

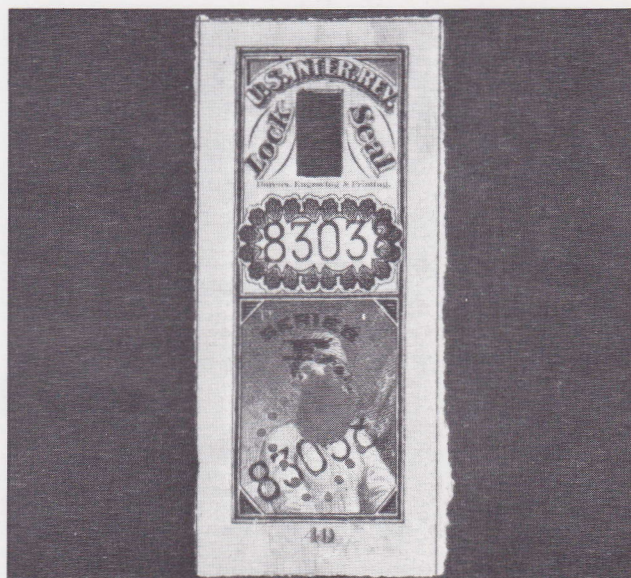


The American Revenuer

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Lock Seals—although they are not really tax stamps, they are stamp-like devices that aided in the collection of taxes. For more about them see inside, page 81.



♦ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

JUNE, 1985

Volume 39, Number 5
Whole Number 375

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LOCK SEALS a preliminary study

by Thomas W. Priester, ARA

From discussions held recently with other collectors, it appears that little attention has been given to the study of Lock Seals. Recently two collections of Lock Seals were examined and a census was tabulated using the Springfield List as a basis for varieties. In addition to the census, notes were taken on information furnished in the collections supplemented with facts from the few articles that have been written on the subject. This is a report on the findings. Purpose? To encourage other collectors of these seals to furnish additional information, and to add their collection census to the beginning census that is shown. (Members desiring a census form should address their request to me at Box 400, Davenport, Iowa 52805.) At some future date new and corrected data plus a revised census will be offered in *The American Revenuer*.

The basic reason-for-being for Lock Seals will not be restated here, for this was done in the article that Ken Trettin and Lou Alfano reported in *The American Revenuer* in May, 1980, which basically recited data on Lock Seals from the Springfield List, and in Henry Tolman's work showing the physical locks in which Lock Seals were placed, *The American Revenuer*, January, 1981.

Seal numbers utilized in this article are for reference only. Reports of new varieties and subsequent information on dates of use will require a revised numbering of seals. Seal and number colors are listed as: seal color/number color.

Types of Seals

The collections examined included eight types of Lock Seals:



Type 1

Type 1. Glass seals were the first Lock Seals used. However, they often broke in the lock, jamming the mechanism and their use was evidently short lived. The specimen shown measures 15/16 inch horizontally, 3/4 inch vertically and 1/16 inch thick with unground edges. It is back painted with tan paint and is hand lettered "A/97668" in dark red. Various presumably extraneous dark red blotches are spread across the seal.



Type 2

Type 2. The Caton Seal, Types I and II (see Plate Varieties).

Type 3. The first Slight Seal, engraved, with two impressions of serial number on each stamp, one in the tablet below the slot and again diagonally over a perforated diamond shaped area at bottom. Each seal bears a position number of the seal in the sheet, centered below the bottom margin.

Type 4. Similar to Type 3 with added "Series" in arc

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Type 3



Type 4

above a large series letter. The word "Series" is noted in various sizes and spread of letters embracing a letter height from 1 to 1-1/2 mm and a spread of 9-1/2 to 11 mm. The bottom serial number is printed diagonally except seal #42, Series letter "U" on which the serial number is horizontal.



Type 5



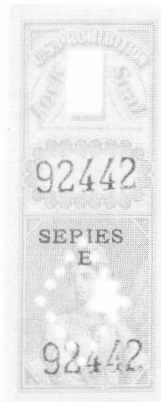
Type 6

Type 5. Engraved or Lithographed, with serial number horizontally top and bottom as in Type 4. "Series" in straight line above small letter. No position number of seal in sheet on this or subsequent types of Slight Seals. This seal type in blue/red series F has been seen engraved. Series M of this type and color is lithographed. The annual reports of the Director of the Bureau of Engraving and Printing indicate that in the early years of this century 1 to 4 sets of 100,000 Lock Seals would be delivered per year to the Internal Revenue Service. Thus, it appears sometime between series F and M color blue/red the switch was made from engraved to lithographed. Other colors were lithographed.

Type 6. Lithographed, larger than previous Slight types (22 mm X 54 mm). Serial number once in tablet with series letter at bottom. No perforated diamond area.

Type 7. Similar to Type 5 with "U.S. Prohibition" at top in place of "U.S. Inter. Rev."

Type 8. Similar to Type 5 with "U.S. Bureau of" at top in place of "U.S. Inter. Rev." and "Industrial Alcohol" horizontally below slot.



Type 7



Type 8

Series Letters

Series Letters found on Seal Types 4 through 8 are listed. Letters I, J, O and Q were not used because of their similar appearance to the numbers 1 and 0.

Each series letter was used with seals #1 through #100,000 making 1851 full sheets of 54 position-numbered seals of each series letter. Sheet 1852 included the last 46 numbers (to #100,000) and eight seals without series letter or serial number (blanks). This was the case for Type 4 seals as noted in the Springfield List. It is not known if the same situation is also true for other types.

Series letters found on Type 4 seals

Number 38, black/red: A, E, G, H, S, V, W, X, Z

Number 39, green/red: D, P, V

Number 40, blue/red: A through Z except G with exceptions noted

Number 41, brown/red: A through Z with exception noted

Number 42, red/blue: A through U plus blank with exceptions noted

Series letters found on Type 5 seals

Number 43, green/black: B, C, D, E, F, L, P, T, U, W, X, Y

Number 44, orange/black: G, S

Number 45, blue/red: D, E, F, M, P, S, T, V, X. M and V were found on horizontally laid paper with the other series letters on wove paper.

Number 46, rose/blue: V, W, X, Y, Z

Series letters found on Type 6 seals

Number 47, orange/black: M

Series letters found on Type 7 seals

Number 48, orange/black: A

Number 49, green/red: B

Series letters found on Type 8 seals

Number 50, green/red: A

Number 51, blue/red: B

Dates of Use

Caton Seals The Springfield list indicates that Caton Seals were used from 1879 to 1892. Dates of use noted for individual seals in the collections examined were: #58-1890, #57-1892, #56-1893(?), #55-1894(?).

Slight Seals The only notes found relating to dates of use of the early Slight Seal, Type 3 were: #1-1875-80, #5-1891, #6-about 1890. Number 38 was evidently the first used of the Type 4 seals as one copy was noted "1893."

Extensive dates of use were shown for seals #40, 41, 42 and 46: (see chart)

The above four varieties covers the use of Lock seals from January, 1903, to May, 1914. Note that #46, a Type 5 seal, was utilized with starting series letter V following the use of Series letter U for Seal #42, a Type 4 seal. As further evidence of the tie between these two types is the fact that #46 series letters V and W were on horizontally laid paper as were all of #42 (and other Type 4 seals). Number 46 series letters X, Y and Z were on wove paper.

The assumption may be made that seals #43, 44, 45 and 47 were used following May, 1914, until the advent of Prohibition. Seal types 7 and 8 were utilized during Prohibition as a control on authorized distilled spirits. The findings of this report do not indicate if Lock Seals were used after Prohibition, or, in fact, are they in use today?

Paper Varieties

Caton Seals Three paper varieties were found with the Caton Seals, vertically laid (alternate dark and light lines running vertically), horizontally laid (lines running horizontally), and wove (uniform appearance without alternating lines).

Two complete sheets of 50 of the Caton Seals were examined, one each of #56 and 72, both on vertically laid paper. Both sheets were watermarked "AMERICAN/LINEN PAPER" once vertically along the right side of the sheet in large double-lined serified letters. On the #56 sheet the watermark read from the back and on #72 it read from the front. "AMERICAN" letters were 16 mm high and "LINEN PAPER" 15 mm high. The watermark only affected the right vertical row of 10 seals. Surface examination of the paper ridges of the laid paper showed them most visible from the paper side on which the watermark read correctly. The reverse side of the paper appeared almost flat. (The ridges were naturally most evident when looking through the paper at a light background.)

Slaight Seals The three paper varieties noted for Caton Seals were also found in the Slaight Seals with the wove paper running from medium to soft. In addition, a hard thin wove paper was found on several varieties as noted in the census. This paper is quite thin to the point of being translucent. Perhaps the thicker wove paper could be further divided into medium wove and soft wove, but from stamps studied there was no clear line of demarcation between the

DATES OF USE

SERIES LETTER	#40 BLUE RED	#41 BROWN RED	#42 RED BLUE	#46 ROSE BLUE
A	1/03	4/07	2/11	
B	2/03	6/07	4/11	
C	5/03	8/07	6/11	
D	9/03	11/07	8/11	
E	12/03	1/08	10/11	
F	3/04	4/08	12/11	
G		6/08	1/12	
H	8/04	8/08	3/12	
K	11/04	11/08	5/12	
L		1/09	7/12	
M	3/05	3/09	9/12	
N		5/09	11/12	
P	7/05	7/09	12/12	
R	9/05	8/09		
S	10/05	10/09	4/13	
T	1/06	12/09		
U	3/06	2/10	8/13	
V	5/06	4/10		10/13
W	7/06	7/10		12/13
X	10/06	8/10		1/14
Y	12/06	10/10		3/14
Z	2/07	12/10		5/14

two and it might be a subjective decision to separate the thicker wove papers into two classes. It is interesting to note that for Slaight Seals the only use of vertically laid paper was seal #13.

Two complete sheets of Slaight Seals were examined, #41, series Z, and #42 series H, both horizontally laid paper. The #41 sheet was watermarked with a single impression of "THE/AMERICAN/LINEN PAPER", 15 mm/17 mm/17 mm, in double-lined serified letters affecting 12 of the 54 seals in the sheet. The end of an adjoining watermark showed in the sheet margin with approximately 8 cm between the two watermarks.

The sheet of #42 contained a script double-lined watermark, the first line/word of which was not decipherable. The



Caton Lock Seal, Type I



Caton Lock Seal, Type II

second line was "LINEN" affecting with the first line 10 of the 54 seals. No other parts of adjacent watermarks were visible on the sheet of #42.

Watermarks were also found on wove paper Slight Seals but sheets or large pieces showing complete watermarks were not included in the collections to provide information desired. A strip of three of #43 showed the watermark letters "CERT..."

Plate Varieties

Caton Seals Two types of Caton Lock Seals were described in an article by Robert M. Leard in the March, 1966, issue of *The American Revenuer*. Three of the discernible differences between Types I and II will be described so that those responding to the census may include this data with their report.

In Type I the left vertical border extends very slightly beyond the top border while in Type II the corner is well formed. The flowers in the upper and lower left corners have a single thin stem in Type I but the stems are doubled close to the flower in Type II. The stem of the large leaf to the right of "Internal" at the top is terminated when it approaches the frame line in Type I, but in Type II it continues to the upper right corner of the slot border. An examination of all the Caton Seals included in the collections showed that all seals were Type II with the exception of #64, green/blue and #67, black/green, all copies of which were Type I.

The two sheets of Canton Seals included in the census, #56 and #72, both Type II, produced a disproportionately large number of seals reported of these varieties. The Type II sheet reported in the Leard article was #71, black/red A. The sheet studied in this report of #72 black/red B was printed from the same state of plate as the Leard sheet with the long string of 19 identical plate printer's initials along the top of the plate. Both sheets bore plate #1461 in the bottom margin with the 4 double struck. The second sheet studied in this report, #56 buff/green, was printed from an earlier state of the same plate with the last four sets of initials missing. The plate number was not present on the sheet of #56.

Colors and Shades

Caton Seals It was difficult to differentiate between green and blue serial numbers for both the Caton and Slight Seals as both were very dark shades. Over-lay comparisons allowed accurate determination of these colors.

It was also found difficult to differentiate between the orange and buff colored seals in the Caton series. Most seals which were originally thought of as orange were later placed with the buffs after comparison with the same colors in the Slight Seals (assuming that such a comparison was valid). Oxidation may further complicate color determination between buff and orange seals.

In determining seal colors, one must be careful that the color of the serial number does not trick the eye into thinking that the seal is of the same family of colors. For instance, the red serial number on a buff Canton Seal tends to make the seal look orange. Similarly, a green serial number on a black seal tends to make the seal look dark green.

The blue/red seal #62 included in the census was not listed in the Springfield List and is a medium bright blue color.

Slight Seals. The following shades were noted:

- Number 9 engraved, red/red: a brownish red seal was noted. This may be a color changling (assuming all red serial numbers would be the same shade of red) in that both the seal and the serial number were of the same shade.
- Number 41 engraved, brown/red: series letters A through G, dark brown; series letters H through Z, red brown.
- Number 45 lithographed, blue/red: shades ranged from blue to dark blue with one specimen almost powder blue.
- Number 46 lithographed, rose/blue: seal colors ranged from pale rose to deep rose.

Closing Remarks

We hope the ARA membership will respond to this request for additional information and a census of Lock Seals in their collections. Much information needs to be filled in and corrections made to erroneous data or conclusions that may be present in this article. A meaningful census will establish relative numbers of the various seals, and will certainly increase the interest in this segment of our addiction. ◇

SLAIGHT SEALS - ENGRAVED					CENSUS						
TYPE 3, SEAL NUMBER ONLY (NO SERIES LETTER)					TYPE 4, WITH CURVED SERIES LETTER						
#	COLORS	HORIZ. LAID	VERT. LAID	HARD THIN WOVE	MED. TO SOFT WOVE	#	COLORS	HORIZ. LAID	VERT. LAID	HARD THIN WOVE	MED. TO SOFT WOVE
1	BLUE/RED	6				38	BLACK/RED	22			
2	BLUE/BLUE				1	39	GREEN/RED	12			
3	BLUE/ORANGE	1			2	40	BLUE/RED	176			
4	BUFF/RED			1		41	BROWN/RED	353			
5	BUFF/BLUE			6		42	RED/BLUE	291			
6	ORANGE/RED			8	3	TYPE 5, STRAIGHT SERIES LETTER, LITHOGRAPHED					
7	ORANGE/BLUE					43	GREEN/BLACK			5	137
8	YELLOW/GREEN					44	ORANGE/BLACK				2
9	RED/RED	3				45	BLUE/RED	3			73
10	RED/BLUE					46	ROSE/BLUE	2			6
11	RED/GREEN	2				TYPE 6, 22 MM X 54 MM, NO PERF. DIAMOND					
12	VIOLET/RED	2				47	ORANGE/BLACK				1
13	VIOLET/BLUE		6			TYPE 7, "U. S. PROHIBITION" AT TOP					
14	GREEN/RED	1				48	ORANGE/BLACK, SERIES A				5
15	GREEN/BLUE	1				49	GREEN/RED, SERIES B				4
16	GREEN/GREEN	1				TYPE 8, "U.S.BUREAU OF INDUSTRIAL ALCOHOL"					
17	BLACK/GREEN			1	2	50	GREEN/RED, SERIES A				6
18	BLACK/BLUE				10	51	BLUE/RED, SERIES B				2
19	BLACK/YELLOW			1		52	ORANGE/BLACK				
20	BLACK/RED					BLANK SEALS - NO NUMBERS OR SERIES					
21	BLACK/RED T AFTER #				1	RED, ENGRAVED 10					
22	BLACK/RED Z AFTER #					TYPE 1, GLASS SEALS - 1					
23	BLACK/RED Z BEFORE #				2	CATON SEALS - TYPE 2, ENGRAVED					
24	BLACK/RED D BEFORE #				1	#	COLORS	HORIZ. LAID	VERT. LAID	WOVE	TYPE
25	BLACK/BLUE N AFTER #				1	53	BROWN/GREEN				
26	BLACK/BLUE N BEFORE #				3	54	BROWN/GREEN				
27	BLACK/GREEN B AFTER #					55	BROWN/BLUE		6		II
28	BLACK/GREEN D AFTER #				2	56	BUFF/GREEN		56		II
29	BLACK/GREEN H AFTER #				1	57	BUFF/BLUE		4		II
30	BLACK/GREEN K AFTER #				1	58	BUFF/RED	5		4	II
31	BLACK/GREEN V AFTER #					59	RED/RED		1		II
32	BLACK/GREEN B BEFORE #					60	RED/GREEN			1	II
33	BLACK/GREEN K BEFORE #					61	RED/BLUE				
34	GREEN/BLUE D BEFORE #					62	BLUE/RED			1	II
35	GREEN/BLUE H BEFORE #				1	63	GFEN/GREEN				
36	GREEN/BLUE U BEFORE #				1	64	GREEN/BLUE			1	I
37	GREEN/BLUE V BEFORE #				5	65	ORANGE/RED				
						66	ORANGE/BLUE				
						67	BLACK/GREEN			12	I
						68	BLACK/BLUE				
						69	BLACK/YELLOW				
						70	BLACK/RED				
						71	BLACK/RED A			19	II
						72	BLACK/RED B			151	II

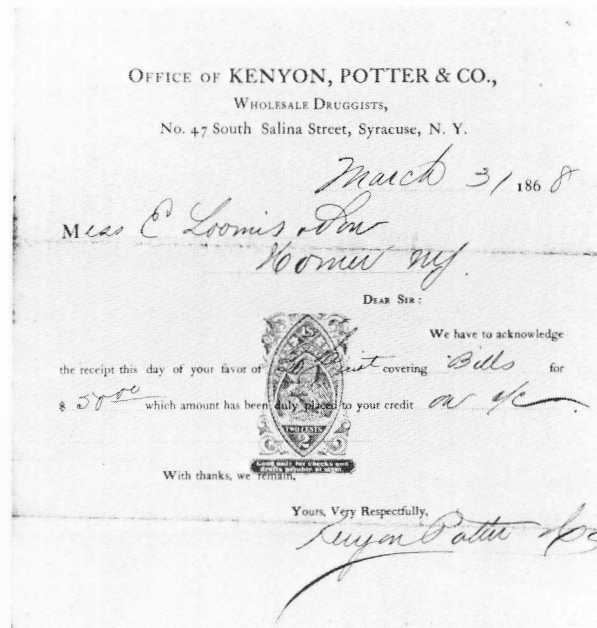
B17 on a receipt

Our eastern collector has come up with yet another puzzler. Shown here is a receipt (actual size 9 3/4 X 8 inches) with a B17 imprint. Of course this imprint should not be on a receipt as technically such use made the instrument invalid. We all know of others like this but this is believed to be the first report of such use for B17.

The collector indulged in a fanciful exercise to account for the issuance of a receipt on March 31, 1868, for a remittance (check or draft) that came to hand on March 30. It is sure that the Kenyon, Potter Co. could not have known that the check or draft would be paid. Therefore, he reasoned, they used an invalid receipt so that if the payment were to be refused, the receipt would not be binding. It is highly questionable that any company would have created invalid receipts to cope with such possibilities. Any one care to comment?

Niagara Fire Insurance B1a multiples

A further report on the Niagara Fire Insurance Company B1a multiples—it seems that Peggy Howard had or has a group of them, all examples of four on each side. There could have been as many as ten, it is said. If any collector wants to, a letter to Peggy would be in order—prices are, in my opinion, reasonable.



Special Tax-Paid Stamp for Grape Brandy

by Eidsel C. Stanford, ARA

Paul R. Fernald writing in the March, 1947, issue of *The Bureau Specialist* told of paging through an old revenue collection "dated by the time when hinges were cut pieces of lined paper from old copy books, and when Aunt Tilly wore half-fingered mits on the gala occasions." He tells that the collection contained a mint copy of the 1868 issue of Distilled Spirits used as a "Special Stamp for Brandy distilled from Apples, Peaches or Grapes Exclusively."

This stamp came about under an Act of July 20, 1868. On October 8, 1869, the Office of Internal Revenue issued a directive titled *Additional Exemption relating to Brandy Distilled from Apples, Peaches, or Grapes, Exclusively Embracing a Special Tax-Paid Stamp for Casks Containing Quantities less than 20 Gallons under Act of July 20, 1868.*

This was published as Series 5, No. 7.—Supplement No. 3 and reads as follows:

-----*-----
 ADDITIONAL EXEMPTION
 RELATING TO
 BRANDY DISTILLED FROM APPLES,
 PEACHES, OR
 GRAPES, EXCLUSIVELY
 -----*-----

TREASURY DEPARTMENT, OFFICE OF INTERNAL
 REVENUE
 Washington, October 8, 1869

SPECIAL TAX-PAID STAMP FOR GRAPE BRANDY.

It being apparent that the interests of the government, and the necessities of the business of distillers of brandy from fruit, require further exemption of such distillers from the provision of the law than that heretofore prescribed in Series 5, No. 7, under section 2, act of July 20, 1868, it is now ordered that they be exempted from so much of the provisions of Section 23 of said act as requires them to put up the brandy they distill from fruit in casks of not less capacity than twenty gallons, wine measure, and that hereafter, until otherwise ordered, they be allowed to put up such spirits in packages of ten proof gallons or upwards.

Under the authority conferred in Section 101 of said act, with a view to the better collection of the tax derivable from brandy distilled from fruit, and the further prevention or detection of frauds on the revenue, a special stamp for fruit brandy has been issued, for packages of ten gallons, with coupons attached for use on packages containing more than ten gallons and not in any case exceeding nineteen gallons, the stamp now in use still applying to all packages of twenty gallons or upwards.

Collectors will make immediate requisition for supplies of this special stamp, in the use of which the blanks must be filled in accordance with the facts in

German Railway Ticket Tax Stamps



by Martin Erler, ARA

The German issue is described and priced in volume 1 of the *Catalogue of the Adhesive Revenues of Germany*. It appears that the stamps from 2.40 M on are rarer than were first estimated. Here is some additional information for specialists.

According to the law of June 3, 1906, a tax on railway tickets was raised.

price of ticket:	amount of tax for class: (in Pfenning)		
	III	II	I
0.60 M to 2 M	5	10	20
more than 2 to 5 M	10	20	40
more than 5 to 10 M	20	40	80
more than 10 to 20 M	40	80	160
more than 20 to 30 M	60	120	240
more than 30 to 40 M	90	180	360
more than 40 to 50 M	140	270	540
more than 50 M	200	400	800

Tickets with a price below -.60, reduced military, students, and workers tickets, and those for IIIrd class and IVth class with a price not more than 2 Pfenning per km, were not taxed.

There are two series of ticket tax stamps issued in the Netherlands, the proceeds of which were to be transferred to the German Treasury. These stamps were used for tickets bought in the Netherlands for passage into the territory of Germany.

One series is inscribed S.S./Duitsche Rijksbelasting op reisbiljetten" (S.S. = Staats Spor = state railways/German state tax on Tickets) and the other "H.Y.S.M." (Hollandse Yzeren Spoorweg My. = Dutch private railways company). These stamps are valued in German Marks (Rmk.). Both series have the following values: Rmk 0,05, 0,10; 0,20; 0,30; 0,40; 0,45; 0,60; 0,70; 0,80; 0,90; 1,00; 1,20; 1,35; 1,40; 1,60; 1,80; 2,00; 2,40; 2,70; 3,60; 4,00; 5,40; 8,00. The inscription of these two issues is in black on lilac underprint.

Hence it appears that there must have been an additional tax for tickets bought in the Netherlands, for there are denominations which do not apply to the tariff of the German law. Actually these two issues pertain to the Netherlands, but for a tax raised in Germany. These stamps are very rare. □

Zusammenstellbare Fahrscheine. — Coupons combinables.
Biglietti combinabili.

Königl. Eisenbahndirektion Berlin namens der Deutschen Eisenbahnverwaltungen.

Ausgabestelle
Bureau d'émission
Ufficio di distribuzione

Nummer des Heftes
Numero du livret
Numero del libretto

140 M Pf.

S.S.
Rmk. 1.40
Rijksbelasting
op
reisbiljetten.

Die Deutsche Reichsfahrkarte ist mit dem vorstehendem Betrage von den in diesem Heft enthaltenen steuerpflichtigen deutschen Fahrscheinen entrichtet worden. — Timbre des billets allemands. La somme ci-contre a été perçue du voyageur comme timbre des coupons allemands du présent livret, en tant que ces coupons sont sujets à ce timbre. — Imposta tedesca sui biglietti di viaggio. La somma indicata qui a fianco è stata riscossa dal viaggiatore a titolo di imposta su quei tagliandi tedeschi del presente libretto che sono soggetti ad imposta.

Dieser Schein bleibt mit dem Umschlag des Fahrscheinheftes in den Händen des Reisenden. — Ce coupon reste avec la couverture du livret entre les mains du voyageur. — Questo tagliando resta, insieme alla copertina del libretto, in mano al viaggiatore.



each case. The stamp will be in book form, of two sizes, the larger containing three hundred, the smaller one hundred and fifty, each. A filled form of the stamp will read as follows:

Received 8th day of October, 1869, from William Compton, tax on ten gallons proof brandy, cask No. 1, for delivery to William Compton, at his distillery in Oldham county.

Attest:

W. J. WHITE
U.S. Gauger

JAMES F. BRUCKNER,
Collector, 5th District,
State of Kentucky.

C. DELANO,
Commissioner.

Approved:

GEO. S. BOUTWELL,
Secretary of the Treasury.

A Checklist of Precanceled 1914-16 Proprietary Stamps

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

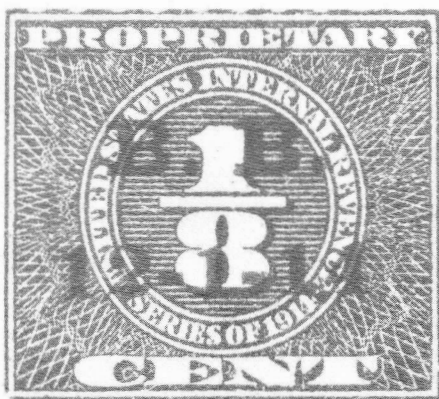
(Continued from AprTAR '85, page 58)

Cancel 6 (Continued)

June, 1915	D: 1 1/4¢	
Oct. 1915	S: 1 1/4¢	D: 1 1/4¢
Nov. 1915	D: 1 1/4¢	
Dec. 1915	D: 1 1/4¢	
Jan. 1916	D: 1 1/4¢	
Feb. 1916	D: 1 1/4¢	
Mar. 1916	D: 1 1/4¢	
Apr. 1916	D: 1/8, 1 1/4¢	
Aug. 1916	D: 1 1/4¢	

Cancel 7

AWP	Printed	red
	Company unknown	
Apr. 1915	D: 5/8¢	



Cancel 8

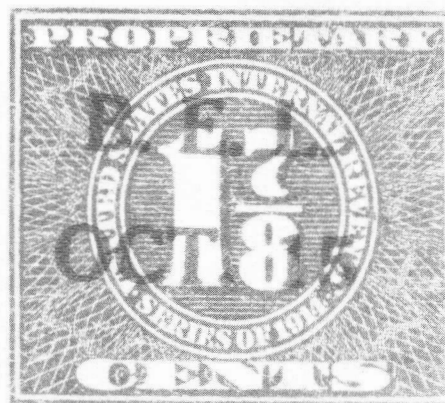
B.B.	Printed	red
Borroughs Brothers Manufacturing Co., 123 Market Place, Baltimore, Maryland or also attributed to Barker Bros., Los Angeles, California.		
12-1-14	S: 1/8¢	D: 1/8, 1/4, 5/8, 4¢

Cancel 9

B.E.L.	Printed	red
	Company unknown	
OCT. 15	D: 1 7/8, 2 1/2, 10¢	
JAN 16	D: 3 1/8, 5, 10¢	

Cancel 10

B.J.J.S.CO.	Printed	red
B. J. Johnson Soap Co., Milwaukee, Wisconsin		



(Cancel 9)

(Date serified or sanserif)

DEC. 1, 1914	D: 1 1/4, 8¢ (sanserif)
JAN. 2, 1915	D: 1/4, 1 1/4, 8, 10¢ (serified)
FEB. 2, 1915	D: 1/8, 1 1/4¢ (serified)
MAR. 8, 1915	D: 1 1/4¢ (serified)
APR. 14, 1915	D: 1 1/4¢ (sanserif)
MAY 7, 1915	D: 1 1/4¢ (serified)
SEPT. 1, 1915	S: 1 1/4¢ D: 1 1/4¢ (Serified)
OCT. 7, 1915	D: 1 1/4¢ (sanserif)
NOV. 15, 1915	D: 1 1/4¢ (serified)
DEC. 7, 1915	D: 1 1/4¢ (serified)
JAN. 1, 1916	D: 1 1/4¢ (serified)
FEB. 9, 1916	D: 1 1/4¢ (sanserif)
MCH. 3, 1916	D: 5/8, 1 1/4¢ (sanserif)
APR. 6, 1916	D: 1 1/4¢ (serified)
MAY 4, 1916	D: 1 1/4¢ (serified)
JUNE 5, 1916	D: 1 1/4¢ (sanserif)

Cancel 11

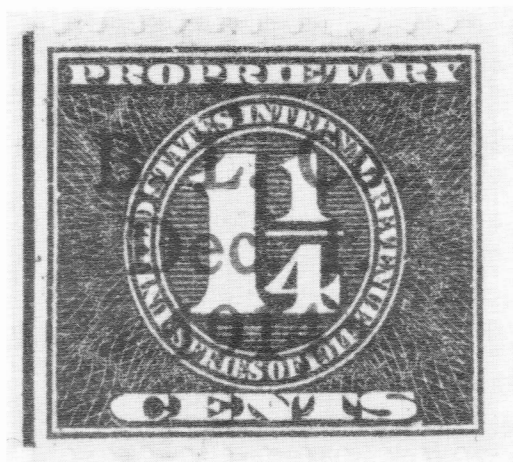
B. L. Co.	Printed	red
	Company unknown	
Dec. 1, 1914	D: 1 1/4¢	

Cancel 11a

B.L.CO.	Roller	Red-violet
APR 1915	D: 1 1/4¢ (cancel appears twice)	

Cancel 12

B N CO	Mimeographed	black
	Company unknown	
JAN 1915	D: 1/4¢	



(Cancel 11)



(Cancel 11a)



Cancel 13

B-N. P. Co.	Printed
	Beech Nut Packing Co.
Dec. 1914	D: 4¢
Jan. 1915	D: 4¢
Feb. 1915	D: 4¢
March 1915	D: 4¢
April 1915	D: 4¢
May 1915	D: 4¢
June 1915	D: 4¢

black

July 1915	D: 4¢	
Aug. 1915	S: 4¢	D: 4¢
Sept. 1915	D: 4¢ (normal & inverted)	
Oct. 1915	D: 4¢	
Nov. 1915	D: 4¢	
Dec. 1915	D: 4¢ (also without hyphen between B and N)	
Jan. 1916	D: 4¢	
Feb. 1916	D: 4¢	
Mar. 1916	D: 4¢	
April 1916	D: 4¢	
May 1916	D: 4¢	
June 1916	D: 4¢	
July 1916	D: 4¢	
Aug. 1916	D: 4¢	
Nov. 1916	D: 4¢	

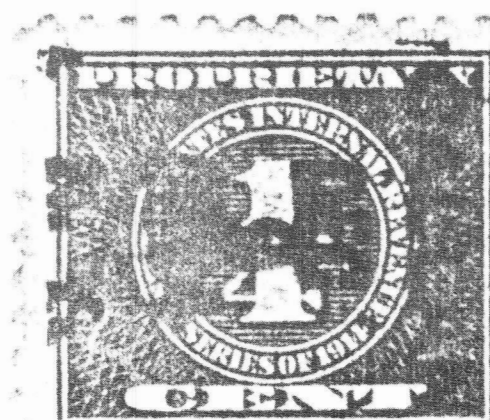
Blue:

Dec. 1914	D: 4¢
-----------	-------

This company also used a blue handstamp on 4¢.

Red:

Dec. 1914	S: 4¢	D: 4¢
Dec. 3, 1914	D: 4¢	



Cancel 14

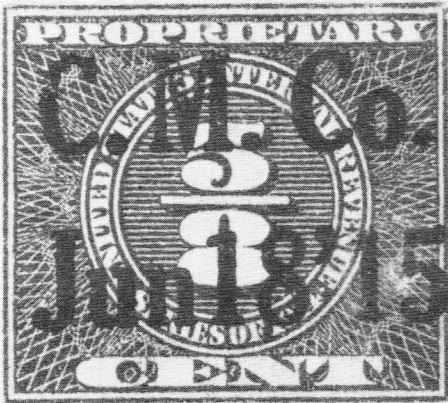
Callan	New York	Printed	red
Dec 9 1914		S: 1/4¢ (?)	

Cancel 15

C.D.CO.	Mimeographed	red
(No Date)	Company unknown	
	S: 3/8¢	

Cancel 16

C F B Co		
Norwich		
NY	Printed (script type)	black
C. F. Booth Company, Norwich, NY (Perfume Manufacturers). This firm was identified by letter from Mr. D. M. Copley, Chief Chemist, the Norwich Pharmacal Company, Norwich, NY dated January 7, 1952, who said the company was a former manufacturer of perfumes but was now out of business, and that the company was absorbed by Commercial Laboratories, Newark, NY.		
(No date)	D: 3/8 (inverted), 1 7/8¢ (inverted)	



Cancel 17

C.M.Co. printed blue
Company unknown, possibly Chamberlin Medicine Co., Des Moines, IA or Chattanooga Medicine Co., Chattanooga, TN.
May 11 '15 D: 5/8¢ (?)



Cancel 18

C. R. Co. Printed black
Company unknown, possibly Cactus Remedy Co., San Francisco or Casmith Remedy Co., Washington.
Dec. 1, 1914 S: 3/8, 1 1/4, 2 1/2¢
D: 1/4, 5/8¢

Red:
Dec. 1, 1914 S: 2 1/2¢ D: 1/4¢ (inverted)



Cancel 19

C.W.H.
1915

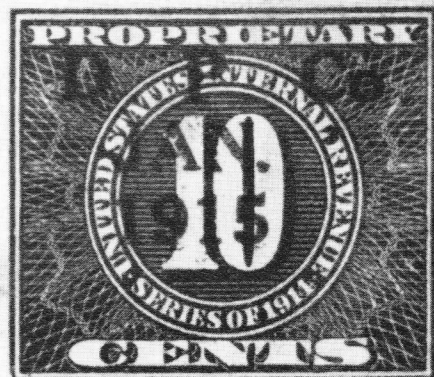
Printed
Clay W. Holmes, Elmira, NY
D: 5/8¢

red



Cancel 20

D C CO Printed red
Company unknown, possibly Dearborn Chemical Co., 332 S. Michigan Ave., Chicago, IL.
Oct 28 1915 D: 1/4, 5/8¢ (inverted)



Cancel 21

D. P. Co.
Jan. 1915
FEB. 1915

Printed
Company unknown
D: 10¢
D: 10¢

red

Cancel 22

DR.M.S.&S's Printed (mimeographed?)
Company unknown
July 15, 1916 D: 1/4¢

red

Cancel 23

E. A. O.
Feb. 23, '15
Blue:
Jan. 23, '15

Printed
E. A. Osterhont or ...hart
D: 5/8¢

black

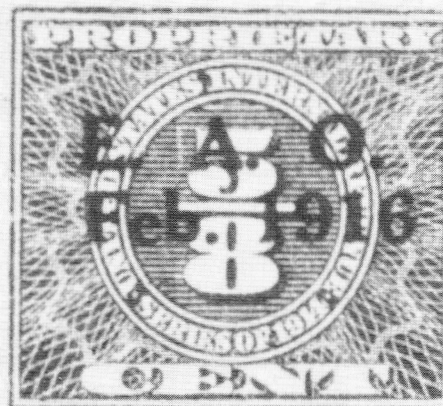
D: 5/8¢ (also double and inverted)

Feb. 3, '15 D: 5/8¢ (also inverted)
 Mar. 1916 D: 5/8¢
 July, 1916 D: 5/8¢

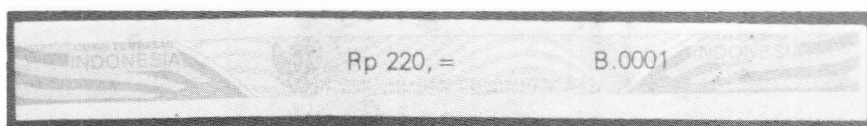
Green:
 Dec. 1915 D: 5/8¢
 Feb. 1916 D: 5/8¢ (also inverted)
 Mar. 1916 D: 5/8¢

Red:
 12-16-14 D: 5/8¢ (reading up or down)
 12-29-14 D: 5/8¢ (reading down)
 1-7-15 D: 5/8¢ (reading up)
 Mar. 1915 D: 5/8¢

(to be continued)



Current Indonesian Revenues



by A. Soesantio, ARA

The current nationally used Indonesian revenues are called "meterai tempel," which is a direct translation from the Dutch-Indies issues called "plak-zegel," which means a sticker-stamp for documents. The series now in use was issued about 1967 and consists of the following values: 0.50 (light blue), 1.- (light blue), 5.- (greyish violet), 10.- (light green), 25.-, 100.-, 250.-, and 500.- (the color is that of the dominate foreground not the lighter background).

Other revenue stamps used nationwide are those for tobacco products such as cigars and cigarettes. Their denominations vary according to the value of the package. Their color is changed every year. There are two main formats for these stamps; a vertical imperforate issue and a more popular



horizontal strip stamp.

All of these stamps feature the national coat of arms featuring a garuda bird. □

Mexican Telegraph Tax Cancels

by Victor Krelloff, ARA

Telegraph tax rate was 1 Centavo per message, paid by Documentos y Libros stamps, according to Dr. F. Kalkhoff writing in the *Fiscal Philatelist*. "In this country (England) we usually see these stamps have been used on Bills of Exchange, but I possess many obliterated by the Mexican Telegraphic Department."

This cancel may be found on the 1895-1896 Renta Interior one centavo Mexico D.F.

The cancel is a horizontal 21 x 32mm oval in metal hand-stamp in blue or black. A lozenge of four diamonds flanks MEXICO.

CIA TELEGRAFICA MEXICANA
 OCT
 12
 1895
 MEXICO

Partials have been found on the following Documents:

- 1879 1 Cent. AHUALULCO
 AGUASCALIENTES (same blue-overprint and cancel.)
- 1881 5 Cents. GUADALAJARA



— 1887-1888 1 Cent. Mexico D.F.

Any city having a telegraph office produced these cancels on 1 Centavo revenues.

References

Kalkhoff, Dr. F. *The Fiscal Philatelist* 1893; 1 (Feb): 33 □

The American Revenue Association

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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 the May issue of TAR arrived at the printer about two days before the carpenters began to tear down the darkroom and build a new one. The delays that resulted pushed that issue back almost to this one. For the information of readers, contributors and advertisers the following schedule is given:

Issue date	Copy due Editor	Copy to printer
July/August	August 2	August 12
September	September 6	September 16
October	October 11	October 21
Nov/Dec	November 22	December 2
January '86	December 27	January 6

...that the end of Summer is fast approaching; the end of the season is marked with the Labor Day weekend. This weekend also marks the 1985 ARA Convention which will be held in conjunction with BALPEX '85 at the Hunt Valley Inn. This is a major national philatelic exhibition sponsored by the Baltimore Philatelic Society. Copies of the Prospectus have appeared on the inside mailing wrapper. This is a top quality Saturday, Sunday & Monday show. Make your plans to attend - it will be a truly grand way to top off the summer. More information can be had from ARA member Kimber Wald.

...that in the near future we will begin to list revenue articles appearing in the current philatelic press in a bibliographic or abstract form. We need members willing to report such items to us in a standard format. We are interested in journals from any country in any language. We need volunteers to cover most journals. Please contact the Editor if you can help.

Current Philippine Taxpaid



by Robert W. Haubrich, ARA

A correspondent recently sent me the item illustrated here, a revenue or taxpaid strip or stamp.

As the inscription on the left states, it was used for repackaged denatured alcohol. No denomination appears. The date written on the right is that of 3-10-84.

It is illustrated full size: 120 mm. x 29 mm. or 30 mm. It appears to be rouletted along the length, top and bottom. I see no such treatment on the sides. Possibly they were issued in rolls, attached along the tops and bottoms. It was printed on

gummed, white paper.

The basic color is red, with the background (wavy lines or rays) in green. This includes a red border, a red coat-of-arms, and most of the printing in red. The number across the center, 0000238073, is in carmine. The large numbers to the right, 133, are in violet.

This is the first such item to come to my attention. If a reader has more information about similar items, please communicate. □

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.

William L. Gillborn 4239, 107 Shepherd Rd., Taupo, New Zealand, by Secretary. GB, US NZ, Germany, Australia, Russia, Switzerland, Hungary, Romania.

J.R. Hunt 4240, 1919 Cottonwood Ave, Birmingham, AL 35214, by Richard Friedberg. All revs and cinderellas.

Steven M. Jeske 4235, 4834 N. Mulligan, Chicago, IL 60630, by Eric Jackson. British Commonwealth, incl Br. Africa, North and South Rhodesia.

Arthur G. Klein 4241, 30 Church St., Hudson, OH 44236, by Kenneth Trettin. Danish West Indies and US Virgin Is revs.

Dr. Joe Odziana 4236, 339 Irene, Rochelle, IL 61068, by E.S.A. Hubbard. US R1-216, RB1-73 with printed or hdstdp cancels; playing cards.

James C. Petersen 4242, 1601 Schuring Rd., Kalamazoo, MI 49002, by Richard Friedberg. Private die medicine, genl BOB.

Edward M. Peterson 4237, 8726 Ferris Ave., Morton Grove, IL 60053, by Secretary. US revs.

Steven L. Shafer 4243, 2403 Anthony Ave., Anderson, IN 46011, by Michael Aldrich. Revs all areas.

John H. Spruhan 4244, 6501 W. Belmont Ave., Chicago, IL 60634, by Richard Friedberg. US Scott-listed, taxpays.

Lawrence M. Spychala 4245, 5111 N. Forster Ave., Schiller Park, IL 60176, by Eric Jackson. US, Canada and GB revs, M&M.

Rev. Leroy Treit 4238, 3022 E. 49th Ave., Vancouver, BC V5S 1K9, Canada, by Eric Jackson. All US and Canada revs and cinderellas.

Donald L. Watson 4246, 9043 12th Ave. S., Bloomington, MN 55420, by Eric Jackson. Collector/dealer, Watson Supply Co. - World.

Highest membership number assigned on this report is 4246

NEW MEMBERS

Numbers 4211-4220

APPLICATIONS FOR REINSTATEMENT

Leonard Baskin 1303, Audubon Road, Leeds, MA 01053, by Secretary. Spanish Antilles, GB, US-all pre-1875; US locals.

R. R. Smith 1899, 10923 135th St., Edmonton, AB T5M 1J9, Canada, by Secretary. World tobacco stamps.

REINSTATED FROM 1985 NPD LIST

James K. Leonard 3781, 8700 Ann Arbor Rd., Grass Lake, MI 49240

DECEASED

Donald R. Lee

MEMBERSHIP SUMMARY

Previous membership total.....	1449
Applications for membership.....	12
Applications for reinstatement.....	2
Reinstated from NPD list.....	1
Deceased.....	1
Current membership total.....	1463

Literature in Review

Publishers, authors or distributors of books, catalogues, periodicals or other publication about revenue or cinderella stamps who wish their works reviewed should forward a copy to the Editor, The American Revenuer, Rockford, IA 50468-0056. A second copy for the ARA library would be appreciated.

Two publications have recently crossed your Editor's desk. The first is a supplement to an ongoing work while the second is a new publication.

An Addendum to Insurance Cancellations on United States Revenue Stamps of the 1862-1874 Issues, Henry Tolman II. 8.5 X 11 inches, 8 pp + 11 pp of

plates. Information from Henry Tolman II, Box 603, Orange, CT 06477.

This is an update of the publication which was originally reviewed in the July-August, 1984, issue of *The American Revenuer*. Three indexes list the illustrated cancels by company name, by initials found on the cancels along with the company name, and by initials or name of agents and company officials along with the company name.

There are nine pages of carefully drawn actual size newly discovered cancels and two pages of completions, corrections or improvements of previous drawings. The addendum
(Literature-Continued on page 96)



WHITTIER PHILATELIC SERVICES

Eric Jackson 213-698-3193

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

MAIL BID SALE #4

CLOSING DATE: AUGUST 28, 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 Catalogue Numbers

1	R163a* imperf horiz pair F	7.50
2	R188 F-VF thin spots	9.00
3	R249 VF uncut	30.00
4	R257 unused, no gum F	40.00
5	RE19 F printed MDC cancel	20.00
6	RE44 F-VF perfin cancel	10.00
7	RE47* F+	30.00
8	RE157* F-VF	15.00
9	RE160* F-VF	16.00
10	RE162 VF thin	65.00
11	RE183* VF	40.00
12	RE184* F	20.00
13	RE195* VF	40.00
14	RG15 VF thin spots	20.00
15	RG58-66 unused, no gum VF	17.10
16	RG67 unused, no gum VF	7.00
17	RG68 unused, no gum VF	9.00
18	RG69 unused, no gum VF	15.00
19	RG70 unused, no gum VF	18.00
20	RJ4a* inverted overprint F-VF	8.00
21	RJA11* VG	15.00
22	RJA63b VF thin spot	20.00
23	RJA64b VF PHOTO	45.00
24	RJA66a VF thin	10.00
25	RJA66b VF	15.00
26	RJA69a VF	9.00
27	RJA74b VF red printed numeral cancel	10.00
28	RK2 F straight edge at bottom	22.50
29	RK6 VF embossed cancel	15.00
30	RK8 F crease	20.00
31	RK30 F-VF	9.00
32	RK32 VG	22.50
33	RN-B16 VF Tallant & Co, San Francisco check	17.50
34	RN-C1 F-VF New York, Providence & Boston RR check, FNB, Stonington, CT	2.00
35	RN-C5 VF Mutual Bank, New York check	17.50
36	RN-C9 F-VF Wm. Lambert Jr., New York draft	35.00
37	RN-C21 VF FNB of Ithaca, NY check	10.00
38	RN-D7 VF N. Pac. Trans. Co., SF draft	7.50
39	RN-U1 VF Dayton & Michigan RR stock cert., vignette of train at station	30.00
40	RO9c F-VF thin	4.00
41	RO37b VG multiple faults	80.00
42	RO62c F+ sound	12.50
43	RO65a VG-F thin	20.00
44	RO66a ultramarine F sound PHOTO	125.00
45	RO110b F thin spot	4.00
46	RO136a F small tear at lower right PHOTO	150.00
47	RO136b F	4.00
48	RO137e experimental silk F sound PHOTO	75.00
49	RO153d VF thin & crease	4.50
50	RO154a F-VF thin spot PHOTO	70.00
51	RO161c F sound	4.00
52	RO174b F-VF part imprint at top	-----
53	RS44d F appearance, usual faults from folding	20.00
54	RS74d F thin	6.00
55	RS124a F thin	6.00
56	RS150d 7 copies with plate markings, faults	2.10+
57	RS189c VF thin PHOTO	110.00
58	RS193d F-VF short perf, thin	3.00
59	RS311 VG-F thin spot PHOTO	20.00
60	RU4c F-VF thin	7.50
61	RU9a VF sound	3.50
62	RU9b VF sound	3.50
63	RU11b VF thin spot	2.00
64	RU12a VF thin spot	12.00
65	RU14d F-VF sound	2.00
66	RV2* F-VF	12.50
67	RV3* F+	11.00

68	RV5* F	11.00
69	RV8* F+	25.00
70	RV11* VF PHOTO	18.00
71	RV21* F-VF	35.00
72	RV38* VF PHOTO	17.50
73	RV52* VF	13.50
74	RV81* VF with plate number PHOTO	30.00
75	RY2 VF thin PHOTO	120.00

BEER STAMPS-Priester Catalogue Numbers

76	1 cut to shape, multiple faults VG	20.00
77	3 cut to shape F thin & small stain	5.00
78	38F F-VF crease	7.00
79	39B VF light soiling	2.00
80	40F F	4.00
81	48A VG-F	15.00
82	55A VG pinhole	5.50
83	83D VF crease & 4 3/16" punch holes	7.50
84	85C VG-F crease	5.50
85	114A VG-F upper left corner with initials PH	10.00
86	151C F PHOTO	17.00
87	219 XF usual square cut hole	1.50

TAXPAIDS-Springer Catalogue Numbers

88	FERMENTED FRUIT JUICE 8 oz green F-VF PHOTO	15.00
89	-13 oz olive F+ few short perfs s/e at left	10.00
90	-24 oz orange F-VF crease s/e at right PHOTO	20.00
91	-32 oz orange red unused VF s/e at rt PHOTO	20.00
92	OLEOMARGARINE FE66 VF creases	5.00
93	-FE70 VF wrinkles	2.00
94	CIGARETTE TA17 plate proof on india VF est 10-15-	-----
95	-TA18 plate proof on india VF est 10-15	-----
96	TOBACCO TF9 VF cut cancel 2 sm repairs PHOTO	10.00
97	-TF10 VG multiple faults	7.50
98	-TF57 VF punched remainder	15.00
99	-TF84B F thin & small tear	10.00
100	-TF107B VF punched remainder	20.00
101	-TF124 VF punched remainder	7.50
102	-TF430 F-VF cut cancel, creased	2.50
103	-TF456 VF thin spot	.95
104	-TF458 F-VF cut cancel	2.25
105	BREWER'S PERMIT First Series violet paper PH	10.00

HAWAII-Scott Catalogue Numbers

106	R2 F	7.50
107	R3 VF	5.00
108	R4 F-VF creased PHOTO	25.00
109	R5 VF tone spots PHOTO	25.00
110	R7 VF h/s cancel breaks paper	8.50
111	R8 F PHOTO	20.00
112	R9 VF thin spot PHOTO	90.00
113	R11 F-VF crease	4.00
114	Kahului Railroad 6¢ rose F	-----

EGYPT-Feltus Catalogue Numbers (1982)

115	GENERAL REVENUE 9a* final wau variety VF PH	10.00
116	-21-25 complete F-VF	3.40
117	-21opp obliquely perforated proof VF	3.00
118	-22opp obliquely perforated proof VF	4.00
119	-23opp obliquely perforated proof VF	5.00
120	-24opp obliquely perforated proof VF	5.00
121	-25 opp obliquely perforated proof VF	5.00
122	-the previous five lots sold as one lot	22.00
123	U. A. R. Issue 58a* VF	3.00
124	PALESTINE 102-4* F-VF	3.00
125	-107,8* F-VF	2.00
126	SALT TAX 201pp plate proof VF crease	4.00
127	-202pp plate proof VF	4.00
128	-203pp plate proof VF	4.00
129	-204pp plate proof VF	4.00
130	-205pp plate proof VF	4.00
131	-the previous five lots sold as one lot	20.00

132	-202 F-VF	2.00
133	-208-11 F-VF	2.50
134	-212 F-VF PHOTO	12.00
135	SALT SELLERS' LICENSE 213* VF	5.00
136	CIGARETTE 225a VF	2.00
137	-226 VF	2.50
138	-237A F-VF	2.00
139	-259a F-VF	2.00
140	-265 VF	5.00
141	CONSULAR SERVICE 403 F-VF	2.00
142	-406-7 F-VF	2.00
143	-409 F	3.00
144	-416a VF thin PHOTO	10.00
145	-418 VF PHOTO	10.00
146	-420 VF PHOTO	8.00
147	-422 VF tone spots	2.50
148	-432 VF	4.00
149	-447 F-VF PHOTO	15.00
150	-460 F PHOTO	10.00
151	MEDICAL PROFESSION 836a* margin single VF	2.50

FINLAND-SCANDINAVIA REVENUES By Andrew Hall (1983) Catalogue values are in British currency

152	DOCUMENTARY 4 VF	3.00
153	-6 insignia 1 F	6.00
154	-6 insignia 2 VF several tone spot	6.00
155	-9 imperf proof, no insignia VF PHOTO	-----
156	-9 F heavily tone	2.00
157	-10 F perfs just cut at bottom, tone spot	3.00
158	-12 F+	3.00
159	-15 VF PHOTO	20.00
160	-18 VF	12.50
161	-19 F one short perf PHOTO	25.00
162	-47 F+ PHOTO	15.00
163	-69 F-VF PHOTO	10.00
164	-74a MARKKA error F-VF	5.00
165	-78a MARKKA error F-VF	3.00
166	-79 F embossed cancel, pinhole	15.00
167	-82 w/ rare KS4 insignia F 3 pinholes PHOTO	20.00
168	-89 F-VF crooked perfs touch upper left PH	30.00
169	-92 VF PHOTO	20.00
170	-108 VF short 5 top (2mm) embossed cancel	2.50
171	-109 F-VF	3.50
172	-110 F	2.50
173	-120 inverted watermark F-VF (Olander 100)	RARE
174	-120a* error 50 on 25 VF	7.50
175	-122(2) imperf proofs, light brown w/ red ovpt & brown w/ blue ovpt VF	-----
176	-122 inverted watermark F-VF (Olander 102)	RARE
177	-126 VF	2.50
178	-137 inverted watermark (Olander 117)	RARE
179	-139 perf 13 x 13½ VF (Olander 119)	RARE
180	-140 perf 13 x 13½ VF (Olander 120)	RARE
181	-162 thick paper F-VF (Olander 142)	RARE
182	STOCKS & SHARES 1-5, 7* F-VF	6.00
183	-14* VF small tone spot	2.00
184	-20 no gum VF	4.00
185	-(18) 50m value, unnumbered & unpriced VF PH	-----

MEXICO-Stevens Catalogue Numbers (1979)

186	COAHUILA CH7* VF PHOTO	15.00
187	-CH12* VF PHOTO	35.00
188	-DURANGO DUBOAE VF PHOTO	15.00
189	-MORELOS M0349 VF	10.00
190	-SINAOLA SN11C* tete-beche pair	2.00
191	-SN12C* tete-beche pair	2.00
192	-SN13C* tete-beche pair	3.00
193	-SN14C* tete-beche pair	4.00
194	-SN15C* tete-beche pair	6.00
195	-SN16C* tete-beche pair	10.00
196	-SN17C* tete-beche pair	12.00
197	-SN18C* tete-beche pair	20.00
198	-SN19C* tete-beche pair PHOTO	50.00
199	-SN20C* tete-beche pair PHOTO	100.00
200	-the previous ten lots sold as one lot	209.00
201	SONORA S21A VF	8.00
202	STAMPED PAPER RSP105 VF	20.00
203	-RSP122 VF	8.00
204	-RSP173 VF	-----
205	-RSP193 F-VF few small tears at top	6.00
206	ALGERIA Lottery ticket with 1943 1/10 tranche lottery stamp affixed, heavy crease	-----
207	BRAZIL cigar box crammed full of revenues	-----
208	ETHIOPIA 10¢ violet revenue w/ portrait of a lion affixed to a travelers check used 1973	-----
209	GREAT BRITAIN 11 diff unissued check with 11 different embossed revenues F-VF	-----
210	INDIA-PRINCELY STATES Court Fee stamped paper, 25 different	-----

END OF SALE THANK YOU!

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Literature in Review

(Continued from page 93)

continues to make use of the high quality xerographic reproductions used in Tolman's previous works. This yields excellent copies of Tolman's superb drawings. The comment must be made that these are probably the very best drawings of cancellations to appear anywhere in any philatelic publication.

Les Timbres Fiscaux Cantonaux de Neuchâtel, Dennis Gainon. 1985, *Study Circle for Fiscals of the Swiss Postal Stationery Collector's Society*, c/o Robert Hürlimann, Grünweg 2, 2502 Biel, Switzerland, Swiss Fr. 5. Paper cover, 20 pp, 15 X 21 cm.

This booklet is the first full catalog listing of Neuchâtel. It is in fairly easily understood French. The book is well illustrated making it understood with the aid of a stamp catalogue glossary even to this Editor. (If you can read Forbin, you can read this.) Paper, watermark, perforation and printing varieties are listed. Pricing is in Swiss Francs. This is an admirable listing.

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