

The American Revenuer

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The document stamps of the Republic of Argentina are again examined in part two of three inside this issue. This overprinted stamp from 1932 ended a rather confusing era of stamps with overlapping year inscriptions. More beginning on page 4, inside.



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

The Editor Notes . . .

...that there are several to whom a great deal of thanks should be extended for the work they did on the 1980 Biennial Directory. Without the help of Bruce Miller, Josef Schonfeld and George McNamara the directory would not have been completed... Thank you gentlemen.

...that the Birmingham Philatelic Society announces that their Alapex '83 will be held on February 26 and 27, 1983, at the Holiday Inn, Convention Center. There will be a 15 dealer bourse and about 400 pages of exhibits--several of which should be revenue material. Anyone interested in exhibiting further revenue material should apply promptly. Information from Philip Arnold (ARA), Box 3403-A, Birmingham, AL 35255-0503.

...that Robert Gene Myers (Box 4210, Las Cruces, NM 88003) has issued AFRICANA number 4. This is a small xerographically reproduced paper dealing with the revenues and cinderellas of sub-Saharan Africa. Of interest are the ads, for sale, exchange and wanted. For a copy of number 5, send used commemorative stamps (no Christmas) or registration labels, 40 for USA/Canada/Mexico, 85 anywhere else.

...that member William T. McDonald (Box 121, Greenbank, WA 98253) has a 16 page listing of revenues for sale from 18+ countries (no US).

...that Van Dam's ReveNews #41 lists Canadian perf initial revenues, semi-official airmail labels, Queensland, South Dakota, and a number of lots. (Box 300, Bridgenorth, Ontario, Canada K0L 1H0)

To the Editor . . .

Recently, I joined the American Revenuer Association through the assistance of Gerald Abrams and Bruce Miller. Several days ago, I received my first copy of The Revenuer, the October issue. I'd first like to tell you it is one of the best laid-out and visually attractive hobby periodicals I've yet encountered. The articles in this first issue are excellent, affording the beginner like myself a very good insight into the panoply of topics included in the revenue stamp/stamped paper area. I'm editor of a local coin club newsletter that, I'm proud to say, has won a national numismatic organization award for excellence, so I know something about the difficult job involved in getting out even a first rate newsletter. Your publication is truly an excellent job well done in a most professional and, for the reader, enjoyable manner. I know I'll look forward to each new issue.

Frederick M. Ross

[The following refers to the Taxpaid Letters series that was concluded in the last issue of TAR...ed.]

...that due to ill health, President G. M. Abrams requests that all correspondence concerning ARA business be sent to Vice President Alfano or to the ARA officer concerned.

...that Barry Porter's (107 Southburn Drive, Hendersonville, TN 37075) "The State Revenuer" continues to appear. This is a nicely done 40+ page catalog listing of state revenues--all priced and for sale at those prices. These lists reflect material available. Many collectors are saving them as together they form the most up to date listing of state hunting/fishing and other state stamps available.

...that William Kremper's (Box 693, Bartow, FL 33830) list #106 lists Mexico, Phillippines and US revenues and revenue stamped paper.

...that Millatelics (Jay Miller, Box 42084, Houston, TX 77042) has its sixth net price sale list available for \$1. Included are RR cancels, high value reds, stamped paper, Hawaiian revenues and Pacific Mail Steamship cancels.

...that the Cinderella Stamp Club has published handbook no. 5--Collecting Seals and Labels by ARA member Charles Rabinovitz. This 60 pp. Royal 8vo book is available from the author (Cinderella Company Box 265, Sykesville, MD 21784) for \$12.95 postpaid or from the Cinderella Stamp Club (G M Dorman, Vice-Chairman, 35 Smith Street, London SW3 4EP) for £4.00 + 50p for postage and packing.

Howard Beaumont Taken in Death

In early September, ARA member Howard Beaumont ended his collecting on earth. Howard (ARA 247, HLM 9) began collecting in 1925. Two years later he began to collect revenues and eventually settled in on printed cancellations which resulted in the publishing of a booklet supplement to TAR.

He was active in the Revenue Unit of the APS before the formation of the ARA. He replated a complete sheet of the early 5¢ Certificate and published charts in 1939. In later years he concentrated on US playing card stamps and the stamps of Puerto Rico.

He was born on January 31, 1891, and passed away 91 years later. He is gone but will not be forgotten.

It may be of interest to you(r readers) that Tetebeche and I are now the proud parents of triplets, two girls and a boy, born 4/1/82:

Aniline: 8 lb. 2 oz.

Batonne: 9 lb. 4 oz.

Changeling: 7 lb. 4 oz.

Eventually we hope to complete the alphabet.

Yours in the true missionary spirit,

Filagranna

When Is A Stamp Not A Stamp? No. V

This discussion started out to be a simple story based upon the question I have as the title but it became involved when I went beyond my own collection to research the subject. You'll see how it develops.

The question is answered: "When it's an insurance policy" and the intrigue arises out of the Children's Accident Insurance stamps of Basel.

Fiscal stamps used to collect insurance fees are common, not only in Switzerland but also in other countries. But here we have something different. Starting in 1922 and continuing to 1957 the education department of the City of Basel, which, as you may recall had cantonal status, issued accident insurance for school children. The parents paid a small fee and this was to cover first aid, hospitalization, etc.

The first stamps issued through 1927 had a field which was 37½ mm. by 47 mm and perf. 11½. The one illustrated is believed to be identical to the first stamp of 1922 but has been overprinted "25" onto the "50 Cts". The artist's name Soder and the date 1922 are carried by the design which is a terrifying one showing a runaway horse trampling upon a schoolboy.

Thereafter the design was changed to colorful stamps of the same size but with the large wording "SCHULER UNFALL VERSICHERUNG", the left bent bishop's crozier signifying the City of Basel and the insurance premium in francs and centimes. None of the stamps of the later issue is dated or carries the name of the city. The German wording means "School Children's Accident Insurance".

The stamp would be purchased at the beginning of the school year for the going premium at that time and would be struck down on a card or piece of paper. This would be carried by the child in his pocket or school bag throughout the year or often would be attached to the child in some manner by a string around the neck or connected to a button. According to information from a gentleman who recalls his boyhood in Basel, by the time the school year was over, the insurance policy (because that's exactly what the stamp was) would be tattered, torn, spotted with vestiges of children's lunches and in fact sometimes not recognizable. I would assume that an expert might identify cheese, pickles, mustard etc. on some of these stamps at the time that the policy for the year expired.

For an additional small premium the parents could buy an insurance policy stamp overprinted with the statement "Garderobe 20 Cts." and thereby insure the loss of the child's coat, hat, boots, etc. This added premium was raised to 30 centimes by the end of the period during which the stamps were being used. According to my ex-Swiss friend, the smaller schools had their racks for clothing on the exterior of the schoolrooms which posed some risk, small as it was.

Because of the manner of use the only way any of the stamps could have survived in collectible condi-

The early Basel Children's Accident Insurance Stamp of 1922; No. 2 in the list.



tion was by someone deliberately purchasing the stamps for collecting purposes. Perhaps some parents encased the stamps in envelopes to preserve them or had exceptionally neat children.

We cannot leave the subject by merely saying that a stamp is not a stamp when it's an insurance policy because we have learned about some mysteries which must be reported.

A listing exists in the hands of an overseas collector which he acquired as possibly being authored by Schaufelberger. The listing goes beyond year that Schaufelberger died in the handwriting of someone not identified.

Of the stamps in this listing from 1922 through 1936 none have been seen by anyone we can find except for the one example which I have and which is illustrated. Where are they? Furthermore the listing does not separately identify those of the second design, i.e., without the horse, which have the overprinted surcharge for clothing insurance. Fortunately we have those from 1937 onward which we can identify positively.

Because there is not listing in Schaufelberger we deduce that he did not consider these stamps to be of sufficient importance notwithstanding that there is no question that they are official cantonal revenue stamps which are deserving of a place in a complete and proper catalogue. The data from the list are reproduced hereafter with a sincere request from anyone with information to please write to use in care of the editor to report on their existence.

Horse Trampling a Child

1. 1922 50 Cts. Carmine on light yellow paper
2. 1922 same but overprinted "25" on the "50"
3. 1923 50 Cts. Blue on bluish paper.
4. 1924 50 Cts. Dark green on light green paper.
5. 1925 50 Cts. Black on dark rose paper.
6. 1926 50 Cts. Ultramarine on brownish paper.
7. 1927 50 Cts. Carmine on light blue paper.

New Design — Large Lettering and Numerals with Shield

8. 1928 80 Cts. Cinnabar on orange.
9. 1929 80 Cts. Dark Blue on light blue.
10. 1930 80 Cts. Black on red.
11. 1931 1.30 Fr. Dark blue on orange.
12. 1932 1.30 Fr. Carmine on rose.
13. 1933 1.30 Fr. Dark green on light green.
14. 1934 1.30 Fr. Brown on grey.
15. 1935 1.30 Fr. Carmine on light blue.
16. 1936 1.30 Fr. Blue on bluish.

The above lists those stamps which are on the mystery listing I mentioned and none of them has been seen except No. 2 which I have in my collection. I don't know whether any of the paper is solid color or surface colored. I don't know if any of the stamps numbered 8 through 16 have the "Garderobe" surcharge. What follows is a continuation based upon stamps which I have in my own collection, unless noted otherwise.



The Insurance stamp of 1937; No. 17 in the list.

17. 1937 1.30 Fr. Green on beige paper.
- 17a. Same with surcharge "Garderobe 20 Cts." in red.
18. 1938 1.30 Fr. Orange on yellow surface printed white paper.
- 18a. Same with surcharge "Garderobe 20 Cts." in blue.
19. 1939 2 Fr. Grey on white paper.
- 19a. Same with surcharge "Garderobe 20 Cts." in red.
20. 1940 2 Fr. Blue on cream paper.
- 20a. Same with surcharge "Garderobe 20 Cts." in red.
21. 1941 2 Fr. Violet on red paper.
- 21a. Same with surcharge "Garderobe 20 Cts." in black.
22. 1942 2 Fr. Brown on pale green paper.
- 22a. Same with surcharge "Garderobe 20 Cts." in black.
23. 1943 2 Fr. Maroon on light blue paper.
- 23a. Same with surcharge "Garderobe 20 Cts." in black.
24. 1944 2 Fr. Orange on cream paper.
- 24a. Same with surcharge "Garderobe 20 Cts." in grey.
25. 1945 2 Fr. Green on pink paper.

- 25a. Same with surcharge "Garderobe 20 Cts." in violet.
26. 1946 3 Fr. Light red on white paper.
- 26a. Same with surcharge "Garderobe 20 Cts." in black.
27. 1947 3 Fr. Blue on light blue paper.
- 27a. Same with surcharge "Garderobe 20 Cts." in red.
28. 1948 3 Fr. Green on light green paper.
- 28a. Same with surcharge "Garderobe 20 Cts." in black.
29. 1949 3 Fr. Royal blue on red paper.
- 29a. Same with surcharge "Garderobe 20 Cts." in black.
30. 1950 3 Fr. Grey on cream paper.
- 30a. Same with surcharge "Garderobe 20 Cts." in red.
31. 1951 5 Fr. Chocolate on pink paper.



The Insurance stamp of 1951; No. 31a with surcharge to cover loss of clothing.

- 31a. Same with surcharge "Garderobe 20 Cts." in black.
32. 1952 5 Fr. Orange on cream paper.
- 32a. Same with surcharge "Garderobe 20 Cts." in black.
33. 1953 8 Fr. Light green on light blue paper.
- 33a. Same with surcharge "Garderobe 30 Cts." in black.
34. 1954 5.50 Fr. Blue on light blue paper.
- 34a. Same with surcharge "Garderobe 30 Cts." in black.
35. 1955 5.50 Fr. Violet on light blue paper.
- 35a. Same with surcharge "Garderobe 30 cts." in black.
36. 1956 5.50 Fr. green on pink paper.

My colleague in whose possession the mystery listing remains doubts the existence of No. 36 with the "Garderobe" surcharge and indeed, I do not have an example.

One should realize that since the stamps were actually insurance policies (and probably Bearer policies at that) they were effective for a year. Thus a date such as 1955 would mean the school year from 1955 to 1956.

That would end the matter but for another mystery. In my collection is a small white stamp with a simple format but having the same identification as all of the listed stamps and the amount of 65 Cts. If officially

(Raclette — continued on page 8)

The Document Issues of the Republic

by G.C. Akerman, ARA

The first portion of this series on the Document issues appeared in the May issue of TAR, page 96ff.

The Second Dated Series: 1913

This issue is a hybrid between the last Series and the 1914-37 Series.

The Centavos values retain the previous design, except that the date tablet is replaced by a larger "1913" in white against a shaded background which blends into the surrounding shading.

The Pesos values have a totally new design, with a full width value tablet below the Arms, which are supported by two allegorical figures. A new element is a shaded panel at the base containing a red Control number. This was used for accounting purposes.

Two new values were added at this time — the 1000 pesos and 2000 pesos — presumably as a result of inflation imposed changes to the Ley de Sellos.

Few varieties have been reported. In the low values the 20c and 50c are known with doubled Left Hand frames. Many prints of the high values show a Master Plate Flaw which persists for the currency of the design; this is a small break in the upper outline of the right-hand in the Arms.

The Third Dated Series: 1914-1937

The high-value design introduced in 1913 was extended to include the low values in 1914. At the same time the Control Number was changed from red to black.

Various relatively minor changes to the design, a wide variety of papers and several transitory new values add interest to the period, and allow us to break a very large Series into more manageable sub-groups. The first such sub-group takes us to 1918, which was the last year of the Bills of Exchange Issue. In 1919 several new values appeared, and dur-

ing the following ten years a selection of papers were brought into use, and a redrawn — and simplified — version of the Die was used for some values. During the 1930's the Centavos values once again enjoyed a distinctive design, and are discussed separately.

1914 - 1918 Subgroup

Perhaps the most important feature of this period is an additional use for Document stamps. From 1878, Foreign Bills had been taxed using one or more of triplets of stamps produced for the purpose. As international mail became faster and more reliable, and alternatives such as the Telegraph became available, the need for the special triplet tailed off, and Document stamps began to replace them from the beginning of the subject period. By 1918 the special stamps had become unnecessary, and were discontinued in favor of the Document stamps.

A number of parts of Bills of Exchange payable in the United Kingdom have come onto the market, and show attractive combinations of Argentinian and British Foreign Bill stamps. Two in my possession carry the former to the value of 28p 65c, and the latter to £2-10-0 (about \$5 at 1982 exchange rates), suggesting that the Bills were for some 28,650 pesos, assuming that the rate remained at 0.1%.

One new value appears in 1918 only — the 2 centavos.

For this series, as for its predecessors and successors, the colors changed each year, and we append a list showing the complete series to 1918. In this latter year, and again in 1919, yellow and brown gums were used for some values. These tone the paper, sometimes to mid-brown. (Similar gums were also used for the Postal Issues of the time, and presumably result from wartime disruptions of supplies of white gum).

A few interesting varieties have been noted, beginning with the Master Plate Flaw noted in the previous Section. Readers will doubtless be able to add to this list:

Second dated
Series-1913



A piece of a Bill of Exchange with both Argentinian and British revenues.

1914 10c Orange Brown	Horizontal scratch thru LH value and into C(ent)
50c Yellow Brown	White inner LH frame filled with color
75c Dull Claret	(as last)
1916 90c Dull Orange	(As last)
90p Deep Blue Green	Near horizontal scratch right across stamp above value tablet
1917 1p Lake Brown	White inner LH frame filled with color
6p Bistre	Narrow angular white dashes from upper frame into RE(P) and from left into edge of value tablet.

1919 - 1930 Subgroup

After 1920 the dates change to cover two years. The first example is 1921-22, followed by 1922-23, 1923-24, and so on.

New values were introduced in 1919 (the 11p, 23p and 29p), in 1923-24 (the 15 centavos) and in 1924-25 (the 85 centavos). The latter two used a redrawn, simplified design, and stand out clearly against the rather muddy appearance, yet more elegant draughtsmanship, of the original design.

Five new papers were used during the period. Some of them were also used for postal issues and include watermarks for the first time in Republic Revenues. The papers are summarized in the following Table:

Paper	Years	Notes
Fiscal Sun	1920; 1921-22	Deeply impressed small suns
Thick no wmk	1921-22	
Thin marbled	1921-22; 1922-23; 1923-24	
Thin, no wmk	1924-25; 1926-27	
Large Arms	1924-25 to end of period	Repeating design of Arms in a circular legend.

Some of the Fiscal Sun paper is rather coarse and gives the stamps a speckled appearance.

In the mid-twenties some stamps were milled — passed between gum — cracking rollers. This gives a granulated texture to the surface. (This process was also used on contemporary Postal Issues).

A further novelty was the use of a variety of punches to obliterate the stamps and tie them to documents. A 5mm circular hole was used early in the period, and little mushrooms towards the end. While I have insufficient evidence to prove it, this practice seems to have been restricted to a few Offices or Companies as a security device.

Considering the large number of stamps in this Subgroup, the number of reported varieties is quite small. The 1 peso variety appearing in both 1919 and 1920 proves that the plate was re-used with the new date.

1919 1p Purple Brown	Two parallel white scratches from the value tablet into the centers of (PE)SO
1p Purple Brown	Break in upper outer frame near LH end; sloping crack through RH end of Mercury helmet and into RH margin opposite top of anchor
29p Purple Brown	Top of (191)9 missing and replaced by a blob of color. '1919' is placed VERY high (Break and crack as for second 1919 entry)
1920 1p Bistre Brown	
20p Blue Black	Outer frame broken and badly distorted at NW corner and opposite LH value tablet
100p Bistre Brown	Large triangular void in NW corner
1921-22 5c Dull Yell Green	White inner LH frameline filled with color
2p Deep Blue	LH frame broken opposite shoulder
1922-23 1p Chocolate	Sloping scratch from center of Mercury helmet to RH frame opposite anchor fluke
1923-24 10c Brown Red	Large triangular white patch in shading below Control panel
1924-25 80c Green	Missing top to (2)5
1929-30 10c Blue	Thick Opaque Paper
15c Deep Blue	Triangular white voids at SW of LH value tablet and forward from left foot of RH 1(5)



1920 1p with crack in upper right



100p 1920 with upper left missing

Design of the 1919-1930 subgroup

ARGENTINA

A listing of this Subgroup is appended. Readers are invited to help fill in the gaps.

1930 - 1937 Subgroup: The Pesos Values

In the 1930-31 issue the Centavos values appeared in a new design described later; the Pesos values retained the Arms design of previous subgroups. The original set of values retained the increasingly muddy original design, and a new denomination (1p 40c, introduced in 1936) used the cleaner redrawn Die first seen in the 1923-24 15c stamps.

The Value and Control Tablets were redrawn, with much heavier numerals and lettering and coarser shading for the following issues:

- 1936 and 1937: 1p, 4p, 7p, 10p, 50p
- 1937: Remaining peso values

The paper was an opaque stock with the Large Arms watermark, except in 1930-31, when the thin large Arms paper of the previous subgroup was used.

The complicated overlapping biennial dating system was discontinued for a few values in 1932 — they had just the single year in the date tablet. Other values were dated 1932-33 and overprinted "Corresponde al/Año 1932" in two lines in red. From 1933 to 1937 single years were inscribed.

In 1937 all centavos values were printed in red, and all pesos values in Deep Blue; otherwise the color scheme was revised on an annual basis.

A few varieties have been noted, of which the best are:

1930-31	50p	Chalky Blue	Scratch from left of lower rectangular ornament to (ARGE)N
1934	1p	Rose Red	Scratches from LH margin above LEY to top of LH wrist in the Arms
	100p	Lake Brown	Nearly horizontal scratch across most of the stamp about halfway up.

TABLE I: 1913 - 1918

In 1913 the centavos values were a variant on the 1896-1912 design.

The 1913 Control is in red, thereafter it is in black.

Value	1913	1914	1915	1916	1917	1918
2c	—	—	—	—	—	Green
5c	Purple(s)	Dp Grey Green	Rose Red(s)	Blue(s)	Red Brown(s)	Deep Olive(s)
10c	Maroon	Orange Brown	Brown	Brown Lake	Dull Blue(s)	Rose Red(s)
20c	Dp Dull Blue	Deep Brown	Ochre	Deep Olive	Brown	Orange Brown
25c	Steel Blue	Dull Ultramarine	Green	Chocolate	Rose Red	Brown
30c	Orange Brown	Dp Dull Blue	Olive Sepia	Br Yell Green	Deep Green	Deep Brown
40c	Chocolate	Purple Brown	Pale Ultramarine	Reddish Violet	Rose Carmine	Orange
50c	Slate Green	Yellow Brown	Chocolate	Dp Bluish Grn	Orange Brown	Yell-ish Green
60c	Scarlet Vermilion	Brown	Orange Brown	Dp Dull Green	Olive Brown	Dp Dull Blue
70c	Olive Brown	Orange Brown	Light Brown	Brown	Pale Orange	Brown Purple
75c	Yell Orange	Dull Claret	Pale Green	Brown Red	Dull Blue	Red Brown
80c	Deep Green	Deep Green	Blue	Lake Brown	Deep Green	Brown Olive
90c	Dull Ultramarine	Olive Brown	Brown	Dull Orange	Deep Claret	Indigo
1 peso	Deep Blue	Green	Slate Green	Dp Dull Claret	Lake Brown	Bistre
2p	Red Brown	Brown Olive	Olive Bistre	Olive Sepia	Deep Olive	Dull Ultramarine
3p	Green	Purple Brown	Dull Claret	Deep Olive	Olive Brown	Deep Violet
4p	Olive Brown	Dull Ultramarine	Dull Blue Grn	Dull Yell Grn	Slate Green	Olive Brown
5p	Brown Olive	Dp Bluish Grn	Slate Lilac	Claret	Bull Ultramarine	Chestnut
6p	Olive Sepia	Blue Black	Grey Lilac	Red Brown	Bistre	Orange Red



1932 stamp bearing overprint



1934 100p with scratch through stamp



Redrawn value and control tablet for 1936 and 1937.

7p	Dull Ultramarine	Bistre	Rose Carmine	Olive Brown	Sepia	Steel Blue
8p	Dp Bluish Grn	Indigo	Chestnut	Indigo	Deep Lilac	Olive Bistre
9p	Red Brown	Dull Purple	Slate Purple	Bistre	Olive Sepia	Dp Turq Blue
10p	Slate Lilac	Red Brown	Yell-ish Green	Ultramarine	Orange Brown	Light Brown
15p	Chestnut	Deep Brown	Dp Dull Blue	Sepia	Brown	Dp Blue Green
20p	Bistre	Deep Claret	Deep Rose Red	Dp Blue Green	Dull Vermilion	Bistre
25p	Grey Lilac	Dp Grey Green	Dull Blue	Grey Violet	Bistre	Brown Purple
30p	Yell Green	Ochre	Green Grey	Orange Brown	Indigo	Black
40p	Brown	Dull Purple	Apple Green	Bistre	Sepia	Chocolate
50p	Dull Brown	Salmon	Dp Red-sh Viol	Light Brown	Dp Bluish Grn	Red Brown
60p	Dull Green	Yell Green	Lake Brown	Dull Orange	Dp Turq Blue	Dull Claret
70p	Olive Sepia	Slate Green	Olive Sepia	Steel Blue	Deep Claret	Yellow Brown
80p	Orange	Chocolate	Deep Claret	Deep Brown	Grey Black	Br Blue Green
90p	Dull Purple	Dp Turq Green	Orange	Dp Blue Green	Chocolate	Venetian Red
100p	Myrtle Green	Brown Lake	Dull Ultramarine	Yellow Brown	Dp Bluish Grn	Purple Brown
200p	Deep Rose Red	Deep Green	Orange Brown	Deep Claret	Lilac	Dull Yell Green
300p	Dp Turq Green	Carmine	Bistre	Chocolate	Orange Brown	Ochre
400p	Deep Purple	Brown Lilac	Indigo	Blue Green	Br Blue Green	Rose Lilac
500p	Dull Rose	Lilac	Sepia	Chestnut	Red Brown	Deep Claret
1000p	Brown	Carmine Rose	Chestnut	Red Brown	Yellow Green	Bright Yell Grn
2000p	Lilac	Rose Carmine	Dull Yell Grn	Grey Lilac	Ochre	Chocolate

TABLE II 1919 - 1930

Value	1919 (No wmk)	1920 (Fiscal Sun)	1921-22 (Fiscal Sun)	1921-22 (Thick; no wmk)	1921-22 (Thin Marbled)	1922-23 (Thin Marbled)	1923-24 (Thin Marbled)
5c	Olive Sepia	Dull Ultramarine	—	Dull Yell Grn	—	Red Brown	Reddish Purple
10c	Dp Blue Green	Bistre Brown	Dull Blue	Dull Blue	Dp Dull Blue	Dull Green	Brown Red
15c	—	—	—	—	—	—	Yellow Green
20c	Dp Rose Red	Yellow Orange	—	Dp Grey Green	Dp Grey Green	Dp Rose Red	Light Brown
25c	Lake Brown	Dp Olive Green	Dp Dull Blue	—	—	Brown Lake	Green
30c	Carmine Red	Light Green	Red Brown	—	Pale Red Brown	Orange Brown	Bistre Brown
40c	Deep Olive	Blue	Deep green	Green	Pale Green	Slate Green	Lake Brown
50c	Dull Ultramarine	Calret	—	Rose Carmine	Deep Carmine	Sepia	Blackish Olive
60c	Deep Claret	Purple Brown	Ochre	—	—	Reddish Orange	Red Brown
70c	Black	Olive Brown	Deep Rose Red	—	—	Dull Yell Grn	Yellow Orange
75c	Brown Purple	Prussian Blue	Chestnut	—	—	Sepia	—
80c	Orange Red	Ochre	Chocolate	—	—	Blue Black	Orange Brown
90c	Blue	Pale Ultramarine	Lake Brown	Lake Brown	—	Yellow Brown	Deep Blue
1 peso	Purple Brown	Olive Brown	Sepia	—	—	Chocolate	Dull Blue
2p	Yellow Brown	Dp Bluish Grn	Deep Blue	Deep Blue	—	Blue	Ochre
3p	Dp Blue Green	Orange Brown	Slate Green	Blue Black	—	Claret	Pale Ultramarine
4p	Chestnut	Olive Bistre	Dp Red Lilac	Deep Lilac	—	Red Orange	Red Brown
5p	Dp Bluish Grn	Orange Red	Deep Brown	—	—	Olive Bistre	Purple Brown
6p	Carmine Red	Brown	Sepia	—	—	Pale Ultramarine	Slate Green
7p	Deep Brown	Chocolate	Purple Brown	—	—	Deep Violet	Olive Brown
8p	Blue	Dp Bluish Grn	Orange Brown	Chestnut	—	Brown	Deep Turq Blue
9p	Blue Black	Brown Purple	Light Brown	Yellow Brown	—	Brown Olive	Deep Lilac
10p	Light Brown	Dp Dul Blue	Dp Bluish Grn	—	Dp Turq Blue	Deep Brown	Bistre Brown
11p	Orange Brown	Carmine	Br Yell Green	—	—	Dull Ultramarine	Bistre
15p	Bistre	Bistre	Red Orange	—	—	Steel Blue	Yellow Brown
20p	Br Yell Green	Black	Deep Claret	—	Deep Claret	Yellow Brown	Dull Vermilion
23p	Deep Brown	—	Orange Red	—	—	—	—
25p	Dp Dull Green	Dp Bluish Grn	Dull Claret	—	—	—	Brown
29p	Brown Purple	Deep Olive	Reddish Purple	—	—	Bistre	—
30p	Grey Olive	Chocolate	Dull Ultramarine	Dull Ultramarine	—	Deep Claret	Dp Blue Green
40p	Venetian Red	Claret	Olive Sepia	—	—	Deep Green	Black
50p	Brown Lake	Deep Claret	Black	—	—	Dp Bluish Green	Bistre
60p	Orange	Yellow Brown	Dull Green	—	—	Chocolate	Carmine Red
70p	Bistre	Turquoise Blu	—	—	—	Ochre	—
80p	Sepia	Red Brown	Indigo	—	—	—	—
90p	Dp Blue Green	Br Yell Green	Deep Olive	—	—	—	—
100p	Slate Purple	Bistre Brown	Brown Purple	—	—	Black	—
200p	Dp Grey Green	Brown Purple	Yellow Brown	—	—	—	—
300p	Chocolate	Deep Claret	Br Yell Green	—	—	—	—
400p	Dp Blue Green	Deep Brown	Brown Lilac	—	—	—	—
500p	Sepia	Green	—	—	—	—	—
1000p	Blue Black	—	—	—	—	—	—
2000p	Grey Lilac	—	—	—	—	—	—

ARGENTINA

Value	1924-25 (No wmk)	1924-25 (Large Arms)	1925-26 (Large Arms)	1926-27 (Large Arms)	1927-28 (Large Arms)	1928-1929 (Large Arms)	1929-30 (Large Arms)
5c	Dull Blue	Dull Blue	Deep Brown	Yellowish Grn	Brown Rose	—	Bronze Green
10c	Red Brown	Red Brown	Blue	Carminc Red	Blue Green	Carminc	Blue
15c	Deep Claret	—	Yellowish Grn	Carminc Lake	Pale Bis Brown	Lake Brown	Deep Blue
20c	Dull Yell Grn	Dull Yell Grn	Carminc Lake	Olive Brown	Dull Blue Grn	Dp Violet Blue	Yellow Brown
25c	Dp Rose Red	Dp Rose Red	Orange Brown	Blackish Olive	Deep Blue	—	—
30c	—	Carminc Red	Yellow Orange	Green	Orange Brown	Dull Claret	Yellowish Grn
40c	Orange Brown	—	Blue	Orange Brown	Brown Ochre	—	Orange
50c	Orange Yellow	Orange Yellow	Brown	Blue	Pale Ultramarine	Reddish Brown	Brown Red
60c	Bistre	—	Blue Black*	—	Dull Claret	Venetian Red	Red Brown
70c	Slate Green	Pale Ultramarine	Red Brown	Red Brown	Grey Black	Chocolate	Purple Brown
75c	Blue	—	Dp Turq Blue*	Bistre Brown	—	Bistre	Brown Rose
80c	—	Green	Dp Dull Purp*	Blue Black*	Orange	Indigo	—
85c	—	Light Brown	Yellow Olive	Dull Orange	Orange Brown	Dull Green	Red Orange
90c	Brown Lake	—	Orange Red	Pale Ultramarine	Sepia	Prussian Blue	Sepia
1 peso	Prussian Blue	Prussian Blue	Crimson	Sepia	Bright Green	Yellow Brown	Deep Claret
2p	Pale Ultramarine	Pale Ultramarine	Bistre	Dp Bluish Grn	Deep Claret	Brown Ochre	Deep Violet
3p	Red Brown	Red Brown	Indigo	Deep Lilac	Chestnut	Light Brown	Light Brown
4p	—	Grey Black	Orange Brown	Orange Brown	Blackish Brown	Dp Bluish Grn	Dp Violet Blue
5p	Olive Brown	Olive Brown	Dull Green	Pale Yel Olive	Prussian Blue	Brown Lake	Carminc Red
6p	Rose Red	Rose Red	Blue Green	Orange Red	Dull Orange	Deep Purple	Bistre Brown
7p	—	Yellow Brown	Pale Red Brown	—	—	—	Chocolate
8p	Bistre Brown	Bistre Brown	Dp Bluish Grn	Pale Red	Red Brown	—	—
9p	Olive Bistre	—	Pale Red Brown	Emerald	Lake Brown	New Blue	Brown Olive
10p	—	Orange Red	Chocolate	Bistre	Yellow Olive	Grey Olive	Dull Claret
15p	—	—	—	Deep Brown	—	—	—
20p	—	Prussian Blue	Brown Purple	Grey Black	—	—	Crimson
25p	—	—	—	—	—	—	—
30p	Deep Brown	Deep Brown	Green	Dull Rose	—	—	Blue Green
40p	—	Dull Claret	Grey Olive	Chocolate	—	—	—
50p	—	Dp Dull Green	—	Dp Dull Green	Brown Lake	—	Royal Blue
60p	—	—	—	—	—	—	Rose Carminc
70p	—	—	—	—	—	—	—
80p	—	—	—	—	—	—	Purple
90p	Chocolate	—	Red Brown	—	—	—	—
100p	—	—	Yellow Brown	—	—	—	—
200p	—	—	—	—	—	Deep Brown	—
300p	—	—	—	—	—	—	—
400p	—	—	—	—	—	—	—
500p	—	—	—	—	—	—	—

Notes: Items marked "*" are known on UNWATERMARKED paper only.
The 15c and 85c values are from the 'Redrawn Die'

Raclette

Continued from page 3

issued it would seem to come between No. 7 which has premium of 50 Cts. and No. 8 which has a premium of 80 Cts. I suppose it is quite possible that it could have been issued by the City on an interim basis, but we have no information on the stamp. Perhaps the "AGS" in the frame at the bottom of the stamp is a clue but we will need some help to find out the status of this stamp.

The use of these stamps was discontinued with the advent of socialized medicine in Switzerland.



An insurance stamp which is a mystery.

APPENDICES

Appendix A

A Highly Specialized Catalogue of Background Types and Perforation Combinations by Dr. Floderer

From 1868 through the issue of 1891, all the kr-ft values were prepared in the same size and designs. Until 1887, the printing plate was so constructed that there was a space of 1 to 2mm between the designs; after, 3 to 4mm. Hence the actual size of the stamps themselves is larger from 1887 on.

In all issues except 1891, in the printing plate of the 12kr value there is an error in the second stamp of the first row: Regular: has white stripe at top in coat-of-arms, the irregular: has colored-in top stripe.

A summary of the various issues and the background types to be found follows:

Issue Background Type Comments

$\frac{1}{2}$ -1 krajczar

1868	I.	
1869	I.	
1870	I, II.	II occurs more often in bluish-green color.
1873I	I.	
1873II	I, II.	The II occurs more often.
1876	II.	
1880	II.	
1881	II, III.	The II more often.
1887	III.	
1891	III.	

2-90 krajczar

1868	Ia, II.	On blue paper the Ia, on thin paper the II more often.
1869	Ia, II.	
1870	Ib, II.	With yellowish green the II, with blue green the Ib more often.
1873	Ib.	
1873II	Ib, II.	More often with Ib. Values only with II: 36, 75 and 90kr.
1876	Ib, II.	Ib scarcer.
1880	II, III.	II is only with perforation 13x13.
1881	III, IV.	
1887	IV.	
1891	IV.	

Forint values

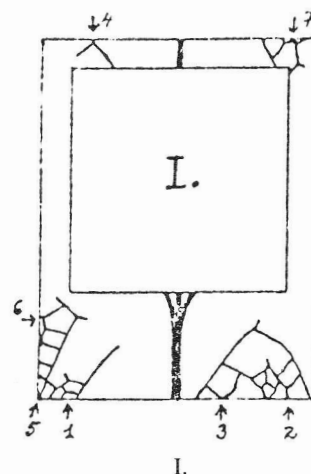
1868	Ia, Ib, Ic, Ie, II, IIIa.	
1869	Ia.	
1870	Ia, II.	II rarely in bluish green color.
1873I	Ia.	
1873II	Ia, II.	II is fewer.
1876	Ia.	
1880	Ia, II.	The latter rarely.
1881	Ia, II.	The latter more often.
1887	II, IIIb, IIIc.	II is most common.
1891	Ia, Id, II, IIIb, IIIc.	The latter more often.

Description of the known types

The types of the kr-ft issues

The background showed the viens of a leaf, the viens of which varied and can be differentiated in three sections: (1) the $\frac{1}{2}$ and the 1kr values, (2) the 2 to 90kr values, and (3) the forint values.

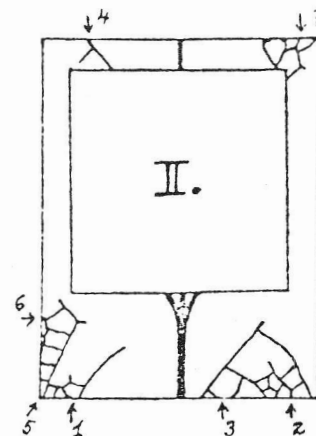
$\frac{1}{2}$ -1kr values exist in three types:



I.

- 1) The little pentagon does not lie on the stamp border.
- 2) The line in the lower corner touches the border in two par
- 3) The lower corner touches the border.
- 4) The two lines meet on the border.
- 5) The main vein rises from the left corner.
- 6) The big pentagon does not reach the border.
- 7) The upper corner of the pentagon touches the border.

Found in all issues 1868 through 1873II.



II.

- 1) The little pentagon touches the corner.

2) The line in the lower right corner reaches the border without dividing into two parts.

3) The border cuts off the lower corner of the big quadrangle.

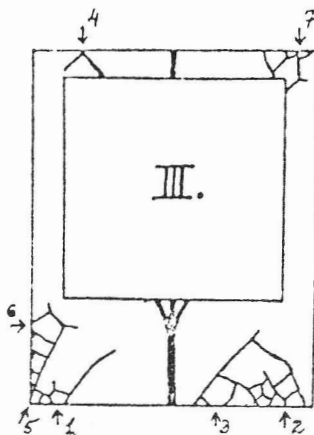
4) The two lines meet before meeting the border.

5) The main line starts almost from the corner, a little to the right.

6) As I.

7) The upper corner of the pentagon does not reach the border.

Found in the issues of 1870, 1873II, 1876, 1880, and 1881.



III.

1) As II.

2) As II.

3) As II.

4) As I.

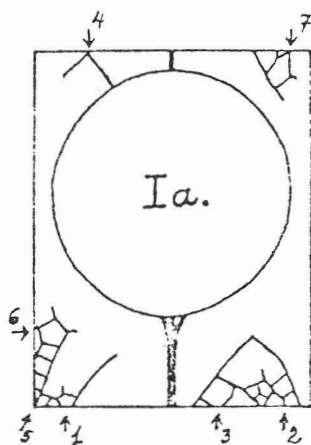
5) The main line starts from the corner.

6) The pentagon reaches the border.

7) As I.

Found in the issues of 1881, 1887 and 1891.

2-90kr values exist in five types:



Ia.

1) The little pentagon lies on the border.

2) The line rising from the corner without dividing in two parts.

3) The border cuts off the lower corner of the big quadrangle.

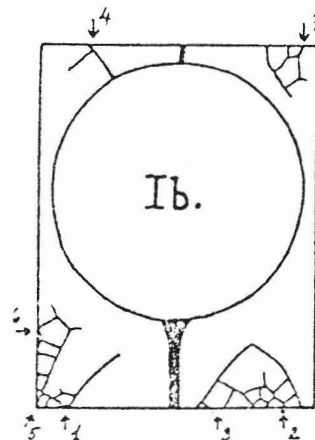
4) The two lines meet at the border.

5) The main line rises from the corner.

6) The big pentagon doesn't reach the border.

7) The upper corner of the pentagon almost touches the border.

Found in the issues of 1868 and 1869.



Ib.

1) As Ia.

2) As Ia.

3) As Ia.

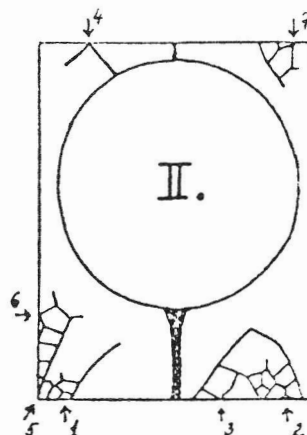
4) The two lines meet within the border.

5) As Ia.

6) As Ia.

7) The upper corner of the pentagon doesn't touch the border.

Found in the issues of 1870, 1873-II, and 1876.



II.

1) The little pentagon does not lie on the border.

2) The line rising from the corner reaches the border divided in two parts.

3) The lower corner of the big quadrangle touches the border.

4) As Ia.

5) The main line rises from the corner.

6) As Ia.

7) As Ia.

Found in the issues of 1868, 1869, 1870, 1873II, 1876 and 1880.

III.

1) As in II.

2) As in Ia.

3) The border cuts off a little more of the corner of the big quadrangle than in Ia.

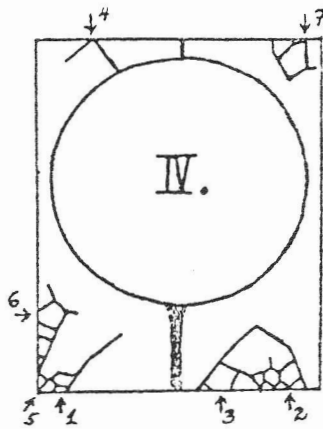
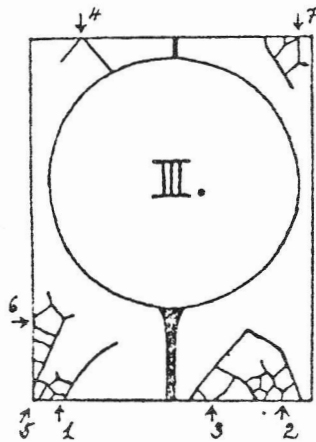
4) The two lines do not meet within the border.

5) The main line rises higher up the border than in II.

6) The big pentagon reaches the border.

7) As in Ia.

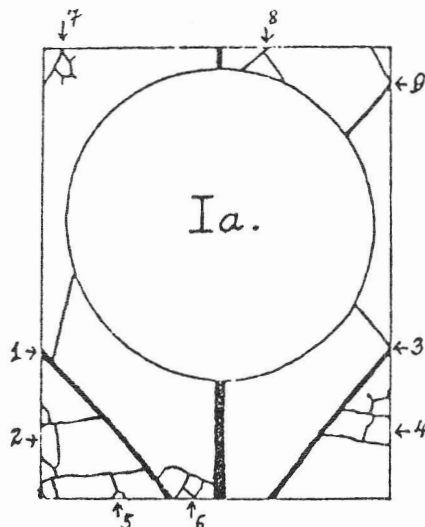
Found in the issues of 1880 and 1881.



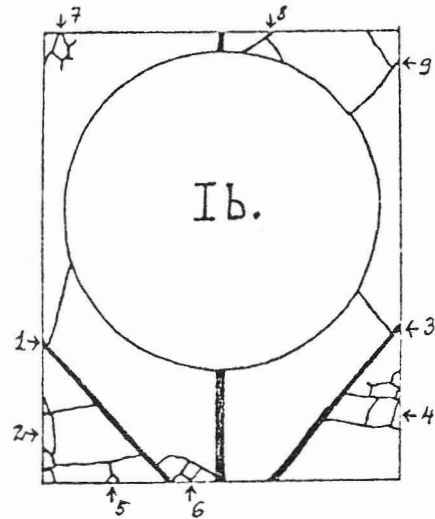
IV.

- 1) As II.
 - 2) The lower corner of the quadrangle almost touches the border.
 - 3) As Ia.
 - 4) As III.
 - 5) The main line rises from the border much higher than in III. Here there is a little line in the corner.
 - 6) As III.
 - 7) As Ia.
- Found in the issues of 1881, 1887 and 1891.

The ft. values exist in nine types:

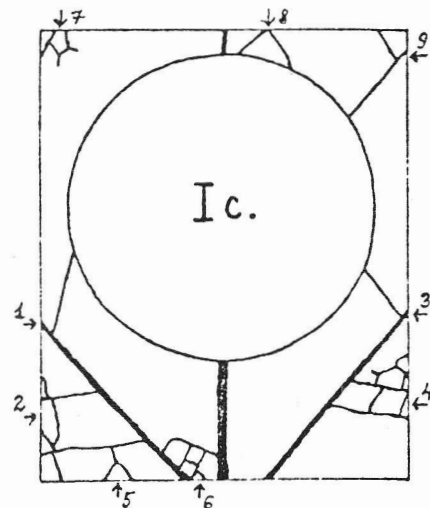


- Ia.
- 1) The little line rises from the main line well within the border.
 - 2) The part lying on the border is broad. There is a break on the left lower corner.
 - 3) The little line rises at the border from the main line.
 - 4) The two quadrangles lie on the border.
 - 5) The little line reaches the border in two parts a host way above.
 - 6) The lower corner of the quadrangle touches the border.
 - 7) The upper corner of the quadrangle lies on the border.
 - 8) The two lines meet within the border.
 - 9) The two lines meet on the border. Found in every issue.



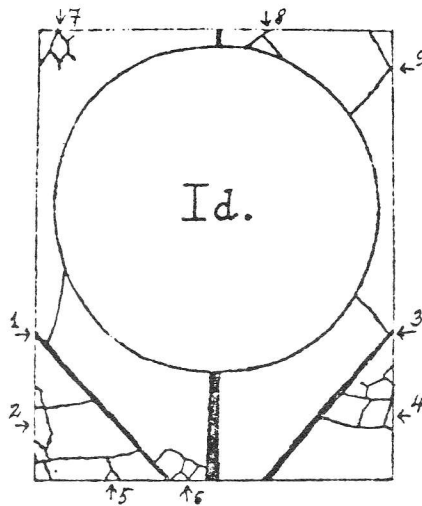
Ib.

- 1) As Ia (and sometimes as II).
 - 2) As Ia. (and sometimes as II). The break in the left lower corner is never found.
 - 3) The little line rises a short distance from the border from the main line and rarely just near to the border.
 - 4) The lower quadrangle does not lie on the border and sometimes the same for the upper one. A small section of a new quadrangle appears at the top, above the two.
 - 5) As Ia.
 - 6) As Ia.
 - 7) As Ia.
 - 8) As Ia.
 - 9) The two lines meet inside the border.
- Found in the 1868 issue only.



Ic.

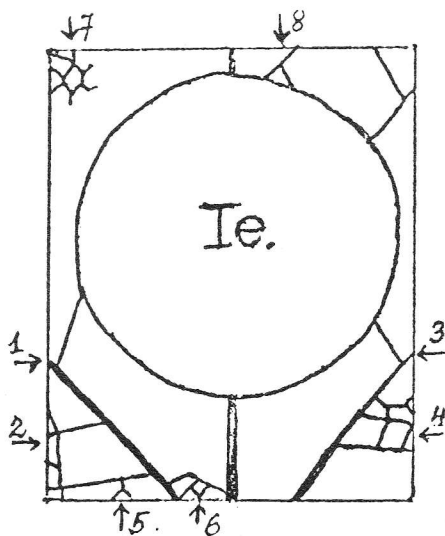
- 1) As Ia.
 - 2) As Ia, but there is no break in the corner.
 - 3) As Ib or II.
 - 4) As Ib or II.
 - 5) The little line is divided in two parts farther from border.
 - 6) The lower corner of the quadrangle is further from border.
 - 7) The border cuts off the upper corner of the quadrangle.
 - 8) The two lines meet on the border.
 - 9) As Ib.
- Found in the 1868 issue only.



Id.

- 1) As Ia.
- 2) As Ia, with no break in left corner.
- 3) The little line rises a short distance from the border from the main line.
- 4) The lower quadrangle does not lie on the border.
- 5) As Ia.
- 6) As Ia.
- 7) As Ia.
- 8) As Ia.
- 9) The two lines meet inside the border.

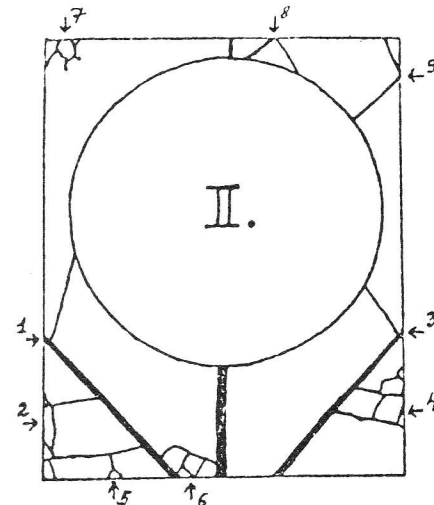
The cut-out circle to accommodate the design is 29½mm in this type, as opposed to 28½mm. Found only in the issue of 1891 and only the 1 and 6ft values.



Ie.

- 1) As Ib.
- 2) As Ib.
- 3) As Ib.
- 4) As Ib.
- 5) As Ib.
- 6) As Ib.
- 7) The pentagon is much lower. From the upper corner, a little line cuts off a part of the triangle, so it is now in three parts. Two little lines meet 9mm from the upper left corner.
- 8) The two lines meet much lower than in the other types.
- 9) The little line rises to the upper border where it meets another line. This latter line would be outside the border in the other types.

Found only in the issue of 1868.



II.

- 1) The little line rises from the main line a little within the border.
- 2) The part lying on the border is narrower than in Ia.
- 3) The little line rises a short distance from the border from the main line.
- 4) The lower quadrangle does not lie on the border.
- 5) As Ia.
- 6) As Ia.
- 7) As Ic.
- 8) As Ic.
- 9) As Ia.

Found in the issues of 1868, 1870, 1873II, 1880, 1881, 1887 and 1891.

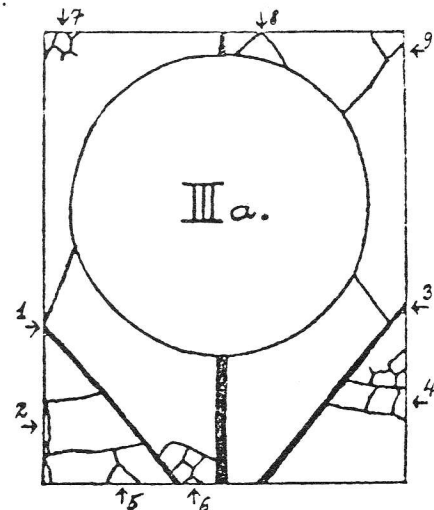


TABLE III 1930 - 1937 (pesos values)

Value	1930-31	1931-32	1932-33	1932	1933
1 peso	Indigo	Brown Ochre	—	Sepia	Deep Claret
2p	Brown	Steel Blue	—	Ochre	Blue
3p	Bistre	Rose Red	Deep Blue	—	Chocolate
4p	Deep Claret	Dp Violet Grey	—	Dull Claret	Brown Ochre
5p	Chocolate	Brown	—	Green	Dull Green
6p	—	Olive Brown	—	Venetian Red	—
7p	Dp Rose Red	Dull Claret	Blue Green	—	New Blue
8p	Lake Brown	Chocolate	—	—	—
9p	Dull Purple	Ochre	—	—	Emerald
10p	Blue Green	Brown Purple	Bistre Yellow	—	Bright Green
15p	—	Yell Orange	—	—	—
20p	Brown Rose	Indigo	Chestnut	—	Venetian Red
30p	—	Pale Blue	Brown Rose	—	Chestnut
40p	Magenta	Olive Bistre	—	—	Br Yell Green
50p	Chalky Blue	—	—	—	Deep Magenta
60p	Bronze Green	Pale Dull Green	—	—	Dull Scarlet
70p	—	Blue Green	—	—	Dp Bluish Green
80p	—	—	—	—	—
90p	—	Bronze Green	—	—	Bronze Green
100p	Deep Mauve	Chestnut	Olive Yellow	—	—
200p	—	—	—	—	—
300p	—	—	—	—	—
400p	—	Dull Yell Grn	—	—	—
500p	—	—	—	—	—

Note: The 1932-33 stamps are overprinted "Corresponde al/An0 1932" in red.

Value	1934	1935	1936	1937*
1 peso	Rose Red	Dp Turq Blue	Ochre	Deep Blue
1p 40c	—	—	Bright Scarlet*	Deep Blue
2p	Pale Red Brown	Brown Ochre	Blue	Deep Blue
3p	Yellow Brown	Pale Blue	Sepia	Deep Blue
4p	Bright Green	Sepia	Dp Blue Green*	Deep Blue
5p	Dull Blue Grn	Yellow Brown	Deep Lilac	Deep Blue
6p	Red Brown	Deep Lilac	Chestnut	Deep Blue
7p	Dp Grey Green	Orange Brown	Yellow Olive*	Deep Blue
8p	—	—	Yellow Olive	—
9p	Dull Green	Orange Red	Dull Vermilion	Deep Blue
10p	Ochre	Dull Magenta	Slate Blue*	Deep Blue
15p	—	Dp Blue Green	Red Brown	Deep Blue
20p	Dull Blue	Br Yell Green	Dull Yell Grn	Deep Blue
30p	—	Bistre	Claret	Deep Blue
40p	—	—	Black	Deep Blue
50p	Yellow Olive	Black	Dull Green*	Deep Blue
60p	Dull Yell Grn	—	—	—
70p	—	Chocolate	—	Deep Blue
80p	Brown Ochre	Turq Green	Brown Red	Deep Blue
90p	Olive Sepia	Dull Purple	Rose	Deep Blue
100p	Lake Brown	Dull Green	Lake Brown	Deep Blue
200p	—	Brown Rose	Plum	—
300p	—	—	—	—
400p	—	—	—	—
500p	—	—	—	—

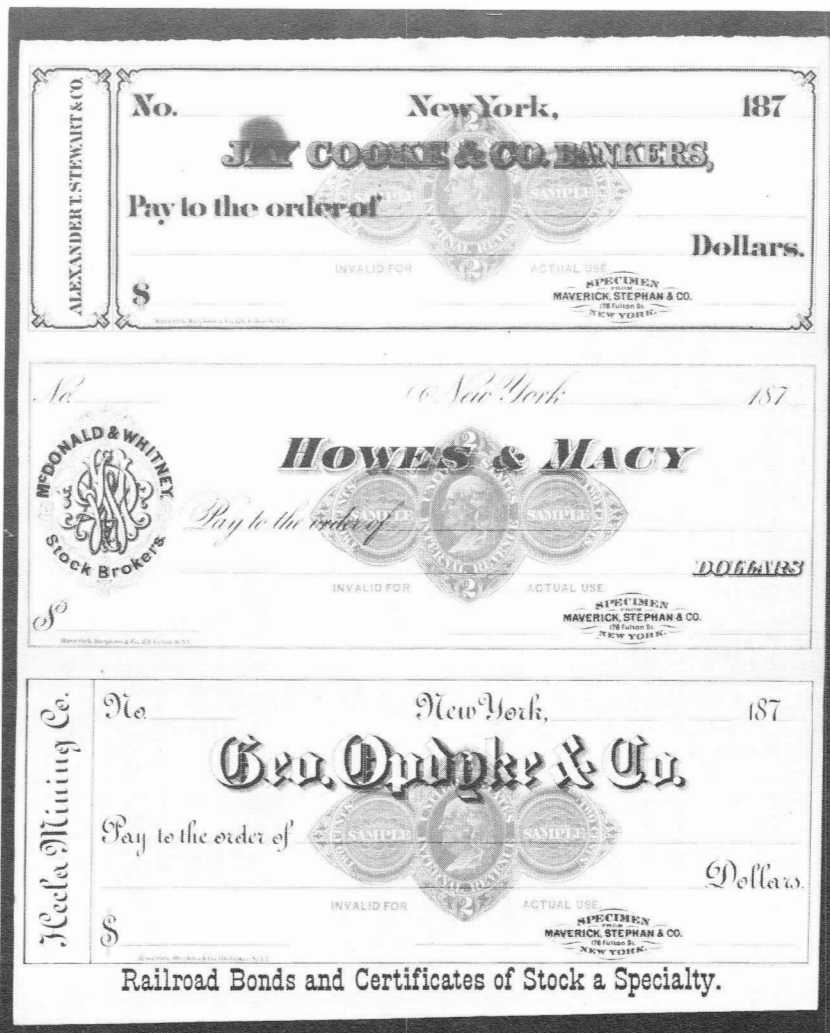
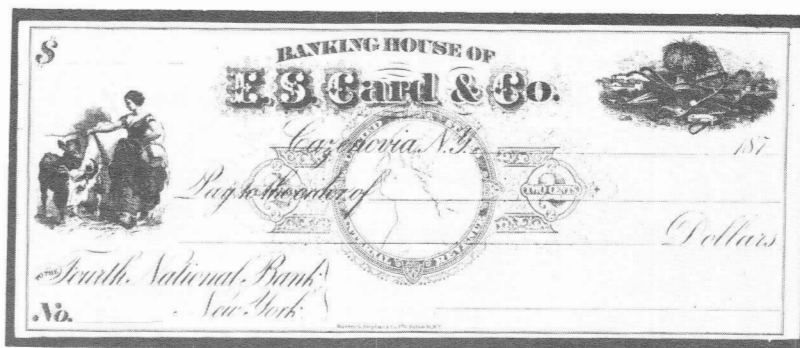
Note: 1936 items marked "*" and 1937 items have redrawn value tablets

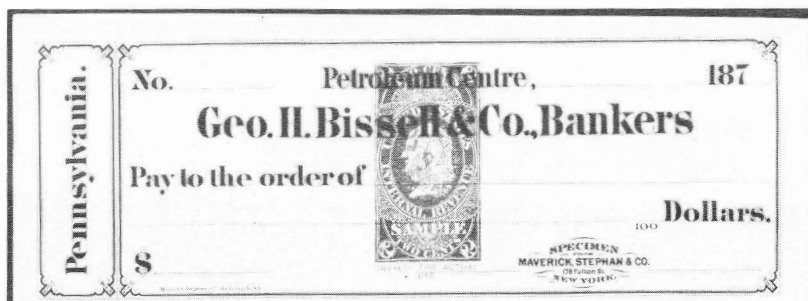
Samples & Specimens

All these illustrations are shown by the courtesy of an Eastern collector who wants to remain anonymous. Possibly for insurance reasons? Well, his wishes must be respected.

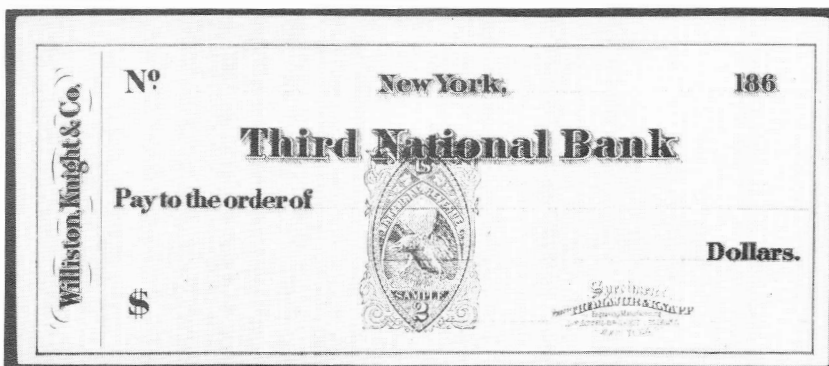
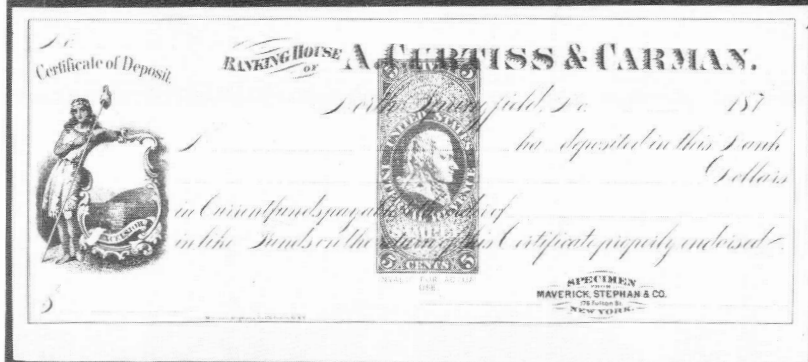
The original idea behind our meeting was to see and possibly be able to photograph the Green C imprint on the draft from Cazenovia, N.Y. However, it turned out that he has more goodies that are well worth your time to look at.

Following are a few examples of his *Samples & Specimens* — a magnificent collection. And some of these are, as of this date, One Only Known. It is hoped that this little article will bring forth more. First is a 3-up sheet of check samples from Maverick & Stephans; it is simply breath-taking. As you see, a single sheet shows 3 **different** checks. Wonder what the set-up charge would be nowadays.

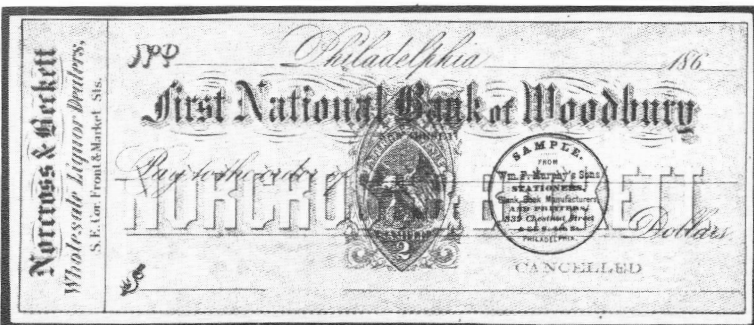
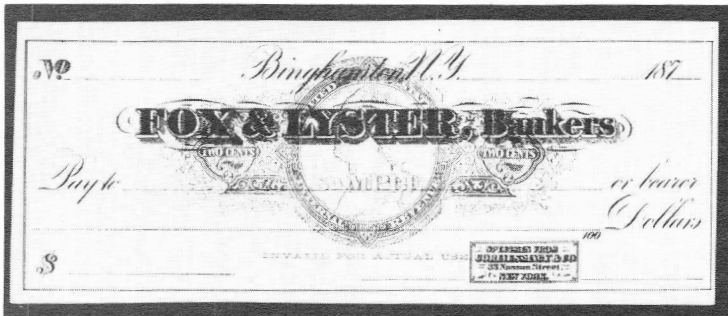




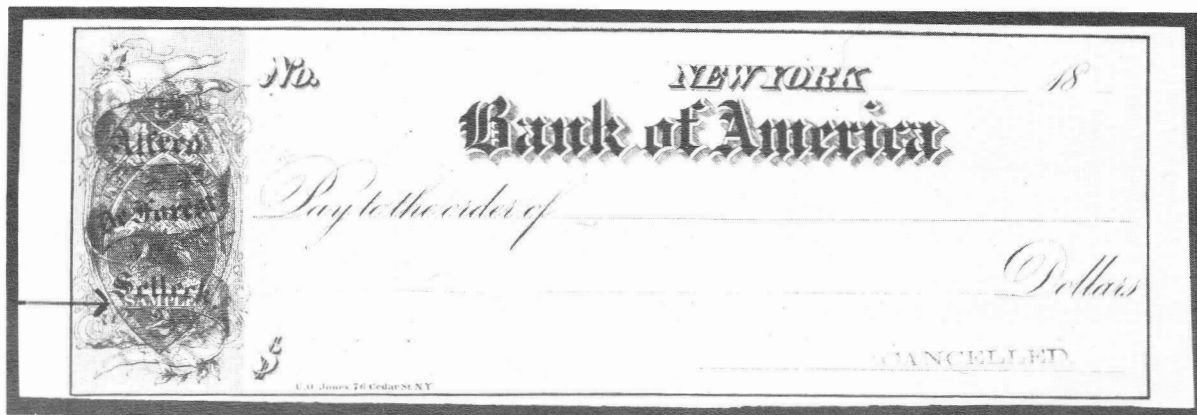
Second, to our amazement, is a check and a certificate of deposit — both new to us. They, too, are from Maverick & Stephens but show RN-E1s and Q1s.



Next are three more checks that have not been seen, as far as I am aware. Please note the Murphy of Philadelphia circle containing their description of the Sample; also rare is the Major & Knapp. And I do mean rare.

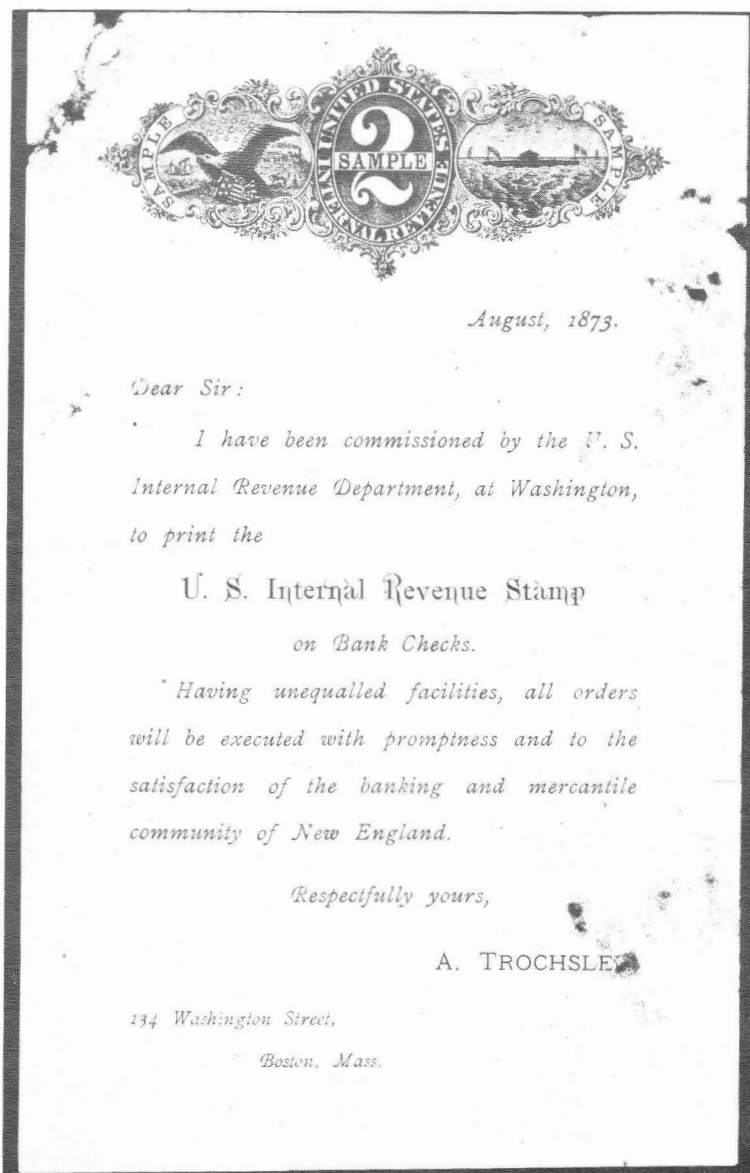


RN Update



The next item is a shot of yet another One Only Known Sample check. Note that the B1s imprint is at the left end of the paper and has been over-printed with the check face itself. The photograph (by EPS Studios, Evanston, IL) has brought the B1s up rather clearly through the check face. In our opinion, this is a wonderful item — wish there were more.

The last item is not a check, of course, but would make a fine lead-in to the N type checks of this or any other collection. We see here the use of RN-N1s imprinted as the head of an announcement by Mr. Trochsler of his appointment to print Revenue Stamps on various forms. Sure, we can say this piece of paper is damaged and stained and so on. BUT, if some one would like to sell me one, in similar condition or better, please let me have word of the offer. Nuff said?



AS A SERVICE TO THE MEMBERSHIP:

PACKETS AVAILABLE (Postpaid in the US)

—Czechoslovakia, 80 different	\$8.00	—ITALY, Consular stps, 1895, issue compl No. 1 to 21 except No. 16 (50L)	\$65.00
—France, 250 different	\$15.00	—ITALY, Same issue, No. 16* 50L	\$35.00
—Yugoslavia, 150 different	\$8.00	—BOSNIA, 30 diff 1898 issue, to 50Kr	\$22.50
—German Reich after 1945, 740 diff.	\$47.50	—AUSTRIA, Starter Collection of 500 diff. revenues	\$45.00
—Old German States (Excl. Prussia & Hessen), 240 different	\$47.50	—Austria, 260 different	\$12.00
—Prussia, 205 different	\$20.00	—GERMANY, Starter Collection of 500 diff. revenues	\$45.00
—Hessen-Darmstadt / Kurhessen, 120 different	\$20.00	—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
—SPAIN, 28 diff large Sellos	\$20.00	—CROATIA, 50 diff. revenues	\$4.50
—FRENCH COLONIES revenues, 25 diff	\$10.00	—QUEENSLAND, Tall Number type Impressed Duty, 69 values complete, 1d to £ 1000 including the scarce £ 400 value	\$150.00
—FR CONGO & GUADELOUPE Fiscal opts on postals, 5 diff	\$10.00	—QUEENSLAND, same 68 values missing F400	\$120.00
—ITALY, 170 different	\$8.50	—QUEENSLAND, same 31 values to £ 500 with Rockhampton "blue" cancel	\$40.00
—FIUME, 50 diff. revenues	\$6.00	—QUEENSLAND, as above but only 16 value to £ 500	\$25.00
—LOMBARDY-VENETIA, 70 diff. revenues	\$8.50	—QUEENSLAND, same, 17 values to £ 1000 with Townsville brown cancel	\$40.00
—HUNGARY, Starter Collection of 550 diff. revenues	\$47.50	—QUEENSLAND, same 11 blue cancels, 8 brown cancels	\$25.00
—Hungary, 350 different	\$28.00	—GREAT BRITAIN Embossed Revenues, mostly on colored papers with tin foil seal:	
—Hungary, 300 different	\$15.00	- 101 Different	\$65.00
—MILITARY BORDER, Eagle opts on Hungary revenues, 26 diff.	\$8.50	- 50 Different (duplicates above)	\$36.00
—HUNGARY, Kaposvar Municipals, 17 diff.	\$5.50	- 25 Different (duplicates above)	\$16.50
—HUNGARY, Rakospalota Municipals, 14 diff.	\$5.00		
—HUNGARY, Szekesfeharvar 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	—Revenue Stamps of UK, Eire, 2nd Edition, Vol. I	\$17.00
—Revenue Stamps of France (ARA-France) (expected to arrive September, 1982)	\$17.00	—Revenue Stamps of Italy, P. DeMagistris	\$14.75
—Byrum Supplemental Stamp Catalog (pages only) listing telegraph, telephone, return letter, Surtax, Local, and other unlisted stamps, approx. 380 pages Postpaid:		—Photocopy, Italian Colonies revs.	\$8.50
To Canada \$19.75 To Europe \$20.75 In U.S. \$18.75		—German Christmas Seal Catalog, to 1980 (Erler)	\$3.75
—Liechtenstein Revenue Catalog (Erler)	\$3.00	—Romania Revenues w / German Occupation opts	\$1.00
—Adhesive Revenue Stamps of Germany Part I Federals (Erler)	\$11.50	—Revenue Stamps of Austria, Part I (Erler)	\$12.00
—Same, Part II, German Colonies: Overseas Steamship Stamps	\$4.00	—Revenue Stamps of Austria, Part II (Erler)	\$12.00
—Same, Part III, Old German States, A to K (Erler)	\$15.00	—Austro-Hungary Military Border (eagle opts on Hungary)	\$3.50
—Same Part IV, Old German States, L to W (Erler)	\$13.00	—Revenue Stamps of Czechoslovakia (hard cover) (Erler)	\$15.00
—Same, Part V, Danzig, Memel, Oberschliesien (Erler)	\$11.00	—Rev. Stamps of British Occup. of Italian Colonies WW II	\$3.00
—Same, Part VI, Saargebeit	\$6.50	—The Revenue & Railway Stamps of Tasmania (Craig / Ingles)	\$7.00
—Same, Part VII, State Court Fees from 1945	\$8.00	—The Railway Stamps of Mainland Australia (Craig/Ingles)	\$11.75
—Wurzburg Rev. Stamps for Street & Bridge Taxes	\$4.00	—Fiscal Stamps of Yugoslavian States (Spajic / Ittel)	\$12.00
—Revenue Stamps of Estonia (Norton)	\$4.50	—British Commonwealth Revenue Catalog (Barefoot / Hall)	\$25.00
—Supplement to RR Stamps of Mainland Australia-gratis for #10 addressed stamped envelope or will be sent upon request if salesbooks requested.		—Fiscal Stamps of Portugal: Colonies (Barata)	\$21.50
		—Revenue Stamps of Slovakia (Erler)	\$3.00
		—Prussia Stamped Paper	\$4.50
		—Same, Part ix, 1957 Fee Stamps of Bavaria	\$8.00
		—Impressed Duty Stamps of Great Britain (1981) Frank, et al, 360 pp	\$17.00
		—The Revenues of Israel, 130 pp (Wallerstein)	\$12.00

ARA SALES DEPT. DONALD L. DUSTON

Sales Manager
1314 - 25th St.
Peru, ILL. 61354

WE GET LETTERS: HELP!

Martin Erler reports from Germany that he is working on Germany VIII (Occupied countries, WWI and WWII) but is lacking some stamps required for illustrations. To wit: Poland Court Fees (GERICHTSKOSTEN) where two different types exist, as well as the Slaughtering Tax stamps (SCHLACHT VIESTEUEER), one type, and Luxembourg LANDESSIPPENANT, one type. He would like to borrow a usable copy of each from anyone who can assist. Address in masthead. Martin also indicates that he expects to obtain the rights (from the estate) to the Dusterbehn catalogs of Railway Stamps of Germany, first in 1918 (illustrated) and updated in 1950 without pictures. A new, updated, illustrated catalogue will be forthcoming, hopefully later this year. Along similar lines . . .

BRAZILIAN EFFORT IN WORK

An unenviable task has been assumed by member Paulo R. Barata of Lisbon to prepare a catalog for the subject stamps . . . including states / provinces and municipalities. A draft has been started and those who feel they may have contributions to make to complete (?) this work are invited to contact Sr. Barata soonest. But only if you can help. The listings are far from publication readiness. Data on perf variations and watermarks (a nightmare) would be most welcome. Address in Directory. And correspondence in English is no problem. Remember, this area has been untouched since Forbin. And . . .

THE PRINCELY STATES OF INDIA

(or, if you prefer, the Indian Native States) effort in work at The Fiscal Philatelic Foundation in New York, A. Koepfel, prop., has been delayed, presumably due to the deluge of new material unearthed. The FPF promises publication within several months (April ?) and is accepting orders now. I have seen this work-in-process, and it is far more than just a catalogue (as was Mr. Feltus' work on Egypt), and it is certainly worth the price of \$40 (US) postpaid in the US (plus \$2.50 airmail to overseas). Limited edition of 1000 copies and, again not having been touched since Forbin, these should sell out fast. Orders, if you want a copy, to the FPF, 155 First St., Mineola, NY 11501. Residents of India may order from Abdul Mollah (ARA Rep), whose address is in the masthead.

FREEBIE TIME

Auction Mgr. Guy Rossi (address in masthead) has submitted the following offers while the supply lasts to any ARAer who sends him an SAE or return usable mint US postage (20¢ US / Canada, 40¢ elsewhere) and please use commemoratives on your request envelopes . . . Offer No. 1: 2 or 3 different New Mexico cigarette decals. Offer No. 2: 3 different New Mexico Commercial Fertilizer / Feeding Stuffs Taxpays. First come, first served. You may have either of both. Anyone else?

QUERY

It is an established fact that in the Soviet Union and in East Germany it is forbidden for any collector to have in possession any stamps issued by Germany

between 1933-1945, the Hitler era. The punishment, we hear, is quite severe. To the query: Does this apply to fiscals as well? There were many, and anyone who has the answer is welcome to write the Editor.

CONVENTION NOTES

As a reminder, the 1983 site for the ARA annual Convention is VAPEX '83, to be held in Virginia Beach, VA this coming November. A full prospectus will appear herein as soon as received. This reminder is to allow sufficient time for those who wish to exhibit to get ready, or even those who may wish only to attend. The Board (at this writing) is selecting the site for 1984, from among 4 invitations. Believe it or not, we have received 1986 invitations, but as far as I know, 1985 is blank. This then is to advise the membership that we welcome additional invitations for 1986, and that without any for 1985 . . . ? Please direct all correspondence in these matters to VP Louis Alfano, address in masthead.

DUCK FEVER GROWS: RATTLESNAKE ISLAND NOW

Noted in the media that in November there were issued a set of 3 local stamps, duck theme, and triangular in shape. Fotos were black & white, but these issues are normally fairly colorful. Also, unless the expected objections arrive, the use of the actual "local post" at MANDATORY is questionable, although they are known on cover . . . with regular postage. The face value (at which they are being offered) of the stamps: \$1, \$1.50 and \$2. Now, really. FDCs and plate blocks (of 6) also available, suitably increased in price. There is one catch: They were issued both perf and imperf, so double the price of anything you buy. For an order blank, should you desire these, or further information, write directly to the outlet: Rattlesnake Island Local Post, Rattlesnake Island, Ohio, c / o Island Airlines, Port Clinton, OH 43452, USA. (NOTE: These have been listed . . . and thus, under the up front rules, are not considered as cinderellas.)

THERE HAVE BEEN SOME COMPLAINTS

from several members concerning issues at this journal they never received. In most cases, this situation involved an address change. Be advised that changes to our mailing plates (at the printer) do not happen overnight. It can take one or two months before the plate is actually changed. Since we mail most of our shipments second class . . . the USPS is under no obligation to forward the journals as they are with the first class mail, UNLESS you make arrangements (money talks) to have ALL second class mail, such as periodicals, forwarded. This normally applies in the US and Canada. For any issue which you know are published and in our members' hands, and which you have not received after a suitable period, it is suggested that these missed issues are obtainable from the Editor directly in exchange for \$1.50 each in usable US mint postage. We are obligated to mail the material; we are not obligated to police the postal services of any country. Unfortunate but true. There is one other option: you may make ar-

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.

STEPHEN ALBERT CM3879, PO Box 343, Newtonville, MA 02160, by Eric Jackson. Collector/dealer, Stephen Albert, Inc.-US first 3 issues.
 MARK O. BAKKER 3872, 410 Agnes St, No. 106, New Westminster, BC V3L 1G1, Canada, by G.M. Abrams. Law revs, postcards showing court houses, world revs.
 ROBERT P. BRITCH 3868, SRA Box 79-T, Anchorage, AK 99507, by Richard Friedberg. All US BOB, incl Scott and non-Scott revs, M&M, beer, tobacco, locals, telegraphs, states.
 WALLACE A. CATALDO 3886, 23 Gloria Ave, Tyngsboro, MA 01879, by G.M. Abrams. US Scott-listed revs.
 HARRY J. DAME 3865, 21333 125th SE, Kent, WA 98031, by William T. McDonald. All US revs and BOB.
 J.B. DESAI 3876, Post Box 222, Ahmedabad 380 001, India, by Frederick M. Ross. India.
 RAYMOND R. ERICKSON 3870, 5427 Delia Way, Livermore, CA 94550, by Kenneth Trettin. Denmark, Danish WI, US.
 HENRY C. HAYDEL 3887, 22516 Marjorie Ave, Torrance, CA 90505, by Sheldon Beigel. Collector/dealer, Miracle Mile Stamp Center - all US Scott-listed revs, tax-paids, states, bogus US locals.
 ELMER H. LAUERSDORF 3880, Rt 1, Box 66, Neosho, WI 53059, by Richard Friedberg. All US revs, M&M; Canada revs.
 ROBERT A. LEE 3877, PO Box 937, Vernon, BC V1T 6M8, Canada, by G.M. Abrams. Dealer, Robert A. Lee Philatelist, Ltd - BNA.
 RICHARD LEVITAN 3869, PO Box 8277, Van Nuys, CA 91409, by G.M. Abrams. Dealer - all US.
 WAYNE G. LINDQUIST 3882, 57 4th St, Brentwood, NY 11717, by Eric Jackson. US revs; some Scandinavia.
 JOHN J. NUSSBICKEL 3873, Kirchstetterng. 24/16, A-1160 Wien, Austria, by J. Barefoot. Austria and Hungary revs and telegraphs pre-1919.
 SANTOSH RUNGTA 3874, c/o Sukumar Mondal, PO Box 10423, Calcutta 700 026, India, by Adolph Koepfel. Collector/dealer - India.
 DONALD H. SCHODROF 3883, PO Box 387, Sheridan, IL 60551, by Secretary. US revs.
 NARENDRA S. SENGAR 3867, Post Box 110, Kanpur 208 001, U.P., India, by Mrs. Adolph B. Hill, Jr. Collector/dealer - India fiscals, fund-raising items, Hundis.
 RALPH W. SHARP 3884, 152 Capt John Smith Loop, O.B.P., North Fort Myers, FL

33903, by Secretary. All revs, incl precancels.
 ROBERT A. SPENCE 3875, PO Box 69, Boynton Beach, FL 33425, by Secretary. US and foreign checks with imprinted or adhesive revs.
 SCOTT THOMPSON 3885, 3905 Friendship Blvd, Lakeland, FL 33801, by Joseph S. Einstein. Rev stamped paper and RN facs.
 DR HARVEY G. TILLES 3889, PO Box 5466, High Point, NC 27262, by Tom Carson. Precanc proprietaries, M&M; NC state revs; GB commercial rev overprints.
 THOMAS V. VINNAL 3881, 35 Chestnut St, Wallington, NJ 07057, by G.M. Abrams. World, esp Estonia.
 JOHN E. WALZ 3878, PO Box 142, Deerfield, IL 60015, by G.M. Abrams. US and Mexico.
 DORMAN W. WHITLEY 3888, 170 Pendleton Dr, Athens, GA 30606, by Secretary. US Scott-listed revs.
 EDWARD T. WILKES 3871, Apartado Postal 90, Ajijic, Jalisco, Mexico, by Kenneth Trettin. Most US BOB, incl revs, wines, playing cards.
 RICHARD L. WOLFE 3866, PO Box 218, Shakopee, MN 55379, by G.M. Abrams. Dealer, Minnesota Stamp & Coin Co. - all areas.
 Highest membership number assigned on this report is 3889.

NEW MEMBERS

Numbers 3821-3838

RESIGNED

Victor A. Ansirge 1951
 Michael Hertz 2926
 Robert Lange 1926
 R.M. Lee 3343
 Bhag Chand Luhadia 2205
 Martiena Richter 1486

DECEASED

Alex H. Koritz 2439

LIFE MEMBERSHIPS APPROVED

LM1 (ARA 1512) Elliot C. Chabot
 LM2 (ARA 1091) John L. Brandt

MEMBERSHIP STATUS

Previous membership total	1715
Applications for membership	25
Resigned	6
Deceased	1
Current membership total	1733

The President's Page

rangements directly with the Editor to have all issues mailed first class. In that manner, if you move, and leave a forward address . . . you should (eventually) get your missed copies. If you are planning a move, please send your new address to Secretary Miller well in advance.

KUDOS

. . . A twofer for starters: To The American Revenuer, Editor Ken Trettin and all those who helped us to obtain Vermeils at SESCAL (Los Angeles) and at CHICAGOPEX in October. (It is conceivable that Mr. Trettin may have to add-a-room to house these and others, past and future, at this rate). Add two ATTABOYS.

. . . to Peter Feltus, whose opus on Egyptian /

Sudanese revenues received a literature Gold at SESCAL . . . and a Vermeil at CHICAGOPEX with jury felicitations. Peter also gets two ATTABOYS for this classic.

. . . to Charles Reiling, whose display of USIR on Checks and Documents (to 1901) captured the Grand Award at NEPPEX (Scranton, PA) in October.

. . . to Ron Lesher, whose exhibit of 1898 Proprietaries & Cancels took a Gold at the same show.

. . . to John Needham, whose showing of The Revenues of Hessen-Cassel (Germany) was awarded a Silver at INDYPEX (Indianapolis) in September.

. . . to Jim Simon, whose exhibit of Pre-adhesive (Signeten) Revenues of Austria brought a Gold at WILSHOW (Silver Springs, MD) in October.

•Revenue Unit Columns from The American Philatelist \$35

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READER'S ADS

NOTICE: The Reader's Ads are being discontinued. No further ads will be accepted. Ads will continue to appear until the March issue; at that time refunds will be made for Ads not yet run. The Board of Directors is considering various replacement plans.

THE AMERICAN REVENUER--backissues. I still have the following backissues of TAR available at \$1.25 each postpaid: 106, 215, 229, 237, 248, 259, 257, 261, 264, 267, 269, 271-83, 285, 287-90. Many are single copies, all subject to prior sale. Kenneth Trettin, Rockford, IA 50468

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

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

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

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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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

THE AMERICAN REVENUER--backissues, yr. sets. I still have a few year runs of TAR as follows: 1974-\$12.50 (no supplements), \$13.75 (with directory), \$15 (with dir. & fall auction); 1975-\$13.75 (with spring auction supplement); 1976-\$12.50 (no supplements), \$13.75 (with directory). All postpaid, sets will not be broken. Kenneth Trettin, Rockford, IA 50468

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.

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U.S. Revenue Mail Sales

If you are not on my mail sale list, you should be. ARA members send \$1.00 for the next sale catalog and prices realized.

Next Sale: January, 1983

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The Zinman Collection



Lot No. 17



Lot No. 40

March 11, 1983

will be the sale date of the second mail auction of the Michael Zinman Collection of United States Beer Stamps. Those who received the catalog for Sale 1 will also receive Sale 2 (including prices realized for Sale 1). New requests will be sent Sale 2 catalog — no charge.

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