

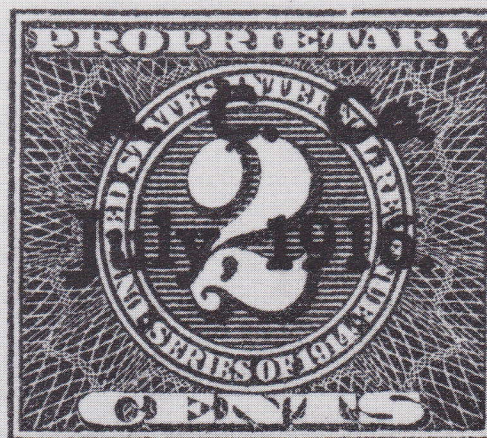


The American Revenuer

IN THIS ISSUE:

Germany Volume I Addenda	49
The British Indian 1903-1936 KEVII and KGV Gray Paper Hundi Series	50
A Checklist of Precanceled 1914-16 Proprietary Stamps	56
RN Update	59

A listing of the black proprietary stamps
of 1914-16 was published by Harold Field in 1952.
That list is now being updated and illustrated.
More on page 56, inside.



♦ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

APRIL, 1985

Volume 39, Number 4
Whole Number 374

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The American Revenuer

The Journal of International Fiscal Philately

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THE AMERICAN REVENUE ASSOCIATION

Volume 39, Number 4

April, 1985

Whole Number 374

Addenda, Corrigenda and Commentary to the catalogue of the adhesive revenues of Germany, vol. I

by Martin Erler, ARA

The foreign trade office Frankfurt: This stamp has the value printed in black. It is scarcer than estimated. (Stamp A1)

Stock transfer tax stamps: The 7, 8 and 9 Mark values of the 1885 issue should be valued at least twice that indicated (B17, B18 and B19). The same applies to numbers B50, B52 and B55. Remainders in the form of part sheets have shown up for some of the values of the 1907 issues. A 30% reduction of the mint prices for numbers B59, B60, B63, B64, B65, B67, B68, B69, B71 and B78 would be justified. Numbers B111, B112, B113-125, B137 and B138 are much scarcer than first estimated. So far the high values have been seen only in the archives of the state printing office in Berlin.

Court of Law Fee stamps: Due to the use of security inks there are a lot of color changelings in these issues. Color varieties, therefore, come from the same printing.

There is an interesting story about the 1936 issue showing the eagle mounted on a swastika looking to the left. When they were issued the joke was you see the nazis have taken over but the German eagle still is looking to the left. Because of this, according to rumor, Hitler personally ordered the change of design (taking effect with the 1937 issue) making the eagle look to the right.

There are two issues for 1937, one with the values printed in black and a second with red violet values. The red stamps were issued after the theft of a large number of the black stamps.

1940 issue: Add a 5 Rpf. light blue and a 8 Rpf. yellow orange. Both stamps are rare.

After the breakdown of the Reich in 1945 some of the remainders of the nazi court stamps continued to be used for a short time. They usually have the swastika blotted out by ink, colored pencil or rubber stamp (such as in Austria). There are rare on entire documents. Singles should be collected only if the cancellation is visibly above the blotting measure.



Consular fees: Apparently the high values (beyond the 5 Mark) did not come into use, and therefore, do not exist with genuine cancellations. A mint series was found recently (without the 50M) but otherwise it looks like these stamps (the high value) exist only in samples in the archives of the state printing office in Berlin.

Sales tax: Up to now only a few copies of the AG10 to 45 have been seen in collections. No complete series are known in collectors hands. Apparently these exist only in Berlin.

Documentary tax: The first issue (AH1 to 12) was issued in 1936 not 1937. There is a 100 RM value of the second series following (AH21) reported to exist.

Bill of exchange tax: Stamp numbers AJ230 and AJ231 are scarcer than estimated; they should be doubled in price. Except for in Berlin, there is only one copy of the 1000GM (AG254) stamp known. The same applies to AJ281, AJ 282, AJ298 and AJ314.

After AJ344 insert: AJ344a with value and inscription in green (apparently an erroneous reprint in the wrong color). Value about \$1.

After AJ408 insert: 20 Pf., value about 20¢.

After AJ414 insert: 1½ Mark new type but in colors of previous issue; value about \$1. □

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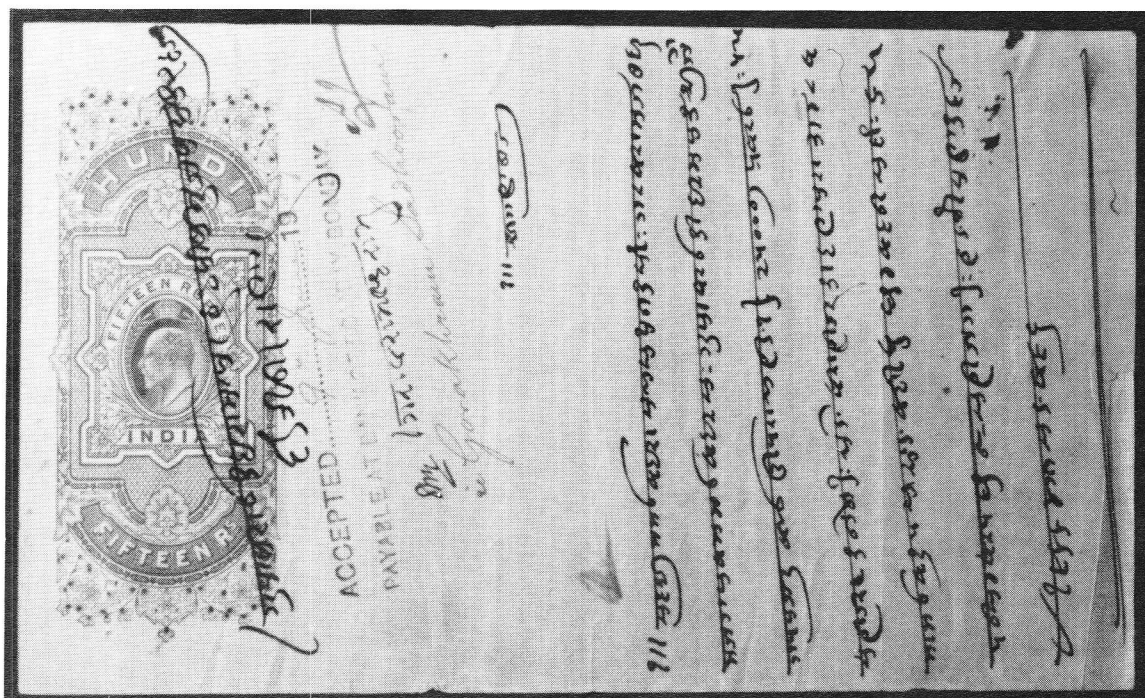


Figure 1. An Edward VII hundi written in Nagari / Sanscrit.

The British Indian 1903-1936 King Edward VII and King George V Gray Paper Hundi Series

by Frederick Ross, ARA

This article provides general background on two series of revenue stamped hundi bills of exchange or drafts issued during the reigns of King Edward VII and King George V for use by bankers, merchants and native shroffs in those areas of India directly governed by colonial authority (exclusive of the semi-autonomous native princely states). This, therefore, is a follow-up to the article on Queen Victoria "gray papers" published in *The American Revenuer*, Volume 38, Number 6 (June, 1984), and the *International Bank Note Society Journal*, Volume 23, Number 3. Like that article, the present effort owes much to the kind contributions provided by Mr. J. B. Desai, Ahmedabad, and Mr. Narendra Sengar, Kanpur, India, both noted numismatic/philatelic dealers and scholars.

The death of Queen Victoria and the coronation of King Edward VII required design changes in the now established standard revenue stamped hundi bill of exchange form in use for almost twenty years, since 1883. In late 1902 or early 1903, the new Edward VII revenue forms appeared, issued like their predecessors through licensed revenue stamp vendors, official stamp offices and imperial subtreasuries.

Similar to previous issues, the new hundis were approximately 219 x 130 millimeters in size on light gray-beige stock bearing the two-line watermark HUNDI INDIA in English capital letters. The printed revenue stamp at the left and measured 110 millimeters in height by 45 in width, but now showed the portrait of England's new monarch, Edward VII.

Revenue stamp denominations below one rupee have the king's head enclosed within an ornate rectangle with rounded edges, while revenue values of one rupee and above show the portrait framed in a large oval. Edward VII hundi stamp papers are included under "Type 21" in Krause Publications' *Standard Catalog of South Asian Coins and Paper Money Since 1556*.

Unlike the second type of Queen Victoria hundis issued since 1895-1896, Edward's hundi series reverted to showing revenue fee values largely in English words only, hidden within the printed stamp design. This, no doubt, caused problems to native Indian merchants who were not English speaking. Native merchants often used Western numbers but English text presented language difficulties which were not addressed until the latter part of King George V's reign.

Figure 1 shows a hundi written in Nagari/Sanskrit. The general practice was to turn the hundi vertically and then write its text across the width of the paper, in this case for a transaction of 25,000 rupees in Samvat Year 1966 (AD 1909). The date is usually found in Sanskrit numerals in one of the last two lines of the text; to convert Vikrama Samvat Era years to Western terms, simply subtract 57 from the Samvat date. As the hundi shows, the revenue fee required to facilitate the transaction was 15 rupees, or 240 annas (or roughly one anna revenue fee per 100 rupees transacted via hundi paper). As such, the revenue fee schedule remained unchanged from that enacted in Queen Victoria's reign. Edward's printed

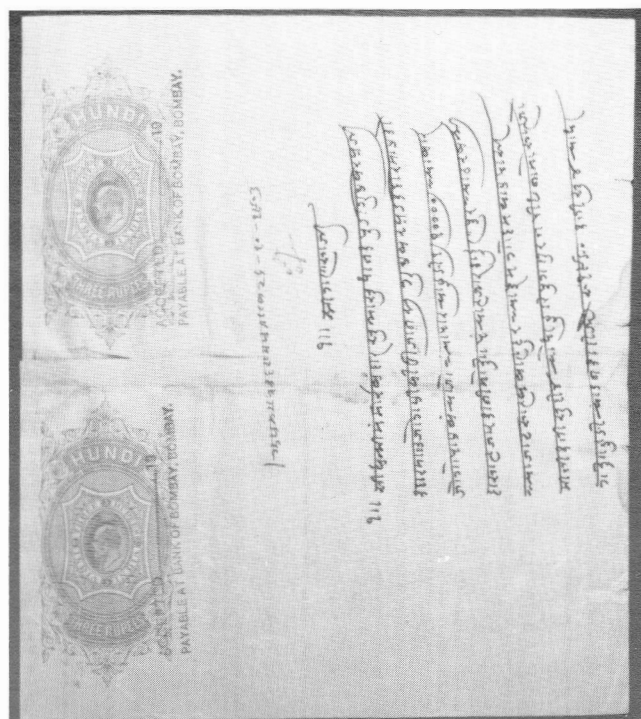


Figure 2. Two 3-rupee papers spliced to make the 6 rupee rate.

revenue stamp hundis are known in the following denominations:

revenue fee denomination	limit of transaction at that denomination
2 annas.....	200 rupees
4 annas.....	400 rupees
6 annas.....	600 rupees
8 annas.....	800 rupees
10 annas.....	1,000 rupees
12 annas.....	1,200 rupees
1 rupee.....	1,600 rupees
1 rupee 8 annas.....	2,500 rupees
3 rupees.....	5,000 rupees
6 rupees.....	10,000 rupees
9 rupees.....	15,000 rupees
15 rupees.....	25,000 rupees

In addition to these known revenue denominations, Edward VII gray papers likely exist in 5-anna, 1-rupee 2-anna, 2-rupee 4-anna, 4-rupee 8-anna, 12 rupee, 18-rupee and perhaps one or two other values as well.

When supplies of certain denominations were temporarily unavailable, when transactions required intermediate revenue denominations, and when amounts transacted were in excess of those that could be covered by the highest revenue denomination issued, two hundi papers or more were pasted or spliced together, either in vertical or horizontal format, to make up the revenue fee required.

Figure 2 illustrates this practice with a hundi of 10,000 rupees written up in 1903 on two spliced 3-rupee papers (the combined revenue of 96 annas covering the required tax fee on 10,000 rupees).

Another multiple, in Figure 3, shows that standard British gray papers were sometimes employed, with overprints, to function for similar purposes in the native princely states and residencies outside the directly British-controlled areas of India. Illustrated is a hundi written in Urdu script on joined Ed-

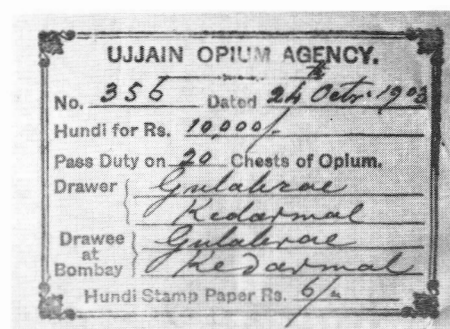


Figure 4. An Edward VII hundi stamped with a cachet of the British Opium Agency at Ujjain.

ward VII 12-anna and 1-rupee 8-anna hundi forms, overprinted with "HYD. RESY. BAZARS." for use by traders and bankers operating in the bazaars of the British Resident's compound (in actuality a part of the large princely state of Hyderabad but administered by British authorities as a result of an agreement with that state's Nizam, or ruler, concluded in the mid-1800's). Overprints such as these are relatively scarce, and few are encountered in today's collector market.

Another interesting variety of Edward VII hundi is seen in Figure 4, with the large cachet of a British Indian Opium Agency stamped on its reverse. Opium agencies, like this one in Ujjain, were located in Mandsaur, Ratlam, Indore, Chitor and other key cities; their function was to regulate and tax the traffic in opium through commercial channels. The cachets functioned as English language summaries for colonial authorities, showing date of transaction, amount of revenue, value of the opium, number of chests transported, receiver and shipper, etc. As such, these opium cachets are extremely interesting records of narcotic volume and revenue fees attached to that trade during the imperial period, at least up to

Figure 3. Two spliced papers overprinted to use in the princely state of Hyderabad.

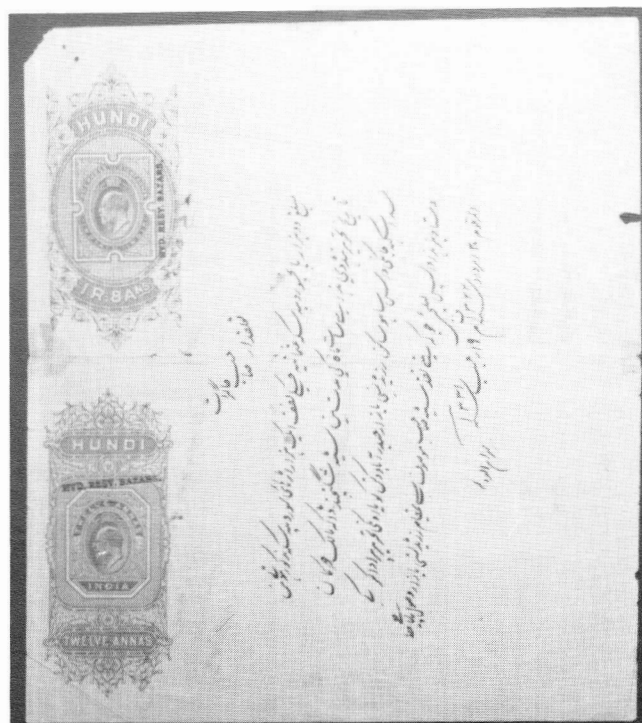


Figure 7. A 6-rupee 12-anna hundi surcharged downward to 4-rupee 8-anna.



some new denominations were needed, and a whole new fee schedule evolved. Consequently, George V's hundis are known in the following denominations:

revenue fee denomination	limit of transactions at that denomination
3 anns.	200 rupees
6 annas.	400 rupees
9 annas.	600 rupees
12 annas.	800 rupees
15 annas.	1,000 rupees
1 rupee 2 annas.	1,200 rupees
2 rupees 4 as.	2,500 rupees
4 rupees 8 as.	5,000 rupees
6 rupees 12 as.	7,500 rupees
9 rupees.	10,000 rupees
18 rupees.	20,000 rupees
22 rupees 8 annas.	25,000 rupees

In addition to these values, denominations of 1-rupee 8 annas, 7-rupees 8-annas, 11-rupees 4-annas and others probably exist.

Figure 6 illustrates a George V 22-rupee 8-anna gray paper hundi, used for a 25,000-rupee transaction in Samvat Year 1986 (AD 1929); the revenue fee is 50 percent higher than that

required to facilitate the similarly sized transaction written up on Edward VII 15-rupee hundi, shown in Figure 1. It is felt at this time that the 22-rupee 8-anna denomination may have been the highest issued in the George V series.

The massive rate change and probable subsequent confusion caused a variety of local shortages of new denominations, as well as existing ones. Figure 7 shows a 6-rupee 12-anna value (designed to be used to tariff hundis of up to 7,500 rupees) officially surcharged down to 4 rupees 8 annas, thereby useful for bills of exchange of 5,000 rupees. This example was used in 1915, very soon after the promulgation of the new fee schedule.

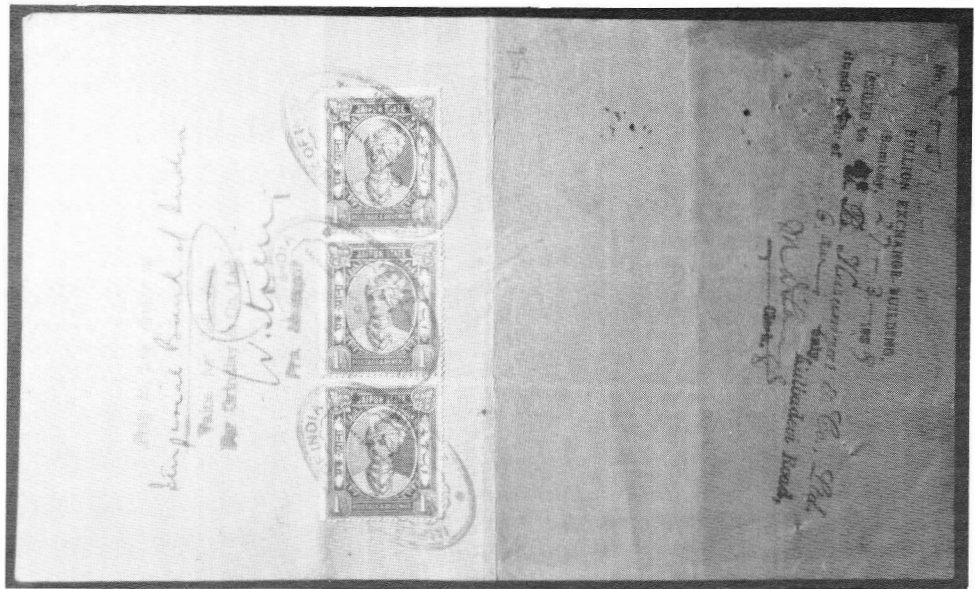
George V hundis, like those of Edward and Victoria, are often found in spliced pairs and trios. In Figure 8, another 5,000-rupee transaction, also in 1915, is effected by pasting together two 2-rupee 4-anna values, thereby constituting a second way to get around the evident shortage of the 4-rupee 8-anna denomination at that time.

The author has not yet encountered any hundis of George V (listed as "Type 22" in Krause Publications' *Standard Catalog*) officially surcharged or overprinted for use in native princely states or residencies. Nevertheless, this type is seen bearing general revenue adhesives of some independent states, signifying fees paid by merchants or bankers receiving



Figure 8. Two 2-rupee 4-anna hundis spliced to alleviate shortages resulting from increased rates during WWI.

Figure 9. The reverse of a George V hundi with Jaipur State adhesives attached.



the hundis from British India and cashing or discounting them within the borders of princely states. Figure 9 shows the reverse of a George V gray paper written for 299 rupees 8 annas with a vertical trio of Jaipur State 1-anna revenues (Scott No. 37). This hundi was no doubt discharge in Jaipur as the Imperial Bank of India Jaipur branch rubber stamps seem to indicate.

Noteworthy is the fact that issuance of this particular bill within British India required at least four-and-one-half annas of revenue fee, yet discharging the same note in Jaipur required only 1-anna per hundred rupees as "foreign bill" tax.

George V's hundis seemed to have been used long after his death in 1936. Figure 10 shows us a 4-rupee 8-anna denomination, surcharged down to 2 annas and used in 1953, half a decade after the establishment of the Republic of India and 17 years after the death of George V!

Note the thumb prints utilized as endorsements and/or witnessing signatures. The surcharge is evidence of the reduction in hundi revenue fee schedules subsequent to the reign of George V; two annas was again evidently enough to cover a bill of exchange of 144 rupees.

Of relatively minor interest is the experimentation with, and apparent adoption of, a new paper stock late in George V's reign. Later examples are usually on a slightly darker, deeper gray paper, which seems to have been used on all issues of George VI, too.

In addition to these major and minor types and subtypes, the hundis of George V and his predecessor Edward VII show a fascinating array of bank endorsements and rubberstamps as well as issue designation stamps (with date and city of issue), all collectable in their own right.

Evaluation of Edward VII and George V gray paper hundis is often a difficult task at best. Many Edward VII hundis are relatively common; the 4-anna, 6-anna and 12-anna denominations in average condition should run about \$3.00 each. For some reason, 2-anna and 10-anna specimens are relatively rare compared to the same Queen Victoria denominations. 8-anna Edward hundis, as well as those of denominations higher than 6 rupees, are also very scarce.

George V hundis are, with few exceptions, much scarcer than those of Edward VII of Victoria. First, modern checks and checking accounts were making many traditional hundi

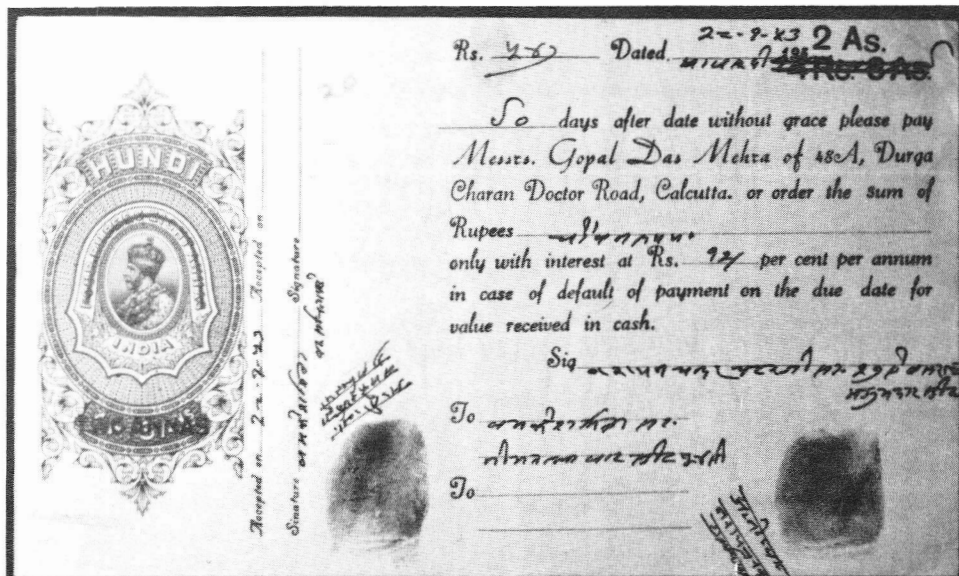


Figure 10. A George V hundi used in 1953.

applications obsolete by the second decade of the twentieth century. Secondly, high official hundi revenue fees during the reign of George V fostered the use of alternatives such as various privately printed merchant forms or completely handwritten hundis on plain paper; most of these seemed to have been tariffed at a rate of 1 anna, regardless of the value transacted. Thirdly, war, famine and a host of other political and social factors tended to depress levels of commerce at various times following World War I, thereby necessitating the use of fewer official hundis.

Another factor may be the vast improvement in road, rail and even air transport during the 1920s and 1930s. This made travel (and transport of money) safer, militating against one of the earliest and most fundamental reasons for the invention and use of hundis.

In any event, the only George V hundis seen so far in any quantity in the American collector market are batches of unused late issue 6-anna specimens. All others seem to command

prices of at least \$4.00, with most attractive and high denomination specimens bringing \$6.00-\$7.00 and more each. Multiples add value, too; a hundi composed of three 2-rupee 4-anna specimens pasted together with two 6-rupee 12-anna denominations, dated 1925 and written for 22,000 rupees, recently brought over fifty dollars at auction, a very high price for a gray paper hundi.

Again, thanks for valued assistance go to Mr. Narendra Sengar of Kanpur, India, and Mr. J. B. Desai of Ahmedabad, India. Future articles will treat the rather enigmatic hundi issues of King George VI, the last "king emperor" of India, as well as the four major series of Republic of India Ashoka Column design hundi revenue stamp papers.

Readers having hundis of denominations other than those reported above, proof printings of any of the above hundi types or any uncut sheets of British India gray paper hundis are invited to contact the author. □

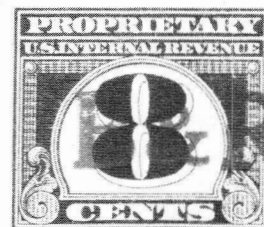
Additions to the Blue Proprietary List

by Joseph S. Einstein, ARA

In the April, 1977 issue of the *Revenuer*, a checklist of precanceled blue proprietary stamps of 1919 was published. Lately, my task was with the 1914 series but there was some residual 1919 material. This was neglected, sadly but deliberately, because of my pre-occupation with the blacks.

But, when I was able to really look at the blue prop material, here is what was found! Illustrated here are two items which did not appear in the published list. First is the 3¢ canceled P.D.CO. with the date 8-10-21. Can anyone help identify this company? Could it be Parke Davis or Public Drug of Los Angeles in a different type? Anyhow, we need some help.

The second item is our old friend Boericke & Runyon, Type 1 but on the 8¢. No mention of their use of an 8¢ value in any type, so far as is known. This particular value is known to exist in at least 3 examples — one of which is mildly damaged.



Those latter two will appear in a J. L. McGuire Auction this fall so those who collect the blue props should bear this in mind. □

U.S. First Provisional Issue

by John L. Slane, ARA

An Act of Congress authorized the issuance of stamps to provide ways and means to meet Spanish-American war expenditures. The stamps were approved June 13, 1898. The law stipulated that stamp taxes were to be effective July 1, 1898, leaving only 17 days from the time the law was passed until the stamps had to be used. Issue of the new revenue stamps was in the planning stages, however, it was going to be impossible to have them printed and issued by the July 1st deadline. It was decided to overprint postage stamps of the regular issue until the revenues could be issued. It should be noted here that this was the first time the United States had overprinted any of their stamps and thus it became the U.S. First Provisional Issue.

The third stamp to be overprinted was R155. This is the stamp I have had fun with looking for overprint varieties. Scott recognizes the pair, one without overprint; inverted overprint; and overprint on back instead of face. What I have found are five consistent and clear varieties not mentioned in print before (as far as I know). I have not had available for study complete panes of 100 to determine plate positions of these varieties. I believe that I have found here are true overprint

(Provisionals — continued on page 60)



Examples of the five constant varieties observed on R155. Multiple copies of each were seen by the Editor, though not illustrated. The copy of R154 with the same broken R variety was found by the Editor.

A Checklist of Precanceled 1914-16 Proprietary Stamps

By Harold Field, ARA; edited by Joseph S. Einstein, ARA

The following checklist, in large parts, was sent to the editors in 1982 by Harold Field. In a covering letter of February 22, Field said, "In cleaning out some old files I came across a series of cards on which were recorded my private records of holdings [of various collectors] of the 1914 Black Proprietary issues . . . Surely, someone would like to come up with a listing so that the information could be published by the ARA." In reply we indicated that we would publish it with illustration but no promise was made as to the date. Some projects simply take longer than anticipated as willing hands to further the job needed to be found.

A listing of these stamps was originally published by Harold W. Field, "Precancel (sic) U.S. Revenue Stamps" in *The Precancel Forum*, v. 13, no. 4, 101-3, 1952.

The Editors These stamps preceded the dark blue proprietaries which were the subject of an article in the April, 1977, issue of *The American Revenuer*. That checklist was well received despite the lack of illustrations. At the 1984 ARA convention mention was made of Harold Field's cards covering the precancels on the black proprietaries. I indicated that although I did not have all of them possibly the missing ones could be borrowed. We have succeeded in getting illustrations of most of them.

It was decided to eliminate the known hand-stamp cancels (placing them in an appendix) but retain the memographed cancels as being almost printed, to add all the known cancels reported or seen since the Field list was published and to re-number the list.

Problems have arisen such as determining if a rubber roller cancel is printed or a handstamp. Illustrations have posed difficult as most cancels are black on black stamps. EPS Studios have done an excellent job of rendering the cancels in a meaningful way. By reproducing them much larger than actual size we think they will prove satisfactory.

Finally, your input is desired. Please report any unlisted cancels or dates. We would further appreciate the loan of any unillustrated cancel so that it may be photographed.

Joseph S. Einstein

Note: Whenever possible we are illustrating each cancel with a photograph. Each listing consists of the name or initials on the cancel and the dates known listed below. Each stamp on which the date is known is listed by watermark (S = single line, D = double line and U = unknown) and denomination rather than by catalogue number.

We would appreciate the loan of unillustrated cancels so that they may be pictured and any additional dates or known uses so that this listing may be updated.

KT□



Cancel 1

A.B.W.Co.
SEP. 1915
OCT. 1915

mimeographed
D: ¼¢
D: 1¼¢

purple



Cancel 2

A. C. Co.

American Chicler Company, Long Island City, NY
Dec. 1, 1914.
Dec. 21, 1914.
Jan. 2, 1915.
Feb. 1, 1915.

printed

D: 4, 5¢
D: 4¢
D: 4, 5¢
D: 4, 5¢

black

Mar. 1, 1915.	D: 5¢	
Mch. 1, 1915.	S: 5¢	
Apr. 1, 1915.	S: 5¢	D: 4, 8¢
May 1, 1915.	S: 5¢	D: 4, 8¢
June 1, 1915.	S: 5¢	D: 4, 8¢
July 1, 1915.	S: 5¢	D: 4, 8¢
Aug. 1, 1915.	D: 8¢	
Oct. 1, 1915.	S: 5¢	D: 8¢
Nov. 1, 1915.	S: 5¢	D: 8¢
Dec. 1, 1915.	D: 8¢ U: 4¢	Inverted: D: 8¢
Jan. 1, 1916.	S: 5¢	D: 4, 8¢
Feb. 1916.	D: 8¢	
Mar. 1916.	D: 4, 5, 8¢	
April 1916.	D: 5, 8¢	
May 1916.	D: 5, 6, 8¢	
June 1916.	D: 5, 8¢	
July, 1916.	D: 2, 4, 5, 8¢	
July, 1916.	S: 1/8¢	

Cancel 3

A. C. CO. printed black
 Artesia Cream Company, 215 S. 4th St., Waco, Texas
 April 15 D: 5/8¢



Cancel 4

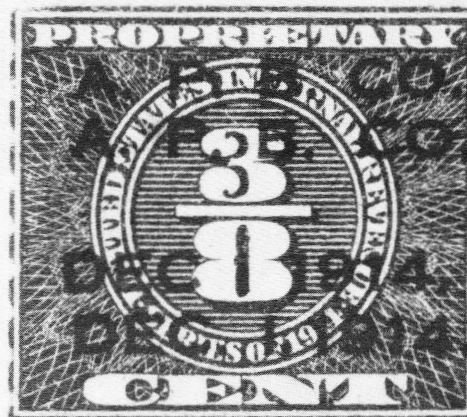
A. D. S. mimeographed blue
 American Druggists Syndicate, Long Island City, NY
 December 1914 D: 5¢
 Dec. 1915 U: 1¼¢
 (see same firm under handstamps)



Cancel 5a

A P B CO

printed; initials and date sans serif, no periods red
 A. P. Babcock Company, East Rutherford, NJ
 DEC 1 1914 S: 3/8¢ U: 3¼¢
 JAN 1915 U: 3/8¢



Cancel 5b

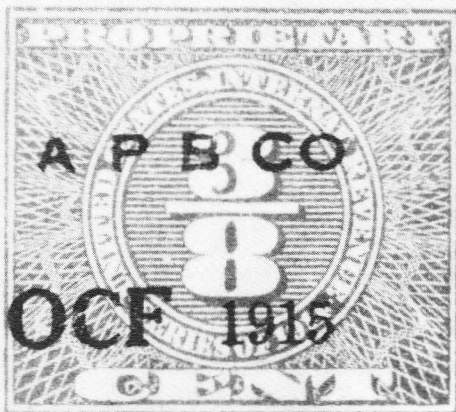
A. P. B. CO. printed; similar to 5a, periods red
 DEC. 1 1914 S: 3/8¢ Double cancel:
 S: 3/8¢
 Double cancel: U: 3/8¢ block of 4, top pair 2 type 5b cancels,
 bottom pair one type 5a and one type 5b



Cancel 5c

A P B CO

printed; initials sans serif, date serif, no periods blue
 DEC 1 1914 D: 20¢
 JAN 1915 D: 3/8¢
 FEB 1915 S: 3/8¢
 MAR 1915 S: 1¼¢ D: 3/8¢
 APR 1915 D: 3/8¢
 JUNE 1915 D: 3/8¢
 OCF 1915 D: 3/8¢
 NOV 1915 D: 3/8¢



Cancel 5c



Cancel 5e



Cancel 5d

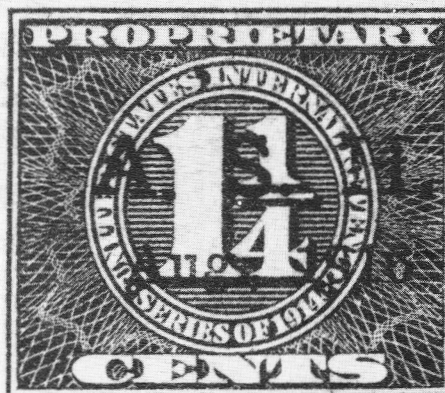
A. P. B. CO. blue
 Printed; initials sanserif, date serified, with periods
 MAY 1915 U: 3/8¢
 JUNE 1915 D: 10¢ — double 5d normal and 5b inverted — double cancel
 SEP 1915 U: 3/8¢
 JAN 1916 U: 3/8¢
 MAR 1916 U: 3/8¢



A. P. B. CO. red and blue
 Printed; initials and date serified, without periods
 MAY 1915 D: 3/8¢
 AUG 1915 U: 5/8¢
 OCT 1915 U: 1¼¢
 NOV 1915 D: 3/8¢ (blue)
 JAN 1916 D: 3/8¢ (red) — 1916 in smaller size
 OCT 1916 U: 3/8¢ — 1916 in smaller size

Cancel 5f

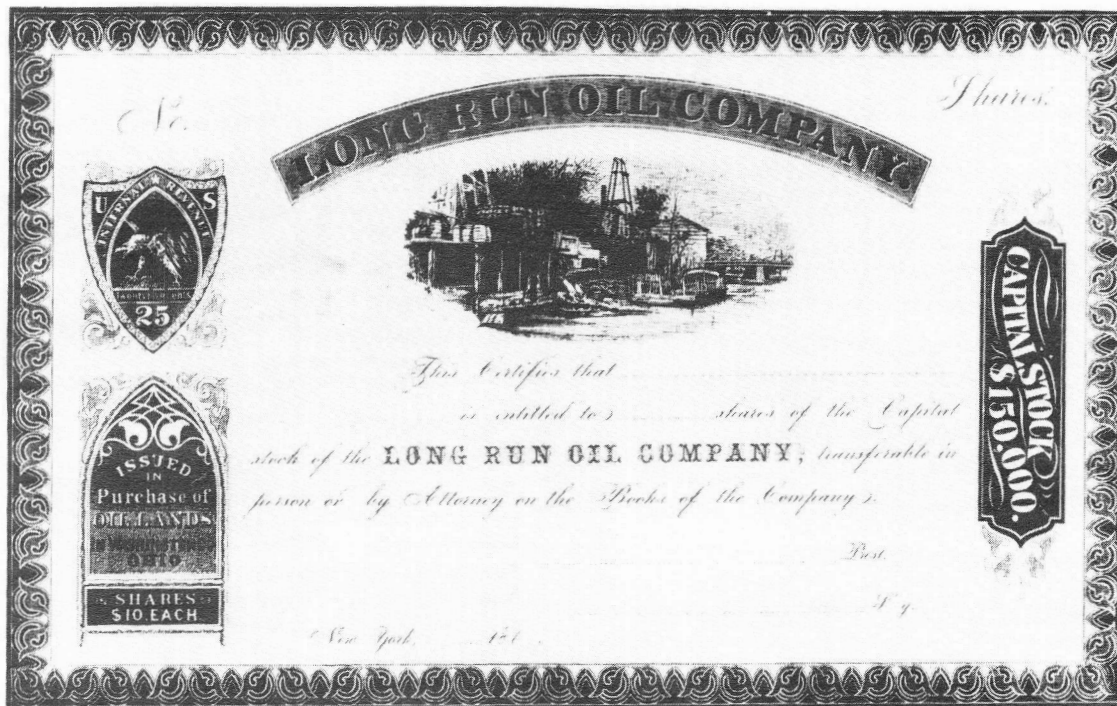
A. P. B. CO. red
 Printed; initials and date in serified type
 FEB 1916 D: 3/8¢
 JUNE 1916 D: 3/8¢ — 1916 smaller size



Cancel 6

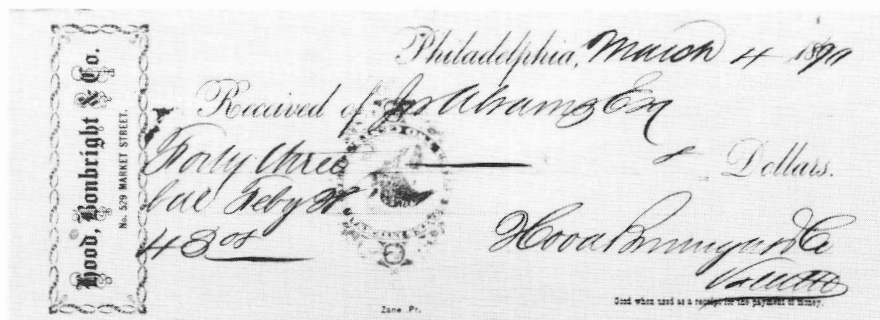
A. S. H. Printed red
 A. S. Hinds, Portland, Maine
 Nov. 1914 D: 1¼¢
 Nov. 20, 1914 D: 5/8¢
 Dec. 1914 D: 1¼¢
 Jan. 1915 S: 1¼¢ D: 1¼¢
 Feb. 1915 S: 1¼¢
 Mar. 1915 S: 1¼¢ D: 5/8¢
 Apr. 1915 S: 1¼¢
 May, 1915 D: 1¼¢

(to be continued)



Shown here are three pretty unusual items — these by the courtesy of a prominent Eastern collector. The first is a full document bearing the black RN-

T1. Our reporting T1 in the Handbook days was based on sure knowledge of a cut square; this illustrates the first full document.



Next, indeed, is a nice item! A clear H3 invert, with restrictive legend by Zane, Pr. on a receipt of Hood, Bonbright & Co. dated March 4, 1870. Now all interested readers can see why Scott does not list all the known varieties of restricted legends — it is obvious that the legends, printed in colors **other** than the color of the revenue imprint were done **after** the impression of the revenue stamp. So, without almost destroying the example, how can we be certain that the legend was legitimately applied? It hurts to agree with Scott, but when they're right, we have to admit that they are right!

Last is an example of a receipt used by Phelps, Dodge & Co. which just might give Scott a fit. An RN-A2 black with American Phototype Company black (as shown) was this an example of contemporaneous printing? How can anyone tell? While Phelps, Dodge is still in business, it is a safe bet that no present

employee can recall what may have happened in 1866. So, it presents a nice puzzle, doesn't it?

On December 15, 1984, our member J. L. McGuire's Auction No. 65 was held. Among the goodies being sold was the lot described: "2 RN-P2 & RN-W4 LIGHT BROWN imprints on \$1000 bond of Boston, Hartford & Erie RR CO., two attractive V-train at Sta and allegorical figure, green border. This is the only Brown I have seen on this issue, fresh E 650."

The lot fetched a hammer price of 325.00 — total, then 357.50 with the added 10%. No further comment appears to be needed.

We just received word from Ronald E. Leshar, Sr. of Pineville, PA, that an example of the Q Sample, cut square very close, in Orange as reported long ago by Chappell has surfaced. The sad part is that no il-

RN Update — continued on page 61

The American Revenue Association

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.

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

Ethics Committee Chairman: Michael Gromet, 3335 Skillman Ave., Oceanside, NY 11572

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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, Chikusa-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., Peuitou, 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.)

The Editor Notes . . .

...that this issue is accompanied by a copy of R. F. Riley's bibliography of revenue pamphlets, monographs and catalogues. Extra copies of this supplement may be ordered from the Editor at \$4 per copy for members, \$5 for non-members. Prices are postpaid anywhere (ad extra for airmail).

...that the prospectus for the next ARA Convention (BALPEX, Baltimore, MD to be held on Memorial Day weekend) has been published. It will be published in TAR or copies may be obtained from President Friedberg or Kimber Wald (2949 Duvall Road, Woodbine, MD 21797).

...that Kimber Wald is acting as our contact with BALPEX. He is interested in finding several members who would be interested in making seminar presentations at the convention. Most would involve about a 15 minute presentation and an equal amount of discussion time. Contact Kimber if you are interested.

...that the next issue of TAR will be placed in the mail about June 24.

Dot in the tail of R — 5 copies.

Broke I — five copies.

Broken R — four copies.

Dot in loop of R — three copies.

Dash in tail of R — three copies.

One clue to plate position of the broken I and Dot in loop of R is that they all have straight edges on bottom.

One generally recognized variety, not listed but mentioned in Scott, is the small period. There are four copies in each pane of 100. This small period is always found in positions 41, 46, 91 and 96. When the pane of 100 is divided vertically and horizontally into blocks of 25 stamps, the small period is always in the same position and said to be placed there as a secret mark to spot counterfeits. Who knows maybe some of the varieties spotted by me were placed for the same reason?

I would be grateful, if the readers of TAR, would look to their collections for copies of R155 and report quantities of the varieties mentioned in this paper and possible plate positions, if they can be determined . . . HAPPY HUNTING.

References

Landis, Homer C. U. S. First Provisional Issue. *The American Revenuer* 1964; 18:43, 66, 74-75, 81. □

Provisionals

Continued from page 55

varieties and not just printing flukes. Just because its not in the book, it doesn't mean it doesn't exist.

I have the following quantities of said overprints:

Swiss Catalogue Illustrations

Two Photographs for the Swiss Municipal Catalogue appearing in the March issue appeared incorrectly due to their becoming firmly stuck together (let this serve as a warning on the long term use of adhesive tape on philatelic materials).

The photos (Agn0 3 and Agra 1) appeared on page 38 of the March 1985 issue. They are correctly shown and labeled here for those who wish to make the correction to their catalogue listing.



Agn0 3



Agra 1

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.

BRYAN ARMSTRONG 4212, 1226 Kensington Dr, Ann Arbor, MI 48104, by Secretary. US revs and colonial tax stamps.

STEPHEN J. GOCELIAC 4215, PO Box 157, Fords, NJ 08863, by Secretary. US revs and telegraphs.

CHARLES E. LEES 4217, PO Box 40863, Tucson, AZ 85717, by NR Stamp Sales. Collector/dealer, rev stamped paper.

LEONARD S. LEWIS 4213, 2106-A Clinton Ave, Alameda, CA 94501, by Jerome Lurie. US Scott-listed revs.

VALENTIN LORENZO 4214, 29 Brookfield Rd, Fort Salonga, NY 11768, by Robert Bergstrom. US, Latin America, Spain, Germany, others.

EMERY J. PENDLETON 4211, 87 Elk Ave, Waterbury, Ct 06708, by Michael Aldrich. US and Canada revs; M&M; revs on paper.

ROGER J. RIGA 4220, PO Box 755, Sun Valley, CA 91353, by Rich Hansen. Dealer, Rigastamps-all types revs and cds.

A. SOESANTIO 4219, PO Box 1248-DAK, Jakarta 11001, Indonesia, by Kenneth Trettin. Dealer part-time-Japanese occup., Indonesia, Dutch East Indies.

DAVID E. STILP 4216, PO Box 372, Orfordville, WI 53576, by Richard Friedberg. All US revs.

J. E. (Jack) WEAVER 4218, 644 Knollwood Dr, Woodland, CA 95695, by Joseph S. Einstein. US embossed and rev stamped paper; adhesive revs on docs; postage used as revs.

Highest membership number assigned on this report is 4220

NEW MEMBERS

Numbers 4197-4202

APPLICATION FOR REINSTATEMENT

DALE C. WALKER 1848, PO Box 357, Castine, ME 04421, by Secretary. Beers, taxpays, Canada and provinces.

REINSTATED FROM 1985 NPD LIST

Victor R. Algarin
Earl P. L. Apfelbaum
John D. Apfelbaum
Abraham Endicter

MEMBERSHIP STATUS

Previous membership total	1415
Applications for membership	10
Applications for reinstatement	1
Reinstated from NPD list	4
Current membership total	1430

RN Update

continued from page 59

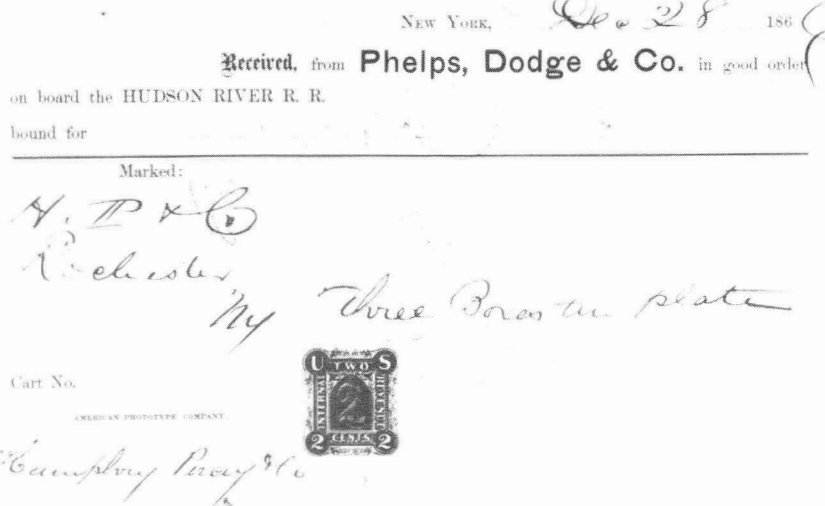


Illustration is possible. A dim photocopy accompanied the announcement showing the item, complete with severe staining in the lower right quarter of the imprint. It was cut from a document with an apparent

use from Springfield, M— and all we can do is guess Mass or Mo. Still, it is a welcome report and we are grateful to learn that we did the right thing in trusting Chappell. □



WHITTIER PHILATELIC SERVICES

Eric Jackson 213-698-3193

6727 S. Washington Ave., P.O. Box 651, Whittier, CA 90608

MAIL BID SALE # 2

CLOSING DATE: JUNE 19, 1985

TERMS OF SALE: Lots will be sold to the highest bidder at a slight advance over the second high bid. Tie bids go to the earliest received. Bid on any sheet of paper. Please check your bidsheet as your errors are your responsibility. Successful bidders who are known to us will have their lots sent prior to payment. For others, payment must be received before lots will be sent. Cost of postage & insurance will be charged to the buyer, minimum \$1.50. All payments are due upon receipt of invoice, U.S. funds only. We accept VISA and MASTERCARD. Send all raised information on the card. Any lots found to be unsatisfactory due to error in description may be returned within five days of receipt. Minimum bid is \$2.00. The placing of a bid signifies acceptance of the foregoing terms.

All stamps are in used condition unless noted as mint (*).

UNITED STATES

Scott Catalog Numbers

1	R1a F+ PHOTO	50.00
2	R2c Avg-F PHOTO	100.00
3	R7a F-VF light crease	10.00
4	R12c F black handstamp cancel, short perf	25.00
5	R15c F block of four, black WESTERN RR cancel, #W-1E, few short perfs PHOTO est 15-20	-----
6	R45a VF shows part of next stamp at left	15.00
7	R50c F	20.00
8	R54a F-VF	10.00
9	R54b F black Cleveland and Pittsburgh RR cancel, #C-19B	15.00
10	R62a F+	30.00
11	R69c Avg-F double transfer of top shields, straightedge at top	25.00
12	R72a F-VF PHOTO	45.00
13	R75a VF crease PHOTO	55.00
14	R94c F-VF mss Steubenville and Indiana RR cancel, #S-13 PHOTO	50.00
15	R97c Average	100.00
16	R100c F PHOTO	80.00
17	RD62 F-VF cut cancel, staple holes PHOTO	100.00
18	RD64 VF perfin PHOTO	60.00
19	RD256 VF perfin	60.00
20	RD257 F-VF cut cancel	35.00
21	RE40* VF	22.50
22	RE163 VF staple holes	50.00
23	RE165 VF	18.00
24	RE166 F-VF staple holes, light stains PHOTO	125.00
25	RE201* F-VF	40.00
26	RF29 F-VF creased	75.00
27	RG19 F-VF	30.00
28	RG127 VF small corner crease PHOTO	85.00
29	RG130 F-VF	30.00
30	RG132 F-VF small sealed tear PHOTO	150.00
31	RH3, 1¢ Wisconsin cigarette decal used on a full package of Axton-Fisher Cigarette Tubes	-----
32	R11-13* complete set F-VF	33.80
33	Tax-exempt Potatoes, set of 2, 5, 10 & 50 lb. stamps, F all with straight edges Springer CV	9.45
34	RJ1-11 complete set F-VF	33.50
35	RJA41 F-VF red printed cancel	15.00
36	RJA76 VF PHOTO	50.00
37	RK22 VF PHOTO	30.00
38	RN-83 VF check	30.00
39	RN-84 VF check	50.00
40	RN-86 VF check	30.00
41	RN-C2* VF check	30.00
42	RN-D7 F check	7.50
43	RN-G3 VF check	85.00
44	RN-K6 VF check	7.50
45	RN-U1* stamp redeemed VF RR stock certificate	45.00
46	RO2a F	6.00
47	RO62c F	12.50
48	RO78c VF thin	10.00
49	RO86c F+ thin PHOTO	95.00
50	RS117d F-VF thin, creased	20.00
51	RS174jb thin & small tear PHOTO	90.00
52	RS196c F	10.00
53	RS258d F-VF small tear & thin	3.00
54	RS311 F PHOTO	20.00
55	RS314 VF crease PHOTO	20.00
56	RT23a F-VF	7.50
57	RT33d horiz pair VF	4.00
58	RU6a VF thin	25.00
59	RU9b F-VF	3.50
60	RU15c F-VF	12.00
61	RU16d F-VF crease	5.00

BEER STAMPS-Priester Catalog Numbers

62	4* VF-XF	4.00
63	27C* VF-XF top sheet margin, light crease	3.00
64	83C F internal tear, small bit of LL corner missing	12.00
65	99 F-VF small crease	5.50
66	127 VF	3.50
67	1908 F	2.50
68	1928 F-VF	6.00
69	197 VF punch cancel	4.00
70	2028 F-VF small hole	7.00
71	SMALL CIGAR Springer #TD109a used on a tin of Senator Club small cigars VF	(2.50)
72	SMUFF Series 125 5 oz Wide strip F-VF thin	1.25
73	RECTIFIED SPIRITS Series of 1909 10 gallons used with coupons VF-XF est 20-25	-----

HYDROMETER LABELS-Springfield List Numbers

74	6 F-VF creased PHOTO	est 20-30	-----
75	7 VF creased PHOTO	est 30-40	-----
76	7 F creased, few small scrapes	est 15-25	-----
77	8 F couple scrapes PHOTO	est 20-25	-----
78	12 F creased, tear, small scrape	est 10-15	-----
79	13 F+ PHOTO	est 30-40	-----
80	Light House Service label, cut to shape, thin, creased PHOTO	-----	-----
81	Permit to Market Gum Rosin ON HAND Jan. 1, duplicate only, RARE PHOTO	-----	-----
82	Permit to Market Gum Rosin VF	est 10-15	-----
83	PUERTO RICO Narcotic stamp PHOTO	-----	-----
84	VIRGIN ISLANDS St. Croix cigarette stamp PH	-----	-----

BRITISH COMMONWEALTH

Barefoot/Hall Catalog Numbers

Catalog values are in British currency

85	ALDERNEY #3 VF PHOTO	10.00
86	GUERNSEY Revenue #8 F-VF few short perfs	4.00
87	ISLE OF MAN #1 F-VF thin, crease	5.00
88	-#1 block of four on piece VF PHOTO	20.00
89	-#4 VF	5.00
90	-#17* F-VF	5.00
91	-#18* F-VF	5.00
92	-#19 F-VF	5.00
93	-#20 VF	5.00
94	-#34 VF	5.00
95	-#35 VF crease	5.00
96	-#55, 58, 59, 60* F-VF	8.50
97	-#64, 65, 68* F-VF	7.00
98	-#61* F-VF	7.50
99	-#62* F-VF PHOTO	35.00
100	-#72 F-VF PHOTO	15.00
101	SCOTLAND Law Courts #15, 17, 18, 19, 20, 21, all overprinted Specimen, few with clipped perfs F-VF PHOTO EX	-----
102	-Law Courts #22 F	10.00
103	-Register House #26* F-VF	3.00
104	-Register House #34* VF	3.00
105	BASUTOLAND Revenue #12* VF	2.00
106	BRITISH HONOURAS Revenue #3 F-VF	7.50
107	BRITISH SOMALILAND Court Fee #1 VF tone spots	5.00
108	CAPE OF GOOD HOPE Cigarette #1* F-VF	2.50
109	-Cigarette #2* VF	3.50
110	-Cigarette #3a* inverted ovpt. F PHOTO	15.00
111	-Customs #2 F	2.50
112	-Embossed cutouts, 5 items w/ 11 impressions	-----
113	-1864 £3 blue embossed cut square, VF small cut just affects stamp PHOTO	-----
114	-Revenue #1 VF	2.50
115	-Revenue #3 vert pair on piece F	7.00
116	-Revenue #3 tied on faulty Bill of Exchange (3.50)	-----

117	-Revenue #4 VF tied to piece	5.00
118	-Revenue #6 F-VF	10.00
119	-Revenue #13A F tone spots	10.00
120	-Revenue #17A Avg-F staple holes	10.00
121	-Revenue #24A F-VF	10.00
122	-Revenue #26A pelure paper F-VF few sh perfs	10.00
123	-Revenue #30A Avg-F	3.50
124	-Revenue #31B F	10.00
125	-Revenue #51 Avg-F	3.50
126	-Revenue #60A F-VF	2.50
127	-Revenue #65B F-VF PHOTO	10.00
128	-Revenue #66A VF	5.00
129	-Revenue #67B F-VF few short perfs	10.00
130	-Revenue #87C, 89C, 90C, 91C faulty, 93C, 97C, all unlisted perf 14 F-VF group	-----
131	-Revenue #101A Avg-F tone spots	10.00
132	-Revenue #102C F-VF	7.50
133	-Revenue #103C VF staple holes	7.50
134	-Revenue #103C VF light crease	unpriced
135	-Revenue #105C F	unpriced
136	-Revenue #107C VF PHOTO	20.00
137	-Revenue #119 F-VF	3.50
138	-Revenue #120 VF	2.50
139	-Revenue #120 VF couple tone spots	2.50
140	-Revenue #121 VF	2.50
141	-Revenue #123 F-VF	5.00
142	-Revenue #134 VF	5.00
143	-Revenue #135 VF	2.50
144	-Revenue #136 VF	10.00
145	-Revenue #139 VF crease PHOTO	15.00
146	-Revenue #140 VF thin	10.00
147	-Revenue #145 used on Sun Insurance Office premium receipt VF stamp creased	-----
148	-Revenue #146 2 copies used on Sun Insurance Office premium receipt VF	-----
149	-Revenue #147 used on Sun Insurance Office premium receipt VF	-----
150	-Revenue #153 VF	3.50
151	-Revenue #154 VF	5.00
152	-GOLD COAST Judicial #3 F-VF	2.50
153	-Judicial #5 F-VF	2.50
154	-Judicial #7 F	5.00
155	-Judicial #14 F-VF perfin	2.50
156	-Judicial #15 F-VF perfin	2.50
157	SOUTH WEST AFRICA Revenue #22 bilingual pair VF PHOTO	25.00
158	-Revenue #23 English & Afrikaans singles VF	7.00
159	-Revenue #24 English & Afrikaans singles F-VF	5.00
160	-Revenue #28 bilingual pair VF PHOTO	17.50
161	-Revenue #28a language error VF PHOTO	10.00
162	-Revenue #29 English VF	2.50
163	-Revenue #30 English VF	2.00
164	-Revenue #34B English & Afrikaans singles VF	5.00
165	-Revenue #41A English VF	5.00
166	-Revenue #41A Afrikaans F-VF	5.00
167	-Revenue #47 bilingual pair VF	7.50
168	-Revenue #64, 67, 68, VF all w/ staple holes	5.25
169	TRANSVAAL Pass #2 F-VF crease	5.00
170	-Pass #3 F-VF punch cancel PHOTO	10.00
171	-Pass #9a no stop after pass, VF PHOTO	10.00
172	-Pass #12 F-VF	5.00
173	-Customs #2 F-VF pulled perf	5.00
174	-Customs #3B VF	2.00
175	-Customs #5A F-VF	2.50
176	-Customs unlisted typo ovpt on 1d red PHOTO	-----
177	-Revenue #49* VF	2.00
178	-Revenue #51C* F-VF few short perfs	5.00
179	-Revenue #52C* F-VF few short perfs	7.50
180	-Revenue #63C* VF unpriced	-----
181	-Revenue #77 VF	3.50
182	-Revenue #85 VF light crease	7.50
183	-Revenue #92 VF	3.50
184	UGANDA Revenue #33 VF	5.00
185	-Revenue #37 F-VF PHOTO	10.00
186	-Revenue #49A F-VF	3.50
187	-Revenue #50C F-VF	3.50
188	-Revenue #73 VF	2.50
189	-Revenue #83 50¢ black & purple VF PHOTO	-----
190	-Revenue #93 VF	3.50
191	-Revenue #94 5/ black & orange VF PHOTO	-----
192	-Revenue #95 10/ blue & black VF PHOTO	-----
193	-Revenue #101A VF	7.50
194	-Revenue #101B VF	7.50
195	-Revenue #108B VF	3.50
196	-Revenue #109B red overprint VF	5.00
197	-Revenue #109B black overprint VF	5.00
198	-Revenue #109B yellow overprint VF	5.00
199	-Revenue #129-32* VF	3.75
200	-7 different, all with small faults, F app	15.50

Member's Ads

Free advertisements will be given to ARA members subject to the following conditions. Requests not conforming to these conditions will not be honored or acknowledged.

1. One ad per issue per member.
2. Send on post card or card enclosed in envelope (No letters or aerograms).
3. Limit: 50 words plus address.
4. Must relate to revenue or cinderella material.
5. There will be no guarantee as to which issue your ad will appear; first come, first served.
6. Ads should be sent to:
Editor, The American Revenuer
Rockford, Iowa 50468-0056 U.S.A.

WANTED: License plates, chauffeurs badges, windshield stickers, disabled veterans key chain tags, B.F. Goodrich key chain tags. Dr. Edward H. Miles, 888 8th Avenue, New York, N.Y. 10019. *259*

INDUSTRIAL STAMPS Liquor dealers assoc. per Springer 8th ed. At 1975 cat. prices, but on document. Most issues Jan. 1914 to Nov. 1917 available. Send wants, we ship and bill. Returnable 5 days. No answer means sold. W. Downing. Significant Books. PO Box 9248. Cincinnati, OH 45209. *260*

WANTED: Used US special tax stamps and licenses, 1862 to present. Also, U.S. certificates of registry for soft drink tax, admissions tax, cigar manufacturers, etc. Also wanted: state beer, wine, liquor, egg, seed, etc. stamps and tags.

Also USDA meat inspection stamps, labels and certificates. Buy or trade. Bill Smiley, Box 361, Portage, WI 53901.

261

OLD STOCKS AND BONDS and checks with vignettes. Send \$2 for latest Mail Bid Catalog & Sales Catalog. **ALSO BUYING!** Paying highest prices for beautiful pre 1900 material, railroads, oil companies, telegraph, industry, government, etc. Especially need Western material. Also will trade. Send SASE for free appraisal. David Beach, Box 5484, Bossier City, LA 71111, (318) 747-0929. *262*

MAINE TAX STAMPS. Salmon resident and non-resident, 1974-1984 at \$3.00. Pheasant Stamps, 1973-74, 76-80, 82-84 at \$3.00. 1984 Duck Stamps (1st year!), at \$5.00. All postpaid. Max Lynds, P.O. Box 33, Monticello, ME 04760. *263*

WILL PAY any reasonable price for **CONSULAR SERVICE FEE** — RK10, condition important, F / VF. Larry Berg, ARA No. 1380. *265*

RUSSIAN revenue paper, fiscal documents, vignettes, locals, and Zemstvos wanted. Will exchange or purchase. Martin Cerini, 90 3rd Avenue, Huntington Station, Long Island, N.Y. 11746. *266*

WANTED: Disabled veterans key chain tags, license plates, chauffeurs badges, B.F. Goodrich key chain tags, inspection and registration windshield stickers. Dr. Edward H. Miles, 888 8th Avenue, New York, N.Y. 10019. *267*

WHERE IN THE WORLD? An atlas for

stamp collectors by Ken Wood, former editor of Western Stamp Collector. This 422 pages, 8½ x 11 inch hardbound book contains 602 outline maps — each covering ½ page. An excellent source of maps for album pages! Retail \$29.95 to readers of TAR only \$22 postpaid anywhere. Kenneth Trettin, Rockford, Iowa 50468-0056.

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OLD (1910) CANADIAN COLLIERIES Gold Bonds script certificate for £100 with orange embossed "one penny" British revenue stamp, \$3.00 each, or four certificates for \$10.00. Add 50¢ post. Jacob Kisner, 254 Park Avenue South, PHF, New York, N.Y. 10010. *269*

ITALIAN REVENUES and RSP of Italy and Italian states sold or exchanged. 200 different Italian revenues \$8.00, 300 different \$15.00, 500 different \$35.00. RSP of Italy 10 different \$10.00, RSP of Italian states (1750-1860) from \$5.00 each upwards. Postage extra. Michele Caso, 00050 Ponte Galeria RM, Italy *270*

BEERS FOR SALE Priester 64, 66, 68, 69. Average copies with faults but not too bad \$14 for all; nice copies \$26. SASE please. McNeil, Box 5575, Derwood, MD 28055. *271*

WANTED: USIR oleo, liquor, cigar, tobacco, etc. stamp; USDA meat inspection stamps and certificates, state wine, beer, liquor, oleo stamps, decals and licenses, USIR used (not punched) special tax stamps, OPA World War II ration items (not war books 1-4 though). Will buy or trade. Wm Smiley, Box 361, Portage, WI 53901. *272*

Apfelbaum Sells Beer Stamps

Earl P.L. Apfelbaum, Inc. included in its April 3, 4 auction a collection of beer stamps owned by Mr. "X," and new highs were reached for several rare items. The two highest realizations were achieved for perhaps the finest known copy of the ½ bbl. 1867 Issue, and a very fine mint copy of the ½ bbl. 1901 Issue, one of four known copies. Each was knocked down for \$3000.00, not including the 10% buyer's premium.

Additional realizations (partial listing), not including buyer's premium, include:

	Realization	Cat. Value
1866 Issue complete, No. 1 thru 6, v.f. mint	\$ 550.00	\$ 91.50
1867, 1 bbl, No. 12, fine but cut close	200.00	60.00
1870, 1/6 bbl, No. 15aB, yellow ocher, cr./tears	240.00	175.00
1871, 1 bbl scarlet, No. 29C, superb, mint	150.00	10.00

1875, ½ bbl, No. 34, v.f., cut to design	350.00	75.00
1878, 1 hdd, No. 44C, repaired, looks f-v.f.	180.00	75.00
1898 Prov., ½ bbl, No. 54B, creases, tears	875.00	400.00
1902, 1/6 bbl, No. 84D, crease, v.f. appear.	130.00	65.00
1914 Prov., ½ bbl, No. 106A, extra fine	425.00	80.00
1918 Prov., No's. 160, 161, 162, v.f. mint	1100.00	210.00

In addition, fourteen lots of multiple copies, mixed condition, generally by issue, realized \$11,945.00 against the auctioneer's estimate or catalog value of \$5105.00.

It appears the price drop found in most philatelic areas has not yet reached the beer stamp field.

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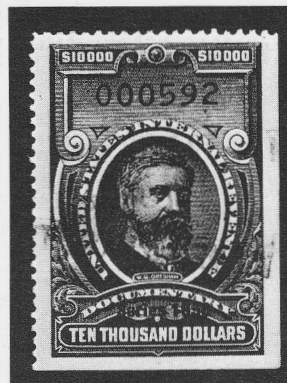
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