

The American Revenuer

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On September 17, 1898, Argentina imposed a tax on hats. Tobacco Duty stamps were overprinted to indicate payment of this tax. The tax was largely ignored by hatmakers and was soon repealed but not until a number of these provisional stamps and one regular issue were put into use. For more about these stamps and playing card stamps from Argentina see page 106, inside.



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

The Editor Notes . . .

...that July is upon us and here I am still working on the June issue of TAR. Much of the work is already done on the July-August issue and it should be appearing in August--I cannot guarantee when the postal service will deliver it though. Anywhere from one to six weeks seems to be normal (longer to Canada).

...that by July most of us have vacation plans fairly well made--possibly even have vacations taken and are planning next year's. If your plans are incomplete, if you are planning next year's vacation, or if you are just looking for an interesting vacation, consider attending the ARA Convention in Virginia Beach, Virginia in November. On page 13 there is a Prospectus for the show (we would also like to have many revenue exhibits there (even if you cannot attend, your collection can) and more information about the show as well as things to do around the tidewater area. This show will also be the convention of the Society of Philatelic Americans. VAPEX gave us the top billing, let's turn out in force and show them that the ARA is a major philatelic society.

...that according to a clipping from Gibbon's Stamp Monthly (copies sent by both David Sher and Pat Herst) "One of the reasons why the collecting of American revenues is so widespread in the States, compared with the select band of British revenue enthusiasts over here, is that there is a thriving American Revenue Society (sic) out there." The item also made other kind comments about us. The point is, your help is needed to help the ARA thrive. More members are always needed--the larger the base of members the more cost efficient we can be when publishing TAR; this means that you can benefit by receiving a bigger TAR. In order for there to be a bigger TAR, we need more articles. We have always seemed to manage, but with few articles in reserve it becomes hard to balance the contents of each issue. There is always an attempt made to have a little something for everyone. Your input is needed to be able to continue that policy.

...that I am most proud to illustrate two more of the awards received by TAR in major international philatelic competitions. There were two FIP Internationals held in Europe during the summer of 1980. At London 1980 TAR was one of only two periodicals to receive a Vermeil (no periodical received a Gold). This was for the 1979 volume. The other show was held in Oslo, Norway. At that show the same volume received a Silver-bronze (what can be said other than another show, another

jury).

All of

this continues to support

the contentions that the ARA is one of the finest philatelic societies. Our journal (thanks to the support of so many members) is regarded as one of philately's finest, AND (probably most importantly) none of you need apologize for the fact that you collect revenue stamps--let the other collectors apologize for the fact that they do not.



Kudos

Our congratulations are extended . . .

. . . to the following winners at Pan Pacific Expo which was held at Portland, OR, on May 20-21:

— **William Fitch** whose "U.S. Private Proprietary Stamps, Issued to Help Finance the Civil War" received a Vermeil.

— **Michael A. Cline** whose exhibit "Revenues of the Philippines, Cattle Registration Certificates, 1906-Present" was awarded a Silver, and

— **Paul A. Malan** whose "Introduction to U.S. First Issue Revenues" earned a Silver-Bronze.

. . . to ARA member **Emmerich Vamos**, departing from the arena of revenues, has just published through the Mobile Post Office Society a most impressive monograph: *The Traveling Post Offices of Chile*. The monograph of 32+ iv pp. is number three of the International T.P.O. Series. It brings new light to and understanding of the intriguing traveling post office cancels of Chile. Sr. Vamos is certainly to be congratulated for his painstaking research which culminated in this monograph. □

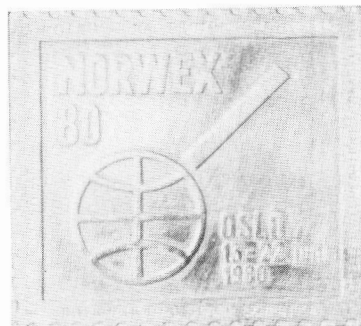




Figure 1

The \$1.50 Second Issue Foreign Entry!

A Major New Variety for Scott R120.

by Bill J. Castenholz

It was one of those times most of us are familiar with. A nice revenue piece becomes available, and we don't have the money to buy it. So I told one of my kids that there's a lot in the upcoming ARA auction that might be a good buy.

Brenda doesn't collect, but she said "fine, if you think it is a good buy, I'll buy it." The lot contained, among other things a proof block of four of the Second Issue \$1.50 blue and black, with sheet margin at top. A very nice piece on card.

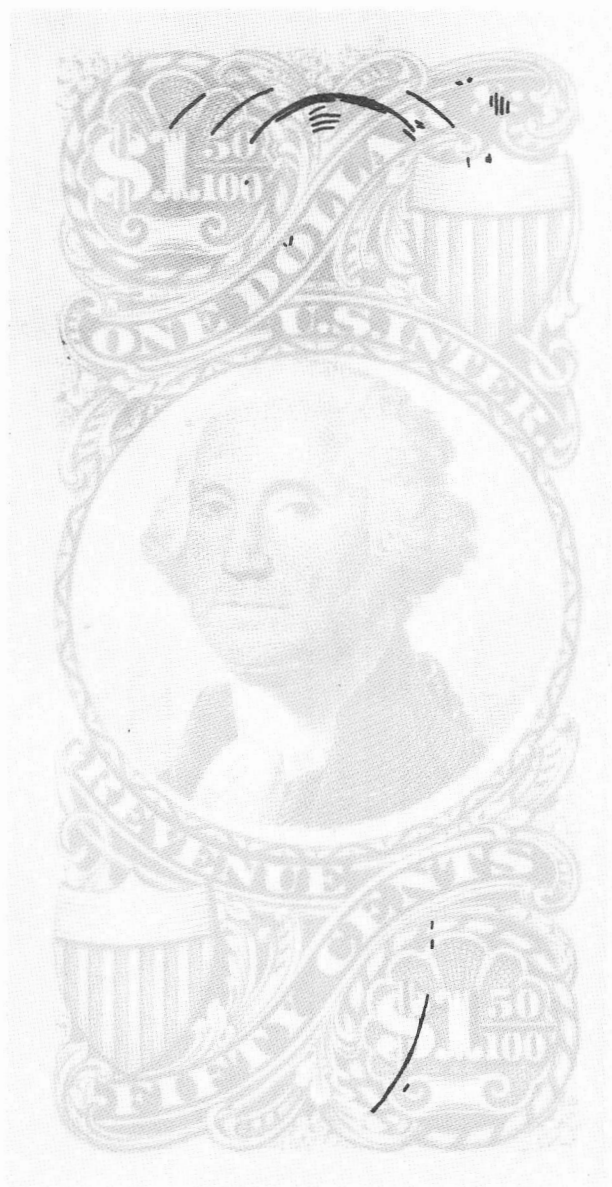


Figure 2

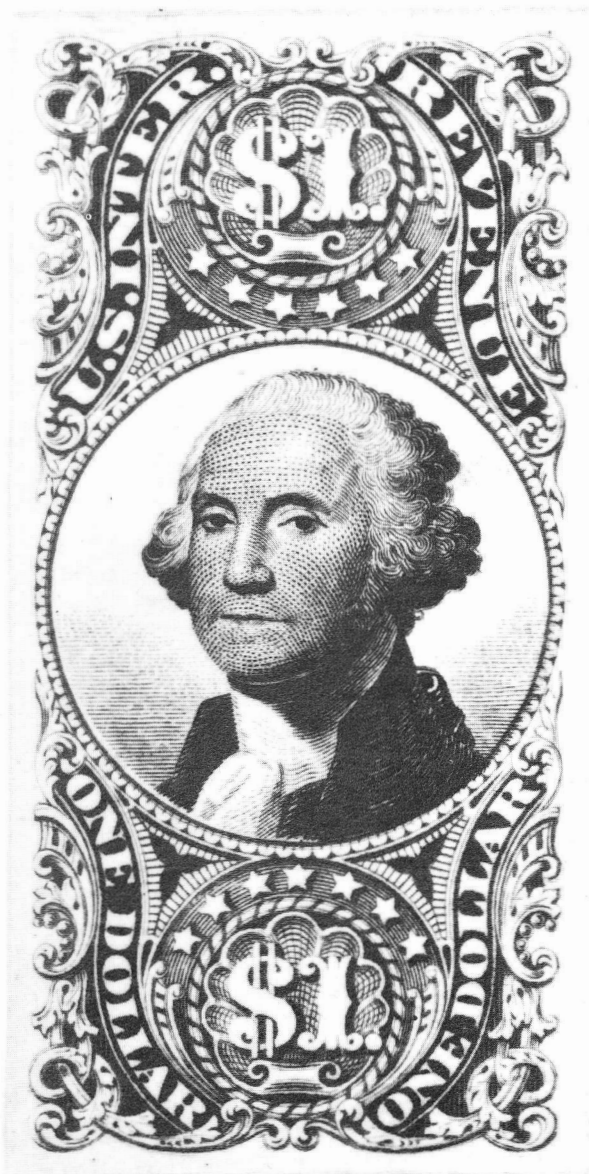


Figure 3



Figure 4



Figure 5

Some of us just get in the habit of looking at everything we have with a strong glass. I'm like that. I scanned the block with my 10 power loop. Proofs, even the Second Issue, which I believe were all made only after the introduction of the new Third Issue colors, let you see every blemish, every scratch in the steel surface of the plate.

Another important benefit which the Second and Third Issue proofs supply us with is the lack of silk fibers in the paper. Whether card or india, the proof shows the printing, and eliminates the confusion, particularly with the Second Issue, where the blue of the ink and the blue of the silk fibers are hard to discriminate between.

So, when numerous fine lines appeared in the design of the upper right stamp of the block, something other than silk fibers had to be the cause. I don't remember how long it

took before the idea that a foreign entry had been made entered my mind. But once the idea came, it was short work to narrow down the choice to only one possibility, the \$1.00 value of the same issue.

Figure 1 shows the upper portion of the proof block as it occurs, without any enhancement to show the foreign entry. Now look at Figure 2. The overall design of the \$1.50 has been subdued in order to show the enhancement of the visible portion of the \$1.00 design. Figure 3 is a proof of the \$1.00 design for comparison.

Notice, on Figure 2, the prominent arcs at the top, beginning in the shell-work surrounding the value, cutting across the acanthus scroll adjacent to the upper right portion of the shell, and terminating in the R of DOLLAR. This set of arcs represents the deepest (but not necessarily the

densest) of the engraving on the upper portion of the \$1.00 design. They are the arcs, both top and bottom, of the band in which U.S.INTER. and REVENUE appear.

Also follow the lower arc, starting in the circular band around the lower value shell-work. It starts directly below the N of CENTS, cuts into the shell, crossing the \$, and then passing again through the circular band at about the 7 O'clock position. This arc represents one of the scrolls between the \$1.00 lower value shell and the band above ONE to the right of it.

However, the most obvious of all tell-tale marks due to the entry of the \$1.00 design is found in the & of the \$1.50 value. Heavy short vertical shading obliterates a major portion of the ampersand. This shading, resulting from the shading directly north of the E of REVENUE on the \$1.00 value, can be seen from "a country mile." That's why, in checking some of the issued stamps of this value in my collection, two of them could easily be identified. They are shown in Figures 4 and 5. These last 2 figures show why, even though the foreign entry is so obvious on the proof, it wasn't discovered before now. The \$1.00 design is lost among all of those silk fibers!

George Turner, in his paper *The Sixty Cent Stamp of the Second & Third Revenue Issues*,* theorized that at least

some of the transfer rolls used by Butler & Carpenter to enter the Second Issue contained reliefs for more than one value. If Turner was right, and I think his argument is very persuasive, it is easy to understand how this foreign entry happened. The siderographer simply picked the wrong relief to enter this position. As there is no evidence that burnishing occurred here, the entry was evidently only done under very little pressure, and the correct relief was then used.

How rare is this stamp? I think we can have a pretty good idea. First, the *Boston Revenue Book* states that 119,082 of the \$1.50 value were issued. At 90 stamps to the sheet, approximately 1,324 of this position were printed. (Remember, deliveries were not always in whole sheets.) There is, to the best of my knowledge, no reentry to any Second (and Third) Issue positions. So, about one out of every 90 stamps you look at should turn out to be the foreign entry. Good hunting!

By the way, while you are looking, take a good look at any proofs you see. Who knows what you will find.

*"The American Philatelist," Vol. 53, (1940), pp. 465-71; also republished in book form as *The Revenue Unit Columns from the American Philatelist*, 1981, Quarterman, Inc., pp. 203-9.

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, Rockford, Iowa 50468-0056 along with information regarding availability. A second copy for the ARA Library would be appreciated.

Catalog of Scandinavian Revenue Stamps, Volume I Danish West Indies, Faeroes, Greenland, Iceland, Norway, Edited by Paul A. Nelson, 8½x11 inches, 5 + 1 + 3 + 14 + 80 + x pages, saddle stapled, card covers and punched for three ring binder. Published by the Scandinavian Philatelic Foundation, 1983. Available from either Scandinavian Collectors Club, Paul Nelson, Box 57397, Los Angeles CA 90057 or the ARA Sales Department \$8.00 postpaid in the U.S.

There are many contributors to this catalog including many ARA members. The names are well known and include Victor Engstrom, L. J. Baird, Robert Shellhamer, Martin Erler, Jay Smith, George Sickels, John B. Norton, Rober Helm, Wayne Sommer, Frederick Brofos, Walter Jellum, Arne Bay, Arve Nilsen, Esbjorn Janssona and Robert Mason.

Each country section is separately numbered, contains background material and a fairly extensive bibliography. Prices used are intended to be collector-to-collector relative rather than retail prices (probably the same can be said for many of our revenue catalogs).

Since this is the first extensive listing for some of the areas, there are new discoveries to be expected. In order to inform all catalog purchasers of any new listings, each copy of the catalog is numbered and owners are requested to keep their address on file so that news can be sent to them. I feel that this is a commendable policy and hope that it can be carried out.

Probably the most striking feature of this publication is that it is taking catalogs into the electronic age. All composition

was done on a word processor. This has allowed corrections to be made and should allow future changes. Unfortunately the print out was done on a dot matrix printer (the only one readily available to Editor Nelson). It would be nice to see future volumes or editions of this catalog on a letter quality printer or on one of the more advanced dot printers that can type with a solid character in several different type fonts and sizes.

Kenneth Trettin

Poland Locals, by Andrew Hall, Volume 6 in the series European Philately. 124 pp, 8¼ x 11¼ inches, plastic comb binding, card covers. J. Barefoot (Investments) Ltd, 5 Bootham York YO3 7BN, England. F6.50

During Poland's long history there have been many occupying armies invade her. Particularly from 1915-1918 Poland was in German and Austro-Hungarian occupation. A republic was founded in 1918. During this time there were many locally issued postage stamps — the vast majority of which are not listed in any standard catalog.

This offset printed volume is very illustrated. Type is from a modern electric typewriter. Many charts plate out types. In all, the book is well published. It should be of interest to those looking outside of the standard catalogues.

Kenneth Trettin

Great Britain Revenues, Second Edition, by John Barefoot, 88 pp, 8¼ x 11¼ inches, plastic comb binding, card covers. J. Barefoot (Investments) Ltd., England. F8.00

There are several major additions to this second edition including a new listings for Embossed Adhesives. These are the embossed stamps, often perforated, which were used as any ordinarily printed adhesive stamp. The medicine duty stamp

(Literature — continued on page 111)

The Internal Duties

Prior to 1891 taxes were raised against financial transactions, customs duties, patents and suchlike. There were no special purpose taxes on things. However, in 1891 the Government was faced by a serious financial crisis and was obliged to seek new sources of revenue. They accordingly began imposing taxes on luxuries and some necessities — a fairly familiar story!

The process was started by a Law of January 30, 1891, which established Duties on Alcohol, Beer, Matches, on the profits of private Banks and Limited Companies and on the transactions of foreign Insurance Companies.

These modest measures were insufficient to finance the urgent ordinary business of the Government in addition to the cost of armaments needed to resolve a border dispute with Chile, and in 1892 Playing Cards and Tobacco became subject to Duty, followed in 1895 by Sugar and Wine.

By 1898 there was real fear of a war with Chile, and, in order to avoid conflict, the Republic again increased its armaments, mobilised the Army and strengthened its battle fleet. While the boundary dispute was eventually resolved

peacefully — King Edward VII acted as arbiter in 1902 — the disparity between income and expenditure resulted in higher rates for existing Duties and new Duties on Hats and Vegetable Oils.

Not all of these Duties involved the use of stamps, and the method of collection was changed from time to time. Thus the Beer Tax, while one of the first to be levied, did not involve stamps until 1899.

There was Congressional resistance to many of the Duties, but the lack of real choice eventually led to their adoption. Even so, some Duties, notably those on Hats and Prescriptions, were ignored or evaded by hatters and Doctors to such an extent that they were abandoned after quite short periods.

In the Descriptions of the stamps in following Sections, the Catalogue prepared by Jose Marco del Pont, and its subsequent updates published in the 'Revistas de la Sociedad Filatelico Argentina' has been used to provide dates and other information about the various issues. From about 1918 there is a lack of published information, so that I have had to infer dates from other factors, and list values and issues according



Single Ring Type



Double Ring Type
Showing "XV SET."



Forgery?

Second Issue
— large band



to the material I have seen plus information supplied by various Members of the ARA. The late Gerald Abrams provided particularly valuable assistance in this matter.

Playing Card Duty

The Playing Card Duty was introduced by the Stamp Act of 1892, but stamps were not created until after a Decree on May 9, 1896. The first label was engraved by Jose Domingo and typographed by the Casa de Moneda in sheets of twenty units laid out in two panes each of two rows of five. They were neither gummed nor perforated.

By error the central medallion of the 1896 Cigar Label was reused in its entirety, with the inscription 'Agosto 2 de 1895' — which law had nothing to do with Playing Cards! With the large numbers of new issues of stamps being created at the time the error is understandable, even if not forgivable.

First Issue — 20th May 1896

The original design did not show a value. This is partly due to a problem with the 1892 Ley, which levied the Duty at 20 pesos per gross decks. The rate was repeated in later Stamp Acts, rather unusually since every other measure was in metric units. However, prior to the introduction of the stamps, the unit rate of 0.13888 pesos per deck was of no consequence

since the Duty was collected directly from manufacturers or importers on the basis of their stated volumes. To avoid the embarrassment of a recurring decimal denomination a Decree of 27th August 1896 reduced the rate to 0.1388 per pack.

The first issue appeared in two forms — in black for locally manufactured cards and in red for imports, the latter being privately perforated 11½ by some users.

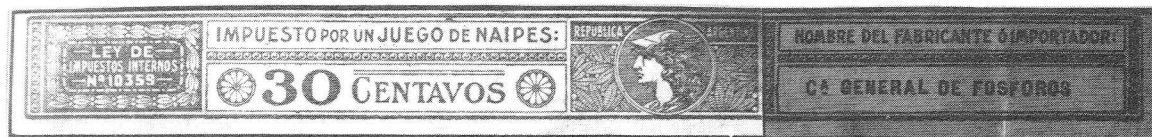
A Decree of June 2, 1896, provided for a Duty Paid version of the stamp — printed in blue — for cards for which the Duty had been paid under the previous system. This issue was distributed free to appropriate manufacturers.

To distinguish between stamps at the original rate and those at the reduced rate the Inspectors were instructed to stamp the labels "XV SET." as from the 15th September. These handstamps appear in green on all three colours of stamps, and also in violet on the red stamps. A violet handstamp reading "IMPORTADO" has also been seen on red stamps.

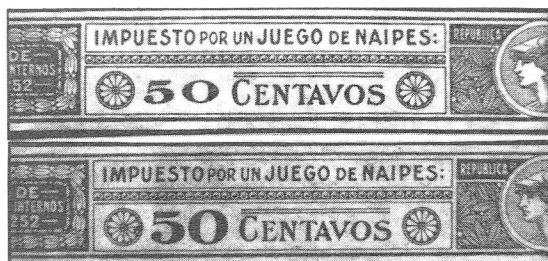
The numbers issued were:

- 1,161,366 in black
- 253,766 in red
- 28,652 in blue.

Little has been recorded about the stamps. They certainly appear in two types, one with a single ring round the medallion, and one with a double ring. It is assumed that the

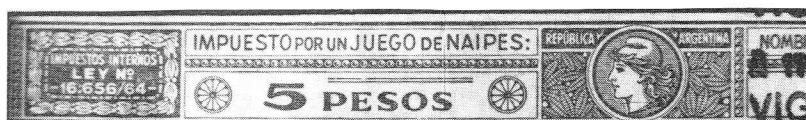


Third Issue — with private die imprint



Third Issue — the two 50s

Third Issue — the two overprints



Ley 16,656/64 — The Liberty Head



ARGENTINA

two types co-reside on the same plate since they appear in all printings. There are a number of broken frames and other minor varieties. Given a sheet of the stamps it would probably be easy to specify the characteristics of each position.

There is also what appears to be a previously unrecorded lithographic forgery. It has a noticeably less crisp appearance, untidy lettering and a remarkably cheerful Mercury with very little shading on the jaw line. My copy is in red with an XV SET. overprint.

Second Issue - April 12, 1899

The Stamp Act of 1899 reverted to a Duty per dozen packs and changed the rate to 20 pesos per gross of locally made cards and 40 pesos the gross for imports. The old red label continued to be applied to imported cards, while a new band style label was issued, first in black for local products and later in red for imports.

The band was engraved by Domingo and printed in vertical blocks of five. The band measured 250 x 50mm (printed portion) and included a reference to the correct law — LEY 3745 — a Control number and the phrase "Impuesto por 12 juegos naipes". The value was now shown for the first time:

- 1½ peso for local cards
- 3½ peso for imports.

Both labels offered a box for the name or number of the user and there appears to be a Private Die operated, with the company names being printed at the same time as the label. Thus Francisco Girbau in our illustration.

An alternative way of indicating that the tax had been paid was the application of a rubber handstamp to the Ace (or four) of hearts. The marking was circular with the hand of Mercury surrounded by the inscription "*Republica Argentina* Impuestos Internos*" in black or red. The stamping was done at the Casa de Moneda for cards processed in Buenos Aires, and by local inspectors elsewhere.

Third Issue - 1915

A new, smaller (130 x 12mm) band was issued in 1915, under LEY 9645. The Duty was per pack, and the rates were:

- 20 centavos for locally made cards; printed in deep dull green
- 40 centavos for imports, printed in orange brown.

Examples of the 20c band are known surcharged:

SIN VALOR

para existencia commerical

in black over te value tablet. The purpose of the surcharge is unknown.

This design underwent a number of minor changes to reflect later Stamp Acts. Private Dies including the name of the importer or manufactuer occur in most types. The changes are summarised in the Table:

Ley	Local	Imports	Comments
9645	20c deep dull green	40c orange brown	
10359	30c dull blue green	60c orange brown	
11252	50c pale blue green	1peso light brown	No wmk
11252	50c pale blue green	1peso light brown	Ribbed paper
11252	50c pale blue green	1peso light brown	Arms paper

The Ley 11252 50c has two forms of the value, one with a small "50", looking rather lonely in the space available, and one with numerals of normal size. The Arms paper was introduced in 1925 or 1926.

At some later date a new 1p 50c value appears, printed on Arms paper in deep blue. The layout of the value tablet was refined with PESOS moving to the left and properly overlined

(earlier PESO was centered under the original off-set overlines).

Two handstamped overprints have been seen on the 50c (Arms paper):

PRECIO DE VENTA HASTA \$1.50 CON IMPUESTO
in a single straight line, and a boxed three line marking:
PRECIO DE VENTA HASTA
\$1.50 CON IMPUESTO
IMPORTADO

The first of these overprints also appears in a machine printed form in black.

We then enter a period with two designs. The entire band was revised for LEY 16656/64. In particular the Liberty Head replaces Mercury, most of the lettering is redrawn and the value becomes 5 pesos. My sole example of this design is a granite paper, watermarked Arms, and is printed in light red-brown.

The original design was used for DECRETO 18,235 with a value of 50c.

For all of these issues material seems to be rather scarce, so that no noteworthy varieties either of the plates or of production have been recorded.

The Private Dies

Seven Companies have been seen with the names printed in the same colour as the bands, and presumably at the same time. No doubt Members can add to this list.



First Issue — large 45

Second Issue



Band Type #	1	2	3	4	5	6
Francisco Girbau	x	x		x		x
Sucesion de Fr. Girbau		x				
Bertrand Demec			x		x	x
Ca Gen de Fosforus				x		x
Ca Gen Fabril Finan.						x
L A Fournel						x
C Della Penna						x

where the types are:

- 1 1899 large band, local make
- 2 Ley 9647 20c
- 3 Ley 9647 40c
- 4 Ley 10359 30c
- 5 Ley 10359 60c
- 6 Ley 11252 50c

Hat Duty

This Duty was established by LEY 3699, passed on 2nd August 1898.

It attracted a great deal of ridicule and opposition, not least since it was seen as the thin end of a wedge — analogous Duties could be imposed on shoes, gloves and any other article of clothing. In the event, cheap hats were later exempted, and, since the hatmakers tended to ignore the Duty, the entire Duty was called off in 1899.

First Issue - September 17, 1898

On September 6, the General Administration of Taxes approved the use of overprinted Tobacco Duty stamps, thus enabling the delay attendant on the creation of new stamps to be circumvented.

Four values were requested:

- 30c for caps and berets

- 60c and 1p for ordinary mens' and women's hats
- 1p 20c for wigs.

The overprints were of three lines:

Valor Habilitado

(value)

Ley 3699

apart from the 1p on 1p which omitted the surcharge value.

The overprints were applied as follows:

- 30c on Tobacco 4½c (736,500 examples)
- 60c on Tobacco 45c (290,000 examples)
- 1 peso Tobacco stamp (177,000 examples)
- 1p 20c on Tobacco 1.60c (25,000 examples)

all bar the last being in carmine — the 1p 20c overprint was in black.

The overprints were applied by the South American Bank Note Company who also gummed and perforated the stamps — normally perf. 11½, though the two middle values also appear perf. 12. The gumming was soon found to be an error — whole parcels of stamps coagulated into unuseable blocks due to the high humidity in some parts of the country!

Second Issue - October 3, 1898

Jose Domingo engraved the first specially designed Hat Duty stamp and the stamps were printed by the Casa de Moneda on unwatermarked paper and issued ungummed but perforate 13x13½.

Unusually the 1p 20c was denominated 120 centavos. The initial suite of colors were dark (brown, black and blue) and were applied to both locally made and imported hats. On May 18, 1899, the stamps were re-issued in rose red for imported hats, the original colors remaining in use for local products.

The sole reported variety for these stamps is an inverted corner ornament in the top left corner of a 30c stamp.

As we noted above, the Duty was widely evaded, and was abandoned later in 1899. □

The Oldest Stamp Advertisement


In 1921 *The Pacific Philatelist* (Vol. 1 No. 5) reproduced the accompanying advertisement. It had originally appeared in the November 25, 1816, issue of *The Freeman's Journal and Philadelphia Mercantile Advertiser*.


Quite obviously the advertisement referred to the embossed tax stamps in use at the time (the Third Issue, Scott numbers RM275-286). In his book *First Federal Issue 1798-1801*, W. V. Combs points out that a discount of 7½% was given to anyone purchasing \$10 or more worth of stamped paper at one time or 7½% to anyone bringing in their own paper to be stamped if the total was \$10 or more. This would allow a dealer such as S. & M. Allen to purchase stamped paper and then give a discount of less than 7½%. This discount for large purchases was also given during the Civil War.


At any rate, this is probably one of the oldest advertisements for a stamp dealer in the U.S. — and he dealt in revenues. □

STAMPS,
AT A GREAT DISCOUNT.
S. & M. ALLEN,
No. 2 South Third-street,

HAVE constantly for sale, a complete assortment of STAMPS, *wholesale or retail.* To those who purchase for retailing, a *very liberal discount* will be made.

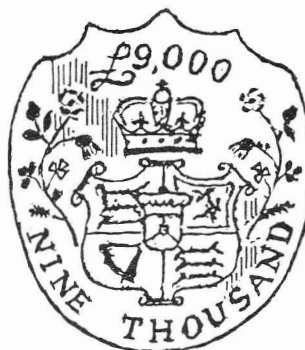
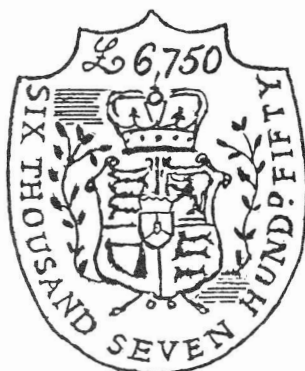
 *Lottery Tickets and Shares for sale.*

 *All kinds of Bank Notes and Specie bought and sold.*

 *A liberal premium paid for Treasury Notes.*

Also, for New-York, Boston, Charleston, North Carolina, and Virginia Bank Bills. nov. 35—7

The Complexities of a Search



(Illustrations prepared by William A. Barber.)

The Embossed Revenue Stamps of Great Britain

by Samuel B. Frank, ARA

Question: Why were British embossing dies made available in 1815 for probate, or letters of administration duties with such odd high denominations as £6,750, £7,875, and £11,250?

A number of collectors of embossed revenue stamps of Great Britain have posed this question. Recently one of the more knowledgeable experts playfully suggested that these dies were prepared in order to pay, with a single stamp, the duty required for three different, exceptionally-large estates. This jokingly-offered suggestion caused me to investigate this question.

I first looked to see if I had a tax table in any of my older stamp duty digests that presented the duties for probate, or letters of administration for the 1815 period. No 1815 digest was on hand but in Gaultier C. Griffith's *Digest of the Stamp Duties*, published in London in 1890, I found a table of duties for probates, or letters of administration in effect from June 1, 1881. A quick glance at this table led me to conclude that the probate duties were based on the value of the estate and increased for each level of estate value in prescribed steps, an *ad valorem* tax. In 1881 the duty for estates above £1300 increased £3 for each 100 value of the estate, a 3% tax. In this same book I discovered in one of the appendices a table of duties for probate (the proof of the authenticity of a will), or letters of administration (authority from the court of an administrator to manage the estate of an intestate person) that had been repealed on May 31, 1881, by an act of Parliament. This table has three columns. The first two columns presented the duty from 1815 to April 1, 1880, for increasing steps of estate value for probate of estates covered with a will in the first column and for letters of administration for estates in

which the deceased died without a will in the second column. The third column lists the duties that went into effect after April 1, 1880, and ceased on May 31, 1881, for estates left by deceased who had died with or without a will. To my delight, I found toward the end of the table the following in the second column (for letters of administration):

Estate Value	Duty
£250,000 to under £300,000	£5,625
£300,000 to under £350,000	£6,750
£350,000 to under £400,000	£7,875
£400,000 to under £500,000	£9,000
£500,000 to under £600,000	£11,250

For estates of £600,000 and above, each step increases by £100,000 with a duty increase of £2250 for each level.

With very little study it became obvious that the duty for large estates for letters of administration increased by £1125 for each £50,000 increase of estate-value and £2250 for each £100,000 step. When one divides 1125 by 50,000 or 2250 by 100,000 it becomes apparent that the duty increase by 2¼% for each step. Further perusal of the table reveals that the duties in the first two columns were required by an act of Parliament, 55 Geo. III., c. 184, i.e. an act passed by the fifty-fifth year of George III's reign. This monarch was enthroned on October 25, 1760. The fifty-fifth year would thus be between October 25, 1814, and October 24, 1815. Since the high denominated dies were registered at Somerset House in London during 1815, there is every reason to believe that these dies were made available to satisfy the requirements of the George III Act in regard to letters of administration.

To confirm my observations I turned to Josef Schonfeld of Victoria, British Columbia, Canada, co-author of our various

catalogues of the embossed fiscal stamps of Great Britain and Ireland. He consulted his file of statutes. The detailed tables of the 1815 stamp duties enabled him to verify my findings. In addition he also emphasizes that the odd-high-denominated dies applied only to letters of administration from 1815 to April 1, 1880. (From April 1, 1880, to May 31, 1881, the duties used for both letters of administration and probates of wills were the same for each level but at somewhat higher rates.) Schonfeld stresses that during the 1815-1880 period the duty for the letters of administration was a half greater than the probate duty. Consequently a $1\frac{1}{2}\%$ increase of duty for probates of wills at a given estate level became an increase of $2\frac{1}{4}\%$ for letters of administration for estates of the same value ($1\frac{1}{2}\%$ plus $\frac{1}{4}\%$ = $2\frac{1}{4}\%$). This is the reason that the duties for letters of administration are frequently odd amounts whereas the probate duties are usually nicely rounded numbers.

The responsibility for the preparation of dies that were needed to fulfill the requirement of any act of Parliament that involves stamp duties is assigned to the Commissioners of the Stamp Duties. It appears that the Commissioners usually attempted to reduce to four or less stamps the number of dies needed to pay a required duty on a single document. It can, therefore, be concluded that in 1815 after Parliament had passed the act, 55 Geo. III., c. 184, dies were not available for the duties on letters of administration that could be comfortably assembled to satisfy the duties for estates valued £300,000 or more. The Commissioners therefore provided the dies with the denominations of £6,750, £7,875, and £11,250 as

well as a £9,000 die.

It should be pointed out that Parliament also passed another act in 1815 that permitted the use of all dies that did not have a designated purpose printed on their surface (the misnamed General Duty dies) at the amount indicated on their face. Prior to this act certain dies without a specified purpose on their face were nevertheless required for specified duties.

While working on this project, I discussed the subject with William A. Barber, like Schonfeld, a co-author of our catalogues. The discussion prompted Barber to review all of the dies that were available in 1815 for letters of administration. He found that the payment of duties less than £6,750 on a single document could be accomplished with two or three stamps for each level. Even the odd duty of £5,625 could be paid with three available stamps (a £5,000, a £600 and a £25 stamp). A study of the table for £6,750 and higher duties, however, shows that the new dies (£6,750, £7,875, £9,000 and £11,250) made it possible to make up the proper amount with no more than four die impressions (frequently less) for estates up to the value of £2,000,000. It is therefore concluded that the new dies were ordered to reduce the number of stamps required on any document to four or less.

I present this article as an example of the questions that can absorb the interest of the collectors of the British embossed revenue stamps. There is a breed of philatelists including my colleagues and myself who find such pursuits most challenging and interesting. This article is written to invite others of the same bent to join us. □

Literature in Review

Continued from page 105

listings have been greatly expanded though still remain unpriced.

This listing is intended to be a simplified rather than a specialized listing. Prices are in sterling and many have been updated from the first volume.

Overall reproduction quality suffers much in this volume especially in comparison to the Poland Local book above. Many of the very poor original illustrations have been replaced with newer halftone pictures there is still much room for improvement. It appears that many of the pages were printed from improperly prepared printing plates resulting in grey illustrations and type. It often times appears that the copy from the first edition was reduced on a photocopy machine and pasted up as new copy. Considering the poor reproduction quality of the first edition, the results are not good. Illustrations are hard to make out, poor quality type is hard to read. It also appears that the next size larger comb binder should have been used so that pages could be turned without tearing and bending. I would hope the publisher would correct these faults in the third edition.

Kenneth Trettin

Catalogue of the Adhesive Revenue Stamps of Germany, Part VIII, German Occupation Issue 1914-19/1939-45, by Martin Erler & John Norton, 1983, 127pp, card covers, perfect bound, in German and English. Available from the ARA Sales Department, \$8.00 postpaid.

The publication of this volume of the series was delayed due to the lack of information. These stamps were all issued under war time conditions and used in occupied areas. Many of the areas covered are now occupied by the USSR (Estonia, Lithuania, Latvia) or are now eastern bloc countries from

which little or no information can be obtained (Poland, Albania, Romania, Russia, etc.). As a result the listings are probably incomplete.

This particular catalogue also includes listings of tobacco strip stamps and municipals as known.

There are some instances where the listings duplicate listings made by Mr. Erler in other catalogues (such as the Protectorate of Cechy a Morava) or other catalogues such as France and Estonia. It is helpful, however, to have all such listings pulled into one volume, with a uniform numbering system and priced in relation to one another.

Kenneth Trettin

This is another in the series of the German Revenue Catalogues provided by Martin Erler. Covered are revenue stamps issued under German Occupation in the countries so occupied during the First and Second World Wars. A listing of the Allied Occupation issues (Allied Military Government-AMG) of 1947-51 has also been added. Because of the turmoil existing during the period of issue of these stamps, complete information is un-obtainable, but every attempt was made to list all stamps known to exist.

Donald Duston

Katalog der Deutschvolkischen Bundesmarken bis 1914, I. Teildie Reichsdeutschen Marken, by Werner Schonweiss, 56 pp, $5\frac{1}{4} \times 8\frac{1}{4}$ inches, card cover, perfect bound. Published by ORA-Verlag (Martin Erler), 1983. In German. Available from the ARA Sales Department for \$4.00 postpaid.

This is a catalog of Seals and Labels of private societies and organizations. Printed in the size and format of the other German revenue stamps catalogs, all listed items are pictured and



The gridiron symbolizing St. Laurence shown on municipal stamps of Isonne (Ticino), Riddes (Valais) and Bulach (Zurich).

Symbolism on Swiss Municipal Revenues

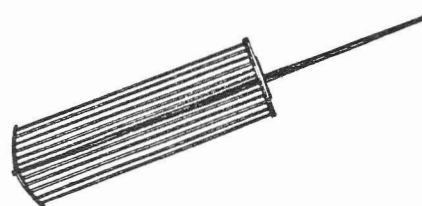
There are many hundreds of Swiss municipal revenue stamps and they form a rich source of study of symbolism, primarily based upon heraldry and religion. This is understandable from the history of Switzerland arising as it does from the existence of many tribes, clans, defensive associations, walled cities and the ethnic backgrounds scattered throughout the region.

As previously mentioned I have been searching for a Swiss revenue stamp which honored the important cheese industry of Switzerland without success. I recently thought I had found three such stamps but investigation proved that I was in error. Nevertheless the information I learned is worthy of reporting here.

I illustrate a Swiss cheese harp used in the making of Swiss cheese to stir the slowly cooking milk and curding agents throughout Switzerland. Such implements have been utilized in different forms for generations. I also illustrate the three stamps that I noted which I thought included Swiss harps in their coats of arms. The Isonne stamp is from the Italian-speaking canton of Ticino; the Riddes stamp is from the French-speaking canton of Valais; the Bulach stamp is from the German-speaking canton of Zurich.

I was elected that I had a stamps from three different ethnic backgrounds of Switzerland and I reasoned that the cheese from Isonne was probably Formagelle, that from Riddes would be Raclette and that from Bulach would be Sbrinz or Tilsit.

It took some correspondence to learn what was represented by the implements shown on all three stamps, but there is no question about it.



A Swiss "harp" used to stir the cooking mixture in the manufacture of Swiss cheese.

The implement carried by the angel on the Isonne stamp, in the right hand field of the shield on the Riddes stamp and in the center of the shield on the Bulach stamp is not a Swiss harp. In each case it is a gridiron.

The holy man, St. Laurence administered to the poor in the first Christian community in Rome. The Romans martyred him by roasting him on a gridiron. Thus, the emblem of St. Laurence has become the gridiron and that is what is symbolized on all three of these Swiss municipal revenue stamps.

St. Laurence is considered the patron saint of merchants and thus churches dedicated to him were always built along trade routes. All three of the towns are on early trade routes.

In the meantime, I am still looking for a Swiss cheese stamp.

priced in points (25¢ to 50¢ per point).

Donald Duston

This German only publication at times pushes my knowledge of the language to its limits. Probably the biggest fault with this publication is that it lacks the bi-lingual approach of Martin Erler's catalogs. In other respects this listing of seals fits very nicely into the series of German and Austrian revenue stamps.

These seals (prior to 1914) were issued by various organizations to promote cultural and nationalistic aims.

Kenneth Trettin

The Revenue Stamps of New South Wales, by Dennis Osborn,

William Craig and A. E. Orchard. 35 + ii pp, 8 1/4 x 11 3/4 inches, loose leaf punched for metric size binder, card covers. Published by Revenue & Railstamp Publications, Hobart, Tasmania, Australia. Available from the ARA Sales Department for \$6.75 postpaid.

This is another in the series of revenue and railroad stamp catalogs, edited and provided by William Craig. The format, and the size, is the same as the Queensland catalog, and contains as much information as possible about these stamps, as well as the listing of all known varieties. The loose leaf pages will allow the addition of corrected and additional pages as new information about these issues comes to light.

Donald Duston



VAPEX 83

November 11-13

Sponsored by **VIRGINIA
PHILATELIC FEDERATION, INC.**

THE CAVALIER HOTEL
42nd & Oceanfront, Virginia Beach, Virginia

American Revenue Association and Society of Philatelic Americans annual conventions.

Prospectus

US Postal Service Station
Free Admission
A 25-Dealer Bourse
200 16-Page Frames of Exhibits

AWARDS BANQUET

The VAPEX Banquet will be held Saturday, November 12 at the Cavalier Hotel. Cost is \$17.50 per person. The exhibit entry blank can be used to order banquet and breakfast tickets.

BREAKFAST

The VAPEX Breakfast will take place Sunday, November

13; \$8.50 per person.

CACHETS

A set of three cacheted covers will be available and the Virginia Beach Post Office will operate a station and provide a show cancellation.

AWARDS

VAPEX — See rule #15 on reverse.

American Revenue Association — Grand, Gold, Silver and Bronze Awards for best exhibits of fiscal material.

VAPEX '83 OFFICIAL ENTRY BLANK

Mail to: Leroy P. Collins III, P.O. Box 2183, Norfolk, Virginia 23501

I desire _____ banquet tickets @ \$17.50. & _____
breakfast tickets @ \$8.50 ea.

Please enter the following exhibit, subject to the conditions
stated in the official prospectus to which I agree:

Name (please print) _____

Address _____

My exhibit will require _____ frames.

Amount enclosed @ \$6.00 per frame (\$3.00 Junior) _____

Class: Open _____, Revenue _____, Junior _____

Title and brief description (for catalogue) _____

I shall bring and help mount my own exhibit: Yes _____
No _____

I shall help dismount and pick up my exhibit: Yes _____
No _____

No. of pages in my exhibit _____

Make check or money order payable to "VAPEX '83"

TOTAL AMOUNT ENCLOSED _____

I will send my exhibit upon receipt of shipping instructions,
and it is to be returned by VAPEX in a similar manner.

Yes _____

Valuation for returning shipped exhibit _____

This exhibit has previously won the following awards:

In order to be eligible for the following restricted awards, the appropriate
items must be marked:

SPA _____, VPHS _____, VPF member club _____, Novice _____

Signature _____

(A separate entry blank is required for each exhibit.)

SPA — William Cartwright President's Award for best exhibit by an SPA member. J. King Horner Award for best British Commonwealth exhibit; Research Award for best original research.

VPHS — Patrick Henry Award for best Virginia exhibit by a VPHS member. President's and Merit Awards.

BNAPS — Award for best British North American exhibit, by Mid-Atlantic Regional Group.

APS — Medals of Excellence in pre-1900, 1900-1940 and 1940-present time period categories.

UPSS — Certificate and Marcus White Award for best postal stationery exhibits.

ATA — Medals for 1st, 2nd, and 3rd best topical exhibits.

Postal History Society — Certificate for best postal history exhibit.

U.S. Cancellation Club — Award for best exhibit of U.S.

cancellations and postmarks.

AFDCS — Certificates for best and honorable mention FDC exhibits, funded by AFDC Foundation.

Junior Philatelists of America — H.E. Harris Medal; ribbons and certificates of award.

Maurice Apfelbaum — Award for best use of commercial pages.

Carriage House Stamp Club Award — For best exhibit by a member.

Norfolk Philatelic Society & Virginia Beach Stamp Club — Savings bond for best junior exhibit.

Scandinavian Collectors Club — Medal for best exhibit of Scandinavian material.

Bureau Issues Association — "The Columbia Award" for best exhibit of U.S. stamps.

AAMS — Certificate or medal for the best air mail exhibit.

RULES FOR EXHIBITORS

1. Participation in the exhibition is open to all philatelists regardless of organizational affiliation. Each exhibit submitted for competition must be the bona fide property of the exhibitor and signing of the entry form shall signify unqualified acceptance of these rules.

2. VAPEX '83 will be an APS accredited National show, the grand award winner of which will be eligible to exhibit in the Champion of Champions competition at STAMPSHOW '84.

3. FRAME LIMIT: Entries of less than two or more than ten frames must be approved by the Exhibit Committee.

4. The VAPEX '83 Exhibit Committee reserves the right to decline, at any time, any entry in whole or in part without assigning any reason for such rejection. If declined, all fees paid will be refunded in full. All rulings of the Exhibit Committee are final. Applicants will be notified of acceptance or rejection.

5. The frames are 36" x 48" and are designed to hold 16

album pages up to 9" x 12" exclusive of page hinges. The fee for each frame is \$6.00 (\$3.00 in Junior Section) and must be paid in full with the official entry application. Entries received without proper fee will be rejected. Failure to submit an exhibit after entry application has been accepted will result in forfeiture of all fees paid.

6. Exhibitors desiring insurance must make their own arrangements. The VAPEX '83 Committee, the Virginia Philatelic Federation, the custodian of the entries, the Cavalier Hotel or any of their committees, members, departments, employees, or representatives shall not be liable for any damage to or loss of any exhibit material arising from any cause or reason whatsoever. Every precaution will be taken to protect the property of exhibitors, including a 24-hour professional guard service.

7. No exhibit can be removed prior to the closing of the exhibition at 4 p.m. Sunday, November 13.

RELEASE OF EXHIBIT

Received from Exhibition Committee, VAPEX '83, the following exhibit:

Exhibit No. _____ of _____ pages, by me in good order. Rights to recompense for damaged or missing stamps are hereby waived.

Owner _____ Date _____ Time _____

Activities for All Ages & Interests

Philately and fun for the entire family can be combined with a vacation centered on VAPEX '83, Friday, November 11 through Sunday, November 13 at the Cavalier Hotel in Virginia Beach, Va. Admission to the show is free. Hours are Noon to 7 p.m. Friday, 10 a.m. to 6 p.m. on Saturday and 10 a.m. to 4 p.m. Sunday.

The prime attraction will be the ARA Convention.

In addition to the many philatelic attractions, there are many locations of interest for history buffs, shoppers, children and people just looking for a nice relaxing weekend. Who can beat an unhurried walk along the beach in the still mild early days of November after a leisurely meal!

Among the highlights of the Virginia Beach area to brighten the visitor's stay are:

1. *Old Seatack Coast Guard Station.* Virginia Beach developed around this lifesaving station, built in the early 1880s. Today this sta-

tion is an Information Center and The Virginia Beach Maritime Historical Museum, which houses a scrimshaw collection, ship models and other maritime memorabilia.

2. *The A.R.E. Library and Conference Center.* The home of the Association for Research and Enlightenment, an organization based on the psychic readings of Edgar Cayce. Here, you can enjoy a free 30-minute film on Edgar Cayce and browse around the 32,000-volume A.R.E. library.

3. *The Battle Off The Virginia Capes Overlook.* From this overlook, visitors view the site where just off Cape Henry, on September 5, 1781, a French fleet of 24 ships stood off an attack by 19 British ships, ensuring the entrapment and capture of General Cornwallis and 7,500 troops at Yorktown.

4. *The First Landing Cross.* This marks the spot where America's first permanent settlers, the Jamestown colonists, first touched the shores of the New World on April 26, 1607, thirteen years before the pilgrims landed at Plymouth Rock.

5. *Little Creek Amphibious Base.* This base, the largest of its kind in the world, is open each Saturday and Sunday, 1 to 4:30 p.m. You may board the "open house" ship and visit the Amphibious Museum.

6. *Adam Thoroughgood House.* Built in 1636 and probably the oldest brick house in America.

7. *Mount Trashmore.* A project for which Virginia Beach has been lauded here and abroad is this "mountain" which turned a big problem, solid waste disposal, into an outstanding recreational facility. Made of compacted layers of soil and garbage, it is the center of a 162-acre park with bicycle trails, picnic facilities, a "Soap Box Derby" ramp and two lakes.

8. *Virginia Beach Farmer's Market.* Open every day of the year, weather permitting, the Farmer's Market, includes 17,000 square feet of vendor's stalls, wholesale truck sheds and a restaurant. Here, fresh produce, baked goods, choice meats, dairy products, seafood and various plants for home and garden are available in a friendly country atmosphere.

9. *Oceana Naval Air Station.* From Jet Observation Parks near the Navy Master Jet Base, you can watch take-offs and landings of the Navy's most advanced aircraft.

Other attractions less than an hour away:

10. *MacArthur Memorial Museum.* A collection containing eleven galleries filled with exhibits traces the General's career and the development of our nation as he helped direct it.

11. *Norfolk Naval Base.* The largest naval installation in the world is home port for more than 110 ships of the Atlantic and Mediterranean fleets. Selected ships are open free to the public on weekends.

12. *Jamestown.* At this site of the first permanent English settlement in America, many traces of the settlement still exist and invite you to relive the founding of our nation.

13. *Colonial Williamsburg.* This is an 18-century experience no American should miss. Here, you can bask in the atmosphere of days when Washington, Jefferson and Patrick Henry walked the streets of this colonial city. Explore elegant rooms and formal gardens, watch customed artisans recreate 200-year-old crafts and dine in an authentic 18th-century tavern.

Information on these and other points of interests can be obtained by dropping a post card to the Virginia Beach Information Center, 20th and Pacific Ave., Virginia Beach, Va. 23451.

More detailed information on the show is available from P.O. Box 2183, Norfolk, Va. 23501. □

Rules

8. All questions that may arise concerning the exhibition that are not provided for by these regulations will be decided by the Exhibit Committee.

9. Shipping instructions for exhibits that are accepted will be sent to each applicant together with the acknowledgment of acceptance.

10. Personally delivered exhibits will be accepted at the Cavalier Hotel by the Exhibit Committee on November 10, 1983 (Thursday) from 6-9 p.m.

11. All exhibit entry blanks must arrive prior to the closing date of October 15, 1983 (or until space is sold, whichever is earlier).

12. Exhibit pages will not display the name of the exhibitor on the face of the page. Names or other identification may be written on the reverse of the pages.

13. A panel of qualified judges has been selected whose members will make their decisions by deliberation and consultation among themselves and their decision shall be final in all cases.

14. Each exhibit is to be judged against accepted standards of philatelic achievement based principally on the following qualifications: A. Philatelic knowledge and research; B. Completeness and scope of the exhibit; and C. Arrangement, condition and neatness of presentation.

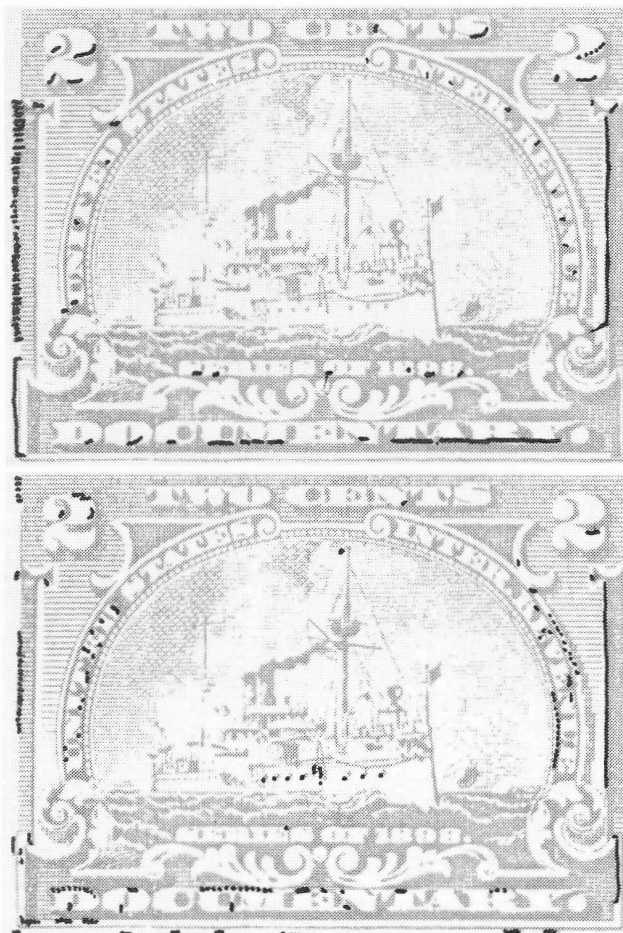
15. VAPEX awards will be Gold, Vermeil, Silver, Silver-Bronze, and Bronze. Reserve Grand Award, Grand Award for best in show, the William R. Taylor Memorial Award for the best exhibit of Germanic philately, and the Adm. Jesse G. Johnson Memorial Award for the best exhibit of aerophilately. Also, the James H. Cochrane Memorial Award for the best postal history exhibit and the Novice Award for the best exhibit of those not previously awarded on a level of bronze or above.

VPF Award for best exhibit by a member of a VPF member club. □

Re-Entries on the 1898 Two Cent Battleship Documentary

By Warren L. Bosch

(continued from MayTAR, p. 87)



Twelfth System

UL12, UL13

Pos. UL 3 has a shift towards the right, possibly slightly downwards. Parts of doubled colored areas are obvious in all letters of "TWO CENTS" including a bit of vertical color to

(Note: The illustrations in this article are hand drawn mats, not photographs of the actual stamps. The lines are much stronger to call your attention to them. They may or may not be of the same relative strength as illustrated but their location is quite closely represented. We would be most interested in hearing from anyone else who has examples of the illustrated stamps.)

the right of the "S" among the shading background lines. Both "2" are affected, notably the right numeral's upper curve. The top ornament of the right ladder clearly is doubled in the margin. Almost all the letters of "DOCUMENTARY" show several extraneous colored areas each. The scroll halfway between the final "S" of SERIES and the "E" of DOCUMENTARY show a nice arc of color. "uNitEd States" shows a few dots, as do the spaces above the first "S" of STATES and the "R" of REVENUE. Mast finial is doubled. The top margin, above "E", has two noticeable dots close by.

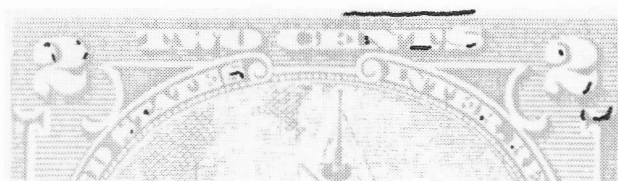
Another difficult-to-find westward shift occurs on UL 8, just below the stamp mentioned above. All letters of "TWO CENTS" (C & T doubtful) and of "DOCUMENTARY" have traces of doubling. The left ladder and its top ornament are all doubled towards the right, while the right ladder shows same doubling slightly into the margin. Again, both numerals are involved, the right "2" showing greater effects than the left "2". A line runs through the tops of "UN", while other markings speckle "STATes intER.REVENue" and "Series of 1898". A small dash just inside the bottom frameline below the "R" of DOCUMENTARY, doubled mast finial and all portholes and prow are just as obvious. Finally, the tip of the crosshatching below the left ladder and some shading lines in the larger right-side scroll are doubled.

At position UL 12, we have an equally fine shift left and slightly upwards. The left margin of the stamp, alone, is worth the price of admission, as they say. In my single example, the entire left ladder and the frameline below it are clearly doubled well into the margin. The left "2" has duplicates of four major shading areas. Parts of curved lines lie in the bottoms of "DO while "CUMeNTARY" has streight lines in the bottom of the letters. "SErIES OF 1898" and the scroll beneath the second "S" have dots in the lower parts. The right "2" has doubling, but not as obviously as the left "2", in mainly the same places: lower right part of upper curve, bottom of lower ball, and at the bottom of the tail. Oddly, only the "N" and "S" of TWO CENTS have traces of extra marks, and the vignette is clean. Marks show up in "UniTeD states iNteR.ReVENue" The right ladder and lower frameline are suitably duplicated towards the center of the stamp. One copy.

UL 13, three copies, has a wonderfully extensive shift towards the left and downwards. The top five shading lines, top of the ladder ornament, middlehalf of the ladder, top quarter of the lower frameline, nearby crosshatching, and bottom corner of frame line with nearby crosshatching — all of the left side — are double. The top ball of the left "2" has a heavy line in one or two pieces at its right side, while the main curve of that numeral has two short horizontal, and one vertical, shading line projecting into its right and top edges. Top of the tail of that "2" has a single horizontal line extra. The right "2" has a heavy extra line just below the major shading line, in the top of the tail. The top ball may also have a line

near the thick shading line. The "N" of CENTS has a bottom mark, while top lines or dots or both exist in "DOCUMENTARY". The lower margin shows dashes of color below "O", "C", "U", between "ME", right side of "R", and "Y". Within the frameline below "D", there are duplicated crosshatches. The right ladder stem and ornament, as well as the lower frameline almost to the corner, are doubled. Curved lines appear in the bottoms of "TE" and the tops of "EN", while dots are rife: "UNITED staTEs inter. REVENUE". Pearls beneath REVENUE may be doubled, too. Portholes, midships lines, and both finials also doubled. The dashes in bottom margin may also include some after the "Y" and between the "NT" on some copies. The ones mentioned above are more constant.

Lastly, position UL 18 has a minor re-entry in the form of dots occurring twice in the bottom of "C" of CENTS, near the top of the vertical of "E" of CENTS, and lower right area of "A" of DOCUMENTARY. This isn't worth illustrating, but would plate a stamp. Three copies.



Thirteenth System

LR50



LR17

Thirteenth System:

Two pieces of 32 and 55 stamps cover 42 of the 54 positions of the LL pane and also 43 of the 54 LR positions. I record only three re-entries in these 85 different stamps. The block of 32 is on inverted, reversed watermarked paper, while the larger piece has an erect, reversed watermark. Both are in the 6x9 format and were used just before or after the turn of the century; both portions are rouletted.

LL 1 has a very minor (not shown) re-entry trace solely on the tips of the upper right shading lines. If this were not of the rarer eastward genre, it would not be worth mentioning. All the tips mentioned, plus those of the top of the right ladder are doubled into the margin. Date is DE 2, 1899.

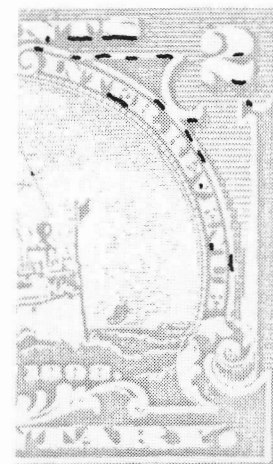
LR 17 has only a slightly more significant re-entry towards the usual left side: the tips of the top left shading lines, but also the lower left frame line, are doubled into the margin. Date is DE 30, 1899.

LR 50 has a nicer shift upwards and left. It is most obvious as a top marginal line above "ENTS" with slight lines or dots in the bottoms of those same letters. The right "2" has two to four dots at the right sides of the top ball, top curve, bottom ball, or end of tail. The first- and last-named are the more constant and reliable ones. The ornament capping the right ladder is easily seen to be doubled to the upper left. The only

other signs of this re-entry lie in the ball and upper curve (right sides of each) of the left "2", in the bottom of "W", and in the letters "STateS inteR. Revenue". I have two copies with dates DE 7, 1899 and JA 2, 1900, while Giacomelli reports JY 21, 1900.

Fourteenth System

LL9



Fourteenth System:

Two pieces, one a brief 14 stamps, the other, 37 stamps of one pane with five more stamps of the neighboring pane, make up this group. Together, 40 of the 54 positions of a LL pane are covered, along with the top five stamps of the first column of the associated LR pane. Format is 6x9. The larger piece has the inverted reversed watermark, while the smaller one has inverted correct watermark. Both are rouletted.

The sole re-entry noted is a modest one: an upwards shift showing up in the top ornament of the right ladder, the right "2"'s lower parts of upper curve and tail, a dot in "N" of CENTS and bottom lines in "TS" of the same. Additionally, one may see three dashes in the space below CENTS, two dots above "N" of INTER, and dots in "intEr.ReVeNue" and above "RE" of same. At lower right frameline, vertical dashes occur at top and bottom.

Fifteenth Piece:

A vertical strip of nine stamps from the left column of a LR pane, with adherence of five stamps (consecutively in same column from right side of LL pane) more makes this piece. Position LR 1 has a very minor re-entry: very slight extensions



Fifteenth Piece

LR1

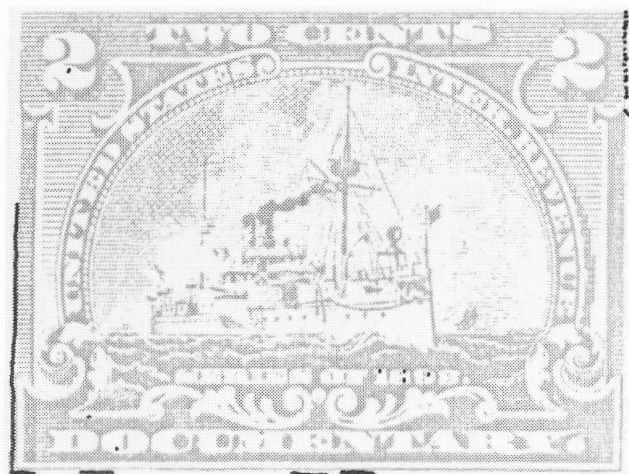
on the 5th and 6th shading lines of the upper right edge and a fine doubling of the left bottom of the right half of the "W". The format is 6x9. Stamps are rouletted and have inverted reversed watermarks. Date is DE 9, 1899.

Sixteenth Piece:

An irregular block of 18 stamps from an area 4 stamps wide by six stamps deep, contains another minor re-entry in the extreme lower left corner of the block. If we assume that the format is 6x9 (seems reasonable) for the rouletted block, we can assign the minor re-entry to positions lying in the first three columns of the lower four rows of the pane. As there are no further clues, that is as close as I can get to locating this little item. The watermark is inverted and reversed, while the date is NO 24, 1899. Item is now shown.

The actual re-entry shows as a light duplication, towards the bottom, of the thin shading line in the right "2", and

below the hook of the top ornament of the right ladder. Specks of color dot "two cENTS" and "docuMENTARy" as well as the final "8" of the year.



Seventeenth Piece

LR18

Seventeenth Piece:

A very irregular block of some 32 stamps from a rouletted 6x9 pane contains a nice re-entry at position LR 18, and lesser re-entries at LR 10 and LR 16. At LR 10, the stamp shows slight extensions on all the top-left shading lines, and a doubling of the lower left frameline. LR 16 has a very similar set of markings: extensions on the top 6 or 7 left shading lines and a pair of more prominent extensions on two shading line opposite the thick color line in the left "2". The lower left frame line is doubled into the margin for only its upper half, or slightly less. Neither of these is shown here.

At LR 18, though, we have a different case. There is a line in the left margin from a level between letters "TE" of UNITED down to just below the bottom frameline. The line apparently turns the corner there and extends below the bottom frame line about halfway from the corner to the "D". Apparent continuations of that bottom line can be seen (below the frameline) between letters "DO" and under both "E" and "N". The thought strikes me that these could just be some kind of guidelines, but I would rather err in the inclusion of too much than in the other direction. Some tiny specks are also visible in the lower left part of the "O" of DOCUMENTARY, in the first three digits of "1898", as extensions to all the upper right shading lines in that margin, and as a single dot centered in the top of the tail of the left "2".

The stamps are watermarked in the inverted, reversed style, and the respective dates for these three items are NO 27, NO 27, and NO 28, 1899.



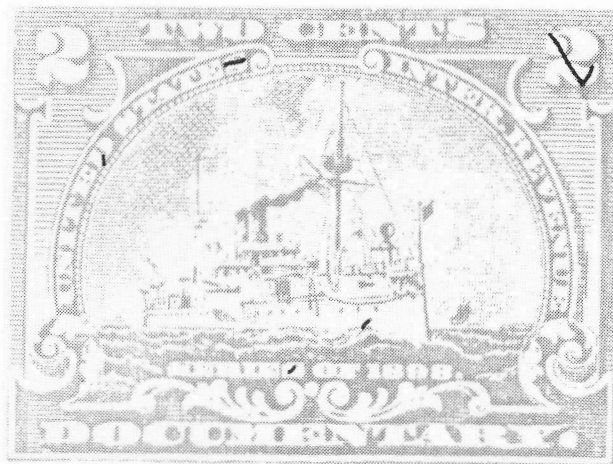
Eighteenth Piece

LL32

Eighteenth Piece:

A large block of some 43 stamps, 30 from a LL pane and 13 more from the adjacent LR pane, has a total of exactly one reportable variety, and that from LL 32 of the 6x9 format. If my sheet were not rouletted so far off-center, the variety would also have shown up on position LL 31. This pane portion has the inverted reversed watermark, and the variety bears the date SP 11, 1899.

The variety is a light plate scratch, extending from the tip of the 3rd shading line from the top (at the upper left side) downwards and towards the left until it hits the next stamp on the left at the level of the "R" of REVENUE. I would estimate the line forms an angle of approximately 60° with the horizontal.



Nineteenth Piece:

A horizontal pair of stamps with the erect, reversed watermark has two plate scratches, one on each stamp. The left stamp has a very light diagonal scratch off the lower left corner, in the margin. It lies about 30° from the horizontal in a WNW-to-ESE direction. The right stamp has a very light mark inside the right "2", said mark taking the shape of a reversed check. The stem of this check begins at the very top of the upper ball of the "2" and travels in a SE direction until it hits the shading at the center bottom of the tail of that figure. The short portion of the check shape begins at that same bottom point and goes NE until it disappears just left of the extreme tip of the tail of the "2". The same stamp also has traces of fine lines in the final "S" of STATES (center curve), the final "S" of SERIES (in a SW-NE direction), and below the first two port-holes from the bow, just above the waves (in SW-NE direction). The first item is not shown, while the second is.

As far as position goes, all I know for certain is that this pair comes from the topmost row of a sheet — the left stamp has a fragment of selvage attached. While I believe the late date (MY 29, 1901) indicates a 5x10 format with consequent position possibilities of UL/UR 1-4 and 2-5, respectively, there is always the chance that this may have been part of a leftover 6x9 pane with consequent position possibilities of UL/UR 1-5 and 2-6, respectively. Separation is by hyphen-hole.

My right stamp happens to have a considerable and obvious ink blot-smear on the top of the right "2" up into the margin, but this cannot be used as a plating help for obvious reasons.

Twentieth Piece:

Within the total size of 5x5 stamps, this piece has 21 stamps; there are two notable varieties to report. Watermark is erect, reversed, and separation is hyphen-hole. I would guess the format to be 5x10 from the dates (JA 28 to FE 1, 1901) and the lack of any stamps of a sixth column, but we cannot be sure. As there are no traces whatsoever of any separation lines or arrows, there is no way to limit the possible positions to any small number; I shall, therefore, describe the variety positions with regard to the block itself, not with regard to the entire pane.

In block position 2 (*i.e.*, the second stamp from the left in the top row) there is a minor doubling showing in the right

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.

JOHN D. BAUM 3964, 97 Parkwood Lane, Oberlin, OH 44074, by Eric Jackson. US revs.

GREGORY J. BOURGEOIS 3967, 570 Quaker Rd, Macedon, NY 14502, by Kenneth Trettin. US first issue, some proofs and essays.

S. CAMPBELL 3958, 1421 Mossbank Rd, Point Pleasant, NJ 08742, by Matthew Pizza. Revs.

BOYD D. DEGEEST 3963, 362 Elm St, Winona, MN 55987, by The Revenue Specialist.

EDWARD F. DESCHL 3965, 136 78th St, North Bergen, NJ 07047, by Linn's. Collector/dealer-all.

DAVID GRANA 3968, 214 Bellino Dr, Pacific Palisades, CA 90272, by APS. M&M, incl proofs and essays; ducks; philatelic lit.

E. HORN CM3966, B.B. weg 4, 9551 T.Z. Sellinger, Netherlands, by E. J. Enschede. Revs of Netherlands and former cols; RR stamps of Netherlands, Germany, Denmark.

LOWELL JOERG 3957, Box 340, Fairmont, MN 56031, by Kenneth Trettin. Collector/dealer, Fairlakes Philatelic—US.

CHARLES T. PRICE 3959, 1009 Greentree Dr, Winter Park, FL 32789, by Secretary. BOB, Xmas seals.

IRWIN S. SACK 3969, 1025 Crestwood Rd, Woodmere, NY 11598, by The Revenue Specialist. Genl.

BLAKEMAN S. SMITH 3962, 685 Barbara Ave, Mountain View, CA 94040, by Ernest Olschan. US revs, incl M&M; British revs; Canada revs.

PUNNYA R. STHAPIT 3960, GPO Box 1079, Kathmandu, Nepal, by G. M. Abrams. Nepal revs and covers; some India revs.

DAVID E. YOUNG 3961, 811 East Drive, Woodruff Place, Indianapolis, IN 46201, by Eric J. Scott. US, esp first 3 issues; Canada revs.

Highest membership number assigned on this report is 3969

NEW MEMBERS

Numbers 3925-3942

REINSTATED FROM 1983 NPD LIST

Donald E. Dinesen
James A. Luedke, Jr.
Dr Josef Wallach

APPLICATIONS FOR REINSTATEMENT

RICHARD J. ANDREW 2048, 20801 Colima Lane, Huntington Beach, CA 92646, by Secretary. US.

JOHN FOSBERY 2047, 52 St. Leonards Rd, Newton Abbot, Devon, England TQ12 1JX, by G. S. Akerman. Brazil.

HJMR COMPANY, INC 2606, PO Box 6638, Hollywood, FL 33081, by Secretary. Philatelic publisher and dealer in philatelic lit.

MEMBERSHIP SUMMARY

Previous membership total	1619
Applications for membership	13
Reinstated from 1983 NPD list	3
Application for reinstatement	3
Current membership total	1638

Agents Seize Printer, Fake Tax Stamps

By Evan Maxwell and Richard West, Times Staff Writers

A skillful Santa Ana printer was arrested as he and his crew put the finishing touches on 3 million counterfeit Mexican liquor revenue stamps worth as much as \$15 million, the Secret Service announced Wednesday.

Some of the counterfeit stamps were found in a motor home camouflaged with the name "Crime Prevention Unit," which officials say may have been used to smuggle the stamps into Mexico.

Kenneth Piety, 41, owner of Liberty Graphic Service on Segerstrom Avenue, was jailed in lieu of \$10,000 bail pending further investigation by both U.S. and Mexican authorities.

Ashley Williams, Secret Service agent in charge of the Los Angeles office, said that investigators believe Piety may have printed several other large batches of the illicit stamps in the past few years.

Williams said it was the largest seizure of counterfeit foreign tax stamps in Secret Service history.

He said the stamps were turned out on a high-quality offset printing press in Piety's plant and then shipped to Mexico. Williams said that agents seized the press, worth an estimated \$50,000, and the motor home when they raided the plant late Tuesday.

In addition to the stamps, agents found several firearms, including what appeared to be a working replica of a machine gun. Two of the six employees of the firm were turned over to local officers after federal investigators found them in possession of what appeared to be a small amount of cocaine.

Williams said the ultimate victim of the counterfeiting scheme was the Mexican government, which could have lost millions of dollars worth of revenue from illicit use of the

stamps on either imported or domestic liquor. Under Mexican revenue regulations, importers or distillers must affix the revenue stamps to bottles before they are sold into the retail market. He based the estimated value of the stamps — \$15 million — on the amount of taxes involved in the cost of an average bottle of alcohol in Mexico.

Williams said that Mexican authorities were dispatched to Los Angeles immediately on learning of the seizure by U.S. agents. He said that local agents would cooperate in attempting to trace the route by which the stamps went south and their ultimate destinations in Mexico.

Piety has been charged with violations of three U.S. laws including the counterfeiting of foreign revenue stamps, counterfeiting of foreign obligations or securities and possessing counterfeit securities. □

"2" and the top of the ladder nearby. The design is doubled towards the left, showing up in the shading at the extreme right side of the figure, both top and tail parts, the ornamental top of the ladder, and the stem of that ladder as far down as the level of the first E in REVENUE. This is not worth illustrating.

In block position 9 (i.e., fourth stamp from the left in the second row) there is a more extensive re-entry, also being doubled towards the left side. The more obvious portions of the re-entry show on the tips of all the upper left shading lines, as well as the lower left framelines with touches of the nearby crosshatching also being doubled. The shading above UNITED and the pearls below UNITED complete the picture of the shift.

Twenty-first Piece:

This highly irregular block of 36 stamps from an upper right pane, along with the next piece or two, shows signs of having suffered water damage at some time within the past 80 years. The stamps are not entirely clear, and some leeway must be

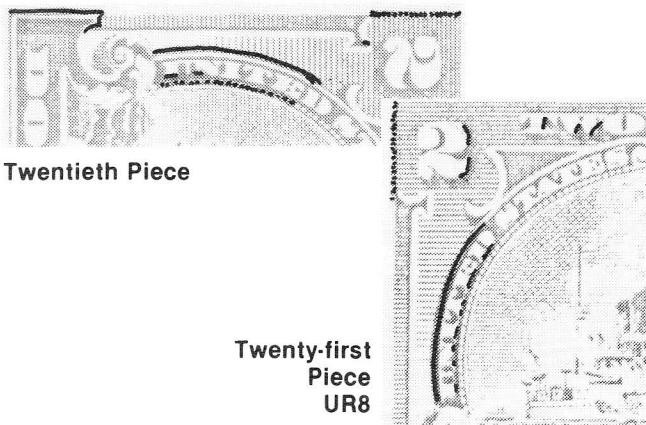
This article was sent to us by Eric Jackson. It originally appeared in the May 5, 1983, issue of the Los Angeles Times. Copyright, 1983, Los Angeles Times. Reprinted by permission.

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4. Ads are limited to 50 words plus the member's name (not business name) and address.
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allowed for the varieties seen. The piece has the erect reversed watermark and is in the 5x10 format; hyphen-hole separation noted.

At UR 27, there is an apparent example of doubling towards the left. It shows up best on the tips of all upper left shading lines, halfway down the tips of the left ladder, in the lower left frameline, above the word UNITED, and on the extreme right side of both "2" (both upper and tail portions), and on the left side of the ornamental top of the right ladder. If one looks closely, one may also see touches of doubling in the lower right parts of "two".

Right next to the previous entry, at UR 28, there is a similar re-entry also towards the left. It shows up best at the tips of all the upper left shading lines, the extreme right side (both top and tail parts) of the left "2", above the UNITED and within the lower parts of each letter of "UNITED" as line fragment. Traces of doubling occur on the right side of "T" 's stem, and at the lower right side of both halves of "W", both of TWO.

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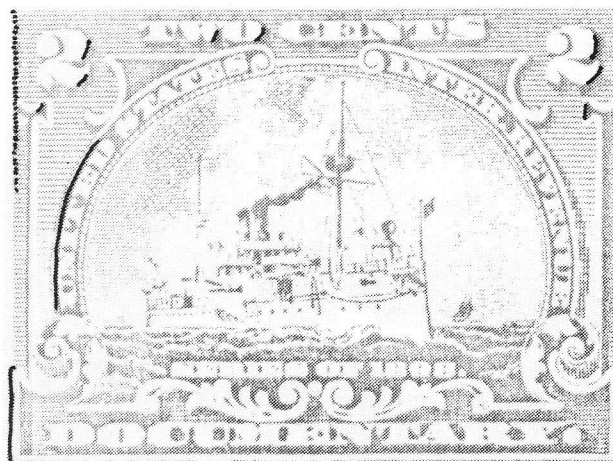
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Twenty-first Piece

UR27

(To be continued)

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