLellan writes: "I greatly enjoyed your article on the Recut chin and hope that it will finally resolve the question. As you know, I had entirely completed plating the stamp: some 2200 plus copies, with from 9 to 50 copies for each position. These were ALL carefully examined for any signs of a re-cut: result, none."

Alluding to the fact that so-called "Re-cut chin" candidates do not plate to any particular position(s) as would be expected, but rather represent stamps from all over the plate, R55 plater Dick Celler writes: "Send along any 50¢ Entry 'Re-cut chins' that you want, and I'll be happy to plate them. Maybe we can find all 85 positions with the 'Re-cut chin'!"

## Revenues and Handstamps

As many readers are doubtless aware, the creative use of rubber stamps in artistic and imaginative ways is currently much in vogue. A lot of good fun is being had. One of the better attendant books about rubber stamp art is *The Rubber Stamp Album*, by Joni K. Miller and Lowry Thompson (Workman Publishing, New York 1978). In their introduction, Miller & Lowry touch upon matters of interest to we revenueers: "The word 'stamp', as used in historical documents, is not particularly explanatory. Neither is its cousin phrase 'hand stamp'. Early historical references to either can easily be mistaken for references to rubber stamps [or to applied adhesives! RDS] and this is not always correct. A basic assumption must be made if the word 'stamp' is used to refer to a marking device prior to 1864, it does not refer to a rubber one....Metal printing-stamps, also called hand stamps or mechanical hand stamps, preceded rubber ones by six to eight years. [There were postal handstamps used in the U.S. in the eighteenth century. RDS] One of the first of these was the Chamberlain Brass Wheel Ribbon Dating Stamp, which came out in the early 1860's, and another was B.B. Hill's Brass Wheel Ribbon Ticket Dater. A prolific inventor, Hill is considered to be 'the father of the mechanical hand stamp.' Prior to 1860, hand stamps enjoyed limited use. Their heyday commences with the Civil War. The Union financed the war by issuing revenue stamps which were required on virtually all business papers of any kind — notes, drafts, bills, checks, etc. The government required that the revenue stamps be 'canceled' with a notation of the date and the name of the person canceling them. Clearly this procedure was a real pain. It was tedious and slow and begged for some type of technology to come to the rescue. It isn't difficult to imagine the instant popularity with which the first mechanical hand stamps were met."

## Early Revenue Stamp Counterfeits

I'm becoming personally curious about early revenue counterfeits....who out there can supply some good information? The literature suggests that very

little counterfeiting of the early revenues has been detected. **Other** sorts of cheating abounded....bleaching and cleaning of cancellations, re-using revenues, various frauds and schemes....but the incidence of actual stamp counterfeiting was low, it seems. The First Issue 1¢ PROPRIETARY (Scott R3) was the stamp most faked. Says Robert S. Hatchery (*The American Philatelist*, Vol. 2, 1888, p. 233), "An entire sheet of them, which was captured, is now framed and on exhibition in the Office of Chief Detective Brooks of the United States Secret Service." In 1893, the Secret Service seized a "two-cent check stamp plate, three [1¢? RDS] proprietary stamp plates, and a one-cent match stamp plate." (*Appleton's Journal*, September 20, 1893). Several references (e.g. Teppan, Deats, and Holland, *An Historical Reference list of the Revenue Stamps of the United States*, Boston, 1899, p. 30) suggest that the 1¢ PROPRIETARY counterfeits were used exclusively by the firm of Henning & Bonhack of Hudson City, New Jersey, on packages of matches. (Henning and Bonhack also had a 1¢ private die match stamp, Scott No. R0107.) George Sloan's column of February 21, 1948, says of a 1¢ PROPRIETARY counterfeit, "....it was evidently engraved first on a die, then transferred to a plate". He reports that the lettering was good, except that the period after the word "REV." at the top is too small and is mis-aligned. The design is said to be a bit too small in both dimensions. The counterfeit is perf 12½ rather than perf 12.

George L. Toppan (*Boston Stamp Book*, Vol. 2, p. 141-3) gives a specific and detailed description of a 1¢ PROPRIETARY counterfeit, perf 12½, **lithographed**. Question: How many different 1¢ PROPRIETARY counterfeits actually exist? Both engraved and lithographed items have been described. Toppan reports that he was told by one W.C. Van Derlip that the Henning & Bonhack firm members involved in the counterfeiting effort were duly incarcerated.

Also counterfeited was the \$3 MANIFEST (Scott R86). Neither Toppan nor Deats nor Holland had ever seen a copy of this alleged fake, and stated (1899, p. 30) that "it seems to have disappeared completely." They quote Joseph R. Carpenter in a letter dated November 6, 1869, as saying: "Lathework and all well done: too well done. The public would be readily deceived by it....(it makes) me sick to see how successfully they have been done."

Sloan seems to have been familiar with the item, stating in his column of September 6, 1947, that "the lettering was almost flawless though a trifle larger than the original," and that the machine lathework of the original was "copied by hand with the utmost precision." Sloan came back to the subject in his February 21, 1948, column, concluding that this \$3 MANIFEST counterfeit "appears to have been printed directly from the forged die."

In the *N.Y. Tribune* for November 5, 1869, appeared a fascinating tale of the arrest of a ring of counterfeiters (see *The American Revenuer*, January,

1964, pp.4-6). In part, the story recounts that (the man arrested) "at first stoutly denied the charges, but when there were discovered, still warm in his pocket, a counterfeit \$3 revenue stamp plate, he made a full confession to his captor....After a foot and a half of earth had been removed, the officers discovered a large tin box, upon which being opened was found to contain 10,500 counterfeit Rev. Stamps in large sheets, the plates for printing, dies, rolls, and every denomination of stamps from one cent to \$80 (sic)."

The aforementioned R.S. Hatcher seems to have had a particular interest in the subject of stamp counterfeiting. In the October 7, 1891, issue of the *Indianapolis Sunday Journal*, he relates that one Paul Bernon was captured on July 17, 1869, in New York City and arrested for printing internal revenue stamps from lithographic plates; and on the same day Achille Patti was arrested near Jersey City with lithographic plates for printing tobacco and document revenue stamps. John Rippon was taken into custody on October 31, 1869, at Prince's Bay, New York with a plate of 210 stamp transfers. John Story was caught on March 3, 1870, at Pleasant Plains, NJ with a plate of fifteen transfers for engraving 1-cent stamps. Frank Mackey was arrested in Philadelphia on March 7, 1870, for counterfeiting beer stamps. Joseph Beckemeyer was caught in Cincinnati on July 19, 1877, with 14 copper electrotype plates from which he had printed 4-ounce tobacco stamps (which had first been noticed by authorities some 5 years earlier).

Another early stamp counterfeit was the 1¢ B&H.D. Howard match stamp (Scott R0112). Possibly related is the wonderful tale of Mr. Benoni Howard of the New York Match Company (Scott R0136-139). Mr. Howard is described in an article in the February 20, 1875, *American Journal of Philately* as an impeccably honest man....until he felt that he had been cheated by the Government revenueurs; where-

upon he set out to cheat them in like fashion. Eventually he did five years of hard labor, after a copper plate for printing his private die revenue stamps was found in the East River by a fisherman. Some details which distinguish Mr. Howard's counterfeits are recounted by ARAer Dan Hoffman in his February 9, 1981, "Revenue Review" column in *Linn's Stamp News*.

Toppan, Deats and Holland (1899, p. 30) report the counterfeiting of a 60¢ (sic) tobacco stamp; ARAer Tom Priester, in a May, 1981, article in *The American Revenuer*, quotes from a contemporaneous letter regarding details of a counterfeit of the 60 lb. Series 1868 tobacco stamp. Tom's article also mentions a counterfeit of the 25¢ (¼ barrel) 1866 Series beer stamp. Toppan, Deats and Holland (1899, pp. 356-7) describe the details of a counterfeit 2¢ black Fred Brown medicine stamp (Scott RS37-38). And, finally, Sloan talks of a forgery of the 1¢ green PROPRIETARY of 1871 on green paper: "It was somewhat crude in the details of its design, printed from an electrotype plate, not engraved, and perforated 13 (August 11, 1956)."

If any reader can offer additional specific information on any of these counterfeits — or on any additional early revenue counterfeits — I would much appreciate hearing from him or her. Are there any photographs or drawings documenting any of these items? Any monographs? Any article in the literature beyond those I've mentioned?

### A Personal Question

One of the signed witnesses to James W. Willcox's May 16, 1871, patent papers concerning the "chameleon" papers used for the second issue revenues is a "Charlotte S. Sheaff." Does anyone out there have any further information on Ms. Sheaff and/or her relationship to Willcox?

## BRITISH FISCALS

*Continued from page 63*

and stamped, or in some Pot or other Vessel to which a Stamp shall be affixed . . . furnished by the Commissioners of Excise . . . paying 6d for every stamp to be attached to a pound weight, and 3d to half a pound, and 1½d to a quarter pound . . ."

It is interesting to note that containers are mentioned for packing the stuff. This was probably a preferred method, since wrapping the greasy half-solid paste in paper must have been rather messy. Another point emerges from the text, namely that there must have been three different stamps because the law required it.

Hardly three years later, a section in another statute taking force on the 5th July 1825 repealed the use of stamps on "Prepared Cocoa", but the duty had still to be paid. There is no subsequent mentioning of excise duty on cocoa, and it seems that it had been abandoned in favour of new customs duties. These came into force in 1832 and included

cocoa paste again after its importation was banned for over 100 years. The rates were very low: cocoa nuts 2d to 6d per lb., paste 4d per lb. Subsequently the duties were reduced by half and stayed about the same until 1922 — the last year I checked.

### Postscript

I hope that this article will be of interest to some readers. My original intention was only to illustrate and describe the stamp itself. But I asked myself the question "what is Prepared Cocoa?" and so I began researching this matter. There is no single source which gives a complete answer to a question. In fact, different books often give different answers to the same question, and specific information on a point may appear here but is omitted there. In this way more questions are generated which have to be answered. In the end (after having consulted more than two dozen works, besides the statutes) a reasonably clear picture of the subject has emerged. I trust that I have presented it correctly.

## History of the ‘Unfinished Perforations’ of the First Issue Revenue Stamps

The origin of the first issue part perfs has been well documented in the past; dates and reasons are known. Another method of looking at the same data is presented here. In chart form one can easily see how the perforating process caused a bottle neck in the production of these stamps for Butler & Carpenter Company.

by Vernon A. Zeitler, ARA

It has long been a popular fallacy that the imperforated stamps were the first to be issued, they being followed by the partly perforated ones, and these, in time by the perforated varieties. Unless a few happened to slip through by accident, all of the stamps delivered by Butler & Carpenter Company until November 7, 1862, were completely perforated.

The true fact is “THE PERFORATED STAMPS” were the first issued. The following letter from Butler & Carpenter Company to C. F. Estee, Acting Commissioner of Internal Revenue dated November 7, 1862, proves the point.

“Your telegraphic communication: ‘fill all orders for stamps with utmost despatch without perforating,’ is duly received and we will act at once thereon. Within two or three weeks we expect to have an adequate number of perforators in working order, and we will, in the meantime, perforate as many as possible, while we obey your directions as above indicated — The delay is in the requisite changes in the machinery.”

The Principal reasons for the IMPERFS were as follows: (1) The perforation machines could not keep up with the presses. Printed sheets of stamps were stacking up awaiting perforation. (2) There was pressure to stock every collection district with each title and each denomination irrespective as to whether that stamp would ever be needed in that district, i.e., Charter Party, Manifest, and Passage Ticket were needed near the coast but there was little need for them in an inland farming community. (3) There was intense pressure to get the tax system moving so that the legal and financial papers would be valid and stand up in court. Hence, the Commissioner wanted stamps whether they were perforated or not. This posed no hardship since most people were familiar with imperforated postage stamps; they had been used from 1847 to 1857. Perforated adhesive postage stamps had only been in use five years.

When we look at the printing schedule (Table I) of these stamps and compare it to the delivery schedule (Table II) we can readily see why the Commissioner ordered delivery whether perforated or not. The 1¢ and 2¢ Proprietary were the first stamps printed (September 11, 1862) and by November 7, 1862, thirty-eight different title-denomination varieties had been printed. However, by November 7 only fifteen kinds had been delivered to the Treasury Department and these were mostly 1¢, 2¢ and 5¢ stamps. Even then

it was eight more days before any others were delivered as promised by Butler & Carpenter Company. Then the flood began and 68 title-denomination varieties were delivered before Christmas. The dates of the initial printing and date of delivery into the vault of the Internal Revenue Service were extracted from widely scattered references in *The Boston Revenue Book* by Toppan, Deats, and Holland (Quarterman Publications, Inc., 1981 reprint).

It is known that until some time after May 15, 1863, imperforate stamps were still being delivered. We deduce (1) that after December, 1862, the perforating machines were able to keep very close to the demand for small (values 1¢ to 20¢) stamps, and (2) that the perforating facilities for large stamps were inadequate most of the time from November, 1862, until the later part of May, 1863. It appears safe to say that the unfinished larger stamps were probably delivered during the period between November, 1862, and June, 1863.

Toppan, Deats, and Holland in *The Boston Revenue Book* state: “there is absolutely no data by which we can determine anything about the **actual** issue aside from the fact that so many stamps were issued. Therefore, it must be understood that our figures so far as they refer to imperforate and partly perforate varieties, have to do only with what was prepared and received into the vault as being ready for issuance. Unfortunately, too, it has been found equally impossible to ascertain the exact number of those stamps which entered the vault in an imperforate or partly perforate state . . . but, in every case, they (our numbers) represent the sum of the imperforate and partly perforate, both being regarded as equally **unfinished**.”

When we examine the printing and delivery schedules and remember that the contract for engraving and printing these stamps was only granted to Butler & Carpenter Company on August 8, 1862, we realize what a fantastic job they did between August 8 and December 19, 1862. Eighty-five varieties were printed and eighty-three varieties were delivered before January 1, 1863, the date the stamps were required to be used on documents under the Act of July 14, 1862. In both tables we see the note of October 1, 1862, that says under the original Act of July 1, 1862, on this date the stamps were to be used on the specific documents and articles. Fortunately this had been deferred and the delivery schedule proves the wisdom of the deferral.

The list of new stamps being printed for the first time dwindled in mid December. The last three produced were

the 3¢ Playing Card on December 14, the 15¢ Foreign Exchange on December 16, and the \$2 Probate of Will on January 3, 1863. These were delivered to the Treasury Department on January 9, January 5, and January 28 respectively. In the interim we assume the printer was busy restocking those which had been previously delivered.

The Act of March 3, 1863, changed the rates in some areas and made desirable four new issues. They were introduced to fill specific needs created by this act. The lag of seventy days from passage of the act until their appearance is not bad when you consider the necessary stamps involved. The Commissioner of the Internal Revenue specified the necessary denominations and titles needed. The engraver created the design, the U.S.I.R. approved and selected the colors. The plates were engraved, the proofs approved, the stamps printed, gummed, perforated and delivered to the Treasury Department. These four stamps were

	PRINTED	DELIVERED
4¢ Playing Card	March 19, 1863	April, 11, 1863
5¢ Playing Card	March 20, 1863	April 1, 1863
4¢ Inland Exchange	April 27, 1863	May 12, 1863
6¢ Inland Exchange	May 1, 1863	May 12, 1863

None of these small stamps are known imperforated.

Several large denoiminations were issued for the upper tax brackets of bills of exchange both foreign and domestic, for mortgages and general revenue, viz:

\$25 Mortgage	March 31, 1863	April, 16, 1863
\$1.30 Foreign Exchange	March 24, 1863	April 17, 1863
\$1.60 Foreign Exchange	March 27, 1863	April 17, 1863
\$1.90 Foreign Exchange	March 24, 1863	April 17, 1863

\$2.50 Inland Exchange	April 4, 1863	April 17, 1863
\$3.50 Inland Exchange	April 1, 1863	April 17, 1863
\$50 U.S. Internal Revenue	May 2, 1863	May 15, 1863

All of these are known imperforated.

The Act of June 30, 1864, changed the rates of Schedule C and made necessary 5¢ and 10¢ Proprietary stamps. On July 19, 1864, the Deputy Commissioner of Internal Revenue made it clear that the Playing Card stamps were being discontinued and the Proprietary stamps would be the only stamps available for use on the items listed on Schedule C.

	PRINTED	DELIVERED
5¢ Proprietary	August 18, 1864	August 25, 1864
10¢ Proprietary	July 30, 1864	August 6, 1864

These are unknown imperforated.

The remaining three items to be added were general revenue stamps for documents and the special 6¢ Proprietary stamps for the Charles Osgood & Company, manufacturer of the patent medicine Cholagogue.

\$200 U.S. Internal Revenue	July, 1864	July 7, 1864
2¢ U.S. Internal Revenue	October 4, 1864	Oct. 12, 1864
6¢ Proprietary	March 29, 1871	April 13, 1871

Only the \$200 is known imperforated.

A final examination of the printing and delivery schedules of Tables I and II clearly shows that the presses outperformed the perforating machines and this backlog of stamps requiring perforation was a barrier to the successful start-up of the tax schedules to be collected with stamp duties. Hence, the blunt wire from the Commissionr ordering the delivery of stamps without perforations to get the system on schedule.

## Schedule of Initial Printings September 1862 to January 1863

Date	Red	Blue	Green	Orange	Lilac / Brown
11 Sept.	1¢ Proprietary			2¢ Proprietary	
12 12					
13					
14 Sunday					
15					
16					
17				2¢ Bank Check	
18					
19					4¢ Proprietary
20	1¢ Playing Card				
21 Sunda					
22					
23			3¢ Proprietary	2¢ Certificate	
24		10¢ Certificate			
25	1¢ Telegraph				
26				2¢ Playing Card	
27					
28 Sunda					
29					
30	1¢ Express			2¢ Express	
1 Oct.	<b>The Revenue Act of July 1, 1862 required stamps to be used as of this date.</b>				
2		10¢ Contract			
3					
4	5¢ Inland Exchange				
5					
6					30¢ Inland Exc.
7	5¢ Agreement				
	25¢ Insurance				
8					

# Part Perfs

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9			
10	5¢ Express		<b>NOTE: Color change of all 2¢ from orange to blue.</b>
11			
12	Sunday		
13			
14		10¢ Inland Exchange	
15	5¢ Foreign Exhcange	10¢ Foreign Exchange	
		50¢ Conveyance	
16	25¢ Protest	50¢ Orig. Process	3¢ Foreign Exchange
17	25¢ Power of Attorney		
18	25¢ Certificate		
19	Sunday		
20		50¢ Lease	
21	25¢ Warehouse		
22			
23	25¢ Life Insurance		
24			
25	25¢ Entry of Goods		
26	Sunday		
27	20¢ Foreign Exchange		30¢ Foreign Exc.
28		50¢ Mortgage	
29			3¢ Telegraph
30	\$1 Manifest, 25¢ Bonc		
31			
1	Nov.		
2	Nov. Sun.		
3		50¢ Passage Ticket	
4			
5			
6			
7			
8			
9	Sunday		
10		10¢ Bill of Lading	
		50¢ Probate of Will	
11			
12		10¢ Power of Attorney	
13		\$1.50 Inland Exhcange	
14	\$1 Power of Attorney		
15	\$1 Conveyance		
16	Sunday		
17			
18		50¢ Entry of Goods	15¢ Inland Exc.
		50¢ Foreign Exchange	
		50¢ Surety Bond	
19	20¢ Inland Exchange		
20		50¢ Life Insurance	
21			70¢ Foreign Exchange
22	\$5 Charter Party		40¢ Inland Exc.
23	Sunday		
24	\$1 Foreign Exchange		60¢ Inland Exc.
	5¢ Certificate		
25	\$1 Inland Exchange		
	\$1 Passage Ticket		
26	\$1 Life Insurance		
	\$1 Entry \$1 Mortgage		
27	\$1 Lease \$1 Probate		
28	\$5 Conveyance		
	\$5 Mortgage		
29	\$5 Manifest		
	\$5 Probate		
30	Sunday		
1	Dec.	\$3 Charter Party	
2		\$10 Conveyance	
		\$10 Probate of Will	
3		\$10 Mortgage	

4			\$10 Charter Party		
5					
6					
7	Sunday				
8					
9					
10		\$15 Mortgage	\$3 Manifest	\$20 Conveyance	\$20 Probate of Will
11		\$2 Mortgage			
12		\$2 Conveyance			
13					
14	Sunday		3¢ Playing Card		
15					
*16					15¢ Foreign Exc.
3 Jan.		\$2 Probate of Will			

## Schedule of Initial Deliveries September 1862 to January 1863

Date	Red	Blue	Green	Orange	Lilac / Brown
27 Sept.	1¢ Proprietary			2¢ Proprietary	
28 Sunday					
29				2¢ Bank Check	
30					
1 Oct.	<b>The Revenue Act of July 1, 1862 required stamps to be used as of this date.</b>				
2					
3					
4			3¢ Proprietary		4¢ Proprietary
5 Sunday					
6					
7					
8					
9					
10	<b>NOTE: Color change of all 2¢ from orange to blue.</b>				
11					
12 Sunday					
13					
14					
15					
16	1¢ Express 1¢ Telegraph				
17					
18					
19 Sunday					
20					
21	1¢ Playing Card 25¢ Insurance			2¢ Play Card 2¢ Certificate	30¢ Inland Exc.
22					
23	5¢ Inland Exchange				
24		10¢ Certificate 10¢ Contract			
25					
26 Sunday					
27					
28					
29					
30					
31					
1 Nov.					
2 Sunday					
3					
4					
5					
6					
7	<b>NOTE: "Fill all orders with utmost despatch without perforating."</b>				
8					
9 Sunday					

# Part Perfs

---

10				
11				
12				
13				
14				
15	5¢ Agreement 5¢ Foreign Exchange 25¢ Power of Attorney 25¢ Protest	10¢ Foreign Exhcange 10¢ Inland Exchange 50¢ Orig. Process	3¢ Foreign Exchange	
16 Sunday				
17 Nov.		50¢ Conveyance		30¢ Foreign Exc.
18				
19				
20	5¢ Express	2¢ Express		2¢ Express
21			3¢ Telegraph	
22	25¢ Certificate 25¢ Warehouse 20¢ Foreign Exchange	50¢ Lease 50¢ Mortgage		
23 Sunday				
24		50¢ Probate of Will		
25				
26	25¢ Entry 25¢ Bond \$1 Manifest \$1 Entry of Goods	10¢ Bill of Lading \$1.50 Inland Exchange 50¢ Passage Ticket		
27				
28				
29				
30 Sunday				
1 Dec.	25¢ Life Insurance \$1 Life Insurance \$1 Conveyance	50¢ Life Insurance 2¢ Bank Check 50¢ Surety Bond		
2	20¢ Inland Exchange \$1 Inland Exchange \$1 Probate of Will	10¢ Power of Attorney		15¢ Inland Exc.
3	5¢ Certificate		60¢ Inland Exc.	
4	\$1 Mortgage \$1 Power of Attorney \$5 Conveyance			40¢ Inland Exc.
5				
6	\$1 Foreign Exchange	50¢ Entry 50¢ Foreign Exchange	70¢ Foreign Exhcange	
7 Sunday				
8	\$1 Lease			
9	\$5 Charter Party		\$3 Charter Party	
10				
11	\$5 Manifest \$5 — probate \$1 Passage Ticket \$5 Mortgage		\$10 Conveyance	
12			\$10 Mortgage	
13				
14 Sunday				
15			\$10 Charter Party	
16				
17				
18	\$2 Conveyance \$2 Mortgage	\$15 Mortgage	\$10 Probate \$3 Manifest	\$20 Conveyance
19				\$20 Porbate of Will
****				
5 Jan.				15¢ Foreign Exc.
6				
****				
9 Jan.			3¢ Playing Card	
****				
28 Jan.	\$2 Probate of Will			

# Raclette No. 19

M. N. Thaler

In Raclette No. 18 (FebTAR82p.29) I discussed the commerce revenues of the Canton of Geneve. I talked about cheese, which is of course, my trademark, and I talked about the eagle wings. I pointed out that there is considerable confusion in the 1902 stamps because Forbin made an error or two and the evidence is clear that Schaufelberger copied from Forbin — errors and all.

Those errors occur in the listings of the 1902 stamps which have values with open eagle wings and with closed eagle wings. I have a rather complete collection of these stamps (but even then there are many missing) so I can correct the errors with some authority. Both catalogues have the identical listing for 1902:

Forbin	Schauf.	Value	Colors	Eagle Wings	Comments
53	69	1	rose / rose	closed	OK
54	70	1.50	green / green	closed	OK
55	71	2	violet	closed	OK
56	72	4	ultramarine / blue	closed	OK
57	73	4.50	brown	closed	OK
58	74	5	gold	closed	OK

(The following stamps are missing from both lists:

		2.50	yellow	closed	
		3	blue	closed	
		3.50	green	closed	
59	75	1	red / rose	open	OK
60	76	1.50	green / green	open	OK
61	77	2	violet / lilac	open	OK
62	78	2.50	yellow / yellow	open	non-existent
63	79	3	blue	open	non-existent
64	80	3.50	green	open	non-existent
65	81	4	ultr. / blue	open	OK
66	82	4.50	brown / yellow	open	OK
67	83	5	gold / rose	open	OK

So much for the Forbin errors which were compounded by Schaufelberger. We would now like to point out some areas for study that will certainly add confusion to the listing of all of these stamps.

**Perforations** Both Forbin and Schaufelberger list all of the perforated stamps as 11½. You will find in addition perf. 12, 12 x 12½, 11 x 12½ and 12½. Even perf 11 is known.

**Paper** There is smooth-surfaced paper; tinted paper; rough-surfaced paper; thick and thin papers.

**Typography** Watch for the 5 and F in the over-prints on the 5 centimes; the 2 in the 10 centimes; various letters in the 15, 20 and 25 centimes; many variations in the letters of the 75 centimes; etc. The letters have different sizes and shapes and the lengths of the words vary.

**Watermarks** Only a few of the series had watermarks. One type was GENEVE in tall squarish letters on 5c., 10c., 25c., and 50c. of the 1877 with feathers

open; and on the 15c. and 50c. of 1887 with feathers closed. A second type is GENEVE 1887 in very ornate curlicue letters on 1887 5c., 10c., 15c., 20c., 50c., 75c. and 1f. with feathers open (and probably on 25c. also but I haven't got that one and can't be certain). A third type appears to be a very large sharp-cornered script GENEVE which I have only on 5c., 10c. and 15c. 1887 with closed feathers.

**Dates** I hate to do this, but the dates of Forbin, Schaufelberger, Gilbert & Koehler and Lundy do not jibe. The disparity can be seen readily from the chart below. Using Schaufelberger as the first one for identification in the latest catalogue, it appears that someone is wrong. I don't yet know who.

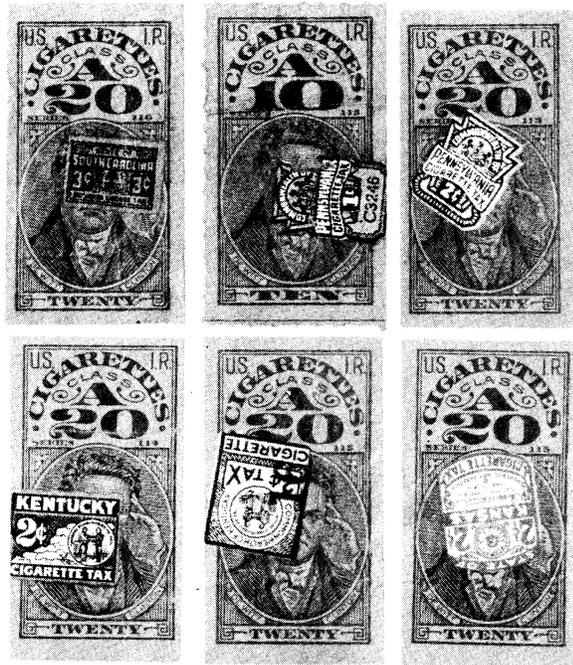
Schauf.	Forbin	G & K	Lundy	Comment
1865	1865	1865	1865	Hooray!
1870	1865	1865	1873	
1887	1877	1877	1877	Schauf. error?
1887 New	1887	1885		Not in Lundy
	1887	1885		Watermarked
		1895		Different colors
1902	1902	1900		Feathers open
1902	1902	1902		Feathers closed

And it looks like G & K made the same error we found in 1902 in Forbin and Schaufelberger unless the description is based upon a difference not related to the feathers. That will require study.

As for colors — don't get me started. The four catalogues I have mentioned above are in French, German and English. There is absolutely no uniformity whatsoever in the naming of colors even by the most liberal of translations. Best right now is to use the simple names and get to more detail at a future date.

# Stateside 10

with Ron Leshar, ARA, SRA



Most collectors have come across the very common federal 20 cigarette stamps which picture De Witt Clinton. Beginning in 1932 the government issued these annually, inscribed "Series 102" (1932), "Series 103", (1933) etc. It was the heart of the depression and state governments were hard up for the cash to provide social service and relief to their citizens. New sources of revenue were needed and cigarettes were one easy target. Pennsylvania, for one, initiated a tax of 2¢ per pack of 20 beginning July 1, 1935. Many states, including Kentucky, Kansas, and Pennsylvania used decals to show evidence of tax payment and these are often seen applied directly to good old De Witt Clinton. After cellophane wrappers came into use, the decals were applied on the outside of the pack, so joint useage examples are no longer found.

A rather interesting collection can be put together of examples from the 1930's and 1940's. All but two of the examples in the author's collection are on the 20 cigarette denomination, but it should be possible to find examples on the 10 and 50 cigarette denominations too. Many states issued tax decals for all three size packs.

## South Africa

### Current Usage Revenues

by P. H. Beukes, ARA and G. M. Abrams, ARA



Fig. 1  
"c" values



Date

Fig. 4

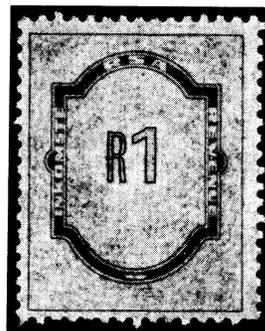


Fig. 2  
"R" values  
Front



Fig. 3  
"R" values  
Rear

rear, as is the network. Held up to the light, all colors may be seen at once. They are, in order of appearance as listed below, borderlines and frames, network, value. See Figures 1 through 3.

- 2c ultra, gold, black
- 3c green, gold, black
- 5c indigo, gold, black
- 10c brown, gold, black
- 20c lt brown, gold, black
- 25c dk green, gold, black
- 30c yl brown, gold, black
- 50c violet, gold, black

#### REVENUE STAMPS / INKOMSTESEELS

1978 (June 1)

Thin (almost pelure) white paper, 21x27 mm., perf 13, wmkd arms; inscribed RSA in the top arch, INKOMSTE reading up at left, REVENUE reading down at right; all lettering in white.

The "c" denominations bear a gold network extending to the borderlines, and the values are all in black, printed on the front. The "R" denominations have the outline of the double-lined numerals printed in black on the front, while the black numeral coloring is printed on the (gummed)

## Moens, Riley Enrolled as Distinguished Fiscalists

Dr. Richard F. Riley and the late Jean-Baptiste Philippe Constant Moens were immortalized as Distinguished Fiscalists by their enrollment upon the Edward Boker Sterling Memorial Roll of Distinguished Fiscalists. The Sterling Roll was established in 1979 by the American Revenue Association to serve as a permanent record of those persons who have contributed significantly to the appreciation and knowledge of the revenue stamps of the world.

Selection of the enrollees is made by a committee established for this purpose, the members of which, other than those enrolled prior to their membership on the committee, may not be chosen as enrollees. The membership of the committee changes in part on a periodic basis, and past members are eligible for enrollment. The committee selects one deceased enrollee from among the fiscalists of the past and one living enrollee from the active membership of the American Revenue Association and the State Revenue Society. Enrollment always takes place at the annual convention of the American Revenue Association.

Dr. Riley was selected for enrollment based upon the many articles which he has contributed to the philatelic press in the area of fiscal philately, particularly his studies of United States private die proprietary stamps, as well as for his efforts to have the American Philatelic Society Revenue Unit columns, which appeared over a period spanning three decades, reprinted in book form, thus assuring their preservation as permanent references. He was further cited for his several years of service as an officer of the American Revenue Association.

Monsieur Moens was enrolled for his efforts as a pioneer stamp dealer and catalogue publisher. Among his efforts was the first catalogue of the fiscal stamps of the world, which culminated in his monumental edition of 1893. Moens

- R1 red, red brown, black
- R2 blue-black, black, black
- R5 brown, dk brown, black
- R10 dk green, green, black
- R20 or brown, dk brown, black
- R50 emerald, lt green, black
- R100 brt blue, blue, black
- R200 brt magenta, red violet, black

Note: Each of these stamps has the date "78" in miniscule numerals just to the left of the lower right rosette. See Fig. 4 (enlarged).



Fig. 5

## Early German Ticket Tax Stamps

by Martin Erler, ARA

In the 1959 edition of the Duesterbehn catalog the ticket tax stamps of the Berlin-Postsdam-Magdeburger Eisenbahn are mentioned. But until now the stamps have never been seen, we are not even aware of a picture of them.

Now all three values have been found. They were in the remainders of the famous Schmidt collection of Berlin.



All stamps are punched (the illustrations of the 1 and 2 Groschen are reconstructed from 2 stamps). They are:

- 1 (Groschen) Light brown
- 2 (Groschen) Blue
- 3 (Groschen) Red

The stamps were attached to the free tickets given to railway employees. For each passenger the fee was 1 Gr. for a third class ticket, 2 Gr. for a second class ticket and 3 Gr. for a first class ticket. The proceeds from this tax was used for the welfare and insurance funds of the railway employees. They were in use from 1874 to April 1, 1880.

was the publisher of the first journal of fiscal philately, *Le Timbre Fiscal*, which flourished from 1874 to about 1900.

The Sterling Committee for 1982 consisted of Louis S. Alfano, Chairman; Gerald M. Abrams, American Revenue Association President; Terence M. Hines, State Revenue Society President; and George Griffenhagen and Martin Erler, prior Sterling Roll enrollees.

### PENALTY STAMPS / BOETESEELS

1978 (June 1)

Same as above, overprinted vertically in black PENALTY / BOETE reading down. The overprint is in block letters, PENALTY measuring 15 mm long, BOETE 12¾ mm. long, all 2 mm. high, and with a 3 mm. spacing between. See Figure 5.

- 5c indigo, gold, black
- 10c brown, gold, black
- 20c lt brown, gold, black
- 25c dk green, gold, black
- 50c violet, gold, black
- R1 red, red brown, black
- R2 blue-black, black, black
- R10 dk green, green, black

It should be noted that while the revenue stamps may be sold to the public, the penalty stamps normally are not; a document must be presented to the officials showing the need for same. However, this practice is not consistent at all revenue offices.

This listing is complete, and reflects the entire issue of these stamps now in use.

## CSC Inaugurates the Maurice Williams Roll

Prompted by its recent 21st birthday celebrations (sort of a becoming of age) and the outstanding growth of international interest in such collecting fields as fiscal, local, newspaper, railway, telegraph, bogus, forgery and phantom stamps, the Cinderella Stamp Club of London has inaugurated the Maurice Williams Roll of Notable Cinderella Philatelists.

The purpose of the Roll is to provide some permanent recognition of merit in the area of cinderella philately. The

## Anybody Care to Comment?



by **Thomas Harpole, Jr., ARA**

For several months now, the two illustrated stamps have reposed in my collection. What I see has baffled me since I put the two side by side. Is this a common quirk of the first issue revenues?

First, as can be seen by the photo, one stamp is quite a bit shorter in design than the other. I at first attributed this to paper shrinkage but, hold it; if the shrinkage was vertical it by right should have been horizontal somewhat as well. However, the two stamps are nearly identical in width. The slightly mismatched perforations would also indicate paper shrinkage. But I feel personally that this may be unlikely for one other reason — look at the size of the stamps perforation to perforation: nearly identical.

Another thing I have found is that, although the first issue revenues do vary in size slightly, I have checked some other issues I have and they are all practically the same size as the shorter stamp. So, if anything the stamp on the left is too long as opposed to the stamp on the right being too short.

After all this, I have come to two conclusions. The first is that it's possible one stamp may be counterfeit. However, I doubt that very much. It is not a crude imitation. The printing of both stamps is sharp, clear and very high quality. The second supposition is that there was more than one plate and one was rocked in from top to bottom while the other was rocked in from left to right. However, I don't believe Butler & Carpenter rocked in plates side to side. I think they were all done top to bottom.

So what have I? Would anyone care to comment?

Roll is intended to be of world-wide application, and signatories will be living philatelists, limited to a maximum of two per year.

The Committee of the Cinderella Stamp Club has nominated five cinderella philatelists to originally sign the Roll. These five shall form the Selection Committee to make future nominations to the Roll. The Selection Committee will have absolute discretion in making future choices.

The Committee of the Cinderella Stamp Club has made the following recommendations to guide the Selection Committee in future choices:

(i) He should be a philatelist who is distinguished by having done service in the area of cinderella material by research work made available to others, or by service in some public or other capacity

(ii) He may have formed a notable collection of Cinderella material which has been exhibited or displayed for the benefit of Cinderella philately

(iii) He may have written or read papers in the field of Cinderella philately

(iv) He may have helped in the organization of, or propaganda work in the field of Cinderella philately

The Roll will be signed and dated by the signatories and a formal letter presented to each. The Roll will be kept by the Chairman of the Cinderella Stamp Club and displayed at all meetings of the Club.

The five notable philatelists selected as original signatories are:

**Henry E. Tester** (Selection Committee), 40 years a collector, can lay claim to an extraordinary fine collection of classic Danish stamps, as well as perhaps the best collection in the United Kingdom of Danish Locals. His other outstanding collections, many of them medal winning in scope, include Polish Locals, Ukrainian Displaced Persons Camp stamps, Copenhagen cancellations from the beginning to 1940, and studies on Danish postal rates.

Always a perfectionist in his research and philatelic scholarship, both volumes of his *Private Ship Letter Stamps of the World* have been widely reviewed and praised, and he is presently working on the third volume of this trilogy, this time featuring ship letter stamps of the Suez Canal, as well as a book on classic Danish stamps, scheduled to appear in early 1982.

Fluent in Scandinavian languages (his 1981 publications included a translation from the Swedish of Sten Christensen's *Denmark 2 Rigsbank-Skilling 1851-1852*) he has also contributed over 250 articles during the past decade to a widely varied series of journals.

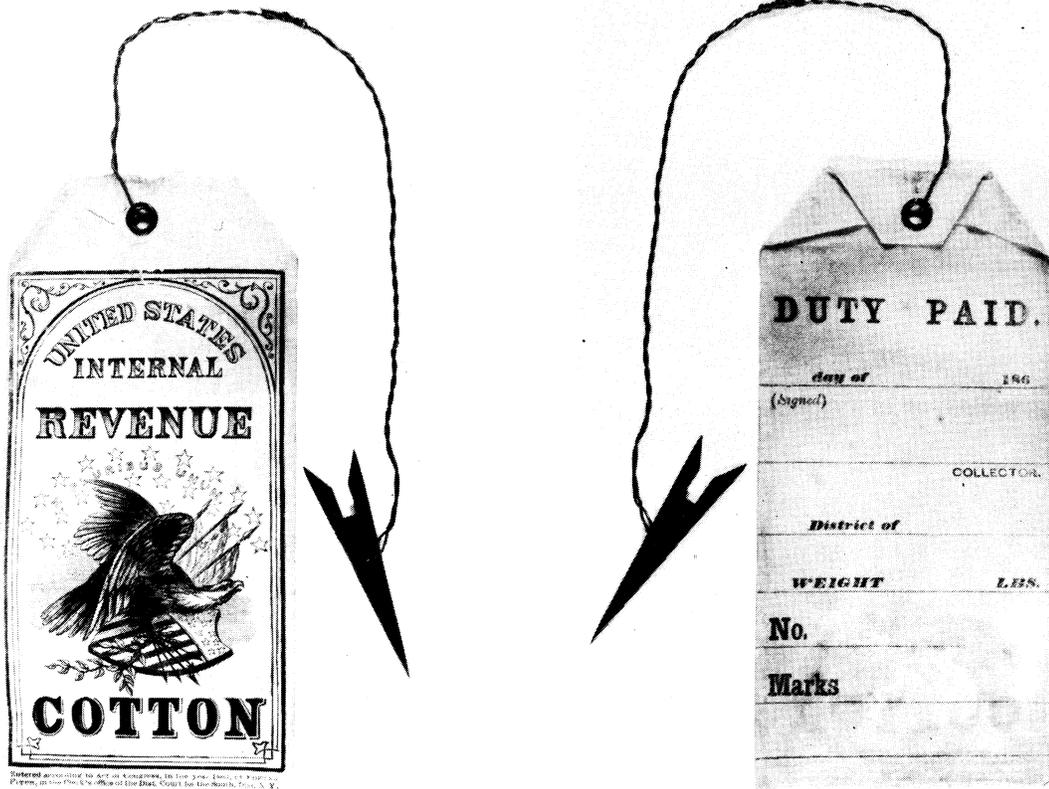
**Gerald M. Abrams**, a California aerospace engineer, started as a stamp collector some 50 years ago, but today his interest is engaged exclusively in Fiscal Stamps. For many years a senior office holder for the American Revenue Association, he also held the Sales Manager position for over 10 years, and ran, amongst others, the first eight ARA auctions and still found time to hold the post of Membership Director. He is a member of the State Revenue Society Board of Directors, and a Board member of the recently created Fiscal Philatelic Foundation in New York.

Author of scores of learned papers in the Fiscal area, he has a regular fiscal column in one of the top American philatelic newspapers. He is currently working on 5 different catalogue compilations: France and former Colonies; Switzerland; Italian Municipals; Ecuador, and he is co-author of the work on German Municipal stamps.

**Auguste Joseph Boudi** was born in Alex, Drome, France in 1926, and has been a member since 1959 of l'Arc en Ciel, and of the American Revenue Association since 1970.

Widely known as the "Baron architrielin" of l'Isle Barbe

# The Parchment Paper Cotton Tag



by Joseph S. Einstein, ARA

Thanks to Editor Trettin, Wenck's article in TAR for Nov., 1976, was found and enjoyed anew. This article concerned E.B. Sterling's discussion of the **canvas** cotton strip he had discovered in 1890. It was then and is still regarded as unique. Sterling detailed the printing on the canvas strip so meticulously that the description will apply (except for size) to the presumably later tag on parchment paper.

Illustrated is the front and rear of the parchment paper cotton tag, unused, with harpoon attached. The reader should

note Tolman's *Labels, Seals & Tags* (TAR, Jan., 1981) for a picture and description of the inserter used with the brass cotton tags. It would seem that an inserter would have to have been used with the parchment paper tag as well. Even after almost 120 years, the harpoon in the photo is still quite sharp!

Now, if some collector has such an inserter, could we get a photo of it to complete the story? It could be that an inserter is scarcer than the Cotton Tag itself — more than a dozen of these Tags have been reported.

territory, he is a member of l'Academie d'Erinnophilie (a European counterpart of the Cinderella Stamp Club) and he edits with distinction *Philatelite Erinnophile*.

His research and collecting instincts find focus on Local Post issues, but he is perhaps even better known as an international authority on fantasy and bogus stamp issues.

**Bill Hornadge** hails from Australia, where he has been a collector since early childhood, and was a dealer in stamps for a large part of his adult life. He founded, in 1951, Seven Seas Stamps Pty. Ltd., and this became the largest philatelic organization in the Southern Hemisphere and one of the biggest stamp firms in the world.

Now Managing Director of Review Publications Pty. Ltd. (formed in 1947), he publishes a wide range of philatelic and non-philatelic works, and is responsible for the monthly stamp magazine *Stamp News*, founded in 1954. Under his editorship this journal has gained international recognition and acclaim.

As a writer, a man of taste and discernment, his numerous books include *Stamp Investment Guidelines; Cinderella Stamps of Australia; Stamps: a Collector's Guide* and *The*

*Pitcairn Islands Stamp Catalogue*.

**L. Norman Williams**, by profession a barrister, and one of the foremost authorities in the world both on Cinderella and mainstream philately, began writing about stamps in collaboration with his brother Maurice — after whom the Roll is named — as far back as 1934.

He has contributed countless articles and regular columns to the philatelic press since then, and his encyclopaedic knowledge of Cinderella philately has been based on wide reading and scholarship, supported by one of the most important libraries on stamps in private hands and notable collections of his own stamps.

Together with his brother he edited *The Stamp Lover* from 1940-1964; the *British Philatelist* from 1940-54 and *Philately* from 1951-53. Since 1961 he had edited (initially with his brother) *The Cinderella Philatelist*, and his voluminous writings in book form include those ever popular *vade mecum* titles, *Cinderella Stamps; Techniques of Philately* and *The Postage Stamp*.

1982 has seen Norman Williams' election as Vice-Chairman of the recently founded Philatelic Writers Society.

# Israel Phenomenal Error Becomes Enigma

by Dahlia Jacob, ARA

Shown here is (part of) a sheet in which errors have become the norm, and there are so many of them it becomes difficult to list them in order of importance. This is a 2 Shekel red violet Agrah (fee) stamp, and the stamp containing the overprint shown BRIOOTH-AZZA (meaning "Health-Gaza") is known in normal format. See Fig. 1. There is no control tab known with these normal stamps, just the stamp.

Now take a look at the partial sheet (Fig. 2).

Errors noted:

1. The control tab attached stamp is overprinted (at top) PNIM YO'SH, which means INTERIOR, JUDEA & SAMARIA . . . which is a totally different area of occupation, having no connection with Gaza. Thus, the overprints are mutually exclusive. The stamp was intended for use in Gaza.

2. There are 2 stamps in the vertical strip of 10 which carry the "Nr." imprint before the serial number, instead of an asterisk.

3. One of those Nr. stamps carries a serif serial number on the control tab, while the other bears sans serif numerals.

4. All of the remaining stamps but one (second from bottom) bear the serif serial number on the tab, while that one shows the sans serif numerals.

5. Normally the fee stamps which have control tabs have the serial numbers on the stamps and those on the tabs matching. Here, they do not. The numbers are different.

6. Note the manner in which these stamps have been cut and perforated. They are cut flat vertically, roughly through the center of the tab and the center of the stamp, so that the remaining stamp / tab combination is the same size as the normal stamp shown in Fig. 1. See Fig. 3.

These stamps were shipped to Gaza and were found there. Few were used, and a few were retrieved. Reminders (we think) have been destroyed. How could this happen? the PNIM YO'SH overprint does NOT exist for the 2 Shekel stamp. Your expertise in helping to solve this riddle is needed. If you have any information to lend to the research, please write to the Editor, or to me.



A strip of 10 of the stamp under discussion.

A normal (?) stamp from this strip.



A normal Agrah stamp.



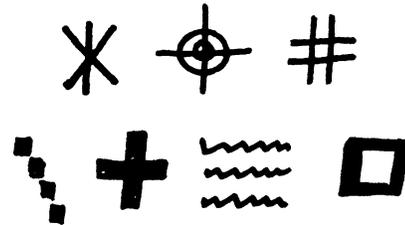
# INDOCHINA: The Hanoi Market Stamps

by G.M. Abrams, ARA

Reference here is made to the Forbin 1937 catalog of France and Colonies, page 232. The Droits de Marche issues, 1898 to 1917, listed there, come in a far greater number of varieties than M. Forbin ever realized. We are attempting to make a complete (?) listing of these, and help is needed.

M. Forbin indicates that these stamps are known numbered 1 to 31 (in a variety of colors), which apparently reflected a 10 centime fee paid receipt for a market stall/booth, the daily rate, leading to the 31st stamp in each series.

However, we have discovered a number of other symbols, beyond the numerals, which are as yet unexplained. Some of these are sketched below; what purpose did these serve?



As if that weren't mystery enough, we have also detected these stamps with the complete alphabet, A to Z.. and both in block caps and serif caps. There are also a number of varieties of the latter, to wit:



Rather than the few hundred varieties M. Forbin suggests, we calculate there are several thousand, in view of the 1 to 31 numerals, the other symbols and the alphabet issues, in coarse and fine designs and in many, many colors. Can anyone assist with data on the reasons for all of these different symbols?

## Can This Be An RN-Fac?

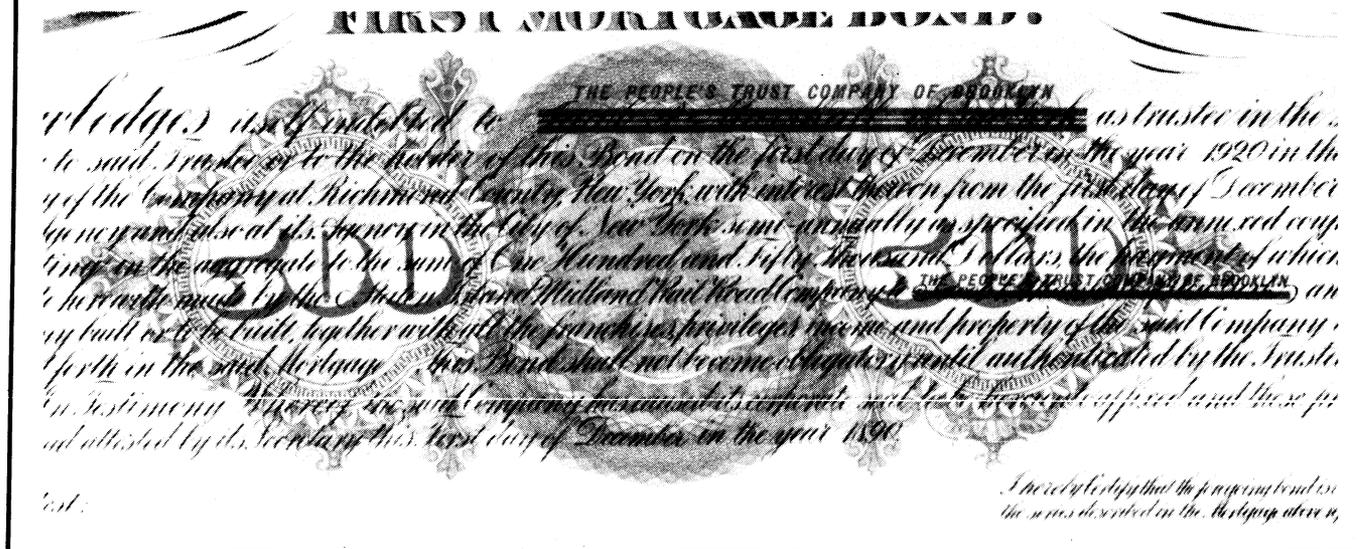


Close-up of the FAC Impression.

David Hervey, the antiques, books and ephemera dealer of Utica, NY, asked the question and I just don't know the answer. So, I need help. As can be seen (it is hoped) the mortgage bond of the Staten Island Midland Railroad Co. (a horse car line, I think) is dated 1 Dec. 1890. So, the time is wrong; also the shape of the vignette or FAC is not quite right. Still, the color is mainly orange, with a slight cast of reddish brown. The enlargement shows an eagle in the central design, facing right, which could be accepted. Face printing was by our old FAC acquaintance and check printer, Chas. F. Ketcham, 27 & 29 Fulton St., N.Y. If any firm knew about FACs and RN imprints, this one did.

On the other hand, as stated, time and shape are quite wrong. So, should this be regarded as a Very Big Vignette (term originated by Neil Sowards)? Or, do enough people want to call it a FAC?

It will be appreciated if several people would help with an answer to Dave Hervey's query. Thanks to any who will write.



## FRESPEX-82 ARA Seminar

The title seminar was not quite a repeat of the ARA seminar at FRESPEX-80. The topics covered were rather different though quite as interesting and the program was deliberately less hurried and perhaps more informal than it had been two years earlier.

In order of presentation, not the order announced, we heard via a tape recording with color slide accompaniment an account of "Evolution of Philatelic Pharmaceutical Americana", prepared by Bert Kiener of Rochester, N.Y. Bert's most interesting story revolved around the private die medicine stamps of a century ago. Earl Stritzinger, with verbal addenda from Ed Kettenbrink followed with a slide presentation on "State Revenues", the slides by courtesy of Ken Pruess, literally a trans-America presentation. Bill Castenholz high lighted his talk on "U.S. Revenue Stamped Paper", a color slide show of the various types, with his

recent discovery of a fifth type of RN with Nevada imprint, described nearly simultaneously in the Feb. TAR. Mike Mahler continued with a scholarly presentation: "First Issue Revenues on Territorial Documents", in which an attempt was made to link particular usages, scarcity and territorial populations. It is expected this innovative study will be shared with the membership in coming issues of TAR.

Unfortunately car trouble precluded the appearance of Ken Trettin in time for his presentation of a scheduled talk on "Revenues and Philatelic Journalism". The MC, knowing a bit of what Ken intended to talk about, ad libed Ken's story in the time remaining. It is hoped that the resulting discussion will bear fruit in subsequent publications coming from Rockford.

Richard Riley, ARA

## WE GET LETTERS

From France, member Paul Demeny writes: Noted that Dr. Jacques LeGrand was entered on the Sterling Honor Roll (see TAR, Oct 81, Houston report . . . GMA) for 1981. The Sterling Committee has greatly honored him. One of Dr. LeGrand's daughters was my father's mother, and I wish to express my gratitude personally for this award. Though my grandmother had an interest in the stamps, she sold the collection (one of the best of the time) to a dealer-banker in Paris, a Mr. Lamaire. Alas, my family does not possess the smallest part of this collection. But it is great pleasure for me to see that people your side have remembered Dr. LeGrand and bestowed this honor upon my great-grandfather. Thank you again. (Signed) Paul Demeny. (We thank Mr. Demeny for this note and the information. Anyone have any idea what happened to the collection thereafter? Did Messrs Moens and Forbin enter the picture? . . . . . GMA)

**WE SEE BY THE MEDIA . . . BRITISH THAT IS** (as well as by an announcement in The Cinderella Philatelist), that the STAMPEX shows in London will be accepting a new category (A FIRST) for competitive exhibition: REVENUES. Too late noted to follow through this year (the show scheduled for late Feb 1982), there is still next year . . . and subs. To quote THEIR rule: REVENUE is defined as material officially accepted as being necessary for the transmission of messages or packages (e.g., telegraph or railway stamps), and such stamps as were used for the collection of revenue, which, by their method of printing, can be associated with postage stamps (e. g., fiscals). (No argument with me, please; I didn't make it up . . . GMA). The Cinderella Stamp Club will provide a suitable trophy for these revenue displays . . . and the ARA herewith offers to furnish our usual awards via CSC, starting in 1983. CSC is invited to contact me on the subject.

## LOOK SOON

for an announcement of the publication of the 15-year effort by Peter Feltus to provide a catalogue on the revenues of Egypt (and the Sudan). I have seen the final manuscript, about to go to press. It is a classic work. Eyes peeled.

## ALSO HEARD

of the recent publication of a new catalog on Japan (bilingual); have no ordering details, and I haven't seen it. Mr. Hasegawa is invited to provide us with those details.

## FRESNO FINAL

At FRESPEX '82, held in March, the ARA did exceedingly well with regard to awards. Certificates of Appreciation were given to The Fresno Philatelic Society for inviting us to Convention thereat, and to Dr. Brian Clague for being the responsible party for getting us there, and for all else he did.

In the Court of Honor, non-competitive, were a number of frames of a magnificent display of The Bill and Excise Stamps of Canada, and entry by **Chuck Emery** (who also was a judge at the show). As for the competitive entries, they were as follows (listed with attendant awards):

- The Patent Medicine Era, by **Millicent Hansen**, which took the show Reserve Grand and the ARA Grand.
- US Props, by **Bill Fitch**, ending up with a show Gold and an ARA Gold.
- US 19th Cent. Beers (again) by Bill Fitch, which captured the show Vermeil and an ARA Silver.
- Revenues of the City of Neuchatel (Swiss), by **Irv Silverman**, taking a show Silver and an ARA one.
- The Supreme Court Law Stamps of Canada, an entry by **Tom Kamamoto**, wound up with a show Silver, a BNAPS cup and an ARA Silver.
- California Agricultural Marketing Stamps, **Ken Pruess'** entry, walked off with a show Silver with Felicitations and an ARA Silver.
- Type of Handstamps, USIR First Issue, **Dr. Z. Seron's** exhibit, also captured a show Silver and an ARA Silver.
- State & Local Documentary Stamps, a submittal by **Earl Stritzinger**, was awarded a show Silver and an ARA Silver.
- The Corner Drug, **Ken Trettin's** entry, captured a show Silver-Bronze and an ARA Bronze.
- Lastly, **Eric Jackson's** entry of USIR Cotton tags was given an ARA Cert of Appreciation.

These exhibits had some powerful competition, and the judges are to be commended for their good taste. KUDOS to all of you.

## COMMENTARY: APPS AVAILABLE HERE, NO CHARGE

Several inquiries were made at the above Convention as to the source from which to obtain applications. They are here, this office, and a simple request specifying the number you think you need will bring them by return mail. Promptly.

# Secretary's Report

B. M. Miller

## APPLICATIONS FOR MEMBERSHIP

In accordance with Article 4, Section 2(c) as amended December 31, 1979, of the ARA By-Laws, the following have applied for membership in the ARA. If the Secretary receives no objections to their membership application by the last day of the month following publication the applicants will be admitted to membership.

JOHN BULLOCK 3732, 189 Lawrence Dr, Berkeley Heights, NJ 07922, by George Kramer. Medicine, pharmacy, Red Cross.

BERTHA COOPERSMITH 3731, 4 Berkley Circle, Eastchester, NY 10709, by Scott Publications. Collector / dealer - US, Canada and foreign.

Y. DAYAL 3729, A-306, Defence Colony, New Delhi 110 024, India, by Adolph Koepfel. Collector / dealer - fiscals and revs of India and native states.

SAMUEL A. GREEN 3740, PO Box 587, Chino Valley, AZ 86323, by Larry Joseph. US revs Scott and non-Scott.

RONALD L. GROFF 3739, 140 Horseshoe Rd, Leola, PA 17540, by G.M. Abrams. US ducks and general BOB.

HAROLD E. HEIRONIMUS 3738, PO Box 1168, c / o Aramco, Dhaharan, Saudi Arabia, by Secretary. China, Korea, Indian states, Japanese occupations.

RAY D. JAMIESON 3730, 360 Stonebrook Dr, Folsom, CA 95630, by G.M. Abrams. Genl collector and accumulator (future dealer) - mainly US, British, Scandinavia; also precancels.

L. LANDAU 3734, 11 Grouse Rd, Warren, NJ 07060, by Joel H. Pierson, US, Europa, Central and So. America, BG and cols.

ELIZABETH J. MORRISON 3727, 3600 'M' St, Eureka, CA 95501, by Michael E. Aldrich. Genl.

GARY B. NIDITCH, MD 3733, 3040 Paula Dr, Santa Monica, CA 90405, by G.M. Abrams. US revs, starting US locals.

BERNARD SCHUKRAFT CM3735, 1350 Lake Shore Dr, Apt 2202, Chicago, IL 60610, by Chandler's. All US revs, spec. in motor vehicle.

D. TAYLOR SMITH 3728, 23 Britannia Rd, Norwich NR1 4HP, England, by J. Barefoot. Japan, Indo-China and associated states; Indonesia from 1942, Burma from 1937, Pakistan, Bangladesh, Bulgaria, Ireland.

DAVID THOMPSON 3736, 7416 2nd NE, Seattle, WA 98115, by Morris Lean. BWI Victorian revs.

GARY W. WITHROW 3726, 1401 9th, #166, Fort Lupton, CO 80621, by G.M. Abrams. US and worldwide revs.

LOUIS K. WONG CM3737, 602 Kearny St, San Francisco, CA 94108, by Linn's. China, incl PRC.

Highest membership number assigned on this report is 3740

## NEW MEMBERS

Numbers 3697-3711

## REINSTATED FROM 1982 NPD LIST

Jeffrey M. Dow  
C. Stetson Thomas  
Edward J. Craig  
Bunny B. Gart  
Paul McMullen  
John D. Bowman  
Duane A. Larson  
Derek M.S. McColl  
H.C. Perry, Jr.  
William H. McConnell  
James D. Maggy  
K.T. Varied

## RESIGNED

Dudley Harkleoad

## DECEASED

Virginia R. Barnes

## MEMBERSHIP SUMMARY

Previous membership total	1573
Applications for membership	15
Reinstated from NPD list	12
Resigned	1
Deceased	1
Current membership total	1598

# To The Editor . . .

*(In Jan TAR82, p. 12, referring to the article by Michael Mahler, the question was asked "What do we call it?" The response has not been great (only three) but the opinions have been divergent. I will make no other comment other than to present each opinion . . . kt)*

I belong to the Spanish Main — a small society devoted to Latin American philately. They put up with revenues because I force them to, and some time ago when the Society was entertaining the Postal History Society (of the UK) I stuck my tongue firmly in my cheek and showed prestamped stationery, saying that it was Revenue Postal History . . . They were polite and appalled!

One of my recurring hobbyhorses is that it is very difficult to find out what a lot of revenues were issued FOR, and how they were used . . . Mahler's article is very interesting, showing what I assume to be very rare material, and following a trend which should be encouraged. However, I feel that it might be unwise to start a new name for collections of this sort of material.

One of the problems with postal material is that, at least for exhibitions purposes, one now has to choose between a number of different branches of the same subject. Usage is as much part of the story of an issue as the essays, proofs, frame breaks and repairs. If one collector prefers to study some aspects of an issue in greater depth than others, that is his prerogative, but it doesn't make him belong to a different caste!

At the risk of offending good correspondents, I would class collections — and hence collectors — into two types:

- Issue collectors (what most of us do)
- Thematic collectors (who collect pictures)

Why not leave it at that, and actively discourage any further attempts at fragmentation, which the postal boys have shown to be bad for the hobby.

G. C. Akerman, ARA

In response to your editorial "What do we call it?" (the study of revenue stamps as used on documents), may I suggest the term Pelognosiphily. The word finds its roots in Greek ie: Pelos = tax, gnosis = knowledge and philos = love. At first it may be a little hard to say but it becomes easier with practice. Actually, it is as good of a word as philately.

Louis Alfano, ARA

I seemed to have answered your question "What do we call it?" in an article about to appear in *The American Philatelist* (it appeared the March issue, p. 253). There I note that postage stamp collectors have their postal history. Also there is a somewhat analogous area for the collector of revenue stamps — an area which I call Impostal History.

Webster defines "impost" (in part) as being any tax or tribute imposed by authority, so with some presumption I will use the term "impostal" although Webster does not give an adjectival form.

Richard F. Riley, ARA

## READER'S ADS

The Reader's Ads are TAR's discount rate advertisements for ARA members only. Please observe the following:

- 25¢ per line
- pay in advance
- you type copy, one copy for each insertion
- maximum line length 93 mm
- single space on white paper
- Your copy is reduced photographically and printed as you sent it.
- Send copy and payment to Ad Mgr.

LOOKING for the elusive? Try the ARA Sales Dept. The Sales Manager has material from many countries in many price ranges.

IN MY MAY 25TH. MAIL-SALE OF U.S. & CANADA STAMPS, (700 Lots, half Mint, half Used), there are 55 LOTS OF U.S. REVENUES and 10 LOTS OF NON-SCOTT-LISTED U.S. TAX-PAIDS, PLUS 17 LOTS OF CANADA REVENUES. Nothing exotic or very expensive but you might see something you'd like. Send today for my FREE, illustrated catalog. HAROLD McLAUGHLIN ARA NUMBER 3604 Box 1877, Kalispell, MT., 59901

For Sale: Fine copy of 32-ounce orange-red Fermented Fruit Juice stamp listed in Springer. Straight-edge left, \$25.00. Straight-edge left and top, \$20.00. Straight-edge left, thinned, \$14.00. Tom Harpole, P.O. Box 383, Manchester, Mass. 01944.

REVENUES ON APPROVAL: U.S. AND WORLD STOCK NOW AVAILABLE. PLEASE SPECIFY YOUR NEEDS, REFERENCES REQUIRED. WRITE J.L. McGUIRE BOX 297 DENNIS, MA. 02638.

WANTED: SOUTH DAKOTA 1940 & 1950 State Duck Stamps in mint, NH, OG, well centered condition. Please mail me your best cash price for each and thanks for reading my ad. Ernie Miller P.O. Box 230 Salem, OR 97308.

NEW PRICE GUIDE "Collecting Stocks and Bonds" by George H. LaBarre, 368 pages, 1,158 Large Illustrations with descriptions and Values of American Stocks and Bonds. Includes Railroads, Mining, Automotive, Banking, Western, Southern, 1770's to Present. Complete 3 Volume Set \$14.85 Postpaid. Dealers inquiries invited. Stocks and Bonds Wanted. Superb quality available for sale. 603-882-2411, George H. LaBarre Galleries Inc., Dept. A, Box 27, Hudson, N.H. 03051

PUERTO RICO REVENUES PRE-1900 5 different \$ 4.50 recent revenues 5 dif. \$ 4.00 both lots \$ 8.00 Benny Muñiz, Box 11605 caparra P.R. 00922

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New 9th edit., 56 pp, 305 illus. \$6.  
8th edit., 48 pp, 250 illus., \$4.  
7th edit., 44 pp, 196 illus., \$3.  
Postage 50¢ per order. S. Springer, 3761 W. 117th, Hawthorne, CA 90250.

THE AMERICAN REVENUER--backissues. Still have some printer's remainders left. These are new copies from mid-1960s to 1976; \$1.25 single copies, \$15 year run. Kenneth Trettin, Rockford IA 50468-0056.

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

BEER STAMPS - Have large accumulation of beer stamps (at least 40 face different plus shades). Will sell or trade for the ones I need. Also cigar, cigarette, tobacco, snuff, opium, etc. Send want list by Priester (or Springer) Nos. to Roslyn Winard, 4308 Farmer Pl., Ft. Washington, Md. 20744.

Wanted: U.S. International Reply Coupon number 1. Will trade never-hinged plate block of R733 for each received. Tom Harpole, P.O. Box 383, Manchester, Mass. 01944.

We pay 1/2¢ each for Scott listed US revenues. Cut or punch cancels OK. Domzall 904 Wright #4B Richmond, CA 94804

TRAINS ON REVENUES WANTED. (Railway parcels, tax, telegraphs.) Algeria, Argentina, China, Costa Rica, Ecuador, Germany, Guatemala, Hejaz, Nicaragua, Uganda, others? Joe Murphy 1868 Halekoa Dr. Honolulu, HI 96821

WANTED: US REVENUES (FEDERAL OR STATE) Will exchange for New Zealand Wages Tax stamps of higher catalog, or NZ commems. (your choice) Wage tax catalog sent free on exchange of 50+ stamps. Malcolm Turner, 5 Eskdale Rd., Paremata, Aqtn, New Zealand.

INSURANCE COMPANY HANDSTAMPS WANTED. 1st 3 Issues. Send stamps & offer to Ken LeBow, 6 Applemanor Lane, East Brunswick, New Jersey 08816

YESTERDAY'S PAPER has a fine selection of checks and documents with revenue stamps. Americana catalog \$2. Yesterday's Paper Inc., Box 294AR, Naperville, IL. 60566

BONDS & STOCK CERTIFICATES always wanted! Please sell to me! Ken Prag, Box 531AR, Burlingame, Calif. 94010

Last year I put this ad in The Revenuer. No luck! I bet you need some of my duplicates. WANTED: Who has R 223, RE 107C & D, RO 11a, 24d, 33c, 123b, 136a, RS 309, 310, and RX 2? Also OX 17, PR 28, 7T 1, 10T 8, 12T 1-4, 15T 4, 7, 17, 25, 26, U 38R, 39R, U 32, 505, 506, UX 27C, 47, QI 1, and 225Pl? Will buy or trade. H. R. Art, 511 Franklin Court, Ashland, Kentucky 41101

R84c with HANDSTAMPS & ALL MULTIPLES WANTED. Send stamps & offer to Ken LeBow, 6 Applemanor Lane, East Brunswick, New Jersey 08816

The award-winning catalog, "THE IMPRESSED DUTY STAMPS OF GREAT BRITAIN" by S B Frank, J Schonfeld and W A Barber is still available in a second printing for \$17 from Mr. Barber, 42 Simsbury Rd, Stamford, CT 06905

## Minsk, Russia: German Occupation Stamp



by Martin Erler, ARA

Some time ago the existence of this stamp was reported by a respected member of the Polish Philatelic Society. But until recently a copy of this stamp had not been seen.

The stamp is a Russian 50 kop. revenue stamp of the 1907 issue. It has been handstamped in violet "LANDESVERWALTUNG / MINSK" in a rectangular frame with an ornament between the lines.

Germany occupied Minsk in March, 1919, and stayed there for only two months. Therefore, this stamp was used for only a very short time.

If any other ARA member has a copy of this stamp or any other denominations of this issue in his collection I would appreciate hearing from them. Can anyone supply additional information?

## Virginia Barnes

Friends of Virginia Barnes will be saddened to learn of her death Sunday, February 14. Virginia was a most delightful woman and enthusiastic newcomer to fiscal philately, having joined the ARA in June of 1978. While her contributions to the fiscal field were just beginning and were confined principally to acknowledged help she extended to others, it is evident she had great promise of developing into a researcher of sound stature in her own field of interest. It is to be regretted this promise can not be realized. She is survived by her husband John Barnes.

R. F. Riley

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348

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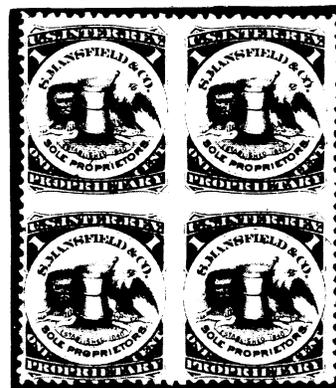
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