



The American Revenuer

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Individually hand engraved,
the 1872 Silkworm-Egg tax stamps of Japan present
us with many questions. For more see inside, page 164.



◆ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

OCTOBER, 1984

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Whole Number 369

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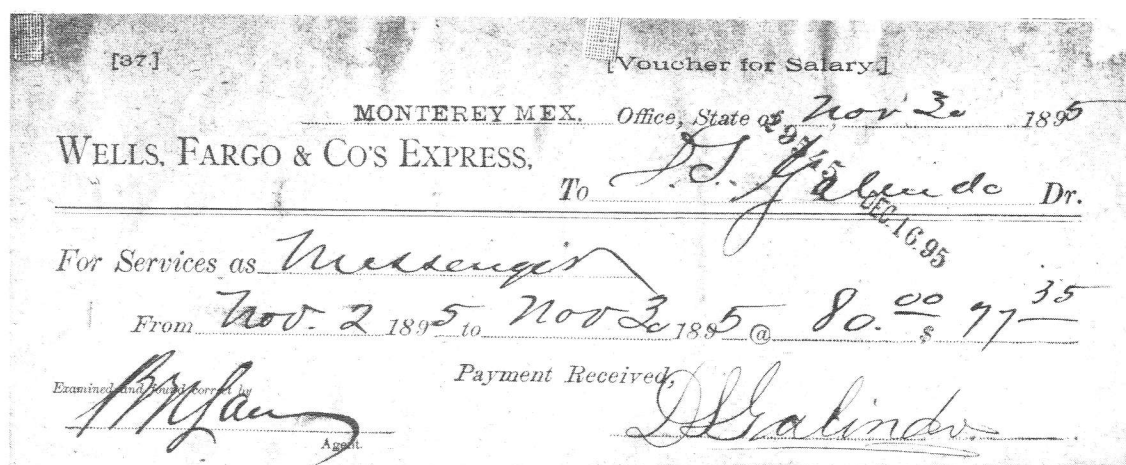
Volume 38, Number 9

October, 1984

Whole Number 369

On Cover:

Two Wells Fargo Documents from Mexico



Voucher for Salary signed by Richard N. Lane at Monterey, Mexico.

By Victor Kreloff, ARA

We are illustrating two Wells Fargo documents from Mexico. The first is a pay voucher for P. 77.35 to messenger D.S. Galindo, for 28 days' service, signed by Sr. Galindo and R.N. Lane, November 30, 1895. On the back are 1895-96 stamps totaling 49 Centavos. They are, left to right: Renta Interior 25 Cvos. red-brown, crossed out by pen; a pair of Documentos 10 Cvos. blue, overprinted MONTEREY; a Renta Interior 2 Cvos. carmine-red with a double transfer across left side; and another Renta Interior 2 Cvos., a lower right corner copy. The last four are signed by D.S. Galindo, November 30, '95. A stamp collector's handstamp, "L J H" is in the corner at left, and on the front is a pay office handstamp in red, "29545 DEC. 16, 95".

Transfer varieties are especially easy to spot on the R.I.

1895-1896 issues because of the fine frame line, the very fine crosslines in the Phillips screw heads that flank the MEXICO at the top, and the imprint below.

Richard N. Lane was Agent at Monterey from 1895 to 1897 and Route Agent, based at Monterey, from 1898 to 1900.

The second document is a Guadalajara municipal tax receipt for the Wells Fargo office scales.

"One scale, capacity 300 kilograms and four weights.

Municipal tax, \$2.31

Federal tax, .69—stamps on back

\$3.00

Instructions for a further payment is given at right. The office address is in indelible pencil at left. The Wells Fargo records list this as Calle de Palacio No. 5 1/2.

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Reverse side of
the Voucher for
Salary.



25841 NOV. 17.96

TESORERÍA MUNICIPAL

Recibí del Sr. *Ernest W. J. & Co.* la cantidad de *tres pesos* por *Sello de mi*
bascula (300 K) y 4. Contiapesos como sigue:

Contribución municipal	\$	231
Id. federal 30 p %		69
Regaral	\$	
de cobro sobre \$		
SUMA	\$	3.-

L. J. Rowell
Three de
Danl Turner
Supt

cuyo pago corresponde
Guadalajara, 10 de *oct* de 1896

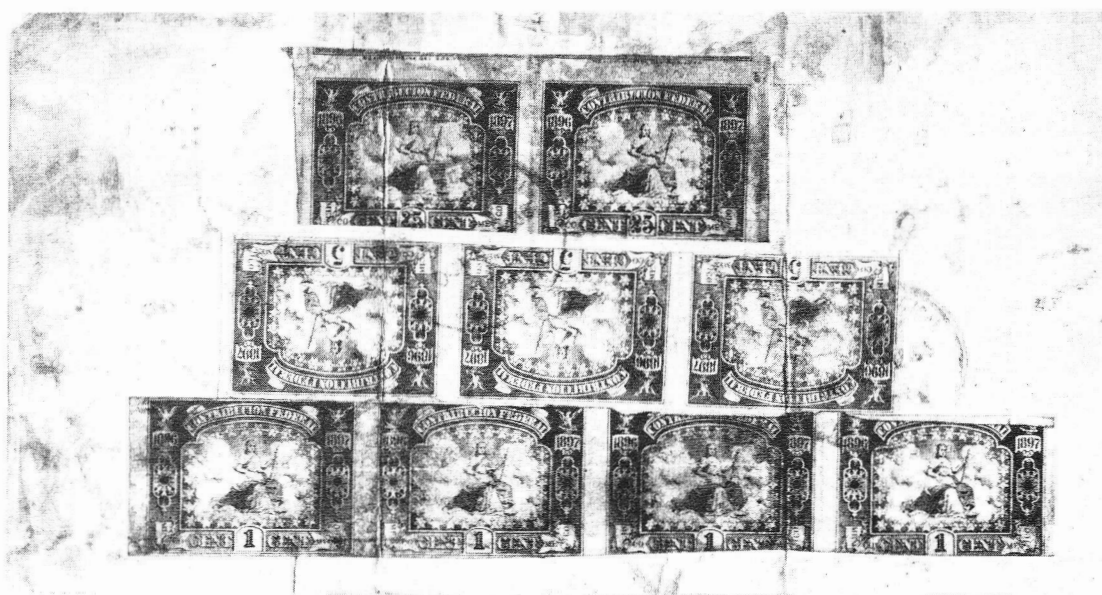
EL TESORERO.
Juan Diaz de Sandi

El otro pago deberá hacerse en los por el pago de este recibo.

Cuartel 10 Manzana 12 Acrea 111
Calle Pablos, Carretera Núm 76

Tax receipt
for a scale
at the Wells
Fargo office in
Guadalajara.

Reverse side
of the scale
receipt.



The words "Appd,

no

Three 100 dollars

Supt " is in red ink. Daniel Turner, Division Superintendent for Mexico, signs here. Above this is the signature of Leonard F. Rowell, Assistant Manager of Wells Fargo, and City Manager of San Francisco, California, also. In the right



The item illustrated this time is courtesy of David Atwater of Philadelphia who is an indefatigable student of U.S. revenues. His photo is that of the "triple transfer" on the very common 25¢ First Issue Certificate stamp.

This stamp is simply listed by Scott as R44, Triple Transfer. It has been written up before but it has never been well illustrated. In *Shift Hunter Letters* (TAR, April, 1983, Supplement) George Black wrote up three of C. W. Bedford's drawings (pages 10 and 11). It is hard to tell just which one this is — drawings do not always show as much as a photograph.

We are illustrating the lower left portion of the

stamp where the flaw is the strongest. Please note that at the left corner below the frame line there are two horizontal lines of color extending approximately half way across the illustration. Also take note that the tops of the words "INTER. REV . . ." are doubled showing as heavy inking. Another distinguishing feature of this multiple transfer can be seen in the white border above the lathe work; the vertical lines below "CERTIFICATE" extend into this normally colorless area and are quite prominent.

My comments divulge only the major part of this triple transfer, but upon closer inspection many subtle doubled lines will come to light. □

Chapter Notes:

A Real Beer Stamp

At the October 4, 1984, meeting of the New York Chapter of the ARA, Mr. Alan Hicks showed an unusual use of an other-

margin is R.G. Weyse, the Agent in Guadalajara. The signature of Juan Diaz de Sandi is a printed part of the form, but interestingly Sr. Diaz signs it with his pen flourish below.

The 1896-1897 Contribucion Federal stamps on back are: a pair of 25 Cvos. green; a strip of three 5 Cvos. orange, and a strip of four 1 Cvo. bistre, all cut close or into the designs. A faint circular Municipal cancel can be seen.

I would like to thank Mr. Robert J. Chandler of the Wells Fargo Bank History Department, 475 Sansome St., San Francisco, CA for his kind letters and many photocopies of old newspaper articles about L.F. Rowell and Daniel Turner, R.N. Lane, and other matters. Mr. Rowell came to California in 1849, joining Todd's Express in 1852 and Wells Fargo in 1853. Mr. Turner joined Wells Fargo about the same time, and was "practically the founder of the Wells Fargo Express office in Mexico City."

Sad to say, however, nothing is known about messenger D.F. Galindo. □

wise common stamp.

Mr. Hicks exhibited a half-barrel 1933 small orange stamp with the black overprint, "ACT OF MARCH 22, 1933". The uncommon use is in the manuscript overprint "Surcharge rate / \$6.00 per bbl." and the additional blue handstamp "J.G. Baumganner / Evansville, Indiana". An additional manuscript overprint, qualifying the name of the revenue officer as a "Deputy Collector". There is a regular perfin initial cancel reading "SBI / 12 : + 5 : 33", making it a first-day-of-rate. Tom Priester's catalog lists similar beer stamps, but not with a manuscript rate marking. However, Priester does mention another of these \$6.00 rates in manuscript; that of "T L INC / 12 : 09 : 33". The first months after Repeal of Prohibition were swiftly changing ones for regulations and taxes. The \$6.00 rate was for "real" (over 3.2%) beer, and lasted only a few months with only a few brewers making this product. Can this copy and Priester's be the only ones out there?

All collectors are invited to attend meetings of the New York Chapter held the first Thursday of each month at the Collectors Club, 22 East 35th Street, New York. Meetings begin at 7:30 PM. □

The 1872 Silkworm-Eggs Tax Stamp of Japan

By M.B. McNeil, ARA

The Japanese government imposed a tax on silkworm-eggs in the 1870's. The purpose of this tax was not revenue, but control; the silk industry was important and it was judged to be vital to prevent false silkworm-eggs from being sold as genuine, and possibly also to prevent infertile eggs left over from a previous year from being sold. The stamp discussed here is listed in Furuya's *Standard Japanese Fiscal Catalogue* as 2. Furuya #1 is the same stamp, but without the red overprint indicating that the eggs were for export.

Furuya #1 (the domestic stamp) is a great rarity. This does not indicate that silkworm-eggs were not a normal item commerce within Japan, but rather that there were very few collectors of stamps in Japan at the time, and tax stamps normally attached to articles of commerce (like packets of eggs) are much less likely to survive unless collected immediately than stamps normally attached to deeds, receipts, etc. Furuya #2 (the export stamp) was fairly common in the nineteenth century to judge from old prices, but is scarce today. I do not believe that any collection contains more than about 30 copies.

The purpose of this article is to address the question of how the stamp was prepared: specifically, how many plates were used. At the time this stamp was printed all Japanese stamps were being produced by Matsuda, who used a hand-etching process on copper plates. Revenue were normally printed from plates of fifty subjects and postage stamps from plates of forty; each design on the plate was drawn separately and consequently differs in detail. Where more than one plate needed to be used (and this was common, since the copper plates wore out rapidly in service) sometimes significant differences in design were introduced by the new artist. I see no reason to believe that this stamp was prepared other than from plates of 50 subjects (5x10), though of course in the complete absence of multiples this cannot be proven. A number of copies show traces of a guideline at one side of the stamp; in all these cases the margin on the side with the guideline is so large as to make very likely that the stamp was a margin copy, and I consequently conjecture that the plates had a guideline around the whole design of 50 stamps.

I believe, and I think this article will show, that more than one plate was used, and probably more than three. My reasoning is as follows: I possess nearly thirty copies of the stamp and I have few if any duplicate positions (I do not see any, but I accept that I may have missed a point or two, especially on the very poor copies). There is no real prospect that a random choice of thirty from set of fifty will contain no duplication, and not a very high probability for a set of 100 (i.e., from two plates). This argument fails if there is major recutting, but recutting is very rare. The only certain cases I have seen have been to correct gross problems (a major portion of design of one stamp was smashed, evidently by a tool being dropped on the plate; another stamp was prepared reading "five sen" in Japanese when it was supposed to read "fifteen sen"), and I see no evidence on any of these stamps of the sort of damage that would call for plate repair.

For the record, I attach below a list of the characteristics of those stamps I possess, and descriptions of two errors I do not possess. I append photographs of my stamps. Positions are in no way absolute; they are intended only to make discussions easier. Orientations of the corner ornaments are referred to an ordinary 12-hour clock face. The internal ornaments described are the leafless branches within the inner frame but outside the crossed branches of the center design.



Position 1

Position 1: 3d and 4th leaves up on the right touch the internal ornaments. My copy has clear guidelines at the top and left, so I conjecture that this position is absolute.



Position 2

Position 2: The frameline projects to the right at the UR. The UR blossom has a very short stamen in the 5:00 petal and has an abnormally small 7:00 petal; the stamen in the 2:00 petal touches the notch in the petal and the stamen in the 12:00 petal is bent clockwise. The LR internal ornament is broken.



Position 3

Position 3: In the LL blossom the 7:00 petal has a notch that points almost horizontally. There are two small dots just above the branch crossing, and a larger dot just beyond the tip of the R stem. The top of the right central character is detached.



Position 6

Position 6: Error - the 7:00 and 10:00 petals are not divided in the LR blossom. The frameline projects up at the UR corner.



Position 4

Position 4: The radials in the crest appear to be quite lightly drawn near the center. There is only one semi-circle of dots at the LL corner. The frameline project up at UR. The top of the right central character is hooked.



Position 7

Position 7: There is only one row of dots at the LL. The top of the right central character is detached.



Position 5

Position 5: The frameline projects up at the UR corner. There is a sizeable white patch above the third outside leaf on the R branch. The top of the right central character is detached.



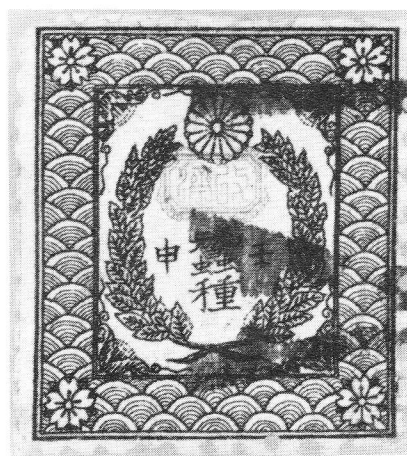
Position 8

Position 8: The LL dots are not on semicircles; the inner row particularly are on a serpentine line. There are two dots below the crest, at approximately 4:30 and 7:30. The frame may be incomplete at the UL corner (my copy is faulty). The top of the right central character is hooked.



Position 9

Position 9: In the UL blossom the 10:00 stamen is very short and off-center clockwise; the stamen in the 7:00 petal is off-center clockwise; the notch in the 5:00 petal is very indistinct. Vertical strokes in the top central character are poorly drawn.



Position 12

Position 12: In the UL blossom the 12:00 stamen is much thicker than the others. In the LL blossom the 9:00 stamen is exactly horizontal, quite straight, and of uniform thickness. The top of the right central character is probably detached.



Position 10

Position 10: The LL blossom has dots in the 7:00 (very distinct) and in the 9:00 petals. The top of the right central character is detached, very short, and deformed. My copy has a pinhole at the LR and very large margins at the TR; consequently this assignment may be absolute.



Position 13

Position 13: The right stem below the cross is very short and thick. All stems are thin, straight, and (except at UR) rather uniform in length, without any swellings on the ends. The top of the right central character is detached.



Position 11

Position 11: The frameline projects to the right at UR. The bottom inner frame ornament is broken. The fourth outer leaf from the bottom on the left touches the inner frame ornament. The outer leaves on the left appear "furry" with poorly defined edges. The top of the right center character is hooked.



Position 14

Position 14: There is a horizontal slip to the left of the crest. In the LR blossom the 2:00 stamen is nearly horizontal and does not point at the notch. In the UL blossom the 10:00 stamen is much longer than the others. The top stroke of the right central character is hooked.



Position 15

Position 15: In the LL blossom the 6:00 stamen reaches the notch. In the UL blossom the 2:00 stamen bends counterclockwise and the 10:00 stamen bends clockwise. The top stroke of the right central character is detached and may be hooked.



Position 18

Position 18: The 7:00 stamen in the UL blossom is very short. The dots are just at the ends of the stems instead of being separated.



Position 16

Position 16: Radials are joined near the top of the chrysanthemum crest.



Position 19

Position 19: The fourth leaf from the bottom at the left touches the internal ornament. The top stroke of the right central character is detached.



Position 17

Position 17: All the radials in the crest appear to be broken or very faint near the center. The UL internal frame ornament touches the crest. The top stroke of the right central character is detached.



Position 20

Position 20: There is a slip just above the top of the left branch. The balls on the outside of the crest appear to be faintly drawn at the bottom of the crest. The top stroke of the right central character is hooked.



Position 21

Position 21: There is a guideline to the left of the stamp. The third leaf from the bottom at the left touches the internal ornament. In the LL blossom the 5:00 stamen is quite short and the 2:00 stamen somewhat short. The right central character has a hooked top stroke.



Position 24

Position 24: The third and fourth leaves from the bottom on the left touch the inner frame ornament. The fourth leaf from the bottom on the right touches the inner frame ornament. There is a frameline at the top. The top stroke of the right central character is detached.



Position 22

Position 22: The right top inner frame ornament has a solid ball. The 10:00 and 11:00 radials in the crest are wavy.



Position 25

Position 25: The frame projects very slightly up at TR. In the LR blossom the 2:00 stamen touches the notch and the 10:00 stamen is not pointed toward the notch. The top stroke of the center right character is detached. This stamp has another stamp to its right.



Position 23

Position 23: The frameline extends to the right at TR. The right foliage touches the crest. The third and fourth leaves from the bottom at the left touch the internal frame ornament. In the UL blossom the 10:00 stamen is very short and thick. The top stroke of the right central character is hooked.



Position 27

Position 26: Major error. In the UR blossom the 12:00 and 2:00 petals are not separated.

Position 27: The inside frame ornament on along the bottom to the left of the branch crossing is deformed, pointing up instead of down near the crossing. The two bottom characters in the center join or almost join.

Position 28: The right stem below the crossing is deformed; the cutoff appears very irregular. The circle on the outside of the crest at 3:30 is outsize.

Position 29 (from Fulcher's description). Error: the top leaves in the right branch are missing.

Position 30 (Fulcher). Error: The inner frame ornament on the right side (lower) is largely missing.



Position 31

Position 31: In the TR blossom the 10:00 stamen curls clockwise. In the LL blossom the 10:00 stamen touches the notch. The third leaf from the bottom on the left touches the internal frame ornament. The top stroke of the right central character is hooked and far off-center to the right.



Position 32

Position 32: A line connects the tip of the third leaf from the bottom on the left to the internal frame ornament. In the LL corner the frame projects slightly down. In the LL blossom the 5:00 stamen is thinner than the others. In the LR blossom the 7:00 stamen is shorter than the others. The top stroke of the center right character is hooked and detached.



Position 33

Position 33: In the LL blossom the 2:00 stamen is very short and the 9:00 stamen bends clockwise. The top of the right central character may be detached.



Position 34

Position 34 (from a copy of Furuya 1). In the top line of wave-patterns, the second full one from the right has an abnormally large white space. The second and third wave-patterns from the top in the right-hand column are poorly drawn. This position has some resemblance to position 5 but is not the same.



Position 35

Position 35: In the LL blossom the 2:00 stamen is off-center clockwise. There is a dot to the right of the character.

Position 36: Error. On the left side the upper inner frame line is missing. □

RS92, The Three Cent G. G. Green: Pied-Beche or Tete-Beche?

By Brian H. Clague, M.D., ARA and
Richard F. Riley, ARA

In a recent search of the files of the Smithsonian Philatelic Collection, the senior author had the pleasure of inspecting and photographing the die proofs of the U.S. private die medicine stamps in the Eagle Collection. What should turn up but the most unusual plate proof of sixteen stamps shown in Figure 1. The location of the selvage marking - "No. 83," and "Engraved and Printed by the National Bank Note Company", help locate this block in the upper right corner of the sheet of 120 stamps.

The uniqueness of this stamp issue lies in the fact that it is the only private die stamp for which Scott lists a tete-beche pair. And yet, unique as it is, the existence of tete-beche pairs of this stamp, which was printed in 1878, did not reach the philatelic literature until Sterling reported its presence in 1888 under the heading of "oddities" and noted this to be "unsevered, in two stamps, heads reversed".

It is of interest to note that Toppan, Deats and Holland in *An Historical Reference List of the Revenue Stamps of the United States*, Boston, 1899, made no reference to this curious plate layout.

The first real description of this item in the philatelic press can be found in an article by Charles Nast, writing in *Mekeel's Weekly Stamp News*, Vol. 19, 261; 1905. In mentioning the existence of such a pair, he was struck by the curious arrangement and speculated that such a pair came about as the result of the method of printing. He proposed that half of the sheet was printed on the first pass through the press with the sheet subsequently turned 180° and then fed through the press again to create a single tete-beche row of stamps from which a vertical pair could be obtained.

Two months had not elapsed until Nast was forced to revise that opinion, having seen, as he reported, a plate proof of 20 stamps and also having seen, three stamps in a vertical row, each with an image inverted relative to that of its neighbor (*Ibid.* Vol. 19, 345-6; 1905). Nast then suggested that this unusual configuration be called pied-beche or foot reversed!

Although the existence of tete-beche pairs is noted by Scott and was recorded by Holcomb (Henry W. Holcombe, *Patent Medicine Tax Stamps*, Quarterman Publications, Inc., Lawrence, MA 1979, pp. 172-8, reprinted from the *Weekly Philatelic Gossip* 26, 793-5; 1933), few collectors have seen a pair, let alone any large blocks from this issue, attesting to the scarcity and perhaps rarity of this item.

As far as is known, this is the first time that a magnificent multiple piece of RS92, like that seen by Nast, has been illustrated. The laws of the time prohibited Nast from leaving such an illustration to posterity. In fact, it was not until September of 1958 that illustrations of U.S. revenue stamps in black and white became legal.

The discovery of this unusual block allows us to raise anew the question: Is it a tete-beche or a pied-beche arrangement? Nast assumed that in the creation of the plate, the second row was entered subsequent to the first and that the resultant inversion brought the feet of the stamps together, thus creating



Figure 1

a pied-beche arrangement. Alternatively, he could have argued that the third row brought the heads of the stamps together, thus creating a pied-beche alternating with a tete-beche arrangement. Nast did not mention another possibility, the use of a transfer roll bearing two inverted images. The possible use of such a roll would involve entering of the first and the second rows together as a single operation. There is adequate precedence for supposing that a multiple relief might have been used. For example, see Elliott Perry, *Pat's Paragraphs*, Bureau Issues, Assoc., Inc. 1981, pp. 78-80 and George T. Turner, *American Philatelist*, 53, 465-71, 1940.

The foregoing possible explanations for this unusual arrangement are not clarified by reference to the intended use of the stamp. Specifically, an obvious suggestion would be that the G. G. Green stamp was used as a tete-beche pair as a cork seal, producing a symmetrical design on both sides of the bottle. One learns from Henry Holcomb's writings that the G. G. Green Company manufactured and sold several patent medicines. They sold Bochee's German Syrup, in a 7" high



Figure 2

bottle which contained 5 oz. and sold for 75¢. Also manufactured and sold were Green's August Flower, in a 7½" high bottle containing 7 oz. of fluid, selling for 75¢ and, earlier, Green's Ague Conqueror in two sizes, selling for 50¢ and one dollar. The accuracy of this last point is contested, as a full description of the bottles in which these medicinals were carried reveals only one recognized size for Ague Conqueror, and two sizes for August Flower (Joseph K. Baldwin, *A Collector's Guide to Patent and Proprietary Medicine Bottles of the Nineteenth Century*) The Green Company was not known to be the agent for other remedies.

The tax law would have required the use of a single three cent tax stamp for most of the remedies manufactured and sold by Green. In fact, the G.G. Green Company paid the tax

due, using a single three cent orange proprietary stamp with one of the two cancellations in two lines: G.G.G. - January 9, '78 or G.G. Green - April 1, 1878. After 1878, the Green Company elected to use a private die stamp and the National Bank Note Company engraved die No. 4747 and subsequently created a single plate, No. 83.

From the standpoint of tax requirements and from what we see of Green's use of proprietary stamps, the only imagined tax use for a pair of 3¢ stamps would be to pay the combined tax on two bottles selling for \$1.50 as a unit. It is not known that this occurred.

An alternative route to answering the question of the origin of this arrangement may lie in an analysis of the plate markings found on this block. Plate markings are indicative of a

Civil War-Era Photographer's Cancels

William Carrick
864 W. Yale St.
Ontario, Calif 91762

By Will Carrick, ARA

Continued from September, 1984, page 146

Ry
nov
1864

G-3

WY

G-4



G-5

EG

G-6



G-7



G-8

Yly
May
14

G-9

Hon
HRC
1865

H-1



H-2

H H
March
12 1866

H-3

AB
1865

H-4

Hearman
1865

H-4-1

AM

H-5

T/H

H-6

ROM
64

H-7

RH

H-7-1

method of entry of reliefs from the transfer roll. The location of those marks are indicated on a matted picture of this block in Figure 2. The methodology of entry of relief onto the plate from the transfer roll is known to have changed with time. The authors feel that from an analysis of these marks an answer to our original question can be drawn. We have spent considerable time over the past year studying the location of these marks left on the plates of the U.S. Private Medicine Stamps, produced by the sequence of engraving companies and our findings will be presented in subsequent articles. The answer to this question of tete-beche versus pied-beche will be left as a final conclusion to this forthcoming series.

For the moment, we leave our readers with this dilemma unsolved and solicit their solutions and comments.

The authors wish to gratefully acknowledge the assistance of Ms. Penny Poirier, research assistant, and Herbert Collins, Director of the Philatelic Section of the Smithsonian Institution. □

29A
Feb
25 1866

H-8

A2

H-9

Ag

H-9-1

Ree

H-9-2

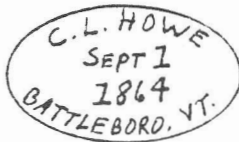
LB

H-10

98H
AB 18

H-11

C L H



H X W

Bury Ward
Aug 20
1864

H-12

H-12-1

H-13

I-1

J-1

J. J.
Aug 16
1864J L J
1864K & Co
3/29f B
m - g
104K B
Aug 65

J-2

J-3

J-4

K-1

K-2

K-3

Q W K

See
1864K & Son
Jun 1
1865H B K
NOV 9
1865J K
Sep 7

K

F S K

K-4

K-5

K-6

K-7

K-8

K-9

an Alf
L-1May
23
L-2J A Y
Apr 2
L-3aug 1864
J L
L-4

L-5

- G-3: R. Gould; Rochester, Ind.
G-4: G. N. Granniss; Waterbury, Conn.
G-5: G. Grotecloss; New York, N. Y.
G-6: C. Gullmann; Poughkeepsie, N. Y.
G-7: Jeremiah Gurney & Son [Benjamin]; New York, N. Y.
G-8: M. Gustin; Troy, Penn.
G-9: F. Gutekunst; Philadelphia, Penn.
H-1: Haines & Wickes; Albany, N. Y.
H-2: Harter's Fine Art Gallery; Albany, N. Y.
H-3: Harry Heasley; Youngstown, Ohio
H-4: Hennigar & Johnson; Middletown, Conn.

(There seems to have been a certain amount to disruption in this firm at this time: many of the stamps are cancelled "H & B" rather than the expected "H & J." Also, those cancelled "Hennigar" all have the name Johnson either crossed off or very carefully covered by the tax stamp.)

- H-5: A. Hickcox; Binghampton, N. Y.
H-6: T. J. Higgins; San Francisco, Calif.
H-7: R. J. Hillier; Philadelphia, Penn.
H-8: D. Hinkle; Germantown, Penn.
H-9: Hoag & Quick; Cincinnati, Ohio
H-10: L. Horning; Philadelphia, Penn.
H-11: J. B. Howard; Columbus, Wis.
H-12: C. L. Howe; Battleboro, Vt.
H-13: Hurd & Ward; North Adams, Mass.
I-1: Ingraham Brothers; Northampton, Mass.
J-1: Jenny & Ward; New Bedford, Mass.
J-2: N. G. Johnson; Erie, Penn.
J-3: O. T. Johnson; Clayton, N. Y.
J-4: J. L. Judd; Litchfield, Conn.

H, A, S
L-6

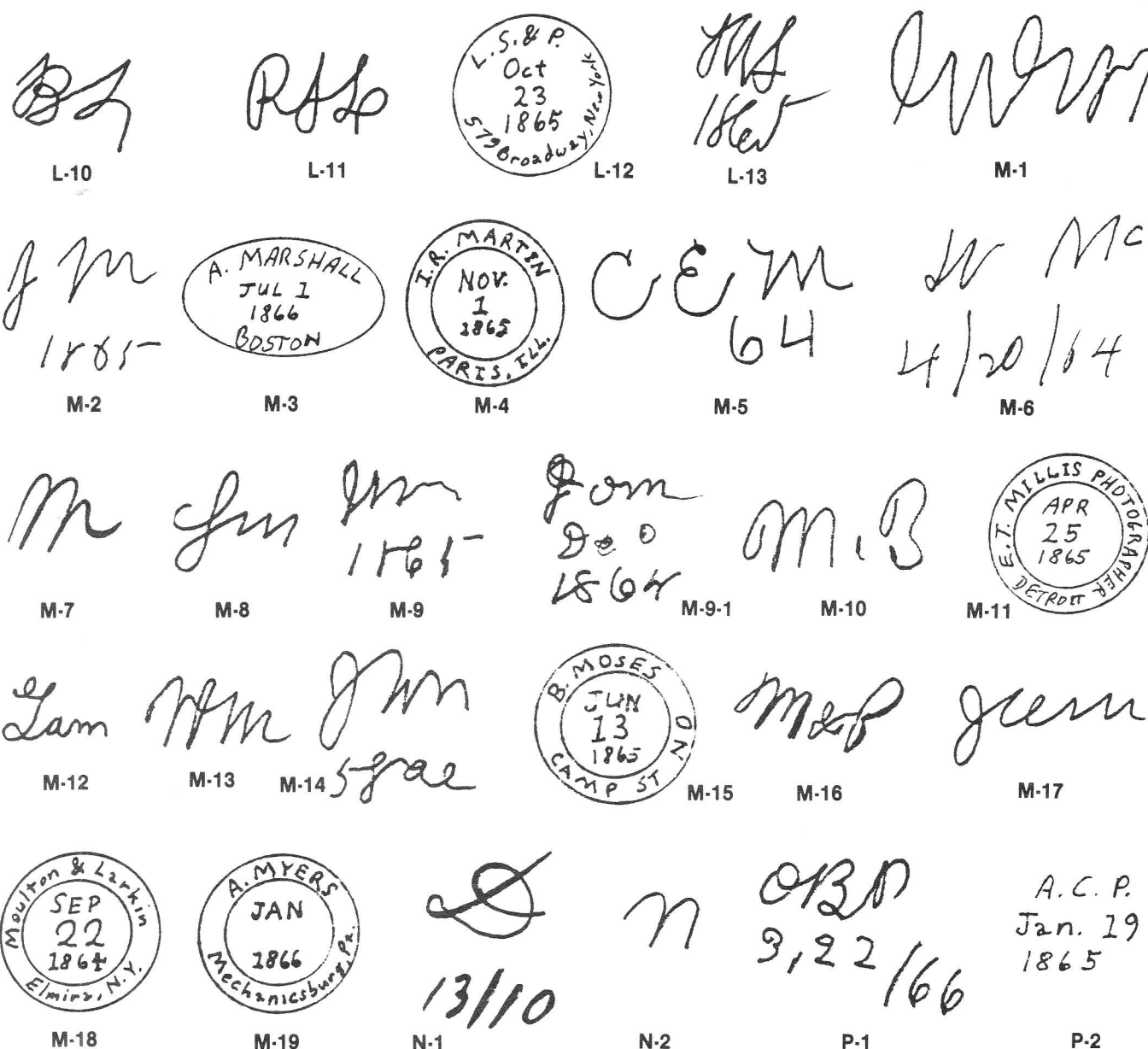
O W L

L-8

J B L
see
16
7/5/66
L-9

- K-1: E. T. Kelley; New York, N. Y.
K-2: O. F. Kelly; Ann Arbor, Mich.
K-3: Kilburn Brothers; Littleton, N. H.
K-4: A. W. Kimball; Manchester, N. H.
K-5: Kimball & Son; Concord, N. H.
K-6: H. B. King; Taunton, Mass.
K-7: J. Kirk; Newark, N. J.
K-8: T. J. Kline; Catsaugua, Penn.
K-9: F. S. Knowlton; Woburn, Mass.
L-1: S. C. Landon; New Milford, Conn.
L-2: A. J. Langer; Detroit, Mich.
L-3: J. H. Larrabee; Kendallville, Ind.
L-4: Lawrence, Newburgh, N. Y.
L-5: Lazelle & McMullin; Petersburg, Virg.
L-6: J. B. Leonard; Mound City, Ill.
L-7: J. C. Leshner; Carlisle, Penn.
L-8: R. A. Lewis; New York, N. Y.
L-9: Lochman & Bretz; Newville, Penn.

Photographer's Cancels



L-10: Benjamin Lockman; Allentown, Penn.
 L-11: R. A. Lord; New York, N. Y.
 L-12: L. S. & P. Company; New York, N. Y.
 L-13: Lydston; Milwaukee, Wis.
 M-1: G. W. Manly; Akron, Ohio
 M-2: J. Markillie; Hudson, Ohio
 M-3: A. Marshall; Boston, Mass.
 M-4: I. R. Martin; Paris, Ill.
 M-5: C. E. Mason; Wellington, Ohio
 M-6: W. M. McIntyre
 M-7: Meade Brothers; New York, N. Y.
 M-8: S. Measury; Boston, Mass.
 M-9: J. O. Merrell; Rutland, Vt.
 M-10: Miles; Nashua, N. H.
 M-11: E. T. Millis; Detroit, Mich.
 M-12: Augustus Morand; Brooklyn, N. Y.
 M-13: J. Ford Morris; Fulton, N. Y.
 M-14: J. W. Morris; Adrian, Mich.
 M-15: B. Moses; New Orleans, La.
 M-16: Moses & Piffett; New Orleans, La.

M-17: J. C. Moulton; Fitchburg, Mass.
 M-18: Moulton & Larkin; Elmira, N. Y.
 M-19: A. Myers; Mechanicsburg, Penn.
 N-1: Nahl Brothers & Dickman; San Francisco, Calif.
 N-2: Neff; Belleville, Ill.
 P-1: O. B. Palmer; Elgin, Ill.
 P-2: A. C. Partridge; Wheeling, W. Vir.
 P-3: J. K. Patch; Shelburne Falls, Mass.
 P-4: A. Pattiani; Chicago, Ill.



P-5: S. E. Peacock; Winthrop, Maine
P-6: H. G. Pearce; Providence, R. I.
P-7: S. Piper; Manchester, N. H.
P-8: G. K. Proctor; Salem, Mass.
R-1: Ragan & Wood; Bushnell, Ill.
R-2: Edgar Raynor; Riverhead, L. I., N. Y.
R-3: W. Reiterman & Co.; Toledo, Ohio
R-4: D. E. Rice; Rochester, N. Y.
R-5: Richardson; Williamsburgh, (?)

R-6: L. A. Richardson; "Traveling Saloon"
R-7: T. G. Richardson; St. Albans, Vt.

(to be continued)

Our Ally



Stamp 1, on cover.



Stamp 2

By L. Jacobson, ARA

War makes strange bedfellows. Illustrated are 5 labels used to raise funds in South America during World War II for "our ally the Soviet Union". The five are:

1. For our ally: medical aid for Russia. 1d Red.
2. For our ally: medical aid for Russia. 3d Red.
3. For our ally: medical aid for Russia. 1d Red.
4. Friendship with the Soviet Union 1d Red.
5. Friendship with the Soviet Union 1d Blue.

These stamps were apparently printed in small sheets of which the outer margins were imperforate. Item number 5, the 1d blue, has also been seen with the horizontal perforations rows closer together thus yielding a smaller stamp. As far as I can ascertain these stamps are only in English although issued in South Africa which is a bilingual country. They stand as mute testimony to the changing political relationships which all countries undergo.

I would be most grateful to hear from anyone who can add information to augment the above. □



Stamp 3



Stamp 4



Stamp 5

The Unemployment Insurance Stamps of Canton Schaffhausen

by Gene Kelly, ARA

© 1984, Gene Kelly

The Swiss Canton of Schaffhausen issued Arbeitslosen Versicherung or Unemployment Insurance stamps beginning on January 1, 1943. From that date until March 31, 1977, the stamps paid unemployment insurance dues and from April 1, 1977, onward the stamps were used to pay the social security, disability, old age and severance insurance dues withheld by employers.

The stamps were issued in two sizes. The smaller were 16 x 23 mm and were used for payments made at the end of each 14 day pay period. The larger were 33 x 23 mm and were used to pay for one year in advance. All issues were perforated 11.

There have been two different printers. The stamps of 1943-53 and the 80 Rp and 20.80 Fr of 1953 were printed by Nohl Druck Co. All other stamps were printed by Meier & Cie. AG.

The designs are basically the same for the entire period with one major modification of the rams head in the coat of arms. The 1943 issue and the 70 Rp of 1946 show a side view of the ram with only one horn visible. The ram is facing forward in the balance of the 1946 issue and all subsequent issues. In 1967 the shape of the shield was changed and the denomination tablet enlarged on the small stamps.

As each new issue appeared the previous issue was demonitized by one of several methods. I have observed punched holes (I have 1, 3 and 5 mm holes) or vertical colored lines (I have observed a 2 mm red line, a 1 mm dark purple line and a 4 mm light blue line).

The following priced checklist is for used stamps prior to the issue of January 1, 1976; that issue is priced mint at face value. Prices are US dollars.



One horned ram

UI-1

UI-2

January 1, 1943

Nohl Druck Co.
16 x 23 mm

Perf 11

1	UI-1	Fr .35	Gray	3.00
2	UI-1	Fr .50	Black, dark green	1.75
3	UI-1	Fr .70	Black, yellow chre	2.00
4	UI-1	Fr .85	Black, turquoise green	1.75
5	UI-1	Fr 1	Light Green	2.00
6	UI-1	Fr 1.40	Black, pink	1.75
7	UI-1	Fr 7.10	Black, salmon	1.75

33 x 23 mm

8	UI-2	Fr 18.50	Black, cobolt, blue surface colored	4.00
9	UI-2	Fr 26	Redish violet	5.00
10	UI-2	Fr 36.40	Black, orange vermillion, surface colored	6.00
11	UI-2	Fr 44.20	Black, lemon yellow, surface colored	8.00



Two horned ram

UI-3

UI-4

January, 1946

16 x 23 mm

12	UI-3	Fr .25	Black, bright green	1.75
13	UI-3	Fr .40	Black, light yellow	1.75
14	UI-3	Fr .50	Black, green blue, surface colored	2.00
15	UI-3	Fr .55	Black, turquoise green	2.25
16	UI-1	Fr .70	Black, yellow ochre	2.25
17	UI-3	Fr .80	Black, lemon yellow, surface colored	2.25
18	UI-3	Fr 1.10	Black, cobolt blue, surface colored	2.25
19	UI-3	FR 1.40	Black, orange vermillion, surface colored	2.25

33 x 23 mm

20	UI-4	Fr 13.00	Black, green blue, surface colored	4.00
21	UI-4	Fr 20.80	Black, lemon yellow, surface colored	5.00
22	UI-4	Fr 28.60	Black, cobolt blue, surface colored	6.00
23	UI-4	Fr 36.40	Black, orange vermillion, surface colored	8.00

January 1, 1953

16 x 23 mm

Earlier type without printer's imprint

24	UI-3	Fr .80	Black, lemon yellow, surface colored (with imprint)	1.75
25	UI-3	Fr 1.20	Black, light green	1.75
26	UI-3	Fr 1.50	Black, cobolt blue, surface colored	2.00
27	UI-3	Fr 1.80	Black, orange vermillion, surface colored	2.25

33 x 23 mm

28	UI-4	Fr 20.80	Black, lemon yellow, surface colored (with imprint)	5.00
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29	UI-4	Fr 31.20	Black, <i>bright green</i>	6.00
30	UI-4	Fr 39.00	Black, <i>cobolt blue, surface colored</i>	7.00
31	UI-4	Fr 46.80	Black, <i>orange vermillion, surface colored</i>	8.00

January 1, 1961

16 x 23 mm

32	UI-3	Fr 1.50	Black, <i>cobolt blue, surface colored</i>	1.75
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Denomination in Sanserif type

UI-5

UI-6

33	UI-5	Fr 2.00	Chrome yellow	2.00
34	UI-5	Fr 2.50	Brownish grey	2.50
35	UI-5	Fr 3.00	Emerald green	2.50
36	UI-6	Fr 24.00	Chrome yellow	4.50
37	UI-6	Fr 30.20	Brownish grey	5.00
38	UI-6	Fr 36.00	Emerald green	7.00



Bold denomination, dots missing above "KNATONALE"
UI-7

January 1, 1967

16 x 23 mm

39	UI-7	1.00	Violet blue	1.75
40	UI-7	1.25	Pink	2.00
41	UI-7	1.50	Bright green	2.25

33 x 23 mm

42	UI-6	Fr 12.00	Violet blue	4.00
43	UI-6	Fr 15.00	Pink	5.00
44	UI-6	Fr 18.00	Bright green	5.50

The Minister of the Unemployment Bank has indicated that on January 1, 1972, the Fr 1 and Fr 12 stamps were the stamps authorized for use under the rates then in effect. At this time we have been unable to determine any features that would distinguish these stamps from numbers 39 and 42.



Missing dots, denomination in lighter font
UI-8

January 1, 1976 16 x 23 mm Mint (face value)

45	UI-8	4.00	Cerise	2.00
46	UI-8	6.00	Dull yellow green	3.00
47	UI-8	8.00	Bright orange	4.00

33 x 23 mm

48	UI-6	Fr 48.00	Cerise	24.00
49	UI-6	Fr 72.00	Dull yellow green	36.00
50	UI-6	Fr 96.00	Bright orange	48.00

Vanity Reigned



by Hugh T. Carson, ARA

A case of vanity in the 1860s deprived match and medicine collectors of a stamp that could have been one of the most beautiful. Last fall we found a sepia photo essay of a C. E. Hull and Company stamp in the remnants of the Economist's M&M inventory. (The company sold their stock in 1939 or 1940 and it had been in an attic until last fall.)

The essay depicts St. George killing the dragon. Just imagine the stamp in Home Bitters blue; then think of the ugly black stamp with Mr. Hull's mug. Mr. Hull is remembered today, but his stamp is not loved like it could have been. □

HELP!



I am assembling a specialized collection of Scott R3, the 1¢ Proprietary. I need help from my fellow collectors and dealers alike.

I will pay cash or trade (first issues on plus off paper, RN's, M&M collateral items, etc).

I need virtually anything in R3's but especially the following:

- * Printed & Handstamped Cancels
- * Proofs (trial color, multiples, frames & portraits)
- * Experimental Overprints (Turner)
- * Inscription & Plate no. copies & multiples
- * Usage on Document
- * Postal Usage
- * Early Cancels (Sept., Oct. 1862)
- * All Freaks, Errors & Plate Varieties
- * Plating Studies
- * Color or Shade Studies

Submit Approvals or Contact:

Dr. Edwin J. Andrews

1533 Sugartown, Rd. — Paoli, PA 19301

Work, 800-523-17301

Home, 215-296-0980

Refs, ARA 1930; APS 88247; Richard Friedberg Stamps

The American Revenue Association

The Editor Notes . . .

...that Rodney A Battles (Box 528, Bedford, TX 76021), who published an 1982 handbook on bank checks and related financial documents, is working on a new publication. This will be a sourcebook of paper Americana collectors, dealers and organizations. The book will focus only on financial documents. Input from collectors and dealers is sought to make up the listings. If you collect or deal in these items please contact Mr. Battles.

...that the 10th anniversary issue of *Atalaya* has been published by Christer Brunstrom (Kungsgatan 23, S-302 45 Halmstad, Sweden). This illustrated publication is concerned with the cinderella stamps of the world and is published in English. As a special offer five back issues are available for \$4 or ten for \$8. The current issue is \$2 or this and the next issue for \$3 (in U.S. banknotes please). All copies will be sent airmail. The current issue contains a long article about British 1983 Christmas posts, the local post of Halmstad and various short notes.

...that this issue contains a report of the NY Chapter of the ARA. News from other chapters would be appreciated.

...that member Dr. Andrew Ferry and his wife Mercedes are to be congratulated for their fine article: "Dr. Isaac Thompson and His Celebrated Eye Water" which recently appeared in *Ophthalmology*, the official publication of the American Academy of Ophthalmology (v. 91, pp. 528-37, 1984). The article, illustrated partially in color, extends and corrects detail on the firm and its owners given by Holcombe in *Stamp & Cover Collector's Review*, 3, 73-6, 1939, and will be of interest to collectors of our private die medicine stamps. Dr. Ferry has placed copies of a reprint in our library.

Board of Directors:

President: Richard Friedberg, Masonic Building Suite 106, Meadville, PA 16335, Phone 814-724-5824

Immediate Past President: Louis Alfano, 303 S. Kennedy Rd., Sterling, VA 22170.

Vice President: Terence M. Hines, Psychology Dept, Pace University, Pleasantville, NY 10570

Secretary: Bruce Miller, 701 South First Ave, Suite 332, Arcadia, CA 91006

Treasurer: Richard D. Martorelli, 216 E. Greenwood Ave., Lansdowne, PA 19050

Eastern Representatives: Elliot Chabot and Brian Bleckwenn

Central Representatives: Joseph S. Einstein and Kenneth Treltin

Western Representatives: Anthony Giacomelli and Eric Jackson

Attorney: Elliot Chabot, 14104 Bauer Dr, Rockville, MD 20853

Appointive Officers:

Librarian: George McNamara Jr., Box 136, Nora Springs, IA 50458

Sales Manager: Donald L. Duston, 1314-25th St., Peru, IL 61354 — Phone 815-223-6687

Membership Director: Sanford Riesenfeld, 226 Flower Road, Valley Stream, NY 11581

Publicity Director: Richard D. Martorelli, 216 E. Greenwood Ave., Lansdowne, PA 19050

Ethics Committee Chairman: Michael Gromet, 3335 Skillman Ave., Ocean-side, NY 11572

Representatives in other countries:

Australia: Dennis Osborn, P.O. Box 502, Belconnen, A.C.T. 2617, Australia

Canada: E.S.J. van Dam, Box 300 - Bridgenorth, Ont., Canada K0L 1H0

France: Henri Janton, 33 Ave. Marechal Lytautey, Paris 75016 France.

Germany: Martin Erler, D-8021 Icking, Irschenhauser Str. 5, West Germany

India: A. M. Mollah, T/486 New Air India Colony, Crue East, Bombay 400 029, India

Japan: A. G. Smith, Language Center, Nagoya University, Furo-cho, Chickusa-ku, Nagoya 464 Japan

Mexico: Marcus Winter, Apartado Postal 696, Oaxaca, Oax. 68000, Mexico

New Zealand: Dennis Huggard, PO Box 69026, Glendene PO, Auckland 8, New Zealand

Saudi Arabia: R. J. Thoden, Aramco Box 1802 Dhahran, Saudi Arabia

Taiwan: Sheau Horng Wu, 2 FR #9, Lane 21, Chuan-Yuan Rd., Peitout, Taipei 112, Taiwan, ROC.

United Kingdom: Tim Clutterbuck, 5 Park Crescent, Brighton, Sussex BN2 3HA, England.

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

...that E. S. J. Van Dam (Box 300, Bridgenorth, Ontario K0L 1H0) has circulated an 800+ lot mailsale catalogue (Dec 14) of Canadian and a few foreign revenues.

...that Narendra Sengar & Co. (Post Box 110, Kanpur 208001, India) has released list 58 consisting of 16 pages of Indian revenues. Most are listed in the newly published book *The Court Fee and Revenue Stamps of the Princely States of India* by Koeppel and Mannes. There are many non-listed varieties listed for sale.

...that at this writing the major portion of the 1984 Biennial Directory is being typeset. It should be in the mail in December along with the November-December issue of TAR. New members should be aware that TAR is mailed during the month on the cover, not before. Additionally it takes Canada Post as long or longer to deliver TAR as it does to sent TAR via surface mail to western Europe. I would suggest that you complain to your postmaster.

A Note from the Sales Dept.

Although a re-organization of the Sales Department is now being considered, and no new salesbooks are being accepted, a number of foreign revenue salesbooks are still available and being sent to members. Currently, salesbooks for Great Britain and colonies, Italy, Portugal, Brazil, Germany, Hungary and a few other countries are available. Others will be available as Gerry Abrams' collections are made up into salesbooks. Any member not now receiving these books can request them from the Sales Manager, Donald Duston, 1314-25th Street, Peru, IL 61354. □

American Revenuer Association

— Sales Department

Financial Statement for Fiscal Year

Ending Sept. 30, 1984

SALES — Salesbooks & Misc.	\$25,411.53
Packets and Starter Collections . . .	\$ 633.50
Catalogs	\$ 1,062.50
TOTAL	\$27,107.53

INCOME FROM SALES (Net of \$359.90

for Expenses; \$265.37 for Mail Losses \$ 1,685.64

INTEREST INCOME \$ 2,297.76

PAID OUT TO OWNERS \$23,054.20

STATEMENT OF ACCOUNT — Sept. 30, 1984

4th Qtr Income & Earned Interest \$ 919.58

Allocation for sales from salesbooks and sales of catalogs and packets not yet returned or paid out to owners

\$23,583.57

TOTAL IN ACCOUNT \$24,503.15

The 4th Quarter Income and Earned Interest will be forwarded to the Treasurer for deposit to the General Funds of the Association. □

Secretary's Report

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.

THOMAS ACKERMAN 4159, 1544 River Rd, Teaneck, NJ 07666, by Richard Friedberg. US revs and M&M unused or very light canc.

TYLER BASTIAN 4157, PO Box 218, Damascus, MD 20872, by Michael Aldrich. US revs R-RL and proofs.

VINCE BULMAN 4167, 42 Southern Shopping Center, Norfolk, VA 23505, by Joe Kowalski. Coin dealer, Norview Coin Shop; collector/dealer - all revs and cinderellas.

LAWRENCE H. HYDE 4164, 108 Pennsylvania Ave, Syracuse, NY 13209, by Richard Friedberg. All US revs, locals, carriers.

SAMUEL H. LAIDACKER 4150, 307 Main St, Box 116, Watsonstown, PA 17777, by Michael Aldrich. Collector/dealer - revs on docs, revs as postage, postage as revs.

RANDALL W. LEE 4158, 200 N. Laurel Ave, Unit 9-A, Charlotte, NC 28207, by Michael Aldrich. US revs, esp first 3 issues.

GEORGE E. LOWE 4166, 7710 Gulfton, Houston, TX 77036, by Eric Jackson. All US revs.

DAVID MILES 4165, 39 Ashton Close, Needingworth, St. Ives, Cambridgeshire PE17 3UA, England, by J. Barefoot. Hungary.

DR. JAMES M. MONIHAN 4151, 2542 Yorkshire Dr, Augustana, GA 30909, by Richard Friedberg. All US Scott-listed and taxpays.

JOHN L. PETSCO 4160, Box 587, Pt. Jefferson, NY 11777, by Michael Aldrich. World.

DR. GEORGE M. PLATNER 4156, Box 8301 La Sierra Station, Riverside, CA 92515, by Michael Aldrich. US revs.

VERN POTTER 4155, PO Box 10040, Torrance, CA 90505, by Ray Miller. Dealer, "Vern Potter Rare Fiscal Documents."

DAVID A. PRICE 4161, PO Box 777, Lakeview, OR 97630, by Richard F. Riley. US revs, locals, CSA, Hawaii.

MAJ. WALTER M. RYLAND 4152, 4024 Fechin Circle, Plano, TX 75023, by Michael Aldrich. US.

EDWARD C. SHANLEY 4154, RFD 1, Poverty Hollow, Newtown, CT 06470, by William T. McDonald. All revs and labels of Italy; all Ireland revs.

SANFORD K. SMITH 4168, 301 Oxford Dr, Arcadia, CA 91006, by Michael Aldrich. Collector/dealer (wholesale) - US, Canada, Locals, Israel.

CHARLES L. SOUKUP 4162, 307 S. Lakehoma Dr, Mustang, OK 73064, by The Revenue Specialist. US revs, M&M.

DELBERT C. STRUNK 4153, 5547 E. Camden, Tucson, AZ 85712, by Michael Aldrich.

JOHN S. TOMPKINSON 4163, PO Box 94, Thomson Road PO, Singapore 9157, by Secretary. Straits Settlements, Malay states, Singapore.

Highest membership number assigned on this report is 4168.

NEW MEMBERS

Numbers 4119-4131

RESIGNED

Mark D. Bakker
D. J. Billing
Clayton L. Clem
Wallace L. Coble
Arnold W. Creaser
Harry Cummins III
Dennis M. Duval
John Fosbery
Malcolm A. Goldstein
Leo Helm
Franklin P. Holder III

James J. Lemmon
Edwin McGinnis
Peter Mosiondz
Lloyd N. Phillips
Walter R. Rath
Donald C. Roesser
A. E. Ross
Dennis R. Rosser
Raymond J. Scott
Rungson Sittipong

DECEASED

William A. Browne

DROPPED (CURRENT ADDRESS UNKNOWN)

Ashe B. Exum, Jr.

MEMBERSHIP STATUS

Previous membership total	1598
Applications for membership	19
Resigned	21
Deceased	1
Dropped (CAU)	1
Current membership total	1594

The ARA President an introduction

May I introduce myself. My name is Richard A. Friedberg and I am your new ARA president. I have been a full-time stamp dealer specializing in U.S. revenues since 1974 (and a part-timer for ten years prior to that). I have collected U.S. revenues since approximately 1962, although my active collecting days seem to have subsided after becoming a dealer. I continue to be an active student of revenue material.

I was born in New York City in 1948 and was educated in public schools there, graduating from Elmont Memorial High School in 1966. I received a B.A. in English from Allegheny College (Meadville, PA) in 1970, an M.A. in English Language and Literature from The University of New Mexico (Albuquerque, NM) in 1971, and a Ph.D in the same field from the same university in 1975.

I had a brief teaching career at the college level and also taught technical writing in the United States Navy's NESEP program. A bleak job market in college teaching led me back to Pennsylvania in 1974, where I began my stamp business as a career. My wife, Courtenay B. Dodge, is a professor of French at Allegheny College, and we reside with our two daughters in Meadville.

My involvement with organizations is a long-standing and deep one. I am an active member in the Meadville Rotary Club and serve on the board of directors of the following organizations: the local Salvation Army, United Way of Western Crawford County (chairman of the Business Division), the

Member's Ads

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: Disabled Veterans Key Chain Tags. B.F. Goodrich Key Chain Tags. Chauffeurs Badges. Windshield Stickers. Dashboard Discs. Dr. Edward H. Miles, 888 8th Avenue, New York, N.Y. 10019. *205*

Wanted: Orange Free State & New Republic revenues, stamps, cards, etc.

Multiples & duplicates O.K. Jack Koch, Box 765, Cherry Hill, N.J. 08003. *206*

Wanted to Buy or Trade: City (municipal) tax stamps of Switzerland. Small or large accumulations or collections. Gene Kelly, P.O. Box K, San Rafael, CA 94913. *207*

Selling — Virginia State Fish and Game stamps. 16 different used pictorial (state map) National Forest Hunt and Fish stamps - \$4.00. 20 dif. used pictorial (map and / or bear) county hunting stamps - \$5.00. All postpaid. Les Lebo (ARA 2046) 9318 Collingwood Rd., Knoxville, TN 37922. *208*

We pay 1/2¢ each for Scott listed US revenues. Cut or punch cancels OK. Domzall, 904 Wright No. 4B, Richmond, CA 94804. *209*

State Archery Stamps: Will purchase or trade for archery stamps. I will trade state or federal ducks or other state fish and game stamps. Send for my want list -Example: Montana 1967, 68, 69, 75, 80, 81, 82, 83, 84. Rog Beals, Box 210, Montevideo, Mn. 56265. *210*

Collector selling Canadian provincial revenues, heavy in Newfoundland. Send 20¢ postage for list. Terence Hines, Psychology Dept., Pace University, Pleasantville, NY 10570. *211*

Metalic Value-Added Tax Stamps used in Italy for soft drinks; one sent for 100 world revenues, your choice; two different for 250 world revenues. Paulo Barata, Rua Ricardo Gorge, 9 / 2 / E, 1700 Lisbon, Portugal. *212*

United States Beer Stamps, paper bound, \$20. Postpaid. Just a few copies left. T. W. Priester, Box 400, Davenport, IA 52805. *213*

Canadian Revenues: Supreme Court R76 VF-NH \$14, vf used \$9. Manitoba R54 scarce VF-unused-no gum \$140. Shellabear — "Railroad Company Cancellations on U.S. Revenue Stamps of 1862-1883" \$20. Duane F. Zinkel, 2323 Hollister Ave., Madison, WI 53705. *214*

Buying Mint Maryland Trout Resident 1963, 64, 65, 66, 68, Non Resident 1972 - \$22.00 each. Public lands 1978-9 mint or used \$5.00. Big game hunting archery, mint, any year \$20.00 each. Firearms any year \$7.50 each. Duck 1974-75 mint \$6.00 each. David H. Curtis, 1806 Sycamore Drive, Killeen, Tx. 76543. *215*

Jamaica Revenues 1898 Postage Stamps overprinted JUDICIAL. 6d, 1 /, and 2 / on court documents. Barefoot catalog L 11-all three for \$6.50. Document with single 6d and pair of 2 /-Cat. L 12.50 for \$7.00. Document with 3d, 6d, and 2 /-Cat. L 9.50 for \$5.00. Others available. Krempner, Box 693, Bartow, FL 33830. *216*

Jamaica Documents: Judicial Documents with Judicial revenues or postage stamps used fiscally. Most with more than one stamp and / or multiples. High catalogue value, range from QV to KGV eras. Send \$25.00 for 5 assorted documents or state preference (years, reigns, etc.) R. E. Petersen Jr., P.O. Box 511, West Hartford, CT 06107. *217*

Allegheny Summer Music Festival (classical music). I am also involved with several other organizations, although not as a director.

In the stamp-collecting community, I belong to nearly every group that fosters the development of stamp collecting. Among them are the American Philatelic Society, the American Stamp Dealers' Association, the Bureau Issues Association, the United Postal Stationery Society, the U.S. Philatelic Classics Society, and the U.S. 1869 Pictorial Research Associates, Inc. Of course, I have been an ARA member for quite some time, and have always recruited for and supported the society.

I have attended several ARA conventions since becoming a member; these have included FRESPEX in Fresno, CA and HOUPEX in Houston, Texas.

I would like to see the society flourish, bringing many new collectors into our wonderful and exciting specialty. For several years I have labored to do this on my own by acting as a popularizer of U.S. revenues through my monthly columns in *Linn's Stamp News*. Further, as a member of the APS Speakers' Bureau I have given dozens of presentations to stamp clubs about revenue stamps over the past eight years.

As president of the ARA I want to insure first and foremost that the society is on a sound financial basis so that we can continue to grow. We must have the funding to continue to publish a first-rate journal, as well as to expand that publication. We must have funding so that we can expand recruiting efforts in order to obtain new members. I would like the entire membership to receive an annual report of where the ARA treasury stands. In other words, the ARA ought to run like a

business, and not as a private club. I think that the demise of the SPA should have taught us all an important lesson about the life and death cycles of societies.

Additionally, I think that the annual convention could become an ideal place to "showcase" our fine society. The annual meetings could take place there. The convention, taking place among non-revenueurs as it does, would also be an ideal place to recruit some new members.

In order to maximize our efforts, we should seek meetings at stamp shows that maintain high profiles. To this end, I have already contacted some collectors involved with such major shows as BALPEX in Baltimore. Other possibilities are SEPAD in Philadelphia, ARIPEX in Arizona, WESTPEX in San Francisco, and COMPEX in Chicago. I still like to see the annual conventions continue to rotate between eastern midwestern, and western settings so that once every three years (at least) most of our membership could attend a convention. Currently, the attendance is not good. It should be better, and it will be better if we put forth some effort.

There are other projects, to be sure, that will come up. While some of them are a long way from fruition, I think many are possible. I would like to see our involvement with the expertizing process when revenue material is involved. Currently, some of the leading expertizing groups do not have adequate or qualified examiners of revenue stamps. Yet they continue to pass "opinions" that are uninformed. We could contribute a resource file of advanced revenue collectors who could act as consultants when revenue material is involved.

Naturally, I welcome ideas and suggestions from all ARA members. I plan to be an active president. □

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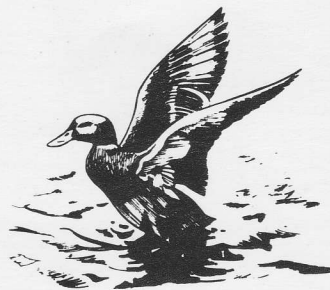
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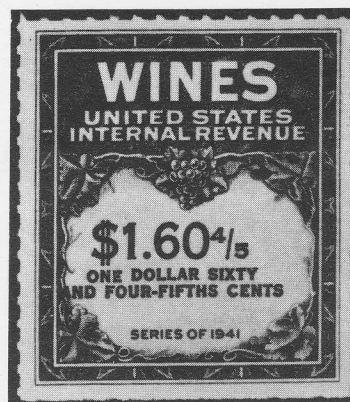
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