

# The American Revenuer

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Unlisted by Scott,  
this rather striking double transfer  
(at the top) of R71c is discussed  
in the column Plate Varieties, on  
page 28, inside.



◆ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

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# THE AMERICAN REVENUER

## The Journal of International Fiscal Philately

### Official Organ of the AMERICAN REVENUE ASSOCIATION

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ARA award certificates are available free of charge to any exhibition requesting them. They are for exhibits of revenues and cinderella material regardless of the exhibitor's society affiliations. Contact the Editor.

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

## The Editor Notes . . .

...that we are again publishing a list of those members being dropped from the rolls for non-payment of dues. If you are on this list there is an announcement below that applies to you.

...that the ARA Board of Directors has reached a decision on a replacement for the Reader's Ads to be announced in the next issue.

...that the state of South Carolina has announced that on April 1st they will destroy all remainders of the 1982-83 SC Migratory Waterfowl and Hunting stamps. Until then they are available at face value (\$5.50) in singles, blocks and full sheets of 30 from SC Wildlife & Marine Resources, Box 11710, Columbia, CS 29211.

...that reprints of early (1904) Danish Christmas Seals are available from the Secretary, Danish Seals Committee, 16 Frederick Sholms Kanal, 1220, Copenhagen, Denmark. Enclose an international reply coupon. Some later reprints are also available. All are printed REPRINT on the back.

...that a number of our Dealer Members have price lists available featuring revenue stamps. These include the following: (in some instances there may be charges for the list not mentioned.)

--William T McDonald (Box 121, Greenbank WA 98253) featuring Great Britain & Ireland

--E.S.J. van Dam (Box 300, Bridgenorth, Ontario K0L 1H0 Canada) featuring Canada and provinces net prices and auction.

## ARA Grants Two HLMs

The ARA Board of Directors, in accordance with the By-laws, is pleased to announce that Honorary Life Memberships have been granted to Mr. Sherwood Springer of California and Mr. Martin Erler of Germany. This has been accomplished in view of their many contributions to the ARA and fiscal philately.

Mr. Springer, HLM No. 16, is best known as editor and published of **Springer's Handbook of North American Cinderella Stamps Including Taxpaid Revenues** which last appeared in its ninth edition in 1980. He has also contributed many articles to **The American Revenuer** and had also served as a member of the Board of Directors of the ARA for 22 years.

Mr. Erler, HLM No. 17, is best known for his work on numerous revenue catalogs. Among these are **The Adhesive Revenue Stamps of Germany** (now in nine parts), **The Adhesive Revenue Stamps of Austria** (in two parts), **CSR — Revenue and Railway Stamps** (augmented and edited by Mr. Erler) as well as smaller works and many articles many of which have appeared in **The American Revenuer**.

The Board of Directors on behalf of the entire membership of the ARA extends congratulations to both of these outstanding fiscalists. □

--Martin Paley (Newton Trading Co, Box 395, Plaistow, NH) featuring U.S. Scott listed net prices.

--Philip T Bansner (Box 2529, West Lawn, PA 19609) U.S. net price including some attractive Scott listed.

...that other Dealer Members are invited to send copies of their offerings to the Editor for mention in this column.

## 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

## IMPORTANT NOTICE TO THE MEMBERSHIP

Please look at the list of those being dropped from the membership rolls as the result of non payment of dues (the list is on page 43 of this issue). If your name is on this list, this is the last issue of TAR you will receive (unless you have paid since the first of February). If your name is on this list please remit your dues to Secretary Miller immediately; if the name of a friend is on this list urge them to remit their dues immediately—BECAUSE:

Within the next several months we will be publishing a free supplement to TAR. This supplement will be titled *The Shift Hunter Letters, U.S. Revenue Varieties*. This will be a 36-40 page booklet consisting of short notes about plate varieties discovered principally by C. W. Bedford and compiled by George Black. These illustrated notes appeared originally in *Weekly Philatelic Gossip* in 1938-1941. It encompasses U.S. revenue material from the first issue through the proprietary stamps of 1898. Associate Editor Richard Riley had edited all of these articles which number over 100 columns extracting the information about revenues.

The publication of this supplement is being funded by the ARA Publication Fund which was established for the express purpose of allowing the ARA to publish issues of TAR in excess of normal budgeting. Donations to this fund are always welcome and should be sent to the Treasurer.

This supplement will be distributed free of charge to those on our membership list as of the date of publication. Non-members or those whose membership has lapsed will be charged for copies of this supplement if obtained at a later date. The supplement will not be sent to those ordering back issues. SO, pay your dues now if in arrears and insure that you will obtain a copy of this most interesting work. □

# Mexico Documentary Mysteries

by Victor Kreloff, ARA

To the 1874-75 issue Fred Geo. C. Lundy (1891) assigns three separate issues. 1. Wove paper, yellow gum, rough perf. 12, "locally engraved". 2. Wove paper, white gum, clean machine perfed 12, "Engraved by the American Bank Note Co." 3. Horiz. laid paper, wmk. "Renta Del Timbre" nine time across the sheet, yellow gum, rough perf. 12. Lundy says: "I assume the above is likewise a local impression, the gum being yellow and the perforation the same as the first issue, but whether those engraved by the American Bank Note Co. is issue one or two I have not been able to ascertain." Stevens doesn't mention these gum and perf. differences.

Lundy says that the 1876, 1877, and 1878 issues were printed by the American Bank Co., and Stevens (1968) assigns the whole 1874-75 to 1878 period to that source.

Here are some contrasts in shades between Lundy's issue No. 2 and the others:

## I. — Lundy's issue 2.

Thin, hard white wove paper, white gum, clean perf. 12.

1 cvo. Clear bistre-brown.

3 cvs. Clear slate-violet.

5 cvs. Clear red.

25 cvs. Deep pumpkin orange.

A 1 cvo. bistre is known from a bruised plate.

My guess is that Lundy's issue 2 may have been printed in the U.S., and then the stamps and dies were both sent to Mexico, and there the other two types were printed.

Considering the style of the simply designed 1876 documentary issue, I don't believe these were made by ABN-Co. I think they were engraved and printed in Mexico.

The 1877 documentaries have an innovation, the numerals 1, 5, and 50 in the centavo values are reversed, to balance the design — this is too delicately drawn, and there is no framework. These don't "feel" like ABNCo.



*The TLALPAM pair both sharing the common cancel dated April 3, 1877. On the left is a 1c light vermillion and on the right is a 1c clear bluish grey.*

## II. Lundy's issues 1 & 3

Thick hard white wove or horiz. laid paper, yellow gum, rough perf. 12. Also bearing A.B.N.G.N.Y.'s imprint.

Bistre shades, ochre.

Lilac to lilac-grey.

Slate. Murky colors.

Murky orange-rose shades.

Medium orange

The compactly designed 1878 issue is signed "DE LA PENA" in tiny letters in the hollow below the "1878". This issue ties in with the 1877's by the reversed 25 numerals in the 25 cvs, and the thick oval of lathework.

Perhaps the 1877 stamps might have been printed in a different location than the 1876. First there are the varied 1877 overprints on 1876 stamps, the 1877 being: "Some districts received the regular 1877 issues two months late" as Stevens says. It appears also that it was planned to keep the same colors for the same values of the 1877. But the shades of the 1877's are quite different! However there were shade changes throughout:

1876	1876 retouched	1877 Jan.	1877 about March	1877 April Color change.	Late 1877
1c Bluish grey.	Milky bluish grey	Milky greyish blue.	Clear bluish grey.	Light vermillion.	Scarlet
3c Orange-carmine, old rose, Mauve-rose, on white wove, (may be washed.)	Orange-rose, old rose (washed?)	Orange-rose, old rose (washed?)	Brown-rose	Clear ultra, grey-ultra, pale grey-ultra, grey (faded?)	
(I haven't enough dated copies of this and the next to determine shade sequences within issues.)					
1876	1877 Jan.	1877 April. Color change.	Late 1877		
5c Olive-slate, olive grey (washed?), olive-bistre.	Olive-brown	Red-lilac, shades, many faded.			
10c Orange.	Orange. Carmine shades.	Bistre (shades?)			
25c Yellow-green.	Yellow-green with olive tint.	Lilac-mauve. Shades.			
50c Blue	Blue.	Bistre-buff.			
				(?) Bistre-buff on yellow surfaced paper.	
1 Peso. Deep green.	Deep green.	Violet. Shades.			
5 P. Brown. (Lundy-"Ochre".	Brown (Brownish Carmine)	Pale yellow-green			
10 P Red. (Brownish-red)	Shouldn't this exist in red?	Carmine, black centre.			



## Literature in Review

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

**United States Internal Revenue Stamps, Hydrometers, Lock Seals** by J. Delano Bartlett and Walter W. Norton (*The Springfield List*), reprinted by J. L. McGuire, Box 297, Dennis, MA 02638, 8½x11, 44 + 16 pages, punched for three ring binder, \$100 + 1.50 postage.

This is an offset reproduction made from newly typewritten text rather than reproduced from the original which was printed on lined ledger paper. Additionally McGuire has added 14 page of illustrations showing at least all the classes of stamps and seals and most of the designs. This is a great improvement over the original which was unillustrated. The typing was done on a modern electric typewriter and is almost as good as typeset.

The listing is of course, not up to date. The listing of lock seals in particular is rather bare bones, but the list does have redeeming social value — it seems to be about the only list about for much of this material. It also provides a low cost and readily available source of background material for the researcher.

Kenneth Trettin

### Mexico

The January, 1877, issue doesn't seem to have been demonetized, my latest 1 cvo. Clear bluish grey has an October, 1877, date. Also I date the April issue by a pair from Tlalpam tied by the cancel dated April 3rd; a 1 cvo. light vermillion used with a 1 cvo. clear bluish grey. May and June cancels abound on the changed color 1877 issue. Much more work on dated cancels needs to be done on these throughout.

Why were these colors changed in April? Stevens mentions a robbery for the Ink Controls. But I think a robbery, if there was one, fits better the change of colors. The Ink Controls ran from 1876 through 1882. One answer for the Ink Controls could lie in an Octroi system. Until about 1895, gates called *Garitas* existed on the roads to Mexico City. These were stopping points where people were searched, and an internal duty called the *Alcabala* was levied. (Calderon).

The most logical answer, of course, for the color change is a simple Administrative Decision. I have presented a series of guesses, supported as well as I can by stamps I have seen. My guesses are open to support, modification, or challenge from anyone. What I greatly need is contact with Mexican historians, and introductions to various archives.

Many thanks to Dr. Wm. G. Krempfer and Mr. Jim Caldwell for their help with this article.

#### References

Fred. Geo. C. Lundy, *The History of the Revenue Stamps of Mexico*. 1891. C.H. Mekeel, St. Louis.

Richard B. Stevens, *The Revenue Stamps of Mexico*. 1968. Elmhurst Phil. So., Elmhurst, Ill.

Fanny Calderon de la Barca, *Life in Mexico*. 1842. Edited with notes by Howard T. Fisher & Marion Hall Fisher, Doubleday & Co. 1966. Pg. 677, note No. 1 to Chap. 5, and elsewhere. (A marvelous book.) □

**The Private Post 1983** (*An Annual Publication of the Cinderella Stamp Club for the British Private Post Study Group of the Club*), edited by Peter Thornton and L. N. Williams, 5½ x 8½, 40 pp. card covers. Available from the Cinderella Stamp Club, G. M. Dorman, 35 Smith Street, London SW3 4EP England for £3.00 post free by surface mail. (Make checks [cheques] payable to "Cinderella Stamp Club.")

This is the sixth annual handbook produced by the group (1977 is out of print but 1978, 1979, 1980-81 and 1982 are still available through Mr. Dorman). The purpose of this study group is to research all types of private postal service in the U.K. and Ireland — both those still in operation and those now defunct.

The booklet contains 9 articles covering such subjects as railway parcel stamps, strike posts, tramway stamps, London circular delivery companies, omnibus parcel stamps and book reviews. Additionally there is a bibliography for 1981 of British Private Posts articles that appeared in a philatelic press.

As has been the case in the past, the material in this booklet are presented in a most scholarly manner — I need say virtually all of the book is meat. As a result this booklet again deserves the attention of the philatelist.

Kenneth Trettin

**A Catalogue of the Revenue Stamps of the U.K., Isle of Man, Channel Islands and Eire (2nd Edition) Volume 1** by Roger Booth 68 + xxiv pp, 8¼ x 11¼ inches, card cover, available from the author (5 Park Crescent, Brighton, Sussex BN2 3HA U.K.) US \$15 (surface mail) or \$18 airmail.

This is the long awaited second edition of the 1976 edition of almost the same name (it should be noted that "adhesive" has been dropped from the title). As you might guess, this volume includes the embossed stamps as well all incorporated into one consolidated listing.

This new edition is more than just a catalog. There are pages of extensive background and a detailed explanation for each class of stamp. The catalog is priced in Sterling and reflects the higher European market.

This volume contains an introductory section with tables and a master index and stamp listings for the specified duty stamps for use in England, Wales and Great Britain. Volume 2 is to be expected in March and volumes 3 and 5 by the end of the year. Volume 4 will be a much larger section and still has much work remaining before it is ready for publication.

These volumes will undoubtedly bring the U.K. into the fold of those few other nations that have their revenue stamps extensively catalogued — well slowly our revenue material is gaining catalog status.

Kenneth Trettin

**Scott Specialized Catalogue of United States Stamps 1983**, published by Scott Publishing Co, New York City. NY 6 x 9 in, 822 + pp. available from most stamp dealers, list \$18.

This is the primary reference for the collector of U.S. revenues. Many of the changes in this issue are not so dramatic, but they are there and are contributing to a much improved listing.

Among the new listings are a Pennsylvania Supervisor's seal (RM556), a complete revision of RN-A10, listing of the RN-Bs with state stamps listed as sub-varieties, and the addi-

(Literature-continued on page 30)

## RN-B13

Shown here, courtesy of John S. Bobo, ARA, is a most attractive B-13 cut square. It has a distinctive feature — the name of the user is in the same color of ink as the RN imprint. Naturally, it is assumed that the imprint and Company logo were pulled simultaneously by American Phototype Co. After all, American Phototype was the firm that devised the B type (among many others) and is the only reported user of B13.

But, we still face a question — is the cut square from a check, draft or receipt? We show it in full size; about 3 1/8" tall x 1 3/4", it could be the left end of a business-size check. It is much less likely to have been on a draft. The other possibility is that it was on a receipt form, either horizontal or vertical format.

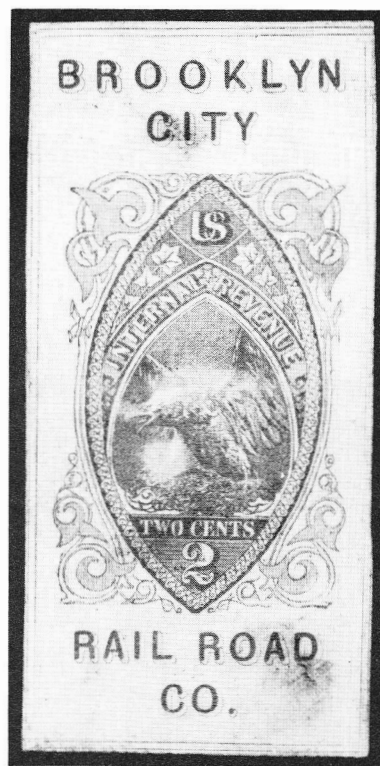
Well, what is really needed is to have someone come up with an entire instrument used (or printed for) by the Brooklyn City RR Co. Has any reader got one? Please look.

## Voucher Checks

There is proof that this series of articles has readers. William J. Johnson of Pontiac, MI, has written about voucher-checks used by the New York Central Railroad in the period 1865-9. His photocopy showed a cancellation in '65 and his letter mentioned the others. Many thanks to him for letting us know this. Seems that voucher-checks were used by railroads and only railroads. Who can show a different type of user? Again, please look.

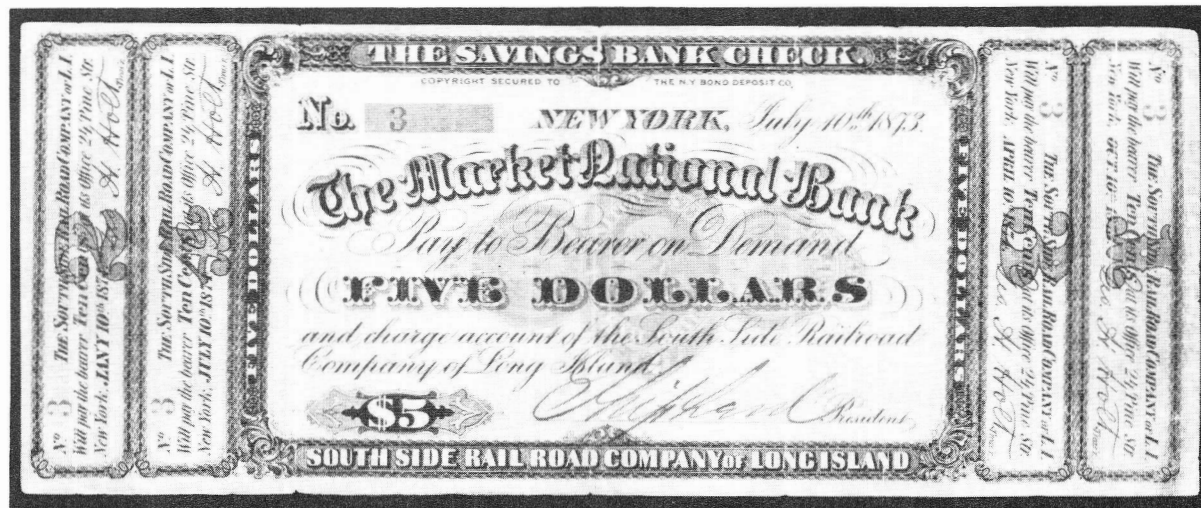
## Yet Another RN Newcomer

Collectors of RN material and, as Ernest Wilkens has observed, collectors of Tax-Paid stamps, will long remember the year 1982. Finds in both fields have been publicized — early dates, previously unknown varieties, quantities unsuspected and so on — in profusion, to put it mildly. And now another one not seen before! As far as I can tell from my reference material, this hasn't been described in print, either.



The Savings Bank Check with RN D1 imprint (shown here) is/is not really a check. In modern usage, it could be called scrip, maybe; an interest-bearing certificate; negotiable bearer bond or some similar title but not a check or draft.

But it is called a check and thus raises the possibility that it was termed a check in order to get away with the 2 cents tax rate as compared with the 5 cents certificate rate. According to the fine print on the reverse, the issue was of \$100,000. in checks of 5, 10, 20, 50 and 100 dollar values. This means that more





## ARA 1983 CONVENTION

*Ed. note: The following appeared in, and is reprinted from, the Dec., 1982, edition of the VIRGINIA PHILATELIC FORUM, newsletter of The Virginia Philatelic Federation. We certainly wish to thank the gentlemen responsible for the advance notice to its member clubs. While we do not have, as yet, a prospectus to publish for the Nov. expo, if you need any advance information for planning purposes please write directly to the VPF President, Mr. Wm. A. Mottram, 3558 Shore Drive, Unit 1001, Virginia Beach, VA 23455.*

### Stamping Around Virginia

by Rappahannock James

The REVENOOERS are a comin'! Don't hid your still! It's not the Infernal Revenooers, but the members of the American Revenue Association (ARA). ARA will be one of the two national societies at VAPEX '83.

Most of you at one time or another have seen the U.S. revenue listings in the back of the Scott catalog, and some of you may even collect them. The Scott listing only scratches the surface of fiscal philately. Nearly every country in the world has used and/or still uses revenue stamps.

The Scott catalog does not even list all the U.S. revenues, for none of the taxpays are included. An example of a taxpaid

we are all familiar with but is not Scott listed is the stamp once found on every package of cigarettes. Why, when they were done away with, cigarette companies came up with pieces of paper the same size, because they held the packages together and customers considered these rectangles integral parts of the package! Other taxpays include Beer stamps, narcotic stamps, oleomargarine, potato tax — the list is too long for this article. All of these were produced for revenue purposes, and most were printed by the same printer as postage stamps — the Bureau of Engraving and Printing.

In addition to federal revenues there are state revenues. Documentaries are used in New York and other states with stock exchanges, and even nearly minute stamps appear on cigarette packs. Foreign revenues offer just as many, if not more, areas of revenue collecting, depending on the country selected.

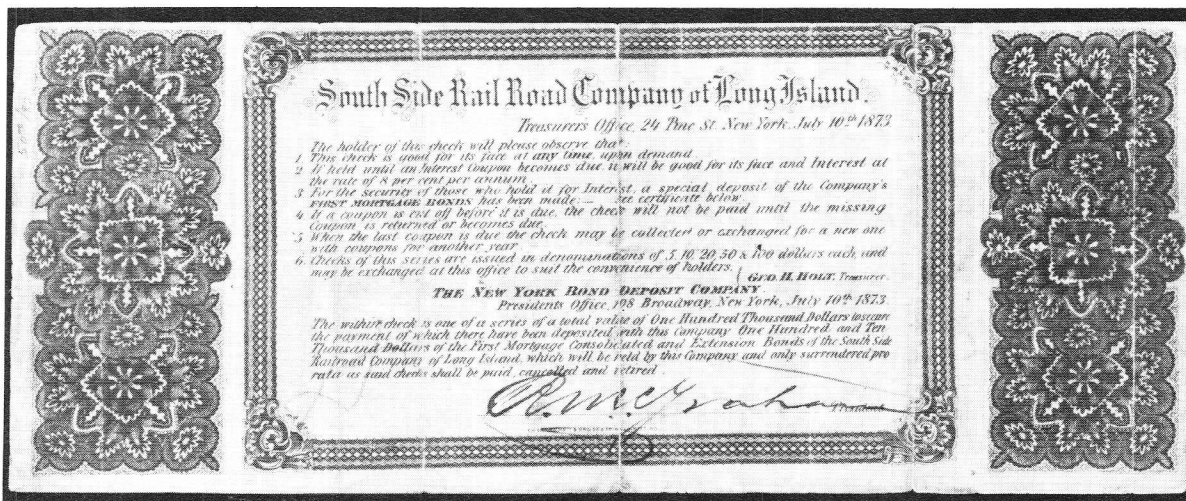
What has the ARA to do with all of this? It is the international society of collectors of fiscal philately. It offers many benefits to members — award-winning journal, sales circuit, probably the largest library on revenues in existence, conducts auctions several times a year, and provides a world-wide literature service on revenue philately for members. If you are a revenue collector, or thinking about becoming one, then don't limit yourself to the very few listed in Scott's U.S. catalog. For a No. 10 SASE, find out about the entire world of fiscal philately. Send it to: Gerald Abrams, 3840 Lealma Ave., Claremont, CA 91711. You too can be a REVENOOER! □

### RN Update

than a couple of thousand of these were printed. Saving 3 cents per item equals \$30/1000 and, in 1873 terms, would come to enough money, perhaps, to pay the printer's bill.

This year this item will be 110 years old. It is believ-

ed that assembling a full set of the five values would be a very difficult task. Personally speaking, it'd be a real pleasure to acquire a single example. At least, I've got the negative. □



## JUDGING REVENUES

by Elliot Chabot, ARA

Introduction by G. M. Abrams, Pres. ARA:

*We on the Board have been tossing back and forth some ideas on how to accomplish a break-through, particularly in the area of accredited APS judges, to get through to them that fiscals, and related literature, deserve the same attention when on exhibit as any philatelic material. Certainly we are aware that some of the exhibits presented have taken prizes, up to and including Grand Awards at sporadic shows, but in direct contact with the judges at several expos we learned that (a) most of the accredited judges have little knowledge of the material, and hence ignore it, and that (b) the APS judge accreditation committee has no intention of renovating its rules for this philatelic byway unless there is a major push from the ARA. We were offered a placebo by the current man-in-charge that "time will take care of it". Frankly, the methods and rules need changing, and we don't want to wait for time to heal the wound.*

*Opinions on how to best approach this subject were submitted by members of the Board, to me, and it is my feeling that the text which follows from Mr. Chabot serves to sum up all of the inputs and then some. These comments apply equally to FIP judging, in general, wherever it may occur. Please read the following carefully. There will be a short quiz immediately after.*

I received the *APS Manual of Philatelic Judging* upon request, and, after going over it, I believe that we should present to the APS a set of rules for fiscal exhibits because (1) the rules for the classifications that the APS currently sanctions (traditional philately, postal history, topicals/thematics, and philatelic literature) have conflicts between them, particularly on the appropriateness of collateral material, and (2) it would be useful to judges if certain of the rules that are supposed to apply to all philatelic exhibits, but which are particularly important to fiscally-related exhibits, were highlighted in a section of the Manual specifically aimed at us.

This is a rough sketch of the things I would like to see in a section of the Manual on fiscal judging. Everything that I'm about to set forth is either taken directly from the current Manual or is a method of implementing what the Manual says should take place but doesn't give significant guidance on how it should be done. The order of things here is basically the same order in which these appear in the Manual now. As I said, this is a rough sketch; lots of polishing etc. will be needed before a final product is ready for submittal. It is, however, a start.

1. Exhibits of non-mainstream material are not to be down-graded as a result of their not being mainstream (see pages 5 and 11-12 of the Manual). Page 5, in fact, cites Christmas seals as being appropriate for a philatelic exhibit and that is to be judged according to all of the regular criteria.

2. Where an exhibit is beyond the expertise of a judge, he is OBLIGATED (see page 5) to consult with a disinterested expert. Page 34 (giving the special rules for postal history exhibits) goes so far as to suggest that there be a special jury to advise the regular judges. This seems like our opportunity to start educating the APS judges on the scene. It appears to be an avenue for overcoming the lack of knowledge of fiscally

related material of most of the judges — if we make it usable. We can do that by providing show committees with lists of qualified "experts" who will be attending their particular show. Of course, to get this information will require a good deal of work and coordination. You have indicated on several occasions that exhibiting (and giving the revenue exhibitors a fair shake in the judging department) is vital for the continued growth of fiscal philately. That would seem to indicate that the effort might be worth it. Some sort of mechanics for doing this would have to be worked out.

3. The condition of the material exhibited should be the best available, keeping in mind that even the best available fiscal material may be in fairly banged well up shape. (See pages 7 and 20)

4. Non-standard size pages can be used in an exhibit when it is necessary in order to display oversized material (such as large revenue stamped paper and the US Special Tax Stamps . . . GMA). (See page 16)

5. Collateral. As mentioned above, the rules on collateral material vary greatly from area to area. Page 22 bans all "non-philatelic items" (I realize that the use of the term begs the question) which it defines as including picture post cards, souvenirs and newspaper clippings. It does make the concession that non-detailed sketched maps are acceptable in postal history exhibits to show "postal routes, locations of towns, international boundaries, etc." On page 27, "maps of mail routes, postal decrees, fee and time schedules and the like . . . if pertinent to the subject of the exhibit, are considered primary postal history material." Reproductions, however, are given a lesser standing than the originals. On page 29, advertising cards and covers are deemed not appropriate for a postal history exhibit. On page 41, "photographs, newspaper clippings, letters, press releases, etc." are not acceptable for a topical/thematic exhibit. Picture postcards can be used if they went through the mail. It seems to me that after starting with the general rule of no collateral, each group has carved out its special (sometimes conflicting) group of exceptions. In carving out the current exceptions, little if any thought has been given to the special needs of revenue stamp exhibitors. Let me give two examples and I'm sure that others will come to mind. (1) It is not possible to exhibit a Taiwanese small light bulb stamp "on cover" since the stamps were attached to the light bulbs themselves. The only way to show the usage is by photograph (or by setting up an exhibit of light bulbs . . . GMA). But photographs are prohibited under the current rules. (2) An exhibitor showing the history of the Match & Medicine companies would normally want to show, in addition to the stamps, the trade cards given out during the same period and facsimile labels issued after repeal of the Revenue Act. Under the current rules, the first, and probably the second, would be prohibited.

6. Do not merely repeat information found in the standard catalogs (Scott, Gibbons, Minkus, Michel, et al . . . see pages 23 and 43-44).

7. Though "unique", "rare" or "scarce" should not be used, it is permissible to say "There are only two covers recorded." Page 23. (Thus "unique" in our hobby would be served by "There is only one copy known" which recalls an



old joke concerning an item seen offered at auction, and described thusly: Lot XXX . . . description . . . followed by the word "unique". And below it . . . Lot YYY, identical lot . . . GMA).

8. How depth of philatelic research is to be recognized is an area where the special rules differ. As noted on page 28, in traditional philately, outstanding research is to be recognized only by the award of "felicitations of the jury" along with the award that the exhibit won independent of research. In postal history, however, the judges are encouraged to consider the level of research in awarding the initial prize and to upgrade an exhibit which demonstrates superior research. Interestingly, as an aside, the Manual indicates on page 28 that research leading to the unveiling of heretofore unknown information is the highest level of research and on page 34 indicates that new information should be published in philatelic literature before it is exhibited. (And, regretfully, I am unaware of how to make the judges READ THAT LITERATURE whether or not it resides in the APRL, which most fiscal publications of which we know DO . . . GMA)

9. Rarity should not be confused with price. (Pages 32 and 42)

10. It is appropriate to indicate UNOBTRUSIVELY those subjects where the exhibitor has contributed new research. On page 33, the Manual suggests marking such information with an asterisk and explaining the symbol on the title page. (And how many asterisks are permitted . . . \*, \*\*, \*\*\*, \*\*\*\*, . . . ? GMA)

11. When properly identified as essays, proofs, or specimens, it is appropriate to use meters showing a "0.00" denomination. Likewise, when properly identified, it is appropriate to display "0.00" denomination revenue meters that were issued to show that an item was tax free. This is completely contrary to what the Manual says (and this is the only time that I've recommended that we ignore what's in the Manual.) On page 40 (in section on topicals/thematics), the Manual prohibits the use of meters showing "0.00" or low denominations. I think that meter collectors (I have some revenue meters from the Canal Zone reading "0.00" . . . GMA), even the postal meter collectors, would be outraged if they saw that. In any event, it appears to me to be an out-and-out bad rule and should be reversed at the very least as it applies to properly identified fiscal meters.

12. One area that is not specifically mentioned (except perhaps impliedly with collateral) is the question of the display of booklet pane covers. Dick Larkin, the Chairman of the Booklet Panes Committee of the Bureau Issues Association (and I might add a fellow who has taken panes (sorry about that) to include fiscal material in his columns) has requested that we specifically state in our rules that revenue booklet pane covers are appropriate material to include in a philatelic exhibit. It seems like an eminently reasonable suggestion to me as well as a good opportunity for us to work cooperatively with another philatelic organization.

13. In the postal history column in the October, 1982, **American Philatelist**, there was a good discussion on the matter of the appropriateness of putting literature references in exhibits. There apparently is much discussion on this matter going on presently among the powers that be in the postal history field. This seems like an area that we too should look at in formulating our rules, particularly since judges often seem to be unknowledgeable about the ins and outs of fiscal philately — this may be a way of pointing them to some of the wealth of literature in the field. (And to the APRL . . . GMA).

I have previously recommended that volunteers be solicited from the general membership to serve on a committee to review the question of exhibition standards for revenues, and you agreed that it was a reasonable idea. I think that the question of exhibition standards is one that goes beyond the internal functioning of the Association, and that it is therefore most appropriate for a committee to be formed from the membership. At least give them an opportunity. I would, of course, be more than happy to help in any way I can. (End letter)

*Concluding Statements and Quiz . . . GMA again.*

*As can be seen, if we are to get a fair share, it's up to us. Mr. Chabot has offered to help. I urge the formation of such a committee from amongst the ARA membership with, preferably, an APS accredited judge to serve as the Chair. The committee will be ad hoc in nature through the formulation of the rules and their acceptance by the APS, and then become a permanent one, to accommodate paragraph 2 above. And to the quiz: WILL YOU VOLUNTEER TO SERVE? Letters to the Editor, please.* □

## VAPEX — ARA Convention

### a multi-faceted treat

The relaxed and friendly atmosphere of Virginia Beach is the perfect setting for VAPEX '83, to be held on Friday, November 11 through Sunday, November 13.

Not only will the show have a series of treats for philatelists, non-collector spouses and children will also find it a delightful weekend. Virginia Beach itself has many historic sites from colonial times. It is also within easy driving distance of such places as Colonial Williamsburg (and the world famous Pottery Factory), Jamestown, and the Norfolk Naval Base, among other attractions.

VAPEX '83 will be the twelfth major exhibition of the Virginia Philatelic Federation (VPF), now over 20 clubs strong. Drawing on the talents of its members, VAPEX has been accredited as a national American Philatelic Society show and will boast approximately 200 frames of competitive exhibits. There is **no** admission fee.

That, however, is only the beginning. The American Revenue Association and the Society of Philatelic Americans — two major national collector groups will have annual con-

ventions at VAPEX '83.

Also meeting with us this year will be the Mid-Atlantic Region of the British North American Philatelic Society, the Virginia Postal History Society, the Tidewater International Topics Society and the Tidewater Chapter of the Society of Israel Philatelists. This will mean that many prominent philatelists will attend, educational philatelic programs will be available to all who are interested and much fine philatelic material will be on display.

For those inclined to shop, a 25 dealer bourse will operate all three days, as will a U.S. Postal Service booth.

VAPEX '83 will have expanded versions of its successful youth program, its philatelic literature display and a floor auction conducted by Old Dominion Stamp Sales, Inc.

Mark your calendar NOW for this outstanding event. We of the VPF hope to see you at the Cavalier Hotel, 42nd Street and Oceanfront Avenue, from November 11 and 13, 1983!

The VAPEX '83 prospectus will be published in TAR. □

## Major Double Transfer on R71c

I am pleased to illustrate a very fine example of a double transfer on a one dollar first issue Life Insurance stamp. This is the Scott R71c. The paper is rather soft and quite thick; the color is a orange red; there is a manuscript cancel date of September 2, 1867. All are indications of late usage. The stamp is unusually well centered and is a good impression. The selvage indicates it is from the top row of the plate.

Scott does not list a double transfer for this stamp, nor are there any references to this variety in the index to TAR or in the book *Revenue Unit Columns from the American Philatelist*. In his column "Positions" for April, 1981, in TAR, Richard Sheaff did not indicate seeing this variety on the proof sheet in the Smithsonian. (He did make note that the "double frame line at right" listed in Scott is actually a layout line and is seen in position 46 on the Smithsonian proof sheet.

Quite possibly this double transfer resulted from a re-entering of the subjects by Carpenter in an effort to repair worn plates. This was commonly done and resulted in many varieties.

The double transfer on this specimen is bold and no glass is needed, even for old and tired eyes. It takes in all the area above the label "U.S. INTER. REVENUE" but the boldest part is shown above the top border. The shift is almost 3 mm upward. The outline of the word "DOLLAR" is readily discernable and the two shields are plainly seen.

To me this is a fantastic and probably the strongest example of a double transfer in my plate variety collection. Does anyone else out there in



Revenueland have such an item? If so, possibly we can get it listed in Scott as a double transfer. □

## Insurance and Revenue Stamps

In the November-December issue of TAR it was called to the members attention (President's Page, page 206) that all insurance companies may not consider revenue and cinderella stamps to be covered by their policies. It was pointed out that one company interpreted their policy as excluding revenues since is stated coverage was for "postage stamps" etc.

Apparently a number of APS policy holders have contacted them about coverage for revenue material. Horace W. Harrison, APS Stamp Insurance Plan Manager, has responded that, "Although philatelic property has always been considered to include revenue material by the American Philatelic Society Program, and we have paid many losses which included it, the following definition has recently been added to the coverage: 6. DEFINITIONS. (d) Philatelic property includes (but is not limited to) stampless covers, postal stationery, revenue stamps, postal history material, reprints, essays, proofs, literature, albums, pages, mountings and other materials relating to the hobby of philately.

Mr. Harrison's statement should made those of you with APS coverage rest easier. It has also been learned that coverage for revenue/cinderella material is available in the United Kingdom. It has been reported in the British media

## Forbin Forgot to Father Fiscal Filately

by G. M. Abrams, ARA

From an authoritative source who knew Mr. Forbin personally, I have a letter which indicates the following most difficult-to-believe fiscal fact yet forwarded:

While Mr. Forbin prepared all of his catalogs and subsequent updates, while he dealt in the material and published, while he traded and bartered, he NEVER, repeat, NEVER collected them. He held a dealer's stock and never had a personal collection.

This may come as a blow, as it did to me. Many of you have over the years looked upon him in a similar manner as we do George Washington. But, nevertheless, it is true.

The readers are invited to document, with evidence, anything which will refute this statement and make all of these forehead furrows fade away forever. If you can, please write directly to the Editor. □

that all risk coverage is available through J. B. Horne, 7 Elm Drive, Bradley, Stafford, England ST18 9DS. Those interested should write directly as we have no further knowledge of this policy. □



# Mt. Clements Telegraph Office Handstamp

by Robert S. Freeman, ARA

On May 28, 1982, The Philatelic Foundation issued a no opinion certificate (No. 109,039) for a 2¢ Pan-American stamp handstamped IR. The stamp was submitted by Sotheby's and described on the application as "Provisional Revenue usage Mt. Clements Telegraph office, I.R., handstamp."

The item does not appear to be in the index to TAR nor listed in some of the common references. Does anyone have any information about this item? Is it genuine or a fake. Possibly someone knows a little history about it. The results of any replies will be reported in TAR. Contact me at 7809 North 37 Ave, Phoenix, AZ 85021.

Photo courtesy of  
The Philatelic Foundation



## State Revenue Catalogs

Four specialized catalogs of the revenue stamps of five different states are available from the State Revenue Society. The four catalogs are: 1 — Washington State/City Revenue Catalog, 27 pages (\$4 to non SRS members, \$2.25 to members). 2 — Kansas State Revenue Catalog, 18 pages. (\$4/\$2.25). 3 — Nebraska Revenue Stamps, 19 pages (\$3/\$1.75). 4 — Revenue Stamps of New Hampshire and Vermont, 11 pages (\$2/\$1).

Orders should be sent to State Revenue Society President Terence Hines, Psychology Department, Pace University, Pleasantville, NY 10570. First class postage is 50¢ extra on items 1, 2, and 3. Checks should be payable to the State Revenue Society.

## CINDERELLA STAMP CLUB PUBLICATIONS

### HANDBOOKS

No. 4: **United Kingdom Savings Stamps, Labels and Coupons** by Lionel D. Jones (1979). 125 pp. A comprehensive illustrated work detailing the history of the savings movement and listing the labels, coupons and stamps nationally issued. The work results from over eleven year's research. An Appendix provides a guide to relative scarcity and includes prices.  
Price: **£4.95** (post, add 30p.)

No. 5: **Collecting Seals and Labels** by Charles D. Rabinovitz (1982). 60 pp. An introduction to an immense subject on a world-wide scale. Lavishly illustrated with every pictured seal and label placed in a value code.  
Price: **£4.00** (post, add 50p)

### JOURNALS

*The Cinderella Philatelist*. Quarterly. Volume 1 was published in 1961; publication has been continuous and is continuing. Each issue contains at least one free gift of a Cinderella item.

Price: free to members of the Cinderella Stamp Club.

*The Private Post* 1978, 40 pp. Price: **£1.00** post free by surface mail.

*The Private Post* 1979, 40 pp. Price: **£2.00** post free by surface mail.

*The Private Post* 1980-1983, 40 pp. Price: **£3.00** post free by surface mail.

*The Private Post* 1982, 40 pp. Price: **£3.00** post free by surface mail.

*The Private Post* 1983, 40 pp. Price: **£3.00** post free by surface mail.

These are annual publications, finely printed and illustrated, published for the Club's British Private Post Study Group and covering all private posts of the British Isles, including William Kockwra's post, Peter Williamson's post, Circular Delivery Companies, Oxford and Cambridge College stamps, Court Bureau, parcel delivery companies, omnibus parcel stamp, carrier stamps, railway and tramway letter and parcels stamps, airway letter stamps, private telegraph, off-shore island issues, and the 1962, 1964 and 1971 postal disputes.

### REPRINT

*Bulletin of the Fiscal Philatelic Society*, Vols. 1 and 2. 340 pp., hardback. 217x140 mm. Invaluable, authoritative reference. Source material for world-wide fiscals.

Price: **£9.95** plus 50p. towards postage by surface mail.

**Cumulative Index** to the *Bulletin of the Fiscal Philatelic Society*. Vols. 1 and 2, by Brian Birch. A key to the contents of both volumes. 16 pp.

Price: **50p.** (U.S.\$1.00).

All inquiries and orders for the above publications should be addressed to:

**G. M. Dorman, 35 Smith Street, LONDON SW3 4 EP, England**

(Please make checks payable to "Cinderella Stamp Club")

# Current Usage Revenues — Bahrain

by Dr. Steven Carol, ARA



One denomination of the stamps currently in use in Bahrain is pictured here. There may be and probably are

## Literature in Review

(continued from page 23)

tion of 7 Miyako provisional revenue stamps to the Ryukyu section.

As always, price comparisons are a major part of a catalog review such as this. Looking back at some favorites in last year's review of the 81 catalog we will see what they did this year. The \$1.60 Foreign Exchange has gone from \$450 (a) and \$65 (c) to \$500 and \$70; the \$50 USIR goes from \$125 and \$75 to \$150 and \$85; and the \$200 USIR from \$850 and \$475 to \$950 and \$550. R103 advanced \$2 to \$20; the 1¢ Third issue (R134) went up \$3 to \$18 (that's a 20% increase). Many of the high priced inverted centers in the second and third issues held ground. The two boating stamps priced mint last year at \$85 and \$110 now list at \$65 and \$85 (non-revenue collectors getting out?). Ducks remain high flyers but the gains seem to be a little more modest.

The M&Ms have gone through yet another round of price increases. Still they seem to be below the going rates. The catalogue currently states that the prices apply to "specimens to reasonably attractive condition, which many have a minor defect." In the future look for this to change to some sort of statement that describes the normal M&M as damaged in some respect and that this is the stamp that is priced in the catalogue. This is one way to bring the listings into line with market prices and yet not attract undue attention from the non-revenue collecting investor who is out to make a quick buck from anyone he can. Yet as a M&M collector myself, I feel that this approach would be a justified one. One seldom encounters M&M stamps that are perfect (if ever) and normally does not find them in "reasonably attractive condition." The majority of the specimens one encounters are a little doggy — and it is the normal specimen that should be priced.

In general our catalogue is being improved — thanks in large part (or rather totally) to the ARA members listed in the front of the catalogue along with co-operative editorial staff (which also includes some ARA members.) As always, this catalogue is important if you collect U.S.

Kenneth Trettin □

other values. Additional data has been requested and will be published in TAR when received.

The date of issue is unknown. The stamps are perforated 14½ on paper bearing a faint arms watermark. The design is 24 x 41 mm with the imprint "ORIENTAL PRESS BAHRAIN" at the bottom. Inscriptions are in English and Arabic, and are in black. The value, the arms, the border and the background behind the arms are the first color listed, the balance of the stamp is in the second color. So far I have seen the following:

100 Fils	Red and Turquoise
500 Fils	Red and Gray blue
1 Dinar	Red and Green

□

## The Catalogs Are Coming

by Don Duston, ARA Sales Manager

World revenue collectors have for years had to make-do with the 1915 Forbin as almost the sole source of revenue listings. Now it seems we are within only a few years of reaching completion in more or less to date catalogs. Here are some that will be offered in the near future.

First, it came as a complete surprise that a catalog of Italian revenues was published in 1976 by Paolo De Magistris, son of Leone De Magistris. I was only aware of the 1947 issue and the 1961 supplement put out by Leone. Domenico Facci was kind enough to send me the publisher's address, and as a result, the newer catalog will be available to our members. Since the 1976 edition does not include the Colonies, a photocopy of the Colonies section of the original catalog and the Supplement will be offered separately.

For the British Areas, Roger Booth has completed Volume I of a five part set of the revenues of the U.K. and Eire. Volume II is due out in a few months. In addition Barefoot Ltd. is preparing a 2nd edition of the British Colonies catalog, and will soon be out with the Romania revenue catalog.

Martin Erler is still hard at work and will soon complete Germany Part VIII covering the Occupied Country issues. He is also planning a new German Railroad stamp catalog. Further out is a catalog of Brazil, being prepared by Paulo Barata of Portugal. His preliminary listing has been sent to get US members input, and includes the National issues including the extensive Consumos plus the State and possibly some of the Municipal issues.

Check the Sales Department catalog offering lists for the new ones, so you won't miss any. Review of the new catalogs will be left to others, but I will add a description of the ones now available or on order.

**A Catalogue of the Revenue Stamps of the U. K., Isle of Man, Channel Islands, and Eire 2nd Edition, Volume I, 1982, R. G. Booth, 68 pages plus 24 pages of introductory material, 8½" x 11¼", card covers. Price \$17.00 pp**

**Catalogo Generale Delle Marche da Bollo Italiani with Stati Antichi Italiani 1976, Paolo De Magistris, 339 pages, 5½ x 8", card covers. Price \$14.75 pp**

**Photocopies, Colonies Section 1947 Edition of Italian Revenue catalog, 66 pages, plus 1961 Supplement, 17 pages. Price \$8.50 pp.** □



## IIIa.

- 1) The little line rises just at the border.
- 2) The part lying on the border is very narrow. The triangle above the little line is not to be seen.
- 3) The little line rises from the main line much more within the border.

4) The two quadrangles do not lie on the border. Much more third-quadrangle is seen than in Ib or II.

5) As Ic.

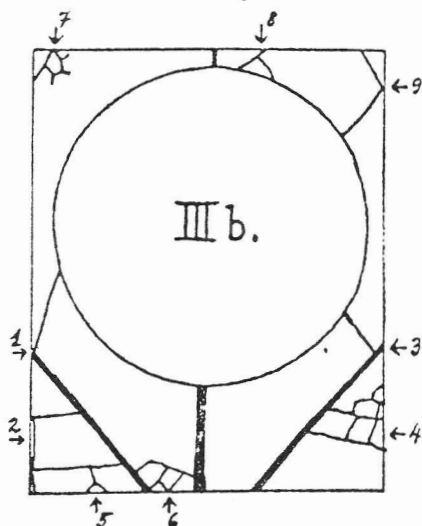
6) As Ic.

7) As Ic.

8) As Ic.

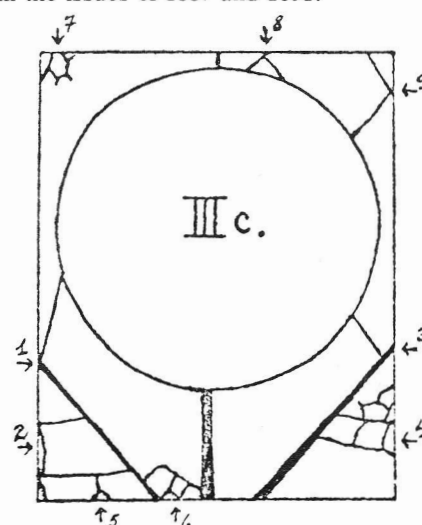
9) The two lines meet much further from the border.

Found in the issue of 1868 only.



IIIb.

- 1) As IIIa.
  - 2) As IIIa.
  - 3) As IIIa.
  - 4) As IIIa.
  - 5) As Ia.
  - 6) As Ia.
  - 7) As Ia.
  - 8) As Ia.
  - 9) The two lines meet just slightly within the border.
- Found in the issues of 1887 and 1891.



IIIc.

This type is the same as IIIb except:

7) As Ic. On the Type IIIb the upper part of the background is higher on the left side than on the right side. The plate was now corrected.

Found in the issues of 1887 and 1891.

## IIId.

The correction of Type IIIb mentioned in IIIc above was not always carried out exactly right, creating another type. However, this is not uniform and cannot be catalogued.

## Catalogue of the known types

## ISSUE OF 1868

	x)yellow	y)bluish	z)white (thin)
<b>Only Type I.</b>			
1. 1/2kr	1.00	2.50	1.50
2. 1kr	.20	.40	.20
<b>Type Ia.</b>			
3. 2kr	.30	1.00	.30
4. 3kr	.20	1.00	.50
5. 4kr	.20	1.00	.50
6. 5kr	.10	.80	.20
7. 7kr	.15	1.00	.80
8. 10kr	.20	.50	.40
9. 12kr	.20		.50
10. 15kr	.15	.50	.15
11. 25kr	.10	.30	.30
12. 36kr	.15	.30	.20
13. 50kr	.10	.30	.10
14. 60kr	.60	1.00	1.50
15. 75kr	.60		2.00
16. 90kr	1.00	1.50	1.50
<b>Type II.</b>			
3. 2kr	.30	.50	.30
4. 3kr	.20		.20
5. 4kr	.20	1.00	.20
6. 5kr	.10	.80	
7. 7kr	.15		.15
8. 10kr	.20	1.00	.20
9. 12kr	.20	1.00	.20
10. 15kr	.20		.50
11. 25kr	.20		
12. 36kr	.15	1.00	.15
13. 50kr	.10		.50
14. 60kr	.40		1.50
15. 75kr	.60		1.50
16. 90kr	.75		

Above for watermark lying; standing 25x.

<b>Type Ib.</b>			
17. 1ft	.20	.40	.20
18. 2ft	.40	.40	.40
19. 2.50ft	.40	1.00	.40
20. 3ft	.50	.60	.50
21. 4ft	1.50		1.50
22. 5ft			2.00
23. 6ft	4.00	8.00	6.00
24. 7ft	5.00	15.00	6.00
25. 10ft	5.00		
27. 15ft		15.00	20.00
28. 20ft		10.00	5.00
<b>Type Ia.</b>			
17. 1ft	.20	.20	.20
18. 2ft	1.00		1.00
19. 2.50ft	1.00	2.00	1.00

20.	3ft	1.00	
21.	4ft	2.00	
22.	5ft	.50	
23.	6ft	4.00	
24.	7ft	4.00	
27.	15ft		50.00
<b>Type Ic.</b>			
21.	4ft	3.00	
22.	5ft	.75	
23.	6ft	8.00	
24.	7ft	15.00	15.00
25.	10ft	5.00	4.00
26.	12ft		200.00
27.	15ft	30.00	
<b>Type Ie.</b>			
17.	1ft	2.00	.50
18.	2ft	2.00	
19.	2.50ft	2.00	2.00
20.	3ft		2.00
21.	4ft		3.00
28.	20ft	15.00	
<b>Type II.</b>			
20.	3ft	2.00	
25.	10ft	1.00	
26.	12ft	25.00	40.00
27.	15ft	6.00	15.00
28.	20ft	2.00	4.00
<b>Type IIIa.</b>			
21.	4ft	3.00	
22.	5ft	2.00	1.00
23.	6ft	8.00	
24.	7ft	15.00	
25.	10ft	4.00	3.00
26.	12ft		200.00
28.	20ft	25.00	60.00
<b>Type IIIb.</b>			
17.	1ft		3.00
19.	2.50ft		3.00
21.	4ft		3.00

The first part of the ft-values are mostly Type Ia., later all Ib. The 10-20ft stamps are common with Type II. All the other types are variations and it is possible that other values are to be found. Because worn plates were restored from dies of different types in the 1868 issue, these variations occur, and it is the same with all of the later issues!

Pairs are known: 1 ft 172, Ib and Ic, 10.00 and 1 ft 172, Ib and IIIb, 30.00.

### ISSUE OF 1869

#### Only Type I.

57.	1kr	.60
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#### Types Ia and Ib.

		Ia.	Ib.
58.	2kr		2.00
59.	3kr		1.00
60.	4kr		1.00
61.	5kr	1.50	.75
62.	10kr		1.00
63.	25kr		.75
64.	50kr	1.00	.60

#### Only Type Ia.

65.	2ft	1.00
66.	2.50ft	1.00
67.	3ft	1.50
68.	5ft	1.50

### ISSUE OF 1870 y)YELLOW-GREEN

		Type I	Type II
84y.	1kr (26x33mm)	.50	
85y.	1kr (21x28mm)	.50	.40
(For Number 85, the types are those of the advertising tax stamps.)			
<b>Types Ib and II.</b>			
		Type Ib	Type II
86y.	2kr	1.00	.40
87y.	3kr	.50	.25
88y.	4kr	5.00	.40
89y.	5kr	.80	.20
90y.	7kr	.50	.20
91y.	10kr	5.00	.20
92y.	12kr	5.00	.40
93y.	15kr	2.50	.20
95y.	25kr		.20
96y.	36kr	1.00	.50
97y.	50kr	1.00	.15

#### Only Type Ia.

101y.	1ft	.20
102y.	2ft	.40
103y.	2.50ft	.50
104y.	3ft	.50
105y.	4ft	1.50
106y.	5ft	.40

### ISSUE OF 1870 z)BLUISH-GREEN

#### Types I and II.

		Type I	Type II
84z.	1 kr (26x33mm)	1.00	.10

#### Types Ib and II.

		Type Ib	Type II
86z.	2kr	.15	.50
87z.	3kr	.15	.30
88z.	4kr	.20	5.00
89z.	5kr	.10	.20
90z.	7kr.	.10	.40
91z.	10kr	.10	.50
92z.	12kr	.20	.40
93z.	15kr	.10	.20
94z.	20kr	.15	
95z.	25kr	.10	
96z.	36kr	.20	.40
97z.	50kr	.10	2.00
98z.	60kr	.50	
99z.	75kr	2.00	
100z.	90kr	1.50	

A pair of 10kr is known in Ib and II. Catalogue value 10.00.

		Type Ia	Type II
101z.	1ft	.10	1.00
102z.	2ft	.30	2.00
103z.	2.50ft	.20	3.00
104z.	3ft	.30	
105z.	4ft	2.00	
106z.	5ft	.20	
107z.	6ft	50.00	
108z.	7ft	250.00	
109z.	10ft	1.00	
110z.	15ft	50.00	
111z.	20ft	3.00	

**ISSUE OF 1873/I**

119.	1kr
120-129.	2-50kr
130.	1ft

Only Type II  
Only Type Ib are the same  
Only Type Ia as shown in  
the basic  
catalogue.

**Only Type Ia.**

174.	1ft	.15
175.	2ft	6.00
176.	2.50ft	.40
177.	3ft	2.00
178.	4ft	6.00
179.	5ft	.75
180.	20ft	5.00

**ISSUE OF 1873/II**

		Type I	Type II
131.	1kr	5.00	.10
		Type Ib	Type II
132.	2kr	.30	
133.	3kr	.15	.50
134.	4kr	.30	.40
135.	5kr	.10	2.00
136.	7kr	.10	.40
137.	10kr	.10	
138.	12kr	.50	
139.	15kr	.10	.40
140.	20kr	.10	
141.	25kr	.10	
142.	36kr		2.50
143.	50kr	.10	.20
144.	60kr	.30	2.00
145.	75kr		4.00
146.	90kr		4.00

The first printings were in Type Ib, the later ones II.

		Type Ia.	Type II
147.	1ft	.10	1.00
148.	2ft	.25	
149.	2.50ft	.25	.40
150.	3ft	.40	1.50
151.	4ft	1.50	
152.	5ft	.25	
153.	10ft	1.50	2.00
154.	15ft	100.00	
155.	20ft	3.00	

The first printings were in Type Ia, later in II. A pair of 1ft is known in Types Ia and II. Catalogue price 10.00.

**Only Type Ib.**

156.	3kr	1.50
157.	5kr	.80
158.	50kr	100.00

**Only Type Ia.**

159.	1ft	20.00
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**ISSUE OF 1876****Only Type II.**

160.	½kr	1,000.00
161.	1kr	.20

**Types Ib and II.**

		Type Ib	Type II
162.	2kr		.40
163.	5kr	.75	.15
164.	7kr	1.50	.30
165.	10kr		.30
166.	12kr	5.00	1.00
167.	15kr	2.50	.15
168.	25kr		.30
169.	36kr		4.00
170.	50kr	1.00	.10
171.	60kr	10.00	1.00
172.	75kr		4.00
173.	90kr		5.00

A pair of 5kr is known in types Ib and II. Catalogue at 7.50.

**ISSUE OF 1880****Only Type II**

		A)13x13	B)11½x11½	C)13x11½	D)11½x13
181.	½kr	6.00	20.00	10.00	
182.	1kr	.20	1.00	.60	6.00

**Types II and III.**

		Type II A)13 x13	Type III A)13 B)11½ x13 x11½	C)13 x11½	D)11½ x13
183.	2kr	1.00	.50 1.00	.50	10.00
184.	3kr	.80	.20 .80	.60	
185.	4kr	1.50	.25 1.50	.50	10.00
186.	5kr	.50	.20 .80	1.00	6.00
187.	7kr	1.00	.15 2.00	2.00	
188.	10kr	.80	.15 .80	.60	4.00
189.	12kr		.40 .80	.60	10.00
190.	15kr	.40	.10 .20	.20	10.00
191.	20kr	10.00	.15 .30	.25	10.00
192.	25kr	.40	.15 .30	.50	10.00
193.	36kr	1.50	.50 1.00	1.00	10.00
194.	50kr	.30	.10 .15	.10	3.00
195.	60kr	1.50	.60 2.00	2.00	6.00
196.	75kr	2.50	1.00 3.00	3.00	6.00
197.	90kr	2.50	1.00 3.00	.3.00	4.00

A pair of 15kr is known in Types II and III with a catalogue value of 10.00. The first part of the issue in Type II perforated 11½x13 is very rare.

**Type Ia.**

		A)13x13	B)11½x11½	C)13x11½	D)11½x13
198.	1ft	.10	.20	6.00	.015
199.	2ft	.20	2.00		1.00
200.	2- .50ft	.25	.50		.40
201.	3ft	.40	5.00	6.00	2.50
202.	4ft	.80	5.00		5.00
203.	5ft	.30	.50		
204.	6ft	5.00			
205.	7ft	8.00			
206.	10ft	1.00			5.00
207.	12ft	20.00			
208.	15ft	15.00			
209.	20ft	3.00			

**Type II.**

198.	1ft	.50	.15	10.00	1.50
199.	2ft	5.00	5.00		

The perforation 13x11½ is rare.

**Type III only.**

210.	10kr	1.00	3.00		3.00
211.	12kr	50.00			
212.	15kr	1.50	5.00		3.00
213.	50kr	800.00			

**ISSUE OF 1881****Type II.**

		A)13x13	B)11½x11½	C)13x11½	D)11½x13
214.	½kr	25.00	10.00	50.00	
215.	1kr	1.00	.50	1.00	10.00



## Type III.

216.	2kr	3.00	1.00	5.00	20.00
217.	3kr		5.00		
218.	4kr	5.00	2.00		
219.	5kr	2.00	1.00	1.00	10.00
220.	7kr	2.00	.60	3.00	10.00
221.	10kr	.50	2.00	.40	20.00
223.	15kr	.20	.10	.20	20.00
224.	20kr		.40		
225.	25kr	5.00	.30		
226.	36kr		1.00		
227.	50kr	.60	.10	1.50	
228.	60kr		5.00	5.00	

## Type III.

	A)13x13	B)11½x11½	C)13x11½	D)11½x13
215.	1kr	.50	.10	20.00

## Type IV.

216.	2kr	4.00	.15	10.00	
217.	3kr	4.00	.10	1.00	20.00
218.	4kr	3.00	.15	10.00	
219.	5kr	.40	.10	1.00	10.00
220.	7kr	.60	.10	.40	
221.	10kr	.50	.10	.60	
222.	12kr	.30	.15	1.00	20.00
223.	15kr	.10	.10	.20	
224.	20kr	.20	.10	.30	20.00
225.	25kr	.15	.10	1.00	
226.	36kr	1.00	.20	2.00	
227.	50kr	.10	.10	.10	5.00
228.	60kr	1.00	.60	3.00	
229.	75kr	50.00	.50	4.00	
230.	90kr	1.00	.60	2.00	

A pair of 15 kr is known in Types III and IV with catalogue value of 20.00. 7 kr is known 11½x11½x13x11½, and 10kr is known 11½x11½x11½x13, both of which are valued at 20.00.

## Type Ia.

231.	1ft	.20	.10	5.00	.10
232.	2ft	5.00	1.50	10.00	5.00
233.	2- .50ft	5.00	.40		.80
234.	3ft	5.00	2.50	5.00	5.00
235.	4ft		5.00		
236.	5ft	5.00	1.00		3.00
237.	6ft		10.00		5.00
239.	10ft	4.00	12.50		3.00
241.	15ft	10.00	20.00	25.00	25.00
242.	20ft	7.50	20.00		15.00

## Type II.

231.	1ft	.15	.10		.50
232.	2ft	1.50	.20	10.00	.80
233.	2.50ft	1.00	.10		2.50
234.	3ft	1.50	.25		3.00
235.	4ft	5.00	.50		5.00
236.	5ft	.75	.15		1.00
237.	6ft	5.00	2.50		5.00
238.	7ft	10.00	4.00		10.00
239.	10ft	5.00	.60		5.00
240.	12ft		30.00		
241.	15ft	10.00	4.00		10.00
242.	20ft	10.00	1.00		15.00

## Type II.

243.	1ft		50.00		
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## ISSUE OF 1887

## Only Type III.

		Plate I	Plate II	
		A)11½	A)11½	B)12
245.	1kr	.10	1.00	.10

## Only Type IV.

246.	2kr	.15	2.00	.30
247.	3kr	.10		
248.	4kr	.15		
249.	5kr	.10	.10	.10
250.	7kr	.10	.20	.10
251.	10kr	.10	3.00	.10
252.	12kr	.15	20.00	
253.	15kr	.10		.10
254.	20kr	.10		
255.	25kr	.10		
256.	36kr	.20		
257.	50kr	.10	.10	.10
258.	60kr	.60	.10	.10
259.	75kr	.50		
260.	90kr	.60		

## Perforation 11½x11½

		Type II	Type IIIb	Type IIIc
261.	1ft	.10	.30	
262.	2ft	.20	5.00	
263.	2.50ft	.10	1.50	
264.	3ft	.25	3.00	
265.	4ft	.50	10.00	
266.	5ft	.15	1.50	
267.	6ft	2.50	10.00	
268.	7ft	?	?	?
269.	10ft	.60	10.00	
270.	12ft	30.00	50.00	
271.	15ft	4.00	30.00	20.00
272.	20ft	1.00	20.00	20.00

## Perforation 12x12

		Type II	Type IIIb	Type IIIc
261.	1ft	.10	.80	.10
<b>Type IIIc.</b>				
A272.	1ft	Perforation 12x12	0.80	
Pairs are known with Types II and IIIb:				
	1ft		10.00	
	2.50ft		15.00	
	4ft		50.00	
	5ft		10.00	
	20ft		50.00	

These are the only ones found to date.

## ISSUE OF 1891

## Only Type III.

Only 1 type int.		Plate I	Plate II	
		A)11½	A)11½	B)12
273.	½ kr	10.00		
274.	1kr		.40	.15

## Only Type IV.

275.	2kr	5.00	.40	.10
276.	3kr	.10		
277.	4kr	.15		
278.	5kr		.30	.10
279.	7kr		.30	.10
280.	10kr		.25	.10
281.	12kr	.25	25.00	.15
282.	15kr		.15	.10
283.	20kr	2.50	.15	.10
284.	25kr	2.50	.30	.10





001



008



034



EX 081



021



097



050



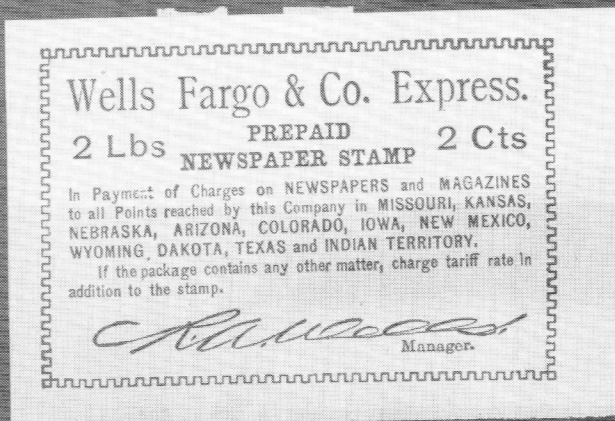
051



052



084



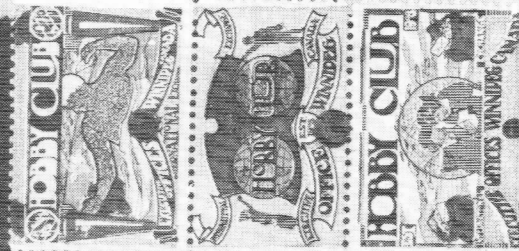
079



074



EX 077



137



136



114



035	Fermented Fruit Juice 32 oz orange-red CV 20.00	065	Oleomargarine unlisted 19 mm sq 5¢ per LB; die cut 10¢ per LB, Cigarette tax #C4 & one unlisted stp, 4stps open	094	R201**NH B/4 impressive showpiece 30.00
036	Tax Exempt Potatoes 2LB, 5LB, 10LB, 50LB** & Mixed Flour FD6B CV 9.75	066	Wine & Liquor stps Erickson signature. 15, 5/8¢, 50¢ black unused on card as issued. Also 50¢ red ovptd. SPECIMEN & PC, and 31½¢ SPECIMEN ovpt & PC 4 stamps open	095	R223* NG, faults 60.00
037	Tax exempt Potatoes Bklt panes of 12**NH 2LB & 50LB with Bklt covers fresh open	067	Liquor seals-certification #LS1*, LS3* & LS4* (Ph) CV 3.75	096	R229-238, 239-40, War Tax compl. including coils F-VF 50.40
038	Oleomargarine #FE60, 61, 63, 64, 69, 70 CV 5.65	068	Wine & Liquor WL 6, 9, 10, 11-14, 17, 18, 20, 21, 22, 25-28, 30-34, 42, 45, 52 24 diff stps * on card open	097	R234a X precancel in red. Nice 40.00
Beer Tax Stamps. Priester #'s & CV. unless noted.		069	Beer #B3 (Ph) CV 5.00	098	R241-260 compl. F-VF 19.85
039	Beer #1, HS, small nicks, CTS (Ph) MB 20.00	070	Beer #B11, 11a PI. B11a has holes, B11b, 14, 15, 18, 25b, c, d all PI. 9 stps CV 8.20	099	R242 precancel flags, 1 flag inverted, faults 55.00
040	Beer #1, MS, minor faults, CTS(Ph) CV\$20 MB 15.00	071	Beer #25g? CV R	100	R274-285 compl. F 29.90
041	Beer #22c, four marg., crs., tr., fine appearance for this RARE stamp (Ph) MB 45.00	072	Beer #B29 PI, staple holes (PH) CV RRR	101	R305a Bklt Pane with red Ottawa Excise Roller canc. Full Gum LH (Ph) EST 30.00
042	Beer #33, 40D, 42D & E small faults VG CV 8.00	073	Beer #B42a PI (Ph) CV R	102	R305 - 225 copies 22.50
043	Beer #40B(2), 40D, E, & F some faults, VG CV 8.25	074	Beer #B44 PI (Ph) CV 5.00	103	R332 - 20 copies 25.00
044	Beer #87a, 94, 98 (87a faulty) CV 8.50	075	Beer #45a, 48, 49, 50, 51, 66a, 67a, 69, 70, 72b, 73, 73b, 83b, 80, 85 & 2 unlisted. 17 diff. stps. B49 faults. all PI except 51+85 open	104	R370, SE at R 25.00
The following beer, and etc. are Springer #'s & CV unless noted.		076	Beer #B45a, 84a, 71. B71-R open	105	FU28-38, no 32-33, ovptd. CANCELLED Full Gum NH 30.00
045	Fermented Malt Liquor #190B, 194B, 202B, 204B, 204A, 202A, 207, 209, 211, 218 CV 22.65	076a	Beer Control-BG1-B/4, BG2 used taped to card, BG2 pair, BG2a B/4 perfin canc, BG3, 5a CV 7.50	106	2 pages from WW II Savings Books with WS6-WS14, 2 of each stp. All are on War Savings Books. 2 stps with faults, all others F EST 35.00
046	3 Beers Series of 1909 ½BBL, ½BBL, 1914 ½BBL open	There will be more Minnesota Taxpays in Auction 25 Part II		107	WW II War Savings Book with one WS9 on 1st page. Nice display item EST 25.00
047	TA 9/353-25 diff. cigarettes, some faults CV 14.83	US CINDERELLAS		108	WW II Ration Book 4 in French & English with 5 types of coupons, many of each EST 30.00
048	TA7B, faults, usual repairs. Design intact VF appearance MB 20.00	077	United States Express Co. Springer #9CF1, clipped perfs, American Merchants Union Express Co. Type IV 5¢ Springer 9th ed. p 55, faults inc. cr, thins, pinhole, heavy purple canc. (Ph) CV 5.50	109	2 dozen Detroit Savings Bank checks most with War Tax or excise tax stps. About 100 stamps EST 15.00
049	TAC5, 6, 15, TCC 49 & 2 Snuff 6 diff. stps. CV 13.95	078	Wells, Fargo & Co's Express Type II 1¢ black on pink paper. Springer 9th ed. p 56, HH, small stain CV 7.50	110	Alberta R17-25, nice lot 30.00
050	TAC1a (Ph) CV 7.50	079	Same 2¢ black on pale green, minor faults HH (Ph) CV 8.50	111	British Columbia R5-7 pairs EST 50.++
051	TAC6b & TAC11 (Ph) CV 9.00	080	American Telephone & Telegraph Bklt Pane of 20, 1924, NG, unlisted. Imprinted "EXPIRES JAN. 31st 1925" on backs of each stp. open	112	Br. Col. R14-19 4th iss. 32.45
052	TAC19 & TAC20 (Ph) CV 13.40	081	Hussey's Post TIME POSTED stps Type II & III (note p.138 "Byways of Philately") 7 diff. NG, NH, (Ph) MB 10.00	113	Br. Col. R50-54 Hospital tax. 3¢ has stain 23.20
053	TGB32b, 40b, 27(2), 36 & TGC36, 49 CV 6.5+	CANADA REVENUES-prices are according to Van Dam Retail.		114	Newfoundland R21 (Ph) 30.00
054	TC164c pair. nick in one stp, crs., small faults, nice open	082	PN1-22 compl. VF**NH 55.60	115	Newfoundland R30-B/4 20.00
055	TC164c strip of 3 with plate# & inscription on left marg of all stps. perf sep. small faults. A nice piece open	083	R4, 5, 7, 8-B/4**HH, short perfs. some minor seperation, minor faults, R7 has vert. cr thru 2 stps, O/W F - nice showpieces (Ph) 52.00	116	Halifax Law Library-R21-25 20.00
056	164c pair, faults open	084	R15-VG except blunt corner TR (Ph) 50.00	117	Quebec R1-14 compl. F; 40¢ & 90¢ have pulled perfs 30.60
057	TC154A unused sheet of 10. perf sep., tape stains, pieces missing from 3 stps, tr in 1 stp and other faults, still an impressive showpiece CV 25.++	085	R21, 24, 26-B/4**HH. Fine looking but has minor back problems not affecting front 50.00	118	Quebec R24 with extra ½ row of vert. perfs at L EST 25.00
058	1880 Issue #79, 1 oz, D.H. McAlpin & Co. "Lucky Fine Cut", mtd on card EST 30.00	086	R33 - faults, thins, minor toning 45.00	119	Quebec R24 with most of "British American Bank NO" imprint at B, thin & nibbed perf EST 10.00
059	1898 Prov. Iss. #16, 1 oz, D.H. McAlpin & Co., "Virgin Leaf" EST 30.00	087	R37-54 F-VF 47.25	120	Quebec R32, green grey, **HH, paper adhere to back EST 25.00
The following 3 lots are USIR Special Tax Stamps Remainders, with punch cancels, all coupons & stub. Springer.		088	R57 perfs in at B, pulled perf, unpunched 50.00	121	Quebec R36 with strong offset print on back (Ph) EST 20.00
060	Dealer in Leaf Tobacco-1873, 74, 75, 76, 79, 80, 81, 82 CV 17.75	089	R59-60, punch cancels, perfs just in TR 59, R60 beautifully ctrd., but some minor faults on both 42.50	122	Manitoba R48 35.00
061	Manufacturer of Stills 1874, 75, 76, 79 CV 24.25	090	R71 punch canc. removed about 5 perfs at B. Nice 40.00	123	Manitoba R82-87 16.10
062	Manufacturer of Stills 1880, 81, 83, 84 CV 48.50	091	R72 ** NH VF 25.00	124	Manitoba R103-107 14.00
There will be much, much more US taxpays in Auction 25 Part II. Tobacco, Snuff, Porto Rico ovpts., Special Tax Stamps, Cigars, etc.		092	R98 clipped perfs at R 40.00	125	Manitoba R108-111 & R111A 24.50
US STATE TAXPAIDS		093	R187-192, 193-202, 203-213 25.85	126	Manitoba R98-102 10.75
The following 14 lots are Minnesota Taxpays. Hubbards 1960 Cat. #'s & CV's unless noted.		BRITISH SOUTH AFRICA		127	Manitoba Wildlife Conservation stp unlisted **B/4 30.00
063	Oleomargarine tax stp. 12 LBS/ 1.20 used. black ink, orange paper perf. 13.(Ph) open	Catalogue-Barefoot and Hall; values in English Pounds		128	Yukon R2, 2 copies, 1 perfin canc, 1HS 25.00
064	Oleomargarine. Unlisted 24 LBS/ 2.40 black on blue used open	137 Canada 1908 Hobby Club of Winnipeg strip of 3 diff seals **NH (Ph) MB 5.00		129	Yukon R7-12 all perfin or PC 31.50



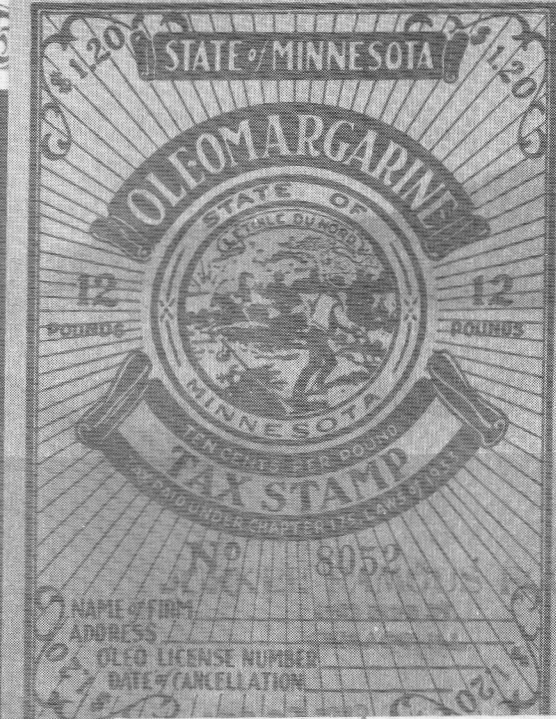
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028



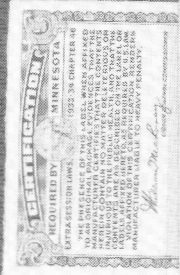
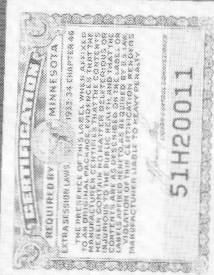
041



063



067



069



072



073



7  
036

No. *SP. 1000* *Chicago* *January 24<sup>th</sup> 1872*

**CAS B. AUSTON & CO.**

SONIC BUILDING CORNER RANDOLPH

*Mr. Jas. Reid*  
*141 N. Wabash*  
*St. Louis, Mo.*  
*\$ 10.00 P.O.*



*rolls*

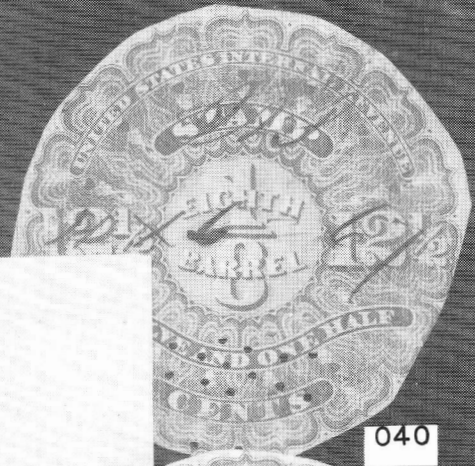
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015

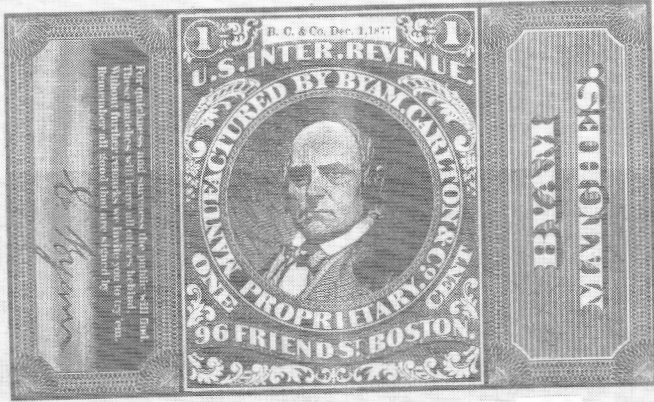
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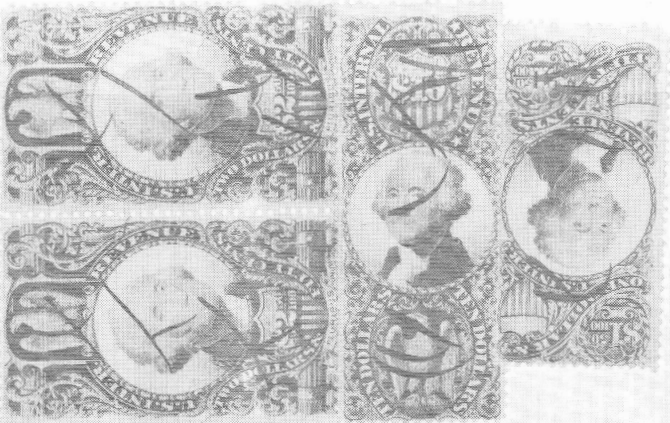


EX 020

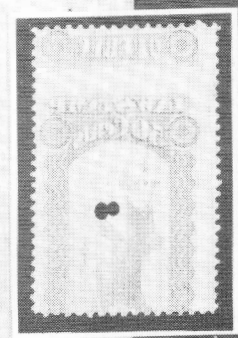


039

Dated *Feb. 15<sup>th</sup> 1872*  
*August 26, 1872. C.B. Blyden*



005



121



- 87(3),90,99,110/125,147/158;  
1t duplication; (36) stps.  
faults=10.70 CV 26.25
- 140 Cape of Good Hope: Type 2-  
"Government of CGH"; #71 &  
75 (flts),88/98 (5),116/135 (5),  
151; faults = 19.20 CV 36.15
- 141 Cape of Good Hope: 162-170,73  
(2),74,76,78(3)-82,83(2),84-  
86; faults = 7.00 CV 16.20
- 142 Cape of Good Hope: cigarette  
duty 1,1a(faults),3 CV 17.00
- 143 Cape of Good Hope: Patent &  
Proprietary #3,5,6,9; 3/-  
KE VII embossed license stps  
(2); Transvaal #33,40;  
Zululand 1; Griqualand 57(2),  
62; faults = 2.55 CV 6.15
- 144 Natal: #73,77(tr),84 1t cr,  
2d "customs duty" ovpt. CV 13.00
- 145 Orange River Colony: #98-100,  
103,106-110,112; South Africa  
#1,2(2),3-5; faults=6.15 CV 13.90

- 146 Transvaal: #46-52(13),108/  
120(5) faults=3.15 CV 5.40
- 147 Transvaal: #33-41,33(flts),  
41 PC,36(4) CV 10.55
- OTHER BRITISH TAX STAMPS
- Barefoot & Hall - values in English  
Pounds
- 148 Brit. Guiana, Ceylon, Hongkong,  
St. Kitts/Nevis & Trinidad  
23 diff. CV 8.5+
- 149 New South Wales - Stamp Duty  
#17-30(less 27 & 29). #30(2)  
#28 flts. plus #16+31 8 stps.  
Total 21 stps CV 50.++
- 150 N.S.W. Stamp Duty #32-49  
35 stps, includes color+perf  
varieties, some minor flts,  
plus #53-73, some duplication,  
shades and varieties plus 3  
fiscally used postage CV 38.++
- End of Auction 25 Part I. Auction 25  
Part II will be in the April issue  
and will contain US taxpays, Minnesota  
taxpays, world taxpays and cinderellas.

PRICES REALIZED  
AUCTION 24 PART II

Lot#	Price	Lot#	Price	Lot#	Price
301	\$32.00	360	\$12.10	429	\$11.00
304	35.20	361	20.00	432	12.00
305	21.00	362	10.50	434	30.00
306	12.00	363	17.00	439	18.00
307	32.50	364	16.50	441	16.00
308	16.00	365	30.00	442	19.25
309	15.00	366	21.00	443	18.00
312	31.00	367	10.00	454	120.00
314	10.00	369	13.20	456	16.50
315	44.00	370	14.30	458	30.00
316	26.00	373	10.00	459	30.00
317	11.00	375	11.00	460	17.60
319	31.50	376	25.00	461	17.60
320	10.00	380	19.80	462	29.70
321	13.00	382	15.00	463	21.00
322	26.00	383	34.10	464	21.00
323	25.00	384	34.10	466	22.00
324	35.75	386	33.00	467	10.00
325	11.00	388	44.00	468	11.00
326	19.80	389	44.00	469	27.00
328	50.00	390	60.00	470	16.50
329	10.00	391	22.00	471	10.00
330	34.10	392	22.00	472	16.50
331	12.00	396	35.00	473	15.00
334	17.60	397	38.50	475	15.50
335	21.00	398	28.00	476	22.00
336	11.00	399	29.70	477	27.50
337	11.00	400	29.70	478	22.00
338	16.00	401	100.00	479	20.50
339	22.00	402	12.10	480	22.00
342A	32.00	407A	33.00	481	17.60
343	15.40	410	30.80	482	17.60
346	69.30	411	93.50	483	14.30
347	30.00	412	18.15	485	10.00
349	16.00	413	39.60	487	20.00
350	20.00	414	15.00	489	22.00
351	16.00	416	10.00	492	16.50
352	17.00	418	24.20	493	22.00
353	17.00	419	33.00	494	10.00
354	41.80	420	32.20	495	24.00
356	11.00	421	38.50	496	30.00
357	15.00	423	10.00	497	38.50
358	12.50	424	22.50	498	27.50
359	13.00	425	24.20	499	25.00

## British Solomon Islands:

## A Follow-on

by P. Boyington

Please refer to the stamp shown on page 155 of the September, 1982 issue of TAR. Through the courtesy of Mr. Stanley C. Jersey of Carlsbad, CA, the following document has been received with additional information on the stamp, and if what is added by way of commentary in the margined note is true, there are two examples known of the stamp, one on this document . . . which makes it far more scarce than any inverted US airmail. (And this writer had the gall to offer the owner of other other copy shown in TAR a full \$20

for the stamp. No wonder he declined.)

The thought occurs that these would have been printed in sheets (they are adhesives) and that more than two stamps were fabricated. If only two are known . . . what happened to the rest of them . . . ? Suffice it to say we have been lucky to obtain this much information, since correspondence to the British government elicited a "we don't know" reply.

Note the date of usage as July, 1939. Which does not equal date of issue. Further information, if any, solicited, from any source. To the Editor, please. □

Completed Service two years.

Next of Kin Father - MALIBU.

Advance, \$ 111.

Form 4  
SOLOMONS LABO

## MEMORANDUM OF CONTRACT

MEMORANDUM of Contract of service made this 1st day of July, 1939 between LEVER'S PACIFIC PLANTATIONS PTY.

e employer) of the one part

of the other part.

bourer

nself generally useful thereon

This adhesive is an example of the general issue British embossed revenue stamp of the "Key & Dury Plate Type" overprinted "British Solomon Islands". It is used on this document to pay stamp duty, to cover the cost of a 1 shilling Revenue Fee on a labor contract. The stamp is cancelled with a large double oval handstamp inscribed "Post & Telecommunications", a mark used at Tulagi.

This is the only recorded used example of this revenue stamp and is one of two known.

## THIS WILL BE THE FINAL COLUMN UNDER THIS BYLINE

Due to ill health, this writer has resigned as President of the ARA as well as Membership Director. In the future, please direct all correspondence to new President Louis Alfano, and your cooperation with him as you have with me will be most appreciated. Applications may be obtained directly from Secretary Bruce Miller.

## THE SCOTT 1983 US SPECIALIZED REVIEWED

In its issue of 20 December, 1982, Linn's Editor (Michael Lawrence) had some good words and some useful criticisms while reviewing the subject catalog. He told of the upward trend of revenues "lustily, befitting their recent and long overdue growth in popularity." Amen. When questioned regarding the new listing of "Private Carriers" (such as the airletter labels issued by Western Airlines) the following remarks were made in response by Scott President Frank Trumbower: "It is Scott's policy to provide as much information as we can" and (if people feel the certain items should be listed) "they should get in touch with Scott." While I am not overly concerned with the emission of these locals, per se, I do have some questions, and what follows may be construed as an open letter to Scott (and Mr. Trumbower) . . . who may feel they have "been gotten in touch with" . . . in order to "provide as much information as we can."

## CANADIAN BUFFS TO MEET

As reported in the Dec. issue of the Newsletter of the Canadian Revenue Society, there will be a Mini-Convention (read Gab Fest . . . no exhibits) of the CRS to be held on the first Saturday in June (the 4th) forthcoming. Interested ARA members are invited to the CRS Editor, Wilmer C. Rockett, 2030 Overlook Ave., Willow Grove, PA, 19050, for further details. Return (US) postage appreciated.

## WE GET LETTERS: HELP?

From our Rep in New Zealand, Mr. Dennis Huggard (address in masthead) comes a plea for approvals on his pet subject (prize-winning display at Palmpex '82, May, in Palmerstown, North Island, NZ, which took a Silver) . . . the legitimate (early?) US local posts. Anyone who can help is invited to write first and determine what Dennis may need. Financial arrangements should be no problem.

## CONSISTENCY: A QUERY TO SCOTT

Just in hand the 1983 edition of the US Specialized (this writing in December). We note the appearance (was it last year?) of the revenues for the Ryukyus issued under US administration. An excellent approach. However, the following countries/entities are ALSO carried in the US Specialized, for which revenues were issued under US administration. They are not listed: The (Panama) Canal Zone; Cuba (we were there from 1 Jan, 1899 through 20 May, 1902); Danish West Indies (now US Virgin Islands, where we arrived in 1917); Guam (recent hunting stamps?); The Philippines (US from 1 May, 1898, through 4 July,

1946) less Japanese occupation; Puerto (or Porto) Rico (still US admin, and the listings, less the Rectified Spirits, stop in 1901). Not included entities, but for whom revenues were issued under US administration: Mexico (Vera Cruz material); W. Germany & W. Berlin; Korea; Japan; und so weiter. Which leads to the query: May we respectfully ask Scott when (or if) all of the material mentioned (or unmentioned) above, issued under US administration over the years, will be included in the US Specialized (and, as an aside, why the UN issues, from across the world, are included, since the UN is not under US administration)? If there is a response from Scott, it will be published.

## KUDOS

First off, I will mention some exhibits which took recent awards . . . place by non-ARAers who shall remain nameless. It **IS** the exhibit which is being kudoed.

. . . to the Silver-winning (no, it wasn't Mr. Needham) exhibit "Kurhessen/Hessen-Cassel (Germany) Revenues, 1853-1860", captured at CALPEX (San Francisco) in October. (John . . . do you know this fellow?)

. . . to the Bronze-winning exhibit yclept "Revenue Stamps from a Collection from the World that Ended Aug. 4, 1914" at WILSHOW (Silver Springs, MD) in October. **(ANYONE WHO MAY KNOW THESE PEOPLE . . . SIGN 'EM UP?)**

. . . to **The American Revenuer**, Editor Ken Trettin and all those who helped us to receive a Silver (top award for periodicals was a Vermeil) at MILANO '82, in November. (Wonder what they'll think of the Italian Municipal effort, if we enter it??)

. . . AND, with utter delight, another Silver by **TAR** (same KUDOS) at ESPAMER '82 (San Juan, P.R.) in October. The list groweth. Deservedly.

. . . to **Stamp Collector** newspaper, for the column ostensibly for precancel collectors (PRECANCEL RAMBLINGS) authored by James Kingman, edition of 6 December, 1982, which was a fine intro to precancels on the US PLayer Cards (RF).

. . . AND to **SC** once again for the column (ALPINE ALBUM) authored by Richard T. Hall, edition of 20 December, 1982, which provided a detailed intro to the Swiss Soldier stamps.

. . . TO **Linn's** and to **Jim Czyl**, for the new weekly column authored by Jim (first appearance in the edition of 20 December, 1982) called CINDERELLA SCENE.

NOTE: Copies of all of these articles reside in the Library (and will continue to do so). And now, back to the awards . . .

. . . to **Jim Simon**, whose exhibit of "The Pre-Adhesive Revenues of Austria" took a Gold, also at WILSHOW.

. . . to **Bill Waggoner**, whose display of "The Consular Service Fee Stamps" (US) was awarded a Gold at ATHPEX (Athens, Georgia) in November.

. . . to **Dr. Harold Don Allen** whose exhibit Adhesive

and Imprinted Stamps on Bank Cheques and Similar Documents with Particular Reference to the United States and Canada won the Royal Philatelic Society of Canada silver chapter award medal at the 25th Anniversary exhibition of the Truro Philatelic Society.

... to a non-ARAer who's exhibit Nepal: Revenues and Documents captured a gold (in January) at ORCOEXPO '83 in Anaheim, CA.

... to **Millicent Hansen**, for the prizes awarded to her exhibit The Patent Medicine Era in November at SUNPEX (Sunnyvale, CA) sponsored by the Sunnyvale Philatelic Society. These included: The Grand Award, a Gold and the APS Award for the best exhibit by an APS member. Her exhibit is now eligible for the APS World Series of Philately to be held at STaMPSHOW 1983 later this year. Would not 3 Attagirls be suitable as well?

... to **Ed Cutler** whose Private Die Match Stamps received the Reserve Grand at CINPEX 82 and whose Private Die Medicine Stamps received the Grand Award at the Rubber City Stamp Club 1982 show.

... to **Bill Hornadage** and the Australian magazine STAMP NEWS, for the June 1982 edition, which was a Cinderella Special, featuring a number of interesting and informative articles on the various aspects of the hobby.

... to **Goerge Wolters**, whose showing of The Embossed Revenues of Great Britain earned the Grand Award, an APS Medal and the Robert J. Trial Award (locally sponsored by the Quad-City Stamp Club for the best exhibit of foreign material) at their show in October in Iowa.

... (and again) to **Ken Trettin**, whose The Corner Drug showing received a First Award at the same show.

... to **Dennis Rosser** (UK Rep), whose exhibit of USIR Private Die Medicines captured the Post-1890 Competition at the October (JOINT) meeting of the ARA / Cinderella Stamp Club in London, held at the convention of The American Stamp Club of Great Britain. (with thanks to Dr. Conrad Graham for the JOINT arrangement).

... to **Ramiro Casanas** for the exhibit Cuba-Sellos Fiscales, which received a Bronze at ESPAMER '82.

Last October ANPEX '82 was held in Australia. Our kudos are extended to the following:

... to **B.E.R. Alexander** for the exhibit of New Zealand and Depenuencies Postal Fiscals which took a Silver and also for the exhibit of China Locals which captured another Silver.

... to **S. J. Bishop** for the exhibit of T. B. Seals which garnered a Certificate of Merit.

... to Revenue & Railstamp Publications, for the literature exhibit "The Railway Parcel Stamps of Mainland Australia" which was awarded a Silver Bronze.

... to **W. Hornadage** whose book "Local Posts of Australia" obtained a Silver Bronze.

... to **Brian Bleckwenn** for his (scheduled) speech at the Collector's Club in New York for the U.S. Philatelic Classics Society, covering USIR issues 1, 2 and 3.

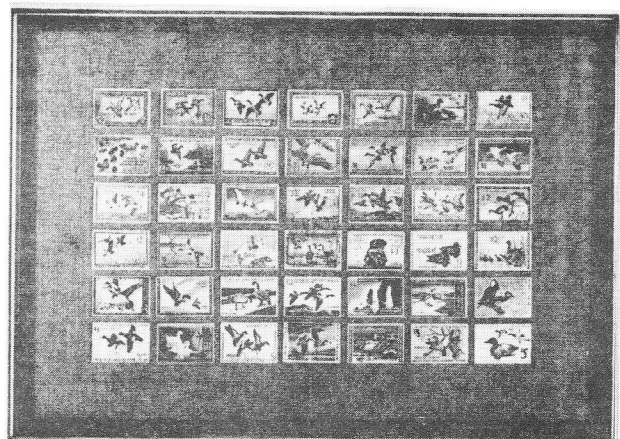
### COMMENTARY: I THOUGHT I'D SEEN IT ALL

but, again, I'm wrong. There is a company which has broken into the duck stamp (federal and state) trade in a big way; stamps, signed prints, und so weiter, previously mentioned in this column under the name THE DEPOT. Along with their beautifully colored brochures, a joy in themselves to behold (copies should be in the library) ... and I suspect the reason the material costs so much is the price they pay for these full color brochures ... came a recent flyer, in glorious color, which advertised two additional items which duck stamp buffs may wish to obtain as ancillary material to their collections. The first of these was a telephone ... a workable, usable telephone ... in the shape of a decoy, with removable hand-piece, of course, which was offered at about \$250 a copy ... and in full duck colors. The second item was a set of coffee (or whatever) cups, see-through, running under \$10 a cup (sorry, empty, no java) on each of which were mounted externally (and protected) at least 4 used RWs. Duck buffs pay heed. And these are not stamps either, thus not cinderellas.

### COMMENTARY ... AND THE BEAT GOES ON

We are not done with, and likely will not be, the issuance by promoters of non-official (non-governmental ... not national/state/county/local) "stamps" ... labels if you prefer ... aimed at the wallets of the sports enthusiasts. What now ... ? A California (not South Carolina) outfit has issued the "first of a series" for 1982, called MARSHLAND FUND CONSERVATIONS STAMPS, showing (in living color) ducks in flight. You guessed it ... \$5 face (the selling price), with plate blocks of 4 offered pro-rata as well as full sheets of 10. This was noted in the media ... the one I saw in a full-color advert. And I quote: "The Marshland Fund is a non-profit corporation dedicated to preserving wetlands in the US." Perhaps. I have written to them

(President's Page — continued on page 40)



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## 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.

WARREN ANDERSON 3905, PO Box 1475, Orem, UT 84057, by Eric Jackson, Collector / dealer — stocks, bonds, checks, documents of western US.  
DAVID M. BEACH 3893, PO Box 5484, Bossier City, LA 71111, by Don Reuter, Collector / dealer — stocks, bonds, checks.  
JOHN BRATTIN 3900, 820 N. Washington Ave, Lansing, MI 48906, by J. L. McGuire, US Scott-listed revs.  
ROBERT T. BURNEY CM3898, PO Box 43364, Birmingham, AL 35243, by Secretary. Telegraphs, Scott-listed revs, Alabama state revs.  
DR. JERROLD CASWAY 3906, 9252 Broken Timber Way, Columbia, MD 21045, by Elliot C. Chabot. GB and Commonwealth revs; fiscally cancelled stamps of Br Africa.  
JAMES M. COULSON 3894, 7094 Water Oak Cove, Memphis, TN 38115, by Tom Carson. All US BOB.  
YVON ETHIER 3895, 3321 Beaubien, Montreal, PQ H1X 2G5, Canada, by G. M. Abrams. Dealer, Timbres Expo-world.  
DEBERAH J. HELMAN 3890, PO Box 10-822, Anchorage, AK 99511, by G. M. Abrams. US revs.  
WINAND HESS 3904, PO Box 931, Del Mar, CA 92014, by G. M. Abrams. Selected US and foreign revs, incl Germany and Portugal, Kurhessen (Hessen Cassel) and Hessen in genl.  
JACK W. HOYER 3901, 17609 Newburgh St, Azusa, CA 91702, by G. M. Abrams. US rev stamped paper (RN).  
KARL T. LACKEMACHER CM3902, PO Box 188, Flemington, NJ 08822, by G. M. Abrams. US first 3 issues, spec in R81c-R85c.  
WARREN H. MOORE CM3899, 3342 Quesada St NW, Washington, DC 20015, by Linn's. Embossed rev paper, US and foreign revs; old foreign rev stamped paper.  
JANET RAGATZ 3896, Box 784, Astor Station, Boston, MA 02123, by Donald L. Duston. Collector / dealer, Janet van den Berg Associates — deals genl revs and cinderellas; collects Japan and China.  
MS CARLYN RING CM3891, Box 4458, Portsmouth, NH 03801, by George B. Grifenhagen. Private die medicine stamps naming brands of bitters or issued by bitters mfrs.  
PAUL D. SEAMON 3892, PO Box 538, Afton, OK 74331, by William T. McDoinald. US, GB and cols, Ireland.  
RAINER WEURLANDER 3897, PO Box 77, SF-00251 Helsinki.25, Einlaad, by G. M. Abrams. Collector and part-time dealer — Capriphil, Inc. — mainly fictitious countries.  
JOHN E. (GENE) WHEELER 3903, 990 Bunker Lane, Decatur, IL 62526, by G. M. Abrams. US revs and BOB.  
Highest membership number assigned on this report is 3906.

## NEW MEMBERS

Numbers 3839-3864

## APPLICATION FOR REINSTATEMENT

THOMAS J. YOUNG 3241, 33 Carolyn Dr, Hebron, CT 06248, by G. M. Abrams. US, Canada, GB and Commonwealth.

## RESIGNED

Danny L. Goldman 3468  
Byron A. Hopper 3524  
Robert E. Kresach 3690  
Charles W. McLellan 638  
Paul McMullen 3362  
Timothy W. McRee 3363  
Stanley J. Pyczynski 670

## DECEASED

Howard B. Beaumont HLM9  
R. G. Birkbeck 2673

## DROPPED (CURRENT ADDRESS UNKNOWN)

Michael K. Parker 3749

## CORRECTIONS TO 1982 MEMBERSHIP DIRECTORY

DONALD ANDERSON 81 — change city of residence to MINNEAPOLIS  
STEVEN BASSETT 3267 — change collecting interests to US revs, M&M, tobacco TP  
LOUIS A. FOURINIER 3101 — change spelling of last name to FOURNIER  
DR SAMUEL B. FRANK 487 — change collecting interests to Br EP used in GB, Ireland and Amer.  
DR J. KENNETH KIPINSKI 2387 — change spelling of last name to LIPINSKI  
ADD TO GUIDE TO DEALER MEMBERS: Sidney Youngerman — US S / L

## DROPPED FOR NON-PAYMENT OF DUES

Arthur F. Adams, Jr 3162  
Robin Allen 3052  
Roger E. Allen 2105  
Maxwell L. Allis 2715  
James A. Andresek 3684

Thomas C. Andrews 2040  
Thomas M. Ansbach 3516  
Donald E. Archenbronn 2176  
Bill Bard 3605  
Thomas J. Bartelt 1975

Dr David S. Baugher 3520  
Jack F. Beach 1008  
David T. Beals III 3137  
Ashokkumar S. Benani 3337  
Edward E. Benes 3645  
Edward R. Beantley 3574  
Henry D. Berkowitz 3687  
E. A. Blinko 2995  
Rodman Borgstede 2957  
Buck Boshwit 3530  
John E. Bowman 3122  
W. J. Bradshaw 1649  
Steven L. Braton 3500  
James W. Brodie 1280  
John Bullock 3732  
John C. Bush, Jr 3613  
Donald A. J. Byrum 1793  
Byron R. Cameron 611  
John M. Carey 2934  
Zach T. Carney 1506  
Dr R. Leonard Carroll, Jr. 1236  
Edward Carvalho 2525  
Edwin L. Chalfant 1849  
Steven Chin 2988  
Christie's Stamp Dept 3584  
Louis Cohen 2378  
Ronald Cohen 3233  
Jackson G. Cook 3588  
Bertha Coopersmith 3731  
James M. Cox 3278  
Dr Robert D. Cox III 1519  
Thomas A. Cox 609  
I.D. Crane 3177  
Y. Dayal 3729  
Sohan Lal Dhawan 1238  
Donald E. Dinesen 3651  
Harry N. Doyle, Jr 3398  
Scott M. Dwinelle 3421

Bernard Earley 3565  
Stanley P. Ehmke 2355  
Dr Gordon L. Elliott 2644  
Emery Ventures, Inc 2314  
Don Fallon 3528  
Ronald N. Feingold 3012  
Raul Fernandez-Violante 3186  
Ronald G. Fox 3422  
Eric Frei 3460  
Robert K. Garrity 3145  
Bunny B. Gart 3082  
T. Dwayne Gibson 3566  
A. Gordon 1591  
Daniel E. Grant 3547  
Dr Edward S. Greenwald 3402  
John M. Griffree 2395  
Michael J. Grobstein 1826  
C. R. Haggerty 765  
Roger P. Hamernik 1440  
Rick Hanigan 1508  
Raymond Hardcastle 2757  
James J. Harper 3714  
James P. Harris 1299  
Stephen J. Hasegawa 1249  
Donald Hayes 2831  
Charles Heggen 2397  
Robert A. Heib 3382  
Max Hein 1464

Paul A. Helman 1536  
Alfred D. Hoch 2112  
James H. Holtel 1669  
William Hornbeck 3677  
Bruce Houghton 2690  
Nola Huggins 2942  
Paul K. Hulburt 2540  
Robert T. Hurlbert 1906  
Larry N. Hutchins 3438  
Dr Irving Imber 3715  
Donald F. Ion 3525  
Paul D. Jackson 2633  
Manik Jain 3619  
Ramavtar B. Jain 3285  
Walter E. Jaskie 3439  
Steve Jelencios 3013  
Ted Kaplan 2445  
R. N. Kapoor 3699  
Donald Keating 3627  
William D. Kellermann 3681  
Robert F. King 3720  
Irving Kleid 3563  
Daven Kreifeldt 3559

Harry E. Kristiansen 3709  
David B. Krocak 3540  
Ralph D. Krubeck 3630  
Michael A. Kucharski 3742  
Edward E. Kuehn 2655  
Rungta S. Kumar 3338  
William J. Lawless III 2970  
James J. Lemmon 2136  
William M. Lenga, Jr 2758  
Aaron Leppin 3549  
Dr J. Kenneth Lipinski 2387  
Marsha L. Long 3257  
Robson Lowe 1229  
John C. Luecke 958  
James A. Luedke, Jr 3576  
Richard W. Leutke 1076  
Sten Luther 3325  
James D. Maggy 1423  
Charles F. Mandell 1653  
Sam Maner 3652  
Michael E. Martin 3591  
Ralph Mazzocchi 3506  
Arthur W. McIntyre 3649  
Hugh D. McPhail 1803  
John E. McWharf 1986  
Robert Mechanic 2330  
Herb Meisels 1632  
Ray Menaster 3664  
Marvin Mikeska, Jr 1598  
H. Harrison Mitchell 1254  
Abdul Matin Mollah 2236  
Glen J. Morton 2211  
Michael Nathan 3659  
Jean Neil 3592  
Barry Newton 2459  
Harland M. Palmer 3147  
Robert M. Paulen 3718  
Charles R. Pendel 3623  
Brian H. Peters 3068  
James F. Politowski 1407  
Richard Pollitt 2537  
James H. Poucher 2374  
Gerald J. Preston 3612  
Christopher Pretsch 3513  
George K. Pretsch 3514  
Stanley J. Prior, Jr 1282  
Kenneth D. Pryor 3650  
Richard Rabb 3187  
Edward Rattet 3432  
Mrs B. Revell 3489  
Michael E. Ritzman 3165  
K. G. Roberts 3624  
Edward C. Rochette 3611  
Steven Rosen 3347  
Ronald D. Rotstein 2055  
Thomas A. Russell 3310  
Charles L. Sanders 3655  
Brian C. Saxe 3083  
Merlin B. Schea 2737  
Walter E. Schmidt 3006  
Harvey W. Scolnick 3707  
Gretchen W. Shelley 2278  
Abraham Siegel 3515  
Milton L. Silberstein 80  
Prof K. D. Singh 2300  
Keith B. Sipe 3577  
George G. Smith 3702  
Jan M. Sobel 3551  
Daniel W. Soule 2394  
Roy D. Sparkman 3508  
Austin B. Speed 3452  
Edward F. Steifanik 3544  
Eugene J. Stein 3608  
Mickey Stewart 3526  
M. A. Stringfield 3314  
John J. Strumsky, Jr 3491  
Dr John J. Stuart 1480  
Frank Sunday 3152  
Dennis J. Swinehart 3636  
Lawrence D. Tausch 3721  
M. Ramakan Than 3620  
David Thompson 3736  
John E. Tidwell 1505  
Michael Tihomirov 2923  
Austin T. K. Ting 3294  
Richard J. Tipton 3224  
Gerald A. Tremblay 2106  
John G. Troster 1590  
Malcolm R. Turner 2848

## READER'S ADS

NOTICE: Next month is the last time the Reader's Ads will appear. An announcement of importance to all ARA members will be made at that time regarding a replacement.

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

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

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

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

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

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## The President's Page

asking for proof of their non-profit status. Should they reply . . . you will be advised. For the buffs who MUST have these, write Marshland Funds, Inc., 21 West Alisal St., Suite 101 (a pseudo PO Box?) Salinas, CA 93901. Your option . . . for whatever the advice/CAVEAT is worth . . .

And that's not all. Through the courtesy of member Gus Wolf (address in Directory) came the following, for your viewing pleasure . . . from a firm named Cabela's. No, I don't have the address, but if you wish, please send a usable mint US postcard along to Gus and I'm sure he'll furnish it. Remember, these are mint and imperf, not available at your local US government supplier.

## LITERATURE

### •The Pacific Mail Steamship Co. Straight Line Cancels on the 1862-72 Revenues 75¢

Reprint of articles by H. P. Shellabear describing and listing the cancels of the PMS Co. including "MONTANA," "ALASKA," "CHINA" and others. Card Cover, 122 pp.

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## The Secretary's Report

Gerald E. Uhler 2546  
George A. van Horn 937  
K. T. Varied 2449  
Lee Wade 2029  
Bruce D. Walker 2037  
Frank P. Walker 3379  
Dr. Josef Wallach 1661  
John Waterford 2523  
Aaron Wegweiser 3493  
Morris J. Weinstein 3234  
Bill Wellman 3545  
Edward C. Welsch 3703  
Dean Wessel 2432  
Boyd Wettlaufer 3354  
Bruce Whistance 3251  
Peter J. Wiedemann 1499  
Frederick E. Wigen 3578

Michael F. Wilcox 1275  
Jack H. Willis 3594  
Donald Wint 3277  
Vern H. Witt 2006  
Louis K. Wong 3737  
C. Tyler Wood 3092  
William L. Woods 3011  
Jan R. Wooton 2406  
John E. Wright 3647  
Anthony S. Yarabek 2608  
John C. Yurewicz 3579  
Ted S. Zajac 3100  
Edward Zaluski 1929  
Stephen Zeiba, Jr 3700  
David M. Zelenak 3639  
Sam Zimmerman, Jr 3356  
David Zybko 3697

## MEMBERSHIP SUMMARY

Previous membership total	1733
Applications for membership	17
Application for instatement	1
Resigned	7
Deceased	2
Dropped CAU	1
Dropped NPD	217
Current membership total	1524

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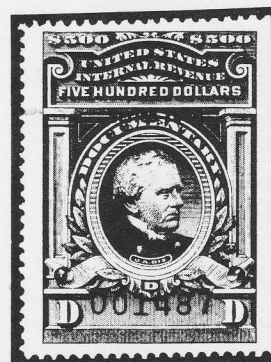
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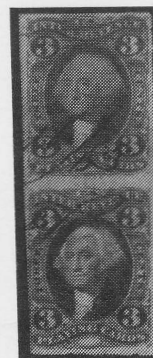
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