

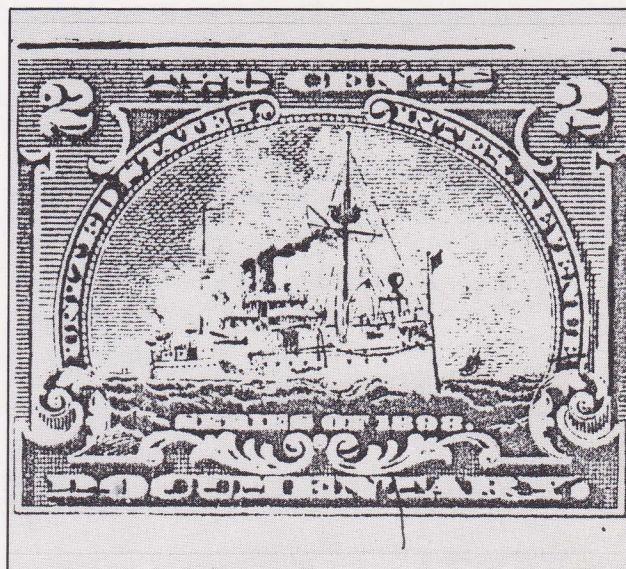


The American Revenuer

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So common that it is normally ignored. An indepth study of the 2¢ Battleship stamp of 1898 continues in this issue, page 125.



◆ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

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

The Editor Notes . . .

...that the notice below gives preliminary information about our 1984 Convention to be held in Milwaukee, Wisconsin. The convention site is the same as for STaMpsHOW '82. But, don't forget, first comes the 1983 convention in Virginia Beach, Virginia, on November 11-13. If you can, plan to attend both, otherwise plan to attend at least one.

...that the ARA Board of Directors is looking for invitations for the 1985 convention. If you can place your local show in consideration, please write to Vice President Hines for details and requirements.

...that The Philatelic Foundation is currently offering a free get-acquainted Subscriber Package to be presented to individuals who join the organization during the current 1983 calendar year. The package consists of several publications including the 196 page book Foundations of Philately. The PF is the only philatelic organization in America chartered as an educational institution. Subscriptions to The PF are a tax-deductible donation of \$20 or more. For more information write The Philatelic Foundation, Dept B, 270 Madison Ave., New York City, NY 10016 or phone John Dunn, Director of Education, at 212-889-6483.

...that dues notices for 1983-84 will be mailed soon. Please give it your immediate attention as soon as it arrives. Your help and support of your association is greatly needed so that we can continue to provide you with an ample and well printed TAR and provide you with the other services the ARA offers.

...that one of the new benefits of membership, the free classified ads in TAR, is proving to be quite popular. I encourage anyone wishing to place a free ad to do so. But, please read and follow all of the rules. These were designed to make a free system work and to give everyone equal opportunity to have their ad appear. Please note that your ad will appear only once per request; do not send a second request until your first ad has appeared; make your request on a postal card--NOT in a letter. Any request not conforming to the rules will be discarded without notice or further consideration.

MILCOPEX: 1984 ARA Convention

The 1984 Annual Convention of the American Revenue Association will be held in conjunction with MILCOPEX 84 on March 2, 3, and 4, 1984, in Milwaukee, Wisconsin. MILCOPEX is the annual stamp exhibition of the Milwaukee Philatelic Society and will be held in the West Hall of MECCA, the Milwaukee Exposition and Convention Center and Arena.

Plans call for over 2,000 pages to be on exhibit with an expected attendance of 3,000 visitors. This is an APS Champion of Champions show with the winner of the Grand Award eligible to the Champion of Champions competition held at STaMpsHow.

To encourage more exhibits from average collectors, entry fees for the frames have been lowered. Twelve page frames will be available for a fee of \$3.00 each. A complete prospectus and entry form will appear in TAR sufficiently early to allow entry by ARA members.

There will be a 53 dealer bourse (interested dealers are invited to apply for a table at Box 1690, Milwaukee, WI 53201.) Activities will include an APS Judging Seminar, Saturday and Sunday Junior programs, an awards banquet and of course several special ARA functions.

The shows theme will be "Athletic Games of 1984" with the USPS and the UN Postal Administration furnishing the normal show courtesies.

Show hours are Friday from 10 a.m. to 6 p.m., Saturday from 10 a.m. to 6 p.m. and Sunday from 10 a.m. to 4 p.m. Admission is free and special reduced rate parking of \$1 is available a short distance away. □



...that ESPAMER '80 was held in Madrid, Spain, on October 3-12, 1980. The 1979 volume of TAR was placed on exhibit and was awarded a Bronze medal.

...that it would be greatly appreciated if you would notify your editor whenever your country, state or locality issues any new revenue stamps. We would like to be able to regularly report these new issues.

...that in order to continue to provide you with an interesting and informative issue of TAR ten times per year, I am in constant need of articles. If you can make any contribution, of any length, on any subject, it will be greatly appreciated by all of the ARA. Currently the Editor has only enough articles on hand to last a short time. I urge you to act now.

Mounting Tin-Foil Tobacco Tax-Paid Stamps

by John Alan Hicks, ARA

© 1983 by John Alan Hicks

Over the last several years, many collectors of United States Tax-Paid stamps have discovered the pleasures of collecting Tin-Foil Tobacco Wrappers imprinted with USIR Tax-Paid stamps. In use from 1868 thru 1942, many millions of these stamped wrappers were printed and used by tobacco manufacturers to protect their product from dirt or moisture. Most were destroyed during their use and, of the remainder, few were saved because of their fragile nature. These foils are quite scarce and desirable and deserve a place in Tax-Paid collections. In spite of their fragility, it is possible to mount them safely and attractively.

In years past, collectors would mount the foils by placing them in the pages of a notebook or by pasting them to the stiff pages of a blank album. The first method did not allow for easy viewing and would permit the foils to slip out if the book was held in any position other than flat. Gluing the foils to blank pages has damaged many of them, since the glue shrinks over the years, pulling and tearing the foil as it does so.

Presented with the challenge of mounting hundreds of these foils, I considered many different methods before settling on the one which I use. I consider this method to be superior to others and to help collectors mount and protect their collections, I would like to share it with them.

To begin with, the foil should be cleaned by soaking in warm water. This cleaning will remove bits of dried tobacco, old mounting hinges and remnants of old album pages. Cleaning is important because it will remove old glue as well, which damages the foil as it shrinks. Also, old mounts, tobacco bits and pages have thickness which will push into and thru the soft foil when it is under the pressure of a closed book or album.

Cellophane tape can be removed by soaking the cellophane off in warm water and then removing the residual gum with lighter fluid and a soft paper towel. A soft artists paint brush can be helpful in washing off paper and tobacco remnants as well as residual lighter fluid, if any is used. A small amount of soap in the soaking water will help the process along. After cleaning, the foil can be dried in a booklet of blotting paper, such as those sold in camera stores for drying photographic prints.

It should be remembered that some foils have paper rebate labels and added paper brand labels as well as paper Tax-Paid stamps. These are quite scarce and should never be soaked off, since they contribute to the uniqueness and desirability of that particular foil.

Once dry, the foil should be laid out on a smooth, flat surface and any folds and wrinkles carefully smoothed out with a pair of tongs and a fingertip. This will allow the foil to be shown in its most attractive state and eliminate the possibility of any extra thickness of foil from pushing thru the face of the foil and creating tears.

Now the foil is prepared for mounting. The process I use involves three steps.

First, the foil is inserted into a Mylar folder, two pieces of Mylar sealed along one narrow end. Mylar is one of the most stable and inert of the various films available and is free of plasticizers. These folders will protect the foil from contact with any potentially harmful album pages or foreign matter and make it easier to handle, as well. These folders can be cut down from Mylar three ring sheet protectors or ordered from firms specializing in archival materials, such as Light Impressions Corp., of Rochester, New York, or University Products, Inc., of Holyoke, Mass. I use a folder 7½" wide by 9½" high because it fills the pocket of the album page and will accommodate foils of ½ oz., ¾ oz., 1 oz., 1½ oz., 1⅓ oz. and 2 oz. denominations, or all but the rare 4 oz. and 8 oz. foils. These latter foils can be mounted separately, as will be explained later.

Second, the Mylar folder is inserted into an album page. I prefer the "SAFE" brand "safe-dual" hingeless blank pages because they provide a clear vinyl page with one large mounting pocket on the face of it and it is separate from the accompanying heavy paper backing page. They are advertised as being free of softening agents, stearates and plasticized PVC and will not adversely affect stamps. The Mylar folder containing the foil can be slipped into the vinyl pocket, which will hold the foil securely without the use of any additional mounts.

4 ounce foils can be mounted on "SAFE" blank pages and supported with "SAFE" vinyl sleeves. 8 ounce foils, because of their size, require mounting in "VPD" multiring 11 inch by 14 inch binders, available at art supply stores. Both 4 oz. and 8 oz. foils should be placed in Mylar folders for protection.

Third, the heavy paper backing page can be put into a typewriter so a descriptive write-up can be done. This can contain such data as series of issue, date of cancellation, brand, manufacturer, color of printing, type of foil, and so on.

When the vinyl page is laid over the paper backing page, the result is a foil attractively floating in the middle of a white page, with a neatly typed write-up above it.

These pages and sleeves are compatible to albums manufactured by the same company. The loose-leaf format allows for the addition of new pages as a collection grows or for the removal of pages for exhibition. About fifty pages of foils can be put into one album. The albums can be stored either horizontally or vertically, since there is no strain on the foils caused by mounts or uneven backings and the foils are well supported in their pages.

The time and work expended by a collector in mounting Tin-Foil Tobacco Tax-Paid Stamps in this method will produce a handsome, secure and easily exhibited collection. The author invites correspondence from other collectors with an interest in Tin-Foil Tobacco Tax-Paid Stamps. □

I am indebted to fellow ARAer David Atwater of Philadelphia who loaned the illustrated item to me for a study and to share with you. This First Issue stamp, a 4¢ Proprietary, Scott number R22c, exhibits a horrendous gouge on the face of Washington.

This mar starts at the lock of hair or side burn that covers the right ear and extends downward toward the chin. It stops about half way to the chin, but a light line of color can be seen at the right side of the chin. This second line appears to be an extension of the first gouge.

Of course it would be hard to say what caused this mark other than it had to be something hard enough to mark up the steel plate. Has anyone else seen or does anyone else own such a copy? A second copy will verify the variety as constant. Will you please look and advise. □



E. W. Hoyt & Co. — F. Hoyt & Co.

by Mathias Koref, ARA

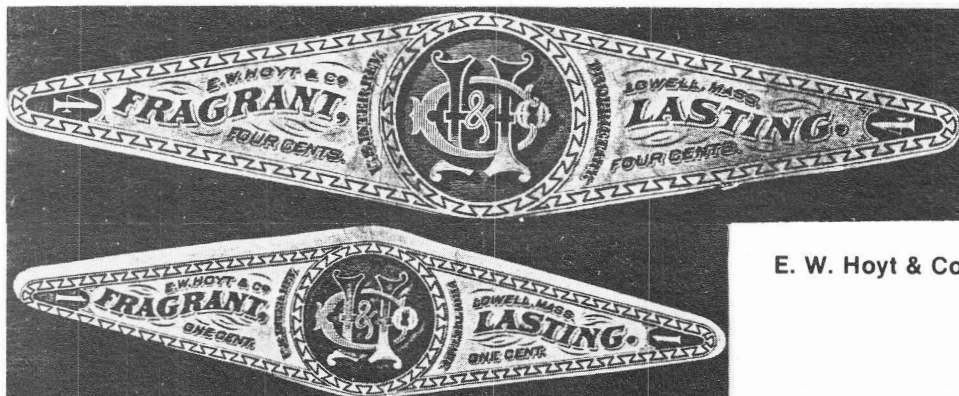
Following a meeting of the NY Chapter of the ARA, the question was brought up as to whether or not the firm of F. Hoyt & Co. had ever used proprietary stamps with a printed cancellation or at least with a recognizable handstamp.

It was in 1868 when F. Hoyt & Co. began to manufacture their German Cologne — three years before E. W. Hoyt & Co. began to produce their German Cologne. In the Court of Common Pleas of Philadelphia, F. Hoyt won a decree and an award

of \$2,850.50 against E. W. Hoyt for the use of the wording "German Cologne." There was also an award of \$3,000 in the Supreme Court since the cologne in question was not a German import but a Yankee Cologne.

F. Hoyt & Co. was purchased by J. Strickland & Co. of Memphis, TN. in May, 1952. In June of the same year F. Hoyt & Co. purchased E. W. Hoyt & Co. and formed The Hoyt Co. The word "German" was dropped from the product during

(Hoyt-Hoyt — continued on page 134)



E. W. Hoyt & Co. private die stamps



E. W. Hoyt & Co. printed cancels

Its time to pick up on information received from various loyal collectors and helpers. Sorry, but there are no illustrations; descriptions will have to do.

One faithful reporter, Tony Waggoner of voucher-check fame, found a very unusual item. It is a check of the Bank of New York, National Banking Association to have been used at Oswego, NY in the early 1880s and has a huge central vignette of the NY state capitol(?) in red on a peach tint paper. This vignette measures about 5 5/16" by 2 1/4", *really* big. The check face, vignette and all, was printed by Nathan Lane's Sons, 69 Wall & 91 Beaver St., New York City. The best part is that the RN-G1 is on the back of the check; obviously the *face* of the check was printed on the *back* of the revenue stamped paper as a deliberate process. A beautiful check and a created G1a.

David Hervey of Utica, NY has reported sighting a veritable hoard of about 1200 North Pacific Transportation Company checks with RN-C type imprints — almost all of them are in yellow-orange. About 3 dozen in brown and about 2 dozen in the B type orange. One nice find for collectors.

Now, comes Harmon M. Weeks with a follow-up on the curious check shown in TAR for November-December, 1982, p. 197. Weeks, having done a lot of research and homework, reports that the check with RN-G1 and adhesive R155 was "a proper and necessary" usage. He went on to say "deadline for redemption of the Civil War Era stamp paper was 6/30/86. Redemptions offered after that date were refused. Thus, it is almost certain that the stamps would have been invalid for payment of tax. So, the bank was correct and quite knowledgeable in applying the R155." Thanks, Harmon. Your research is appreciated.

Kim Wald has reported his Preston, Kean & Co. check with RN-J11, dated July 16, 1874, as additional evidence that the firm was banking in Chicago. It is not an early date, however, as shown in the article in TAR for March, 1982. But, Kim raised a question about a possible FAC on a stock certificate of the Phoenix Mining Co. of Missouri which has three vignettes — one, a mining scene; two, an allegorical item with three female figures and a banner inscribed "Peace" and three, another huge central vignette repeating "C" and "1" over and over again and "SHARES \$100 EACH" — ornate and lovely; side circles, smaller of course, with the "C" and "1" and "ONE HUNDRED DOLLARS" repeated over and over. So, Kim wants to know if "a stock certificate from 1875 should have either a RN or an adhesive revenue stamp on it?" As far as I know, the answer is no. There are a couple of reasons for this blunt answer.

First, does every one remember those beautiful printed redemption clauses of 1872? Well, they were done because the law was changed and certificates were no longer taxed. Second, the users of stock certificates and bonds were a more sophisticated group than the users of checks (in general, that is). So, the necessity of imprinting a FAC did not exist. Bankers, brokers and investors, it is believed, would not have

to have facsimile of a revenue stamp on a document in order to be content with the document. Thus, it is concluded that the central vignettes on such documents were for decoration and protection only and not to simulate any revenue use.

Last, Tom Carson of Revenue Specialist (Chattanooga, TN) has shown another C type imprint with the "ding" as illustrated in TAR for January, 1982. This one of Tom's is a pale yellow-orange and is on a check of the National Broadway Bank, 237 Broadway, New York City and is dated Oct. 4, 1871. The check face was printed by Edwin J. Kerr & Co., Stationers, 4 Park Place, N.Y. The information from Tom is deeply appreciated.

Here's a "Lemon" worth having!

The great pioneers — Sterling and Henkels — were truly painstaking in their efforts to list RN materials, as was carefully pointed out in the introduction to the *RN Handbook*. And no one ever claimed that any of their listings were whimsical or, in modern parlance, a put-on. Still, a lot of comments have been uttered about some items not really existing — such as type H in yellow (or "Lemon" in Henkels).

A Mid-Western collector was re-organizing his holdings this fall and came upon a H-type in yellow. This very attractive check having been used in 1869, will be considered to have followed H-3 and thus can use an open number in the H group — H-4. So, RN H-4 is designated yellow.

The re-discovery copy of H-4 is a check drawn on the National Broadway Bank of New York and is dated Jan. 22, 1869. The face printing, in a rich, deep blue, was done by Brower Bros. Stationers, 293 & 295 Broadway, NY. As of this writing, being the only one known, it rates O.O.K. for valuation. Surely hope more will be found and offered for sale so a realistic dollar value can be assigned!

While on the Subject of the Nevada 'Purple':

Back in June of 1978 Charles V. Kemp, Jr. wrote about a check he had seen at the Nevada State Historical Society with a *Red* Nevada 2¢ State Revenue imprinted on it. He enclosed a Xerox copy of the check but the Nevada imprint was not on the US imprint, so the matter was of least interest as I am not a collector of State Revenues. Also, the US imprint did not come through on the Xerox and Kemp had neglected to mention what imprint was on the check and so the entire matter fell between the cracks. This was my error.

When visiting the northern Nevada area around Tahoe, Reno, and Virginia City/Carson City, I took time away from the tables in Reno to visit the Historical Society. It was a lot of fun and opened my eyes to an opportunity that had been long neglected by me.

The Historical Society showed me Kemp's check all right — it is a check of the Chollar-Potosi Mining Co., used at Virginia, Nevada, February 2nd, 1870, and is No. 6400 of that Company drawn on the Agency of

Re-Entries on the 1898 Two Cent Battleship Documentary

By Warren L. Bosch

(continued from JuneTAR, p. 120)

Twenty-second Piece:

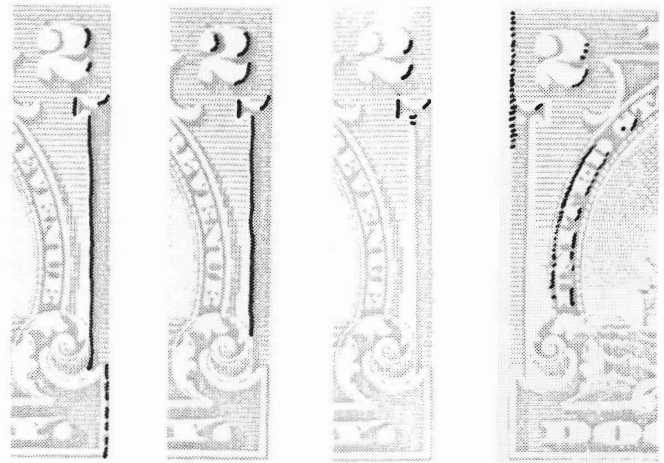
A very small piece — only 3 stamps arranged in an inverted L-shape there is a small plate scratch on the right stamps of the top row. The scratch is only 0.5mm long, but it is thick enough to be seen with the naked eye. It begins in the left margin at the level of the bottom of the upper ball of the left "2" and proceeds in a WSW direction from there. No traces are seen on the next stamp to that side.

Piece has the erect reversed watermark, is hyphen-holed, has the date of JA 3, 1901, and seems to be from a 5x10 format pane. No positional information other than that can be found. Item is too minor to show.

Twenty-third Piece:

This block of 38 stamps from a lower left pane either has no re-entires or it has as many as four. Although the top two rows and the bottom two rows show the apparent water damage mentioned previously, the middle six rows do not show this, and three of the four questionable items lie in the middle six rows. Frankly, I think all four are slightly smeared prints, but the clarity of neighboring stamps of the same pane belies that.

The pane has hyphen-holes, is erect & reversedly watermarked, and is of the 5x10 format.



Twenty-third Piece

LL10

LL15

LL25

LL26

At LL 10, the apparent doubling shows at the far right edges of the right "2" (both top and tail), inside the stem of the right ladder (including the top ornament), and slightly, inside the lower right frameline. Even the line separating this

RN Update

the Bank of California. The face and the imprint of the Nevada revenue are both printed in dark red (almost maroon) over a very nice RN-B17. They showed me, in addition, Ophir Silver Mining Co. checks signed by Mackay (and others signed by Fair) all bearing G-1 imprints; several checks of the Chollar-Norcross Shaft Co. bearing R 153; a group of checks of Hale & Norcross, Virginia, Nevada, dated '67, '69 and '70, all on the Agency of the Bank of California, one of 8/1/70 bearing the RN-B16a signed Jas. G. Fair, Supt. and one of 12/3/69 with R15c and J. G. Fair, Supt with a very pretty hand stamp in green with "Hale & Norcross Silver M. Co." between the 2 lines of a double ring containing at center the Dec/3/1869. Last in that group was a check of 4/2/67 with R15c and adhesive 2¢ orange Nevada revenue signed by C. C. Thomas, Supt.

There was an interesting draft of the Consolidated Imperial Mining Co. drawn at Gold Hill, Nevada, by Wm. Hardy, Supt. The Co. was at 20 Hayward's Building, San Francisco and the draft was printed by

Gluyas & Dutton, San Francisco. This item bore a single R152 and was dated 5/5/77.

Last, there was an interesting check used at Virginia, Nevada, of 3/5/79 which was drawn on Agency of The Nevada Bank of San Francisco bearing RN-G 1 and paid to Ophir S.M. Co. by Mexican G & S Mining Co., M. F. Patton, Supt.

It must be confessed that all these instruments were damaged (from a collector's standpoint) by the acquisition number having been stamped on them by the curator or an assistant. This, to me, detracts from the beauty of the group.

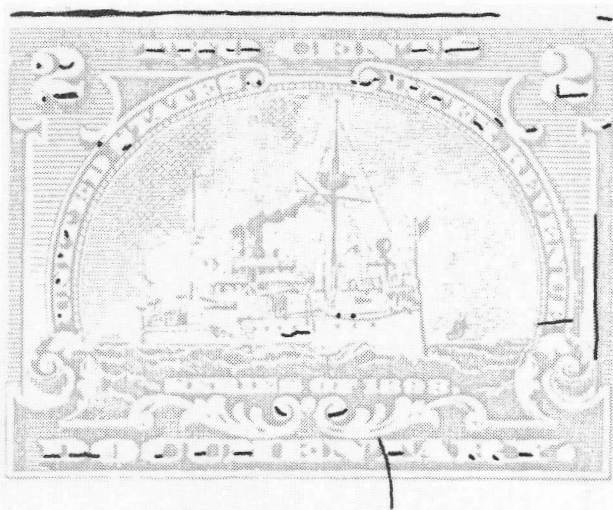
However, the whole experience has been educational to me. Perhaps others are like me in having overlooked an opportunity to see and study material of more or less great rarity which are squirreled away in Historical Societies' boxes or vaults or files or etc. Perhaps we should devote a little vacation time to these organizations just see what they may have? I believe that I, for one, will do some exploring when on vacation! □

pane from the LR pane has the same kind of smeary doubling . . . very suspicious! Ja 19, 1901.

LL 15 shows almost an exact duplicate of LL 10, the differences being that the right side of the top ball of the right "2" is also involved, and there are no traces of doubling inside the lower right frameline. The pane separation line also shows some smearing along the top half of the stamp in question, JA 20, 1901.

LL 25 (my piece is missing LL20) shows the slightest traces of a similar re-entry/smear: Just the right edges of the right "2" and the ornament on top of the right ladder are involved. The adjacent pane separation line also shows these symptoms along the top half of the stamp. JA 22, 1901.

At LL 26, we have the best candidate for a legitimate re-entry on this piece: apparent doubling towards the left wide, generally visible on the left side of the stamp. The extreme tips of the top left shading lines and the ladder tips as far down only to the level of the D of UNITED, the right sides of the left "2", the series of tiny dots above "UNITED States" and the small inclusions of lines in the bottoms of those same letters make up the total picture . . . JA 24, 1901.



Twenty-fourth System

LR14

Twenty-fourth System:

With these two pieces (20 and 39 stamps), we are back again into the realm of non-damp, legitimate re-entries. There is but a single example on these pieces, but it is a delightful one most pleasing to the eye.

The variety might qualify for the title of "misplaced entry", for it consists of a doubling upwards by a distance of 0.4 or 0.5 mm — a distance which seems small, but which corresponds to slightly more than three of the horizontal shading lines. It occurs at LR 14. One of my copies lies on paper with the erect reversed watermark and has the date OC 20, 1900; the other lies on paper with inverted correct watermark and is dated FE 17, 1900. Both are in the 5x10 format employing hyphen-hole separation. I note that, while many lines are doubled, the doubling is faint and may not show on any given copy in its totality. Even something as mundane as off-centered perforations can affect the perception of this re-entry: my OC 20, 1900 copy has the hyphen holes immediately to the left of the design, so there is no left border details on that copy, while my FE 17, 1900 copy has some beautiful markings in that margin. In contrast, the FE 17, 1900 copy does not show nearly the details of doubling in DOCUMENTARY that the OC 20, 1900 copy does. Consequently, my report mentions a total of both copies' distinctive doublings; I do not mean to write that

all marks must be present on every copy of this fine re-entry.

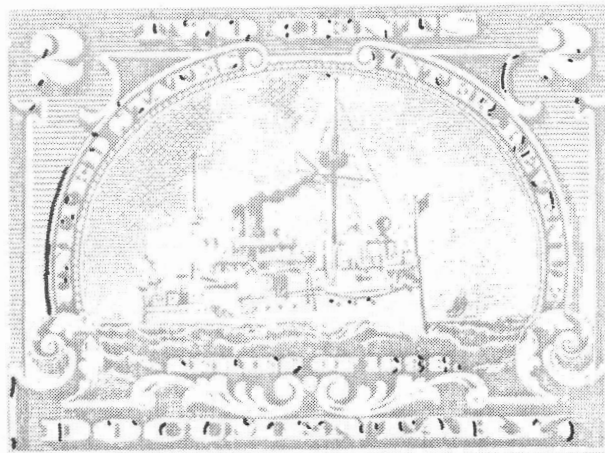
Firstly, the top shading line is doubled upwards from the left edge of the design across to the spot just beyond the "S"; it again appears in the region above the right "2" and continuing to the right edge of the design. This, while light, is the most apparent line with which to identify this re-entry. Similar lines appear about $\frac{2}{3}$ of the way down the letters of "TWO centS", the parts within the "S" sometimes appearing as dots. Both "2" have horizontal line fragments in the lower parts of the tail, and a small dash in the lower ball. The upper ball may also have a low dot, and the main curve of the "2" may have an arc in its lower portion — both of these last two items for the left "2" only. The scroll ends below "two centS" have several dots.

Secondly, the left margin shows doubling of the ends of these shading lines near the top: the top five, two more at the level of the middle of the numeral, and two more at the level of the base of the numeral. The top ornament of the left ladder, as well as the top half of that ladder, is also clearly reproduced in the margin. Halfway down that left ladder, two or three ladder rungs are obvious in the margin. These marginal markings, albeit close to the design, show that the doubling is not just upwards, but also somewhat towards the left. The right ladder is doubled inside the stem for the lower $\frac{1}{2}$ or $\frac{2}{3}$ of its height, and the top ornament has what seems to be a very short diagonal shading line lying on its top dip next to the usual short shading line.

Thirdly, the bottom lettering shows horizontal lines or dashes about $\frac{2}{3}$ of the way down each of these: "DO(only left edge)CUM(left of center only)enTaRY". Furthermore, there is a light scratch running from the junction of the top serif (left side) and stem of that same "T" downwards to the left serif of the "T" of CENTS of the stamp beneath. The scroll ends above DOCUMENTARY each have a colored arc within the pearl.

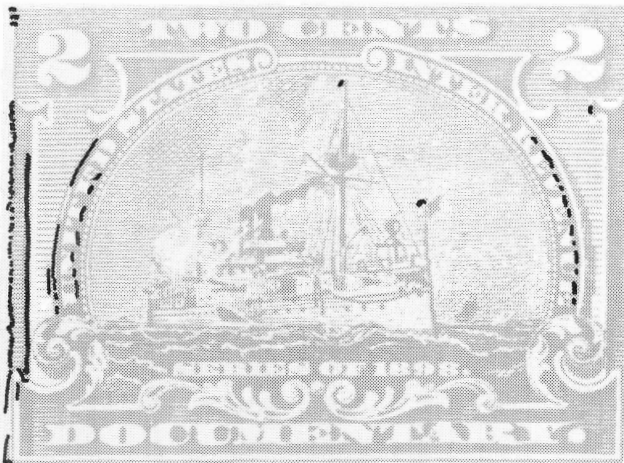
Fourthly, there are dots or dashes in these letters: "UNITED States INTer.Revenue". The final "E" has a horizontal stroke completely across it through the serifs; a reflection, as it were, of the dark shading just below that letter. Colored dashes are also located in the spaces above the "D" of UNITED and the "R" of INTER.

Lastly, to the vignette: Fortunately for the length of this write-up, not much is visible in the vignette along the lines of re-entry. Counting from the right side, portholes #2 & 3 in the bow and portholes #1 & 3 amidships are clearly doubled upwards. There is also a doubling of the top of the wave beneath portholes #1, 2, & 3 amidships. In SERIES 1898, there are slight traces of dots in the lower sections of "E" "189" only.



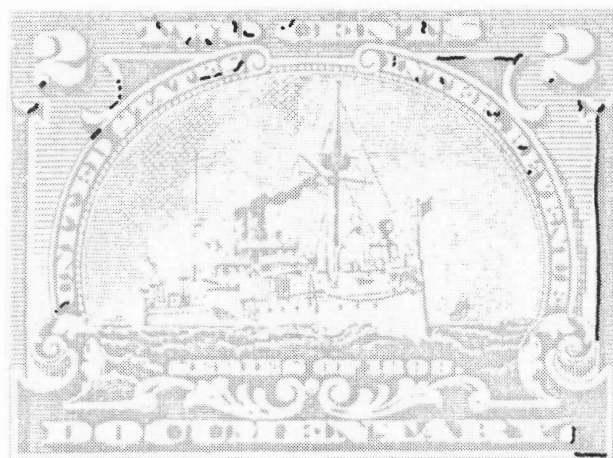
Twenty-fifth System

LL10



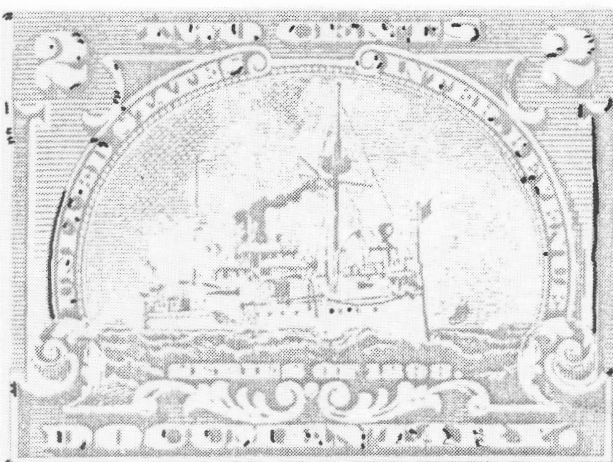
Twenty-fifth System

LL13



Twenty-fifth System

LR12



Twenty-fifth System

LL28

Twenty-fifth System:

This is one of my most complex systems, being composed, as it is, of seven distinct pieces: a 78-stamp portion of LL and LR panes (43 positions of the former and 35 positions of the latter) with erect reversed watermark; a 27-stamp section of similar panes (10 positions of LL and 17 LR positions) with erect correct watermarks; a 41-stamp chunk of a LR pane with the correct erect watermark; a vertical pair of stamps on paper with inverted correct watermark; a 44-stamp chunk of a LL

pane on inverted correct watermarked paper; a 25-stamp portion of attached LL and LR panes (5 positions of LL and 20 positions of LR) with inverted correct watermark; and a 47-stamp portion of attached LL and LR panes (36 positions of LL and 11 positions from the LR) with inverted correct watermark. In all, 48 of the LR positions are covered, as well as all 50 LL positions.

Starting the study with the LL pane, the first position with a variety is LL 10. I have no less than six copies of this nice re-entry, including all kinds of watermarks mentioned above as well as both hyphen-hole and roulette separations. (The pair and the 25-stamp piece are the only rouletted pieces in this system.) The doubling is towards the left, as usual, and, while light, is quite extensive. All letters of "TWO CENTS" may show dots, dashes and/or arcs, either horizontally and vertically, appropriate to a left shift. The left "2" shows at least two doubled marks, in the lower right sides of each ball, and may show as many as four marks — if the lesser markings in the lower right sides of the main curve and the tail of the numeral show up. Although there are traces of doubling in the top of the left ladder ornament, the ladder itself seems singularly free of extraneous marks; the situation seems generally the same for the right ladder although there is a little bit of doubling inside the stem for the top quarter of its height, and one copy has a hint of further doubling inside the right stem of the ladder almost the entire height. The right "2" has only minimal traces: perhaps an arc in the lower ball or a dot here and there. The curved line above UNITED is doubled as far up as the "T", and some copies show a slight doubling of the first four letters' tops. There are obvious dots/dashes upon the "U" and "T" and sometimes the "D", too. Small dots are in "sTATES" most of the time, and in "In-TeR. RevEnue". The vignette has the three portholes in the bow section doubled, but nothing else. Right side of the inscription "SeRIES 1898" also has marks. Every letter of "DOCUMENTARY" and the following "." shows doubling on the right side, or just to the left of any interior shading, as befits a shift to the left. The scrolls above DOCUMENTARY are clean. At the lower left, just inside the frameline, the crosshatching is slightly doubled at the top and bottom of that section. The only other features noted are a series of dots and lines in the large blank curl above "R.R." near the right numeral. The more vertical section of that area is likely to show these marks, but the more horizontal part also has a few near the tip. My dates for this re-entry run from MY 10, 1900 to FE 15, 1901.

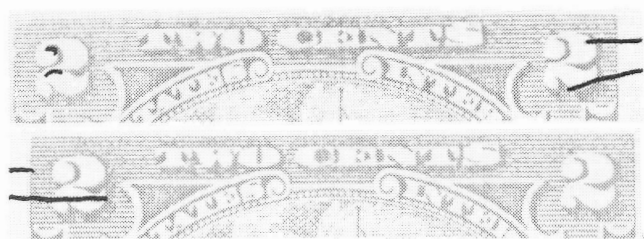
At LL 13, another shift to the left is noted. The tips of the top several shading lines on the left side are extended slightly into the margin, as are the tips of all the rungs of the left ladder. Below them, the lower left frameline is doubled in its top and lower portions, usually leaving an undoubled gap between. I would add that the doubling of the stem of that ladder is also visible, as is the topmost part of the crosshatching beneath the stem. Most of the line above UNITED is doubled, the area above "T" being excepted; some copies show two extra lines above the "N". All letters in "UNITED" have an extra line at the bottom. On the right side of the stamp, the inside of the ladder ornament is doubled, and the tops of "REVENUE" all show a line extra. My four copies have dates between My 12, 1900 and FE 16, 1901.

LR 11 has a very minor, unshown, re-entry: a dot or a dot plus dash in the top part of the tail of the right "2", just to the right of center. One of my copies shows apparent doubling to the left of the left "2" (in all four possible areas) and the tips of the shading lines into the nearby margin, but this is assuredly a partial bounce, and not a re-entry. The dot part is constant, within allowable variation. Dates: MY 22, 1900 to FE 12, 1901.

LR 12 has a fairly extensive re-entry, as usual, to the left with a slight upwards trend. It shows as extra marks to the upper left of shaded areas in "TWO CEnTs" and all along the inside of the stem and ornament of the right ladder, and in the letters "UniTed sTAtES INTeR.Revenue". The lower ball of the left numeral, and the point of the ladder ornament directly below same each have the shift showing. The right end of the bottom frameline is doubled for 1 mm between the frameline and the crosshatching; the "." directly above that line has clearly doubled right edge. The right numeral has a dot in the lower ball, and may show arcs in the lower right parts of the upper curve and the tail. The only other marks are a series in the vertical blank curve above the first "S" of STATES, a single dot in the blank area above "D" of UNITED, and dashes in the blank area starting below the right half of "T" of CENTS all the way to the right end of that space. I have four copies from between AU 31, 1900 and FE 13, 1901.

At LL 28, there is a very pleasant and extensive re-entry, easily seen by the naked eye. The very top two left shading lines, the ornament on top of the left ladder, four ladder rungs just below the ornament, and (possibly) a few more central rungs are all doubled into the left margin. The left "2" has colored arcs in the lower right sections of the top ball, the main curve, and the tail; some copies show extensions of shading lines into the top right side of the main curve. The right "2" has similar marks in the upper ball and the tail, and also the optional extensions of the shading lines into the center part of the main curve's right edge. The right ladder is entirely doubled towards the inside, from top ornament to the bottom of the stem. The entire "TWO CENTS" has appropriate doubling for a westward shift; the same can be said for "DoCuMENtARy" and the "." following. The line above UNIT is doubled, and some copies hint at a doubling of the pearls below the entire word UNITED. "UNiTED" has extra marks, both dots and what seems to be a general line through the tops. The final "S" of STATES, and "INteR.RevEnUE" have dots, as does the scroll end beneath "N" of CENTS. The vertical curved spaces above "D S" and "R.R" have good examples of doubling, especially the right one. Three copies: MY 14, 1900 to OC 8, 1900.

All of these items are in the 5x10 format, either rouletted or hyphen-holed.



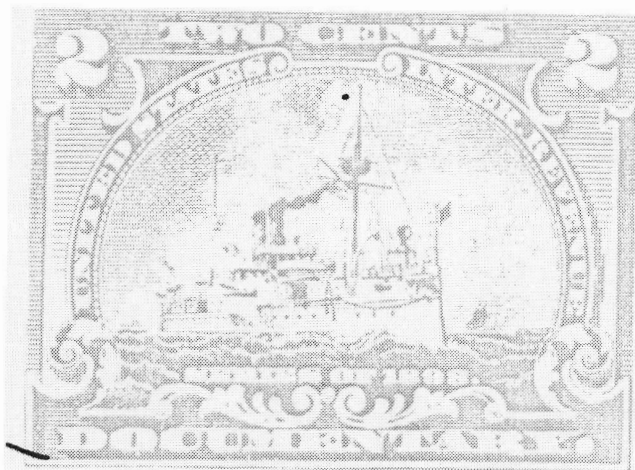
Twenty-sixth Piece

LR3, LR4

Twenty-sixth Piece:

A block of 43 stamps from a lower right pane contains three varieties all of which appear to be scratches. The pane has erect reversed watermark, and is a hyphen-holed 5x10 format.

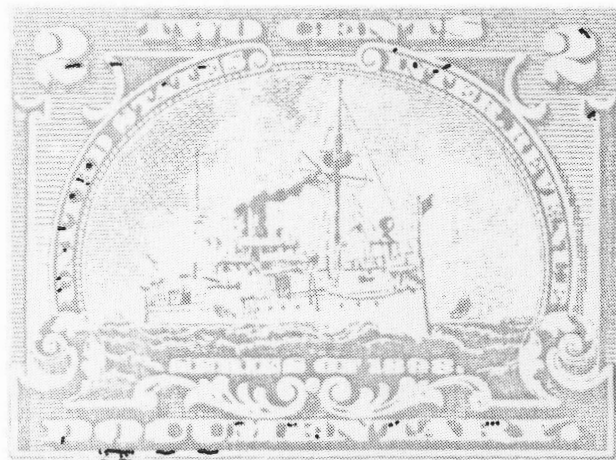
LR 3 and LR 4 share some scratches: From the top center part of the right edge of the right "2" straight out into and across the right margin into the upper left shading lines of LR 4 goes one line, while a slightly curved line extends from the right bottom of the tail of that same "2" on LR 3 through the margin into and through the left numeral of LR 4 at the level of the top of the lower ball. It is possible that the upper line first mentioned is a remnant of a position line. Besides these scratches, LR 3 has a doubling at the top of the upper ball of the left "2" and also at the top right of the tail of that same "2".



Twenty-sixth Piece

LR34

At LR 34 of the same pane, a slightly curved scratch occurs in the lower left from the very bottom of the crosshatching in the corner through the space inside the frameline, and into the margin of the stamp. On my pane, LR 33 is missing, so I cannot comment on any signs in the neighboring stamp.



Twenty-seventh System

UL46

Twenty-seventh System:

This modest system (two pieces of 6 and 20 positions) contains a very nice re-entry at UL 46. The 5x10 format is either rouletted or hyphen-holed, the former being on paper with erect reversed watermark, and the latter, on paper with erect correct watermark. Shift direction is generally downward.

The left numeral has a very dark dash in the left top of the tail, just below the dark shading separating the tail from the main curve. The right numeral has a light curved line just inside the upper right part of the main curve and may have a small dot in the corresponding upper ball. Small marks appear in "UNITED sTAtES INTeR.RevEnUE" and in the blank spaces above the "INt". The dash in the left "2" seems to be continued to the right into the vertical curved space next to the crosshatching. Almost all the letters of "DoCuMENtARy" have markings, "DO . . . E" at the bottom, and ". . . ME. . . T . . . R" at the top. Furthermore, the curved bottoms of OCU are repeated in the space inside the bottom frameline, and that bottom frameline itself is doubled below those same letters and also the following M. There is nothing of interest in the vignette. Dates: AP 28 and DE 27, 1900.

(Battleships — continued on page 133)

The Elusive Castor Fiber

Today's column is about watermarks. These are produced in paper during the manufacturing process and result in thinning so that the designs can be seen when the paper is held up to the light. Stamp collectors are familiar with watermarks and the different kinds of watermark detectors.

Many Swiss revenue stamps have watermarks and those are usually laid out as all-over patterns so that every stamp has at least a partial watermark on it. The stamps of Bern and Luzern are good examples.

There is an intriguing watermark that appears on some Swiss revenue stamps that is both mysterious and elusive. I have drawn a sketch of this watermark and as can be seen it is a representation of an animal. Its scientific name is *castor fiber* and it is a European beaver. The size of the watermark is 3½" x 2½".

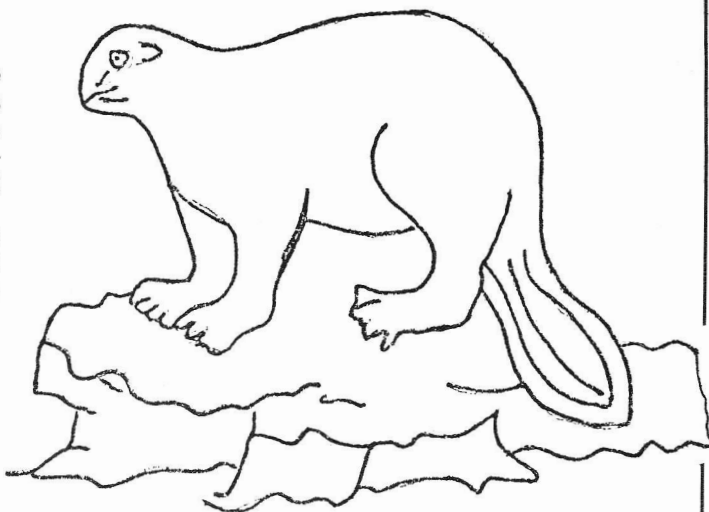
My first acquaintance with this watermark was when a fellow collector called my attention to it on one issue of the general revenue stamps of the Canton of Uri. This is the issue of 1916 (Schaufelberger Cat. Nos. 4 to 12) and my information was that it appeared on all of the stamps of that issue. The problem is that the sheets of that issue were of the format 5 x 6 yielding thirty stamps. The watermark appears only once on the sheet and if centered covers at most nine stamps. Thus there will be twenty one stamps on each sheet without the watermark.

I happen to have a sheet of the 5 rappen stamps and the watermark is off to one side of the sheet. Two of the nine stamps normally covered have just a minute portion of the watermark and could easily be passed over in a watermark detector.

I have gone through all of my single stamps of this 1916 issue and could not detect any watermarks. We can take the word of my collector friend that all of the others of this issue beside the 5 rappen have the watermark but we will be skeptical until it is proven.

The mystery about this watermark is that the animal has no heraldic or symbolic significance insofar as the Canton of Uri is concerned. Thus, what does it mean? We can guess that it was just the trademark or emblem of the paper manufacturer or the producer of the stamps, and a recent finding seems to verify that.

In going through the stamps of Fribourg I found the identical watermark. I have a sheet of the 10 centimes 1882 Bills of Exchange (Effets de Commerce) stamps with the beaver watermark at an edge of the sheet. The stamps are perf. 13, Schaufelberger Cat. No. 57b. There is a small part of the same watermark right alongside. In all, the watermark could be detected on ten of the stamps while the remaining fifty stamps of the sheet have no detectable portion of the watermark. I have gone through every stamp and value of this series which I have in my collection and had no success finding any trace of watermark except on a single 10 centimes stamp of the same perforation.



The particular issue has several variations of perforation and I covered them all.

The question: Is the watermark limited to 57b perf 13? Until there is more information forthcoming, it looks that way.

The beaver watermark is also on Fribourg poster stamps (affiches) 1882. I have a sheet of 10 centimes whose format is 4 x 10 and the beaver is in the center. As you see from the sketch the animal is on some sort of base which may be intended as a stack of wood or rocks. This base without the beaver also appears on my sheet just above the complete picture. The whole picture occupies six stamps and the base portion occupies another three stamps. I went over my holding of the 1882 affiches stamps and found a 20 centimes with a piece of the watermark also. I could find none of the 1907 affiches stamps with watermark and so far as I can determine it doesn't appear on any other Fribourg stamps that I examined.

I found the beaver watermark on a sheet of 3Fr. Valais judicial stamps of 1883. You may recall that these are large stamps, the sheet format for the low denomination stamps being 5 x 4 and without talon. The beaver covers only four stamps of my sheet which, incidentally, is imperf. I looked through all of my judicial stamps of this series and found another 3Fr. stamp with a partial watermark. I also identified a piece of the beaver watermark on a 110Fr. essay with talon on buff paper. (I am certain that the low denomination stamps, Schaufelberger Nos. 1 to 7 did not have talons.) Again, all other values of this Valais series may have been produced on this beaver watermarked paper but we can't be certain until we see examples of them.

It would be interesting to find out what other Swiss revenue stamps carry this watermark. Surely it has nothing to do with cheese but, what is its significance? □

The Internal Duties

Match Duty

by G. C. Akerman, ARA

The Law of January 30, 1891, authorised the use of special stamps in connection with this Duty. However, to begin with the Authorities used declarations of volumes from the manufacturers for assessment purposes. In view of the possibility of fraud a Decree on 10th October, in the same year, prohibited the sale of matches not sealed into their containers by a stamp authorised by the same Decree.

The stamp was to carry the Head of Liberty — as used on the national coinage — and those destined for imported matches should have been overprinted IMPORTACION and printed in red. The first two of these regulations was ignored — the stamps actually bear the Head of Mercury, and the stamps for imports are distinguishable solely and adequately by their color. The Mercury Head was engraved by Mouchon and was used for most of the Special Duty stamps.

Since both manufacturers and distributors held large stocks of matches taxed under the previous mechanism, the Decree provided for the production of adequate tax paid stamps to seal the containers. These stamps were printed in blue. In fact the trade did not fully comply with this rule, and large numbers of the blue stamps were never used.

The Duty was set at 1 centavo per box of up to six dozen matches — upgraded to seven dozen in 1895 — and ½ centavo stamps were provided for boxes with two openings, so that the boxes were in fact completely sealed. This type of box was used only for imports since local manufacturers used containers with a single opening.

The first issue - December 1, 1891 (Wax Matches)

This issue was engraved by Jose Domingo and typographed by the Casa de Moneda on thin white paper. It was of poor quality and most specimens have oxidised to light brown. The stamps were printed in sheets of 200 set out in four panes of fifty units (ten rows of five impressions). They were issued without gum or perforation. In 1894 a Decree specified that the stamps should be perforated as an anti-fraud device. The regulation was repeated in later years but never obeyed; the suggestion that stamps should be gummed was also ignored on the practical grounds that in conditions of high humidity the sheets stuck together in solid masses.

Some users perforated the stamps privately for their own purposes, and other perforations were added later for collectors. These were mostly perf. 11½.

The first issue appeared in two colors for locally made matches — black for new matches and blue for tax paid, both ap-



Second Issue — crack

First Issues — Damaged plates

pear in a variety of shades and there is a thin paper variety for the 1c black.

Imported matches were not taxed, but the red stamps were issued for control purposes. (Customs Duty was payable, but that was assessed and collected separately). The point was to ensure that ALL matches were sealed into their containers by official stamps when they were released for sale. The red stamps bore the value in letters — UN CENTAVO, rather than as a numeral.

The numbers issued were:

½c black 2,675,500

½c ultramarine 300,000

1c ultramarine 36,740,000

UN c red 4,941,120

Exact figures for the 1c black are not known, since the statistics were gathered by value and type and the 1c black was superseded by the UN c black which was counted as the same stamp. Annual usage of the one centavo value in black were:

1891 15,831,500

1892 107,179,000

1893 135,362,000

1894 132,627,000

1895 168,705,000

1896 163,321,812

1897 160,414,923

1898 176,950,000

In mid 1893 large numbers of forgeries of the 1c black appeared and were used to evade the Duty (not to defraud collectors). The distinguishing marks between the genuine and forged stamps are not known. The Authorities reacted by reprinting the UN cantavo stamp in black, and issuing it in place of the 1c value. As usual there is a range of private perforations.

First Issue for Wooden Matches

The Duty on Wooden Matches was established by a Law of December 31, 1892. The rate of ½c for every box of six dozen matches. Since the containers always had two apertures, and thus needed two stamps to complete the seal, the face value was set at ¼ c.

The stamps were produced in green for locally made matches and red for imports. Since no wooden matches were made in Argentina, issue of the green stamp ceased in 1894. The design was as for previous issues, with UN CUARTO CENT in the value tablet. The stamps were issued ungummed and imperforate, though the usual private perforations are known. 4,920,000 examples of the ¼c green were issued.

Printing Plates

The plates for all of these issues were clearly based on the same Die. However, there are a few distinguishing features:

— The 1c stamps often show thin and distorted outer frames, especially at the top and right hand side

— The UN centavo has a break in the inner line of the lower frame to the right of the value tablet, and the lower end of the right hand outer frame of the inner block is missing

— The Medio and Cuarto centavos values have the missing lower end of the RH frame; the Cuarto centavos has in addition a small break in the RH outer frame opposite the first line of the value.

There are myriad small flaws, broken frame lines and value tablet outlines, and, more interestingly, several badly cracked units:

— 1 centavo. Sloping crack from the value tablet (above "v") up through (INTE)R(NOS), 1(891) and eventually to the NE corner

— UN centavo. Several cracks in a single unit, mostly in the SE corner, plus one down from the upper frame

Second Issue — die proof



1918 — no ley



1932 Surcharge

1935 — new vignette



ARGENTINA

— UN centavo. Sloping crack from upper frame past E(NERO) and into helmet

— CUARTO centavo. Sloping crack from near NW corner, through D(E), across face, between IN(TERNOS), through the value and out past (CENTA)V(O). This unit shows other damage.

The first of these comes from the right hand side of a pane, and our experience of other typographed stamps of the period suggests that the sides of panes tended to incur most damage since they were the first part of the plate to bear the stresses imposed by the printing rollers.

Second Issue - 1895

In 1895 a revised, more strongly engraved and more ornate design was prepared by Mouchon. Die Proofs exist, showing a space for the value. The plate layout was as for the first issue, but the plates were far better prepared and able to cope with the stresses of printing.

The following values were issued:

- UN centavo in black for locally made wax matches
- UN centavo in red for imported wax matches
- CUARTO centavo, for imported wooden matches.

Until the end of 1898 imported matches did not bear the Match Duty and the red stamps were used as controls only. From January 1, 1899, the Internal Duty became payable on all matches, whatever their provenance, so that the red stamps became bona fide fiscal issues. The change in regulation was made to protect local industry against imports which were, notwithstanding Customs Duty, cheaper than the local produce.

The stamps were issued imperforate and ungummed, but a more interesting than usual collection of private perforations appeared. These included horizontal perforation 11½ and 9, full perforation 11½ and a horizontal roulette 6 approx.

At some later date a new value — MEDIO centavo — appeared in both black and red.

As we noted above, these stamps were nicely made, and the only varieties seem to be minor flaws in the outer frame and a scratch on an UN centavo stamps which goes horizontally through the hair and just touches the rear tip of the helmet.

Third Issue - 1915

The inscription was changed to read:

+ LEY DE IMPEUSTOS INTERNOS No 9647 + REPUBLICA ARGENTINA

and the value was extended to the full width of CENTAVO. The MEDIO centavo was re-issued in a slightly smaller format, and new rates were introduced:

- MEDIO centavo in lime green (shades)
- = = UN = = centavo in carmine (shades)
- UNO y MEDIO centavos in Orange (shades)
- DOS centavos in lilac grey.

The stamps were issued imperforate and private perforations 4½, 6 and p 11½ made their dutiful appearance, accompanied by a roulette. The UN centavo on thin paper has the appearance of a Plate Proof.

There is some mystery about the DOS centavos, which seems to have been produced but never issued.

1918 (?) No LEY

The same stamps next appeared with "No 9647" excised, usually with minor damage to the circular frames. (only the UN centavo has been seen by the writer — the other values presumably existed) This issue was probably a provisional printing prior to the next series.

1923 (?) Ley 11252

The same three values in the same colours, but the inscription now includes "LEY . . . No 11252". A DOS centavos value appeared late in the twenties.

Some examples are perforate 11½ horizontally and occasionally vertically. A horizontal roulette has been recorded. Papers range from thin, almost transparent to quite thick. They are almost all of poor quality but have been seen with the Large Arms watermark. A ribbed paper is seen in 1931, when many revenue stamps were printed on such paper.

In 1931 or 1932 the higher values were redrawn on a slightly smaller scale with almost the same design now a little simplified.

A single major variety shows a large white area in the horn of the right hand cornucopia. This was used in 1932.

1932 - New Rates

New rates were established in 1932. A provisional issue was created by overprinting the LEY 11252 issue with the legend:

Ley 12148



Whatsit — ley 11821



Band Type



Stamp Type

**Habilitado
Ano 1932
1¾**

on the MEDIO and UN centavo values and the same with 3½ over the UNO y MEDIO value. An extra stamp, without the LEY, carried the inscription:

**ADICIONAL
19 de ENERO 1932**

This was used to indicate payment of the additional duty on matches already sealed with the old rates. It was printed in purple brown on thin Large Arms paper and issued imperforate.

The new rates appeared on two sets of stamps:

- the new (smaller) design, including LEY 11582
- as last but without the LEY reference.

The 1¾ centavos value was printed in blue, and the 3½ centavos stamps were in bright rose red.

Both were printed on Large Arms paper and issued imperforate. Private perforations of both sets have been seen, and the no Ley issue exists with a rouletted separation.

1935 - New Values

The design was slightly modified to increase the thickness of the circular inscription band, which was re-lettered in a different font; the Mercury Head was redrawn somewhat more coarsely. The inscription now reads:

— IMPUESTOS INTERNOS — EMISION ANO 1935 —
and new values were used:

- 2¼ centavos, printed in green
- 4½ centavos, printed in dull carmine

as usual they were issued imperforate on watermarked paper.

The next change was the removal of some un-necessary shade lines from the Mercury Helmet, and the provision of a new inscription including "LEY 12148". This was issued on a ribbed paper, followed by a thin watermarked paper.

Finally, a new value appeared. The ¾ centavo black, which used a smaller variant of the usual design, appeared on large Arms paper. At first this was white, followed by the trio of values on pink Large Arms paper.

Summary

The above forms a coherent story, and the modifications to design and value have an inevitability which leads to believe that, barring small details, my interpretation is correct.

One anomaly requires explanation — a pale blue-green stamp in the format of the final ¾c value, with LEY 11821 included in the inscription, and with the value \$0.009 m/n. The paper has a fine vertical rib. What is it?

I have seen just three examples of labels for this Internal Duty, which I take to relate to bulk supplies of matches or to fire-lighters.

Like the anomalous label mentioned at the end of the Section on Matches, they refer to "Moneda Nacional" (M/N), and this suggests that they might have some connection with external values.

The first type is a small stamp inscribed "LEY 11252 * ENCENDEDORES" and with the value tablet containing either:

MAS DE UN PESO M/N 50 CENTAVOS
and printed in dull blue

or

HASTA DE UN PESO M/N 20 CENTAVOS
and printed in dull green.

The second type is a small band (printed area 90 x 10 mm) with several scrappy inscriptions including "LEY 12148" and "PRECIO DE VENTA MAS DE \$5 PESOS". It is printed in dull blue.

One of the first type is cancelled "CERT IMP No 9" in violet, which is similar to the cancellations on imported tobacco stamps. The Duty on the second type is greater than the value of the goods. These two facts suggest the value of the goods is being quoted in an external currency and the tax in an internal currency. Argentina has suffered several bouts of hyper-inflation, and this may have been a mechanism to allow taxes to be imposed against a fixed value for the goods. □

Battleships

continued from page 128



Twenty-eighth Piece

LR50

Twenty-eighth Piece:

A rouletted 6x9 format piece of some 55 stamps from adjacent lower left and lower right panes contains a minor re-entry at LL 1 and a much better example at LR 50. Dates are DE 2 and DE 7, 1899, respectively.

The LL 1 example is notable for being towards the right, but is too minor to illustrate. It consists of extensions of the upper

right shading line ends into the margin, from the very top down to the level of the "R" of REVENUE, including the ornament surmounting the right ladder.

At LR 50, the shift is upwards and slightly to the left. The signal for this re-entry is the duplication of the top frameline over cENTS and the corresponding lines in the lower parts of "ceNTS". That same "N" also has a few dots in the upper left serif. The right "2" has four areas of doubling: the far right sides of the upper ball and the main curve, and the lower right areas of the lower ball and the tail. The tail marking is the most obvious. Similar shifting is seen immediately below that numeral as the ornament of the right ladder is clearly doubled. The left "2" has only a few dots on the respective right edges of the upper ball and the main curve. The only other lines noted are in "STateS", and the bottom of "W".

The paper has the erect reversed watermark.

(To be continued)

Library Notes

George McNamara, Librarian

Listed here are a number of new items which have been added to the library's collection. They are all available for loan under the terms given in the 1982 Directory.

H-92 **Local Stamps of Australia**, Bill Hornadge, 1982, B, 192pp., il.

H-93 **Telegraph & Telephone Stamps of the World**, S.E.R. Hiscocks, 1982, C, 365pp., il.

H-94 **Hebrew Letter Censor Marks**, David J. Simmons & Irwin A. Pearl, Society of Israel Philatelists, 1982, C, 60pp., il.

H-95 **Collecting Seals & Labels**, Charles D. Rabinovitz, Cinderella Stamp Club Handbook No. 5, 1982, C, 60pp., il.

F-17 **ICAR Review** — Digest & Newsletter, Vol. A to E, 1978 to 1982.

E-96 **Catalogue of Egyptian Revenue Stamps**, Peter R. Feluts, 1982, B, 210pp., il.

A-574 **United States Internal Revenue Stamps, Hydrometers and Lock Seals**, J. Delano Bartlett and Walter W. Norton, 1982 edition, reprinting, J.L. McGuire, SB, 44pp., il.

C-11 **The Stamp Duty of Great Britain & Ireland-A**, Catalogue of the Embossing Dies & Impressed Stamps used for Fiscal Purposes form 1694 onward. 1981 Ed., **The Impressed Duty Stamps of Great Britain**, Frank, Schonfeld, Barber, SB, 360pp., il.

D-153 **Catalog of Scandinavian Revenue Stamps Vol. 1 — DWI, Faeroes, Greenland, Iceland, Norway**, Paul A. Nelson, 1983, C, 85pp., il.

D-112 **Catalogue of the Adhesive Revenues of Germany**, Martin Erler & John A. Norton, f/1, Part IX, Fee Stamps of Bavaria Issue 1957, 1982, 152pp., il. □

Hoyt-Hoyt

continued from page 123



An E. W. Hoyt & Co. store card for German Cologne

F. Hoyt & Co. cover



the First World War.

E. W. Hoyt & Co. used several private die stamps during the Civil War and made use of printed cancellations during the Spanish-American War.

As far as we know, F. Hoyt & Co. did not make use of any printed cancels or readable handstamps — that is unless some other collector has some. If you do, could we hear from you. Contact me at 325 E. 79th Street, New York City, NY 10021. □

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Secretary's Report

Bruce Miller

APPLICATIONS FOR MEMBERSHIP

In accordance with Article 4, Section 2(c) as amended December 31, 1979, of the ARA By-Laws, the following have applied for membership in the ARA. If the Secretary receives no objections to their membership application by the last day of the month following publication the applicants will be admitted to membership.

HAROLD G. ANNIS 3983, 158-6 Evergreen Terrace, Carbondale, IL 62901, by The Revenue Specialist. US Scott-listed (novice).

RICHARD J. BEAUDRY 3974, 50 Broadview Terrace, Meriden, CT 06450, by APS. US revs, M&M, locals, telegraphs, "others as I learn more."

JOSEPH BLEICEFFER 3970, 2519 Virginia St, Park Ridge, IL 60068, by Secretary. Collector / dealer — US revs and cinderellas (seals, poster stamps, etc.)

ROGER B. CAIN 3975, 2767 East 3220 South, Salt Lake City, UT 84109, by The Revenue Specialist. US Scott-listed.

GERALD LEE CHILDREY 3976, 5-L-1 Chatfield Dr, Stone Mountain, GA 30083, by The Revenue Specialist. USIR.

MICHAEL L. COLLINS 3977, PO Box 9606, Yakima, WA 98909, by The Revenue Specialist. US.

WESTON S. EMSLIE 3981, PO Box 568, Orange Lake, FL 32681, by The Revenue Specialist. US and Germany.

ASHE B. EXUM, JR, CM3992, 24 Waltham St, Apt 2C, Maynard, MA 01754, by Kenneth Trettin. Collector / dealer — officials, revs, cut sq, bedding stamps, newspapers, etc.

RAY HAFSAAS 3991, PO Box 963, Vashon, WA 98070, by William T. McDonald. Central Lithuania, Lithuania, Latvia, Memel and Norway, and any related material — German, Polish, Russian forerunners and occupations; Scandinavia.

RONALD JACHIM, JR 3978, 11051 McKinney, Detroit, MI 48224, by G. M. Abrams. Rumania revs of WWI, any WWI locals, esp Polish.

ROBERT C. JONES 3984, 8 Beach St, Brockton, MA 02402, by Louis S. Alfano. World cinderellas, US beers, Scandinavia revs.

HENRY L. KINSLEY, JR 3971, 5 Cayuga Circle, Plymouth, MA 02360, by Eric Jackson. US revs.

DONALD A. LAURITSEN 3973, 4543 Raintree Court NE, Salem, OR 97305, by William T. McDonald. BG and cols; "limited US except for non-pen-cancels on early issues."

KEITH MAATMAN 3982, by Dennis Swinehart. US M&M, state revs.

LAWRENCE MARSH 3986, 1416 S. Big Bend Blvd, St. Louis, MO 63117, by Louis A. Alfano. Collector / dealer, A-Z Financial Admericana, Ltd — checks, stocks and bonds "with better RN's."

PAUL A. MATHIEU CM3985, 2451 Greenwood, San Angelo, TX 76901, by William G. Kremp. All revs and cinderellas relating to or depicting telecommunications, RR, medical and nursing.

DOUGLAS B. McDONALD 3987, PO Box 348, Silver Springs, NV 89429, by Tom Carson. Rev stamped documents from Nevada only.

GEORGE OLSHEVSKY 3979, PO Box 11021, San Diego, CA 92111, by The Revenue Specialist. US Scott-listed revs except stamped and embossed.

EDWARD W. SEGEBERG 3988, 17936 Santa Olivia, Fountain Valley, CA 92708, by Secretary. interested in revs, not yet a collector.

PAUL H. TROYER 3972, 25462 Altamont Rd, Los Altos Hills, CA 94022, by Richard Friedberg. All areas.

GEORGE M. TUTTLE 3989, 3450 Coronado Dr, Apt 1312, Sarasota, FL 33581, by Kenneth Trettin. Printed and handstamped cancels on US first issue, 1871-81 proprietaries, and M&M.

ISTVAN VARGA CM3990, 198 Martine Ave, White Plains, NY 10601, by G. M. Abrams. Dealer, Istvan Varga Coin & Stamp Exchange — "anything related even remotely to philately."

CARLO E. VECCHIARELLI 3980, Box 2634, Castro Valley, CA 94546, by S. Riesenfeld. Collector / dealer — US ducks.

Highest member number assigned on this report is 3992.

NEW MEMBERS

Numbers 3943-3956

APPLICATIONS FOR REINSTATEMENT

JACOB KISNER 2512, 254 Park Ave S., Penthouse F, New York, NY 10010, by Peter Pierce. Collector / dealer, Penthouse F Stamps — older cinderellas, US and foreign revs, locals, etc.

JOHN O. MARSH 1345, PO Box 529, California, PA 15419, by Secretary. France.

JOHN L. TAYLOR 3118, PO Box 31371, Raleigh, NC 27622, by Kenneth Trettin. Germany.

REINSTATED FROM 1983 NPD LIST

Roger E. Allen
Robert K. Garrity
Richard Pollitt

RESIGNED

James R. Martino

LIFE MEMBERSHIP APPROVED

LM6 (2306) Kay H. Hoke

MEMBERSHIP SUMMARY

Previous membership total	1638
Applications for membership	23
Applications for reinstatement	3
Reinstated from 1983 NPD list	3
Resigned	1
Current membership total	1666

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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 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 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.)

Wanted: Greece, Crete, Cyprus, Epirus, Thrace, Aegean Islands and all other Greek-related revenue stamps, labels, seals and Cinderellas. Information is

also needed to help in the development of up-dated check-lists. Will buy and trade. All letters will be answered. D. James Giokaris, ARA No. 584, 13959 Mar Vista, Whittier, CA 90602. *23*

Romanian Revenue Stamps and non-Scott listed, pre-communist Nomandian material wanted, to trade or buy. C. Deur, 900 W. Randall Mill, No. 117, Arlington, TX. 76012. *24*

Wanted: Disabled Veterans and B.F. Goodrich Key Chain Tags, Auto Windshield Stickers, License Plate Validation Stickers, Chauffeurs Badges, License Plates, Auto Related items. Dr. Edward H. Miles, 888 8th Avenue, New York, NY 10019. *26*

U.S. Cigarette Stamps: I would like to buy, sell or trade collections, singles or accumulations of U.S. Cigarette stamps (and other taxpays), including common 20's with manufacturer's cancellations or coded overprints. Also seek information for listings of manufacturer's codes. Hermann Ivester, 5 Leslie Circle, Little Rock, Ark. 72205. *27*

Help Wanted: I am working on a book of U.S. revenue plate numbers. Do you have any? Send xerox of what you have. Especially need 1914, 1917, 1919 issues. Also will buy same items. All replies answered. Thomas Harpole, P.O. Box 383, Manchester, MA 01944. *28*

Wanted: Japanese Revenues. Good prices offered for collections, accumulations, better single items. M. B. McNeil, Box 5575, Derwood, MD. 20855. *29*

J. L. McGuire auction catalogs, complete #s 11-47, with prices realized #s 11-44. Bid sheets and covers often missing, otherwise intact. The set \$10. Terence Hines, Psychology Dept., Pace University, Pleasantville, NY 10570. *30*

Brazil Tobacco tinfoil with imprinted revenue stamp. \$12.50 postpaid. Eric Jackson, P.O. Box 651, Whittier, CA 90608. *31*

For Sale: Collections of Ceylon, Spain, Philippines, Japan, Austria, Portugal & Colonies revenues. Also Philippine & Canada documents (including cattle ownership). Donn Lueck, P. O. Box 11582, Phoenix, AZ 85061. *32*

World Revenue Exchange: Send 500 different world fiscals in sound condition and I will send you 600 in exchange. First ten replies will also receive FREE copy of Portuguese Documentary Catalogue. Paulo Barata, Rio Ricardo Gorge, g/21E, Thomlinbos, Portugal. *33*

Series of 1914 Wine Stamp Plate Numbers Wanted. Have 1898 Documentary and Proprietary, 1914 Proprietary and 1919 Proprietary to trade. Ronald E. Leshner, Sr., Box 242, Pineville, PA 18946. *34*

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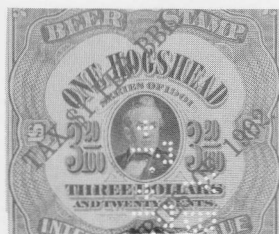
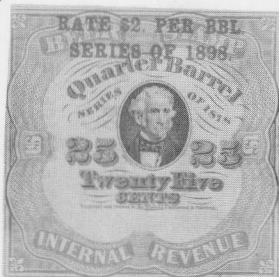
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