



# The American Revenuer

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Our first revenue stamps were not the common adhesive but were handstamped and embossed revenue paper. Great Britain has a long history of such paper; their first issue is examined beginning on page 194, inside.



♦ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

**NOVEMBER-DECEMBER, 1982**

Volume 36, Number 10  
Whole Number 350

# THE AMERICAN REVENUER

## The Journal of International Fiscal Philately

Official Organ of the  
AMERICAN REVENUE ASSOCIATION

THE AMERICAN REVENUER (ISSN 0163-1608) is published ten times per year (monthly except combined July-August and November-December issues) for the members of The American Revenue Association. Subscription only by membership, dues \$8 per year. Bruce Miller, Secretary, 30 South First Ave, Suite 332, Arcadia, CA 91006. Second class postage paid at Madrid, Iowa 50156.

**POSTMASTER: Send 3579 to The American Revenuer, Box 56, Rockford, IA 50468.**

This publication has been awarded the following in philatelic literature competition: Large Silver — CAPEX '78. Silver Bronze — INDIA '80. Silver Bronze — NORWEX '80. Vermeil — London 1980. Silver — PRENFIL '80. Bronze — ESPAMER '80. Silver-Bronze — WIPA 1981. Bronze ROCPEX TAIPEI '81. Silver — PHILATOKYO '81. Best of Literature (Periodicals) — SESCOAL '81. Silver — PHILEXFRANCE '82.

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Cover: Sheaff Design, Chestnut Hill, MA

**Backissues:** \$1.50 each from the Editor.

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**Deadlines:** editorial copy — first of the month preceding cover date.  
advertising copy — 15th of the month preceding cover date.

## AD RATES EFFECTIVE JAN. 1981

(For members only, contact adv. mgr. for rate card)

Size of ad	Contract Rate each time (Min. 5 times)	Transient Rate (One time)
Full page .....	\$100.00	\$110.00
2/3 Page .....	66.75	73.75
1/2 Page .....	50.00	55.00
1/3 Page .....	33.50	37.00
1/4 Page .....	25.00	27.50
Column Inch.....	5.25	5.80

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

## The Editor Notes . . .

...that the editor's typewriter needs replacement.

### Persian Rug Brings \$18,150



Hammers of San Francisco obtained a near-record price of \$18,150 (including the buyer's premium of 10%) for this \$500 black, green and red stamp, which is considered one of the rarest United States Revenues. It highlighted their June 8 Auction of United States stamps and covers.

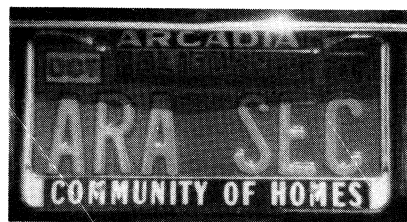
## A License to Boost ARA!

Plating stamps is a pastime for those endowed with lots of patience and keen eyesight (and lots of stamps). But anyone who owns a car can plate the ARA.

OK, so it's a lousy pun. But the fact remains that almost all states (and some foreign countries as well) will furnish, for a fee, personalized license plates bearing a letter and/or number combination of the vehicle owner's choice.

California, where your Secretary dwells, allows up to 7 digits on what it calls "environmental license plates." (The \$25 fee goes to a special environmental fund.) A drive down any freeway will reveal vanity plates to boggle the mind (how about MUF DVR and LIKS IT?)

The accompanying photo shows your Secretary's personal plate, strictly G-rated, and proclaiming his philatelic affiliation wherever he goes.



You, of course, can get in on the fun by ordering your own ARA-oriented personal plates. How about JOIN ARA (attention, membership director) or ARA Ed (catch that Ken!) or ARA REP? Or ARA and your membership number?

Possibilities are endless. Why not explore them, and give your ego and the club a simultaneous boost? Be it on Chevette or Lamborghini, let's put ARA on the road!

(Sorry Bruce, my plate already reads KAØEXG . . . KT)

## Literature in Review

**Telegraph & Telephone Stamps of the World, A Priced and Annotated Catalogue, hardbound, by Dr. S.E.R. Hiscocks; published in Oxford, England, 1982. 4x8 inches, yellow card covers, 375 pages, over 1000 illustrations, listing 3700+ stamps plus 1745 varieties. Available directly from the author at address PO Box 77, Woking, Surrey, GU22 OHB, England, and priced at F15 or currency equivalent postpaid by check, draft or international money order by surface mail. For air-mail, add F2.50.**

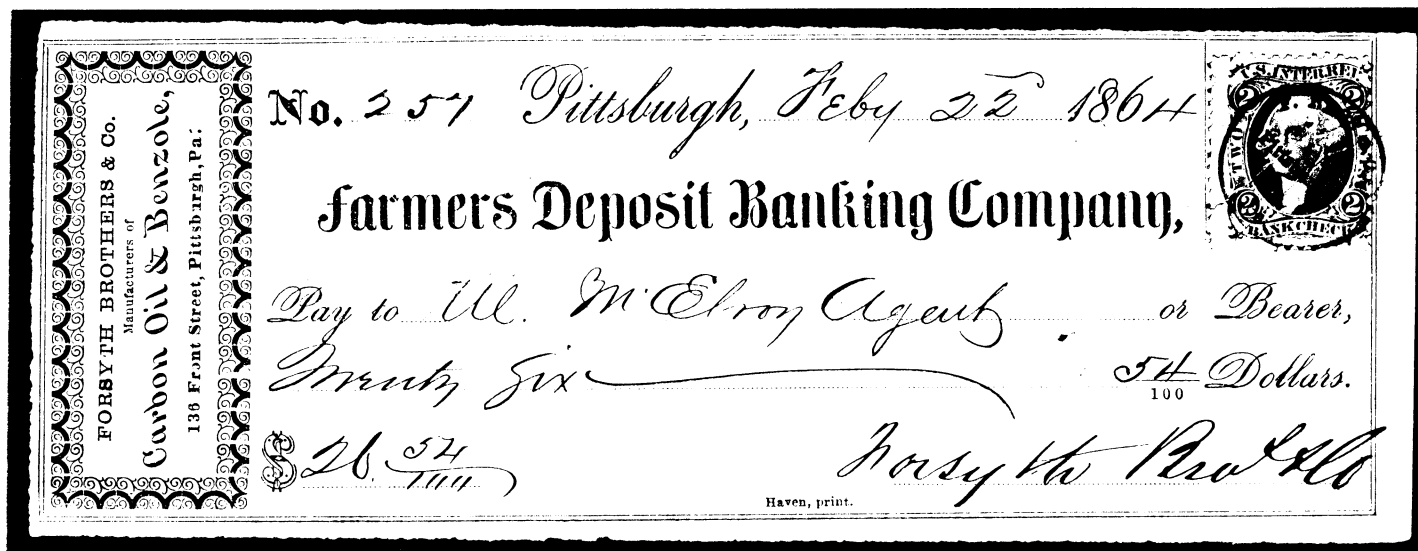
A small size classic is the only suitable description for this effort, and bear in mind that the telephone stamps have never, to my knowledge, been adequately covered in any publication heretofore. The author, therefore, makes no claim of completion in that area, and welcomes data which may not be included. The Telegraph stamps, otherwise, have been sparsely touched elsewhere, in dribs and drabs, usually by country. This work brings it all together in one place. Countries covered range from Algeria to Western Australia, in alphabetical order, including the USA. (Would you believe Tibet?) In all, 64 countries' telegraphs, 10 countries' telephones. Not only are national issues listed and illustrated, but regional, railway and private stamps as well. Prices are in

British decimal currency, normally for both mint and used condition, wherever possible. Watermarks and overprints are separately shown, perf and watermark varieties listed. Where known, the size the sheet of stamps as printed is given.

The annotations based on the author's research are unbelievably detailed, and the listing include all known shades and errors unearthed to date. The author welcomes further inputs which may not have been reported prior to publication. The list of contributors to this effort is immense. Printed on glossy white paper, all illustrations are in black & white, and have been reduced slightly which offers no problem in identification of the designs. All pictures extremely clear. This work is jam-packed with information and data which has not seen print before, and I cannot recommend the book too highly. I think you will agree that Dr. Hiscocks and all those who helped deserve a standing ovation. The author indicates that a second edition may be forthcoming in a few years with sufficient additional data to warrant another attempt. This work, in this reviewer's opinion, will take high awards should it be entered into literature competitions anywhere. Get one.

G. M. Abrams

# Petroleum Company Cancellations on Civil War Revenues



## Introduction:

In the town of Titusville, in the foothills of northwestern Pennsylvania, on a Sunday afternoon in 1859 the U.S. petroleum industry was born. Edwin L. Drake, a former railroad conductor, a former clerk in a Michigan hotel and in dry goods stores in New Haven and New York City, but surprisingly a man with no technical experience, struck oil. As with the discovery of gold in California and the discovery of silver in Nevada, Drake's well ignited a migration to northwestern Pennsylvania. This rush led to the establishment of mining communities in and around Titusville. However, what was founded was a unique type of mining industry as a result of the mined commodity being both liquid and highly flammable. With the development of crude oil in commercial quantities, the foundation was laid for the growth of the refining sector of the industry.

Petroleum refineries were not, in many cases, new entities, but rather were transformations of existing coal-oil refineries. During 1860, Samuel Downer (see cancellation type D-1) became the first major coal-oil refiner to initiate such a conversion. By 1862, nearly all coal-oil refineries located near major markets in the northeast had begun to process appreciable amounts of petroleum.

By the summer of 1861, a considerable portion of oil shipments were going to a growing number of new refineries built exclusively to process petroleum. At that time, for only \$200 a still could be erected to refine 5 barrels per day of oil which would cost only about 5¢ per gallon to process. For \$4000 a unit could be constructed which could process 75-100

barrels per day, more oil than the premier wells of the day produced.

Such were the beginnings of the U.S. petroleum industry. Today, as we are all well aware, the petroleum industry plays a pivotal role in almost all phases of our lives. From the gasoline for our cars to the heating oil for our homes and the fuel oil for our factories, from plastics to insecticides to detergents, petroleum products surround us. Through the study of petroleum company cancellations on Civil War revenues we can look back to the embryonic stages of this major industry's development.

## Description of Listing

The following listing contains both exploration/production and refining/marketing companies. Most firms were either producers or refiners, not both. The days of vertical integration were still in the future. Unfortunately, I have not been able to locate background information on some of the companies in this listing. I would appreciate hearing from anyone with information about any of the companies listed here or, for that matter, any other oil firms which operated during this period.

As can be seen, the following listing is not overly extensive. In order to expand this compilation, I would appreciate it if anyone having petroleum company cancellations not included herein would send photocopies of the cancels, or the actual stamps, to me at the following address. (Any stamps sent will be returned promptly via insured mail): Jay Miller, c/o Millatelics, P.O. Box 42084, Houston, TX 77042.



A-1



A-2



A-2-1



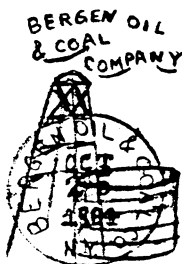
A-2-2



A-2-3



B-1

NEW YORK  
1864

B-2

*B.O. & C. Co.  
28 Feby. 1870*  
B-2-1

B-3



B-4



B-4-1



C-1



C-2



D-1



D-1-1



E-1

EVERETT  
PETROLEUM CO.  
MAY 13  
1865

E-2



F-1



F-2



F-3



F-4



G-1



H-1



H-2



H-3

### Petroleum Company Listing

A-1: Allen V. Right Oil Co.

A-2: Atlas Oil Co.

B-1: Banner Oil &amp; Mining Co.

B-2: Bergen Oil &amp; Coal Co.

B-3: Brooklyn Petroleum Co.

B-4: Bunker Hill Petroleum Co.

C-1: California Petroleum Co.

C-2: Commonwealth Oil Co.

D-1: Downer Kerosene Oil Co.

E-1: Empire City Petroleum Co.

E-2: Everett Petroleum Co.

F-1: Farr &amp; Scott Farm Oil Co.



I-1



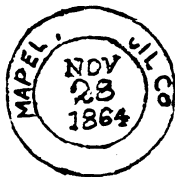
L-1

## MANHATTAN OIL C

TREAS



M-1-1



M-2



N-1

*S F Dalton  
Mich 2-1865*

N-2



N-3



O-1



O-2



O-2-1



P-1



P-2



P-3



P-4



P-5



P-6



P-7



P-8



R-1



S-1



S-2

F-2: Faxton Petroleum Co.  
 F-3: Forsyth Brothers & Co. (Manufacturers of Carbon Oil — crude oil distillate used as an illuminant, and benzole)  
 F-4: Fountain Oil Co.  
 G-1: Germania Petroleum Co.  
 H-1: Heydrick Oil Co. of N.Y.  
 H-2: Hickory Farm Oil Co.  
 H-3: Home Petroleum Co.  
 I-1: Ironsides Petroleum Co.  
 L-1: Lanhart Coal & Oil Co.  
 M-1: Manhattan Oil Co. (Possibly not a petroleum company — 1867 advertisement by company claims: Manufacturers of Mason's Sperm Oil and dealers in Sperm, Whale, Lard, and

Other Oils (?) for railroads, steamers, machinery and burning.)

M-2: Mapel \_\_\_\_\_ Oil Co.  
 N-1: National Oil Co.  
 N-2: New England Petroleum Co.  
 N-3: North American Petroleum Co.  
 O-1: Oil Creek Petroleum Co.  
 O-2: Oil Run Petroleum  
 P-1: P.K. Oil Co.  
 P-2: Pennsylvania Oil Co.  
 P-3: Petroleum Consolidation  
 P-4: Philadelphia & Boston Petroleum Co.  
 P-5: Philadelphia & California Petroleum Co.

# 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 8

Dear Decal:

When your last letter arrived franked with postal issues which have been unavailable for years from the philatelic agency, I knew immediately that you had not only obtained material for the plate block ploy but that you were wisely saving a little money on your own postal costs. It is shocking however to be reminded that **one** of those stamps carried a letter **promptly** to its destination not so very long ago. I suppose that if the frequency of rate changes increases that the post office will turn to using meter mail strips rather than trying to keep up by printing new adhesives. (How prophetic Uncle Taxpaid was! — Facsimile). That should shock Our Enemy if it should come to pass.

Enough; it was great anticipation then that I unfolded your letter.

I read it over, but with some mounting foreboding after I got into the second paragraph. I guess at times I simply don't understand you. Of course, I suppose Tetebeche thought he was being considerate to invite you to attend the local stamp club with him. But for you to accept — knowing as you must that this is an unholy place to find revenue material! — is almost inconceivable. Perhaps it was from a feeling you needed to guard your protege, or are you sniffing around for another of the enemy to convert? I hope not the latter after what I told you of the feelings of the Senior Revenuers.

But what really has me concerned is that young lady Filagranna. Somehow I had thought that Tetebeche was married. True, actually you had never said if he was married or not. I approve of this having a girl friend but one who is an art major interested in all art shown on postage stamps, I feel, is

potentially a malignant situation. If it were only a matter of postage stamps showing classic Greek sculpture, for example, that would be one thing, but **all** art!

I suppose Filagranna's influence might turn Tetebeche on to U.S. duck stamps but if she is also obtaining all of the nudes and other erotica on stamps off of the presses of the Dandysandy Lands and elsewhere who know what may happen. If they both take this material seriously God only knows what other activities it will lead them into, thus further distracting Tetebeche from our purposes. Of course if he sees enough of Filagranna any interest in her art collection could abate. There is nothing like the real thing.

I feel you will need to proceed most tactfully at this time.

Your affectionate Uncle

Taxpaid

*(This was the last of the letters from Taxpaid to my brother Decal. There was however one letter from Decal To Taxpaid which was found on Taxpaid's desk the day he died. It follows as it would appear to have some interest to the view of the foregoing — Facsimile.)*

## Decal's Letter to Taxpaid

Dear Taxpaid:

I haven't written for several months because I have been very busy at work and have had little time for revenue stamps. Also Tetebeche rather dropped out of sight for quite some time and has only recently resurfaced. It had occurred to me that possibly he was off somewhere drinking but that appears not to have been the case as you will read in a moment.

The old commemoratives on my last letter were obtained at discount from face but in an entirely unexpected manner which has made the plate block caper unnecessary. In fact I bought them from Tetebeche! You were correct, he had been doing some thinking about the lost investment potential, realizing this because he rather suddenly needed money. It came about as follows.

As I said I had not seen Tetebeche for weeks and weeks when rather unexpectedly he invited me to dinner saying he had a surprise for me. The first surprise was that he had mov-

*(Taxpaid Letters—continued on page 204)*



S-3

927  
/64  
SC

S-3-1



U-1



U-2



P-6: Philadelphia & O. Run Petroleum Co.  
P-7: Pittsburgh & Stewart's Run Oil Co.  
P-8: President Petroleum Co.  
R-1: Red Stock Petroleum Co.  
S-1: Sandy River Petroleum Co.  
S-2: Shale River Petroleum Co.

S-3: Stella Oil Co.  
U-1: United Petroleum Farms Association  
U-2: United Republic Petroleum Co.

Unidentified

. . . dley Oil Co. (Embossed Cancel)

# The First Fiscal Stamps of Great Britain

by William A. Barber, ARA

A war with France (begun in 1689) had brought England to the brink of bankruptcy. It was imperative to find new sources of revenue for the treasury. Parliament, therefore, as one measure, revived an earlier (1671-1680) tax on legal instruments and coupled it with the use of embossed stamps similar to those used in the Netherlands since 1624, with which William III of England was very familiar.

The taxation of documents and legal instruments was not new. Holland had its "klein segel" stamps since 1624 and these were embossed on paper and parchment documents. Spain (1636), Sweden (1660), France (1673), Saxony (1682), Austria (1686), Bavaria (1690) and other states all had introduced documentary stamps — these being handstamped on documents with black ink. In England, during the reign of Charles II, an "Imposition on Proceedings at Law" had been enacted, which required the payment of duties ranging from one shilling to two pounds on legal instruments under 34 different headings. Although this imposition is often referred to

as being a stamp duty, no actual stamps were used and the money was paid directly to court officials. This act was in force for nine years from May 1, 1671, until May 1, 1680.

So, in 1694, the Stamp Duty Act (5 & 6 William & Mary c21) was constituted to take effect on June 28, 1694. The flavor of the original Act is seen from the following extract:

"An act for granting to their Majesties several duties upon vellum, parchment, and paper, for four years, towards carrying on the war against France.

Most gracious Sovereigns,

II. And be it enacted by the King's and Queen's most excellent Majesties, by and with the advice and consent of the lords spiritual and temporal, . . . that from and after the eight and twentieth day of June, which shall be in the year of our Lord one thousand six hundred ninety four, there shall be throughout their Majesties kingdom of England, . . . collected, and paid unto their Majesties, their heirs and successors,

Line drawings — actual size — of the designs of the first six stamps (found colorless embossed only)



during the term of four years, and no longer, for the several and respective things herein after mentioned . . . in manner and form following

III. For every skin or piece of vellum or parchment, on which any grants or letters patent under the great seal of England, or seal of the duchy or county palatine of Lancaster, or of any honour, dignity, promotion, franchise, liberty, or privilege, to any person or persons, bodies politick or corporate, or exemplifications of the same, shall be ingrossed or written, the sum of forty shillings. For every skin or piece of vellum, parchment, or sheet of paper, on which . . .

VII. . . . and the said commissioners, or the major part of them, are hereby impowered, under their hands and seals, to appoint such other inferior officers, for the marking or stamping of vellum, parchment, and paper, or for the better collecting and levying the duties hereby granted to their Majesties, as they in their discretions shall think fit; and the said commissioners shall, by the space of thirty days before the said eight and twentieth day of June, which shall be in the year of our Lord one thousand six hundred ninety four, provide six several marks or stamps, differing from each other, for the several and respective duties hereby granted . . . which said several marks and stamps shall be published by proclamation, to be issued under the great seal of England, a convenient time before the said eight and twentieth day of June, to the end that all persons may have due notice thereof; and that the said marks and stamps, or any of them, shall or may be altered or renewed from time to time, as their Majesties, their heirs or successors shall think fit, so as publick notification thereof be given by proclamation, as aforesaid.

VIII. And be it further enacted by the authority aforesaid, That the commissioners in providing the said marks or stamps, shall take care they be so contrived, that the impression thereof may be durable, and so as the same may be least liable to be forged or counterfeited. . . ."

This Stamp Duty Act was originally intended to last for only four years, but it was so profitable a source of income that it was revised and extended and the duties altered. The Stamp Act 1891 is its principal successor, still in force today in modified form. Together, they span a period of nearly 300 years. The original Act runs in transcription about 14 pages, specifying each and every legal instrument on which the tax was to be levied with the amount of tax also specified for each. Six different duty amounts were involved: 1 penny, 6 pence, 1 shilling, 2 shillings 6 pence, 5 shillings and 40 shillings (see illustrations). Dies of special design were cut for each of these denominations, to be used to impress the embossed stamp directly on the documents.

To promulgate this new tax a special broadside was printed under the seal of William and Mary for display in prominent places. This proclamation was printed on paper and measure about 16 x 24 inches. Along the left side space was left for examples of the six dies to be embossed one above the other as a sort of specimen impression. Some of these original proclamations still survive.

The stamps were intended to be impressed without pigment on both paper and parchment directly, but while this worked very well on paper documents to give a permanent albino impression of the die, there was an immediate problem on parchment. The resilience of the parchment skin tended to obscure the stamp impression almost as soon as it was formed. To

overcome this problem, within a month of their first use, a base paper (first white and later various shades of blue) was glued to the parchment first and so the stamp impression that was made on the paper/parchment combination now became a permanent one. Early stamps impressed on paper sometimes had a backing paper attached to strengthen the embossed area. This method of stamping legal documents without pigment on paper and parchment was used for about 180 years before pigmented impressions became standard in the 1870's.

It is probable that the original intent was to have a single die for each denomination. It became rapidly evident that the logistical problems of using a single die for all necessary stampings were quite insurmountable, especially for the most commonly used denominations (the 6 pence, 1 penny and 1 shilling) and consequently additional dies were cut. The exact number is not known for certain, but since they were individually engraved, minor differences occur in the design which can be distinguished on clear impressions. There are at least 15 types of the 1 penny denomination known and 18 different types of the 6 pence can be identified. It is not the purpose of this article to give a description of each type. The interested reader is referred to a complete discussion in our book, *The Impressed Duty Stamps of Great Britain* by Samuel B. Frank, M.D., Josef Schonfeld and William a. Barber (1981). Two types of the 1 shilling denomination are also known. Only one die each seems to have been made initially of the three higher denominations.

None of the stamps in this original series had a die letter in the design. However, it was thought to be unsuitable that so many different dies of the same denomination were being used and that these could not be readily distinguished. The problem was particularly acute for the 6 pence die which was the most commonly used denomination. About the year 1700 nine of the existing six pence dies (8 others had apparently been retired earlier) were modified by adding a die letter to their design above the "V" of "VI PENCE" to give the resulting distinguishable dies A, B, C, D, E, F, G, H and I. One die was left without die letter.

The dates of registration, modification and defacement for these early dies are not exactly known because the first official records, examined in 1858-59 by the eminent English philatelist, Marcus Samuel, at Somerset House in their original registers are dated February 20, 1711, (New Style) and they list only those dies which were still in stock in 1711. The location of the registers was fortuitously discovered by Dr. Frank in an article that had been published in 1876.

Note that the date just mentioned above (1711) is a New Style date. The actual date in the records is written as February 20, 1710. It must be remembered that prior to the calendar change in England on January 1, 1752, the year officially began on the 25th of March and ended on the 24th of March. Since England was out of step with most of Europe at this point, there could be confusion over dates from January 1 to March 24 when seen in handwritten documents and records. These dates will normally be in Old Style which is sometimes but not always expressed by a double figure, e.g. 1710/11. All dating of documents and letters before 1752 should take account of this problem and indicate for the first three months (Jan/Feb/Mar) whether the date is old or new style.

Another problem was soon noted for stamps affixed to parchment. The glue attaching the blue base paper to the parchment tended to become brittle with age, and the stamps frequently became detached and fell off the parchment. A novel solution to the problem of these "lost" stamps was instituted in 1701. Two parallel slits about 6mm apart and 14mm

long were cut through both base paper and parchment before the stamp impression was made and a strip of tinfoil was inserted through the slits with the loose ends folded across the back in the manner of a modern day staple. An impression on this sandwich of base paper/parchment/tinfoil was permanent and part of the embossed impression ran across the tinfoil surface — generally centered in the stamp impression — which was an additional security device. To cover the loose ends of the tinfoil on the back of the parchment a paper label with the monogram of the reigning monarch was glued.

These cypher labels, also known as tickets were originally 23 x 30mm and bore a crown, a plate position number and the cypher (monogram) of William III printed in black on white paper. Later labels were reduced in size to about 20 x 22mm.

This method of affixing embossed stamps to parchment was used for over 200 years and cypher labels in about 40 different types are found from the reign of William III (1701) to George V (1920). Cypher labels are not revenue stamps as can be seen from the above, but they are intimately connected with their use. The details of cypher labels are beyond the scope of this article, but a future publication is planned because they are the forerunners of the Penny Black.

The Act of Parliament (1694) referred to above which ordered the use of the embossed revenue stamps specified that documents were to be written on already stamped paper or parchment. Post-stamping was not allowed, at least not at the beginning, and this automatically put the Stamp Office in the paper and parchment business. Sheets of parchment and paper were prestamped at the Stamp Office which was originally located at Lincoln's Inn in London and were sold to law offices where scribes applied the proper text. Parchment and paper of various sizes were used and a separate charge was made for the cost of the paper or parchment sold by the Stamp Office. This was indicated by a handstamp (originally black) with a crown, letters and figures known as a costmark. This is a separate study and these marks have been described and illustrated provisionally by Josef Schonfeld in the February, 1972, issue of *The American Revenuer*. Not all documents have costmarks as it was also possible to bring your own paper or parchment obtained elsewhere to the Stamp Office to have the duty stamps applied.

Because prestamping was mandatory, the exact date of impression of these early stamps cannot be determined with certainty from the document date. Between the time the stamp was applied and the document was written and dated several days, weeks or even months could elapse, hence the document date is only an approximate indication.

As mentioned above, the base paper color was normally blue, but for special legal instruments different colors were used. A vermilion paper surface coated on one side was used for Writs and a green paper for Apprentice Indentures. Other colored papers were used later for other purposes.

The six original embossing dies discussed in this article were used from 1694 until the last one was defaced (the 40 shilling denomination) in 1729, but other dies took their place so that to date over 5000 dies in denominations from ½ penny to F250,000 are known from England and many others from Scotland and Ireland. In addition a great number of other embossed dies were used throughout the British Empire.

Some of the material in this article is from the "Introduction" written by Josef Schonfeld in *The Stamp Duty of Great Britain and Ireland, Volume 1* authored by Samuel B. Frank, M.D., Josef Schonfeld, William A. Barber and Marcus Samuel in 1970. The reader whose interest in these fascinating stamps may have been aroused will usually be able to find this book in a nearby philatelic library, or that of the ARA.

# Tin-foil Tobacco Wrappers

By Alan Hicks, ARA

Again I am presenting a list of cancellations found on tin-foil tobacco wrappers. I wish to verify and update the previous listings of these stamps. If anyone has any of the wrappers listed here please contact me at 11 Warren Place, Brooklyn, NY 11201 with the relevant information.

Should anyone have any wrappers unlisted by Bartlett and Prevost, I would like to know about them. I am also interested in corresponding with others collecting these interesting tin-foil wrappers.

Previous listing have appeared in the February (page 35) and September (page 155), 1982, issues of TAR.

## Issue of 1872 — One Ounce

Anderson, John & Co. — "Solace" (without "ten cents")  
Bagley, John J. — "Sunshine"  
Brown & Co. — "Liberty"  
Buchner, D. — "Golden Light"  
Campbell, Lane & Co. — "Golden Light"  
Edmonston, Sam'l & Co. — "Golden Quid"  
Goodwin & Co. — "Welcome" (light)  
Greer's, Alex. Sons — "Cavendish"  
Kimball, Wm. S. & Co. — "Idaho"  
Lichtenberg, G. B. — "Lightning" (Detroit)  
Lilienthal, C. H. — "Cabinet"  
McAlpin, D. H. & Co. — "Navy"  
Miller, Mrs. B. G. & Co. — "Crawford's Novelty"  
Miller, Mrs. B. G. & Co. — "Grape"  
Nevin & Mills — "Banner" (small frame 83mm x 46mm)  
Payn, Benj. — "Strawberry Chewing"  
Watts, H. H. — "Tobacco Leaf"  
Unknown — "Fancy"  
Unknown — "Silver Dart"

## 1875 Provisional Issue — One Ounce

Anderson, John & Co. — "Solace" (ten cents)  
Bagley, John J. & Co. — "Gold-Dust"  
Bagley, John J. & Co. — "May-Flower"  
Barker, K. C. — "American Eagle"  
Leggatt, Hudson & Butler — "Gilt Edge"  
Lorillard, P. & Co. — "Century"  
McAlpin, D. H. & Co. — "Cupid"  
McAlpin, D. H. & Co. — "Navy"  
McAlpin, D. H. & Co. — "Peach Blossom"  
Payn, Benj. — "Strawberry Chewing"  
Walker, McGraw — "Globe Chewing"

## 1875 Issue — One Ounce

Barker, K. C. — "Eureka" (red on ribbed silver)  
Barker, K. C. — "Golden Luxury"  
Barker, K. C. — "Universal Favorite" (blue on ribbed silver)  
Bramm, John — "Virginia Leaf"  
Buchanan & Lyall — "Manhattan"  
Buchner, D. — "Inter Ocean"  
Buchner, D. — "Natural Leaf" (leaf points up)  
Campbell, Lane & Co. — "Rose of Kentucky" ("of" horiz.)  
Doll & Co. — "Mammoth Cave"  
Goodwin & Co. — "Comfort"  
Guckel, C. & G. — "Amber"  
Harris, A. W. & Son — "Golden Seal"  
Irwin, A. E. — "Old Friend" (spelled vertical)  
Kimball, Wm. S. — "Idaho"  
Lilientahl, S. P. — "Cabinet"  
Lilienthal, S. P. — "Young America"  
Messinger, Charles R. — "Indian Brand"  
Miller, Mrs. G. B. & Co. — "Prize Leaf"

## RN-FLASH REPORT

A large number of up-to-now scarce checks and drafts were released from an estate this summer.

Included were:

RN-B18 — 200 pieces

RN-B19 — 180 pieces

RN-C1 — 18 pieces

RN-C24 — 270 pieces

RN-D1 — 40 pieces

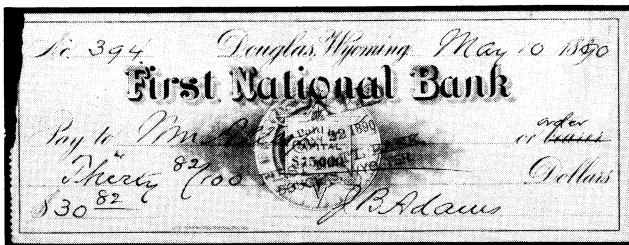
The present catalogue value is over \$70,000. The prices for these items can go on hold now that this hoard overhangs the market.

CAVEAT EMPTOR!

## Another 'IFFY' FAC

In the RN-FAC Summary of the RN handbook (on page 74) mention was made of a "check on the 1st Nat'l Bank of Douglas, Wyoming, lithographed by John Morris Company of Chicago." At the time that was written, it was stated that we had not seen the check.

Now we can illustrate the check and many questions are still unanswered. Despite the late use (5/10/90) the check *could* have been lithographed in the 1883-4 period; as shown, it is numbered in pen 394. So, the first question is — did Mr. Adams have



500 or more of these checks? If he used fewer than 100 per year and had started with 500 or more they might have lasted into 1890. Of course, there are two ifs right there.

The design itself is orange colored and is vaguely shaped in the G-type lozenge, although there is no lozenge outline. At the center, within an ornamental circle, is an oddly shaped shield with 4 points and 2 rosettes. A flash exists in each of the vertical points and a 3-line legend "Paid in Capital \$75,000." with "Paid in" in an arc. The FAC (if FAC it is) is about 3 3/4" long by about 1 7/8" high.

So this one is in the gray area of maybe or perhaps. The 'iffy' ones have never generated enough comment from readers for any one to be able to say *what* they are. Let this be considered a plea for expressions of opinion — even if the opinion is to quit the FAC project!

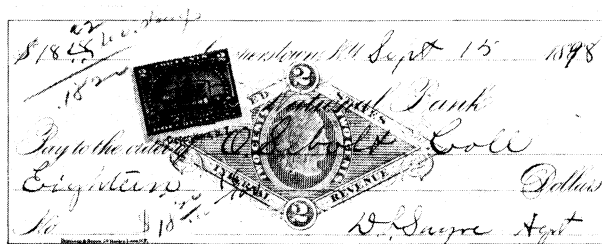
## An RN Puzzle

Friend Tony Waggoner of Ashland, Kentucky, sent this little check with the question "How come?" I can only invent an answer which goes something like this:

D. L. Sayre must have been an heir of the original owner of the check, which had to have been printed before 1883. The age of D. L. Sayre had to have been such that he could not recollect the period in which revenue stamp imprints were used. So, when the tax on all transactions involving money was re-imposed, he affixed a then current 2¢ documentary stamp to the check. Presumably never knew that he had needlessly paid the tax over again.

Has anyone a better explanation for how this curiosity came to be?

*(I have to make my own comments here. Although it probably will not reproduce, the stamp is canceled "First Nat. Bank/SEP/20/Cooperstown, N.Y." It should also be noted that the check was written for \$18.18 and that someone, most likely at the First National Bank has added "02 doc. stamp" at the top and totaled the amount to read "18.20" and repeated it again at the bottom. I would suggest that D. L. Sayre, "Agnt" had somehow acquired the use of these checks (as agent for a bankruptcy or an estate?) and that it was someone at the bank who was unfamiliar with the Civil War era imprinted stamp, added the stamp and changed the account the extra 2¢. KT Ed.)*



## Voucher Checks

Here, poorly illustrated, (not my fault!) is one of ARAer Tony Waggoner's Voucher Checks. The term Voucher Check comes from an example used by the United Traction Co., Albany, NY, dated Oct. 31, 1900. This period was in the X6 and X7 time, as all know.

But this item dates from Dec. 26, 1876, and is the earliest reported so far. Tony Waggoner has, in addition, a voucher check with adhesive revenue stamps, from Richmond, VA. This, too, is much earlier than the Spanish-American War items of the Lehigh Valley Railroad and the United Traction Co.

The issuer of this instrument must have been a subsidiary of the Lehigh Valley which used these, it seems, for more than a quarter-century.

The term Voucher check seems quite correct — it is a voucher and, when properly signed and receipted for, became a check. And thus needed a Revenue

## RN Update

COUCHER No. 8320

Pennsylvania and New York Canal and Rail Road Company,

*T. Fairbanks and Ewing*  
*Philadelphia Pa*

1876  
Nov 27

For the following as per Bill rendered, filed in the office of this Co.,  
and certified to by *Chas. E. Goodman*  
1 "10 1/2 Scale" *51.00*  
*51.00*  
*15.30*  
*35.70*

The calculations and additions of the above account have been examined by me, and are correct.

*John H. Hooper* CLERK

The items herein charged were duly authorized, approved, and the amount is payable in Current Funds at the OFFICE of the Pennsylvania and New York Canal and Rail Road Co., when the receipt herewith attached is DATED and SIGNED by the proper officers.

*John H. Hooper* AUDITOR

Received, Dec. 26, 1876, of the Treasurer of the Penna. & New York Canal & Rail Road Co.,  
*Thirty five 70/100*  
*In full of the above account*  
*\$35.70/100*  
*Fairbanks & Ewing*

DOLLARS

[FORM A. 2]

Penna. & N. Y. Canal & Rail Road Co.

Voucher No. 8320

*Fairbanks & Ewing*  
*115 Chestnut St*  
*Philadelphia Pa*

Dec. 26, 1876

*\$35.70/100*

CHARGEABLE TO

Coal Transportation	
Passenger do	
Freight do	
Repairs of	
do	
do	
Locomotive Repairs	
Coal Car Repairs	
Passenger Car Repairs	
Freight Car Repairs	
Supplies	
Advertising	
Expenses	
Fuel	
Lost Coal	
Rail Road Ties	
Oil, Tallow and Waste	
Telegraph	
Taxes	
Shop Repairs	
Damages	
Lost & Damaged Property	
Overhead & L.N. & C.	
Total	<i>35.70</i>

Stamp to pay the tax on a "transaction involving the payment of money" as the Act states.

Now comes the good question — does anyone have a Voucher Check of earlier date than 12/26/76? If 'yes' please let the details be known.

### More Earlyies

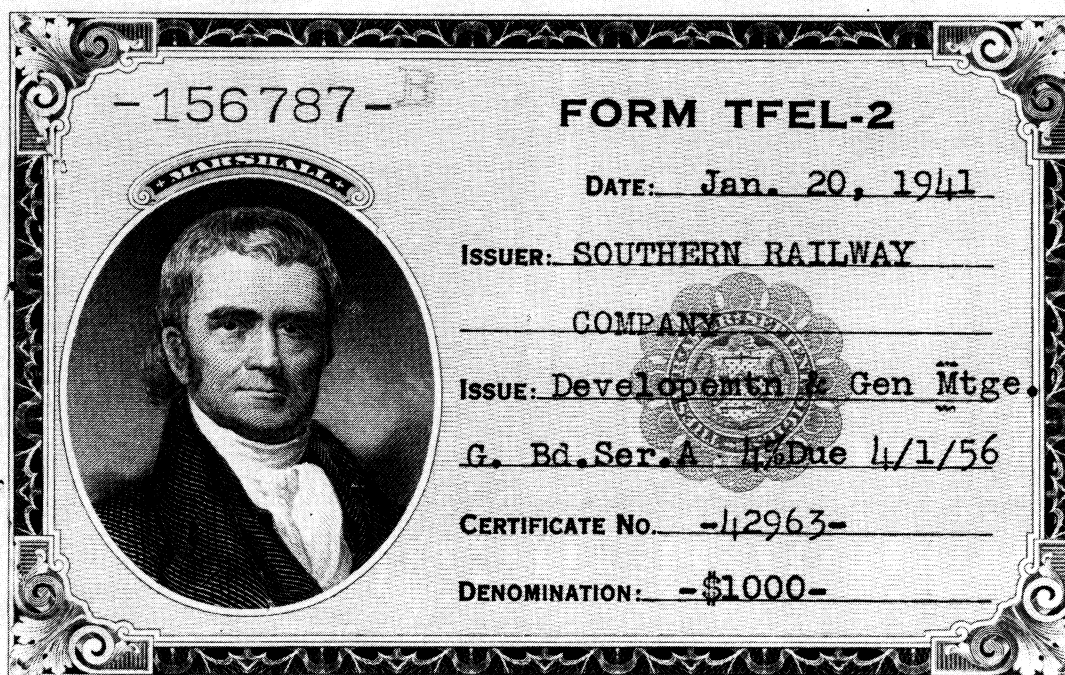
In addition to his early voucher check find, Tony Waggoner has provided us with some more early usages.

These are: A most interesting G 3 — on a check originally printed for Union National Bank, Lewisburg, PA, hand altered to 1st National Bank of Mifflinburg, PA and used on Apr. 8, 1876. Face printer was our old friend, W. F. Murphy's Sons Co. Prs. 509 Chestnut St. Philadelphia. Although used on 4/8/76, it seems obvious that the un-numbered check had to have been printed before that day — maybe as far back as January, 1876? If so, that would push the use of G 3 back a good bit!

Next, Tony found a J 4 on a check of the Philadelphia National Bank, Philadelphia, drawn by G. A. Benson & Co on Feb. 19, 1872.

Last, we note X 6 on a draft of Exchange National Bank, Osborne, KS, drawn on 1st National Bank, Kansas City, MO dated Dec. 3, 1898, and shown paid Dec. 16, 1898, on reverse. No question about this one!

So, please enter these newly reported 'earlyies' in your RN Handbook.



### Who Knows This One?

Collectively, the 1700 plus members of the ARA possess a tremendous amount of knowledge — of which I need a small portion.

Shown here is a “wotzit” which has to do with the U.S. Treasury and the then Southern Railway. That is the sum total of what I know. Can someone explain the TFEL-2 and the reason for use of same?

From the staple holes visible at the left, the form was attached to — the bond? or what? And, of course, why?

Lots of questions, right? Will someone (or ones) please answer?

### E. S. Card & Co. on C8

It may be recalled that we listed in the RN Handbook a C 8 Green on an unused draft of the E.S. Card & Co., Cazenovia, NY. In the expanded Notes (page 29) we asked if the Card Co. really exited or if the C8 were a salesman's sample.

In the middle of June, 1982, a letter from the prominent Eastern collector who owns the, so-far, only known copy of C8 stated “Learned from the leading local History buff in the area of Cazenovia that ‘In an old Madison County Directory of business and farmers dated 1868-9, reference was made of Everett S. Card, Manager of the Banking House of E.S. Card & Co.’ ”

The collector went on to state “the shade of the RN imprint is light green; somewhat lighter than examples of RN B6 in my possession.”

This communication is most welcome. It ends the speculation about the draft having been a ‘salesman's sample’.

### What is not a RN-FAC

From Pat Provenza of St. Augustine, FL, are two items illustrated. The Manhattan Co. check may well be considered a FAC but the other is truly questionable. What makes the Manhattan Co. check a FAC is the color (an orange-brown; difficult to be sure of exact shade because of the safety paper used) and the shape which is even more vaguely that of a G type than Wyoming item previously discussed. The size is  $2 \frac{3}{8} \times 1 \frac{5}{16}$  inches (approximately). It is a figure of a man, partly clothed, resting in a semi-sitting pose, with one hand on a basket and the other extended to hold a shovel or an ax.

The other Provenza items is our old bank building vignette, in red, printed by Clarke & Courts, Lith., Galveston. It is  $1 \frac{5}{8} \times 1 \frac{17}{32}$  inches — nearly square. In my opinion it is a stock vignette used to decorate the check. It is shown because it is a good example of what I do not call a FAC.

Again I invite your discussion. I love to have a good, friendly argument!

# The Ambler Provisional Surcharge

by **Watson K. Phillips**

Private Locals are generally a very interesting and valuable stamp; interesting, because they differ from a regular issue, and offer a large, and profitable field for study and research. The limited number issued, makes the "Local" valuable.

The stamps that I refer to, and will now describe, I discovered while looking over some returned bank checks, for minor varieties. The checks were stamped with the ordinary two cent I. R. government surcharge. My attention was called from the ordinary, by the smaller type used, and also, by the slightly different colored ink. My first thought was, that probably it was a variety of the governmental surcharge, but after making all necessary inquiry, as to its history and where it had been issued, I found that it was not a governmental surcharge, but that of a private bank, the bank issuing it, being The First National Bank of Ambler, Montgomery County, Pennsylvania.

The following is a full account of these provisional surcharged stamps.

When the government war tax went into effect in July, 1898, the provisional surcharges, one and two cent I.R., were

used but owing to their limited issue, some banks were obliged to issue their own (for a short time) until they could obtain the governmental issue. One of the banks to do so was The First National Bank of Ambler.

The cashier of this bank, purchased some two cent postage stamps at the Post Office, and had them surcharged I.R., but no attempt was made to copy the governmental surcharging.

He was not authorized to have these stamps printed, but as he could not get the governmental stamps, and was willing to pay the tax, he had them surcharged at the bank's expense. He then informed the authorities at Washington of his action, and they made no complaint, probably because there was such a small amount. He had 500 printed, none of which exist in an unused state. The stamps are finely centered, and the perforations are perfect.

In the printing of these stamps, the type was not set to print the full amount, but they were probably printed in blocks of four each. There were three different printings, the description of the first quantity printed, is as follows: —

The surcharge was printed in block letter type, seven millimeters high. The color of the over printing is nearer to the color of the governmental surcharge, than any of the other stamps. I have named this variety, Type I. There were one hundred of these surcharges printed. In the printing of these stamps, one or two of the small sheets, (of which I have already mentioned) were printed twice, making a double surcharge. This variety of type I., I have named Type IV., and is

(Ambler Provisional—continued on page 204)

*This article originally appeared in the New York Philatelist (Beniger & Herbst) 7, 34-5, 1899. (There have been five different New York Philatelists.) We are reprinting it as it is rather old information from a rather obscure journal.*

*Richard Riley, Associate Ed.*

## RN Update



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# Early Colombia Revenue Stamped Paper

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by William G. Kremper, ARA

According to Steven's (1979), revenue stamped paper was first used in Spain in 1636 under Philip IV to legitimize private and public documents. All transactions requiring official notice such as the conferring of legal titles, petitions, contracts, judicial acts, etc. were to be written on stamped paper. The revenue stamp consisted of imprints of the royal shield of Spain's reigning monarch at left and at top, the biennial year date, class of use, and value.

Due to the scarcity of paper, revenue stamped paper officially imprinted but not used during the two year period was often revalidated for use at a later date by additional imprints. These additional imprints usually contain a second royal shield or coat of arms and the newly revalidated biennial date.

While initially used in Castille, the practice of using stamped paper was extended throughout Spain and in January, 1640, to Mexico. Whether all of Spain's colonies in the new world were to use stamped paper in 1640 is not known. However, a recent acquisition of revenue stamped paper indicates use as early as 1648 at Sante Fe de Pasto (present day Pasto, Colombia).

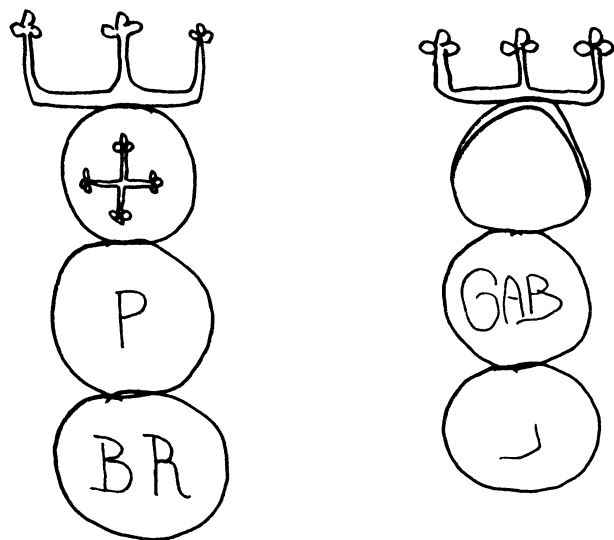
The revenue stamps are imprinted in black on full documents. Single pages measure approximately 8 3/8 x 12 1/2". Two page documents consist of one large 12 1/4 x 16 3/4" sheet of paper folded in half with two sets of imprints at the top half of each page. On the large double sheet of paper a watermark is found on one side of the folded sheet. Two slightly different watermarks are noted. A 30 x 90 mm watermark is found on documents imprinted 1648-49 and 1650-51 and a smaller 25 x 80 mm watermark is found on documents imprinted 1652-53.

One of the documents is from the procurator general of Sante Fe de Pasto to Quito (Ecuador) requesting papel sellado (stamped paper) due to a shortage. The papel sellado is requested for use with contracts, indictments, testaments, to expedite civil justice, criminal prosecution, etc. Specifically requested are:

- 12 pages of common paper for Sello Primero
- 25 pages for Sello 2nd (segundo)

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*My personal thanks to Mr. Victor Kreloff for translating some of these early documents. The task is often difficult due to such problems as fading ink, corrupt shorthand, etc.*



1648 & 1650-1651

1652-1653

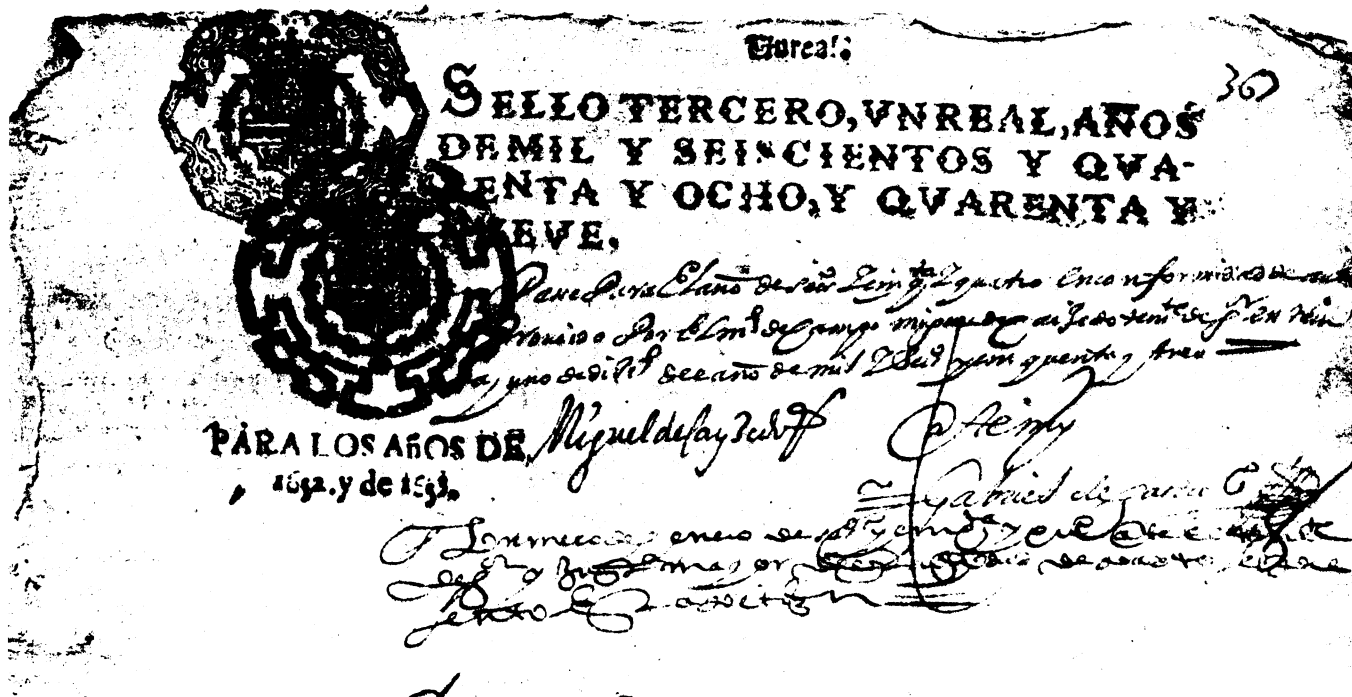
Watermarks found on 1648-49, 1650-51, and 1652-53 Colombian Revenue Stamped Paper.

100 pages for Sello 3rd (tercero)

50 pages for Sello 4th (quartillo)

for a total of "seven manos & 12 pages" (1 mano = 25) sent. The request asks that in each case the paper is to be sealed (imprinted?) by the audiencia at Quito. The document is dated January 31, 1652, and bears a revalidation imprint of 1652-53 on a 1650-51 Un Real sheet. The receipt omits the 12 pages of Sello Primero and mentions the 187 pages sent were the year's supply.

A relatively obscure reference listing early Spanish stamped paper by Monge (1923) indicates the earliest stamped paper from the Kingdom of New Granada (of which Colombia was a part) is a 1646-1647 imprint revalidated for use in 1656-1657. No value is indicated and no illustration is in the reference. The description mentions two adorned circles (seal). Also listed are a 1648-49 sello tercero document revalidated for 1656-57 and a sello segundo document dated 1656-1657.

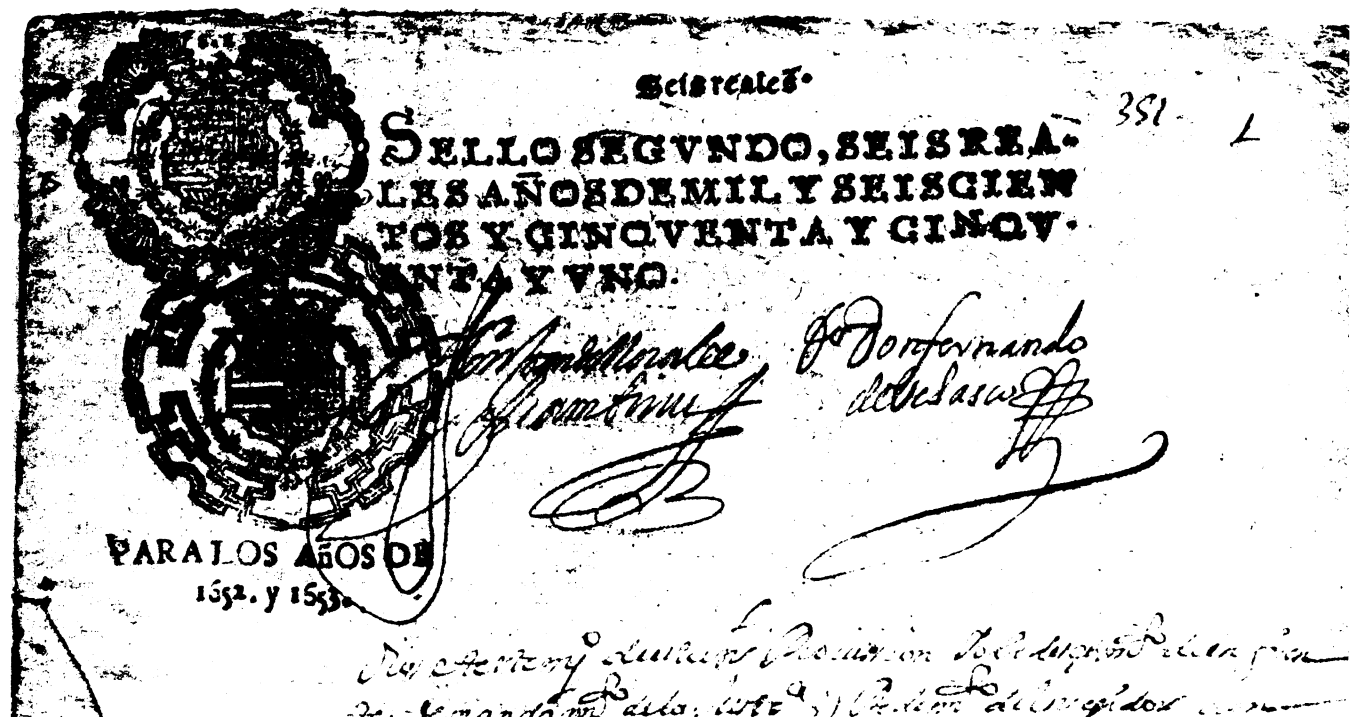


1648-1649 Un real. SELLO TERCERO, UN REAL ANOS DE MIL Y SEISCIENTOS Y QUARENTA Y OCHO, Y QUARENTA Y NUEVE. PARA LOS ANOS DE 1652, y 1653. Two seal impressions both measuring 42mm.

1648-1649 as above with two seal impressions measuring 42mm and 45 mm. Note: On large sheets of paper with two

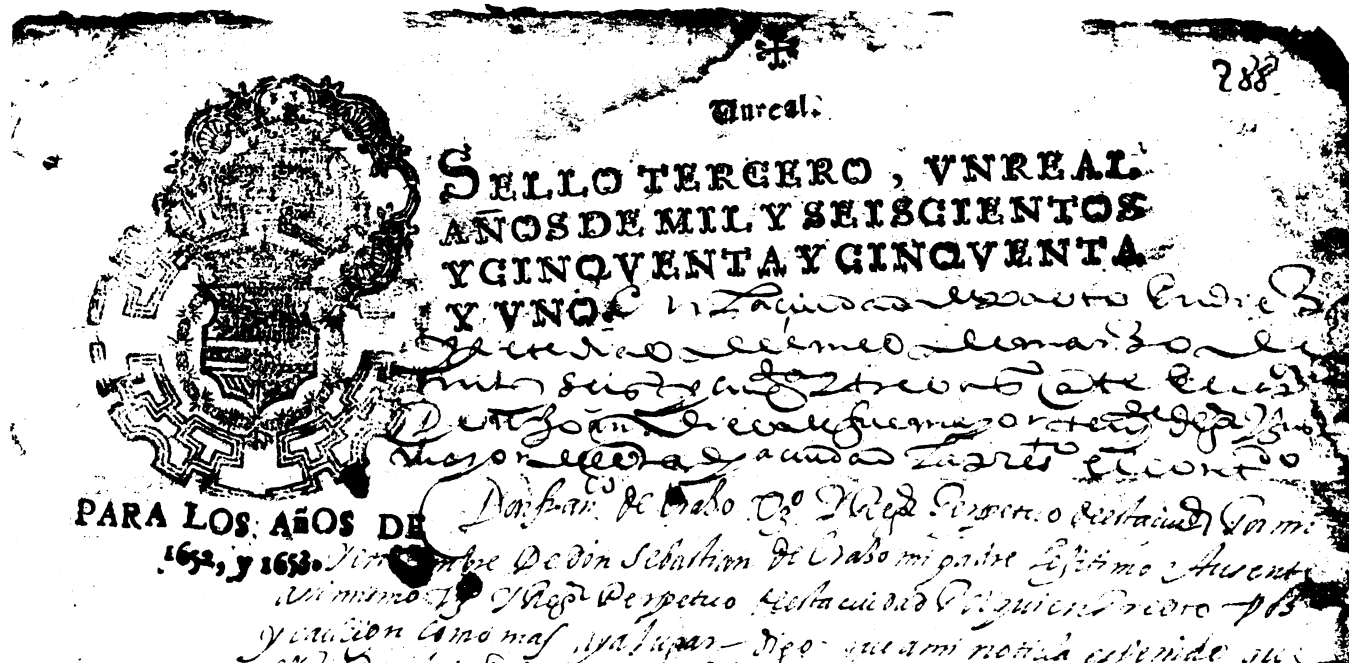
sets of imprints, the second seal applied to revalidate the paper measures 42mm on the left side of the sheet and 45mm on the right side of the sheet.

1648-1649 as above with two seal impressions measuring 42mm and 49mm.



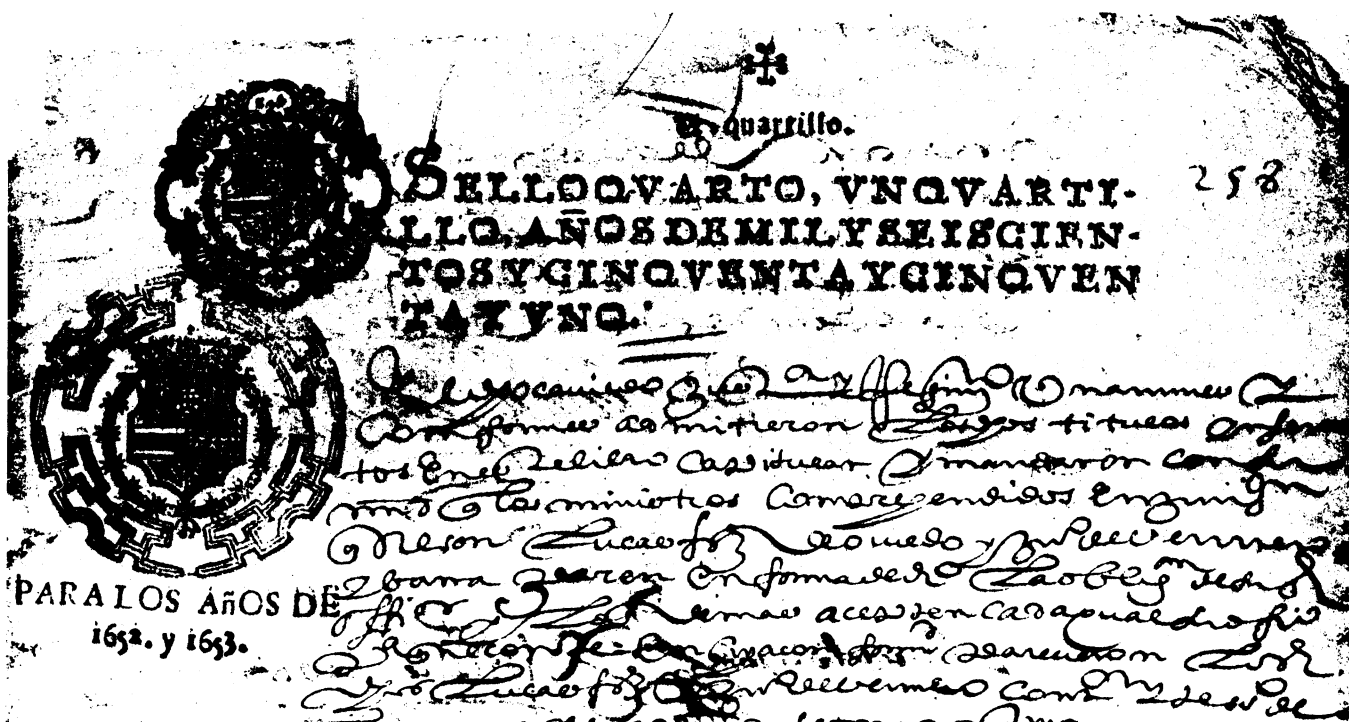
1650-1651 Sesi reales. SELLO SEGUNDO, SEIS REALES ANOS DE MIL Y SEISCIENTOS Y CINQUENTA Y CIN-

QUENTA Y UNO. PARA LOS ANOS DE 1652, y 1653. Two seal impressions 48mm and 50mm.



1650-1651 Un real. SELLO TERCERO, UN REAL ANOS DE MIL Y SEISCIENTOS Y CINQUENTA Y CINQUENTA Y

UNO. PARA LOS ANOS DE A652, y 1653. Two seal impressions 42mm and 55mm.



1650-1651 Un quartillo. SELLO QUARTO, UN QUARTILLO, ANOS DE MIL SEISCIENTOS Y CINQUENTA Y CINQUENTA Y UNO. PARA LOS ANOS DE 1652, y 1653. Two seal impressions 36mm and 41mm.

1650-1651 as above with two seal impressions measuring 36mm and 44mm on right half of large sheet bearing 36mm

and 41mm seals on left half of sheet.

1650-1651 as above with two seal impressions measuring 36mm and 50mm.

1650-1651 as above with two seal impressions measuring 36mm and 55 mm on right half of large sheet bearing 36mm and 35mm seals on left half of sheet.

## Taxpaid Letters

(Continued from page 193)

ed to a spot across town, which was one reason I hadn't seen him. Also it seems he and Filagaranna have set up housekeeping together which is the reason he needed the money and why I got his commemoratives cheaply.

Of course needing money, together with the sobering influence of Filagaranna, Tetebeche has quit boozing. Unfortunately he lost his interest in liquor tax paid; there was something about the delight in soaking them off of unopened bottles. Of course being an avid Junior Revenuer, I recognized the opportunity and for a few dollars added this speciality to my others.

The chance to make two advantageous purchases came as quite a surprise to me as I am sure you can appreciate. Evidently I must have conveyed my surprise to Tetebeche for he confided in me that Filagaranna is pregnant, they think with triplets. It appears that Tetebeche without saying anything to me had disposed of his Russian stamps and used the little he obtained for them to get started in the same collecting area as his girl friend. Obviously the constant exposure to so much nudity was too much for their carnality.

They both said they thought there would be little time now for stamps and much need for money. Sensing an unparalleled opportunity I offered them my condolences on the loss of their

## Ambler Provisional

(Continued from page 200)

the best one of the four varieties, there being but two found, which I have in my possession.

The supply of the first issue running out, two hundred more were surcharged. This variety, I have named Type II. The color of Type II., surcharge, is a shade darker, than in Type I. The type is also different, it being only six millimeters high, and more elaborate. I have not found any varieties in this surcharge. These stamps were also, soon used, and the cashier was obliged to have more printed, making another variety, which I have named Type III.

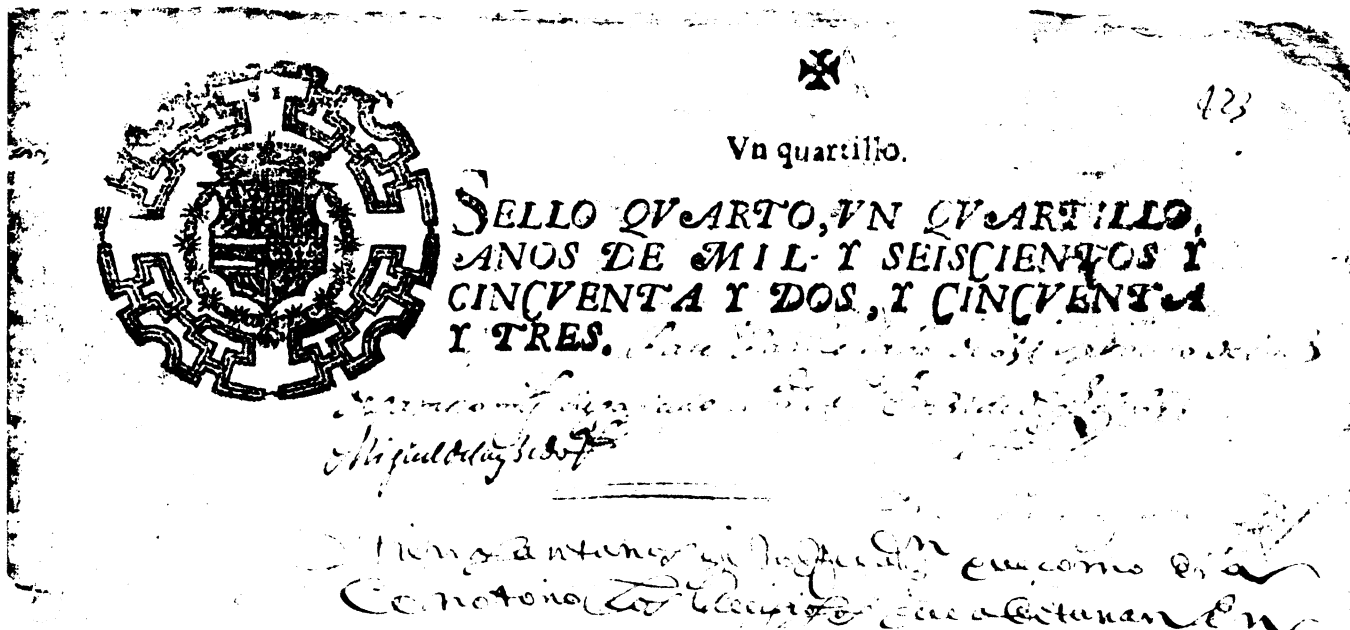
The surcharge in this Type, is printed in the same color and same size type, as Type II. The difference, lies in the right leg of the "R," which is this type, runs to a sharp point. After these were used, the government issue was obtainable.

(Ambler Provisional—continued on page 207)

interest and a bargain basement price for their collections of erotica. Both were accepted with gratitude!

As you have said on several occasions stamp collectors are a very slippery lot indeed.

Your obedient Nephew  
Decal



1652-1653 Un quartillo. SELLO QUARTO, UN QUARTILLO ANOS DE MIL Y SEISCIENTOS Y CINQUENTA Y DOS, Y CINQUENTA Y TRES. Seal impressions measure 48, 50, or 55mm. Note: On large unfolded two page sheets, the left seal impression measure 48mm or 50mm and the right seal 55mm.

As in most studies, the more you look for an answer to one question, four or five others crop up along the way. For example, were imprints made for all of New Granada at Quito? How were the different classes of documents used? Was revenue stamped paper returned to Quito for revalidation after expiration of the original two year period of use? Readers having information about early revenue stamped paper are cordially invited to correspond with the author.

Collectors of revenue stamped paper should refrain from making cut squares or strips of the seals and imprints since

important information about city/country of use, watermarks, type of transaction, etc. would be lost. The value of the item would also be substantially reduced. Large documents protectors of clear plastic are now available for preserving larger documents.

### References:

Monge, Pedro. *Contribucion al estudio de los sellos fiscales espanoles*. Lista cronologica de la coleccion de papel sellado espanol del Senor. J. M. P. y de R., Publicaciones de la casa Jose Monge, Plaza del Teatro, 1, Barcelona, 1923.

Stevens, Richard Byron. *The revenue stamps of Mexico*. Mexico-Elmhurst Philatelic Society International Inc., Elmhurst, Illinois, 1979.

## When I'm Wrong, I'm Wrong

Elsewhere I had made a statement that there are no printed albums for revenues other than those we currently know about, for US fiscals, with an earlier album (part 1 only) which I have seen for the Br. Commonwealth . . . and a brief sojourn into the Canadian realm with a first (and last) attempt for British Columbia some years ago. BUT, recently noted in the media, for those who may have missed, and with wide eyes (YOU may know about these, but I didn't), the following:

- 1873 Scott's Worldwide Revenue Album, unused, priced at \$60
- 1874 Ditto, used, fair pages at \$37, heavily used at \$25.
- 1893 Mekeel's Universal Stamp Album (w/pages for Mexican revenues) at \$150
- 1903 Kenyon's Standard State Revenue Stamp Album (US), at \$95
- 1926 Marquette's Specialty Album of the US (includes revenues) at \$45, unused
- 1946 Mull's Private Proprietary Stamp Album (US) at \$60

The extent of my collection precludes these from being of any use to me, but I stand corrected. Hornswoggled, actually. Learn something new every day. However, if you're interested, write to Columbia River Stamps, PO Box 8807, Portland, Ore 97207. P/H extra, of course, and subject to prior sale. Ask for their list, anyway.

## Rep Appointed in Mexico

Mr. Marcus Winter has volunteered to assume the post south of these borders, and our extreme gratitude. The masthead has been changed accordingly.

## Endless (?) Project Well Under Way

A number of us are collaborating on a handbook/catalog (as fully illustrated as we can make it) to cover the Italian municipal/provincial revenues (a job I would not do for a salary), and we are, methinks, better than halfway home. That is . . . not to completion . . . for that is impossible to define. But to as far as we can go, which is where you come in. Some of the world's largest collections have been viewed, foto'd and listed, and before we reach the "end" of the task, we would like anyone holding more than 100 different of these to contact me. It is amazing to note that in some small accumulations studied, there was material not seen in the larger collections. This message is also directed to our overseas members. We would prefer not to miss listing any stamp we haven't seen. Write soonest if you can help, please.

## Kudos

. . . to **Amos Henely** . . . a twofer . . . for the Gold taken by his exhibit of Nebraska State Revenues, and for the Bronze awarded to his display of Non-Scottist US material (comprising bonded & domestic liquor strips), at the Omaha Stamp Show in Sept. (An exhibit of RWs took no prize . . . so will not be mentioned here). Amos reports some comments heard by passers-by; "Oh, these are just revenues. Let's go on

and pass it by." vs. "Hey, this is nice. I never knew they had stamps like this . . . makes sense." There is hope for the latter.

. . . to **A. Nony Mouse** (a sibling to that previously reported?) for the Bronze awarded to a showing of Wisconsin revenues at the recent STaMpsHOW in Milwaukee in August. Mr. Mouse doubtless has his reasons for going nameless. (?)

. . . to **Millicent Hansen**, whose (multi-awarded) display of the Patent Medicine Era captured the following at ORCOPEX (Anaheim, CA) in July: The Grand Award, the President's Award, an APS Certificate along with a Gold. Atta gal, Millie. Keep punching.

. . . to **Mathias Koref** and **Dick Riley** for the article on Corner Cards & Advert. Covers of the Merchant's Gargling Oil Co., which appeared in the Oct. 1982 edition of the APS' American Philatelist. Copies in the library. Also worth a Bravo.

. . . to **Robert Cunliffe**, whose exhibit 19th Century US Revenues was awarded the Prix d'Honneur in the Court of Honor displays at STaMpsHOW '82 (Milwaukee) in August.

. . . to **"G. H. Mumm"** (mumm's the word?) whose exhibit of 1898-1904 US Wine Stamps took a Silver-Bronze at SEPAD (Philadelphia) in October.

. . . to **Bill Fitch**, again, whose USIR Civil War Period was awarded a similar prize at the same show.

. . . to **Martin Erler**, for awards taken at CPHILA (Coburg, Northern Bavaria in Germany) in October: For his Prussian revenues, a Gold; for his Wurzburg Bridge Tax Labels, a Mermeil; for his early French revenue proofs with signature of approval of the minister, an Honorary Prize (it appears that the judges admitted that for the exceptional rarity and uniqueness of this display . . . as presumably would happen here . . . this exhibit could not be classified). In literature, Martin's Austria Vol. I captured a Silver (best of literature entires). A veritable one man army . . . which surprises me not in the least. Worth at least 4 additional Atta Boys. Martin indicates further that he has been, accordingly, invited to be an apprentice judge at these European expos, presumably to full judgeship in 1984. I can't think of anyone more qualified as regards non-US material, of worldwide content. Now, if it were possible to have him as a judge at every American expo which contained (possibly US and) foreign fiscals . . . I suspect this section of the column would greatly enlarge. Alas.

## Australian Cinderella Club Founded

Noted in the Australian STAMP NEWS magazine (August) the July implementation of this new organization (The Cinderella Stamp Club of Australasia). For those who may be interested in further details toward membership, they may be obtained from the club's Hon. Treasurer, Stella Vidler, CSC of Australasia, Philas House, 17 Brisbane St., Sydney, NSW 2010, Australia. This pleases me, for one, no end. Also note that the magazine (the fattest monthly mag I've ever seen) is well worth reading,

especially that portion of it which grows with each issue, authored by the Editor (and ARAer) Bill Hornadge, CINDERELLA CORNER. Details on a subscription may be obtained directly from Bill, care of the magazine at: Review Publications Pty LTD, 1 Sterling St., Dubbo, NSW 2830, Australia.

### From the (Pardon the Expression) Horse's Mouth

Further to my commentary on the non-ARA Canadian dealer, a letter from a former VP of the APS: "On the matter of dealers demanding return postage, at least the dealer did not sell the collection and then tell the offeror that he could take it or lump it. When I was a VP in the APS, we had several instances of this; all offenders are now **FORMER** APS members." I thank you, sir, for this interesting tidbit. Further on the matter appeared in the classified section of our largest paper. To wit, and possibly as a direct result of this flap:

**UNLESS BUY OR TRADE AD STATES  
"WRITE FIRST" ADVERTISER MUST  
PAY RETURN POSTAGE!**

### State Revenue Society Offers

Those of you who are not members of the SRS, our largest chapter, and who may have an interest in US state material, including the fast-growing fascination with hunting/waterfowl/fish stamps, are advised that the SRS has made arrangements with some of the states to provide these as issued thru the SRS. Offers of this material appear in each issue of the SRS bimonthly Newsletter. Anyone who may wish to take advantage of these offers (and many others) are welcome to send me a No. 10 (9½x4¼) SAE within the US and Canada (bearing 20¢ US postage) and 40¢ in mint usable US postage overseas. In return, pertinent data and an application will be forwarded. At \$4 a year (US) for membership you will also learn where to obtain material not stocked by the SRS. Await your responses. No reply coupons please. Further, SRS members are invited to submit state material for sale within the ARA circuits. Contact Sales Mgr. Don Duston (address in masthead) for further details.

### Insurance on Revenues?

From a non-US philatelic publication, the following letter is reproduced here with names deleted: "Increasing interest in non-postal Cinderella material . . . and revenue stamps in particular . . . means that collectors are gradually adding items of these kind to their postage stamp collections (or in lieu of . . . GMA). They will no doubt be under the impression that the stamps are covered by their special philatelic insurance policy. However, in the case of one policy which has widespread use, this is not so. An inquiry to the XX Insurance group with respect to the definition of philatelic material in their Stamp Collectors' All Risk policy brought forth this reply: 'We deem philatelic material for the purpose of this policy to be postage stamps and connected material in a private collection. We would not consider a collection of revenue and excise material to be within the scope of this policy.' With this information, collectors holding a

significant proportion of non-postal material should consider whether to change to a company that has a wider interpretation of 'philatelic'." End letter. In view of this, those of you who may carry insurance on your collections might wish to investigate whether or not your Cinderella/revenue material is covered. Take it from there.

### Commentary: Philately? Cinderellas?

Received via mail (from some company in Connecticut) a beautifully designed full color brochure (did you?) announcing the offering of a series of 23K gold "stamps" commemorating "THE TREASURERS OF TUTANKHAMUN". These items (I won't call them stamps) formed a set of 38 pieces (face different), were limited to (guaranteed) a mere 55,000 sets, of which (egad) only 25,000 of them were allocated to North America. With the set (at absolutely no charge) would come a beautifully decorated album in which to mount the items, PLUS a paper for each which described the history of the topic shown per item, PLUS a certificate that these were legitimately issued. Further, your subscription would be registered with the POSTAL AGENT in charge of the issuing entity, as a guarantee of validity. And you were further guaranteed that you will NEVER pay more than \$21 (US) per item. Considering that these items bore the name STAFFA, SCOTLAND (an island off the coast, which is UNPOPULATED and has NO post office), I leave it up to your judgement as to whether these come under the heading of PHILATELY . . . CINDERELLAS . . . or RIPOFF. Again, not to misunderstand. If you want 'em, get 'em. I sent back the subscription form, not ordering the material, but indicating that I would buy any legitimate registered cover addressed to me (FDC not required) which came through the mail bearing one of these items affixed for postage, with NO other postage included. I suspect I will not get a response. We discussed heretofore tolerance for Cinderellas. In this case, I have none. And you? Opposing viewpoints welcome. To the Editor, please. (Regretfully, some of these have also been advertised in our media . . . and I leave it to your judgement, considering that NOBODY lives there . . . whether or not the media are being entirely ethical . . . despite their announced advertising policies of NO FRAUD).

### Commentary II:

#### Duck Plates . . . The Real Thing

Airborne during a recent vacation trip, noted in one of the magazines passed out by the stewardess (ever seen a passed out stewardess?) an advert which proves (methinks) that bargains in the subject material are obtainable, considering the prices that are being asked for mere paper these days . . . especially Duck plates. My discovery is illustrated here.

These were made by Limoges (material not specified) for Abercrombie & Fitch of Northbrook, Ill. . . . and can be acquired now. For the RW buffs, what better ancillary material can you find (beyond decoys) to dress up your collection, despite the

## 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.

HARALD H. BERNHARDT CM3845, Uttostr. 14, 8354 Metten, Germany, by Martin Erler. Revs of Germany, Austria, GB and cols, US.  
 BRITISH NORTH AMERICAN PHILATELIC SOCIETY 3839, Henry Machum, Librarian, Box 1062, Lively, Ont POM 2E0, Canada, by G.M. Abrams. Exchange NDP.  
 LARRY E. CASTLEBERRY 3851, 2015 Wisteria Dr, Chattanooga, TN 37343, by Tom Carson. Playing card stamps.  
 GEORGE CERATTO 3848, 54 California St, Willits, CA 95490, by Richard Friedberg. Any US revs, M&M, taxpays incl cigars and cigarettes, states.  
 EDWARD J. CIDER 3840, 8150 Pleasant Plains Rd, Baltimore, MD 21204, by G.M. Abrams. US documentary "reds", stock transfer "greens", telegraphs.  
 PATRICIA ANN ANDRE' CLARK 3846, 210 Chelmsford Rd, Rochester, NY 14618, by Richard Friedberg. US revs, M&M, telegraphs.  
 HENRY H. CONLAND CM3862, 223 Newfield Ave, Hartford, CT 06106, by G.M. Abrams. US wines, Newfoundland revs.  
 J.R. DERR 3852, 601½ Market St, Williamsport, PA 17701, by G.M. Abrams. US and state revs.  
 JAMES C. DIRACLES 3842, 1715 Logan Ave S., Minneapolis, MN 55403, by Michael E. Aldrich. Foreign revs and locals.  
 MARK A. FIONDA 3858, by G.M. Abrams. US first issue; US general.  
 BARRINGTON FRIEDMAN 3850, c / o Merrill Lynch, 7770 W. Oakland Park Blvd, Sunrise, FL 33321, by G.M. Abrams. BWI.  
 MRS. ADOLPH B. HILL, JR CM3863, 4400 Lindell Blvd, 16H, St. Louis, MO 63108, by Secretary. India.  
 ANTHONY G. HOPWOOD 3854, 14 Beaumont Rise, Marlow, Bucks SL7 1EB, England, by Daliah Jacob. Revs, cinderellas and topicals relating to RR.  
 JOACHIM HOSANG 3841, Haupstr. 50, D3339 Soellingen, Germany, by Martin Erler. World hunting stamps, incl US states.  
 ROBERT E. KEATTS 3855, PO Box 175, Pomeroy, WA 99347, by G.M. Abrams. State dairy-substitute tax stamps; genl US revs.  
 ANDREW P. KOEHL 3844, PO Box 122, Uncasville, CT 06382, by G.M. Abrams. US revs, M&M, checks, locals, stampless covers.

FREDERIC LANES 3856, 50 Mounds Rd, No. 504, San Mateo, CA 94402, by G.M. Abrams. Collector / dealer-China, Hong Kong, genl Orient-Far East area.  
 RAJESH KUMAR LODHA 3847, GPO Box No. 2806, Kathmandu, Nepal, by Adolph Koeppel. Dealer-India and states, Nepal, Bhutan, Bangladesh.  
 EUGENE P. MECKLY 3864, RD 2, Mars, PA 16046, by Secretary. Tax stamps from discarded legal docs (mostly patents from various countries).  
 HOWARD NESS 3843, by Eric Jackson, US.  
 FREDERICK M. ROSS 3853, 2579 N. Moreland Blvd, No. D-4, Shaker Heights, OH 44120, by G.M. Abrams. Indian rev stamped Hundi papers, Br India, native state and private Hundi notes.  
 STEPHEN P. SCHRADER 3849, 9 Fenwick Rd, Whippany, NJ 07981, by Sherwood Springer. US revs R1-R300; Canada revs.  
 RICHARD SIMON 3861, 421 Shades Crest Rd S., Birmingham. AL 35226, by G.M. Abrams. US 19C revs; genl US fed revs.  
 DONALD STEPANOVICH 3857, by Thomas M. Tomc. Yugoslavia, incl former states and provinces.  
 DALE C. STOVER 3860, 1326 14th St, Silvis, IL 61282, by G.M. Abrams. State and fed ducks, other state fish and game.  
 LEO E. WARD, JR 3859, 2904 Salluce Dr, Denair, CA 95316, by Tom Carson. US BOB and Scott-listed revs; UN.  
 Highest membership number assigned on this report is 3864

## NEW MEMBERS

Numbers 3803-3820

## REINSTATED FROM 1982 NPD LIST

Dr. Harold Don Allen

## CHANGE OF NAME

Matthew Novack 3067 to BERNARD NOVACK 3067

## DECEASED

Kenneth H. Cornell 1771

## RESIGNED

Francois Couturieux 3531  
 Navin Dhroove 3373  
 George W. Finn 3538  
 Gary M. Goldstein 3142  
 Charles L. Hall 3008  
 J. Burton Hulbert 2520  
 Richard D. Kaplan 2676  
 Roger E. Kelly, Sr 1421  
 Ellis M. Keppel 3040  
 Harold L. Klein 3121  
 William R. Kuttner 3450  
 Frank W. Miller 3167  
 Wallace B. Mitchell 2451  
 William H. Shaw 1048  
 Mahlon F. Stilwell 3474  
 Tracy G. Thurber 1875  
 L. L. Young 2456

## MEMBERSHIP STATUS

Previous membership total	1706
Applications for membership	26
Reinstated from 1982 NPD list	1
Deceased	1
Resigned	17
Current membership total	1715

## The President's Page



mounting problem you may encounter in your album? Available at a mere \$50 each, or the collection of 6 for \$275, these 11-inch plates (sorry, no plate numbers and no FDCs available) include RW numbers 18, 23, 25, 27, 29 and 35. Why the odd numbers, mainly? That's odd. If these are of interest to you, contact A&F directly. Checks/credit cards accepted. With a little bit of luck . . . the set will be expanded as warranted by sales. Maybe they'll eventually have them all. Lastly . . . would these fall into the Cinderella category? They aren't listed in any catalog I've seen.

### To Close:

The Best of All Holiday Seasons and the Happiest New Year to all of our members.

## Ambler Provisional

(Continued from page 204)

Summing up the varieties, we have the following:—  
 The Ambler Provisional Surcharge.

Issue in July, 1898, by The First National Bank of Ambler, Pa., to take the place of the governmental issue. In use for almost two weeks, 500 issued.

IR IR IR  
 TYPE I TYPE II TYPE III

Type I. — Black letter, 7mm high, 100 issued.  
 Type II. — Different kind of type, 6 mm high, 200 issued.  
 Type III. — Same but right leg of "R" runs to a sharp point, 200 issued.  
 Type IV. — Same as Type I, but double surcharge, 2 found.  
 There were also a few one cent blue surcharged, which I will take up some other time and describe.

## READER'S ADS

**NOTICE**--The Readers Ads are being discontinued. No further ads will be accepted after this notice is published in Nov/DecTAR. Ads will continue to appear through the March issue; at that time refunds will be made for Reader's Ads not yet run.

**WANTED-MATCH AND MEDICINE COLLATERAL MATERIAL** to dress up my M & M exhibit. Send material or xerox copy with asking price. Immediate response. PAUL ROSENBERG 5 Mill River Lane Hingham, MA 02043

**REVENUE EXCHANGE** Send 200 different, any country and receive 225 different. Value received for value sent. Kremper, Box 693, Bartow, FL 33830

**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

**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

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

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**WANTED: STATE fish, game, duck, or archery stamps.** Will purchase or trade. Especially need Montana bow and arrow stamps, and any Washington stamps. Rog Beals, Box 210, Montevideo, Minnesota, 56265

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**PORTUGAL/COLONIES FISCALS CATALOG,** 100 pages, 800 illustrations, sent in exchange of 1000 world revenues up to 3 each, in sound condition. BARATA, Rua Ricardo Jorge 9/2/E, 1700 Lisboa, PORTUGAL.

**FOR SALE:** US unused RE183 \$10; RE184 \$10; RE 190,191,193,196 25¢ w/sase. McNeil, Box 5575, Derwood, MD 20855

**REVENUE STAMPED PAPER OF FRANCE, GREATER AUSTRIA AND GERMANY.** Collector desires especially comprehensive collections, individual scarce items and complete documents. Correspondence and exchange of information on subject welcome. JAMES SIMON ARA 3394, 2108A CROSBY, PHILADELPHIA, PA. 19112

**EAGER TO BUY** old stock certificates & bonds! Especially railroads, shipping, autos, and any before 1900 - premium prices paid! Ken Prag, Box 531AR, Burlingame, Calif. 94010

**RN - U1a** Unissued Chicago & SouthWestern RR Stock w/ "Stamp Redeemed" & "Revenue Stamp Presented for Redemption". \$45.00. Kremper, Box 693, Bartow, FL 33830

**MEXICAN REVENUES** 30 different (most pre-1900), 1979 catalog \$80.00+, all for \$15.00. add 50¢ for insurance. Kremper, Box 693, Bartow, FL 33830

**U.S. REVENUES AT BARGAIN PRICES.** Collector divesting some investments and generally cleaning house. Nice selection.. Priced to sell. Send long SASE for net price list. Andrews, 22042 Camalote, Mission Viejo, CA. 92691.

**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

# Some Mexico 1881 Documentary Varieties

by Victor Kreloff, ARA

One Cvo. red: A variable series of small double transfers may be found on the upper right corners of about one in three copies. Normal; Fig. 1, the Y of "Y LIBROS" is clear, of the same size as the other letters. Double Transfers; Fig. 2, by the naked eye the Y looks small, inbedded in a thick, solid frame. In the glass, different copies are more or less doubled — there must have been many plate positions with these.

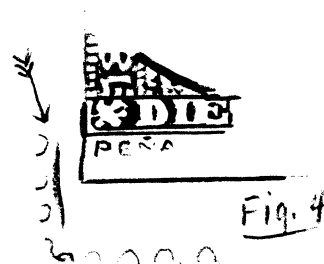
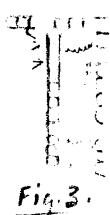
These inconspicuous varieties are common enough to be hiding in many collections.

The same exists on the 3 cvs. green, but seems to be scarce.

10 cvs. deep blue. Short transfers, usually in upper right,

sometimes large ones in upper left. Easy to spot in these compactly designed stamps, detail fades out, and the area is skeletonized. (Fig. 3).

10 cvs., with burin gouges at the corners of the stamps, Fig. 4. May exist in any corner, or in any two corners, (or more?). The burin, having possibly a "V" shape, cuts unevenly, one side of the gouge is straight and sharp, the other flares out, as might happen when a "V" shaped point cuts while held leaning at an angle. I think that there was some kind of difficulty entering the transfers onto the plate, such as no centering points or guide lines, and these gouge marks are emergency centering points added on the spot. What do you think?



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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