



The American Revenuer

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Bedding stamps were issued by many different states. Learn more about them in an introduction to these issues in Stateside, page 168 inside and learn more about this "BEDDNIG" error on page 167 inside.



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

The Editor Notes . . .

...that this issue of TAR will serve as the last reminder of our approaching convention in Virginia Beach, Virginia. The convention will be November 11, 12 & 13. For those of you who have never attended an ARA convention, this is an excellent time to find out how enjoyable a weekend with your fellow revenueurs can be. For those of you who have attended previous conventions, I need not remind you that a very good time can be had by everyone.

...that no sooner will the 1983 convention be over and the 1984 convention in Milwaukee will be closing in on us. Don't let their close time proximity stop you from attending one or the other--try to work it out to attend both.

...that while on the subject of conventions, we still need a site for our 1985 convention. A preferred location would be somewhere in the western third of North America, but we are not bound to that. Remember that the ARA is one of the major specialist societies in the US and that hosting a convention can bring in many visitors and exhibits to your show. If you would like to know more about having the ARA at your show, please write to Vice President Hines whose address is listed on the inside front cover opposite this page.

...that it has been brought to our attention that the Autumn 1983 issue of the Journal of the Russian Numismatic Society carried an extensive article about the beard tokens issued by Peter the Great from 1698 through 1725. The token was a form of a taxpaid to be carried by any man wearing a beard showing that he paid a tax to be allowed to wear it.

Did You Have a Good Time?

by "Guiseppe Wordi"

You've finally located that broken frame flaw variety you'd sought for years . . . and had never seen "listed", perhaps, but had learned of it from some other student.

Certainly, you "had a good time" looking for it — but have you recorded the details for posterity in an article, and submitted the article to the appropriate specialist journal for posterity?

That half-a-lifetime research study you've nearly completed by plating the six printings of the 1881 and nine printings of the 1890 definitives of Kazakhstan fills eighteen slim but previous 3-ring binders. What will happen to it when you're no longer around to "have a good time" completing it? The void?

Again, take your knowledge down on paper and get it into the literature. Sure, your knowledge is "incomplete" and your research not really finished. Most such is never "complete" or "finished", but what a remarkable contribution you can make to the other students who will follow your painstaking path in years to come if they have your results to boost their efforts!

A recent reference book on Scandinavian revenue stamps has as usual in such instances shaken the trees of some interested collectors who have come forward with information and actual stamps unknown to the knowledgeable and capable authors of that newly published work.

This is not to point a finger of derision at the effort which made possible this new book. Far from it. It is to compliment not only the remarkable exercise in generosity which made the book possible but the commendable cooperation shown by those who enjoyed its appearance and so testified by their response with new information not included in the work itself.

The readers of that new book "had a good time", and they've made certain that others will as well by their contributions to the updating and expansion of this special work.

You can "have a good time", too. Share your knowledge and experience. There is a time limit.

The preceding commentary appeared in the August, 1983, issue of The "News Bulletin" of APS Writers Unit 30. Its comments are especially appropriate for TAR and you its reader.

Our knowledge about revenue stamps, even relative new revenue stamps, is quite fragmented. Generally, much more is known about postage stamps. Therefore, it is important that all of you share your knowledge with other revenue collectors. In this way individual fragments can be assembled into a whole.

Should you have any comments or anything to add to any article you read in TAR, please share those comments with us all. If you have information that is generally unknown, share it with us all.

Do not worry about the mechanics of your input. As Editor, I can fix your shortcomings in presentation. I can arrange for or make any needed photographs. A short note on a postal card to me is all that is needed.

If you are in doubt as to where your work should appear, the answer is simple. If it concerns revenues, fiscals or cinderella stamps The American Revenuer is the place where it belongs. It is my intent, and it is becoming a widely recognized fact, that TAR is The Journal of Record for revenue information. In all instances, TAR is the most appropriate place to have your article, however long, published.

The jury's comments at STaMpsHOW '83 in regards to TAR were "A balanced mixture of scholarly research and Society information. Well produced and very well edited. One of the better specialist society journals." TAR is a good home for your baby.

The American Revenuer needs your input — long or short, polished or unpolished. TAR needs your manuscript to be able to continue to publish for you. Manuscripts on all subjects are urgently needed. Please write today. □

A number of items of interest to report at this time — first, Eric Jackson (who became the father of a son in late April) acquired 3 \$100 denomination RR bonds bearing the RN-S1 imprint. These are a different RR from that seen at the Turner sale in 1980. However, the price did not diminish in magnitude despite the fact that we can now acknowledge 4 in existence — so far. These are still priced in the \$3,000 and up area.

Next item, Bill Castenholz reported a receipt about 7 3/4" by 9 3/4" vertically which was printed for Kenyon, Potter & Co., wholesale druggists in Syracuse, NY, and was used June 2, 1868. Aside from its unusual size, it bears an imprint of RN-B17. This reporter cheerfully admits his bias toward examples of misusage of revenue stamps and revenue stamp imprints. Many thanks to Castenholz for reporting and photocopying this beauty.

One unhappy item to report is that Amon Carter, Jr.'s RN holdings will not go to auction. Much of his material (to 1980) was reported, thanks to Kingsley's efforts, so we know he had a powerful group of RN's. There is word that part of his holding — checks, drafts and receipts — will be retained intact.

Mentioning Kingsley brings up a point for discussion: Tom has reviewed our handling of the H die listings and feels that we have needlessly complicated them. It is his thought that H9 should be made to read 'H 9 and varieties' to cover all the reported receipts bearing a restrictive legend in one line of black print whether placed at left, center, right or vertically. This would eliminate H9 1/2 and we would simply have a note stating that "several placements of the legend are known" and let it go at that. Does anyone object? If yes, please tell us.

Next we again come to input from Bill Castenholz. He reports about a dozen of the Commercial Warehouse Co. of New York City C D's bearing P6 in pale red. The first example seen was at Kelleher's famous 1980 auction of Turner's material — it's a pleasure to learn of so many more of them. Bill sent, in addition, a photo copy of a New York Custom

House Warehouse Entry used March 2, 1874, by H. B. Claflin bearing an imprint of W 2, handstamped "STAMP REDEEMED" in black, reading down. From the photocopy, the handstamp looks like the later one so often seen on checks after August 1, 1883. This is a very nice item, indeed.

Next comes a call from Dave Eakins, who had to stop writing because of problems with his eyes. It is hoped that by the time this is published, all will be well with Dave. He had a great deal to report, as follows:

Earlier Dates

RN-B2 at LEFT 4 / 6 / 66 draft of the A. T. Stewart Co.

B3 on a 4 / 12 / 66 check of the National Bank of North America

B6 at LEFT on a 4 / 26 / 66 check of the Merchants National Bank New York

RN-B3a on a 1 / 17 / 67 check used by Dakin & Olcott

C22 on a 3 / 21 / 71 check from the First National Bank, Zanesville, Ohio

E5 on a 1 / 6 / 72 draft drawn by J. M. Ivy & Co., Rock Hill, South Carolina

E7 on a 3 / 1 / 72 draft drawn by D. Molloy, Cheraw, South Carolina

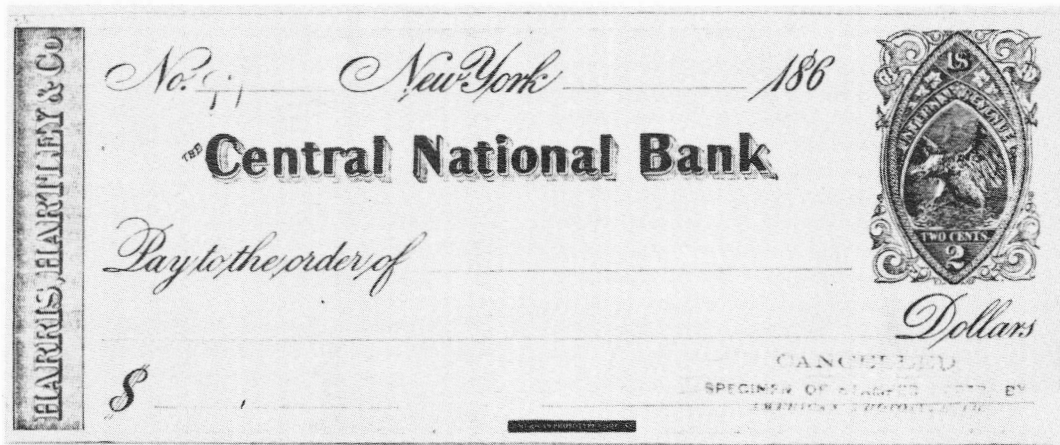
G1a on a 4 / 21 / 77 check from the Chemical National Bank, New York City

G1b on a 8 / 23 / 83 cashiers check of the Clinton National Bank, Clinton, New Jersey. Dave has this 11 / 1 / 83 but it made me look up mine.

G3 on a 4 / 3 / 76 check for the Atlantic National Bank, Boston, Massachusetts

And now the shocker: An additional find of TWENTY ONE H10s. All used from New Albany, Indiana and most with the by now familiar punched hole in or very near the H die imprint. The earliest is dated February 5, 1872, which is the new early by 3 days. The report of this big bunch requires that the catalog value of H 10 be lowered drastically — to no more than \$100 as

Figure 1



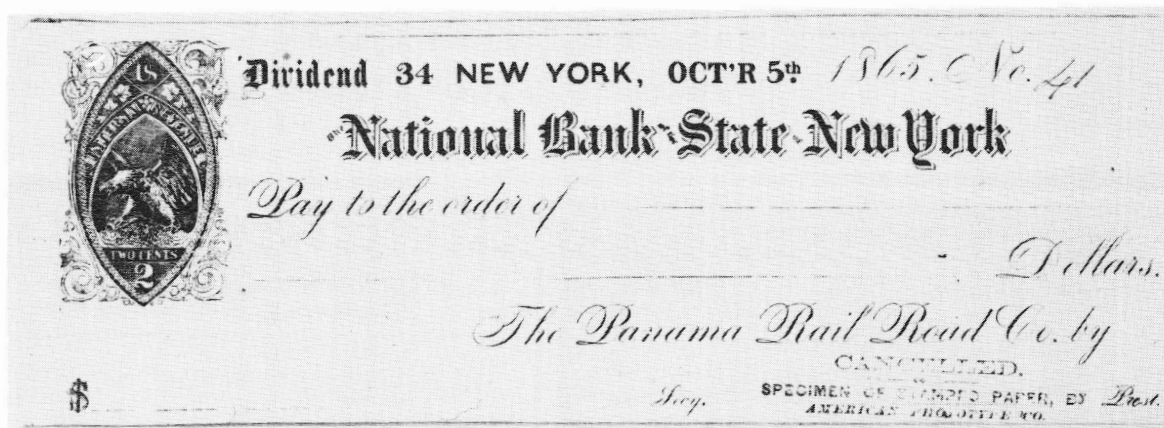


Figure 2

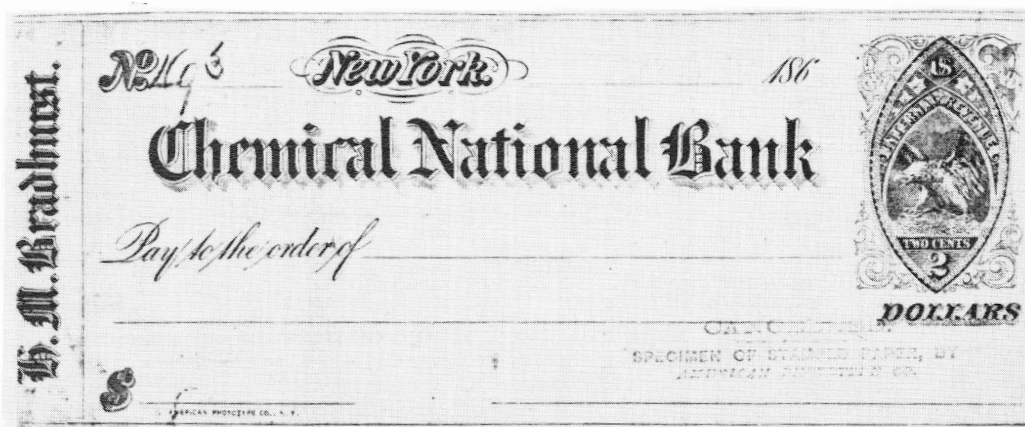


Figure 3

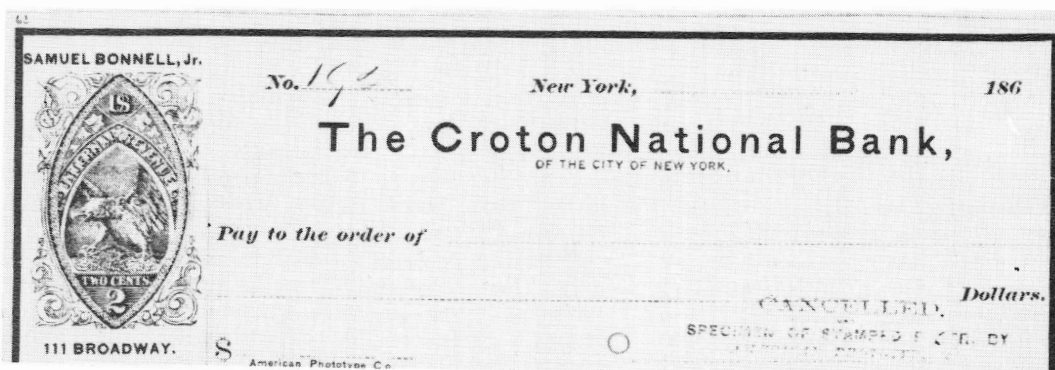


Figure 4

this writers guess. What a blow for those of us who bought at the old catalog value.

Dave's list of earlies included a J11 of February 24, 1872, but that is not *the* earliest. Although Dave's finds are, in some cases, only a few days earlier than previously known items several are significantly earlier and we gratefully acknowledge the value of his reporting. However, the 21 new H 10s overshadows all else. Don't you agree?

A buyer of large lots in Kelleher's sale of the Turner material has been in touch and has reported the following:

1 additional 1 type H / S Specimen of B2 — Am.

Phototype (Fig. 1)

1 additional 1 type H / S Specimen of B3 — Am. Phototype; stamp at upper left (Fig. 2)

3 additional 1 type 1 H / S Specimen of B10 — Am. Phototype; stamp at upper right (Fig. 3)

1 additional 1 type 1 H / S Specimen of B11 — Am. Phototype; B11 at left, stamp right (Fig. 3)

1 additional 1 B 1S check for a firm in Toledo, Ohio but the whole check face printed by Charles F. Ketcham, New York, with the printed "Specimen No. 512 D" in the lower right section of the check just above the signature line. This is brand new to the Survey. (Fig. 5)

Also, there is a Maverick, Stephan & Co. B 1S

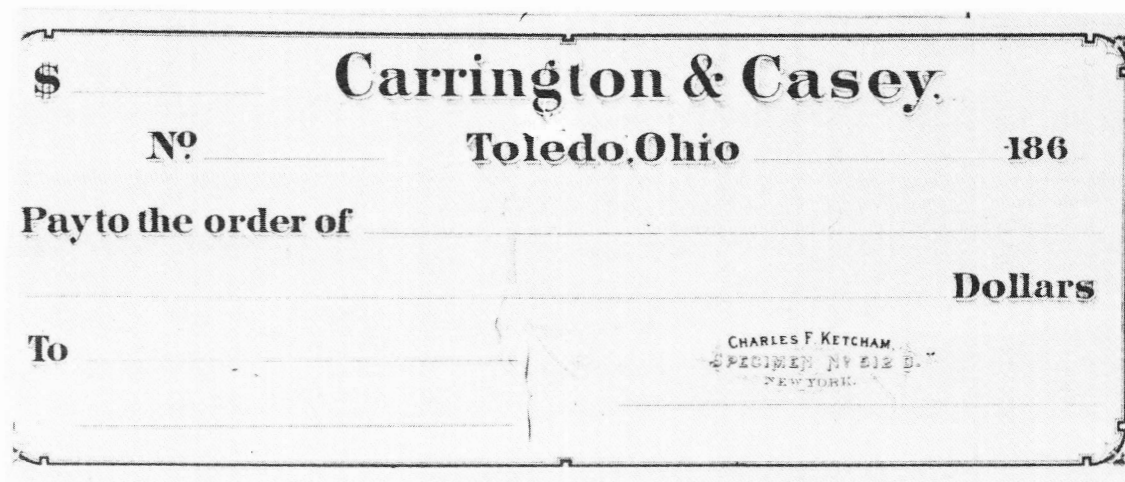


Figure 5

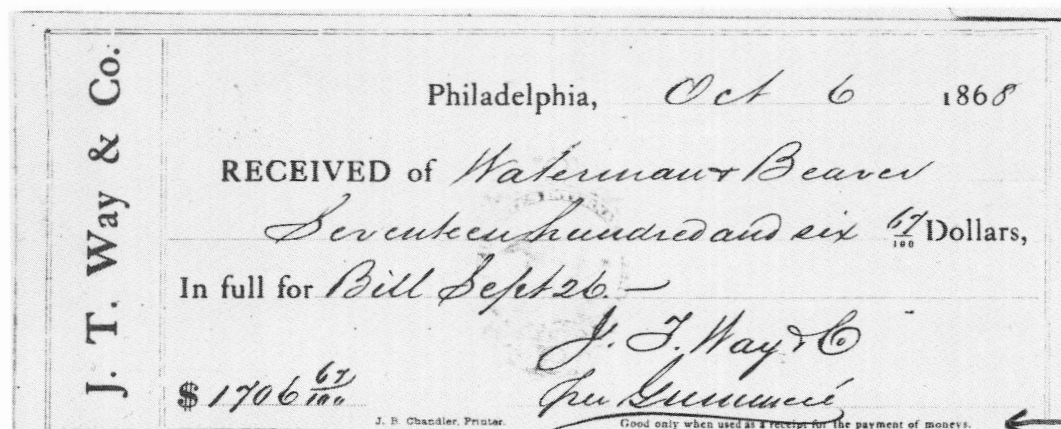


Figure 6

receipt printed for Aug. T. Gillender of Cleveland, Ohio with Mavericks, Stephan & Co.'s printed specimen in an arc over their name, address on Fulton St. and New York also in an arc. Their logo is well known to all of us but not on a receipt.

There is a photo (see Fig. 6) with this article pointing up the necessity for the Committee to re-evaluate the RN-H listings. These hitherto unknown varieties of H 9 are going to make us put all of the H9's into a single category, we are thinking, but with a detailed note that there are varieties with legends at left, right and center and various spellings of money, moneys,

moneys in the legend. There are two line legends which must be spelled out, too. All in all, it is going to be a major re-writing, we expect.

There were a couple of damaged H 8's in the same lot and a couple of G 1's on RR vouchers — we have no report of these having been found before.

Last to be reported was an X 7 on an American Express Co. money order dated October 7, 1899. This item was in the amount of \$00.01 so we suspect that it was a collector's item from the moment of purchase. But, it does exist so we must note it — right? ☐

VA Stamp Collecting Week

Governor Charles S. Robb, has proclaimed November 7 through 13, the week the includes the Virginia Philatelic Federation's VAPEX, as "Stamp Collecting Week" in the Commonwealth.

Robb's proclamation recognizes the wide appeal of philately:

"Whereas, for over a hundred years the collecting and study of stamps and postal history has been a hobby enjoyed by persons from virtually all walks of life; and

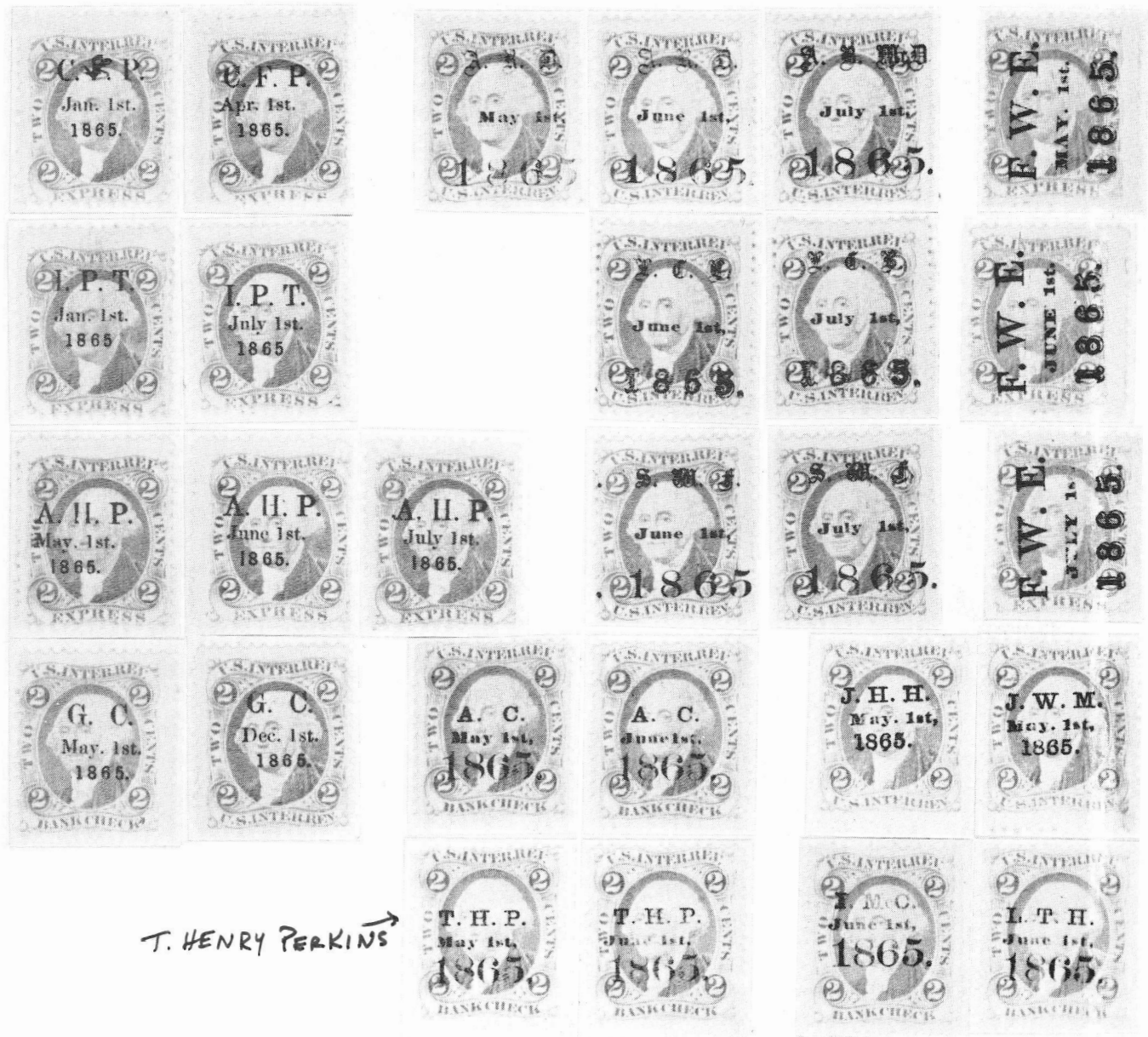
"Many of our fellow Virginians are devotees of this fascinating and educational pursuit; and

"Whereas, this year collectors from throughout the state and nation will be participating in the Virginia Philatelic Exhibit (VAPEX) and the annual conventions of the Society of Philatelic Americans and the American Revenue Association in Virginia Beach November 11-13;

"Now, Therefore, I, Charles S. Robb, Governor, do hereby recognize the period of November 7-13, 1983, as STAMP COLLECTING WEEK in Virginia, and I call the message it suggests to the attention of all our citizens."

VAPEX invites all philatelists from near and far to attend and enjoy the many show activities and the historic Tidewater area of Virginia. ☐

Can Anyone Help, Please?



by Joseph E. Einstein, ARA

Illustrated are some printed cancels which were in a very large group offered by Tom Carson (Revenue Specialist, Chattanooga, TN) recently. They seem to be a group of 5 or 6 families of impressions, based on the type fonts used in the year date. Perhaps they came from one print shop? And, it is assumed that their use was documentary rather than proprietary.

Now then, what is needed is for some one (or ones, hopefully) to locate a document with one of the illustrated types on the document. Or, if not one of those shown, one similar in that the type font used matches one of these.

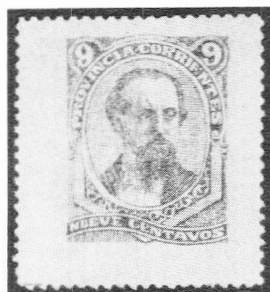
A theory has been advanced, the usage could have been by individual clerks for bills-of-lading (way-bills) or receipts. Other instruments are believed to be less likely. The clerks, then, would have to have been employed by some large Company; Rail Road, Steamship, Canal, Bank or Insurance companies seem most probable. Of course, no one knows at this moment.

Please, please look through all your material. If an example is found, make a photo copy PLEASE and report it! Thanks. □

Corrientes Province 1882 Revenues

by Victor Krelloff, ARA

These attractive lithographed stamps are based on the engraved Argentinian postal issues Scott numbers 38, 23, and 18. They are larger than the originals and have new portraits; the artwork has a crude, freehand appearance. The scrollwork below the portraits on the 1 - 9 centavos values is different in each case. The curvature of the shield on the 3 pesos value is reversed in comparison to the other pesos values. Many random flaws exist.



Designs of the Corrientes Province revenues of 1882.

The portraits appear to be:

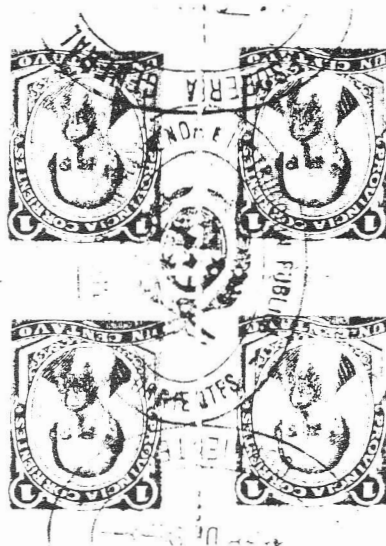
- 1 - 9 centavos: Nicolas Avellaneda, printed in dull yellow green
- 10 - 90 centavos: Bartolome Mitre, printed in shades of brown
- 1 - 9 pesos: Gen. Justo Jose de Urquiza, printed in rose-carmine

The stamps are perforate 12.5 to 12.7 with compounds where one, two, three or all four sides are different. The paper is medium soft white to brownish. Printed centering lines are found on many copies and the stamps have unusually wide margins.

A red ivory head can be seen on the backs of some of the red-brown stamps. Probably the ink was a mixture of a mineral brown and an aniline red, and the red separated and soaked through the paper. This theory rests on the basis of one gummed stamp — it should be remembered that washing

may do the same thing.

The stamps bear distinctive overprints of various types.



Control overprint A with Treasury cancel.

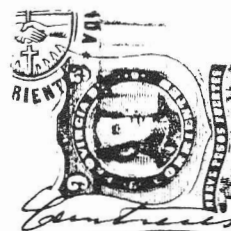
Handstamp 'A' 44 x 30 m.m.

This is a large vertical oval with the Arms of Corrientes surrounded by the legend:
MINISTERIO DE HACIENDA E INSTRUCCION PUBLICA
CORRIENTES

It is normally struck in violet but sometimes in blue. One version of the handstamp is incomplete in that the inner frame line is missing.

A note on a page of an old collection calls this a "Surcharge of 1886". It pairs with a horizontal oval violet handstamp with the legend:

TESORIA GENERAL
DE
CORRIENTES



Control B covering four stamps with manuscript "Cantrevas".

Overprint 'B' Approx. 34 x 16 mm.

This is a small vertical oval either recess printed in dark blue, black or orange, or handstamped in blue or violet. It contains the Arms in the Center. With the legend:

MINISTO DE HACIENDA
CORRIENTES

The word "No" appears to the NW and SE of the oval, and the letter "C" to the NE and SW. This overprint is placed to mark four stamps, except in the case of the bright orange recess printed version on the 1 cvo value, where it marks two stamps. These were stacked before the ink was dry, and rows of dots may be seen on the backs where the ink printed through the perf holes.



The orange engraved control overprint b, covering two stamps.

Morley, in 1900, lists an 1884 issue — the 1-9 pesos series; Forbin lists these with the 1882 series. Perhaps their correspondents who supplied the information were referring to one of these surcharges — the small one at a guess. The above are not surcharges, but controls.

As Mr. Akerman speculates: "Since the country abounded with thieves and brigands, the stamps boil down to bearer bonds, it was desirable to demonetize unused stamps. So they only became valid when overprinted. They could be printed centrally, distributed by mule train or whatever, and when secure at the issuing office they got the overprint to make them valid for use. Stolen stamps didn't have the overprint and so were so much pretty waste paper!"



Cancel "REGISTRO DE MARCAS de la PROVINCIA de CORRIENTES" plus treasury cancel.

Cancellations

The horizontal oval Treasury (Tesorio) cancel, appearing in two sizes, is common. A large straight-line INUTILIZADO, (Reminders?) in violet or blue, so also often seen.

The 5 pesos value is sometimes seen with:

Appendix — Checklist of Overprints

		Over print 'A' H/S			Over print 'B'
		Violet	Blue	Recess Orange	
1 cvo	Dull Yellow Green	x			
2 cvos		x			Blue
3 cvos		x			Blue
5 cvos		x			Blue
7 cvos		x*	x		
9 cvos		x			Blue
	Dark Black				
	Pale Brown				
	Red Brown				
	Brown				
10 cvos		x	x		Blue
20 cvos		x	x		Blue
30 cvos		x	x		
50 cvos		x	x		
70 cvos	**	x			Blue
90 cvos		x	x		Blue
1 peso***	Rose Carmine				Blue
2 pesos					Blue
3 pesos	(also deep carmine)				Blue
5 pesos		x			Blue/Viol
7 pesos				Black	Violet
9 pesos	(also Red)	x		Dk Blue	

* The "no-line" handstamp

**Pair, one brown, one red brown

***Very pale rose

The 7 p and 9 p are also known on grey paper.

How to Profit from Indian Native States Fiscals

by Old Sanawarian

Rahunath Dadaji Street seemed much longer than usual. The sun was bright, the air was dusty, and the postman was tired. He had been walking on his appointed rounds for several hours, and was looking forward to making his last deliveries and going home to rest. When he came to the Stamp Lovers Retreat, he fished in his satchel and took out the letters for Mr. Bhattacharji. He peeped through the door and smiled as he caught a glimpse of the proprietor asleep in a chair. He dropped the letters through the slot and went on his weary way.

Mr. Bhattacharji was depressed. Nothing had gone well for him lately. An insured package of stamps had been lost in the post — and he knew that it would be impossible to obtain satisfaction from the Post Office. Four times in the last month he had sent stamps on approval and had not received either a reply or payment. Annoying as these events are, they could never match his anger from the dealer in New Delhi who had sold him the Native States fiscals.

He had visited New Delhi for a combined holiday and pilgrimage. Following his devotions, he had spent some time seeing the sights and dropped in to see some stamp dealers. He was feeling in a very good mood when he stopped at a dealer's in Chowri Bazaar. The man was very helpful and friendly, and won the confidence of Mr. Bhattacharji.

"Look at this," said the dealer, "I have for you a special investment package that will make you a fortune. May my mother turn into a frog if I am not telling you the truth." And he turned to a large trunk, threw back the lid, and waited for the reaction.

Mr. Bhattacharji was amazed to see that the trunk was stuffed full of stamps. Thousands and thousands and thousands

of them. He put his hand into the trunk and pulled out a couple of the stamps. His cheerful demeanor turned to a frown. "These are not stamps," he cried, "I never saw anything like these before. You are trying to pull a fast one on me."

"No, no," interjected the dealer, "I would never do that to another dealer. To a collector, maybe, but not to you my friend. These stamps are old Native States fiscals. They were issued by several hundred of the States, most of them have never been catalogued, and many of them are really very rare."

"Who cares about Native States fiscal stamps?" asked Mr. Bhattacharji. "In all my years as a dealer I have never had a request for them, and I don't think they will ever be worth anything. They are nothing but junk!"

"But you haven't heard the latest news! Collectors in Europe and America are going absolutely mad for these fiscal stamps. Everyone wants to buy them and their value is going up day by day."

"Then if they are becoming so valuable, who do you want to sell them to me? Why don't you keep them yourself and make your own fortune?" queried Mr. Bhattacharji.

The dealer was ready with an excellent reply. "Oh, my dear Sir, do you not see how old I am? My back is hurting me, I have so much other business to take care of, and my wife is always complaining that I have too much stuff in my store and should sell some of it to another dealer."

Being a kindly man, Mr. Bhattacharji had to admit this was true. The man did indeed look as if he had one foot in the grave and the other on a mango skin. And behind a curtain at the back of the shop he could hear the shrill voice of a woman berating a servant — this was not doubt what the dealer had to put up with every day of his life. But he was not yet convinced.

"Tell me some more about this sudden great interest in these old fiscal stamps," he asked.

And the dealer told him a tale that did sound plausible. He told of the revived interest in all things connected with the old Native States, of the researches of the India Study Circle in England, of the interest shown by the American Revenue Association, and the stories that he had heard of some dealers who were selling nothing but fiscals and making very good profits.

"And the most interesting news, my friend, is that a new catalogue of these fiscals is now being prepared in America. When that is completed, the demand for these stamps will be phenomenal and prices will go through the roof."

Despite his long business experience, he was becoming very interested. He looked at the trunkful of stamps. He looked at the poor old man. He listened again to the noise of the

ARGENTINA

REGISTRO DE MARCAS de la PROVINCIA de CORRIENTES

This refers to cattle brands and is used with the large Hand-stamp A and the Treasury cancel.

Manuscript and dated manuscript copies are the most interesting. Some of the names noted are: "Cantereras", "Miranda", and "Ruiz", with dates in August, 1894, and used with a small Tesoria mark. I would be grateful for further information on such usages, and am particularly interested in examples used on original documents.

These stamps are some of many Argentinian issues with designs copied from earlier issues. The shield type was used again later. (Goya) The recess-printed overprint is unusual, and highlights the crudity of the artwork of the stamps themselves. If the Stamp Acts relating to these issues could be found, we would be able to determine much more about the usage of the 1882 Corrientes Issue.

My thanks to to G. C. Akerman, without whose help this article would not have been possible, and to G. M. Abrams and Jim Caldwell for valuable assistance and encouragement.

This story is fiction and is probably not the way to profit from any fiscal stamp. It was written several years ago by an ARA member and foretells of the book The Court Fee and Revenue Stamps of the Princely States of India which was announced in an advertisement on the back of the last issue of TAR. The book published by the Fiscal Philatelic Foundation, Inc. is now a reality. This article should help to emphasize its appearance. This article originally appeared in the November, 1979, issue of India's Stamp Journal and is reprinted by permission.

woman in the back room. He considered the possibility of making a fortune. He asked the price of the trunkful of stamps.

The dealer had paid Rs. 1500. So he asked Mr. Bhattacharji Rs. 10,000.

After an hour of animated discussion the deal was settled. And Mr. Bhattacharji became the proud possessor of a trunkful of fiscal stamps of the old Native States, all for the paltry sum of Rs. 5000!

The dealer and his wife shrieked with laughter at their good fortune as they watched him stagger down the street with the trunk on his back.

On arriving in Bombay with his treasure, he advertised in magazines and newspapers and showed the trunkful of fiscal stamps to everyone who came through his door. And after a couple of months, it gradually began to dawn on him that the dealer in New Delhi was nothing but a fraud. And that he had paid Rs 5000 for a trunk filled with junk! Junk that nobody wanted!

The other dealers in Bombay thought this was hilarious. Mr. Daftari of the Premier Stamp Company, Mr. Kauncal of the Honest Book and Stamp Depot, and Mr. Kamat of the Minerva Stamp Stall thought it was especially funny, and when they met over tea would laugh uproariously over the misfortune of Mr. Bhattacharji. "What an old fool," they cried, "He has been a stamp dealer for twenty years and still does not have any sense. Buying Native States fiscals indeed, how ridiculous." And they would slap their sides and shake their heads and laugh aloud. And when they met Mr. Bhattacharji in the street they would always laugh at him and ask him how the Native States fiscals business was coming along. This made him very angry indeed.

Yes, Mr. Bhattacharji had every good reason to be depressed. He would sit quietly in his shop for hours, occasionally getting up to give the trunk a good kick, and praying that the man who sold it to him would turn into a camel.

While Mr. Bhattacharji was ruminating on these things he fell asleep in his chair and dreamed of mail orders for fiscals coming in from all over the world. The sound of the letters falling through the slot was so real that he awoke with a start. He blinked his eyes and yawned, and then noticed the letters that the postman had just deposited.

He sorted through them quickly — there was only one of interest, a letter from his friend in America, Mr. Rossevelt Ledbetter. Mr. Ledbetter was a collector of fine Indian classics and had dealt with Mr. Bhattacharji for almost ten years. His letters were always a delight to receive. Not only did they usually contain a fat check and an impressive order, but they were sincerely friendly. In short, Mr. Ledbetter was a most knowledgeable philatelist and a good friend to boot.

His heart almost missed a beat as he read the letter from his American friend. He was actually coming to India for a visit! The letter gave all the details of his arrival, and politely inquired if Mr. Bhattacharji could find him a suitable place to stay while he was in Bombay.

This was good news indeed. Mr. Bhattacharji was really happy that after many years of correspondence he would at last be able to meet his American friend. Of course, he would make his humble home available as a place to stay and would act as Mr. Ledbetter's guide while he was in the Bombay area.

And while he was considering the arrangements, he suddenly saw a way to change his luck and actually make a fortune from the trunkful of fiscals! So later that evening, he took pen and paper and wrote to Mr. Ledbetter a letter of welcome to India, offering his complete hospitality. He also mentioned

that he would like his assistance in completing a business deal, and promised to outline the plan in more detail when they met.

At the airport on the appointed day, Mr. Bhattacharji was delighted to meet his friend. Mr. Ledbetter was a portly gentleman of about fifty years with a friendly smile and a firm handshake. His expensive camera, silk shirt and hand-made suit together with his American drawl were just perfect for the idea he had in mind. Mr. Ledbetter insisted on renting an expensive automobile at the airport, complete with a chauffeur, and thus it was that they returned in style to the humble abode on Raghunath Dadaji Street.

After supper that evening, he showed Mr. Ledbetter the trunkful of fiscals and outlined the plan to improve his fortunes. The American was enchanted by the idea, and agreed to assist in any way possible. After going over the plan several times to make certain that they both knew exactly what they had to do, they retired to a good night's rest.

Early next morning, Mr. Ledbetter directed his chauffeur to the premises of the Premier Stamp Company. Mr. Daftari was very pleased to have a wealthy American enter his shop, and immediately sent his assistant off to bring refreshments. Mr. Ledbetter waved his cigar in the air as he talked.

"Well, you know, I have been collecting Indian classics for many years, but now I would like to start on something new. I have heard a great deal about the coming boom in Indian Native States fiscals, and sure would like to buy whatever you have in stock."

Mr. Daftari was taken by surprise. He had absolutely no fiscals in the store. The only person who had any fiscals at all was that old fool Bhattacharji. And here was a wealthy American ready to buy all the fiscals he could lay his hands on. Aha! All he had to do was to run to Bhattacharji and buy the fiscals, then resell them to the American!

"I sincerely regret that I am out of fiscals at the moment," said Mr. Daftari, "But I have an order in place which should be delivered later today. Perhaps you would be able to come back this afternoon?"

"Absolutely delighted to," replied Mr. Ledbetter, "and, in fact, since I need the stamps so badly, I am willing to leave you a cash deposit of Rs. 1000."

Mr. Daftari was most impressed with this gesture, and filled out a receipt for the Rs. 1000, promising to have the stamps later that afternoon.

As soon as Mr. Ledbetter had left the shop, Mr. Daftari ran as fast as he could to the Stamp Lovers Retreat. He apologized to Mr. Bhattacharji for laughing at his trunkful of fiscals, and mentioned that he received an order for a small amount and would like to buy some.

Mr. Bhattacharji was adamant. As repayment for all the fun at his expense, he would sell no less than one-third of the trunkful to Mr. Daftari, and the price would be Rs. 6000 firm.

Now Mr. Daftari considered this offer. He already had the Rs. 1000 from the American. If he now paid Rs. 6000 for one-third of the stamps, his own outlay would be Rs. 5000. And he was sure that he could sell the stamps to Mr. Ledbetter at Rs. 10,000. This would make him an easy profit off that fool Bhattacharji of Rs. 5000!

So a short while later Mr. Daftari departed from the Stamp Lovers Retreat carrying a large bag of Indian Native States fiscals.

Meanwhile, Mr. Ledbetter had arrived at the Honest Book and Stamp Depot and was busily in conversation with Mr. Kauncal. It appeared that this dealer also did not have any Native States fiscals, but knew where he could acquire some

Embarkation Coupon


THESE COUPONS NOT TO BE DETACHED

SCANDINAVIAN - AMERICAN LINE

Passage Contract No. **161864**

EMBARKATION COUPON

FULL NAME OF PASSENGER				AGE	
<i>Albert Dzickowski</i>				42	



Class	Rate	Full Fares	Half Fares	Fares	Fares
3	\$106.50	1	—	—	—

Room No. 258 Berth C

Steamship Frederick VIII

Sailing date 9-27-1924 at _____ o'clock _____ m.
(Subject to substitution and other liberties as provided in clause 1)

For passage From NEW YORK to CHRISTIANSAND
CHRISTIANIA
COPENHAGEN

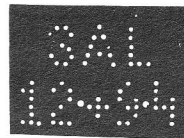
and thence forwarding to Gdynia

Ocean fare paid \$ 111.50

European fare paid \$ _____

Date of issue September 24 1924

Agency at Chicago, Illinois
B. Zaleski
Agent



F. J. Miller has provided us with another type of document to examine with revenue stamps attached. This particular stamp is a R244 attached to an Embarkation Coupon issued by the Scandinavian-American Line for third class passage aboard the SS Frederick VIII from New York to Copenhagen. This passage cost \$106.50 in 1924.

This particular stamp is also under study since it bears the perfin SAL and can be identified as belonging to the S-A Line. Mr. Miller is involved in the study of revenue perfins and can inform you more about the work being done if you are interested. His address is Box 173, Langlois, OR 97450.

We have a few more items to share with you and will be interested in seeing your favorite or unusual revenue On Cover. Normally a good photocopy will be sufficient to illustrate the item since we are interested in showing the document not a close up of the stamp. Just write to the Editor. □

Indian States

later that day. Mr. Ledbetter gave him a cash deposit of Rs. 1000 toward the stamps and left the store with his receipt in his pocket. Shortly afterward, Mr. Kauncal could be seen hurrying toward the Stamp Lovers Retreat.

Mr. Bhattacharji was again adamant. He insisted that Mr. Kauncal should purchase one-third of the trunk, no less, at the price of Rs. 6000. Mr. Kauncal realized that he could easily sell these stamps to the American for Rs. 10,000, making himself a cool profit of Rs. 5000. Mr. Kauncal also departed from the Stamp Lovers Retreat carrying a large bag of stamps.

Mr. Ledbetter's car next deposited him at the entrance to the Minerva Stamp Stall. Mr. Kamat was most friendly, but alas, he had no Native States fiscals either. However, he knew where he could obtain a large selection of these stamps, and gratefully accepted the deposit of Rs. 1000 proffered by Mr. Ledbetter. Mr. Kamat was the last of the three dealers to call at the Stamp Lovers Retreat.

After accepting his apologies for all the laughter and fun at his expense, Mr. Bhattacharji showed Mr. Kamat what was left in the trunk, and asked a price of Rs. 6000 for the lot. Mr. Kamat also realized the profit potential and paid the required sum. When he left the shop, the trunk was empty.

About an hour later, the door of the Stamp Lovers Retreat opened to admit Mr. Ledbetter. Mr. Bhattacharji immediately burst into laughter.

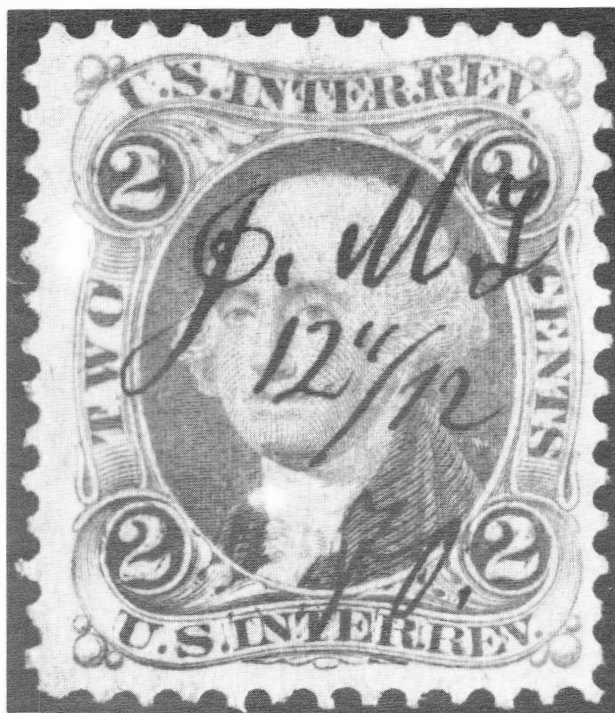
"My good friend," he laughed, "Our plan worked perfectly! Every one of those cheating dealers has been in here and they bought the lot. See, the trunk is empty!"

They shook with laughter as they embraced and congratulated each other.

"And before we go any further," continued Mr. Bhattacharji as he counted out the money, "here is the Rs. 3000 that you gave them for deposits."

Plate Varieties

by Anthony Giacomelli, ARA



This time we will take a look at one of the items written up in the *Shift Hunter Letters* (AprTAR, 1983 Supplement p. 4). In 1939 all that could be illustrated was C. W. Bedford's outline mat. The laws governing illustrations have been changed now so that we can picture the entire stamp — in fact this time we show two copies of the same stamp.

George Black wrote that Bedford had 6 copies of this stamp. Two of his copies were dated May 9, 1870, and September 1, 1871. I have only noted them dated in the 1870s. Black notes that they exist in both the early and late states of the plate. Bedford described this stamp as a triple transfer.

The doubling of the design is evident throughout the printed subject. The shift as seen is upward and slightly to the left. The "U.S. INTER. REV." label at top is doubled; both upper "2"s show additional lines of color; the "TWO" shows doubling, especially the "O"; "U.S. INTER. REV." at the bottom has a strong doubling to the left; but, I cannot find any significant doubling in the vignette.

Examine our two illustrations and the drawing in the SHL. Then look over your stamps carefully. You may find one just like it. Considering the extent of the doubling on this stamp, we must consider it a major double transfer. □

Sitting down together, they laughed as they recounted what had happened.

"I originally paid Rs. 5000 for the trunk in New Delhi," explained Mr. Bhattacharji, "Now I have received from them a total of Rs. 18,000, of which I returned Rs. 3000 to you for the deposits. That means that I have now made a total profit of Rs. 10,000 on the trunkful of fiscals. And I have turned the tables on those three cheating dealers. Without your help it would not have been possible. I insist that you will be my guest for dinner this evening at the best hotel in Bombay!"

On their way to dinner, they passed the premises of Mr. Daftari. As the car came to a stop, the driver blew the horn. Mr. Daftari, who had been anxiously awaiting the return of Mr. Ledbetter, looked out of the window. A chill came over him when he saw Mr. Ledbetter and Mr. Bhattacharji sitting together in the car, laughing away to each other. He ran out onto the pavement and began to shout the most unlikely imprecation at Mr. Bhattacharji, shaking his fist with his eyes

popping out of his head. They gave him a pleasant wave and a smile as the car started up and moved smoothly away.

Next they went to the shop of Mr. Kauncal. He went into a terrible rage when he realized that he had been tricked. They left Mr. Kauncal lying on the pavement, beating his fists and pulling at his hair.

Mr. Kamat actually tried to enter the car and to physically assault Mr. Bhattacharji. They left him unable to speak and frothing at the mouth. He went back into the shop, kicked his assistant, and threw the Native States fiscals all over the room.

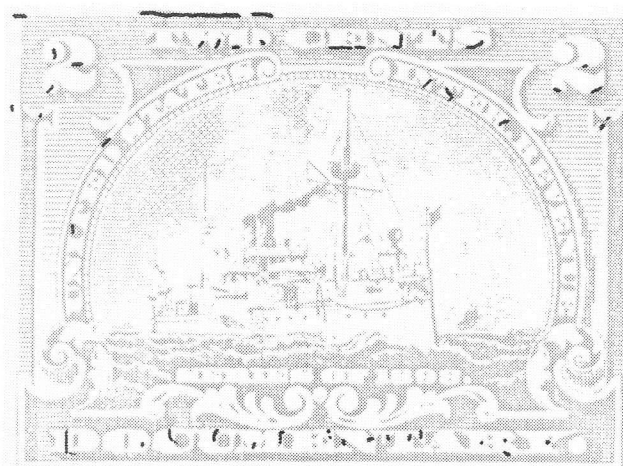
Mr. Bhattacharji and Mr. Ledbetter enjoyed their dinner that evening. It was the best that money could buy. The waiters were rather amused to be serving two grown men who were laughing so much that they could hardly eat their meal.

And if you should enter the Stamp Lovers Retreat today and ask Mr. Bhattacharji if he has any Native States fiscals to sell, he will laugh right in your face. □

Re-Entries on the 1898 Two Cent Battleship Documentary

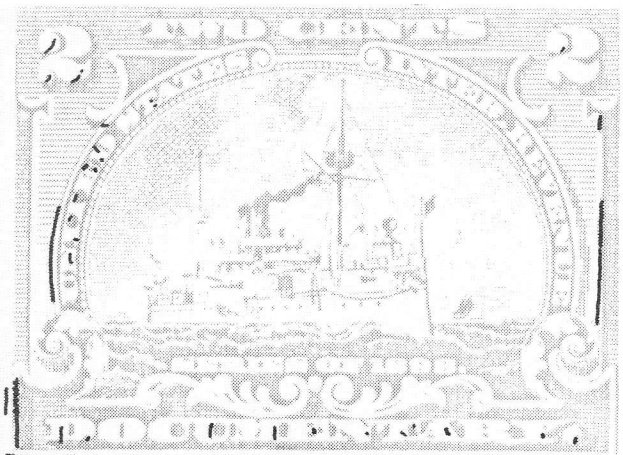
By Warren L. Bosch

(continued from Sep/TAR, p. 148)



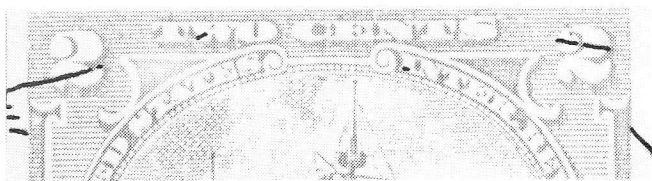
Thirty-fourth System

UL20



Thirty-fourth System

UL42



Thirty-fourth System

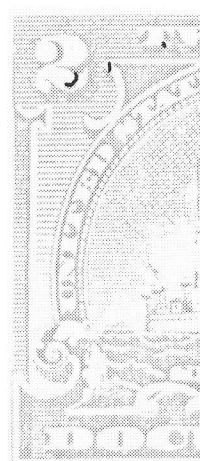
UR1



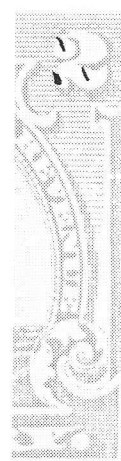
UL4



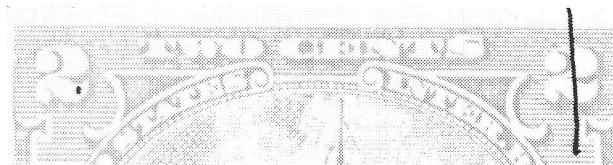
UL9



UL24

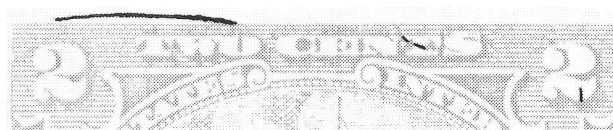


UL33



Thirty-fourth System

UL43



Thirty-fourth System

UL48

Thirty-fourth System:

There are four pieces in this system, including a few nice re-entires and a few plate scratches. One piece contains 40 of the 50 positions of an upper left pane; another piece has 19 stamps from the same pane, plus four attached in the first column of the attached upper right pane. The third piece is also of the upper left pane, covering 29 positions in a very irregular pattern, if I may be permitted that oxymoron. The last piece is smaller, being just 14 stamps from the third, fourth, and fifth rows of that upper left pane. In all, of the 50 positions possible

(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.)

for a 5x10 format, 47 are covered by these pieces.

For the record, sometimes small U-shaped marks occur in the tail of the left numeral at UL 4 and UL 24; I do not believe these are consistent occurring, as I have other copies without same. UL 4 has additional marks in the "D" in the form of two vertical dashes at the left of the stem and a small arc just inside the lower right curve. Both of these are hyphen-holed and have inverted correct watermarks. Not shown. SP 15, 17, 1900.

At UL 9, a vertical line at the right side of the stem of "D" is the only marking seen. Too minor to show, and may be ephemeral. Same paper and date as above pair.

The last of the non-consistent marks I have occurs at UL 33 in the form of three small diagonal lines (NW-to-SE) to the right "2". They are found in both balls in the upper left sector of each, and tailing downwards form the thick shading line in the geometric center of the figure. Also dated SP 15, 1900 on inverted, correctly watermarked paper with hyphen holes.

At UL 20, we have a fine re-entry awaiting description. I have three copies of it, one being on the paper with inverted correct watermark and hyphen-holed, and two being on paper with erect correct watermark — but one of those is rouletted and the other is hyphen-holed. The markings are extensive and very consistent among the copies. On the left side, the top two shading lines extend into the margin, and the point of the ornament of the ladder is seen again in the margin. The inner point on the top is doubled in the curved area adjacent to it. Other than that, only the extreme tip of the left bottom frameline extends to the left. The left "2" has arcs just to the right of center of both balls plus a dash of color in the main curve, horizontally parallel to the thick shading line and close to it. The right "2" has a similar arc in the top ball and another arc at the lower right part of the tail; the lower ball may or may not show a dot of color near the bottom, and the main curve may have two big arcs or two small arcs or a simple dot "lining" the right side and bottom. Interestingly, a clue to this re-entry is a simple line not seen on any other re-entry: across the narrow neck of the ornament on top of the right ladder, a diagonal slash from NE to SW. It is so short as barely to make it all the way across the neck, but it is unique in **this** study. Another signal of this re-entry is the duplication of the top line upwards above all of TWO, with a break in the line above the "O". All this is well and good, but the great joy of this position lies in the wealth of markings in the major lettering . . . and not just light lines, either. As I see it, only the "T" of TWO CENTS lacks extra markings; all the other letters have doubling in the lower regions of their right sides, as is proper for a shift towards the left and slightly upwards. For "CENTS" this appears as an almost continuous line at the bottom. The lower right edges of "O", "W", "N", and "S" have the doubling continued upwards as well. In DOCUMENTARY, here are the doublings noted: D: vertical line or part to left of central shading; O: dot or short arc in lower right; C: at upper left of enclosed shaded area, with possible dot in lower arm; U: at upper left of central shaded area, with possible dot in bottom; M: small diagonal mark near the bottom tip of the middle, vertical dash at far upper right of right stem, and, maybe, a line (horizontal) at the base of the entire letter; E: dots in upper serif, possible baseline; N: dots halfway up each vertical, possible baseline in lower left serif; T: at upper right parts of both serifs and the main stem; A: diagonal parallel to upper right edge; R: dots at center of main stem, at lower right of curve, and at the base of the tail; Y: diagonal line extending from interior shading area to the top of the right serif. The minor lettering also has lesser markings, notably in "UNITED states iNTER.Revenue" and in "serieS of 1898". Possible doubling of portholes and/or finials is only hinted at. My dates are SP 18, OC 19, and NO 17, 1900, the last being

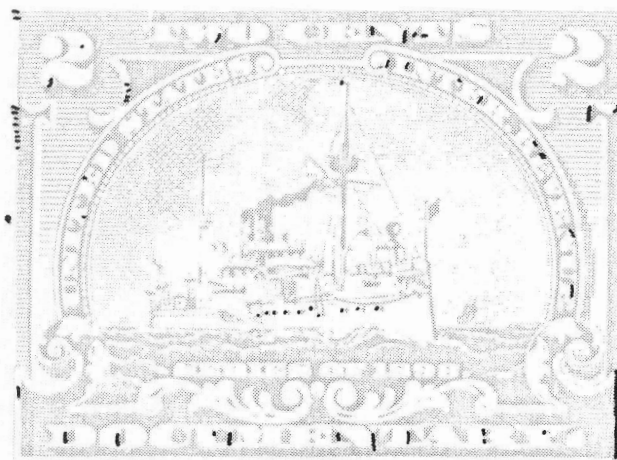
the rouletted one.

UL 42 has another nice re-entry, quite definitely towards the left. The left "2" has arcs of color near the lower right edges of both balls and the tail, while the right "2" has only a small dot of color at the lower right edge of the top ball. The right ladder stem is duplicated inwards at the very top, and for the lower half. The lower left frameline is doubled for the top half, and the bottom frameline may be extended beyond the corner in that same area; the crosshatching just inside the lower left frameline is clearly doubled into the space between its proper position and the frameline. The curved line above UNIT is doubled and fairly extensive sets of dots exist in "uNITED sTates interR.revenue." Doubling in "DOCUMENTARY" consists of duplicated line fragments immediately to the left of shaded areas either at the right side of a letter, or within a letter: DocUMENTArY and the "...". The markings in "TA" are mainly towards the upper right, not the lower right. NO 16, 1900 on erect, correct watermarked paper, rouletted; SP 17, 1900 on inverted, correct watermark w. hyphenhole.

UL 43 has what seems to be a plate scratch vertically through the right numeral from the margin down below the level of the ornament of the ladder. There is a dot of color in the right half of the tail of the left "2", as well. Watermark is inverted correct, with hyphen-holes; SP 17, 1900.

At UL 48, a very fine plate scratch extends in an arc in the top margin from the top of the left "2" across to the top of the "O"; another scratch cuts diagonally through the "T" of CENTS, from the left serif down to the right base of the stem. The right "2" has a short vertical dash extending upwards from the lowest point of the bottom of the tail. These marks are all very light, and may be ephemeral. SP 17, 1900 on hyphen-holed paper with inverted correct watermark.

Finally, on the attached piece of the associated upper right pane, we have a strange set of marks (scratches?) at UR 1. Three short horizontal marks are in the left margin at the height of the ornament on top of the left ladder. The length of these lines increases towards the bottommost of the trio. Just above those three lines, a much longer line extends to the right and somewhat upwards, crossing shading lines and the lower ball and tail of the left "2", whereupon it disappears until the tip of it is notice in the left side of the "W" of TWO. In the right "2", a thin line crosses the top half of the digit, from the center of the left edge of the upper ball to just below the middle of the right edge of the main curve. There is also a line sloping downwards to the right at a 45° angle from right ladder just below the ornament into the right margin. Only one copy of this in my group: OC 19, 1900 on hyphen-holed paper with erect correct watermark.



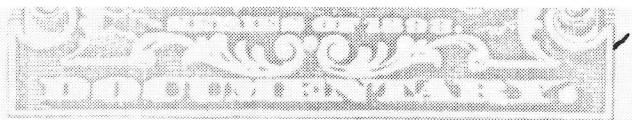
Thirty-fifth Piece

UR41

Thirty-fifth Piece:

18 stamps from the bottom half of an upper right pane contain only one reportable variety, at position UR 41. The direction, to the left, is quite ordinary, but the extent of the shift is rather more than is usually seen for a left-shift. (The piece, itself, is my only one with even a small fragment of an imprint in the margin. I can barely see a small piece of same to the right of the stamp in position 30.) The format is 5x10; the piece is hyphen-holed on paper with erect correct watermark. The variety is dated OC 27, 1900.

On the stamp in question, the tips of the top two shading lines extend into the left margin; a number of shading lines in and below the ornament of the left ladder also do so. Even a pair of tips halfway down the ladder — far below the lines just mentioned — are duplicated fairly far into the margin. Below the left ladder, the top of the crosshatched area is doubled. On the right side, the ornament on top of the ladder and the lower right frameline are doubled. The lower right parts of "Two ceNts" and the lower left parts of "ceNTs" show extra markings. Crosshatching is doubled in the vertically curved space above the first "S" in STATES. The left "2" has a goodly mark in the bottom of the lower ball, and a very tiny dot in the center of the main curve. Other marks are in "uniTEd states InTEr.REveNuE", those in the last word seeming to be parts of a continuous line in the very top of the noted letters. "DOcUmeNTaRY" has a series of shifted lines to the immediate left of dark shading areas either at the right edge or in the middle of each letter.



Thirty-sixth Piece

UR24

Thirty-sixth Piece:

This pane has 44 stamps present, but only one variety. At UR 24, there is a clear short diagonal dash from the lower right frameline upwards to the right at about a 45° angle. It begins at that frameline about 1/8 of the way down from the top, and measures only 0.5 mm with the thickness of an ordinary shading line. It is easily notice with the naked eye.

My copy is dated JY 19, 1900 on paper which bears erect correct watermark and is rouletted in the 5x10 format.

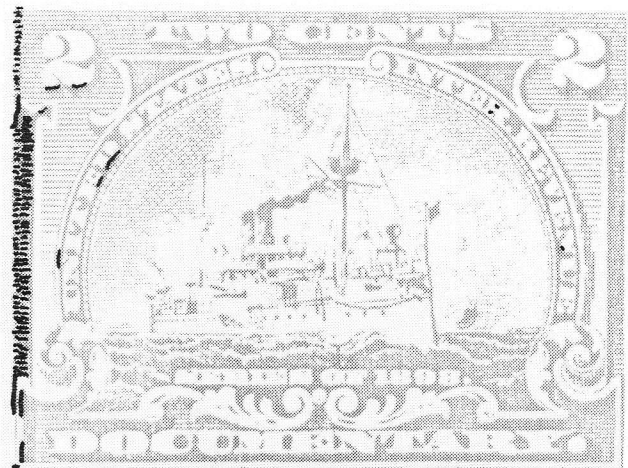
Thirty-seventh Piece:

This chunk of 38 stamps of a lower left pane is one of those things which may or may not be reportable. Of the positions I have, LL 30, 33, 36-8, and 41-50 all have this feature. I suspect it is a position dot, but it is larger than most such dots. As it appears on the stamps, it is attached to the lower left side of the stem of the "E" of CENTS, making the lower half of that vertical seem narrower than the upper half. My sole pane of these is hyphen-holed on paper with erect correct watermark, and all copies bear dates between JU 18 and JU 20, 1900. Format is 5x10. These items are not shown, as the description is total.

Thirty-eighth Piece:

This part-pane of 40 stamps contains a nice little re-entry in the form of the usual shift towards the left. My copy has the date FE 28, 1900 and is on paper with erect correct watermark and bearing hyphen-holes in a 5x10 format.

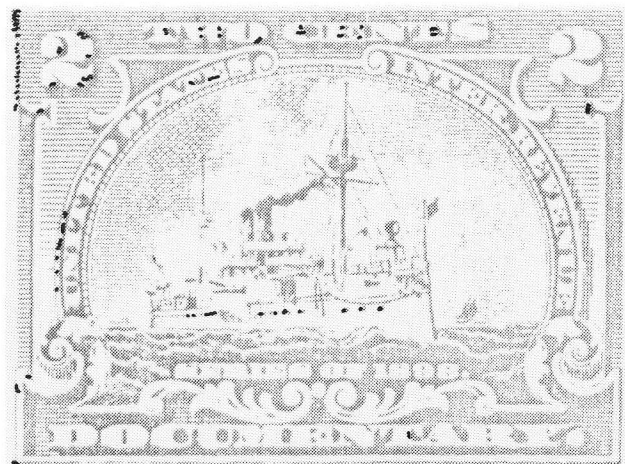
The major part of the doubling occurs along the left edge of the design. All the top left shading lines, the entire ladder (including the top ornament), and the top half of the lower left frame line are all doubled into the margin, as is also the very corner and the crosshatching inside that frame line. Aside from that clear evidence, there is a line in the bottom of



Thirty-eighth Piece

RU8

"unitED" and a short linear mark above the right leg of "uNited". Two small dots exist in "inter." and a good-sized dot in the lower right corner of "reveNuE".



Thirty-ninth Piece

UL9

Thirty-ninth Piece:

This piece contains 36 more-or-less coherent stamps of an upper right pane, plus a very scraggly 25 stamps of the adjacent upper left pane. Only position UL 9 has a re-entry. The piece has inverted correct watermark and hyphen-hole perforations; the re-entry has the date of JU 27, 1901.

The leftward shift shows greatly in extended tips of all the upper left shading lines and in all four sections of the left digit: extended shading lines being in the main curve and in the bottom of the tail, while dots of color lie in the right sides of the balls. Marks, generally dots in the middle of the right sides (or just to the left of an interior area of color), occur in "TWO ceNTs". The right "2" is clear, but the ornament directly below it is slightly duplicated. There are small marks in the center of "staTEs", and in the curved space above "UNITED". A small mark in the middle of the right edge of the stem of "T" of DOCUMENTARY, and the doubling of virtually all the portholes completes the picture.

Fortieth Piece:

The piece has 33 stamps of the lower right pane and 15 stamps from the top four rows of the attached lower left pane. Only one variety is mentionable: a deep plate scratch at LL 14. It runs from the lower right serif of "T" of TWO down into the final "S" of STATES, hitting the S just below the main curve.

(To be continued)



Page 167



Most of us have seen that little white tag on the underside of our upholstered furniture which says in part "Do Not Remove Under Penalty of Law." Many states used to require an inspection stamp which was affixed to this tag. Few realize that once the furniture has been sold the private owner may remove the tag; its only purpose is to certify the materials to the shopper. Pennsylvania's law covers both new and used bedding and upholstered furniture and dates from the 1920's. The stamps are still in use, although there is now a clause which allows a manufacturer to avoid having to put a stamp on each tag. For an annual fee (\$15) one can just report the number of tags used and save the labor of affixing the stamps.

Based on the Hubbard catalog and the State Revenue Society addenda there are a total of seventeen states which issued bedding stamps. Only four of these states are west of the Mississippi River: Louisiana, Texas, Oklahoma, and Colorado. The re-

maining thirteen states are Maine, Rhode Island, Connecticut, New York, Pennsylvania, Delaware, Maryland, Virginia, North Carolina, Georgia, Florida and Ohio.

These stamps form an interesting collection, particularly on cover. Except for Pennsylvania there are not a great number of varieties. And likewise there appear to be few great rarities; some of the early Pennsylvania are quite elusive. Some of the stamps have a face value included on the stamp, while others contain no mention of monetary value. To the best of my knowledge only Pennsylvania required their use on used upholstered items to certify that they had been fumigated.

If anyone knows of any states which issued bedding or upholstery inspection stamps besides the ones mentioned, please contact the author, Box 242, Pineville, PA 18946. □

Why the Late D. Manning is on the Automobile Stamp



We spoke a few days about the people who don't want the flag pictured on a postage stamp because they say the flag would be dishonored by being rubbed or pounded as you have to rub or pound a stamp to fix it on the envelope. The notion seemed a little farfetched at the time, and it seems even more so now that we have pursued the subject into the allied department of revenue stamps.

If you apply the argument of the flag purists in the revenue-stamp field, how can you justify the fact that John Quincy Adams's patrician countenance is rubbed unceremoniously about in the hip pocket of every smoker who carried a duly stamped package of roll-your-own cigarette tobacco? Or what about the classic features of the late DeWitt Clinton, of New

This item originally appeared in Weekly Philatelic Gossip on July 21, 1945 and was called to our attention by Terence Hines.

Kudos

Our congratulations are extended to:

—the following who exhibited at STAmPSHOW '83 in Pittsburgh:

Margaret McCoy whose exhibit "19th Century U.S. Revenue Essays, Color Trials & Proofs" received a Gold, an ARA Gold and a special ARA award of a \$50,000 United States Steel bond issued to Andrew Carnegie in 1901 by J. P. Morgan to partially cover the purchase of Carnegie Steel by Morgan to form U.S. Steel.

Edward Cutler whose "U.S. 19th Century Private Dies" was awarded a Silver and an ARA Silver.

Michael Cline owner of "Revenues of the Philippines, Cattle Registration Certificates 1906 to Present" which received a Silver and an ARA Silver.

And to **Millicent Hansen** whose exhibit of Match and Medicine stamps was in the Champion of champions competition.

—the following who exhibited at CHATTAPEX '83 held in Chattanooga, TN:

Bill Waggoner whose "U.S. Consular Service Fee Stamps" received a Gold, an ARA Gold and the Busted Still award as the best revenue exhibit (an award provided by local dealers Joel Rind and Tom Carson.)

Gary Flatow whose "U.S. Hunting Permit Stamps" received a Gold and an ARA Gold.

Tom Carson whose "U.S. Embossed Revenue Stamped Paper" earned a Silver and an ARA Silver.

Bill Caldwell whose exhibit "U.S. Bank Checks" received a

York, on the battered stamp which legalizes sale of the tailor-made cigarettes in every woman's bag?

For that matter, take the serene and decorous pan of Daniel Manning himself, which, as *The Evening Sun* has just discovered illuminates the new \$5 automobile-use tax stamp. Mr. Manning, it is true, lacks some of the historical glamor of Messrs. Adams and Clinton, but, on the other hand, he is probably a good deal closer to a classical American legend than either of them.

For Daniel Manning might well have posed for all of the innumerable prose portraits in which his contemporary and fellow New Yorker, Horatio Alger, wrote the poor-boy-become-great-man into the permanent treasury of American folklore. Semi-orphaned by the death of his father at 6, young Daniel had to quit school to peddle papers in support of his widowed mother at 11. Thirty-one years later he became the president of the publishing company.

Nor was that the end of the story of Daniel Manning. In the interim he had worked a good deal as a political reporter and Samuel J. Tilden had taken him in tow. He succeeded Tilden as the anti-Tammany leader of the up-State Democracy, helped put Cleveland into the White House and, as a truly Algerian climax to an utterly Algerian career, was made Cleveland's Secretary of the Treasury.

That is why D. Manning's face appears on the automobile tax stamp in 1945. The appearance is a hyperclimax which not even Alger could have dreamed up, and to call it a desecration is to pervert all the morals of the community. — *Baltimore Sun*. □

Silver and an ARA Silver.

And to **Larry Castleberry** whose "U.S. Playing Card Stamps" was awarded a Silver and an ARA Silver.

—**Peter Feltus** whose excellent catalog, *Catalogue of Egyptian Revenue Stamps* received a Vermeil (one of four) in the literature competition at STAmPSHOW '83.

—those who have contributed to the 1983 volume of TAR which was awarded a Silver with Felicitations, at STAmPSHOW.

—**Arthur Nitzberg** who exhibited "Israel: Tax & Revenue Stamps" at NAPEX '83 (Washington, D.C.) and received a Silver.

—**Richard Sheaff** (author of Positions in TAR) who has just been appointed to the U.S. Postal Service Citizens' Stamp Advisory Committee. Mr. Sheaff, a graphic designer and the designer of TAR's cover, is to serve as a design coordinator. □

To The Editor . . .

Speaking of the "Bulge Line Plate Variety" by Dr. Zaven M. Seron, TAR, June, 1980, I offer another cause.

Some could be caused by the edge of the transfer roll, outside of the design, rocking against the steel plate. Such a mark will have the outer edge more sharply defined than the inner. I have seen a sheet of the Mexico Documentos 1892-93 1c containing a reentry; this has clearly on either side such bulge lines. There doesn't look like any reworking — these marks seem to have been made at the same time as the die. I have several others.

About Mr. Tom Carson's "Together Again." I have a Mex-

ico Renta Interior 1895-96 2c vermillion pair, Forbin 130A re-assembled by a fold made after printing bet before gumming. This is further tied by a cancel "MAZA Y Cia / 11 FEB 1896 / MEXICO / ESPIRITU SANTO No 11". Stamps tied by cancel show up from time to time. Some are pairs, others are pairs separated or even cut apart, and others, though tied by cancel were taken from various positions other than pairs. Similar interesting "togethers" can be found with stamps issued with control numbers, such as those of Buenos Aires. Two Guia de Campania, 1895, 90 Pesos yellow with control numbers 00851 and 00868 are from the same sheet, the third number from the right being the same. Both are cancelled "COLLECTURIA DE LA PROVINCIA / 4a SECCION / VIL-LARINO." Differently, two provincial series 1888 0.40 centavos dark blue — one has 02282 and the other 08782. The last two numeral being the same, these are examples of the same plate position. Both also have a large white dot below the V of "CENTAVOS."

Many Argentine early issues were reprinted by the officials for collectors. These were given control numbers in different fonts or very high series, as a code to distinguish them from originals. These are usually seen unused.

Victor Kreloff, ARA

Re: MayTAR, p. 91, Rhodesian Railways, additions

Code — Cancel

ME — M_____ (offstamp)

HY — Heany Junction*

RS — Rusapi*

*Different from listed.

However, RI for Rusapi is also correct as I have RI printed and rubber stamped.

Jack Brandt, ARA

The enclosed was in last week's (Aug. 21, 1983) Time magazine. I wonder if we could secure some collector's copies (punched etc) for a little under face?

Fred Kolcz, ARA

The enclosed article entitled "Drug License, Don't catch 'em, tax 'em" tells of a new Arizona law which requires anyone in Arizona who intends to sell illicit drugs to get a \$100 state license from the department of revenue. The state is required to keep the names of all licensees confidential so that the constitutional protection against self-incrimination is not broken.

The law further requires that a yellow \$10 tax stamp be stuck to every 1 oz. bag of marijuana sold and a \$125 blue stamp to each 1 oz. parcel of cocaine or any other illegal drug.

So far, only about a dozen persons have asked for license applications. The intent of the law is that the state wants to levy fines, \$10 / oz. of marijuana and \$125 / oz. of other drugs on untaxed drugs seized by police — regardless of the outcome of criminal prosecution.

The statute is the only one of its kind in the U.S. and no one is certain if it will work yet. The week prior to this article the first case came up. A man was charged with "possession for sale" of 247 pounds of marijuana and assessed \$39,520 for having no license or stamps. □

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•Tobacco Sale Tax Stamps **\$1**

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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 by the last day of the month following publication the applicants will be admitted to membership.

LAWRENCE BONCER CM4009, 40 Southern Shopping Center, Norfolk, VA 23505, by Joe Kowalski, Jr. Dealer, Larry Boncer Stamps-world.

IRWIN BOTWINICK 4014, 9 Redwood Dr, Plainview, NY 11803, by The Revenue Specialist. All US Scott-listed revs, incl M&M and savings stamps.

ROBERT B. CAMERON 4016, PO Box 2673, Chicago, IL 60690, by Secretary. Third Reich, Israel / Judaica, space, airmail / aircraft.

BOBBY D. CARTER 4006, 55 Ventura St, Ludlow, MA 01056, by The Revenue Specialist. US fiscals-M&M, tobacco, wine; state and local revs.

MICHAEL D. HARVEY 4008, PO Box 9502, Wyoming, MI 49509, by S. Riesenfeld. Collector / dealer, M&A Stamps-all.

EDWARD HOFFMAN 4015, 1861 79th St, Brooklyn, NY 11214, by Michael E. Aldrich. All BOB.

LEONARD J. PATALONIS CM4013, PO Box 206, Bohemia, NY 11716, by Secretary. Collector / dealer, Long Island Stamp Exchange-US revs, incl documentary, proprietary, embossed and stamped paper, stock transfer.

LEE E. POLESKE 4017, Box 871, Seward, AK 99664, by Richard Friedberg. Motor vehicle use, war savings.

ROBERT E. RINKENBERGER, JR 4010, 10164 Sakura Dr, St. Louis, MO 63128, by Ronald Thompson. Dealer, RBR Enterprises-all areas revs and cinderellas.

RICHARD E. SCOTT, JR 4012, 1207 Corbett Lane, Orlando, FL 32806, by S. Riesenfeld. Nepal revs, Florida revs, world locals.

CHRIS STEENERS 4018, 3000 NW 11th St, Oklahoma City, OK 73107, by Richard Friedberg. All revs, esp wines, silver tax, tobacco sales tax, narcotics, stamped paper, private die medicine.

STEVEN TAN 4011, International Stamp & Coin Co., Ltd, GPO Box 2016, Kuala Lumpur, Malaysia, by Robson Lowe. Dealer-Malaysia, Singapore, Brunei, North Borneo, Sarawak, Federated Malay States and Straits Settlements.

ROBERT C. WHITEHEAD 4007, 307 Ponce de Leon Place, Decatur, GA 30030, by The Revenue Specialist. US fed revs, Scott and non-Scott.

Highest membership number assigned on this report is 4018.

NEW MEMBERS

Numbers 3970-3992

REINSTATED FROM 1983 NPD LIST

Eugene J. Stein

RESIGNATION RECALLED

A. E. Ross, Jr., Box 95, Dennis, MA 02638

APPLICATION FOR REINSTATEMENT

FRANKLIN P. HOLDER, III 2775, PO Box 646, Eastman, GA 31023, by Secretary. State windshield stickers WWII used to validate license plates; WWII gas ration windshield stickers; WWII motor vehicle use tax stamps.

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Lee E. Myers
Richard F. Sargeant
Glenn F. Terry
Frederick Vratny
Gus L. Wolf

DECEASED

Dr. Keith H. Kelly

LIFE MEMBERSHIP APPROVED

LM8 (3127) Lyle E. Herman

MEMBERSHIP SUMMARY

Previous membership total	1658
Applications for Membership	13
Reinstated from 1983 NPD list	1
Resignation recalled	1
Application for reinstatement	1
Resigned	17
Deceased	1
Current membership total	1656

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1A. TITLE OF PUBLICATION The American Revenuer	1B. PUBLICATION NO. 0 1 6 3 1 6 0 8	2. DATE OF FILING Oct. 1, 1983
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4. COMPLETE MAILING ADDRESS OF KNOWN OFFICE OF PUBLICATION (Street, City, County, State and ZIP Code) (Not printer) The American Revenuer, Box 56, Rockford, Ia. 50468		
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Free advertisements will be given to those requesting them subject to the following conditions. Requests not conforming to these conditions cannot be honored.

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

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

3. Send one ad on a postal card only. Type-written preferred, handwritten acceptable if 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: Indian Native States fiscals, judicial papers, hundis, cash coupons, bonds, stock certificates, maps, historical material. Indian and South Asian art especially miniature painting. Material on Indian Jews. Indian Stamps / F.P.O. in Palestine. Kenneth X. Robbins, MD, 5055 Seminary Road, Suite 108, Alexandria, VA 22311. *49*

Need: Oleomargarine Tax stamps from, AL, GA, ID, IA, KY, NC, ND, OK, SD, TN, UT, WI & WY. Will buy, trade or accept donations. For research on oleomargarine tax stamps Robert E. Keatis, Box 175, Pomeroy, WA 99347. *50*

Wanted Estonian Revenues labels, seals. Will buy or trade. All letters will be welcome and answered immediately. Thomas V. Vinnal, 35 Chestnut Street, Wellington, New Jersey 07057. *51*

Notice: I am planning to work up an article on the Case and Bottle Strip Stamps

1898 to date. This also includes the export strips (blue) and the alcohol strips (gray). The commoner others of course are the ubiquitous red strips and the less common green bonded bottle strip stamps. Willing to exchange information with those who collect these, or will buy such as may be for sale. Will also exchange your choice. I have almost everything in BOB stuff. Advise and oblige. John S. Bobo, 1668 Sycamore St., Des Plaines, IL 60018. *52*

Need Info about fantasy / imaginary countries. All kinds welcome as unfamiliar here. Rainer Weurlander, Konalant. 7D 46, SF-00371 Helsinki 37, Finland. *53*

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 or backprints. Also seek information for listings of manufacturers' codes. Hermann Ivester, 5 Leslie Circle, Little Rock, AR 72205. *54*

Wanted: Cancelled, disregarded and obsolete passport and visa pages with revenues and fiscals of the Middle East, Africa and Asia. Buy and / or exchange. WRITE FIRST. Dr. S. Carol, P.O. Box 414, Holbrook, New York 11741. *55*

RNs, Scarce Western Use! RN-B16 (rectangular tablet), \$12.50. RN-B17 (octagonal tablet), \$12.50. RN-C21 (unlisted "salmon"), \$12.50. RN-C22 (definitely brown), \$16.50. All checks, Ben Holladay's ("Stage Coach King") North Pacific Transportation Company, San Francisco. Nice sailing ship vignette. All fine to very fine. Usual cut cancels. Add \$1.00 postage / insurance. Jacob Kisner, 254 Park Avenue South, PHF, New York, N.Y. 10010. *56*

Wanted: Brazil Revenues and Telegraph stamps. Buy and trade. ARA 2851. Write first with details. Bob Bergstrom, P.O. Box 338, Wheaton, Ill. 60189 - USA. *57*

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lustrated monthly catalog: THE STATE REVENUER (subscriptions \$12 per year). Barry L. Porter, 107 Southburn Drive, Hendersonville, TN 37075-3012. *58*

I am trying to complete the Indiana State Revenue Catalog. Would appreciate information on any unlisted variety. I will buy or trade for items needed in my collection. Richard L. Salzer, RR 3, Box 791, Knox, Indiana 46534. *59*

Wanted: Revenue Stamped Paper. RN Type R Lincoln in center. 10¢ Orange, 10¢ Red. With or without tablet at base. Used or cut squares. Leland B. Adams, 144 Wynnwood Drive, Peoria, IL 61614. *60*

I Buy or Exchange U.S.A. (Scott only), France, French Colonies, G.B. and Commonwealth, China, Japan, Uruguay. I can supply mainly France. Please send your want list. I also look for postal stationary of the above countries. Paul Demeny, 11 Rue Leon Cogniet, F 75017 Paris (France). *61*

ARA member would like to trade state fish and game stamps. I need Marion County, Kansas duck and fish, Maryland big game archery, 1961 Michigan bear, Montana archery, (62, 66, 67), Pennsylvania N.R. Trout (59, 60), Washington archery or muzzle loading stamps, trade my F&G stamps, RW's, or early U.S. Rog Beals, Box 210, Montevideo, Minnesota 56265. *62*

Buying Mint State Trout stamps. Delaware Res. 1956, 57, 59, 61, 65, 66, 68 and N Res 56 — \$10.00 each. Michigan Cisco Netting 1964-5, 65-6 and 66-7 — \$50.00 each. Maryland Res. 1963, 64, 65, 66, 67, 68, 69, 70, 71, 72, 74, over 65; 1973 and 74 — \$12.00. David H. Curtis, 1806 Sycamore Drive, Killeen, Texas 76543. *63*

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Excerpts from

SALE #12

Closing December 12, 1983

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NO FLOOR COMPETITION

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If you are not on our mailing list, please write or phone for a free copy of the complete catalog.

A catalog of the complete sale including terms will be sent to all bidders from this ad.

CDS	circular date stamp		
CXL	cancellation	NP	nibbed perf
HB	herringbone	PC	punch cancel
HS	hand stamp	PP	pulled perf
MS	manuscript	SP	short perf
NG	no gum	TH	thin

REVENUES

198	o R1a F Cut circles cxl	50.00
199	o R7a FVF MS	10.00
200	o R38c Block/4 MS	75.00
201	o R39c MS & HS, Few NPs	12.00
202	o R45c Pair MS, 1 SP	35.00
203	o R46a A-F MS	8.00
204	o R50a A-F MS	35.00
205	o R50c MS Few NPs	20.00
206	o R52a VF MS 2 Minute TH	35.00
207	o R62c A MS	15.00
208	o R65c F HS	5.00
209	o R67a A-VF HS, MS, PC	25.00
210	o R72c A-F HS	20.00
211	o R76c A-F PC	30.00
212	o R83c A-VF HS	40.00
213	* R86c Just F Unused	20.00
214	o R87c A-F MS Fresh Color	40.00
215	o R90c A-F MS Filled PC	80.00
216	o R94c F MS Few NPs	50.00
217	o R95c VF MS	20.00
218	o R110 A-F MS	20.00
219	o R123 F HS	10.00
220	o R124 FVF MS	18.00
221	o R126 FVF Sml TH	100.00
222	o R128 A-F Emb 'NATL SHOE/LEATHER BK NY'	100.00
223	o R141 A-VF Lite HB	15.00
224	o R143 FVF Cut Circles Cxl	27.50
225	o R508 FVF	10.00
226	* R673 FVF NH	6.00
227	* R677 VF NH	20.00
228	* R678 F NH	40.00
229	o RE196a FVF HS 'DOLLAR'	12.50

PRIVATE DIE PROPRIETARY

230	o R02b F Pinhole, Few NPs	40.00+
231	o R010b A-F Shallow TH	15.00+
232	o R014b A-F	15.00+
233	o R015d A	6.00+
234	o R017c Sml TH	8.00+
235	o R020c A-F Sml TH, B&P May '66 O'print	27.50+
236	o R023a A-F	4.00+
237	o R023b A-F	25.00+
238	o R030b A-F Sml TH, 1 PP	25.00+
239	o R033d FVF	7.50++
240	o R035a A-VF	10.00+

241	o R041b FVF Trimmed pfs left side	20.00++
242	o R049a A-F	10.00+
243	o R057c A-F	15.00+
244	o R065a VF	15.00++
245	o R066u A-F NPs	125.00
246	o R067b A-F	8.00+
247	o R075d FVF	7.50++
248	o R078c A-F	10.00+
249	o R080b F Sml TH	20.00+
250	o R080c FVF Sml TH	40.00+
251	o R082c A-F Sml TH	7.50+
252	o R083c F Sml TH, Tear	17.50+
253	o R092b FVF Sml Lite TH	15.00++
254	o R096d F	45.00+
255	o R098a F	15.00+
256	o R098b FVF Few NPs	10.00++
257	o R099c A-F	10.00+
258	o R0101a F Neat CDS, Closed Tear	65.00+
259	o R0104b A-F	6.00+
260	o R0105a A-F	5.00+
261	o R0107a A-F Few NPs	75.00+
262	o R0110c F Sml closed tear	25.00+
263	o R0118a FVF 1 PP	60.00++
264	o R0122a F Top pfs trimmed	8.00+
265	o R0123a F 'WG Co' O'print	10.00+
266	o R0125d FVF Deep color	4.50++
267	o R0128c A-F	7.00+
268	o R0130c F	5.00++
269	o R0136b A-F	4.00+
270	o R0138a A-F Lite TH shows only in fluid	17.50+
271	o R0141a A	12.00+
272	o R0141b F	15.00+
273	o R0143a FVF	30.00++
274	o R0144d F Deep color	25.00++
275	o R0152d F Sml th	5.00+
276	o R0162d FVF Lite crs Gem!	70.00++
277	o R0163b A	7.50+
278	o R0168b A-F Deep color	8.00+
279	o R0168d FVF Sml th	10.00++
280	o R0170d FVF Worn pfs	22.50++
281	o R0171c A Rich color	7.50+
282	o R0177a A-F	7.00+
283	o R0178a FVF Closed tear	60.00++
284	o R0180b FVF Sml closed tear	15.00++
285	o RS40b A	6.00+
286	o RS63c FVF Lite thin	9.00++
287	o RS74d A-F	6.50+
288	o RS75a A-F	5.00+
289	o RS77a F Trimmed pfs top	40.00+
290	o RS86b FVF Foxing bot mgn	9.00++
291	o RS94d FVF Sml thin	12.00++
292	o RS97a A	12.00+
293	o RS99b FVF Few trimmed pfs	30.00++
294	o RS107b A-F Sml thins	20.00+
295	o RS117b FVF Minor crs	20.00++
296	o RS184b F Sml thin spot	60.00+
297	o RS189b Just F, Beauty	10.00++
298	o RS201b FVF All teeth intact Few blunted	10.00++
299	o RS274c A-F Sml lite thin	15.00+
300	* RS282h FVF NH	3.50+
301	* RS283h F NH	3.50+
302	* RS287h F NG	6.00+
303	* RS288h FVF	10.00++
304	* RS289h FVF NG	10.00+
305	* RS295h F NG	5.00+
306	* RS299h FVF	5.00+
307	* RS300r VF NG	8.00+
308	* RS300h VF NG	7.00+
309	* RS301r FVF	8.00+
310	* RS301h FVF NG	8.00+
311	o RS311 A-F Sml thin	20.00+
312	* RS312 FVF NG Sml thin	30.00+
313	* RS314 FVF NG Shallow th	20.00+
314	* RS315 FVF NG Shallow th	20.00+
315	o RT12d XF Lg mgn Purple HS	5.00++
316	o RT27c FVF	12.50++
317	o RT27d VF Lite crs	8.00++
318	o RU2a FVF sml closed tr	40.00+
319	o RU3a FVF sml th	30.00++
320	o RU7d FVF	65.00++
321	o RU12a F	12.00+

HUNTING PERMIT

322	* RW1 FVF Good color NG	300.00
323	* RW2 FVF NG SE	400.00
324	* RW5 F NG	145.00
325	* RW7 FVF NG	100.00

326	* RW9 FVF Hinge thin	100.00
327	* RW10 F NG	50.00
328	* RW11 FVF NG	45.00
329	* RW12 FVF NG	30.00
330	* RW13 FVF NH	35.00
331	* RW14 FVF NG Tiny thin	30.00
332	* RW15 FVF NG	35.00
333	* RW17 FVF NG	45.00
334	* RW18 FVF NH Plt # Single	45.00
335	* RW19 A-F NG	45.00
336	* RW20 VF NG NPs	45.00
337	* RW21 FVF NG	50.00
338	* RW22 F LH	50.00

REVENUE STAMPS ON NOTES

339	o R24c, 49c, 75c(2) on Promissory note Apr 6 1866 HS.2 Vignettes-Large w/ 3 figures of Seaman, Farmer, Merchant; Small of Dog's head	E 15.00
340	o R27c, 36c, 63c, 75c Apr 10 1866 o/w same as Lot 339	E 10.00
341	o R35c, 36c May 12 1866 HS o/w same as Lot 339	E 7.50
342	o R35c(3), 36c, 63c, 75c Apr 9 1866 HS o/w same as Lot 339	E 15.00
343	o R35c, 36c, 63c Apr 14 1866 MS o/w same as Lot 339	E 7.50
344	o R49c, 59c Mar 5 1866 HS o/w same as Lot 339 except stamps are on face over large vignette	E 7.50
345	o R52c, 53c(3) Vignette of Seaman on dock & sailing ship. Nov 30 1866 MS & Blue Paid HS	E 15.00

REVENUE STAMPED PAPER

346	o RNB1a FVF Wm Topping receipt printed on both sides	20.00+
347	o RNB4 FVF Rockland Co Natl Bank, Nyack, NY Check 1866. Vignette Lady America holding lightning bolt	60.00+
348	o RNB16 Bank of Calif San Fran check 1870. Vignette sailing ship 'North Pacific Trans Co'	20.00+
349	o RNB17 Same as Lot 348 but 1871	20.00+
350	o RNB20 Portland Oregon 1871 check 'Corbett Hdwe & Cutlery'	5.00+
351	o RNC21 Same as Lot 349	12.50+
352	o RNC21b 'Gould & Curry Silver Mining Co'-Agency of the Bank of Cal-VA 1871 check	80.00+
353	o RNC22 Same as Lot 351	22.50+
354	o RND7 Same as Lot 353	5.00+
355	o RNJ5 Mystic River Natl Bank Conn 1873 check	8.00+
356	o RNK6 1st Natl Trenton Govt Agcy & Designated Depository of the US' Vignette Farm scene	7.00+
357	o RNW2 Full stamp on 3' by 4 1/2' section of Bond	10.00+

TELEGRAPH

358	* 15T40 FVF NG	15.00
359	* 16T6 FVF NG	17.50
360	* 16T11 FVF NG	12.00
361	* 16T12 FVF OG Bottom imprint	7.50
362	* 16T99-103 F NH	13.23
363	o 17T1 FVF	5.00

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