



# The American Revenuer

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Separated for possibly many years, these two rather battered copies of RS208e were by chance reunited. Their common preprint paper fold identifies them as an original pair. For more, read "Together Again" on page 160 of this issue.



♦ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

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# THE AMERICAN REVENUER

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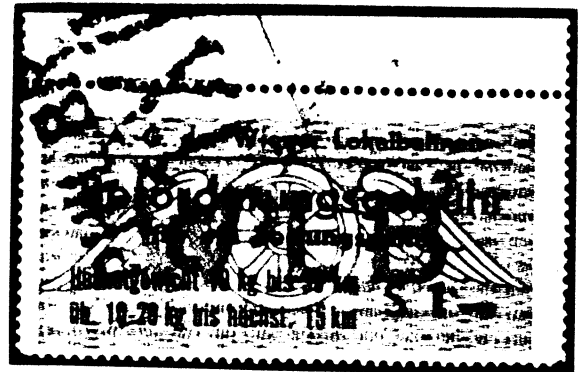
(Volunteers in unlisted countries sought. Please contact the President.)

1938.

64 x 31 mm. Unwmkd. perf. 12.

2 27 Rpf. bluish green ..... 2.00 1.50

*This stamp exists with violet handstamp Muster (Specimen).*

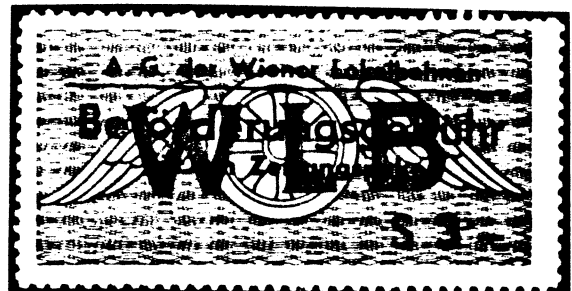
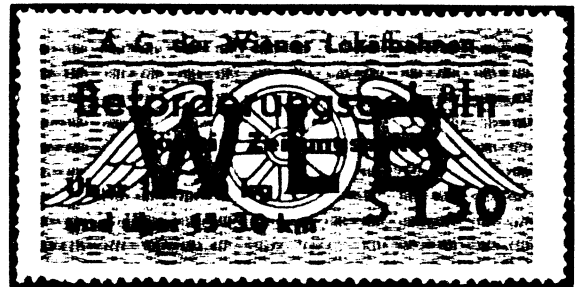


1946.

64 x 31 mm. Unwmkd. perf. 10; 12.

- |   |        |                                                      |   |   |
|---|--------|------------------------------------------------------|---|---|
| 3 | S 1, — | green I: Wien Oper-Wien<br>Philadelphiabrücke.....   | — | — |
| 4 | S 1,—  | bluish green I: Höchstgewicht 10Kg<br>bis 30 Km..... | — | — |
| 5 | S 1,50 | bluish green I: Über 10 bis 20 Kg.....               | — | — |
| 6 | S 2,—  | green.....                                           | — | — |
| 7 | S 3,—  | green.....                                           | — | — |
| 8 | S 3,50 | green.....                                           | — | — |

*These stamps partially are newspaper stamps and should be listed in the postage catalogues.*



## ARA Life Memberships Now Available

In accordance with a recently passed amendment to Article 4, Section 8 of the ARA By-Laws, a Life Membership program has now been established.

Life Membership is open to any member who has been in good standing for a period of at least three full years prior to the date of application, and who has reached the age of 21. The current Life Members fee is \$160 (20 times regular annual dues of \$8), payable in full at the time of application.

Payment for Life Membership covers all services included in the cost of regular annual membership. Special services furnished at additional cost (such as airmail delivery of club publications), will be charged to Life Members at the same rates as regular members.

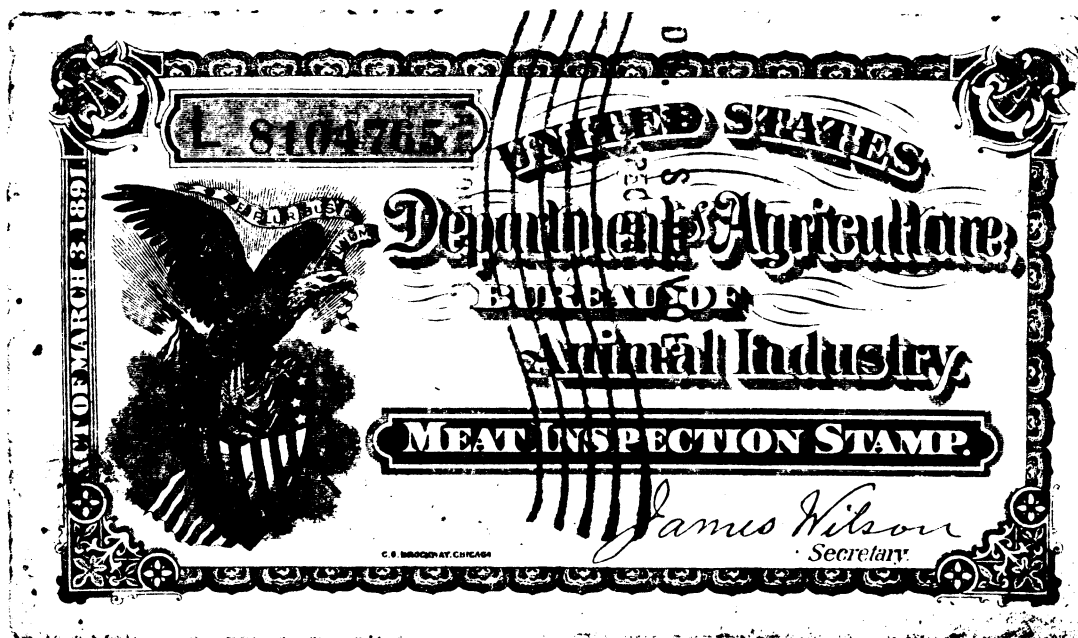
Life Membership numbers will be assigned in order as applications are approved, and permanent Life Membership cards will be issued as available.

Life Membership application forms can be obtained from the Secretary, 30 South First Ave, Suite 332, Arcadia, CA 91006.



OCTOBER  
IS STAMP  
COLLECTING  
MONTH

# I Still Don't Know What It Is



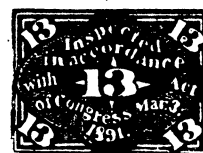
by W. H. Waggoner, ARA

Whether he collects mechanical gadgets, old hand tools, or stamps, every collector has encountered at some time an item of unknown origin and purpose. Among those whose primary interest is stamps, it is a reasonable conjecture that collectors of non-postal issues are most apt to meet a mystery item since we all know that this field is rife with unlisted taxpays, fantasies, facsimiles, and labels. What follows is one man's tale of such an encounter. In view of the out-

come, the author would welcome correspondence with anyone having ideas about its identity.

The stamp in question is shown. It was first seen recently in an A.P.S. revenue circuit book. The individual who offered it for sale had identified it only with a question mark and priced it modestly. Intrigued by the mystery thus presented, I purchased it and set about an identification. The design measures 26 x 19.5 mm and is printed in dark green ink on an off-white, hard, thin paper with no watermark. Perforations are lacking but it appears to have been rouletted at about 10 or 11 gauge. The general appearance is that of a crudely prepared and printed stamp as the numerals in the four corners differ slightly in shape and placement; the frame lines are of unequal thickness and spacing. As may be seen in the figure, arranged around the central numeral 13 is the wording: "Inspected in accordance with Act of Congress Mar. 3. 1891."

A trip to the library identified the act cited as one of many passed on March 3, 1891, during the second session of the 51st Congress. (*U.S. Statutes at Large*, 26, 1089,



1891). The full title was "An act to provide for the inspection of live cattle, hogs, and the carcasses and products thereof which are the subjects of interstate commerce, and for other purposes." Among other provisions, this act prescribed the issuance of stamps and certificates as evidence of the required inspections. The Secretary of Agriculture was authorized to determine their form and the rules and regulations under which they would be issued. Other library documents revealed that on March 25, 1891, the Secretary of Agriculture, Jeremiah M. Rusk, did publish the necessary regulations and specifications (*Miscellaneous Document No. 120*, House of Representatives, 52d Congress, 2d Session,

# British Solomon Islands: Fiscal Discovered

by P. Boyington



Through the courtesy of Paul Bartok of Minnesota, we illustrate here what is believed to be a new discovery . . .

## I Don't Know

Washington, 1893). At this point, I assumed my search had ended satisfactorily. Then I read the regulations.

There is neither the need nor the space to reproduce here the entire document. The following paragraphs are pertinent, however, and are quoted to show how wrong my assumption was.

"(4) The Secretary of Agriculture, . . . will give said establishment (slaughterhouse, canning, salting, packing, or rendering) an official number, . . .

(10) The inspector . . . shall affix to the top of said packages meat-inspection stamps to be furnished by the Department of Agriculture, said stamps bearing serial numbers, . . .

The stamp must be securely affixed by paste . . .

The stamp having been affixed, it must be immediately canceled. For this purpose the inspector will use a stencil plate of brass or copper, in which will be cut five parallel waved lines . . . At the top of said stencil will be cut the name of the inspector and at the bottom of said stencil will be cut the district in which inspection is made . . . "

Although the unknown stamp clearly did not fit this description, I thought I had seen one that did. A search through my miscellaneous holdings eventually turned up the larger stamp. It carries the required legend, a serial number (in red), and the wavy-lined cancellation. Note also that the left vertical panel is imprinted "Act of March 3. 1891."

What of the stamp that started it all? It is tempting to speculate that it is an inspector's label of some sort, the number 13 referring perhaps to an establishment's official number, an inspection district, or a specific inspector. Maybe it was attached to the records of those meat samples that failed the inspection and were destroyed. Despite a lengthy library search, no Agriculture Department regulation has yet come to light that provides an identification of a stamp of this size and description. Likewise, a conversation with a local Agriculture Department inspector proved to be fruitless. A query to that department in Washington has not yet been sent.

I do know now considerably more about a stamp I've had for years but had not researched. So far as the unidentified item which triggered the search, however, I still don't know what it is.

a British embossed fiscal overprinted for use in the subject area. The stamp is perforated 12, is 32x32 mm. overall, with a black 3-line overprint BRITISH/SOLOMON/ISLANDS. The design is in blue, bearing the rose at left and AC at right. Denomination 1/-.

If anyone can shed further light on this item, or others like it, please advise the Editor.

# Tin Foil Tobacco Revenues

by Alan Hicks, ARA

In continuing the effort to verify and update a listing of tin foil tobacco wrappers, I present here another list of cancellations. Again, if anyone has any of these tin foils please contact me at 11 Warren Place, Brooklyn, NY 11201 with the relevant information.

Additionally, if anyone has copies of foils of this issue not listed by Bartlett and Prevost, I would like to know about them. My last listing appeared in Feb. TAR 82, p.35.

Issue of 1868      Class 32 Cents      One Ounce

Adams, F.F. — "Aromatic"  
 Appleby, R. — "Honey Suckle"  
 Barker, K.C. — "American Eagle"  
 Bramm, John — "Morning Star"  
 Bronson & Messenger — "Indian Brand"  
 Buchner, D. — "Natural Leaf" (leaf down)  
 Campbell, Lane & Co. — "Honey Dew"  
 Douglass, I.S. — "Tammany"  
 DuFlou & Vanauken — "Reliance"  
 Edmonston, Sam'l S. — "Ambrosia"  
 Edmonston, Sam'l S. — "Currency"  
 Edmonston, S.S. & Bro. — "Reviver"  
 Farrand, G. & Platts — "Flower of Kentucky"  
 Ford & Baker — "Pearl"  
 Gillender, Arthur & Co. — "Imperial"  
 Gillender, Arthur & Co. — "Solace"  
 Goodwin & Co. — "Plantation"  
 Goodwin, W.H. & Co. — "Best"  
 Grant, H.J. & Co. — "Metamora"  
 Hoyt, Thos. & J.F. Flagg — "Heart's Delight"  
 Kenney, Lewis — "Senex"  
 Kenney, Lewis — "Tiger"  
 Lang, George — "Eastern Choice"  
 Lichtenberg, G.B. — "Morning Glory" (large frame)  
 Lilienthal, C.H. — "Neptune"  
 Lilienthal, C.H. — "Savory"  
 Lorillard, P. — "Cavendish"  
 Lorillard, P. & Co. — "Western Century"  
 McAlpin, D.H. & Co. — "Bright Virgin Leaf"  
 Miller, Mrs. G.B. & Co. — "Forest Rose"  
 Miller, Mrs. G.B. & Co. — "Fine Cut"  
 Miller, Mrs. G.B. & Co. — "Grape"  
 Messenger, Chas. R. — "Indian Brand"  
 Mullen & Demonds — "Continental"  
 Orcutt & White — "Golden Leaf"  
 Payn, Benj. — "Golden Strawberry"  
 Salmon, D.O. — "Golden Eagle"  
 Scheider, Jos. & Co. — "Our Choice"  
 Scotten, Lovett & Co. — "Hiawatha"  
 Scotten, Lovett & Co. — "Nay Aug"  
 Spalding & Merrick — "A Little of The Best Tobacco"  
 Spalding & Merrick — "Charm of the West"  
 Weeds & Co. — "Velocipede"



The Scott catalog lists a cracked plate variety for the 2¢ U.S.I.R. of the first issue, R15. It indicates it exists old paper, perforate; I have also seen this stamp on silk paper with the crack we are examining this time.

As with any plate variety there are good examples and poor. I have seen early stages of cracks that are barely discernable and others of late state of use with the crack getting wider and showing a bolder line of color.

Our first example shows the crack in question in an early state. It is a light line of color from the "N" in "INTER." downward toward George Washington's right eye ending just above the eyebrow. The other example of this crack is at a later time showing the

color as a much darker line but not any longer. All of the examples I have seen of this crack, it is always the same length varying only in intensity.

Indications are that this crack came about in the later part of 1871. I have seen three copies with dates in the last quarter of 1871, but keep in mind that printing may have occurred several months before actual use.

This crack is reminiscent of the crack in the 5¢ Inland Exchange, in that it starts in the top label and terminates in the right eye.

Do you have any such cracks? If not check your stamps carefully. Patience is a prerequisite in searching for plate varieties. Happy Hunting.

CLASS 4

**ORDER FORM FOR OPIUM, ETC.**

Act of Congress, Approved December 17, 1914

U. S. Registry No.

**5625**

**ORIGINAL**

**Y75320**

(VALUE, ONE CENT.)

Name:

Address:

City and State:

Issued by:

District of:

**RHODE ISLAND**

To Be Filled in by purchaser

To \_\_\_\_\_  
\_\_\_\_\_  
  
\_\_\_\_\_ Date: \_\_\_\_\_  
  
SIR: You are requested to furnish the narcotic drugs and preparations listed below,  
to be used exclusively in the lawful conduct of my profession or business.  
# \_\_\_\_\_ By \_\_\_\_\_  
State of \_\_\_\_\_ County: \_\_\_\_\_ City: \_\_\_\_\_  
Post-office address: \_\_\_\_\_  
QUANTITY SIZE NAME OF ARTICLE  
TABLE WITH 3 COLUMNS AND 1 ROW

**by William A. Smiley, ARA**

As initially issued, the original and the duplicate in this series were printed in black ink with blue serial numbers. The only differences between them were the designation "original" and "duplicate" and the words "(VALUE, ONE CENT.)" which appeared on the original. Since the distinctions between the original and the duplicate were so small, it is easy to see how their similarity could be confusing.

The new form should be listed as number 2.c. duplicate — red on the listing published in the February, 1980 TAR.

**ORDER FORM FOR OPIUM, ETC.**  
Act of Congress, Approved December 17, 1914.

**DUPLICATE**  
R384459

U. S. Registry No. *5380*  
Name: *H. H. Cunningham*  
Address: *213 E. Duquesne St.*  
(Street and Number)  
City and State: *Penn. City Ind.*  
Issued by *District of Ind.*  
To be filled in by collector.

To \_\_\_\_\_

Date: \_\_\_\_\_

SIR: You are requested to furnish the narcotic drugs and preparations listed below, to be used exclusively in the lawful conduct of my profession or business.

*2* \_\_\_\_\_ By \_\_\_\_\_  
(Sign full name.)

State of \_\_\_\_\_ County: \_\_\_\_\_ City: \_\_\_\_\_

Post-office address: \_\_\_\_\_

QUANTITY	SIZE	(To be filled in by collector.)
G. SAME OF ARTICLE		

ENTERED POST OFFICE INSPECTION, RECORDED.

**No. 2b — previously reported**

# ORDER FORM FOR OPIUM, ETC. CLASS 4

U.S. Registry No. **6285**

DUPLICATE  
Y75320

Name: **Dr. L. B. Lott, M.D.**

Address: **277 Central Ave.**

City and State: **PROVIDENCE, R. I.**

Issued by: \_\_\_\_\_ District of: **RHODE ISLAND**

Expiry: \_\_\_\_\_

To: \_\_\_\_\_

Date: \_\_\_\_\_

Note: You are required to furnish the names of drugs and preparations listed below, be used exclusively in the \_\_\_\_\_ for your profession or business.

State of: \_\_\_\_\_ County: \_\_\_\_\_ City: \_\_\_\_\_

Post office address: \_\_\_\_\_

Signature: \_\_\_\_\_ NAME OF USER: \_\_\_\_\_

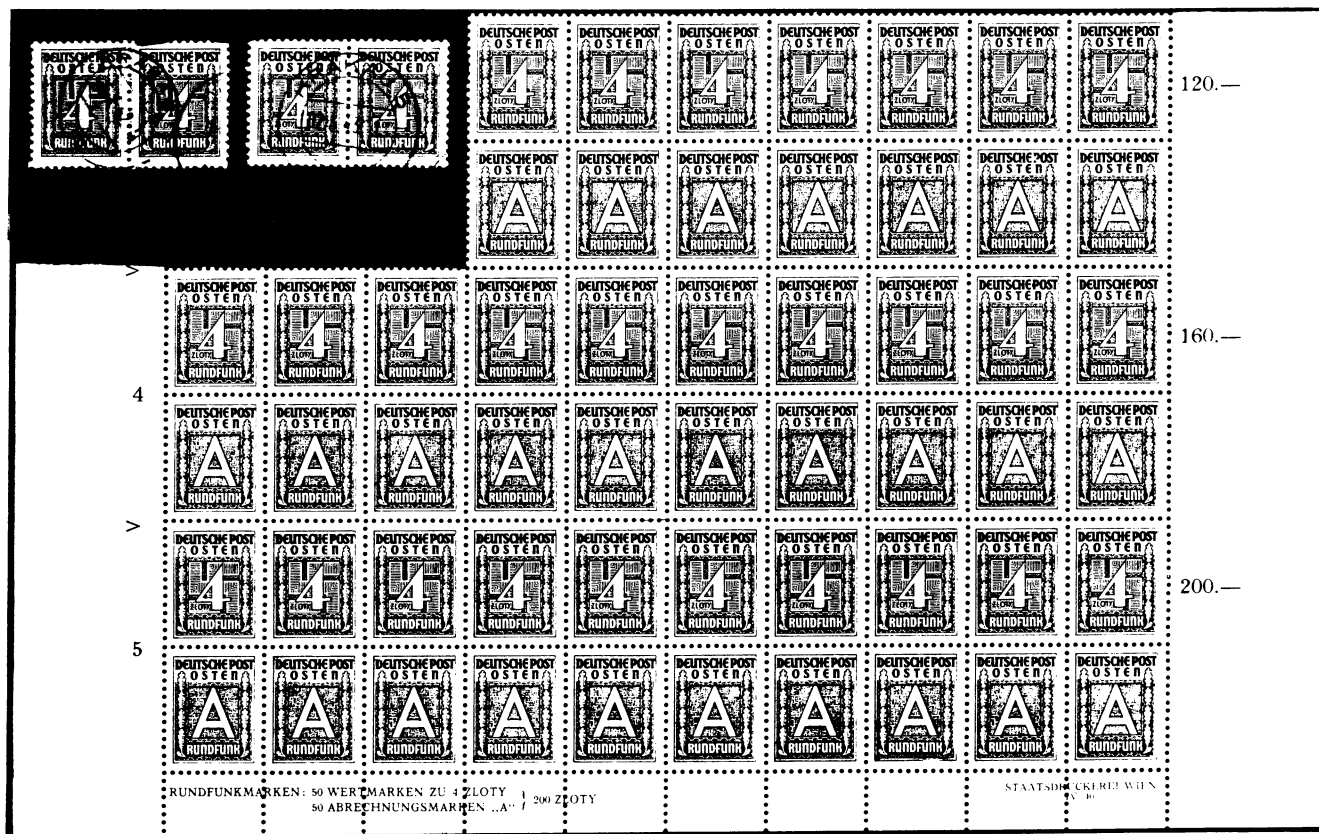
DUPLICATE

**No. 2c — new listing**



## Poland

### Radio Receiver Fee Stamps



by Martin Erler, ARA

On April 13, 1940, the German government in occupied Poland (the Generalgouvernement) decreed the use of stamps to cover a fee for the use of radio receivers. The double stamp was issued on July 1, 1940.

The stamps were printed in se-tenant pairs arranged vertically. When used the stamps were separated into two. The stamp with the inscription "DEUTSCHE POST OSTEN / 4

ZLOTY / RUNDFUNK" was put on the permit card held by the owner of the radio, while the other half with the inscription "DEUTSCHE POST OSTEN / A / RUNDFUNK" was put on the control card held at the post office.

The stamps were printed in sheets of 50 pairs. The first printing was at the state printing office in Vienna in May, 1940. The stamps are not watermarked and are perforated 12½. Their color is red.

## 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.*

**CATALOGUE DES TIMBRES FISCAUX ET SOCIAUX DE FRANCE** (*Catalogue of the French Fiscals and Social Stamps*), published in France 1982, by ARA France (Chapter), by Messrs. Gallou, Coll, Frandois & Janton, with other contributors. Hardbound in card covers, in French, fully illustrated, 135 pages, 6½x9½ inches. Obtainable via ARA Sales, \$17 post paid in U.S. (Canada and overseas add 50¢).

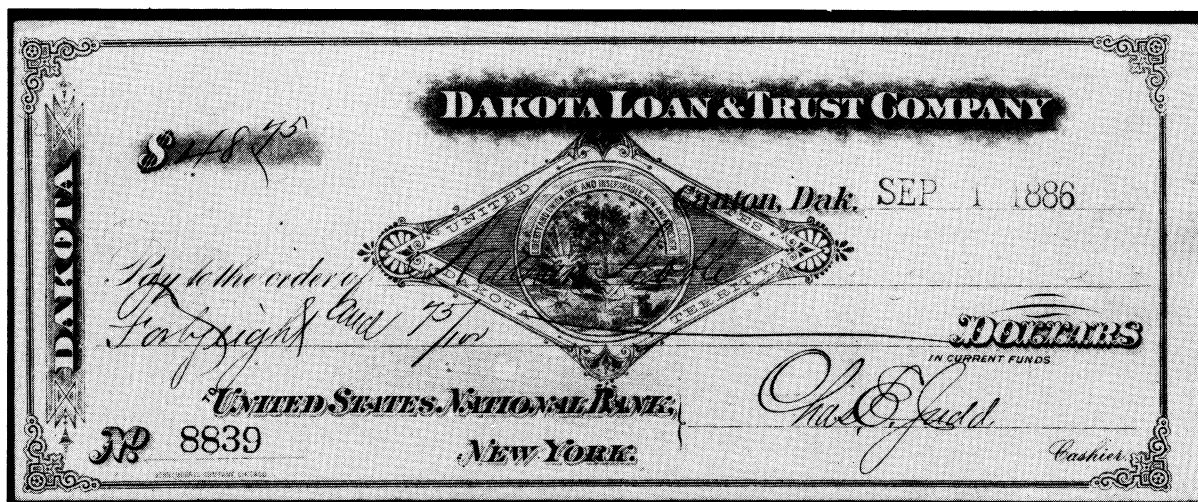
This tour de force, long needed, has finally arrived, and whether or not you collect the French material, this will be a welcome addition to any fiscal library. There are 42

categories of fiscals covered in the first section, and 8 categories of the social (insurance and savings) stamps, in the second. Prices are included as well as mention of essays and specimens (some illustrated) and unemitted stamps. This is the first ever fiscally related original catalogue to be published by an ARA Chapter, and the hard work and devotion with which it was accomplished is evident.

Regrettably, it is not (admittedly) complete. ARA France has chosen to reserve another volume (in work now) which will hopefully contain those stamps not covered here. These include municipals, overseas departments, fiscals postally used and vice versa, the strip stamp (matches, chicoree, cigars, pharmaceuticals etc.), playing card stamps, various license stamps, and (methinks an impossible task) the stamped paper. They may not make it all, but it won't be for lack of trying.



## A 'NEW' RN-FAC



Through the courtesy of Harmon M. Weeks of New Rockford, ND we can show a FAC which resembles the Gast Dakota Territory FAC which was shown as fig. 66 in the RN Handbook.

As can be seen, the differences are in the decorated four points of the stripped G type lozenge; the central vignette; the border printing in the frame of the lozenge itself — really, a lot of differences! Yet, the first impression is that of a Gast FAC.

This FAC is by the John Morris Company, Chicago and it is assumed that it was printed earlier than that by the Gast Co. Just as the Gast item, it is on a Dakota Loan & Trust Co. draft, to U.S. National Bank, NY.

As a result of Weeks' discovery, perhaps we should make a note that the Gast is more likely fig. 66b and that there is a fig. 66a? The noted re-numbering would show a relationship between the two FACs, especially when the time of use by the same issuing company is taken into consideration.

Comment is invited on this.

Following discussion with David Hervey of Utica, NY, it is felt that the readers of this series of articles might need to know what Hervey has noticed is happening in our hobby.

Briefly, we RN and check collectors are facing an invasion by collectors of Scripophily. Mention was made about the activities of R.M. Smythe & Co., Inc. of 170 Broadway, NYC, who run auctions of old Stock Certificates and Bonds as well as the 'Collecting Stocks & Bonds' by George H. LaBarre of Hudson, NH. LaBarre's beautifully illustrated catalogs I, II and III (so far) list his prices for the various items offered and those prices are not what we consider **modest**. As an example, the Dubuque & Sioux City RR bond of \$1000 denom which bears the RN-P1, V1 combination is \$275. And this, if you please, at a time when Mr. Hervey describes the market as "soft"....

This bears directly on our interests: should a few Scripophilists get interested in RN items as **RN-s** as an adjunct or extension of the purchases of stock certificates and bonds — all that can be said is "Watch Out!"

Comments, please?

## Literature in Review

Since the stamps covered include those issued THIS YEAR (up to date of publication), the buffs should welcome it. I do. Highly recommended.

G.M. Abrams

**The Newspaper & Almanac Stamps of Great Britain & Ireland**, John H. Chandler and H. Dagnall. Published for The Great Britain Philatelic Society by G. B. Philatelic Publications Ltd. Hardbound, 7 x 9 5/8 inches, 302 plus pages. Price not stated.

The heart of this book is a listing of some 60 pages of British newspaper stamps, Irish handbill stamps, Irish newspaper stamps, British almanac stamps and Irish newspaper

stamps, British almanac stamps and Irish almanac and directory stamps. There are extensive illustrated tabulations of the code marks used by the engravers to indicate the re-cutting of worn plates. Dates of registration of dies and recuts are given for the majority of entries. The listings are unpriced. However, revenue collectors are competing with other collectors here, and it my feeling that the intrinsic interest of the printed material can be as much a determinant of price as the imprinted stamps themselves.

The rest of the book consists of background material and numerous peripheral topics. Relevant acts of Parliament are discussed. The paper used by the newspapers was

## Together Again



by Tom Carson, ARA

Occasionally something happens in the stamp business that you feel must be shared. This one still amazes me every time I see the stamps.

The story starts about 1871 in the shop of Joseph Carpenter of Philadelphia, Pennsylvania. As typical for the company the price paid for the stamps by the IRS kept the profit down; therefore, very few stamps became printer's waste.

A sheet of experimental silk paper wrinkled as it was used to print a sheet of A. B. and D. Sands private die medicine stamps. The stamps went from Philadelphia to 372 Pearl Street, New York City where they were then placed on individual vials of the McMunn's Elixir of Opium. (McMunn's bottles were not large enough for two stamps — besides the creases on the stamps show two cap prints.)

Sometime in their existence they came together again. On the back of each stamp someone penciled in a "40". If one were to speculate (with this pair anything is legitimate), the 40 may have been the price that E. G. Sterling placed on this pair. In 1888 Sterling priced the stamp at 50¢.

From the 40 on their back their paths probably separated again until July, 1982, when a collection came to me from Canada that had a faulty RS208e with a pre-printing fold. I put a fair price on it and put the stamp in the counter book. About two weeks later a collection came in from New York that had a second faulty RS208e with a pre-printing fold. What a surprise when I placed them together.

Now my question is, has anyone else ever attempted plating by matching pre-printing paper folds?

### Literature in Review

itself taxed, and the taxation labels and handstamps are illustrated. A chapter entitled "Newspapers in the Post" describes the cumbersome franking system of the early 1700's and its later widespread abuse to become a de facto system of free transmission of newspapers within the country. Stamps issued by the railways for the carriage of newspapers are described, as are the stamped wrappers and special cancellations used by the Post Office. A page is devoted to notes on the American newspaper and almanac stamps.

Nothing quite like this book has been published before. My own copy came through an intermediary and cost me \$32. Accurate information can presumably be obtained from The GB Philatelic Society's Secretary at 16 Trinity Close, Bromley, Kent BR 2 8ND, England.

D. Sher

## Spain:

### Current Documentary Taxes

by G. M. Abrams, ARA

The table shown here was provided by friend S. Nathan of Barcelona, Spain. It shows the current (as of June 21, 1980) tax rates on documents, such as all legal documents, bills of lading, bills of exchange, and etc. It is fairly easy to follow. For example:

Up to (hasta) 4000 Pesetas, the tax is 10 Pesetas.

Between 4001 and 8000 Pesetas, the tax is 20 Pesetas.

And so on.

These are the nominal value of the transactions which are being taxed.

#### Impuesto Sobre Actos Juridicos Documentados Timbrado De Letras De Cambio Escala No. 39 De La Tarifa De A.J.D. (Ley 32/1980 del 21/6/80)

Nominal De La Letra O Documento De Giro			Impuesto Pesetas
Hasta		4.000 Pesetas .....	10
De	4.001a	8.000 Pesetas .....	20
De	8.001a	15.000 Pesetas .....	40
De	15.001a	30.000 Pesetas .....	80
De	30.001a	60.000 Pesetas .....	160
De	60.001a	125.000 Pesetas .....	330
De	125.001a	250.000 Pesetas .....	700
De	250.001a	500.000 Pesetas .....	1.400
De	500.001a	1.000.000 Pesetas .....	2.800
De	1.000.001a	2.000.000 Pesetas .....	5.600
De	2.000.001a	4.000.000 Pesetas .....	11.200
De	4.000.001a	8.000.000 Pesetas .....	22.400
De	8.000.001a	16.000.000 Pesetas .....	44.800
De	16.000.001a	32.000.000 Pesetas .....	89.600

Por lo que exceda de 32 millones de Pts., a tres pesetas por cada mil o fraccion, que se liquidara en metalico.

Cuando el vencimiento de las letras de cambio exceda de 6 meses, contados de fecha a fecha, a partir de la de su emision, se exigira el impuesto que corresponda al duplo de la base.

## Whatsit?

### Whatsit No. 19

Shown here are tax stamps of obvious Greek origin. They were from a group of several affixed to tickets of some sort (Greek to the person submitting these), which may have been airline departure tax labels or may have had something to do with ship passage. The labels were dated 1981. Can anyone provide additional information? The stamps are 15½ x 24 mm, perf 13 x 13½; the central arms design is always in black as is the denomination. Those seen are:

1 D blue and black (illustrated)

3 D red and violet and black

6 D orange red and black

Additionally seen with black surcharges, diagonally reading upwards:

9 D on 1 D blue and black

11 D on 1 D blue and black (illustrated)



*Whatsit? is a question and answer column to which the readership may address questions or their answers to questions. The last column appeared in the JunTAR, p.123. Address questions and answers to the Editor, The American Revenuer, Rockford, Iowa 50468-0056.*

## Suriname:

### Current Usage Material

by Gus L. Wolf, ARA

Recently acquired were the items shown here. Dates of issue unknown, and if there are further denominations, I would welcome any information.



### Adhesives

Design size 20x28½mm., perf 12½, unwmkd.

20c green & red (value)

50c on 20c green & red (in black)

1G magenta & black

2.50G magenta & black

### Stamped Paper

Sheet measuring 6 11/16 x 9 7/8 inches. Upper left imprinted stamp is 30½ mm in diameter and in orange. Original denomination overprinted was in white, new denomination in black.

100c on 30c

Sheet measuring 17 3/8 x 12½ unfolded. Other details as above.



2½G on 1G

Both sheets contain double line wmk SURINAME. Except for the imprinted stamps, there are no other inscriptions.

## Thankfull Wood

by David H. Atwater, Jr. ARA



Here is one of my favorite script cancellations — Thankfull Wood. This stamp was located near Philadelphia at a weekend bourse. Thankfull Wood was probably a Quaker.

In spite of a couple of pulled perforations this is a lovely stamp, well centered, and the usual dull red of the early printings. Whether the extra "L" on Thankfull's name was intentional or not can probably be answered by his descendants.

## Pass the Formaggio

In World War I Switzerland was adamant about preserving its neutrality but was reluctant to purchase luxury goods from any of those countries involved in the fighting. One of these items was cheese, primarily romano and parmesan, those marvelous odoriferous cheese to be sprinkled liberally on Italian type food — especially pasta. Those cheese came from Parma and Rome, Italy.

But the Swiss were reluctant to tax cheese because they derived substantial income from their export of cheese, especially to Italy. A reciprocal tax would be disastrous. Accordingly they hit upon the idea of taxing pasta in the canton which is used it most — Ticino, the Italian speaking canton. Cut down on the consumption of pasta and you automatically cut down on the consumption of Italian cheese! — get it?

Every package of pasta sold in the grocery stores had to have the tax stamp I have illustrated, paid for according to the amount of pasta, cancelled by an official rubber stamp.

Doesn't that sound unusual and interesting for a revenue stamp? Well — it is more than unusual. As a matter of fact, the explanation is also odoriferous.



**Ticino revenue stamp of 1917. Is it a tax on Pasta?**

It is a figment of my imagination. I am still looking for a Swiss revenue stamp related to cheese.

As for this stamp — it is real enough. I found it in a large lot of stamps and I haven't the slightest idea of what it was used for except that pasta must have been involved. The word "bollo" in Italian means "stamp". So there is no doubt about this item being an official revenue stamp of the Canton of Ticino. The date is September, 1917.

## A DWI Mystery

For some time Paul Nelson, ARA, has been working on a draft for a catalog of Scandinavian revenue stamps, in collaboration with specialists in the various countries' stamps. In a listing of DWI revenues by the late Roger Preston of Puerto Rico supplied by Vic Engstrom (the manuscript for a chapter in a yet unpublished DWI handbook) two of the overprinted values of the 1907 series were listed and illustrated. A 10 Bit on 50 Bit was canceled 30 March 1917, the last day of Danish rule of the islands. The other was a 50 Bit on 3 Franc which was pen cancelled 3.8.1918, well into the period of US ownership but not an unusual occurrence for DWI revenues.



As the illustrations on the photocopies were not clear, Nelson asked Engstrom if he could borrow copies of these stamps for illustration. What was sent were two mint stamps

that are illustrated here. They are a 10 Bit on 10 Francs and a 50 Bit on 2 Francs — both mint. Engstrom indicated that he had purchased the two mint stamps some time ago and had put them away without noticing that they were not the same denominations as listed in the Preston manuscript.

Your Editor has called to the attention of Nelson that Baird (MarTAR 1977, p 38A) noted five different surcharged values; i.e.: 10 Bit on 50 Bit, 10 Bit on 3 Franc, 10 Bit on 50 Franc, 50 Bit on 2 Franc and 50 Bit on 3 Franc. None of these stamps were illustrated nor was any indication made as to their having been seen used.

Why then, you may ask, the concern? Because, there is a concern that the stamps may be fakes. Has anyone have record of having purchased such stamps before 1971 or does anyone have used copies of these stamps? The date 1971 is important since it was that year that the Royal Archive in Copenhagen sold a large number of full sheets of 25 stamps of the 10 Bit and 2 Franc denominations. They were stamped in the margin "solgt fra Rigsarkivet 1971" but the individual stamps were not marked.

The catalog for the Danish West Indies as well as for Norway, Iceland, Greenland and the Faeroes is nearing completion. Information is still needed for the listings of Denmark, Finland and Sweden. Should you have any of the surcharged DWI stamps, please examine them and describe them fully as far as cancellation dates, height of overprint lettering, etc., and send that description together with photocopies if possible (costs can be reimbursed). If anyone can supply information please contact Paul Nelson, 620 Wellesley Dr., Claremont, CA 91711.

# AS A SERVICE TO THE MEMBERSHIP:

## PACKETS AVAILABLE (Postpaid in the US)

—Romania, 80 different	\$5.00	—AUSTRIA, Starter Collection of 500 diff. revenues	\$45.00
—Czechoslovakia, 80 different	\$8.00	—Austria, 260 different	\$12.00
—France, 250 different	\$15.00	—GERMANY, Starter Collection of 500 diff. revenues	\$45.00
—Yugoslavia, 150 different	\$8.00	—GERMANY, Christmas Seal Collection, 300 plus stamps, incl. 57 perf or imperf blks of 4; 7 souv. sheets; progressive proofs; 1952 to date	\$30.00
—German Reich after 1945, 740 diff.	\$47.50	—CROATIA, 50 diff. revenues	\$4.50
—Old German States (Excl. Prussia & Hessen), 240 different	\$47.50	—PORTUGAL, 300 diff. revenues	\$52.00
—Prussia, 205 different	\$20.00	—PORTUGAL, 200 diff. revenues	\$32.00
—Hessen-Darmstadt / Kurhessen, 120 different	\$20.00	—QUEENSLAND, Tall Number type Impressed Duty, 69 values complete, 1d to £ 1000 including the scarce £ 400 value	\$150.00
—SPAIN, 28 diff large Sellos	\$20.00	—QUEENSLAND, same 68 values missing F400	\$120.00
—FRENCH COLONIES revenues, 25 diff	\$10.00	—QUEENSLAND, same 31 values to £ 500 with Rockhampton "blue" cancel	\$40.00
—FR CONGO & GUADELOUPE Fiscal opts on postals, 5 diff	\$10.00	—QUEENSLAND, as above but only 16 value to £ 500	\$25.00
—ITALY, 135 diff revenues	\$5.50	—QUEENSLAND, same, 17 values to £ 1000 with Townsville brown cancel	\$40.00
—FIUME, 50 diff. revenues	\$6.00	—QUEENSLAND, same 11 blue cancels, 8 brown cancels	\$25.00
—LOMBARDY-VENETIA, 70 diff. revenues	\$8.50	—GREAT BRITAIN Embossed Revenues, mostly on colored papers with tin foil seal:	
—HUNGARY, Starter Collection of 550 diff. revenues	\$47.50	- 101 Different	\$65.00
—Hungary, 350 different	\$28.00	- 50 Different (duplicates above)	\$36.00
—Hungary, 300 different	\$15.00	- 25 Different (duplicates above)	\$16.50
—MILITARY BORDER, Eagle opts on Hungary revenues, 26 diff.	\$8.50		
—HUNGARY, Kaposvar Municipals, 17 diff.	\$5.50		
—HUNGARY, Rakospalota Municipals, 14 diff.	\$5.00		
—HUNGARY, Szekesfehervar No. 5 Munic. revenue, Miniature sheet of 4 with tete beche pair, mint	\$4.00		

## CATALOGS:

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

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

—Revenue Stamps of Queensland (Craig, et al)	\$7.25	—German Christmas Seal Catalog, to 1980 (Erler)	\$3.75
—Revenue Stamps of France (ARA-France) (expected to arrive September, 1982)	\$17.00	—Romania Revenues w / German Occupation opts	\$1.00
—Byrum Supplemental Stamp Catalog (pages only) listing telegraph, telephone, return letter, Surtax, Local, and other unlisted stamps, approx. 380 pages Postpaid:		—Revenue Stamps of Austria, Part I (Erler)	\$12.00
To Canada \$19.75      To Europe \$20.75      In U.S. \$18.75		—Revenue Stamps of Austria, Part II (Erler)	\$12.00
—Liechtenstein Revenue Catalog (Erler)	\$3.00	—Austro-Hungary Military Border (eagle opts on Hungary)	\$3.50
—Adhesive Revenue Stamps of Germany Part I Federals (Erler)	\$11.50	—Revenue Stamps of Czechoslovakia (hard cover) (Erler)	\$15.00
—Same, Part II, German Colonies: Overseas Steamship Stamps	\$4.00	—Rev. Stamps of British Occup. of Italian Colonies WW II	\$3.00
—Same, Part III, Old German States, A to K (Erler)	\$15.00	—The Revenue & Railway Stamps of Tasmania (Craig / Ingles)	\$7.00
—Same Part IV, Old German States, L to W (Erler)	\$13.00	—The Railway Stamps of Mainland Australia (Craig/Ingles)	\$11.75
—Same, Part V, Danzig, Memel, Oberschliesien (Erler)	\$11.00	—Fiscal Stamps of Yugoslavian States (Spajic / Ittel)	\$12.00
—Same, Part VI, Saargebeit	\$6.50	—British Commonwealth Revenue Catalog (Barefoot / Hall)	\$25.00
—Same, Part VII, State Court Fees from 1945	\$8.00	—Fiscal Stamps of Portugal: Colonies (Barata)	\$21.50
—Wurzburg Rev. Stamps for Street & Bridge Taxes	\$4.00		
—Revenue Stamps of Estonia (Norton)	\$4.50		
—Supplement to RR Stamps of Mainland Australia-gratis for #10 addressed stamped envelope or will be sent upon request if salesbooks requested.			

## ARA SALES DEPT. DONALD L. DUSTON

Sales Manager  
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Peru, ILL. 61354

## FURTHER FOLLOW UP FOR FORBIN'S FISCALS

We get letters, and I quote: "Concerning the Forbin and Senecal collectors / dealings (as mentioned in TAR for Nov., 1980, and April and May, 1981): Forbin never sold out completely. In the early 50s, I exchanged stamps with him. I remember that I received French & Port. colonies from him and sent him wholesale quantities of German material. Mr. V. Molder, who was closely connected with him during and after the war, came to Toronto while I lived there, bringing with him large amounts of fiscals, to sell for Forbin as his agent. He had been one of the main sources for fiscals in Toronto. I remember him telling me that Senecal was his main customer, but I have no further details. Molder bought all of Vitale's stock after the latter's death. When Molder died in 1963, all his stock went to California, but I was unable to find out who the buyer was. This is mainly to point out that Forbin never actually 'sold out', and that Senecal didn't buy Forbin's stock en masse." Unquote. Further pieces to the study, and it is unlikely we will ever have the exact picture. I am still convinced that (you remember) Doc Thill had a large part in this. Anyone else? Shall this (almost) 20 year-old story emerge?

## IN HAND

a copy of *The Swiss Philatelist*, a journal by ARAer H. L. Katcher (The Amateur Collector, PO Box 242 Highgate, London, England N6 4LW), in which our eminent authority on Swiss fiscals, M. N. Thaler, has written an excellent paper on "The Schaffhausen Unemployment Insurance Revenues." This edition also contains a paper by Wing Commander R. F. Bulstrode on the Jura Industriel issues, which raises some interesting questions, and purports to answer them. For Swiss fiscal buffs who do not take this publication, it is highly recommended. Please write directly to Mr. Katcher to determine how to subscribe, and ask for a copy of Edition Nos. 82-85 (all in one) with which to start your subscription.

## NEW REP APPOINTED

Member Robert E. Ames, formerly of Seattle, has been appointed to represent us in Singapore (see masthead). He will also provide coverage for Korea, the Philippines, Malaysia, Thailand, Indonesia and Burma. Thanks, Bob.

## FREEBIE TIME

Member Howard Nelles (671 Centre St., Jamaica Plain, MA 02130) will furnish a 15¢ OHIO Sales Tax stamp (R38) complete with stub to any who send return postage or SAE.

And to any who send me return usable postage (20¢ in US / Canada, 40¢ elsewhere), or an SAE, I'll furnish 5 different Israeli Agrah (FEE) stamps. Not the same as the last offer. Anyone else?

## AUSTRALIAN OFFER

Noted in the media that The Royal Philatelic Society of Victoria is offering a prize of \$500 Australian for the best original paper on the lithographic printing from stones of any (postal OR) fiscal or related

fiscal stamp issued before Jan. 3, 1890. Entries must be not less than 5000 words and must be in English. The author must be an individual, not a business firm or other association. Fotos / diagrams acceptable. Entry deadline is Sept. 30, 1983, and further details may be had from The Secretary, Royal Philatelic Society of Victoria, GPO Box 2071, Melbourne, Victoria 3001, Australia. Publication may ensue. Any takers? (I am aghast at this admission that FISCALS ACTUALLY EXIST.)

## KUDOS, SOME BELATEDLY

. . . to The American Revenuer, Editor Ken Trettin, and all of those who helped us to achieve a Silver at PHILEXFRANCE, the top prize given to periodicals and only 3 awarded. More to follow?

. . . to **Donn Lueck**, whose display of Luzern revenues 1902-1912 earned a Silver-Bronze at SANDICAL (San Diego) in April.

. . . to **Jim Andrews**, whose Fiscals of Guatemala brought a Vermeil at WESTPEX (San Fran) in May, and

. . . to **Gar Lohman**, whose display of Guatemalan revenues took a Silver-Bronze at the same show, which makes it a twofer for Guatemala.

. . . to **Jim Simon**, for the Silver captured at SPRINGPEX (Springfield, VA) for his exhibit of 19th Century Austrian revenues in April.

. . . to **A. Nony Mouse**, whose frames of Waterfowl Permit Stamps for Migratory Bird Hunting caught a Bronze at the same show . . . as well as an ARA Gold.

. . . to **Millicent Hansen**, whose The Patent Medicine Era display (I've seen it . . . phenomenal) received a Gold at BECKPEX (Fullerton, CA) in June.

. . . to **Peter Feltus**, for the Silver-Bronze taken for literature with his brand new Egyptian catalog at PHILEXFRANCE.

. . . to **Henri Janton**, for the paper introducing French revenues which appeared in the July '82 edition of the France & Colonies Philatelist. Copy in the library.

. . . lastly, to a **non-ARAer** (who shall be nameless) for a Silver-Bronze given at ROPEX (Rochester, NY) in March to an exhibit titled The Unification of Italy as shown by Revenue Stamped Paper. (Being currently involved in a manuscript for that country which will encompass . . . at this time . . . only the municipalities, I cannot imagine a more difficult undertaking than putting together a display of this little known, less published, class of material. Bravos in order, if I knew the guy.)

## COMMENTARY: AN ADD-ON

Please refer to the Commentary portion of this column which appeared in the May '82 edition. I have received additional correspondence from one of our members from and to the referenced therein non-ARA Canadian dealer. To keep it short . . . it appears that our man sent a (registered) selection of material in response to the WANTED classified for revenues which catalogued at \$800 US. The offer in reply contained a check of \$35, plus a notification

(President's Page — continued on page 166)

# Secretary's Report

Bruce Miller

## APPLICATIONS FOR MEMBERSHIP

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

RICHARD L. BIERMER 3805, RD 2, Box 40, Conneaut Lake, PA 16316, by Richard A. Friedberg. Dealer, Biemer Coins & Stamps — documentary stamps and stamped paper, business and financial doc's.  
PAUL E. BOSCHUNG 3819, 10A Indian Lake, Northport, AL 35476, by Eric Jackson. US REVS.  
PHILIP J. CAFLISCH 3816, PO Box 1106, Jamestown, NY 14701, by G.M. Abrams. U.S.  
DENNIS H. CHOLEZ 3806, PO Box 4002, Camp Connell, CA 95223, by Craig A. Engel, US first 2.  
CLAYTON L. CLEM 3807, 4715 Bonny Oaks Dr, #314, Chattanooga, TN 37416, by Tom Carson. All revs and telegraphs.  
ERNESTO CUESTA 3809, PO Box 656, College Park, MD 20740, by Mark R. Tys. Cuba revs and cds.  
LARRY J. DARRAUGH 3814, 7315 Madora Ave, Canoga Park, CA 91304, by G.M. Abrams. US revs.  
MAX DRAISNER 3815, 153 8th Ave, New York, NY 10011, by L.J. Baird. Dealer, A.M. Draiser — foreign revs, essays, proofs (no US, Canada or GB).  
SHERWIN EDELMAN CM 3813, 1875 Corp. Kennedy St, Bayside, NY 11360, by Secretary. Starting.  
NANCY L. FULTZ 3808, Box 157, Hazelwood, MO 63042, by Ronald Thompson. Dealer, Village Square Coin & Stamp Co. — all.  
REGIS M. HOFFMAN 3811, 2414 Sapling St, Glenshaw, PA 15116, by Richard A. Friedberg. Br East Africa fiscals and revs.  
BARRY KIENER 3812, 42 Ericsson St, Rochester, NY 14610, by Bert Kiener. US first 3, incl proofs, plate and perf var.  
ROGER KOERBER, INC 3820, 605 Northland Towers West, Southfield, MI 48075, by G.M. Abrams. Dealer — world, incl philatelic lit.  
JOHN R. LUTON 3803, 540 Rosewood SE, Grand Rapids, MI 49506, by G.M. Abrams. All US; Michigan state liquor, hunting and fishing.  
LEO MALZ 3804, 425 Broadway, New York, NY 10013, by G.M. Abrams. Collector / dealer — Latin America.  
FRANK MARR 3817, 1920 Waverly Pk, Melbourne, FL 32901, by Secretary. Dealer, Marr's Stamps & Gifts — US and foreign revs, Xmas seals, philatelic and fraternal events, locals, telegraphs, non-Scott material.  
ROBERT S. TOMLINSON 3810, 4400 East-West Hwy, #833, Bethesda, MD 20814, by G.M. Abrams. Revs of Yugoslavia, Croatia, Serbia, Bosnia, Montenegro, Trieste B, Fiume, Istria and related WWII occupations.  
THE U.S. SPECIALIST 3818, Editor, 7215 13th Ave, Takoma Park, MD 20912, by Kenneth Trettin. Exchange NDP.  
Highest membership number assigned on this report is 3820.

## NEW MEMBERS

Numbers 3760-3775

## REINSTATED FROM 1982 NPD LIST

Lawrence L. Winum 1970

## MEMBERSHIP SUMMARY

Previous membership total	1669
Applications for membership	18
Reinstated from NPD list	1
Current membership total	1688

## RESULTS OF 1982 ELECTION

### PRESIDENT:

GERALD M. ABRAMS	180
Richard F. Riley	103

### VICE-PRESIDENT:

LOUIS S. ALFANO	261
John S. Bobo	1
Joseph S. Einstein	1
Hermann Ivester	3
Richard F. Riley	1

### SECRETARY:

Bruce Miller	271
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### TREASURER:

BERNARD S. GLENNON	260
Richard D. Martoelli	3

### EASTERN REPRESENTATIVE:

ELLIOTT CHABOT	251
Terence M. Hines	1
Carter Litchfield	1
Richard Sheaff	1

### CENTRAL REPRESENTATIVE:

JOSEPH S. EINHSTEIN	167
Sanford Riesenfeld	87
John S. Bobo	1

### WESTERN REPRESENTATIVE:

ANTHONY GIACOMELLI	173
Sheldon Beigel	82
Sherwood Springer	1

## AMENDMENTS TO ARA BY-LAWS

Article 4 and Article 7 (Life Membership)	
YES	255
NO	17
Article 5, Section 3 (Duties of foreign representatives)	
YES	263
NO	7
Article 5, Section 4 (Compensation for appointed officers)	
YES	214
NO	57
Article 6 (Duties of Board members)	
YES	255
NO	13

## Contributing Members for 1982

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**A.S.D.A., A.P.S., S.P.A., A.R.A., etc.**

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### The Secretary's Report

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Stanley Trychel  
Edward B. Tupper

E.S.J. van Dam  
Walter P. Vetter  
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C. Tyler Wood  
David P. Woolridge

John E. Wright  
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Louis W. Yagle  
John C. Yurewicz

Michael Zinman

### The President's Page

that if the offer was unacceptable, PAYMENT MUST BE SENT FOR REGISTERED RETURN OF THE MATERIAL. Well, the offer was declined, and the dealer was notified that no return postage would be sent (he got his check back), since the advert did not specify the requirement. Our man also took the case to the newspaper in which the ad appeared, and, in all fairness, they wrote the dealer that the claim was correct, no return postage requirements having been specified. Eventually, the material was returned (registered) without further ado. Mr. X in Canada tried, but didn't make it. As a service to the membership

(and to put this fellow out of business if at all possible), to any who send me a usable postcard I will give you the name of the dealer, so that you don't fall into the same agonizing trap. And bear in mind: It matters not how many organizational acronyms / abbreviations appear after an advertiser's name. Expulsions for unethical conduct from these groups occur frequently. If you don't see ARA listed, and the dealer's name is not in our Directory (there will be a separate list in the one forthcoming), it is suggested you exercise extreme caution. End speech.

## CANADA LAW STAMPS

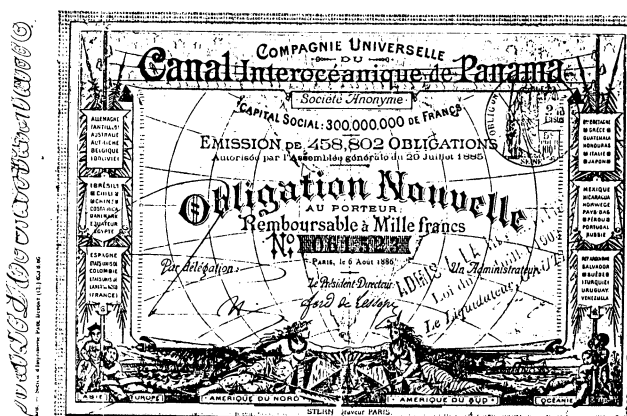
Singles, Blocks, Shades, Mint and Used, VF-XF. Also a selection of U.S. Revenues including R6c Block of 55 and some other large multiples will be offered in my FALL MAIL-SALE closing Oct. 30th. Send now for my free, illustrated catalog.

### McLaughlin Philatelic Company

A.R.A. Harold McLaughlin A.P.S.  
Box 1877, KALISPELL, MT., 59901 (406) 257-0303 348

## Letters

continued from page 149



The second certificate is similar to the Obligation Nouvelle mentioned in the article but this certificate was issued in August, 1886. This certificate was issued with an Emission of 458,802 obligations as stated on the certificate. This certificate is tan in color with black printing. The certificate I have has no coupons attached but I believe there were 33 as is the Obligation Nouvelle second series.

Both certificates show they were redeemed by the liquidator, Gautron, on in 1893 and the other in 1903.

David A. King, ARA

The British Guiana item illustrated (Nov-DecTAR '81 p 190) is a Medicine Duty 1c stamp. The giveaway is the central wording, "This stamp implies no Government Guarantee." British Medicine Duty stamps bore this inscription from 1885 until abolished — to ensure that dissatisfied customers used sued the manufacturer rather than the Government! We will include the issue in the next edition of *British Commonwealth Revenues*, duly acknowledged, of course.

The *GB Revenue Compendium* has just appeared, a detailed companion to *Great Britain Revenues*, the second edition of which will appear later this year. As reported, Martin Erler is putting some of his valuable time towards helping us with Romania, which is in the final stages of checking. A little further down the pipeline come Poland, Baltic States, Scandinavia, Benelux, Indo-China, and Russia. With the Iron Curtain countries in particular, modern information is hard to come by, so we would be glad to hear from any ARAer who has details of recent issues.

Andrew Hall

J. Barefoot (Investments) Ltd.

## The Taxpaid Letters

(The following letter is one of a series ostensibly written by a senior revenue collector to his nephew. Rather it was 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 6

Dear Decal:

I have had a short note from my friend Impuesto, another Senior Revenuer, asking if I had encouraged you in any way to submit that piece of yours which appeared in the weekly philatelic newspapers. As Impuesto knows, and perhaps as you know, I subscribe to very few of the philatelic pulps as their pandering to the multitudes who evidently like to be fleeced keeping up with Dandysandy Lands "stamps" distresses me greatly. According he clipped your item out and sent it on to me for comment.

I must say that I was dumbfounded. In commending you in a previous letter for taking some initiative in the education of your friend Tetebeche, it had not occurred to me that you might suddenly conceive of trying to convert all of The Enemy to the collection of revenue stamps.

Now, my attitude probably will come as some shock to you. But the ideas of not having to worry on the one hand about whether to collect blighted postal issues or worry about gum, and on the other to have the excitement of making new discoveries almost daily could appeal to too many postage stamp collectors. No, if our area becomes too popular meager supplies of revenues will dry up. The advertising given every large auction of revenue material is quite enough public attention to our field. The speculators are sniffing around now and they could ruin our fun just as surely as they are doing so for Our Enemies. No we don't want to convert too many — just a few of the idiots who truly need guidance.

Because of the exuberance of youth the Seniors look with disfavor on Juniors making decisions as to whom shall be saved. Of course I know you meant well, but I tell you Impuesto was mighty upset.

Now to respond to your last letter.

Your reporting that Tetebeche has carefully removed a couple of liquor tax paid from some booze and is thinking of them as a possible side line of collectables to go with his precancel collection is a most interesting and encouraging turn of events. As we know there are lots of precancelled revenues in which he might become interested later on.

We should only hope he does not try to form a complete collection from original containers. The temptation to drink the contents of the bottles could have absolutely devastating consequence as you can imagine.

I remember my old friend Intangibles who started out to collect all of the cancels then appearing on the old cigarette and cigar stamps. He used the contents of the containers, unfortunately, and we buried him the third year of his quest. Poor fellow. His widow sold his collection very cheaply little knowing what he had. Perhaps you remember my collection in the red Elbe springback album?

Next time you write don't forget to let me hear if anything constructive has happened to the collecting interests of my nephew Facsimile.

Your affectionate Uncle  
Taxpaid

cc. Impuesto

## 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.
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**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

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

Wish to buy the following stamps:  
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**Liberian Revenues Wanted:**  
Stamps, covers also. AMG  
T. Richards P.O. Box 4607  
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Cumulative Index (1908-28) send \$1 bill or the total issue hardbound for \$20 check. Cinderella Stamp Club, G. M. Dorman, 35, Smith St, London SW3 4EP ENGLAND

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

**FREE** Specialized Revenue net price list available for #10 SASE.  
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**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

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**WANTED: AUSTRIAN REVENUES:** Collector desires National Non-documentary issues and all local and municipal issues. Complete documents wanted. Also Liechtenstein, Fiume and Lombardy-Venetia. Exchange of info also welcome. JAMES SIMON ARA 3394, 2108A CROSBY, PHILADELPHIA, PA. 19112

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## U.S. REVENUE MAIL SALES!!

If you are not on my mail sale list, you should be. Send \$1.00 for the next sale cat. & prices realized.

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September

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50468-0056

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The ARA Librarian has the following unbound year sets of *The American Revenuer* for sale. Price is \$15.00 per year set post-paid. No year sets will be broken to sell single issues.

- 1974 — 10 sets magazine only, no Yearbook
- 1975 — 10 sets magazine only
- 1976 — 20 sets includes one auction supplement, no yearbook
- 1977 — 4 sets magazine only
- 1978 — 14 sets includes yearbook
- 1979 — 20 sets magazine only
- 1980 — 15 sets includes yearbook

Make checks payable to the American Revenue Association and send to the Librarian George R. McNamara, P.O. Box 136, Nora Springs, IA 50458.

The intent of this offering by the Librarian is two fold. First the Librarian is running out of storage space and second and most important, the money obtained from the sale of these year sets will be used to help pay for new equipment that has been purchased. (The equipment being a spiral binding machine which was sorely needed in the library.)

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## TAR BACK ISSUES

Copies of most issues of TAR since Feb., 1977, are available for \$1.50 ea. postpaid anywhere. Some issues are in short supply, supplies of a few have been exhausted.

Editor, *The American Revenuer*  
Rockford, Iowa 50468-0056 USA

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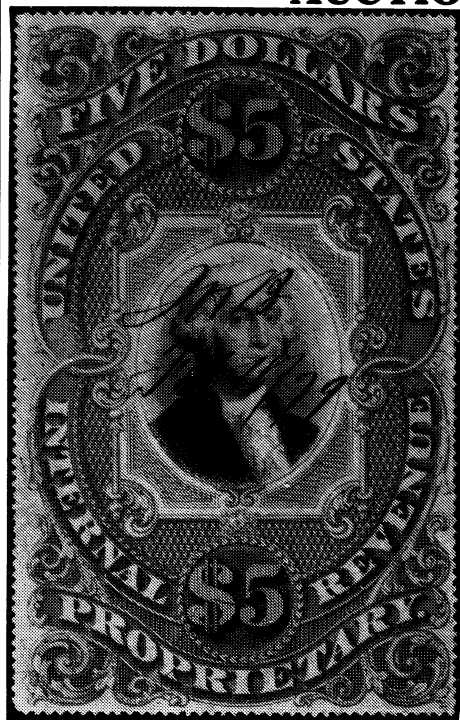
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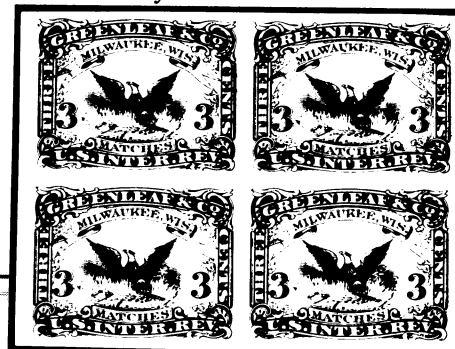
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