

The American Revenuer

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An extremely rare form of stamp, this seat reservation stamp was used by WWII German Army personnel going on leave. Many of these stamps are listed and illustrated inside this issue, page 94.



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The Editor Notes . . .

...that it should be quite obvious that the Nevada article in the last issue had some faults. Beware of any article dated April 1. I will await the author to step forward, if he dare!

...that a tremendous amount of thanks is due to Associate Editor Richard Riley for the supplement that appeared last month in TAR. From the conception of the idea to obtaining the tearsheets to the final pasteup Dick handled the entire project. Thank you Dick.

...that last month's supplement was financed by the ARA's Publication Fund. That fund was established for the purpose of increasing the size of TAR above what normal budgeted funds would allow. Now before we can again repeat this feat, the Publication Fund must be replenished. Your donations made in any manner will be appreciated.

...that the Seattle Chapter of the ARA will hold a meeting on June 24. The meetings are open to all interested in revenues. Contact Ed Tupper for further information and dates of future meetings.

...that there are more and more shows around the country welcoming revenue exhibits--often having special classes for them. Included currently are (and the person to contact) the following: Trans-Mississippi Philatelic Society 50th Annual Convention (Larry Wiclund, 232-5th Street NW, Mason City, IA 50401) September 16-18; SEAPEX 1983 (Collectors Club of Seattle, Box 15205, Seattle, WA 98115) October 7-9; Philatelic Show '83 (Guy Dillaway, Box 181, Weston, MA 02193) October 21-23; VAPEX 83--ARA Convention (prospectus to appear in next TAR) November 11-13 Virginia Beach VA; Filatelic Fiesta (San Jose Stamp Club, Box 21429, San Jose, CA 95151) February 10-12, 1984; Milcopex 84--ARA 1984 Convention (prospectus to be published in TAR) March 2-4, 1984, Milwaukee, WI.

...that with sorrow we note the recent death of our printer C.W. "Bill" Wilcox publisher of the Madrid (IA) Register-News. He was a former president of the Iowa Press Association. The business continues under the family with a son, daughter and daughter-in-law who have been involved with the production of TAR for the past 1½ years.

...that Christer Brunstrom (Kungsgatan 23, S-302 45 Halmstad, Sweden) has published another issue of his magazine Atalaya (in English). It deals exclusively with cinderella material and is well worth the price of \$3 U.S. (in banknotes) for a subscription of 2 issues (sample \$2 by air).

KUDOS

Our congratulations are extended . . .

. . . to **Frank Vignola** (a non-member) whose exhibit Nepal Revenues and Documentaries received a Gold and an ARA award at Filatelic Fiesta in San Jose, CA (February). (Can someone recruit him?)

. . . to **Kenneth Pruess** whose Indiana Intangibles Tax exhibit received a Bronze at LINPEX in Lincoln, NE last February.

. . . to **anonymous** whose collection of US Duck Stamps received a Bronze at the same show.

. . . to **G. H. Mumm** whose exhibit entitled "U.S. Wine Stamps, 1898-1933" received a Gold at SCOPEX 83 (State College, PA).

First Issue Proof Photos

The Smithsonian Institution has available photographic prints of a number of the U.S. First Issue proof sheets in the National Philatelic Collection. These are 20 x 24 inch prints (just lightly over actual size) and are made to order from specially prepared 8 x 10 negatives. The price is \$20.00 each; checks should be made out to the Smithsonian Institution. Orders should be directed to Penny Poirier, Room 4004, National Philatelic Collections, NMAH, Smithsonian Institution, Washington, D.C. 20560. Ms. Poirier's phone at work is 202-357-1796.

It is requested that when placing an order you include a telephone number where you can be reached during the day in the event that any problems arise. *The American Revenuer* will be advised as new negatives are made and thus prints can be made for collectors. Currently the following have been photographed:

R1	1 cent	Express
R2	1 cent	Playing Cards
R3	1 cent	Proprietary
R4	1 cent	Telegraph
R5	2 cents	Bank Check
R7	2 cents	Certificate
R9	2 cents	Express
R11	2 cents	Playing Cards
R13	2 cents	Proprietary
R16	3 cents	Foreign Exchange
R17	3 cents	Playing Cards
R18	3 cents	Proprietary
R19	3 cents	Telegraph
R22	4 cents	Proprietary
R23	5 cents	Agreement
R24	5 cents	Certificate
R27	5 cents	Inland Exchange
R54	20 cents	Coveyance
R59	50 cents	Mortgage
R68	\$1.00	Foreign Exchange
R69	\$1.00	Inland Exchange
R81	\$2.00	Conveyance□

Re-Entries on the 1898 Two Cent Battleship Documentary

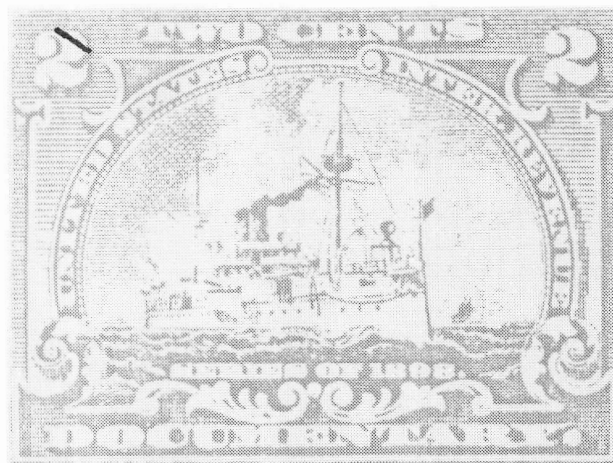
by Warren L. Bosch

As a professional scientist, I am aware that one does not write a research paper in the first person, nor begin with a personally-oriented preface. Still, the circumstances herein are unusual enough for me to violate both of those precepts.

I have collected stamps for 36 years, but have qualified for the title of "philatelist" for only half of that time. My particular specialties lie with postal markings on Canadian and British stamps (squared circles and railroad cancellations) as well as plating studies on early British penny red star issues. More recently, I have involved myself with re-entries on Canadian stamps.

What all this means is that a specialist in certain Canadian postmarks is writing a series of articles for a journal dealing with tax stamps of (mainly) the United States. To me, that is unusual enough to warrant an explanation, so here goes:

In very early 1981, while living in South Dakota, I happened to be playing duplicate bridge with a certain Mr. and Mrs. Harris Hofer. In the course of conversation, I found out that Mr. Hofer was the president of Merchant's State Bank of Freeman, South Dakota. Mr. Hofer told me that his bank had moved to new quarters within the past few years, and that the old building was vacant except for the stacks of old papers in the cellar vault. In response to my anxious question, he graciously agreed that I could seek stamps among those old papers (which dated back to the founding of that bank in mid-1899) as soon as the weather warmed up. (The old building was not heated, and January in South Dakota is not generally too warm.) When I finally got into the vault in April, I was dismayed to find that virtually all the old letters had been kept, neatly arranged in files, but without envelopes! As I looked about for anything of interest on my second or third visit, I came across boxes of what we would call cashier's checks today. They had been drawn on either of two larger banks in Sioux City, Iowa, or Chicago, Illinois, by the cashier of Merchant's State Bank for the benefit of customers. There were some 6000 of these checks, numbered in serial order, and some 5000 of them bore copies of the 2¢ battleship documentary, each neatly cancelled with a rubber stamp dater. (The other 1000 had imprinted tax stamps.) It struck me that, as the stamps on checks had little value, it would do no harm to soak them off, and then to try to reconstruct panes/sheets with the aid of the date on each stamp. I was working on the premise that the cashier probably tore off only enough of a sheet as to accommodate his immediate needs, and that such a reconstruction would be feasible if I worked day-by-day throughout the period covered by these stamps.



Fourth Piece

My method was to work with all the stamps of a given date at one time. The initial guesses as to which stamps were adjacent came from a close look at the centering of the copies (especially when the stamp was grossly off-center) and/or a glance to seek the lines which divided the sheet into panes. More detailed examination of the separation (roulette or hyphen-hole points) and, finally, the watermark fragments either confirmed the guess or made me look further. Eventually, I could place almost all the stamps from any day into larger pieces. At that time, I compared those daily pieces with those of past days in an effort to make still larger pieces. There is no doubt that I must have missed some of these connections — there is every chance for us to picture a small container of revenue stamps which has, at the bottom, the odd stamp torn from its pane some weeks or months before, but which had been covered up again and again by the daily fillings of the container and not used until much later — but I was successful beyond my wildest expectations, having made at least three large pieces containing more than 110 stamps each, as well as dozens of smaller pieces of two to, say, ninety stamps each.

The question was raised as to the situation of these panes at the time of purchase by the bank-user: were the panes sold as panes, or were full sheets of four panes sold intact?

It seems more logical to me that individual panes were sold, their smaller size making the transport from the Bureau of Engraving and Printing through all the Internal Revenue of-

fices to the bank-user much more convenient than if full sheets were sent. Of course, in the case of the 6x9 format, having to account for panes with a total value of \$1.08 is no better than having to account for sheets with the odd total value of \$4.32, so I can make no argument from that point of view. For that matter, the ease of the accounting of either the panes or sheets arranged 5x10 (values of \$1.00 or \$4.00 each) is also unusable as a means of making this decision.

However much I would prefer to state that individual panes were sold, I have to admit that the selling of complete sheets of four panes is a more reasonable interpretation of my results. For one thing, there are no signs of guillotining apart the panes, which surely would have been the method used for such a large operation as the Internal Revenue Service. I cannot imagine employees spending their working days carefully tearing along the roulettes or hyphen-holes by hand. All the pane separation edges I have possess the same features on that edge as do the stamps within the pane. More convincing is the fact that I have so many blocks which include parts of two or more panes. To be sure, the bank could have gotten the parts of a single sheet at different times, the same plate being just a coincidence — in fact, I am sure the bank managed to get parts from the same plate at different times: that is the likely reason I have several copies of some re-entries with dates many months apart. Be that as it may, I claim vociferously that there is practically zero probability that, if panes from the same plate were sold individually to the bank by coincidence, the perforations would match so exactly along with the watermarks. That has got to be as close to a perfect zero probability as we are going to see in this world!

The fact that I have lots of individual panes without matching partners simply shows that I did not make all possible attempted matchups, and that the bank used these stamps for other purposes than just cashier's checks — purposes like deeds, wills, and the like. (I saw some of them in the files). . . . Or, that *both* sheets and panes were sold.

After some six months of eye-straining toil (often lasting until sun-up from the night before), I had the work done to the best of my ability, each stamp held tenderly in place by four hinges to neighboring stamps. I then sought out re-entries with even more eye-straining work, recorded the details and positions, compared them to each other for matching-up, and, finally, made contact with the American Revenue Association (the only group I knew which might be interested in this work). I did check first with the American Philatelic Research Library to make certain I didn't duplicate earlier work, and then I wrote to the ARA. In due time I became acquainted with Mr. Anthony Giacomelli whose first love is this stamp, and, then, with Mr. Kenneth Trettin, the editor of this journal. Both were highly in favor of such a series of articles and made valuable suggestions. Thus, by virtue of my interest in plate varieties on older stamps, I come to you with my efforts on the 2¢ battleship documentary revenue stamp.

The astute reader will notice at once that none of these articles make any mention of actual plate numbers. I didn't have any numbers with which to work; the connection between my work and actual plate numbers must be left with others having numbered positions. I have, perforce, been limited to the determination of plate position without regard to the plate number. This is an odd situation, but what can be done about it? Nothing within my power. . . .

Early Work:

From the American Philatelic Society Research Library, I bought reprints of all their past articles which could have been concerned with re-entries on this issue. There was a brief listing from the September, 1965, edition of TAR, but all others were very brief items — only a few column inches with but a hint of an illustration — from *Weekly Philatelic Gossip*

dating from between October 15, 1938, and December 14, 1940. These latter were written by George Black from items in the records and collections of C. W. Bedford and Dr. G. C. Fritschel. Black made a point of describing the doubled areas, but his efforts and his illustrations are not sufficiently exact for the collector to use as identification guides. Furthermore, there are no references at all to either plate numbers or to plate positions for the varieties noted.

My attempts to correlate my own findings with the Black articles were practically fruitless. There were some I thought were identical, but could not find enough detail in Black's writings to confirm or deny the thought. It seems to me that Black's early works will not survive the test of time for that same reason.

Overall Plan of Attack:

I shall take one piece at a time and describe each variety on that sheet or pane. Some legitimate plate varieties — light scratches, for instance — are not constant, and this will be noted. I feel that it is more important to relate the different varieties on the same pane than it is to group all doublings or TWO CENT doublings or DOCUMENTARY doublings together. Some seeming varieties will not be noted: there is often what I believe to be a position dot located in or around the C of CENT, as well as others located in the top or bottom stamp margin. Many stamps show a very fine horizontal line (or portions of same) through the top of the design, most often seen in the numerals. As this is such a common occurrence and does not lend itself to helping plate the issue, I have also ignored it.

The more interesting and extensive examples of re-entries or other varieties will be illustrated in as much detail as I was able to see with a 10x lens, subject to dark purple ink used in the cancellation. The illustrations will be just that: illustrations made from my handmade copies; they are not photographs, and should not be considered as accurate as photographs. This means that all lines/dots drawn will seem to be of equal darkness, when, in reality, some might be considerably fainter than others on the same stamp. I will try to note especially faint lines or dots.

For the interested reader, I shall note whether the variety came from a pane of 6x9 stamps or from one of 5x10 stamps, if I can do so. This is significant for the simple reason that the different arrangements necessarily mean new plates had to have been used. I shall also indicate the mode of separation, roulette or hyphen-hole, and the watermark position: erect and correct; erect and reversed; inverted and correct; or inverted and reversed. If the watermark reads left-to-right from the front of the stamp, I call it "correct"; if it reads right-to-left from the same position, it is "reversed". "Erect" and "inverted" are obvious in their meanings here.

That should cover the protocol followed, so let us get on with the meat of the subject itself.

First Piece:

This block of 22 stamps from an UL pane contains almost a lower right diagonal half of that pane. The sole re-entry I could find shows extended shading lines in the top left margin, from the level of the top of the left "2" down to just below the top of the left side "ladder". Date is MY 14, 1901. Sheet is 5x10 and hyphen-holed; watermark is inverted and reversed. The item, while visible, is too minor to picture. Pos: UL 45.

Second Piece:

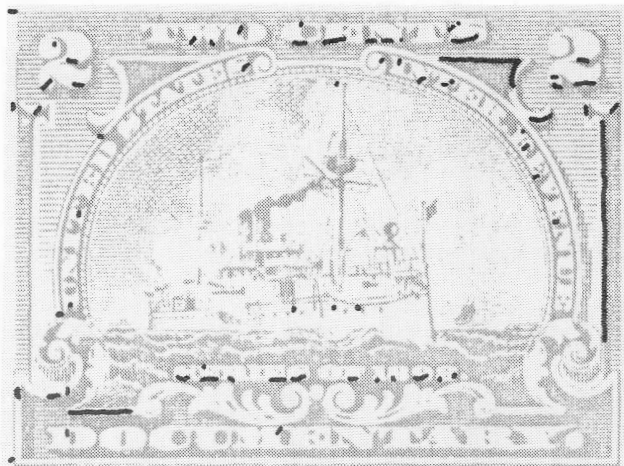
A block of 8 stamps, 2x8, which is probably part of a 5x10 pane, contains a minor re-entry in the top left stamp: about 5 or six small dots or tiny horizontal dashes on the immediate left of the top of the left side "ladder". The hyphen-holed stamp is dated MY 6, 1901 and has an inverted, reversed watermark. Pos: unknown. Not shown.

Third Piece:

A strangely-shaped block of only 7 stamps, it is nevertheless assignable to a LR pane. The re-entry shows as two short diagonal lines in the top margin about the right half of the "O". Lines are diagonal in a NW-SE direction. The stamp is dated MY 6, 1901 and has an inverted, reversed watermark. It is hyphen-holed and probably part of a 5x10 pane. This plate variety, likely not a re-entry, comes from Pos. LR7. Not shown.

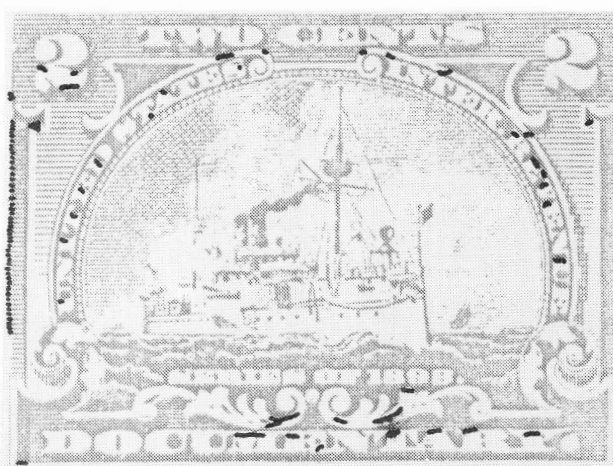
Fourth Piece:

A block of 9 stamps arranged as a column of 5 on the left of a column of 4 contains this singular example of a noticeable plate scratch: a NW-SE diagonal scratch in the rounded part of the left "2", clearly visible to the naked eye. Date is AP 29, 1901 on a stamp with inverted, reversed watermark. Stamp is hyphen-holed and probably from a 5x10 pane. Pos: can be limited to UL or UR 42, 43, 44, or 45.



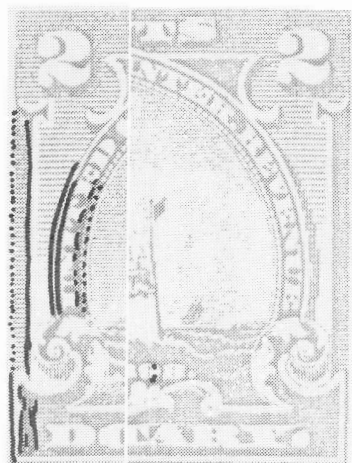
Fifth System

LL7



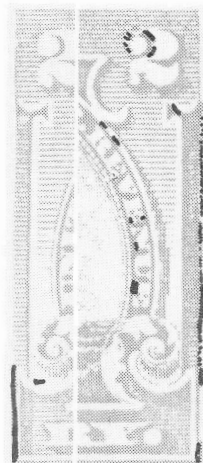
Fifth System

LL16



Fifth System

LL40

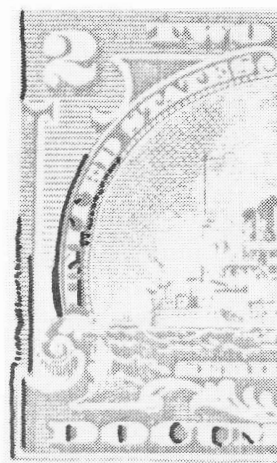


Fifth System

LL43



Fifth System
LR 6



Fifth System

LR34



LR50



Fifth System
UL10

The Fifth System:

As this is somewhat more extensive a set of part-panes, I shall refer to this as a system instead of a piece. In actuality, six separate pieces are involved and some 231 stamps covering all of the LL pane, 49 of the 50 LR positions, 43 of the 50 UR positions, and exactly 2 positions of the UL pane. These pieces are all 5x10 and hyphen-holed; dates run from MY 16, 1900 to AP 26, 1901. All four watermark arrangements are present, though the erect, reversed arrangement is present in only a pair of stamps, LL 10, LR 6, with the line between.

The largest pieces of this system have 79 and 78 stamps, each covering much of two adjacent panes.

As far as varieties go, the LL pane has most, so I shall begin there:

Position LL 7 shows extensive doubling towards the NW direction. It shows in "TWO CENTS", both "2", "SERIES of 1898", "DocuMentary", the very top left corner shading line, the design at top of left ladder, at the top of the lower left

crosshatching, in the blank space above DO, in the spaces above TER.R, at the top of and along the inside of the right ladder, and in "UniTed stateS REvEnue". A few port-holes and finials also are doubled.

I have three copies of a fine re-entry from LL 16, in which the southward doubling (a bit westward, too) shows best in the left "2", outside the left ladder, below the left bottom frame line, in the tops of "dOcUMenTARY", and in "UNITED sTateS inter. REVENUE". The scroll above ME also shows traces of the re-entry.

I also have three copies of a nice little re-entry to the westward. It shows mainly above/below "UNITed" and in the lower left frameline, with a few slight marks in the left side margin as well. The position is LL 40.

At LL 43, there is found a rare re-entry showing doubling towards the east of the stamp. It is most noticeable at the bottom left frameline, the right "2", outside the right ladder, in "revENUe", and in the colorless curved spaces above

"R.R." Hardly any re-entries show doubling to the right of the main design, but I have three copies of this one, and Giacomelli has another identical copy.

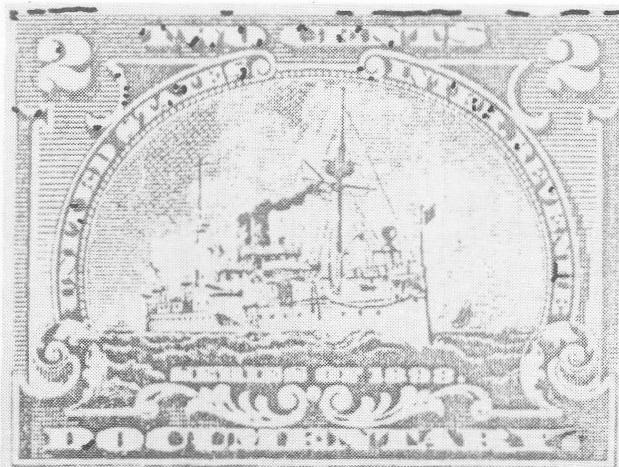
The LR pane contains three good plate varieties. LR 6 shows a healthy scratch from the right side of the lower ball of the left "2" up to and through almost the exact top left corner of the stamp into the corner margin. It is perfectly straight and measures 4¼ mm. Three copies.

LR 34 has a fine example, very clear and distinct, of a re-entry to the west of the major imprint. The entire left edge of the stamp is doubled, save only for the top half of the left ladder (and that's uncertain). In particular, the extreme ends of the upper left shading lines, the lower left framelines and ends of the crosshatching nearby, the lines above and below UNITE, and the left ladder (including its "stalk"). Significant doubling is also visible to the left of the central colored areas in "DOCUM". There is a hint of doubling within the bottoms of the letters "UNI" and in the top of the succeeding "T". All-in-all, this is a pleasing one. Two copies.

At LR 50, there is a similar, though less extensive re-entry. It is just about the same as that above except that the ladder portion is not so distinctly extensive, the "DOCUM" features are absent, and there is a short line above only "T" of UNITED. I have two each of LR 34 and LR 50.

Perhaps oddly, the UR pane, of which I have 43 positions, shows not even a trace of a re-entry. Perhaps the siderographer had a better day . . .

Although my pieces show only two stamps of the UL pane (10 and 50), I was lucky enough to find a minor variety on UL 10: two small dots 1 mm. below the lower left frameline between the "D" and the corner. The same stamp also shows an even smaller dot in the space just inside said frameline immediately under the left serif of that "D". Sole copy is dated OC 2, 1900.



Sixth Piece

LR34

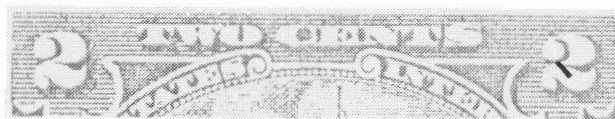
Sixth Piece:

This very irregular chunk of 32 stamps contains two re-entries. At LR 28, the stamp has minor doubling towards the left side. It shows up as extra tips on the top left shading lines projecting just into the left margin. At the lower left, the frameline is also doubled slightly into the margin. The variety is not shown. Date is AP 4, 1901.

LR 34 has a neat example of a re-entry towards the top of the stamp. The extra lines are quite faint, but distinctly present. The extreme left end of the top shading lines show doubling on the first two into the left and top margin corner. The extreme top shading line shows doubling into the top margin above the left "2", the right prong of the "W", and most parts of "ENTS", as well as above the right "2" and

above the space between the "S" and the right "2". The letters "TWO CENTS" also show traces of extra lines, mainly on the left sides of right-side solid areas. A small dot shows in the top ball of the left "2" at its right side, and in the vertically-curved space above the first "S" of STATES. Small traces of doubling are also in the letters "uniTEd sTATeS inTER. ReVenUe" plus the bottom of the "D" of DOCUMENTARY. Giacomelli records a copy dated JY 17, 1900, while mine is AP 6, 1901. I might add that there is a hint of doubling of the ornament at the top of the left ladder, but I am not sure.

Both of these stamps mentioned are in the 5x10, hyphen-hole format, and carry an inverted, reversed watermark.



Seventh System

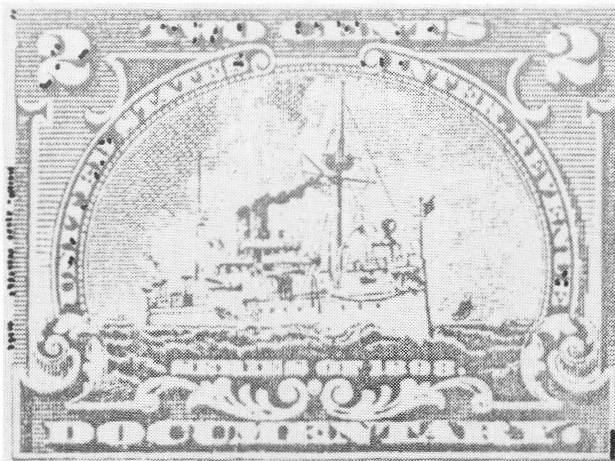
LL47

Seventh System:

This system of four pieces runs from a single stamp to a chunk of 74 stamp lying over two panes. The remaining two pieces have 28 stamps over two panes and 37 stamps in one pane, respectively. Between them, all 50 positions of the LL pane and 45 of the 50 positions of the LR pane are accounted for. The 28-stamp piece has the inverted, reversed watermark and is hyphenholed. The 37-stamp chunk is also hyphenholed, but has an erect, correct watermark. The largest and smallest pieces are both rouletted and bear the erect, reversed watermark. All pieces are 5x10 format.

This most prominent re-entry is due, most likely, to a slip of the burin or else to the dropping of a tool on the plate: it shows up as a clearly visible wedge-shaped mark lying in the tail of the right "2" in a NW-SE alignment, with the thicker end lying SE. The NW thin tip just misses joining up with the curved shading line separating the tail of the "2" from the upper curve thereof. I have four copies with dates showing OC 31 and NO 13, 1900 (the rouletted ones), FE 7 and AP 13, 1901: LL47.

Of all the other 94 positions I have for these two panes, not one shows another re-entry. Several stamps have a dot in the lower arm of the "C" of CENTS, but I consider that only a position dot and too common to be useful.

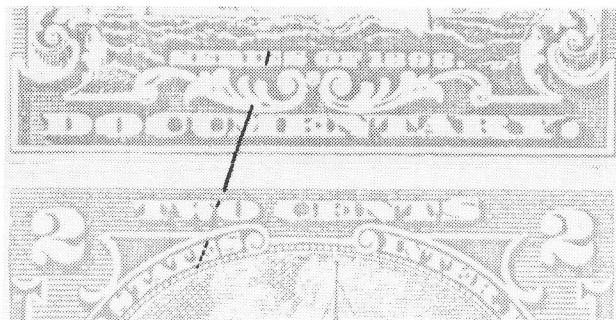


Eighth Piece

Eighth Piece:

A pair of hyphen-holed stamps, inverted and reversed watermark, has a re-entry on the right member of the pair. The date is FE 25, 1901. The shirt is to the left side, showing mainly in the left margin from doubling of the left ladder. The

top two shading lines also show in the margin. The left "2" and "TWO CENTS" and "uNITED stateS Inter.revenUE" have traces of doubling in positions appropriate for a westward shift. Finally, the scroll just to the left of INTER. and the lower right frameline show extra lines or dots. The late date implies the 5x10 arrangement, but I cannot know this for certain.



Ninth Piece

LR8 & 13

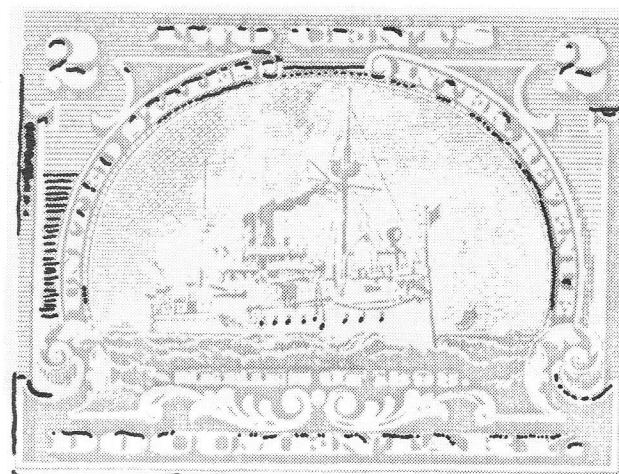
Ninth Piece:

A 22- stamp piece of the top of a LR pane has a pair of varieties: a nice plate scratch or engraving slip which runs from the bottom of LR8 into the top LR 13 just below it. Both are dated NO 1, 1900 and have the inverted, reversed watermark on rouletted stamps presumed to be from a 5x10 format.

On LR 8, the scratch has its discernible top in the "E" of SERIES, whence it proceeds in a SSW direction through the left side of "M" of DOCUMENTARY and into the margin. On LR 13, the scratch enters from the top margin in such a place and at such an angle as to be almost coincident with the right edge of "W" of TWO. The scratch culminates in the "E" of STATES on the same stamp. This scratch is easily visible, having the thickness approximately equal to that of a shading line.

Tenth Piece:

This is a two-piece set, rather than a single copy. The position is UL 27, and the re-entry, while light, is so extensive as to be a delight to the eye (with magnification). One of mine has the inverted, reversed watermark and is rouletted, while



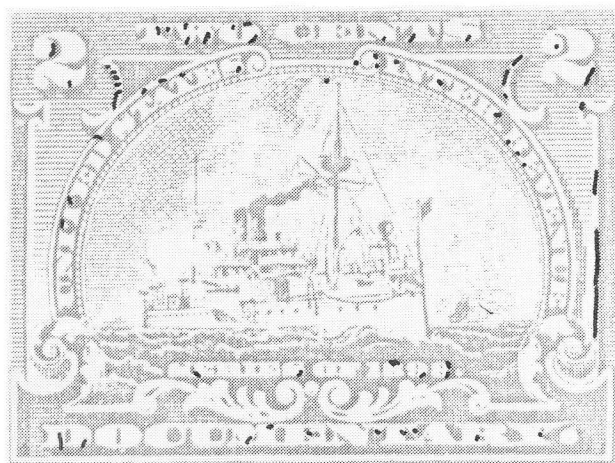
Tenth Piece

UL27

the other has inverted, correct watermark and is hyphen-holed. Respective dates are JU 2 and JA 16, both 1900. The format is 5x10.

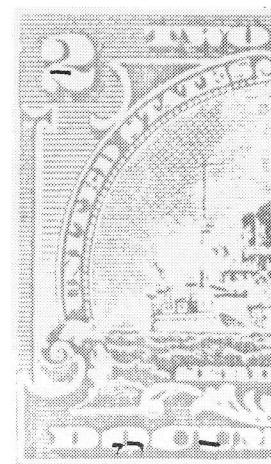
The JU 2, 1900 copy is the upper left stamp of a regular block of 15 arranged 3x5, while the JA 16, 1900 copy is one of the top stamps in a very irregular block of 17 stamps.

The extent of this doubling towards the bottom is as follows: the tops of "TWO CENTS", both "2", extreme upper left ends of shading lines, lower part of the left ladder's adjacent shading (between it and UNIT), all the tops of "SERIES 1898", the tops of "dOCuMENTaRY", the pearls below the words from the "A" of STATES around to the middle "E" of REVENUE, the tops of "StATES" as well as traces in "United . . . inTer.rEvEnue", the bottommost shading line below "CE" of cENTS, all the large portholes, most of the vertical and curved shading lines adjacent to the bottoms of each ladder, and parts of the bottom frameline (the left corner, a tiny part below "C", and two parts — one further south than the other — below the "U"). Depending on how good the copy is, the top half of the left ladder itself and the lower left frameline may also appear doubled. The reader really should consult the accompanying diagram for this one. . . .



Eleventh System

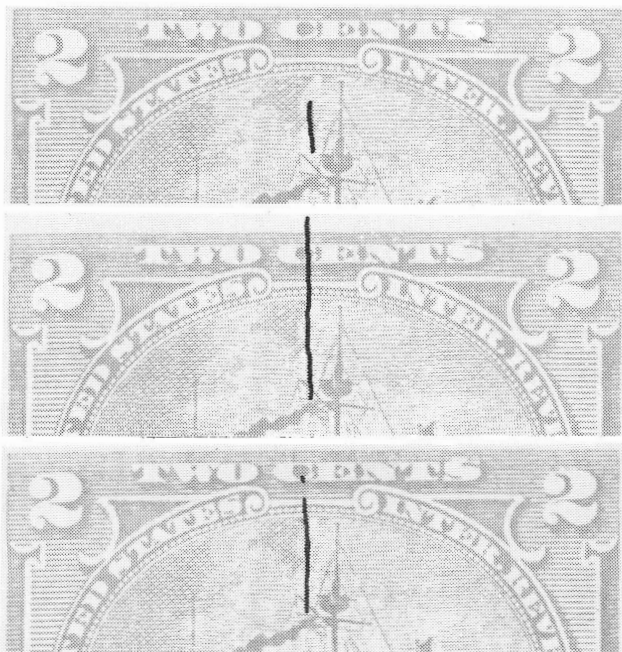
LL3 (left) LL8 (right)



Eleventh System:

This system is notable for being present in no less than five part-panes, having, respectively, 43, 47, 38, and 35 stamps. The first is rouletted with inverted and reversed watermark; the second is hyphen-holed with inverted and reversed water-

make; the third and fourth each have correct and erect watermarks, but the former is rouletted while the latter is hyphen-holed; the last is hyphen-holed with an inverted, correct watermark. All positions of this LL pane are accounted for by the five contributing portions. There are about 6 or 7 plate



Eleventh System

LL40, LL45, LL50

varieties on this pane, including a few rarely-seen (thus, includable) lines which appear to be vertical guidelines bisecting several stamps. All these are 5x10 panes.

At LL 3, a modest re-entry exists: doubling towards the left seen in lower parts of "TWO cENTS), the ball of the left "2", both ball and tail tip of right "2", both curved vertical spaces above initial "S" of STATES and "R" of INTER., inside the stem of the right ladder for at least half its height from bottom upwards, some dots in "uniTeD staTeS InTeR. REvenue", "serieS 1898", significantly in "D" and, to a lesser extent, in the "MET" of DOCUMENTARY. A few dots of color above "TA" of STATES and the scroll to the left of INTER. complete the picture. I have five copies with dates MR 17, AP 10, AP 17, and JU 22, 1900 plus JA 7, 1061 (inverted year for 1901, of course).

At LL 8, there is a small horizontal line in the lower right side of the "O" of DOCUMENTARY and a similar one in the lower left side of the "U" of the same word. On some copies of this, one can see another similar line in the lower left side of the same "O", and also in the top left of the tail of the left "2". My five copies bear dates of MR 17, AP 10 and 18, and JU 22, 1900 plus the erroneous JA 8, 1061.

At LL 22, there is a dot of color just above the center part of the "C" of DOCUMENTARY, in the thick white area. Dates: MR 20, AP 7 and 18, JU 25, 1900 plus JA 12, 1901 (the year error was corrected on JA 9, 1901). Variety is too minor to illustrate, but the position of this visible dot proclaims that it is not a position dot.

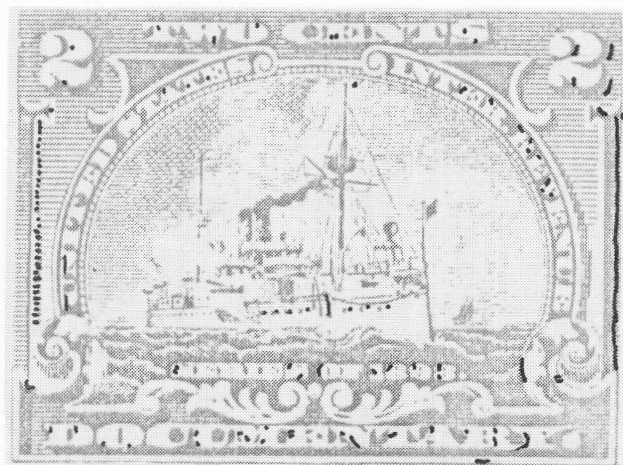
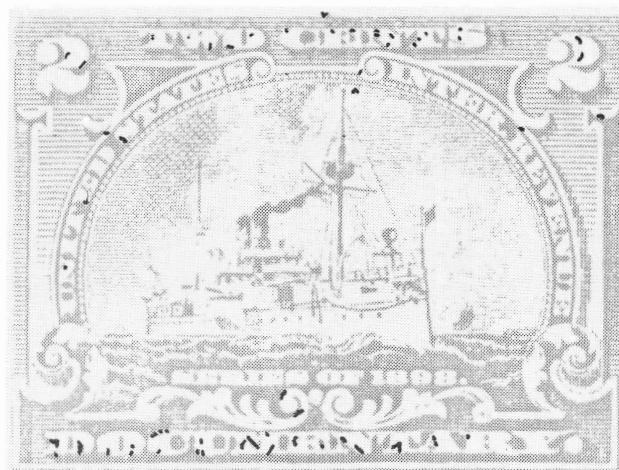
LL 40 is the first of these possible vertical guidelines: An extremely fine line in the top of the vignette, perfectly centered below the pearls forming the border. It extends, parallel to the mast, from the finial down to just below the junction of the mast with the topmost rope. Only two of my five copies of this position show this line; it is ephemeral. Yet, if present, it will help determine a plate position.

LL45 has a much more distinct vertical line in the same position, but much longer: as low as the level of the crow's nest or even to the smoke below the yardarm, and often clear through the "C" of CENTS into the top margin. Five copies: MR 17, AP 12 and 18, JU 23, 1900 plus JA 7, 1061.

Pos. LL 49 bears another minor, unshown, re-entry: the finial of the mast is doubled towards the SE. The extra dot,

while close to the finial itself, is easily seen without magnification, and would be noticed by anyone examining the stamp. I could see nothing else doubled on any of my five copies (MR 21, AP 12 and 18, JU 25, 1900 and JA 9, 1901).

Finally, at LL 50, there are also traces of the vertical guideline . . . in the same position (top center of vignette) as on LL 40 and LL 45. On my five copies, the highest part enters the lower arm of the "C" of CENTS, while the lowest part descends as far as the yardarm or smoke billow. That this is ephemeral is shown that only parts of the line (between those extreme points) are visible on any one copy. My MR 21, 1900 copy has the line complete between those points, but two copies (JU 23 and AP 12, 1900) show about half that line (different halves, at that) length; the AP 17, 1900 copy has a long lower half plus a short top part just below the pearls; and the JA 8, 1061 copy has three approximately equal sections of the line separated by equal gaps.



Twelfth System

UL3, UL8

Twelfth System:

This small system (three pieces with a total of only 21 stamps) represents what must have been a tough morning-after for the siderographer! A block of 11 contains four significant re-entries and a minor one; an irregular block of 8 duplicates four of those mentioned, and a pair of stamps duplicates two of those again. Format is 5x10, probably.

The block of 11 is hyphen-holed as are the other two pieces; it has the inverted reversed watermark and dates of FE 6 or 7, 1900. The block of 8 has erect reversed watermark and dates of SP 3, 5 and 7, 1900. The pair has erect correct watermark and DE 29, 1900 date. The block of 8 contains the key to plating: part of the upper arrow separating the upper panes.

(to be continued)

One of the All-time Great Revenue Stamped Paper Finds.

New Type S Discovery!

by Bill J. Castenholz

I had to call Eric Jackson Friday to get some information on an RN check for an article I was writing. The tone of Eric's voice was slightly urgent when he asked if I could come over to his shop. If you know Eric you know that urgency is not a common expression of his. The best I could do was to meet with him next morning.

I knew something was in the wind about a week earlier when Alan Novak, Eric's partner in Whittier Philatelic Services, told me at Westpex that they had something good coming in soon."

Saturday morning was beautiful. Especially with all of the rain we've had in Los Angeles this winter. So I invited Mom (She's staying with us for Mother's Day, which also is her 82nd birthday) to go for a drive. We piled into my 1929 Chevrolet and drove out to Whittier — about 40 miles.

When we got to Eric's shop he handed me a single folded railroad bond. I opened it.

Before me was an S type imprint! Not an S2, but an S type WITHOUT restrictive clause! Phenomenal!

It has been thought, until now, that the S type without clause was unique. If you remember, *the* highlight of the imprinted revenue paper in the first George Turner Sale (Stanley Richmond, Daniel F. Kelleher Co., Boston, July, 1980) was the New Jersey Midland Railway Co. \$100 Second Mortgage Bond with a type Q and a type S imprint, the S type being the first to appear without the clause in the tablet below the imprint. The clause restricts the use of the document to an insurance policy with a premium not to exceed \$10.

At the Turner Sale the S type (hereafter referred to as type S1) was the subject of very spirited bidding. It set the all time record price for an imprinted paper piece. At \$3400 plus 10% it probably exceeded the previous best price by more than four or five times! (Technically, several lots which sold just minutes before the New Jersey Midlands piece were also record setters, including the immediately preceeding lot, a type S2 on a Liverpool & London & Globe insurance policy, which sold for \$1600 plus 10%.)

Incidentally, the S1 should not have been a surprise. Samuel S. Smith, writing in *The United States Specialist*, Vol. 45, p. 172 (April, 1974), stated:

"... Until recently the S die was only known in conjunction with a restrictive legend. The legend was the same one used with the R design: 'GOOD WHEN THE PREMIUM DOES NOT EXCEED \$10,' and is found in a tablet below the stamp. Now, after 103 years, the S die has been found without the tablet and restrictive legend.

"The new discovery appears on a \$100 Second Mortgage Bond of the New Jersey Midland Railway Company dated January 2, 1871. The Liverpool & London & Globe Insurance Company used the S design with restrictive legend, as did The Ohio Farmers Insurance Company..."

Mr. Smith was obviously referring to George Turner's S

Type documents, as Turner had both the New Jersey Midland and the Liverpool & London & Globe pieces.

It's funny how the mind works. "Eric, are there others?" With a grin, he handed me two more. Unfolded, they constituted three-quarters of the known S1's.

Apparently the estate of an old time collector contained these three pieces, but really not much of anything else in the way of stamped paper.

Is this the tip of the iceberg? Well, it is Eric's opinion that the information he has is reliable. If so, then my guess is that we are not any closer to more S1's appearing now than we were before these showed up.

How important is the find? I am excited about these pieces because, of the 24 basic types of imprinted paper, (26 if you count two major die different type I's and two different type J's), type S is the rarest (if only whole documents are counted). If you stop to think about it, probably rarity is the single greatest restriction to collecting stamped paper.

I can account for 15 type O's on complete checks. Now there are 8 complete S type documents. Before this find there were only 5. Even more remarkable is the number of different articles making up these 8 S's. I'll try to list here the type S's that we now know of.

Type S1, no clause below the imprint:

New Jersey Midland Railway Co., NY, \$100 Second Mortgage Bond, dated 2 January, 1871. Two imprints: S1 to the left, Q1 to the right, *black and green on white*, coupons, vignette of train, printed by Henry Seibert & Bros., NY. Issue of 500, numbered 501 to 1000. This bond is number 790, and, I think, can be called the Premier Piece of Revenue Stamped Paper. It is unique.

Lake Ontario Shore Railroad Co., NY, \$100 Bond, dated 1 May, 1872. Imprint centered, *black and orange on white*, 60 coupons, vignette of train passing to right, gold seal. 3 known, numbered 2696, 2697, & 2776.

Type S2, clause in tablet "good only when the premium does not exceed \$10.":

Ohio Farmers Insurance Co. policy. Believed at least 2 known.

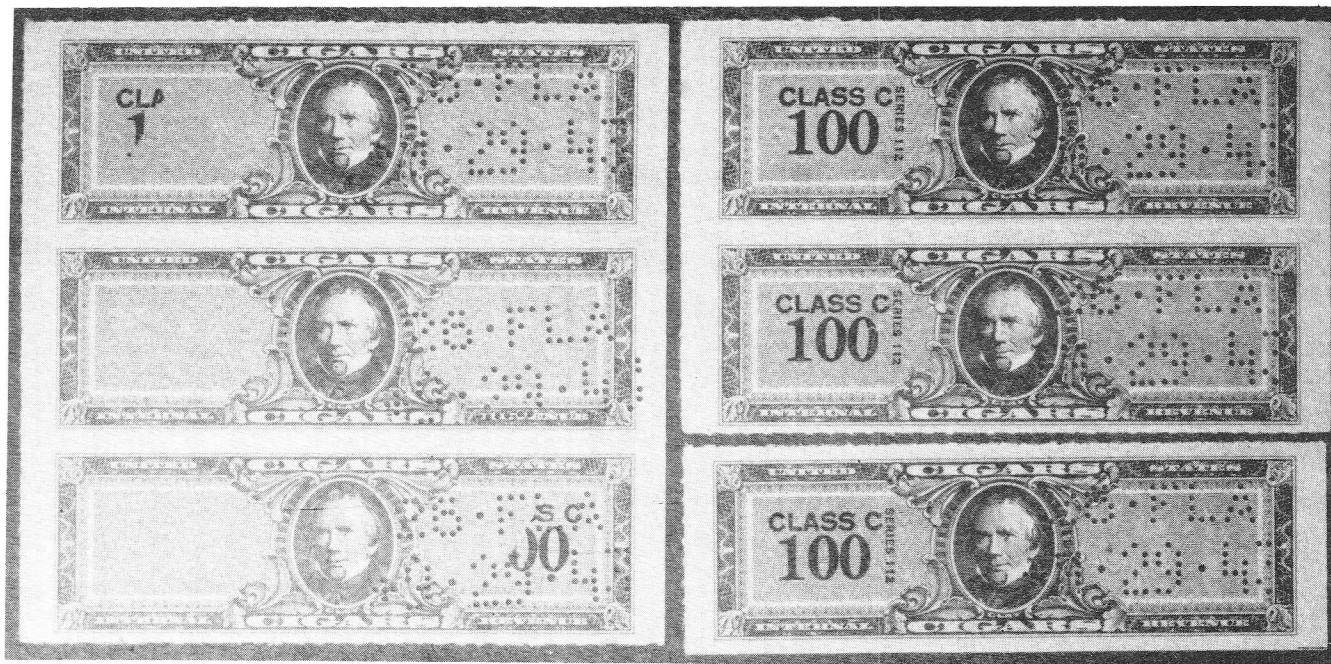
Liverpool & London & Globe Insurance Co., NY, policy. Imprint centered, *black and red on white*, vignette of globe and Neptune.

Several cut squares exist of Type S2.

Type S3, clause typeset below, NO TABLET:

A single cut square is known, used and cut from an insurance policy. In view of the confusion which Scott has introduced into their Type S listings, I was inclined to believe the S3 did not exist. Joe Einstein has, however, confirmed that it does exist, and that he has seen it.

Taxpaid Printing Errors



—Type S

So there you have it. Certainly a discovery any one of us would be delighted to make. Are there still finds to be made? Read the face of this Lake Ontario Shore Railroad bond. It says in part:

"This Bond is one of a series of Two thousand eight hundred and sixty, numbered consecutively from One to Two thousand eight hundred and sixty, both inclusive, of which number One hundred are for the sum of Five thousand Dollars each, Twenty four hundred are for the sum of One thousand Dollars each, One hundred and sixty are for the sum of five hundred Dollars each and Two hundred are for the sum of One hundred Dollars each, amounting in the aggregate to the sum of Three million Dollars, all of which are of like tenor, date and effect, varying only as to appropriate numbers and amounts and all equally secured by a First Deed or Mortgage, dated the first day of May in the year One thousand eight hundred and seventy two, duly executed and delivered by the said Railroad company and recorded in the proper Offices in the State of New York and conveying to Willis Phelps and John G. Kellogg, in trust the corporate property, seal and personal, of the said Railroad Company and all its franchises and privileges appertaining thereto, as more fully set forth in said Trust Deed or Mortgage."

I do not believe any of this entire issue of bonds, besides these three, have come to light. Now let your imagination run for a moment. Where are the rest of these bonds? The \$500 bonds probably were imprinted with V types, the \$1000 bonds probably carried W type imprints. What do you suppose the \$5000 bonds were imprinted with?!! So far three survivors of the \$100 bond have now showed up. You would think at least a few of the \$1000 bonds would have survived, from an issue of 2400.

You know, this stamped paper collecting could become a fever.



by Hermann Ivester, ARA

Illustrated are two printing errors I believe are worth sharing. The first is a Series 116, 50 Class D Cigar stamp with a complete double impression. The second is a group of six cigar stamps on which the overprinting of the Series, Class and denomination was partially obstructed. Although the three which do not show the series are detached from the three which do, all are obviously from the same sheet. All are in unused condition but have perforated initials of "26.FLA/+ 9.29.43." They apparently were rescued for posterity by a factory worker with an eye for things philatelic just prior to being applied to cigar boxes.

The Rhodesian Railways Parcel Stamps

by Dr. Steven Carol, ARA

Pictured here is one of 13 basic denominations of the Rhodesian Railways parcel stamps. The value and the code letters (which identify 95 stations) are normally in black, varying for the value in size and in font. Some of the station names are handstamped in violet with a new station name, where the stamps was not used at the printed station, and the old name is barred, also in violet, while others are simple handstamped.

The basic stamps are:

Design size 17½x22 mm., perf 12½, unwmkd white paper

1d	red & black
2d	blue & black
3d	purple & black
4d	yellow green & black
5d	grey blue & black
6d	light blue & black
9d	red violet & black
1S	violet blue & black
2S	green & black
2/6	vermilion & black
5S	red brown & black
10S	yellow & black
£1	grey black & black

The background lettering read multiple RHODESIARAILWAYS. The stamps were in use from August 1, 1951, to August 31, 1969. The code letters represent the 95 stations in Northern Rhodesia (now Zambia), Southern Rhodesia, and Bechuanaland (now Botswana).

A list of these stations follows. Westgate in Southern Rhodesia is a guess, the only one identified. It may not be WG, hence the question mark. Anyone able to provide the actual code letters for Westgate is invited to write the Editor.

Stations in Southern Rhodesia

Balla Balla	BAL
Banket	BJ
Bannockburn	BKN
Bindura	BNA
Bulawayo	BLR
Cement	CMT
Chatsworth	CAW
Chiredzi	CZI
Colleen Bawn	CBN
Concession	CON
Darwendale	DWN
Dett	DT
Figtree	FGS
Fort Victoria	VAS
Gatooma	GTM
Glendale	GD
Gwanda	GAS
Gwelo	GO
Hartley	HAR
Headlands	HDS
Heany Junction	HYA

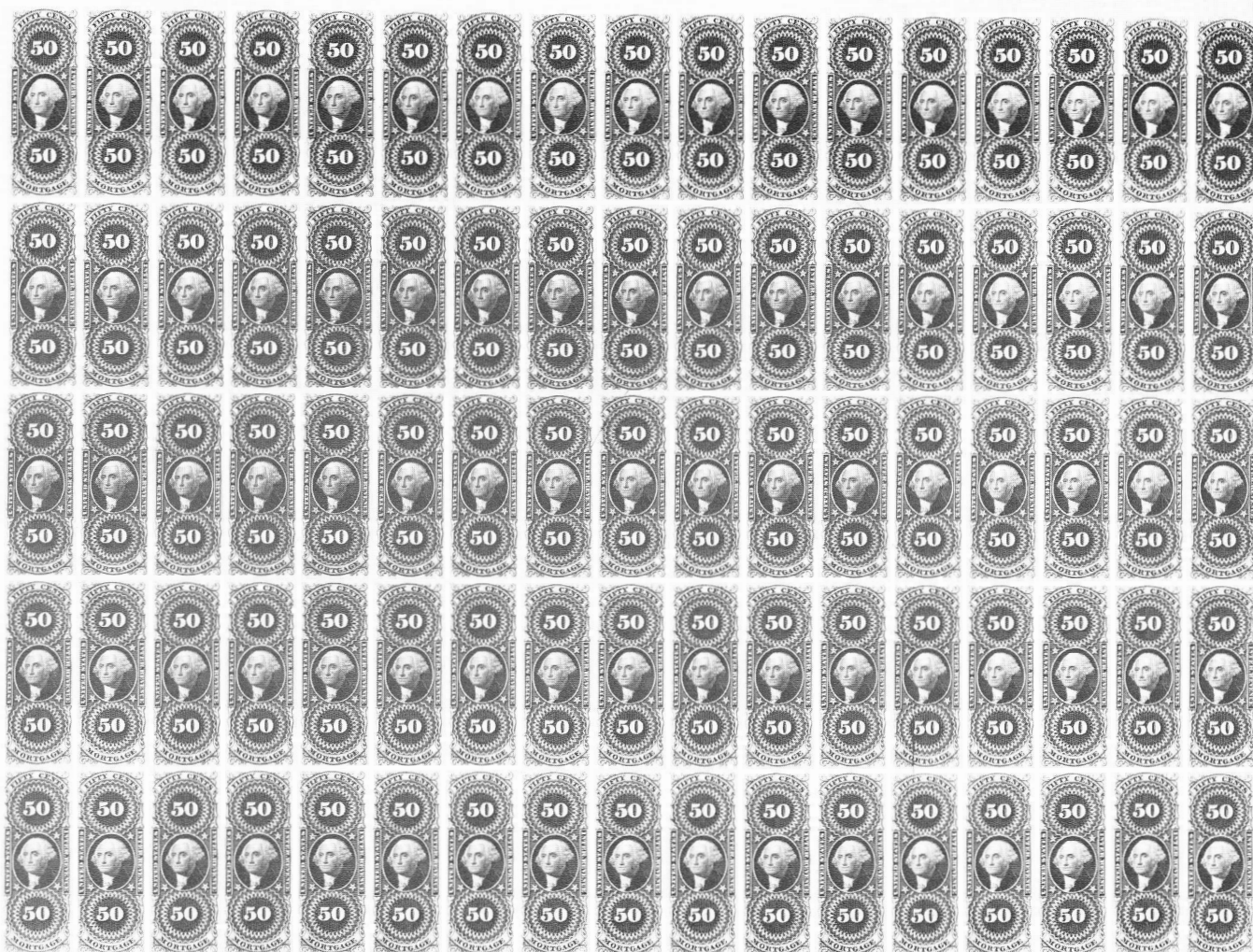


Hunters Road	HRD
Ingezi	GSI
Inyazura	IY
Khami	KH
Lalapansi	LP
Lions Den	DEN
Lochinvar	LO
Macheke	MCK
Makwiro	MO
Marandellas	MD
Marula	MR
Maryland Junction	MLR
Mbizi	MBZ
Mount Hampden Junction	MH
Mpopoma	MPO
Msasa	MSA
Norton	NTN
Nyamandhlovu	NY
Odzi	OD
Plumtree	PLT
Que Que	QR
Rusapi	RI
Rutenga	RUT
Salisbury	SA
Sawmills	SAM
Seluke	SK
Shabani	SI
Shamva	SZ
Shangani	SHG
Sinoia	SO
Somabula	SU
Thomson Junction	TJ
Triangle	TRI
Umnati	UTI
Umtali	US
Umvuma	UR
Victoria Falls	VF
Wankie	WK
Westgate	WG(?)
West Nicholson	WNS

Stations in Northern Rhodesia

Bancroft	BCT
Broken Hill	BRO
Bwana M'Kubwa	BAK

(Rhodesia — continued on page 99)



UNGRAVING BY **Robert & Company** PHILADELPHIA
Plate No. 50 F

SMITHSONIAN PHOTOGRAPHS

Following up on a tip from ARA member Jim Baird, I recently learned that the Smithsonian Institution now offers black-and-white photographs of the First Issue revenue full-plate proofs housed in the National Philatelic Collection. Of high quality, these large (each 24" x 20") prints provide a valuable aid to those interested in plating many of the First Issue revenues. (For a listing of the proofs which are in the Smithsonian, see *The American Revenuer*, April 1981, p. 70-72.) Curator Herbert Collins notes that buyers must expect to wait several weeks — or even months — for delivery of any prints ordered. The cost will be \$20 per print. (See an updated list of titles currently available and ordering instructions elsewhere in this issue . . . Editor.)

The 2¢ CERTIFICATE "Eyebrows" Varieties

Collectors have long since noted several similar but different varieties on the 2¢ CERTIFICATE. Show-

ing various evidences of erroneous transfers, these varieties have in common certain prominent crescent-shaped markings above the upper "2"s, the lower "2"s, or both. (See "Plate Varieties," *TAR*, October 1980, p. 162.) As these markings do not correspond to any curvatures within the 2¢ design, it has been suggested that they may be the result of *foreign entries*; that is, entries from a relief roll of a stamp of some other design and value.

Irrepressible plater Dick Celler now has tracked down the source of these foreign reliefs: the marks are from the 1¢ First Issue revenue design. Dick has carefully compared and overlaid the two designs, and has been able to account for all of the foreign transfer markings in the stamps which he has studied. The prominent so-called "eyebrows" "are of course the '1' tablet tops," Dick reports.

George Black (*Weekly Philatelic Gossip*, September 16, 1939 & March 23, 1940) reported

varieties of this sort from six different plate positions. Dick Celler feels that the guide dot arrangements lend credibility to the theory that these varieties came about in the same fashion as the Second Issue 70¢-on-60¢ foreign relief varieties: from careless workmanship with a multiple relief transfer roll bearing reliefs of more than one stamp design.

Imperf 2¢ PROPRIETARY

Revenue students are well-aware that a number of stamps (and *innumerable* varieties) which remain unlisted in Scott nonetheless do exist. The *part-perf* 2¢ CERTIFICATE in blue is an example. The 1¢ EXPRESS foreign relief on the 2¢ EXPRESS is another. I recently saw an example of yet another such item, the 2¢ PROPRIETARY, blue, in *imperf* form. Affixed to the back of a carte-de-visite, its convincingly huge margins are backed up by a recent Philatelic Foundation certificate.

Guide Dots vs Position Dots

The terms, guide dot and position dot, are often used interchangeably, but should not be. Probably Elliott Perry's distinction between the two is the most logical, although it should be noted that other knowledgeable philatelists took exception to his definitions. L.N. & M. Williams publicly disagreed with Perry in an interesting exchange of letters to the editor of *The American Philatelist* in December 1956 and early 1957. James Baxter, in his *Printing Postage Stamps By Line Engraving*, mixes the two terms in somewhat confusing fashion.

Perry's position was as follows. When a new, clean steel plate was being prepared to receive relief impressions, the geometrical layout of the stamp images relative to the edges of the steel plate was the first order of business. Light guide dots, or layout dots, were placed in the corners of the image area and in various other key spots. Then, very light hairline guidelines were scribed between these points. Thus was the overall layout of the plate blocked out. Next, various other guidelines, guide dots and guide dashes were used to grid out the intersections where position dots were to be placed. These position dots, all-important to platers, served to correctly position the transfer roll when impressions were rolled into the steel plate.

Each transfer roll was mounted on a steel shaft called a mandrel. Near it and also mounted on the same steel shaft was a side point, essentially a nipple of steel whose point could be nestled into each position dot — thus correctly positioning the attach-

ed transfer roll. (In plating, it is important to keep in mind that the position dots seen in any plate position generally controlled the positioning of the transfer in the *adjoining* row.)

Re-Entry vs Fresh Entry

Whenever a transfer roll was brought back to the plate for additional rocking in of a stamp impression previously transferred (whether partially or completely), the act was a *re-entry*. "Re-entering is a part of the every-day-work of a transfer man and it is possible for every stamp on a plate to be re-entered without leaving a visible trace" (Baxter, p. 64). Each stamp image may well have been re-entered successfully several times before the desired depth of intaglio impression was reached, all prior to the first printing of the stamps. Re-entries also occurred well into the stamp printing process — even years later — to repair damaged impressions or restore depth to worn plates.

Mis-registered re-entries show up as double transfers, triple transfers, twisted transfers, etc.

A *fresh entry* is something different. Sometimes a faulty or misplaced or misaligned entry had to be redone. This required that the faulty plate image be erased by various techniques of hammering from the back of the plate, scraping, and stoning smooth. Once the plate surface in the image area was thus smoothed, a fresh entry could be made.

Sometimes the erasure prior to fresh entry was imperfectly done, leaving some markings from the original entry. Once in a while the *surface* was smoothed but certain lines and grooves remained *under* the surface, and would appear again later in the life of the plate as the surface wore down. Plate varieties from incompletely erased entries in freshly entered positions are also termed double transfers, triple transfers (traces of two erased entries), two-way triple transfers, twisted transfers, etc. It can be quite difficult at times to determine from a given stamp whether a double transfer, for example, is a re-entry double transfer or a fresh entry double transfer.

It should probably be mentioned for clarity that some early students made an entirely different distinction between fresh entry and re-entry, holding that going back into the plate position *before* beginning to print stamps was a fresh entry, whereas going back in at any time *after* commencing stamp production was a re-entry. Convention and usage have not supported these semantics.

German Military Train Seat Reservation Stamps 1943 - 1945

by Martin Erler, ARA

In the latter part of World War II (1943) until the end it became more and more difficult for Germany to maintain regular train service in the eastern and south eastern frontier areas due to bombing of connecting lines and to increased partisan activities. The number of trains allocated for soldiers on leave had to be reduced and a kind of convoy service had to be established.

To assist in orderly operations the German armed forces issued special stamps that were attached to the leave papers (some soldiers had to wait more than two years to get leave) thus representing at the same time seat reservation stamps.

RUSSIAN FRONTIER

1943

46.5 x 27.5 mm, Watermarked with crosses and circles. Perforated 13½. Eagle and swastika, inscribed: Urlauber-Platzmarke. Printed in the state printing office in Berlin.



General Issue

1 — Green (No additional inscription)



For Northern Russia

2 — Green (I: Serie B, SF 862)
3 — Red (I: Serie A, SF 861)

To prevent misuse of these stamps (reuse on faked leave papers) they were under very strict controls. Used stamps were to be destroyed immediately after handing in leave papers. For this reason these stamps are very rare.

Philatelically they belong in the group of seat reservation fee stamps, inspite of the fact there was no fee (compare to those stamps found on pages 41 and 42 of volume I of the Germany Catalogue). I can list only what I have in my collection and what I have seen in the Bundesdruckerei (State Printing Office) in Berlin. There are probably other stamps in existence. (I = inscribed)

Additionally these stamps have the following black inscriptions:

At the bottom: General des Transportwesens Nord.

In the center: (Indication of train and date.)



For central Russia (1944/45)

As before with black inscription at bottom:

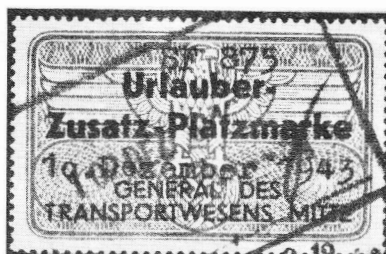
General des Transportwesens Mitte.

4 — Green 1: Tag der Abfahrt des SF-Zuges vom Ausgangsbahnhof/Sf 875 (and date of departure)

5 — Green I: SF 875/Tag der Abfahrt vom Ausgangsbahnhof



6 — Green I: Begleitkommando Lazarettzug (protective group for hospital train)
7 — Light blue I: Tag der Abfahrt des SF-Zuges vom Ausgangsbahnhof/WOROSHBA as before, but OREL
8 — Green as before, but BRJANSK
9 — Brown the same BRJANSK
10 — Green I: Urlauber Zusatz-Platzmarke (supplementary stamp for special permission)
11 — Orange



- 12 — Color unknown I: Tag der Abfahrt des SF Zuges vom Ausgangsbahnhof WJASMA
13 — Color unknown Dto. MILATINO

- 14 — Color unknown Dto. GSHATSK
15 — Color unknown Dto. SMOLENSK



Ohio Wetlands Habitat Stamp

The Ohio Department of Natural Resources, Division of Wildlife issued the state's first wildlife habitat stamp last year (it carries August 31, 1983, as the expiration date). The stamp is based on a design painted by Ohio artist John Ruthven. Funds derived from the sale of these stamps is spent on wetlands habitat and waterfowl management.

Out of the original printing of 100,000 approximately 40,000 were sold to duck and goose hunters. The state has established a sales cut-off date of December 31, 1983, after which all remaining stocks will be destroyed.

Collectors may order the stamps from Ohio Department of Natural Resources, Division of Wildlife, Survey and Inventory Section, 1500 Dublin Road, Columbus, Ohio 43215. The stamps cost \$5.75 each and may be obtained as singles, blocks or sheets of 16.



Seat Reservation Stamps



For the South Eastern frontier (Balcanic countires) 1944/45

46.5 x 27.5 mm, Eagle and swastika, I: Urheber-Platzmarke. Watermarked stamps printed at the state printing office in Berlin. Unwatermarked stamps apparently printed in Agram?

Inscribed at bottom General des Transportwesens Sudost, in black.

- | | |
|-----------------|--|
| 16 — Green | I: Tag der Abfahrt des SF Zuges vom Ausgangsbahnhof/ATHEN nach Wien/Munchen perf. 13.5 W crosses and circles. Bottom I: capital letters. |
| 17 — Pale green | I: SF ab ATHEN nach Wien/Munchen. Bottom I: Normal letters, perf. 12, not watermarked |
| 18 — Orange | I: SF von SALONIKI nach Wien/Munchen, perf. 13.5, W |

- | |
|------------------|
| 19 — Pale orange |
| 20 — Light blue |

- | |
|------------------|
| 21 — Light brown |
|------------------|

- | |
|------------------|
| 22 — Light brown |
| 23 — Light blue |

- | |
|-----------------|
| 24 — Light blue |
|-----------------|

- | |
|----------|
| 25 — Red |
|----------|

- | |
|----------|
| 26 — Red |
|----------|

- | |
|-----------------|
| 27 — Orange red |
|-----------------|

- | |
|-----------------|
| 28 — Brown |
| 29 — Light blue |

- | |
|---|
| I: as before, perf. 12, no W |
| I: SF von SOFIA nach Wien/Munchen perf. 13.5, W |
| I: SF von BELGRAD nach Munchen, perf. 13.5 W |
| I: the same, perf. 12, no W |
| I: Typewritten: SF von Belgrad nach Wien, perf. 13.5, W |
| I: SF von BELGRAD nach Wien, perf. 13.5, W |
| I: SF von BELGRAD nach Wien/Munchen, uber Agram, perf. 12, no W |
| I: SF von AGRAM nach Wien/Munchen, perf. 13.5, W |
| I: Urheber-Zusatz-Platzmarke, perf. 13.5, W |
| I: ZUSATZMARKE, perf. 13.5, W |
| I: ZUSATZMARKE, perf. 12, no W |

1983 Guam Hunting Stamp

A design featuring the Marianas Kingfisher has been chosen for the vignette of the 1983 Guam hunting license stamp. Printed in 3 colors, the stamp will be used to validate all hunting licenses sold on Guam during 1983.

The "Sihig", as the Marianas Kingfisher is known in Chamorro, the native language of Guam like many other native birds of Guam is becoming increasingly rare in its native habitat of the limestone forests of northern Guam. Many theories have been proposed for the recent general decline in native bird populations on Guam including the misuse of pesticides, reduction of habitat, avian diseases or the introduction of predator species such as the Philippine rat snake but the cause has yet to be determined.

Contrary to its name, the Marianas Kingfisher does not do any fishing but spends its days searching the tropical forest things for lizards, large insects or even small birds. Related to the famous kookaburra bird of Australia, the Sihig nests throughout the year in tree hollows at least 10 ft. off the ground where it lays its two white eggs.

Copies of the 1983 Guam hunting license stamp are available for \$5.00 each mint or 50¢ each for cancelled copies. First day of issue covers cacheted with an enlargement of the stamp design are available for \$2.50 each. In addition, 8 x 10 prints of the Sihig suitable for framing are also available for \$1.50 each or \$2.50 each with first day cancel; all orders should be sent to:

Aquatic & Wildlife Resources Division
Guam Department of Agriculture
P.O. Box 23367, GMF
Guam, M.I. 96921

It will be appreciated if a self-addressed stamped No. 10 envelope is included with all orders for stamps and covers only. A large envelope will be provided at no extra charge for flat mailing of all orders that include a request for 1 or more prints.



In addition to the 1983 stamps and prints the following issues from previous years are available:

	Cancelled Stamp (50¢)	Mint Stamp (\$5.00)	First Day Cover (\$2.50)	8"x10" Print (\$1.50)	Print With F.D. Cancel (\$2.50)
1977	N/A	N/A	N/A	-	N/A
1978	-	-	-	-	-
1979	N/A	N/A	-	-	N/A
1980	N/A	N/A	-	-	N/A
1981	-	-	-	N/A	N/A
1982	-	-	-	-	-

- = Available item (indicate quantity desired).

N/A = Item no longer available

NOTE: Large envelopes will be provided for flat mailing of all orders that include full panes of 16 stamps (4 sheets of 4 each) or prints. All others are requested to include a self-addressed stamped envelope with their order. Also please make checks payable to Treasurer of Guam.



R15b Found

On April 4, 1983, the Philatelic Foundation issued a certificate for the pair of R15b stamps illustrated here. This is an unlisted variety in the Scott catalogue.

The item was submitted by Joel M. Rind of the Revenue

Specialist (Chattanooga, TN). The certificate states that the committee is of the opinion that "It is Genuine."

No decision has yet been made as to the disposition of the pair, but it will eventually come on the market soon. □

SERVICES TO MEMBERS HANDBOOK:

Those of us who have been around the ARA for several years are so familiar with the Association that we tend to overlook the fact that a new member doesn't know who to contact for the various services which are available. Thanks to the insight of ARA Secretary Bruce Miller, we have produced a small handbook setting forth these services. The handbook is designed for new membership applicants, who will receive it along with their membership cards. Should you want a copy, send Bruce 40 cents in postage stamps (one dollar in U.S. postage stamps overseas) and he'll send it by return mail. We've had only 500 of these made up, so please don't request one unless you really need it.

While we paid for the first printing of this handbook with ARA funds, we are looking for dealer members who would be interested in sponsoring future printings. We expect that 4 sponsors will be involved, each of whom will get a half-page ad on one of the inside covers of the handbook. This is an opportunity to be among the first dealers to greet our new members, since the handbook is the first item which they will receive from the ARA. If you're interested, let me know **now**, and I'll contact you with details when we are ready for the next printing.

MEMBERSHIP DIRECTOR APPOINTED:

When Gerry Abrams stepped down from the Presidency, he also resigned as Membership Director. Thanks to a fortuitous phone call from Southwest Chapter President Sanford Riesenfeld on a completely unrelated matter, yours truly was able to talk him into accepting the post. Should you need membership applications, please contact Sandy at the address in the masthead.

"TOO MUCH (NOT ENOUGH) U.S. / FOREIGN":

Now where have I heard that before? The perennial complaint about this journal reared its head once more at a recent stamp show. So, just out of curiosity, I decided to count column-inches in last year's

issues, and, in order to be a bit more fair about it, I divided the world up into five somewhat arbitrary subdivisions. I did not count editorial matter, official ARA matters, book reviews, the "Whatzis" column, or ephemera. Here's the score:

U.S. (including States and Possessions)	1,687½
Europe	757½
Latin America	483
Asia	233½
British Empire	189½
Total "Foreign"	1,663½

Almost an even balance between "U.S." and "Foreign," and, in my opinion, reasonably fair to all. If you want to read an article about the field in which you specialize, try writing one. Don't wait for "the other guy," he may not exist until he reads *your* article, and we can only publish the articles we get.

THE "NEW" DE MAGISTRIS CATALOG OF ITALIAN REVENUES:

Although published in 1976, the ARA only learned of its existence recently, and it is now available from the ARA Sales Department for \$14.75. The catalog, written by Paolo DeMagistris, son of Leone DeMagistris who wrote the classic 1947 catalog and its 1961 supplement, covers the revenues of the old Italian States and the national issues of Italy into the 1970's. Although entirely in the Italian language, it is not difficult to follow (though a dictionary might be helpful at times). If you're interested in the Italian area, buy it.

The prices are in 1976 Italian lire, so I did a little checking to come up with a reasonably up-to-date conversion factor. In 1976, it took about 800 lire to make one U.S. dollar *but* one 1876 U.S. dollar is worth about \$1.69 in terms of 1982 dollars. By means of a simple equation, the conversion factor comes out to about 475 DeMagistiris lire to a current U.S. dollar. For the sake of simplicity, I recommend that we use 500 lire to the dollar instead, with a minimum price of 5 cents a stamp. Comments, anyone?

*(just outside) Washington, D.C.

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.

STEVEN R. ASHBY 3943, 490 E. Altura Circle, Sandy, UT 84070, by Kenneth Tretin. All.
 FREDERICK J. BISHOP CM3948, 302 Park St, Fulton, NY 13069, by G. M. Abrams. US revs R1-734, RB1-73.
 CHARLES S. BLUMBERG 3956, PO Box 23, Lafayette Hill, PA 19444, by Elliott Chabot. Dealer, The Folded Letter-US Scott and non-Scott.
 FREDERICK A. BROFOS 3950, RFD No. 1, Warner, NH 03278, by Paul A. Nelson. Collector/Dealer-Norway revs, RR stamps, seals; GB embossed revs.
 NATHANIEL J. EISEMAN 3951, 2209 N. Madison St, Arlington, VA 22205, by Secretary. US revs.
 RAYMOND A. FAY 3954, 2000 Fleming Falls, Mansfield, OH 44903, by L. J. Baird. Philippine revs and postage, Alaska postmarks, US mint singles.
 L. W. FERBER 3944, PO Box 2078, Haddonfield, NJ 08033, by R. J. Hardie, Sr. Collector/dealer-US and Argentina.
 JACK GARDNER, SR 3947, 1014 Cambria Place, Anaheim, CA 92801, by Eric Jackson. US revs.
 ROBERT W. HAUBRICH 3955, 1755 W. Main, Apt 221, El Centro, CA 92243, by Secretary. All Republic of Philippines-postage, stationery, revs and cinderellas, Xmas seals and labels.

DENNIS W. JACKSON CM3949, PO Box 2321, Martinez, CA 94553, by G. M. Abrams. Collector/dealer-US federal.
 JAMES KILBANE 3952, 1327 E. 13th St, Des Moines, IA 50316, by Kenneth Tretin. World, esp Germany, France, Austria.
 JOSEPH B. KOZAKEICZ CM3953, 749 State Rd, Andalusia, PA 19020, by Peter Morsiondz, Jr. ALL US BOB.
 DOUGLAS LOBBAN 3945, 3500 E. 8th, Hutchinson, KS 67501, by Richard Friedberg. All US.
 JERRY W. TYLER 3946, 1212 W. Cherry, Visalia, CA 93277, by William T. McDonald. Presently France and Belgium revs-possibly others.

Highest membership number assigned on this report 3956

NEW MEMBERS

Numbers 3907-3924

REINSTATED FROM 1983 NPD LIST

Thomas J. Bartelt-2154 N. Moody, Chicago IL 60639 (ex Chi 60634)
 Donald A.J. Byrum-England (air)
 A. Gordon-Coral Gables FL 33134
 Marvin Mikeska, Jr.-Longview, TX 75601
 Frank W. Miller-St. Louis, MO 63132
 George K. Pretsch-Rochester, NY 14624

MEMBERSHIP SUMMARY

Previous membership total	1599
Applications for membership	14
Reinstated from 1983 NPD list	6
Current membership total	1619

A "V" is Confirmed

by Tom Priester, ARA

The 1979 beer stamp catalog was written with heavy dependence on the results of the beer stamp census, with which so many ARA members helped. When the totals were finally entered, thirteen varieties that E. R. Vanderhoof in-

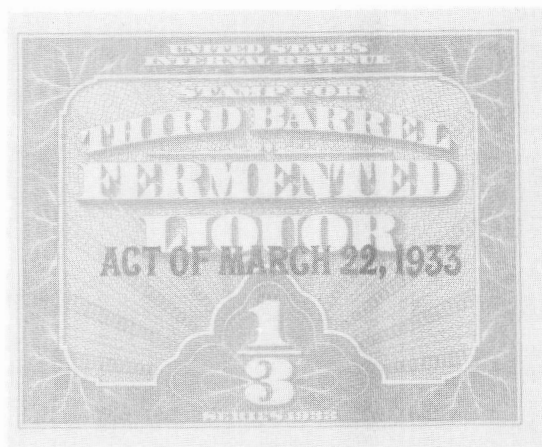
Rhodesian Railways Parcel Stamps

continued from page 91

Chambishi	CBJ
Chingola	CGL
Chisamba	CB
Choma	CHA
Kabwe	KBE
Kafue	KF
Kalomo	KL
Kapiri M'Poshi	KP
Livingstone	LR
Luanshya	LU
Lusaka	LK
Mazabuka	MZ
Monze	MN
Mufulira	MUF
Ndola	NDR
Nkana/Kitwe	NKA
Pemba	EP
Zimba	ZD

Stations in Bechuanaland

Artesia	ART
Debeeti	DEB
Francistown	FT
Gaborones	GS
Lobatsi	LI
Mahalapye	MAG
Palapye	PY
Pilane	PIN
Ramatlhanama	RAB
Ramoutsa	RSA
Seruli	SR
Shashi	SHH
Tsessbe	TES



cluded in his "List of the Beer Stamps of the United States of America" (1934) either with a catalog value or an asterisk (meaning "confirmed existence") were not reported in the census. These thirteen varieties were therefore included in the new catalog with a "V" in the value column, meaning that present day records could not confirm that these stamps did exist.

Finally, after the catalog has been in print for three and a half years, the first "V" listing has turned up.

The stamp, catalog No. 193B, is the 1933 First Issue 1/3 barrel variety, with the Government-printed surcharge "Act of March 22, 1933". The Government surcharge was added to 1933 First Issue varieties in October, 1933, six months after the appearance of unsurcharged First Issue stamps. The example pictured is unused and has two pin holes, indicating under magnification that the stamp has been pinned to another piece of paper, perhaps as a sample or favor copy.

This, therefore, is a new "last issued" 1/3 bbl. denomination, as no copies of the 1/3 bbl. denomination 1933 Second Issue or the same denomination from later issues have been found.

It should be noted in the interest of completeness, that E. R. Vanderhoof did not catalog the 1933 and later beer stamp issues; these were added to the Vanderhoof list for inclusion in the Vanderhoof Memorial Book in 1954.

Member's Ads

For Sale: Domestic manufactures drawback certificate. Dated 1868. Beautifully engraved in orange and black by the Nat. Bank Note Co. Used by the Custom House Collector's Office to return duties paid on raw materials imported from a foreign country, manufactured into goods, then exported. \$37.50 + post. Myron Huffman 12409 Wayne Trace, Hoagland, IN 46745, 219-639-3290. *4*

Wanted: Revenues and cinderellas from: Cambodia, Laos, Vietnam, Thailand, Burma, Egypt, Sudan, Palestine, Israel, Jordan, Syria, Lebanon, Saudi Arabia, Bahrain, Persian Gulf States, Cameroun, Algeria, Ethiopia, Kenya, South Africa. Buy and/or exchange. WRITE FIRST. Dr. Steven Carol, P.O. Box 414, Holbrook, New York 11741. *5*

Rather well advanced member needs swappers in similar position. Need U.S.

and U.S. administration revenues — especially Virgin Islands of the U.S. and Vera Cruz occupation. Also need year date docs., stocks, and silver tax. Your haves and needs please. Kenneth R. Goodfellow, 2046 10th St. P., N.W., Hickory, N.C. 28601. *6*

Hoffman Beverage Company and MDC cancellations on 12 ounce fermented fruit juice wanted, will purchase or trade for dates I need. Ronald E. Losher, Sr., Box 242, Pineville, PA 18946. *7*

Wanted to Buy U.S. licenses to retail wine, spirits, etc., issued in conformance with Act of August 1, 1813. These are Scott RM-451 - RM459, embossed revenue stamped paper. Correspondence invited. Vince Combs ARA No. 2324, 12189 Ironwood Dr., Yuma, AZ 85365. *8*

Wanted: First issue silk paper variety (R3d to R100d). Also want the following revenues: R180, 181, 189, 194 (cut

legible.

4. Ads are limited to 50 words plus the member's name (not business name) and address.

5. Ads must relate to revenue or cinderella material. They may be offers to buy, sell or exchange or they may be requests for information.

6. One-third page of ads will appear per issue, with this space to be increased depending upon the response by the membership and

cancels O.K.), 223, 226, 227, 251, 258, 259, 260, 262, 278, 279, 280, 284, 285, 286, RC2, RD11, 34 and 38. Will trade or purchase. Write to: Joseph Siemion, 5 Penwood No. 8, Peacock, New Hamp 03303. *9*

Tin-foil tobacco wrappers: Am interested in information about tin-foils, whether listed or not, imprinted stamp or adhesive stamp usage. Objective is a comprehensive catalog and history of these unusual U.S.I.R. Tax-Paid. Wish to correspond with other collectors and want to buy or trade for foils needed. Alan Hicks, 11 Warren Place, Brooklyn, New York 11201. *10*

Wanted to Trade British Colonies Revenues either Barefoot & Hall or Forbin catalogue basis. Robert A. Mason, 1506 Fincke Ave., Utica, N.Y. 13502. *10*

Wanted: Indian Princely States fiscals, revenues, court fees. Both stamps (adhesives) and stamped papers. Ken Robbins, 5055 Seminary Rd, Alexandria, VA 22311. *11*

Free advertisements will be given to those requesting them subject to the following conditions. Requests not conforming to these conditions cannot be honored.

1. Ads are available to ARA members only (include your membership number with your request for ad).

2. Ads are available without cost on a first-come, first-served basis.

3. Send one ad on a postal card only. Type-written preferred, handwritten acceptable if

the space available. If there is insufficient space to run all ads, they will be held until the next issue. If there is an insufficient number of ads to fill the space, the last from the previous issue will be run again.

7. Only one new ad per member per issue.

8. It cannot be guaranteed when a particular ad will appear in a particular issue.

9. Mail ads to the Editor ONLY. (Address: Editor, The American Revenuer, Rockford, Iowa 50468-0056.)

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When responding to dealers who advertise in TAR please mention that you saw their advertisement here. TAR needs their advertising dollars, they will continue to advertise only if they know their ad is reaching YOU!

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 Rockford, Iowa 50468-0056 USA

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• **The Revenue Stamps of the United States** **\$21.95**

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• **United States Match and Medicine Stamps** **\$24.95**

by Chris West, hardbound, 144 pp

• **Private Die Match Stamps** **\$44.95**

by Chris West, hardbound, 288 pp.

• **Tobacco Sale Tax Stamps** **\$1**

Articles by Irving Silverman describing the varieties, quantities and usage of these stamps, card cover, 8 pp.

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

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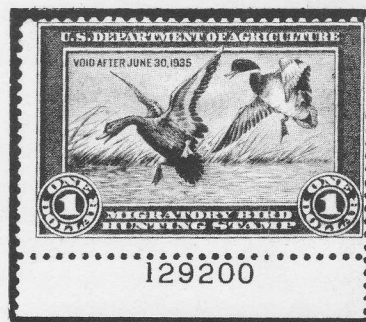
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