



The American Revenuer

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The public is invited to "Pocket the Savings with the new National Forest Camp Stamps." These new Forest Service fee stamps are described inside, page 135.



◆ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

SEPTEMBER, 1985

Volume 39, Number 8

Whole Number 378

U.S. Revenue Mail Auctions

From my last auction:



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Lock Seal Study Progress

by Thomas Priester, ARA

Results so far on the Lock Seal study and census indicate a very productive report will be made, once the final census is tabulated later this year. Two extensive collections have been recorded among collections reported, but they have not necessarily produced the greatest surprises. The surprise award goes to an individual who sent a photo copy of his collection which consisted of six Slight Seals, two of which were unreported letter prefix or suffix varieties.

Results so far have added one color variety of the Caton Seals not listed on the census, while filling in reported copies on five additional listed Caton Seals that were not included in the two collections from which the initial census was tabulated. Two new paper varieties have been reported for the Caton Seals. Scarce or rare Catons may be indicated by the fact that for four listed colors not included in the initial census, no copies have yet been reported.

Additions to the Type 3 Slight Seals include four new letter prefix/suffix varieties, but only one listed color combination from the census form has been recorded that was not included in the initial census. Two new paper varieties have been reported for Type 3 seals.

Type 4 seals continue to be the most common, with two

new paper varieties added. Type 5 seals now list two new color combinations, while no additional copies of Type 6 have been reported. Types 7 and 8 results continue to indicate relative scarcity. Two copies of #52, not included in the initial census, have been added to the growing census results.

An error has been pointed out in the census form for Caton Seal #53, which should be "brown/red" instead of "brown/green." Blank census forms recently forwarded to those requesting have had the color correction made.

For those who take a vacation from stamps during the summer as well as those who have not yet responded to the request for information and census—please, get you listing to me as soon as possible, based upon number varieties and papers listed on the initial census form in June, 1985, *The American Revenuer*. Those who would like a blank census form, send your request to T. W. Priester, Box 400, Davenport, Iowa 52805. The form will be mailed immediately.

We plan on wrapping up this study by January 1, 1986, with results reported in a spring 1986 issue of *The American Revenuer*.

To the Editor...

Reference the query concerning "IR Circular No. 18" on page 65 of *The American Revenuer* of May 1985.

I greatly fear that Mr. Stanford will have a most difficult time finding an example of the revenue stamp mentioned and, if he does, it will be costly!

As the Circular provided, after gold or silver bullion, (whether in bar, sheet or brick format) has been stamped with the specified information of weight, etc. the revenue stamp shall also be stamped. Which means that the stamp provided by the I.R. office was a steel die and it was

impressed into the bullion with a hammer, as was the commercial data required.

So all that Mr. Stanford has to do is find some gold or silver bullion processed during the period during which the tax was levied, that is if any still exists that has not been melted down for use in jewelry or for coinage, and he will find an example of this bullion tax stamp.

Good luck!

Frank E. Patterson, III, ARA

THE AMERICAN REVENUER

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U. S. Meat Inspection Stamps 1891-1908

a follow-up

by Bill Smiley, ARA

The April, 1984, issue of *The American Revenuer* contained this author's listing of meat inspection stamps and tags issued by the United States Department of Agriculture from 1891 to 1908. This series of stamps and tags contained a number of different varieties, not all of which were known to the author when the original article was published. In the interest of completeness, the following additional varieties are appended to the list (the numbering being from the original list):

8. Stamp with a 24 mm imprint reading "Geo. E. Howard, Washington." with a period after Washington. Red prefix letter A.

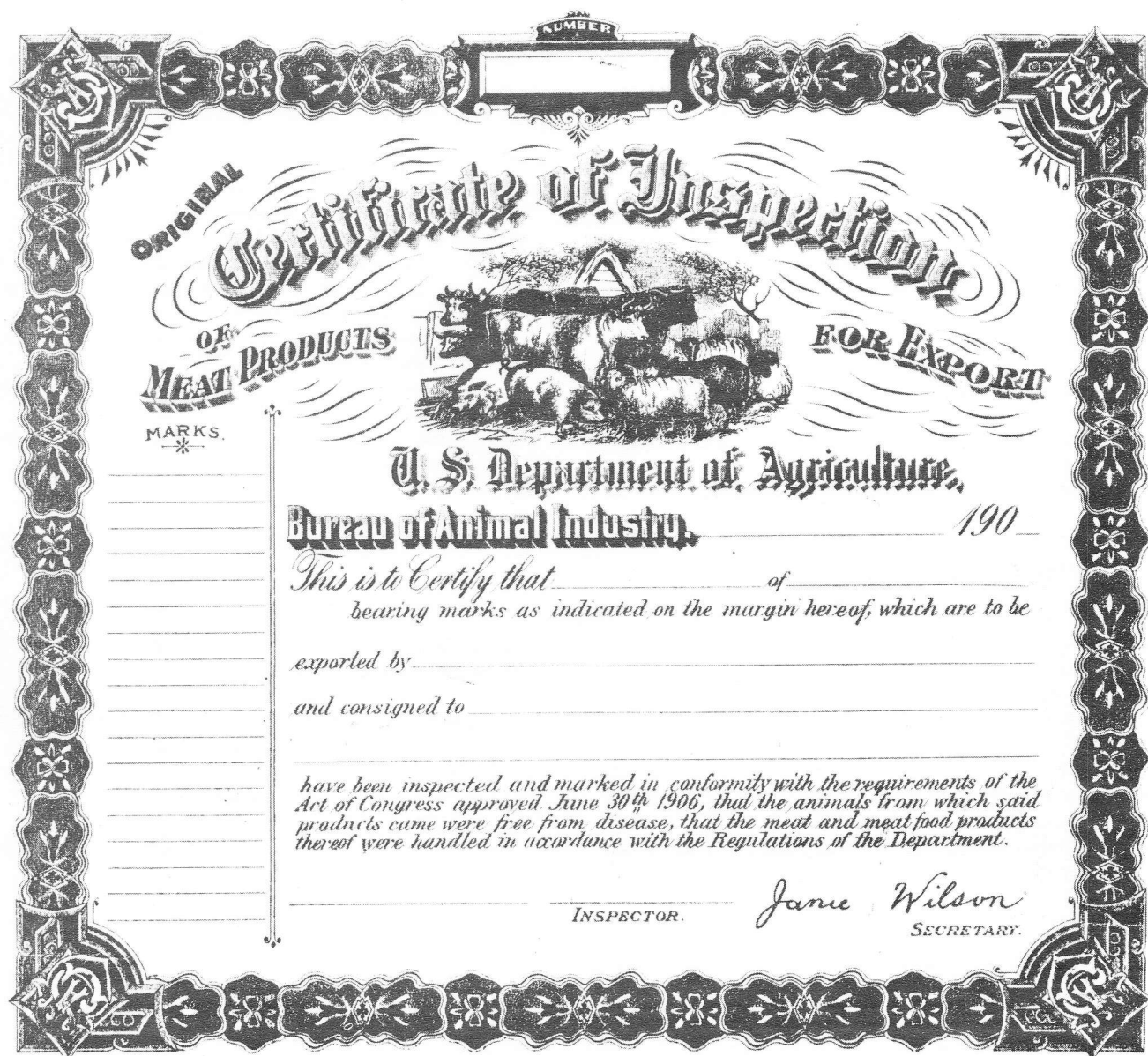
8a. Stamp with a 22.5 mm imprint as in 8 but with no

period after Washington. Red prefix letters reported A and B.

22. Add additional prefix letter letter reported: O.

The author's article in the February, 1984, issue of *The American Revenuer*, noted that the inspection stamps were used for meat products exported outside the United State. These exported products were also accompanied by an official certificate attesting that the meat in the shipment was inspected and passed by the Department of Agriculture. The accompanying illustration shows a specimen certificate for exported meat issued in about 1907.

The assistance of Ed Deschl, Sherwood Springer and Eric Jackson is gratefully acknowledged.



ISRAEL'S AGRAH REVENUE STAMPS

By Saul Sugar

Israel's first revenue stamps were the Otsar Haam (People's treasury) stamps (Figure 1) issued during the Siege of Jerusalem, specifically on May 6, 1948, just nine days before the birth of the state. They were issued by the National Council of the Jewish Agency of Palestine. (Brisker, 1959 and Halperin, 1977) These stamps bore the unpartitioned map of Palestine and were inscribed revenue stamp. The People's treasury." Because of the difference from the U.N. partition map the set circulated for only four or five months and was withdrawn. The stamps were printed in values of 5, 10, 20, 50 and 100 mils for use on documents, identity cards, etc. The 10 and 50 mils were larger in size and affixed to thin cards.

Toward the end of 1948 Israel issued its first set of 14 income tax stamps inscribed Hachnasa (revenue) in Hebrew and in Arabic below. The lower values were printed in sheets of 100, the 4 highest values in sheets of 50. Both watermarked and unwatermarked papers were used. The stamps were used on bills, receipts and various documents. The second revenue issue was a second set of 14 stamps issued in 1952. They were printed in sheets of 100 on paper watermarked with both Israel and the Stag. They were perforated 13 X 14 and used until 1960 on both receipts and bills.

The third revenue issue was printed in 1958 in sheets of 100, watermarked Israel and were used on bills and receipts. The fourth revenue issue of 13 stamps was printed in sheets of 100 on yellow watermarked (Stag) paper. (Wallerstein, 1975) Plate numbers appeared on the bottom at the second from the right edge corner of the sheet. The denominations were agora and agorot. A reprinting of the fourth issue was made in 1970 on unwatermarked paper, perforated like the reprinted fourth issue. To date eight different sets have appeared.

On April 30, 1979, as the result of an armed robbery of revenue stamps at the Tel Aviv Post Office, in which no



Figure 1. Otsar Haam stamps on a document handstamped by the Manager of Customs and excise, Military Governor's Office, Jerusalem, dated January 18, 1949.

Agrah stamps were involved, all remaining revenue stamps were withdrawn and regular postage stamps were used to frank documents with the approval of the Knesset. This was the first time that postage stamps were permitted to be used as revenues. In 1975, due to an increase in the commission for postal money orders, Agrah stamps were affixed to postal money orders. On May 15, 1979, new revenue stamps appeared which were similar to the fourth, fifth and sixth issues of the Hachnasa revenues but with different colors and wavy lines printed across the stamps. They were printed in sheets of 100 on unwatermarked paper. The values were 100 and 500 lira. (Jacobs, 1978)

The Agrah stamps evolved from the Agrah Sherutim (services fee) stamps which were used between 1949 and 1959 (figure 2) in values of 50, 100, 200, 250, 350, 500 prutas, 1, 2, 3, 4, 5, 6 and 8 liras. They were issued by the government to legalize such documents as vaccination forms, certificates, traffic forms, etc. Special stamps were printed for all departments of the government. Agrath Rishyonot (license fee) stamps were issued from 1950 to 1961. Some were without department designation and were used in all official documents (Wallerstein, 1980, p. 77) The lines of print had the same relative positions on the tabs as on the stamps. The stamps had various perforations because of the equipment then in use and were both watermarked and

Figure 2. Agrath Sherutim 2 lira stamp, the first Agrah.





Figure 3. Agrath Rishyonot stamp.

unwatermarked on yellowish paper. They were printed in strips of 10 stamps. There was a Menorah over the word Haotzar (the treasury). At the lower right was the word Hotemet (seal). Often there was a letter overprint in the lower right quadrant: 1) "daled" (D) for Doar (post)(figure 5), used in the Post Office for changes of address, money orders and money transfers. 2) "peh" (P) for Pnim (Interior Ministry) (figure 4). 3) "het" (H) for Haqlaoot (Agriculture Ministry). 4) "Taf" (T) for Tachbura (traffic) and, less often, "beth" (B) for Briooth (health).

The control numbers on the stamps and tabs were preceded by abbreviations such as No., Nr., and asterisks of different sizes. Varieties of the 1 lira stamp showed some printing variations. (Jacobs, 1976)

The stamps were used on official documents and licenses by the Ministries of Agriculture and Transportation, on passports, hunting and fishing licenses by the Ministry of Interior, on birth and health certificates, on weapons licenses, on receipts for medical fees and for post money



Figure 4. Stamp agrah plain with "P" (peh) for Pnim (interior Ministry).

orders. The fee for this service was raised on January 1, 1975. Agrah revenue stamps were authorized postally on some money orders. On December 15, 1980, the currency was changed from liras to shekels.

After the December 1967 Six Day War, the Gaza Strip and Sinai, Judea and Samaria and the Golan Heights were placed under the jurisdiction of the Israel Military Authorities. Two types of regional revenue stamps were issued, the first for Judea and Samaria and the second for the Gaza Strip, the Sinai and the Golan Heights. From October 1967 to April 30, 1973, the revenue stamps used for Gaza and the Sinai were the basic Mas Hachnasa (revenue tax) (Wallach, 1980) stamps (figures 6 and 7) overprinted Zahal (Israel Defense Forces) at the top and bottom. The denominations for Gaza (in Hebrew and Arabic) were agoras (1, 2, 5, 10 and 50) and liras (1, 2, 3, 5 and 10) (figure 6). They were discontinued on December 15, 1980. The denominations for Judea and Samaria, in Hebrew, in fils (5, 10, 20, 25, 30, 50, 100, 250 [two types] and 500) and dinars (1, 5 [2 colors] and 10) were in the value box of each stamp (figure 7). They were discontinued in 1972. A Health Service Stamp was added for Judea and Samaria.

There were three printings of the Gaza-Sinai stamps. The



Figure 5. Agrah plain with "D" (Daled) for Doar (post) on 70 Agorot.

Figure 6. Mas Hachnasa stamp overprinted Zahal for Gaza.



Figure 7. Mas Hachnasa stamp overprinted Zahal for judea and Samaria.



first, a modification of the sixth Hachnasa revenue issue was on thick white paper issued in 1967-68. The second was issued in 1970 on thin paper with a narrow frame. These were printed in sheets of 100 with 13 X 14 perforation with sheet numbers on the lower selvage opposite the second stamps from the right. The 5 agorot stamp, in a few sheets showed an error with thicker Hebrew agorot and longer, thinner digit 5. The third printing in 1973-74 had a smaller 1 mm value box and a control number on the lower selvage. Beginning in 1974 this printing had an additional group of numbers on the lower selvage opposite the first stamp on the left of the sheets. In 1975 the new numbers were opposite the second stamps from the left of the sheet. The Arabic for the 5 and 10 lira stamps was erroneously printed in the singular. Altogether there were 90 different errors in the 1 agorot to 10 lira values.

The Agrah (plain) stamps first appeared in the Gaza strip in 1967 and later values were added. They were in the following denominations: 5, 10 (2 colors), 20, 25, 50, 70 agorot, 1, 2, 3, 4, 5, 7, 8, 10, 15, 20, 25, 27, 30, 50, 75, 100, 150, 200, 225, 250, 300, 375, 1500 lira and 1, 2, 3 (2 types), 4, 7, 7.75, 9, 10, 14, 15, 20 (2 types), 22.5, 24, 25, 30 (2 types), 37.5, 40, 50 (2 types), 60, 80, 100, 120, 150, 200, 230, 260, 300, 400, 460, 500, 700, 1400, 2000, 3000 and 4000 shekels (figure 8). A few months later, in August 1967 or January 1968, they were overprinted on the bottom with the inscription: "Mifkedet Kochot Zahal, Birzuat Aza ve-Sinai" (Headquarters Israel Defense Forces-Gaza Strip and Sinai) to show that the stamps pertained to and were used only in Gaza. These stamps were in denominations of 50 agorot and 1, 7, 10 and 30 lira. (The 50 agorot, 1 and 10 liras were each of 2 types.) These

were used on documents, licenses and travel permits to Arab countries. The stamp was affixed to the permit and the tab was retained on the application files.

A few months later a third issue had the words "Zahal-Gaza-Sinai" printed above the Word "Agrah" (figure 9). After the evacuation of the Sinai by Israel in 1975 a new 250 lira Agrah Zahal stamp was issued, omitting the Sinai part of the overprint. (Wallach, 1980)

From 1961 to 1980 there were 78 different Agrah types and values.

In October 1980 a series of Zahal Agrah stamps were issued inscribed "Mifkedet Hevel Aza" (Headquarters Gaza Area) (figure 10). They were in the following denominations: 50, 100 and 500 lira and 5, 10, 30, 40, 50 and 60 shekels. These were used on passports of the Gaza area residents. Values of 200, 210, 300 and 260 shekels were issued for health plan booklets in 1982.

The Mifkedet Hevel Aza stamps were replaced in 1982 by the "Pnim Hevel Aza" (Interior Ministry Gaza Area) stamp with values of 50, 150 and 500 lira with a dash between the Pnim and Hevel, and 1, 2, 5, 8, 90 (2 colors, green and olive), 10 (2 colors, silver and pale rose), 15 (2 shades) and 20 shekels. (Jacobs, 1984) Later in 1982 values of 24 (2 colors, blue and yellow), 30, 40, 70, 90, 100, 150 and 500 shekels were issued with various types of numerals, tabs and stars. Some were offset.

With the 50, 55, 100, 200, 300, 400, 500, 1000, 1500, 2000, 3000 and 5000 shekel stamps the Pnim Hevel Aza had an Arabic translation of the Hebrew added (figure 11).

Agrah (plain) stamps were added in shekel values of 1, 2, 3 (2 types), 4, 5, 9, 10, 14, 15, 20 (2 types), 22.5, 24, 25, 30 (2 types), 37.5, 40 (2 shades), 50 (2 types), 60, 80, 100,

Figure 8. Agrah plain stamp used in Gaza.



Figure 9. Gaza Strip-Sinai revenue stamp overprinted "Mifkedet Kochet Zahal Birzuat Aza ve-Sinai."



Figure 10. Mifkedet Hevel Aza issue of Agrah stamps.



Figure 11. Mifkedet Yo'sh stamp used in Judea and Samaria.



Figure 12. Kamat Pnim stamp with Arabic inscriptions.



Figure 13. Six Lira "Health Stamp."



Figure 14. Bul Briooth health stamp.



Figure 15. Pnim Hevel Aza stamp with Arabic.

120, 150, 200, 230, 260, 300, 400, 460, 500, 600, 700, 1000, 1400, 2000, 3000 and 4000. The 1, 5, 20 and 50 shekels were inscribed "Misrad Hapnim" (Interior Ministry Office) (figure 13). On October 1, 1983, the 35, 400 and 500 shekel values were issued and on March 12, 1984, a 1000 shekel was added. (Jacobs, February 1982) The series then consisted of 1, 2, 5, 10, 17, 20, 35, 50, 100, 200, 250, 400, 500 and 1000 shekels.

New Agrah stamps inscribed Mifkedet Yo'sh, later Agrath Pnim was added (Headquarters Judea and Samaria, Interior Ministry fee) were issued (figure 12) in values of 3, 10, 20, 50, 100 and 250 liras. In August 1982 a new set was printed and later added to: Kamat Pnim (Interior Ministry Staff Officer, equivalent to Minister of the Interior) with the Arabic equivalent "Dhabit al Dakhiliyah." These were issued in values of 5, 10, 14, 24, 40, 50 55, 75, 100, 125, 250, 500 (2 shades), 1000, 2000, 2500 and 3000 shekels (figure 13). The 50 shekel value (light green) was used for identity cards and for change of address. The 2000 shekel (magenta) was used for passports. The 2500 shekel value was printed but never circulated in Judea and Samaria. It was sent to Gaza by mistake and the supply was exhausted within about a week. The 14 and 1000 shekel issues have been seen without the overprint but only 1 sheet each of 10 stamps exist (Lapid).

Health Services Stamps

Agrah stamps overprinted "health services" in Arabic only at the bottom were issued in 1968 as the first health stamp in 7 values up to 2 liras.

Zahal (Israel Defense Forces) Agrah Health stamps were issued by the Ministry of Health in 1970 on unwatermarked paper with the letter "beth". (B) for Briooth (Health) at the bottom right. (Jacobs, 1980) At the bottom were the Arabic words "Al Khadamat al Tibbiyah" (Medical Services). In 1972 two values were issued without the "beth."

On April 22, 1973, the Military Government for Judea and Samaria issued the 6 lira "Health Stamp" (figure 14). The stamps were perforated 14 on unwatermarked paper. The inscription on the borders read: "Health Service" above and "Judea and Samaria Region" below in Hebrew, and was repeated in Arabic on the left and right sides. The 6 lira fee was charged for medical plan services. The stamp bore the Zahal insignia and was printed in two colors, green and violet. Its purpose was to build some type of health insurance for the area. When the fee was raised to 15 liras in July-August, 1976, the 6 lira stamp was overprinted 15 liras in red; later 5 shekels and still later overprinted 11, 50 and

100 shekels, at first in English and later in Hebrew.

In late 1977 health insurance stamps inscribed Bul Briooth (Health Stamp) for both Gaza and Judea/Samaria were issued in values of 2, 10, 20 (10 and 20 issued but not circulated), 40, 50, 60, 70, 85 and 100 liras (figure 15). Later shekel values were used.

On September 28, 1981, three Briooth Hevel Aza stamps (without Agrah) were issued without counterfoils. They were to be affixed on Health Plan booklets of the Gaza area. There were three values: 68 shekels for bachelors, 74 shekels for married people with 2 children, 80 shekels for married people with 3 or more children. (Jacobs, 1978) The Arabic at the bottom reads: "Tabbi Sihha" (Health Stamp). An overprint of the Zahal insignia appears on the right side of the stamp.

In 1982 three values of the "Mifkedet Hevel Aza" series without Arabic appeared in 200, 210, 260 and 300 shekel values for use in the health plan. (Jacobs, February 1982)

In 1983 new Agrah stamps inscribed Pnim Hevel Aza with Arabic were issued in 50, 55, 100, 200, 300, 400, 500, 1000, 1500, 2000, 3000, 5000 and 10,000 shekel values (figure 16).

Kamat Briooth Aza (Staff Officer-Health-Gaza) stamps issued in April 1982 were in values of 1, 5, 6, 10, 12 and 14 shekels (figure 17).

Briooth Hevel Aza stamps were of 2, 5, 11, 15, 18, 22, 30, 44, 50, 80, 100 and 150 shekel values (figure 18). (Jacobs, 1984)

In Judea and Samaria a set of 6 stamps overprinted "Briooth Yo'sh" (Health-Judea and Samaria) was issued from February through July 1981 in values of 1, 2, 5, 6, 7.5 and 15 shekels. These stamps were exhausted by July 1981. A third set of Agrah revenues with the same Briooth Yo'sh overprint was ordered prior to August 1981 in values of 12, 30 and 40 shekels (figure 20). The order arrived without counterfoils and could not be used.

An Agrah plain stamp was issued in Hebrew and Arabic in 1977. The Arabic inscription meant Medical Services. It was in values of 5, 10, 20 agarot and 1 and 2 lira. Some stamps had Mifkedet Zahal, Yosh-Briooth (Headquarters Israel Defense Forces in Judea and Samaria-health) on the bottom. Others had Mifkedet Kochot Zahal Beyehuda Veshomron (Headquarters IDF forces in Judea and Samaria) on the bottom (figure 21).

In 1980 Pnim Yo'sh stamps with the Zahal emblem with Arabic inscriptions were issued in values of 1, 5, 8, 10, 20, 30 and 40 liras for medical purposes. Because of the erroneous translation of the Hebrew the Arabic version was

The American Revenuer, September, 1985



Figure 16. Kamat Briooth Aza stamp.



Figure 17. Briooth Hevel Aza stamps.



Figure 18. Briooth Aza stamp.

"Health Stamp." Although the error was pointed out the 1, 30 and 40 lira stamps appeared in March 1982 without the correction which was finally made in August 1982 with the new Kamat Pnim set which had values of 5, 10, 14, 24, 40, 50, 55, 75, 100, 125, 250, 500, 1000, 2000, 2500 and 3000 shekel fees.

Finally a newly-designed revenue stamp was issued in values of 1, 2, 5, 10, 20, 50, 100, 400, 500, 1000, 5000, 10000 and 20000 shekels (figure 22). The latter three were for exit permits to Jordan or Egypt and were not sold to Jews. According to a letter to Mr. A. Lapid from the Postal Service director in Jerusalem on April 3, 1985, the stamps were mistakenly sent to the Horodus post office in East Jerusalem but were really not obtainable there. The top panel reads, "Your tax upholds the state." The bottom panel reads, "Help us to collect exact taxes." On the faucet, "Computation of taxes" and on the tree, "Services to the citizen."

Summary: The revenue stamps followed both the military-political and currency changes of the Israel government with many variations in inscriptions and enough errors to make the issues interesting.



Figure 20. Agrah plain stamp with Mifkedet Kochot Azhal be-Yehuda ve-Shomron at bottom. This stamp is overprinted 1 lira on 20 agarot.



Figure 19. Briooth Yo'sh stamp for Judea and Samaria.



Figure 21. Current revenue stamp.

Acknowledgement is gratefully made for the help of Arich Lapid of Tel Aviv.

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The Internal Duties

The Tobacco Duties

by G. C. Akerman; ARA; FRPS,L

Introduction

Tobacco and tobacco products were drawn into the *Special Duty* tax net by the law of August 2, 1895. The law was activated by decree three days later; the decree nominated September 15 as the date by which all processed tobacco, cigars and cigarettes offered for consumption within the Republic should carry a tax stamp or band. The decree authorised the General Administration of Internal Taxes to make the necessary arrangements.

This was a non-trivial task, since it involved, inter alia, the production of no fewer than eighty five stamps of various values, designs and colors—in quantities which in some cases ran into many millions. The Casa de Moneda, who were responsible for the actual stamp production, clearly had no time to prepare dies and plates to their normal high standard, so they took the existing Mercury Head vignette and placed it in a variety of frames made up in most cases from ordinary printer's rule, type and ornaments (the Cigarette issue did in fact have two specially engraved panels for "IMPUESTOS" and "INTERNOS"). It is a tribute to the efficiency of the Casa that the first labels were ready by August 28.

There were five classes of labels:

- Cigarettes
- Single Cigars
- Boxes/bundles of cigars
- Tobacco

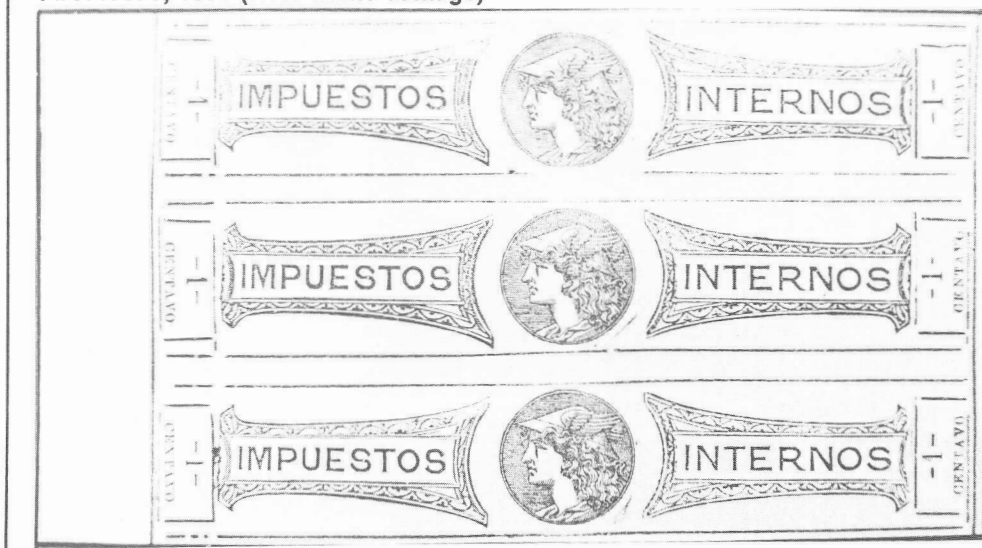
- "Adicional"

Bands were issued for Cigars in bundles or boxes, for Cigarettes and for packets of Tobacco; single Cigars received little stamps comprising just the Head and value. The *Adicional* labels appeared later and provided a means to supplement the face value of superseded bands. It is worth noting that from time to time users ran out of bands of particular issues, and used a wide variety of overprints to re-assign other issues.

We shall see that after many initial complexities the four main classes of label followed parallel paths, so that each change in the tax laws is reflected for each class. Indeed one could reasonably display a collection of these issues by mounting a selection of items from each class in groups illustrating the successive changes to the laws. In the lists which follow, however, we shall work through the issues for each class in the conventional manner.

I have been privileged to examine a collection of Casa de Moneda plate proofs, which apparently includes examples of everything in production in 1926. My lists for 1926 may therefore be assumed to be complete; those for the early issues are copied from near contemporaneous catalogues—notably that by del Pont—and may be regarded as equally complete. For the remainder I have been forced back to my own resources, supplemented by an important contribution by the late Gerald Abarams. There certainly gaps, and readers are, as ever, requested to come forward with

First Issue, 1895 (Note frame damage)



Second Issue, 1896
(Note vertical scratch)

additional material. Forbin seems to have restricted his lists to items which were *stamps-like* and hence neglected many of the items in this section.

The rate of duty was originally set at roughly 20%, though the actual rates vary to allow for the rather small unit prices of, say, single cigars. The result is that the Law of August 2, 1895, contains lengthy and complex rate tables, which it would be tedious to repeat here.

The Casa de Moneda did not have adequate stocks of paper for the vast number of quite large items which they had to produce in a six week period, so they went to the marketplace and bought whatever cheap white wove paper was available. As a result we may observe the first issue in a wide variety of thicknesses and qualities as well as in a number of yellowish and gray shades. However, a warning must be issued here—yellowing in unused bands is usually the result of simple oxidation of cheap paper but yellowing in used bands (of all periods) is often the effect of staining from the tobacco.

Labels for Cigarettes

First Issue—September 15, 1895

Uniquely of the first issues we have some custom engraving. Domingo prepared ornamental tablets reading "IMPUESTOS" and "INTERNOS," which were set one on each side of the Mercury Head, and themselves flanked by the value in vertical tablets at the extremities of the band. The value tablets were badly made, and each unit of each value could probably be identified by an interested student with adequate material.

The bands were printed in sheets of fifty units, arranged in two columns of twenty five units each. They were issued imperforate and ungummed; it is thought that the private perforations observed on some values were applied for the benefit of collectors!

The ink is usually a true black, though lightly inked specimens appear in shades of grey. The 5c value is known doubly printed.

There are a host of minor variations, particularly in the value tablets. The frames of the bands are uneven, distorted

and sometimes incomplete. Two noteworthy varieties are:

3c — band with no "s" in the right hand "centavos"

5c — band with a small "a" in the right hand "centavos"

Some examples of the lower values are overprinted "Precio de venta al consumidor" in red. There are several styles of this overprint, which was applied for the cigarette manufacturers. The handstamp "CONSUMO PARTICULAR," in violet or blue, was used on imported tobacco products as part of an elaborate control procedure.

The numbers issued were:

1 centavo —	41,814,700	10 centavos —	13,500
3 centavos —	13,596,700	15 centavos —	7,800
5 centavos —	1,354,540	20 centavos —	7,000
7 centavos —	78,760		

Second Issue—January 1896

The first issue might reasonably be considered as a provisional offering, pending the production of a more elaborate and better made set of labels. It was replaced, starting from January 2, 1896, by proper stamps. They were engraved by Domingo and printed at the Casa de Moneda. Two sheet layouts were used:

- The 1c and 3c values appeared in two or three panes of fifty stamps, each pane consisting of ten rows of five units.
- The other values appeared in single panes of twenty (5 X 5) units.

The stamps were issued imperforate and ungummed; private perforations are known on the 1c, 3c, 5c and 7c values. The perforation is sometimes only partial. The 1c, 3c and 10c values have been seen with "Precio de Venta" overprints of various types in red or black.

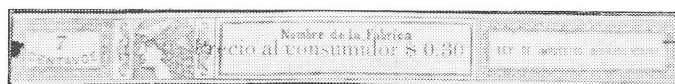
The stamps were printed rather crudely, and damaged frame lines are common. The most interesting variety thus far noted is a near-vertical triple scratchy through the right of the "RA" tablet and down into the scroll-work to the right of "LEY DE."

The numbers issued were:

1c	black	204,963,100
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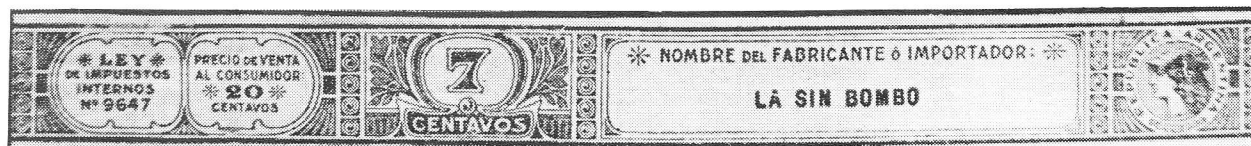
Third Issue, 1897



Fourth Issue, 1899
"Precio al Consumidor" overprint.



Sixth Issue, 1914. "B.S." handstamp; no "Ley"



Seventh Issue, 1915

Argentina

3c	rose red	54,433,000
5c	deep blue	6,115,500
7c	deep dull green	102,700
10c	plum	47,800
15c	brown purple	15,000
20c	yellowish green	15,000

Third Issue—October 1897

As with many other internal duty issues, the somewhat spidery designs engraved by Domingo were supplanted by a stronger and more elegant design by Mouchon. The Casa de Moneda used two plate layouts:

- 1c, 3c and 5c values—two panes of 50 labels, each pane having ten rows of five units
- 7c value—two panes of 25 labels (5X5)

A 10c value was prepared and printed in pale violet, but it was never issued.

In 1898 a supplementary issue of three values (4c, 6c and 25c) occurred. The 4c was printed in the 100-set layout, the 6c used the 50-set layout of the 7c, and the top value contained a single pane of 25 (5 X 5) units.

As usual, some labels were privately perforated, and some manufacturers began overprinting the labels with their names. This idea was presaged by some of the "Precio de Venta..." overprints on the first two issues. "LA SIN BOMBO," for example, may be found in red or black, in two sizes, running up or down the stamp.

The "CONSUMO PARTICULAR" handstamps were used on some values to indicate that the cigarettes were imported, and the "Precio de Venta..." handstamp has been seen in violet and in blue on the 1c value.

Even though this design was far better adapted to withstand the rigours of printing than its predecessors, there are a few pleasing varieties in addition to a large number of minor frame damages:

- 1c —small white triangular gash in the shading of the NW corner
- fine near-vertical scratch from Mercury's chin through

(IMP)U(ESTO), (C)E(N) and out through the lower frame

- 3c —pronounced break at LH end of the upper frame
- upper two shade lines broken above (R)E(P) and CA
- middle half of LH frame very weak
- partial double print
- 5c —LH frame has two breaks near top, one extending into background shading, another break near the lower corner—which is missing.

The numbers issued were:

1c	black	187,248,100
3c	deep bluish green	72,600,000
4c	slate blue	5,200,000
5c	deep blue	31,920,000
6c	red brown	1,450,000
7c	rose red	1,588,000
25c	dull ultramarine	25,000

A new handstamp reading "HALILITADO/PARA/IMPORTACION" and struck in blue appears on some 4c and 6c values. This is in effect a provisional usage pending the issue of separate labels in the fourth issue.

Fourth issue—March 1899, Ley 3745

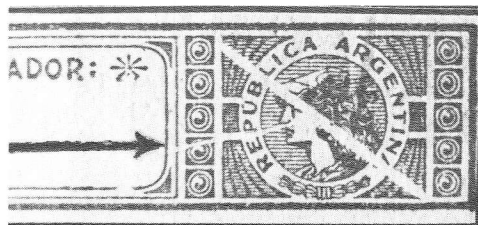
All later cigarette labels were issued as bands and are not listed by Forbin.

The fourth issue was engraved by Gottuzzo at the National Bureau of Engraving and printed by the Casa de Moneda. The printing unit was a column of twenty labels; three such panes were used on the 3c, 5c and 6c plates, two for the 7c and just one for the 4c and 10c values.

Unlike previous designs, this issue made specific provision for the name of the manufacturer or importer, and, while this is usually added by handstamp or roller, we see the first true Private Dies from LA SIN BOMBO—where the name is an integral part of the printing plate. This company also used a selection of handstamps in violet and black. The right hand panel contains the number of the Stamp Act which called for the new issue.



Seventh Issue Piccardo y Cia Ltda. private die stamps with squares to right of Duty band and with parallel black shading (details).



Ninth Issue defacement; note the horizontal scratch (enlarged detail).

Tenth Issue Ley 11252, two different overprints (enlarged details).



printed in rose red and with the central name panel reading "Nombre del Importador" rather than "Nombre de la Fabrica." (Each user had a number, though most used their names or trade names.) Bands for local produce have been seen overprinted "HABILITADO para IMPORTACION"—see listing below.

Yet more overprints have been seen:

- Precio al consumidor 0.03 (black handstamp on the 7c)
- Precio al consumidor 0.03 (black machine print on the 7c)
- Precio al consumidor (?) (black handstamp on the 15c import)
- Precio al consumidor 1.25 (blue handstamp on the 25c import)
- "ART 34" in violet from a roller on the 4c, 5c and 6c
- "ART 173" in the same format on the 5c local

These latter two are thought to have been used to revalidate the bands for other uses. In addition, the 4c in both slate green and rose-red (Fifth Issue), is known with a violet handstamp reading "PARA CUARTO CIGARROS" over the Ley tablet.

The bands were nicely produced, but, inevitably, some varieties occur. They include a Master Plate Flaw—a small break in the lower frame a little to the right of Mercury's throat appears on all values. Other noteworthy flaws on the local labels include the following:

- 3c upper frame broken and retouched above left of central panel
- 3c NW corner of double frame of central panel broken
- 5c 6mm break in lower frame at right of value panel
- 7c white flaw from junction of helmet and forehead down through eye—which is mostly obliterated.

Nothing of merit has been seen on the *Importador* labels.

Provisional Issue—April-May 1899

The "Habilitado para Importacion" overprints noted on the 1897 stamps and the 1899 local labels were provisionals prepared as a result of Ley 3745 which required separate accounting for imported and local cigarettes. (Hitherto no

distinction had been made.)

The following numbers are quoted by del Pont:

20	examples of the	4c
80	examples of the	6c
34,595	examples of the	7c
225	examples of the	10c

Fifth Issue—1907, Ley 3745

The existing bands for locally manufactured cigarettes were reissued in new colors.

The "Precio al Consumidor" overprint has been seen on the 10c band, and the 7c and 10c bands are known handstamped "AFORO value"—the purpose of this marking is unknown. Private dies have by this time become common.

The 4c slate green and 4c red were revalidated by a handstamp reading "PARA CUARTO CIGARROS." The 7c brown and 10c slate blue appear with respectively a large violet handstamp reading "H.TABACO" and a small two line handstamp reading

HABILITADO PARA
TOBACOS

Sixth Issue—1914, No Ley

The previous issue was again reproduced. The right hand panel now reads just "IMPUESTOS INTERNOS," without a law number. New values were added, and the colors again changed.

The 7c band is known handstamped "TOBACO"; the 40c value has been seen handstamped "Aforo \$1.45" in purple; the 8c value is known with a large black handstamp reading "B.S"—of unknown import.

Private dies exist, but seem to be uncommon.

Two minor plate varieties have been reported:

- 10c small break in the upper frame above Mercury
- 15c the NE corner deformed into a smooth curve.

Issues 4-6: Summary

See Table One.

Seventh Issue—1915, Ley 9647

A new design, with something of an Art Nouveau flavor, was introduced. The panels were rearranged to include the



Eleventh Issue,
No Ley (en-
larged detail).

Sixteenth Issue,
Decree 8255/44
(detail).



Twelfth Issue,
Ley 11252, Pic-
cardo private die.



Fourteenth Issue,
Ley 11582.

Argentina

Ley and a new statement of "Precio al Consumidor." The distinction between local and imported cigarettes disappears again, and the name panel now reads "NOBRE DEL FABRICANTE o IMPORTADOR."

These bands were beautifully printed and one varieties have been reported.

The 10c olive bistre has been seen bearing two violet handstamps, reading respectively, "Hdo PARA 5 CIGARROS" and "LEY. 11252." The 5c rose red, 8c red brown and 10c olive bistre all appear with a variety of handstamps in violet or blue reading "TOBACO"—one copy of the 8c has in addition the overprint "AFORO 6.00."

Private dies abound, with, in particular, a fine range of decorative labels for "PICCARDO y Cia Ltda":

- The basic 7c blue and brown-purple, 10c olive-bistre and 15c slate-black, all with the name in the user panel
- 10c blue with a decorative panel of "43's"—their Licence Number—added to the right of the normal unit (this was issued in 1917)
- 15c slate black, with black machine-imprinted name and "Precio de Venta al Consumidor/45 Centavos." (This is not strictly a Private die; it appeared in 1915)
- 15c bistre-brown with and without a decorative panel of framed squares to the right of the Duty band. Both types have "Precio" set at 40c.
- 15c in black on orange-brown translucent paper, the whole covered with parallel horizontal black shade lines. "Precio" is set at 40c; this variant is believed to date from 1916.

Eighth Issue—1916

In 1916 at least four values (7c, 10c 15c and 20c) were reissued in the colors previously used for the next lower value. The "Precio al Consumidor" was increased to match—fiving evidence of inflation of taxation, if not of general prices!

Ninth Issue—First Defacement

The previous issues, in a mixture of old and new colors, appeared with a white diagonal line defacing the Mercury panel. (A similar defacement appears on other Internal Duty stamps.)

The 5c rose red has been seen bearing the two line handstamp:

HABILITADO
PARA TABACOS

One worthwhile variety has been seen—a 7c blue band with a white near horizontal scratch from Mercury's upper lip to the outer frame of the "Nombre" panel.

Tenth Issue—Ley 11252 Provisionals

Some values of the eighth issue were overprinted "LEY 11252"; the "Precio" panel of the 25c value was down-rated from 1 peso to a surcharged "60c," indicating that the new law included a rate change.

Eleventh Issue—No Ley

The eighth issue re-appeared with the Ley number more or less completely erased. This was presumably another

Provisional used pending production of the twelfth issue.

Summary—Issues 7 to 11

See Table Two.

Twelfth Issue—1926, Ley 11252

The definite design for this issue featured a re-sequencing of the panels, with the user panel centered between Mercury and the Ley on the left and the "precio" and value on the right. New (higher) values were added.

The bands were printed on three papers: plain white unwatermarked, ribbed and watermarked "Large Arms" (the Arms of the Republic in a circular frame). It is likely that most values appear on all three papers, though the checklist demonstrates gaps in our confirmed knowledge.

The 5c rose red on ribbed paper has been seen with a violet handstamp reading "Hdo PARA 5 CIGARROS" (see also the 7th issue, above). The 3.5c and 5c, both on ribbed paper, appear bearing the two line handstamp

HABILITADO
PARA TABACO

Only trivial varieties have been seen. A few ordinary private dies have been recorded—and Piccardo y Cia Ltda have their decorative panels of "43's" and framed squares on the 10c and 15c values (on both unwatermarked and ribbed papers).

Thirteenth Issue—New Colors

The sole recorded example is the Piccardo private die for the 9.5c sepia, inscribed "Precio...20c" and representing a new rate for cigarettes of this price (previously 7c). It is on Large Arms paper.

Summary—Issues 12 to 14

See Table Three.

Fifteenth Issue—Ley 12148

The design was modified slightly to allow the value to take the whole of a plain double-framed rectangular panel. The rates changed to start a new range of great complexity—and which were changed by Decree.

This issue appeared on unwatermarked paper.

Sixteenth Issue—Decree 8255-44

More values were added; the 4c was printed on Large Arms paper, the 30.5c on ribbed paper and the others on unwatermarked paper.

Seventeenth Issue—Decree 8255-44

A new color for the 17 3/4c on unwatermarked paper.

Eighteenth Issue—Decree 15180-46

The sole item seen is the 10 4/10c on both plain and Large Arms paper.

Nineteenth Issue—Decree 21736-47

Two new values on unwatermarked paper.

Later Issues

The design was changed to read "LEY 13925." The only copies seen have been overprinted "Decreto 6140/52" and with new "Precio." They are on unwatermarked paper.

Summary—Issues after 15

See Table Four.



Ley 13925 overprinted Decreto No. 6.140/52

Table One: Issues 4 to 6

	March, 1899, Ley 3745		1907, Ley 3745	1914, No "Ley"
	Local	Imports	Local	
3c	Green	-	-	-
3.5c	-	-	-	Green
4c	Slate Green	-	Rose red	-
5c	Blue	-	-	Rose red
6c	Red brown	-	-	-
7c	Brown	Rose red	Olive	Blue
8c	-	-	-	Reddish brown
10c	Purple	Rose red	Slate blue	Olive bistre
15c	-	Rose red	Deep lilac	Slate
20c	Orange brown	Rose red	Yellow brown	Blue green
25c	-	Rose red	Turq. blue	Slate purple
30c	-	-	-	Ochre
35c	-	-	-	Rose lilac
40c	-	-	-	Brown lake
45c	-	-	-	Orange Brown

Table Two: Issues 7 to 11

All of these bands, bar the Piccardi private die on colored paper, were printed on thin white unwatermarked paper. They were issued ungummed and imperforate. A wide range of shades—to the extent of being distinct colors—appear for most values. The table below shows items seen or reported; it is almost certainly incomplete.

	1915 Ley 9647	1916	First Defacement	Ley 11252 Ovpnt on last Green	No Ley
3.5c		Green			
5c	Rose red		Rose red		Rose red
7c	Deep blue	Brown purple	Deep blue		
8c	Red brown		Red brown		
10c	Olive bistre	Blue	Ochre	Ochre	
15c	Slate black	Bistre brown	Slate green		Slate green
20c	Deep bluish green	Slate black			
25c	Slate purple		Slate purple		
30c	Deep brown				
35c		Brown purple			
40c	Brown lake				
45c	Orange brown				

Table Three: Issues 12 to 14

1926–Ley 11252, Original Colors				
	No watermark	Ribbed paper	Arms watermark	
3.5c	Yellow green	Yellow green		
5c	Rose red	Dull rose	Rose red	
7c		Dull ultramarine*	Cobalt	
8c	Red brown	Claret	Pale red brown	
10c	Ochre	Yellow ochre	Yellow ochre	
15c	Slate green	Slate green		
25c	Deep lilac	Slate lilac		
35c		Brown lake		
40c	Brown lake	Carmine		
45c		Chestnut		

	Ley 11252–New colors		Ley 11582
	No watermark	Ribbed paper	Arms watermark
7c	Red brown		
9.5c			Sepia
10c	Dull Ultramarine	Dull ultramarine	
15c	Light brown	Light brown	
35c		Maroon	
50c		Brown purple	

Argentina

55c Dull purple
60c Red brown

*This value only has been seen on both horizontally and vertically ribbed paper. Other values on vertical ribbed paper.

Table Four: Issues after 15

	Ley 12148	Decree 8255 1944	Decree 8255/44	Decree 8255/44
	No watermark	No watermark	Vertical ribbed	New color
4c		Apple green		
10c	Sepia	Grey brown		
13c		Greenish blue		
17 3/4c	Yellow ochre	Chrome yellow		Violet blue
22 3/4c	Claret	Dull claret		
30 1/2c			Red orange	
	Decree 15180 1946	Decree 15180 1946	Decree 21736 1947	Ley 13925 Dec. 6140/52
	No watermark	Arms	No watermark	No watermark
3 2/10c			Red lilac	
10 4/10c	Yellow green	Yellow green		
21c			Red brown	
54 9/10c				Deep blue
68 2/10c				Green
1p 89c				Carmine rose
				Carmine rose

Literature in Review

Iraq. The influence of Bradbury, Wilkinson & Co. Ltd. on postage, official and revenue stamps. By Robson Lowe. Published by Robson Lowe at Christies, London, England, 1984. Softbound, 21 pp.

This well illustrated pamphlet is the outcome of an invitation extended to the author by Bradbury, Wilkinson & Co. Ltd. to examine records of the work they performed in engraving and printing stamps for Iraq. It covers the period between 1918 and 1958. Illustrations which accompany the text show proofs of accepted designs and of unaccepted ones as well, in partial and complete form. While most of the pamphlet is devoted to postal issued, details are included on the 1956 social security stamps and some unaccepted designs for revenues for the Republic.

A copy is on file in the ARA library.

R. F. Riley

The Alnis Guide to The Russian Levant Fantasies. Published by Glass Slipper (Andrew Hall), Box 62, York, England YO1 1YL. 6 X 8 in, 16pp, card cover. Available from the publisher for £1 postpaid.

This is the first of a series of guides each dealing with a different subject in detail from the field of Cinderella philately. The intent of the series is to make available well illustrated documented studies at an affordable price.

These stamps appeared about the time of the Russian Civil War along with many other bogus locals. For many years they were thought to be genuine since they did resemble the real issues of the area—the numeral designs and ships. Many catalogues listed them (Yvert listed 60 values until 1930). This is a priced listing of the stamps with varieties described and illustrated. Much of the information has been gained

from examining collections and sheets of the stamps.

The guide is offset printed with typewriter written text. This should be a worthwhile series for the Cinderella collector.

K. Trettin

Katalog der Fiskalmarken von Österreich, VI: Ausgaben der Bezirkshauptmannschaften und der Gemeinden (Catalogue of Austrian Fiscal Stamps, Part IV, Municipals). By Martin Erler. 14.5 X 20.5 cm, 320 pp, card covers. From the author at DM 29.80 or from the ARA at \$10.50 (1314-25th Street, Peru, IL 61354).

The publication of this book has been delayed for some time. Catalogue publishing has never been profitable despite the excellence of Martin Erler's books. This volume is no exception. Only 200 copies were produced so it should become a bibliophile rarity. The author describes it as "practically a homage to the ARA and its collectors—otherwise [he]...wouldn't have done that work."

This volume (more than twice the size of most of the others) is based on Erler's collection and the Aberer list of about 1948. When possible, the list is priced in US dollars. Undoubtedly there are many more stamps that are not listed but none of the author's contacts in Europe was able to add anything. In fact they were stunned when they saw the manuscript. Quite apparently there is no other collection like it.

The volume continues to uphold the previous high standards. Because of limited numbers available it is recommended that anyone having any interest in this volume purchase one immediately.

K. Trettin

Imprinted Duck Stamps Offered for Sale

The following is reprinted from the *Federal Register*, Vol. 50, No. 169, Friday, August 30, 1985, page 35332:

Fish and Wildlife Service

Acceptance of Bids for Duck Stamp Sheets

Agency: U.S. Fish and Wildlife Service

Action: Notice.

Summary: Notice is given that the U.S. Fish and Wildlife Service will accept sealed bids for fifteen (15) sheets of 1984-85 Duck Stamps consisting of 120 stamps per sheet.

Date: Bids will be accepted starting Sunday, September 1, 1985, and must be received no later than 4:00p.m., Friday, November 1, 1985.

Address: U.S. Fish and Wildlife Service, Duck Stamp Sheets, P.O. Box 57020, Washington, D.C. 20037-0020.

For further information contact: Conley L. Moffett, Chief, Office of Public Use Management, U.S. Fish and Wildlife Service, 18th and C Streets, NW., Washington, D.C. 20240, (202) 653-2220, or Peter A. Anastasi, Office of Public Use Management, 18th and C Streets, NW., Washington, D.C. 20240, (202) 343-5508.

Supplementary information: The U.S. Fish and Wildlife Service gives notice of its intention to accept sealed bids for fifteen (15) sheets of the 1984-85 50th Anniversary Migratory Bird Hunting and Conservation Stamp ("Duck Stamp"). Each sheet is numbered from 1 to 15 and contains four panels. Each panel is numbered and consists of thirty (30) stamps for a total of one hundred twenty (120) stamps per sheet. In addition, the words "1934-84 50th Anniversary [sic]" are printed in gold on the selva of each panel.

Commencing Sunday, September 1, 1985, and until 4:00p.m., Friday, November 1, 1985, the U.S. Fish and Wildlife Service will accept sealed bids for the Duck Stamp sheets under the following conditions:

1. Minimum bid per sheet \$2,000.00.
2. Bidders limited to one (1) sheet.
3. Bids must be accompanied by a certified or cashier's check or money order in the full amount of the bid payable

to "Migratory Bird Conservation Fund," and the bidders full name, address, and telephone number.

4. Bids must be accompanied by a stamped, self-addressed business envelope by which bidders will be notified of the results of the bidding and by which unsuccessful bidders' checks or money orders will be returned.

5. Bids must be mailed to the above Post Office Box and be received by 4:00 p.m., Friday, November 1, 1985.

6. Successful bidders must make their own arrangements with the U.S. Fish and Wildlife Service for delivery of sheets.

Bids will remain sealed until Monday, November 4, 1985, at 9:00 a.m., at which time, they will be opened in the Office of the Director, U.S. Fish and Wildlife Service. The highest bidder will be awarded sheet number 1, the second highest bidder will be awarded sheet number 2, and so forth until the fifteenth (15th) highest bidder is awarded sheet number 15. If there are identical [sic] bids that exceed the number of sheets available, rebidding will be requested of those bidders for the remaining sheets. If there are identical bids that do not exceed the number of sheets available, sheet numbers will be awarded by drawing of random numbers.

These stamps were valid during the period July 1, 1984, through June 30, 1985, and each sheet had a face value of \$900.00. Currently, they have no face value. Their value rests only in the fact that they are collector's items that and there are only fifteen (15) of these commemorative, uncut sheets in existence.

Results of the bidding will be announced at the 1985 Duck Stamp Contest on Wednesday, November 6, 1985, at 1:00 p.m., in the Department of the Interior Auditorium at 18th and C Streets, NW., Washington, D.C.

Dated: August 23, 1985.

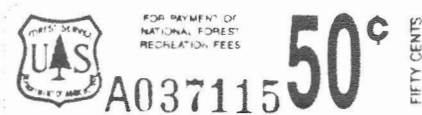
Robert A. Jantzen,

Director-U.S. Fish and Wildlife Service.

[FR Doc. 85-20790 Filed 8-29-85; 8:45 am]

Billing code 4310-55-M

National Forest Camp Stamps



by L. Frederick Moose, ARA

The stamp illustrated here is one of four "Camp Stamps" which are in experimental use in Colorado and Utah. These stamps are issued by the U.S. Department of Agriculture, Forest Service, and are used to pay campground fees at National Forest Service campgrounds in Colorado and Utah.

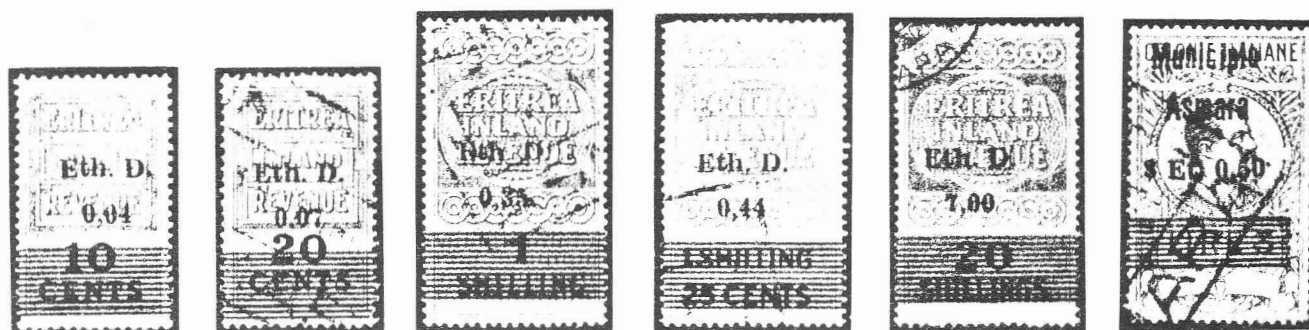
I purchased these in early August at the Fairplay, Colorado, ranger station. I was told that the purpose of the stamps is to aid in the collection of use fees in National Forest Campgrounds. The fee varies in various areas and thus four denominations have been prepared. (50¢ black on

pink with serial numbers beginning with "A", \$1 black on red with serial number prefix "B", \$2 black on yellow with serial number prefix "C", and \$3 black on green with serial number prefix "D") The stamps are attached to registration forms and deposited at the campgrounds rather than placing cash in a registration envelope.

The benefit to the Forest Service staff is the reduction of the amount of cash carried in remote areas by rangers. During the experimental period these stamps are sold at a 15% cash discount. The only notice I saw in our area was at the ranger station—none at any of several campgrounds we visited. This looks to be another well kept secret!

The stamps are self adhesive and are supplied in coil format, rouletted horizontally with the stamp itself die cut—much like the 10¢ Christmas postage stamps of several years ago.

Provisionals after take over of Eritrea



by Martin Erler, ARA

During WWII the British forces occupied the Italian colony of Eritrea. This colony remained under British administration until 1952. At that time the former Italian colony was given to Ethiopia. The Ethiopian administration overprinted the remainders of British and Italian revenue stamps for their own purposes. Following is a listing of known values.

On British issue of 1946:

Eth. D. .04 on 10 cents	yellow green
Eth. D. .07 on 20 cents	carmine rose
Eth. D. .30 on 85 cents	red violet
Eth. D. .35 on 1 shilling	violet
Eth. D. .44 on 1 Sh. 25 cent	blue
Eth. D. .70 on 2 Shillings	carmine rose
Eth. D. 1.40 on 4 Shillings	light blue
Eth. D. 7.00 on 20 Shillings	light blue green

On Italian colonial issue, black overprint "Municipio Asmara \$ Et." with the old value barred out.

\$ Et. .50 on 3 Lire	brown
\$ Et. .50 on 5 Lire	grey

Other values probably exist.

U.S. POSTAL SERVICE STATEMENT OF OWNERSHIP, MANAGEMENT AND CIRCULATION (Required by 39 U.S.C. 3685)			
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MANAGING EDITOR (Name and Complete Mailing Address)			
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PS Form 3526, July 1984

(See instructions on reverse)

L.A. Revenuers Meet

An informal gathering of some of the Los Angeles area revenuers was hosted by Dr. Richard Riley on July 21. A picnic lunch was followed by open house discussions between collectors of similar material. The "bash" provided a long needed opportunity to encourage rejuvenation of the L.A. Chapter which has not met in a long time. Hopefully the next gathering will bring out many from the over sixty ARA members in the greater L.A. area.

The President's Column

Continued from Page 144

BALPEX and ARA Bronze.

14. Kenneth P. Pruess, "New York Stock Transfer Tax Stamps and Documents Showing History of TAX." BALPEX and ARA Bronze.

Two other members also exhibited at BALPEX, although they did not show revenues. John W. Watts, Jr., received a BALPEX Silver for "U.S. Postal Note Issue 1945-1951," and H.L. Arnould received the BALPEX Grand Award for his "Danish West Indies Postal History." Mr. Arnould will be in next year's APS World Series of Philately exhibit at their annual convention in August of 1986. Congratulations to all ARA members who exhibited and won awards at BALPEX.

Revenue Articles in Current Serial Publications

This marks the beginning of an ongoing effort to report as many as possible of the articles about revenue stamps of the world appearing in the serial publications around the world (both philatelic and non-philatelic) other than those appearing in *The American Revenuer*. This initial listing has been compiled by the editor. Short forms have been prepared and are available to anyone wishing to assist in this project.

If you can assist in this project please write to the editor at *The American Revenuer*, Rockford, Iowa 50468-0056. Indicate publications on which you will be able to make regular reports. Instructions and a supply of forms will be sent to you. They are quite simple and can be readily filled out.

We are interested in reporting articles from **all** serials not just those published in the United States or in the English language but **all revenue articles in all publications-worldwide**. Your help as an ARA member is sought.

Introduction

Entries are grouped by country and subdivided by subject within each country. Entries within subject subdivisions are alphabetical by title. Each entry will give the title of the article as published; the author(s), the publication in which the article appeared; date of publication; and as possible the volume number, issue number, whole number and pages on which the article appeared.

A description of the article will follow consisting of "Article" indicating an independent article or "Commentary" indicating that it is part of a column or editorial; language if other than English; length of the article; and an indication if the article is illustrated, a priced or unpriced catalogue listing, a bibliography or if the article is documented with references or a bibliography.

The final element of the listing will be an assessment of the article by the reporter. Three numbers will indicate the reporters assessment of (1) the originality of the

article (rewrite, nothing original=1, completely original=5), (2) the level of study (basic=1, advanced=5) and (3) the usefulness to the researcher (little=1, very=5). This may be followed by brief optional comments. The reporter's name will be indicated.

Canada

Gas Inspection:

"The Canada Gas Inspection Stamps" Ian McTaggart-Cowan. *BNA Topics*. Jan-Feb 1985, 42:1 Whole #405, 50-51. Article, 600 words, ill. 1,1,2, brief intro. K Trettin

United Kingdom

Embossed Revenue Stamps

"Cinderellas: Embossed Revenue Stamps" Peter Collins. *Stamp Lover*. Oct-Dec 1984, 76:4, 130. Article, 400 words, ill., documented. 1,1,2, intro for non-revenue collector, discusses cypher seals and the American Revolution. K Trettin

Forgeries, Stock Exchange

"Forgeries: Who Will Ever Know?" R. G. Auckland. *Stamp Lover* Jan-Mar 1984, 76:1, 17. Article, 750 words, ill. 4,3,4, speculates as to the origin of the stock exchange forgeries. K Trettin

United States

Customs Fees

"U.S. Revenues: Only eight Customs Fee stamps issued" Richard Friedberg. *Linn's Stamp News*. Sep 9, 1985, 58:Whole #2966, 30-31. Article, 1200 words, ill. 2,2,3, good background, cites references in text. K Trettin

State Revenues

"Oregon to issue duck stamps" *Linn's Stamp News*. Sep 2, 1985, 58:Whole # 2965, 34. Article, 250 words, ill. 5,3,4, press release. K Trettin

Stock Transfer

"Editor's Choice: Modern Revenue Discovery" Michael Laurence. *Linn's Stamp News*. Commentary, 250, ill. 5,3,4, discovery of document bearing 12 copies of RD66. K Trettin

About Tinfoils

by Joseph S. Einstein, ARA

I recently wrote to Charles Howard about some tinfoils that were not shown in his (June through September) 1978 listings in *The American Revenuer*. He was unable to give any help as the list was included in the sale of the remaining tinfoils that he had in stock.

During the period from 1978 to August, 1985, there has only been one brief article in TAR, that by Alan Hicks. His catalogue has yet to be published. So, there does not seem to be a tinfoil mover and, at my age, I have no yen to go for the title.

However, there seems to be interest in tinfoils. There was a group of them in an auction at Apfelbaum's earlier this year and the prices realized were described as very impressive.

So, with no one to whom I should offer my input, I am offering the information to the readers of TAR in hope that it will be helpful to some of our membership.

In the "modern" group of foils (1902-42) the Howard list does not show any half-ounce items. Yet, in a recent bulk purchase of foils, there were several of them. Please add the following to your copy of Chuck Howard's list:

Manufacturer	District	Series	Dates
Bagley, Jno. J.	Detroit, Mich.	1909	1910, 14
McAlpin, D.H.	2nd Dist. NY	1909	1910, 11

(American Tobacco Co. Successors)

These brands had, in addition, one ounce sizes which were listed. The firm names are well known.

The American Revenue Association

The President's Column

Richard Friedberg

BALPEX Reviewed

The Marriott Hunt Valley Inn was the site of the 1985 BALPEX, the annual exhibition of the Baltimore Philatelic Society, and the 1985 Annual Convention of the American Revenue Association. There were various activities for the seventy ARA members who came ranging from seminars and presentations to social hours to banquets and breakfasts to taking in over 140 frames of revenue exhibits. In brief it was an outstanding show and nearly all of the ARA members with whom I spoke were impressed with the overall show.

BALPEX, which is always held over the Labor Day Weekend, began on Saturday August 31st, and as this was the first day of the show, with ARA'ers still arriving, there were only two scheduled presentations. The first was given by Kimber Wald, who also served very capably as our liaison person between the ARA and the Baltimore Philatelic Society. Mr. Wald's presentation was entitled "Collecting Revenues: The Philatelic Alternative." Obviously, this sort of talk is very useful for the ARA to introduce our fascinating corner of the collecting world to other general stamp collectors and it is the type of talk that could be given by other ARA members at regional or national club shows where rooms are available to speakers.

The second presentation on Saturday was Brian Clague's "U.S. Proprietary Medicine Stamps—Early Dots Used to Verify New Plates." Regrettably Dr. Clague could not attend the show, as he had planned to do, but he sent along a series of slides and his notes, and long-time medicine stamp plate variety student Dr. Richard Riley, also of California, did an admirable job of being Brian Clague.

After the show closed on Saturday all ARA members who registered at my table, which served as the official ARA table, were invited to a social hour(s) in a lovely hospitality suite furnished by the thoughtful BPS. It was a two-story high suite, furnished with antiques and reproductions, and it had a bar as well. About forty members enjoyed informal discussions with other members and their spouses.

On Sunday September 1st we had our annual meeting, which was attended by about 45 persons, which was a few more than the room could comfortably hold! I read reports

for a variety of ARA business topics and these will be outlined as follows. Mr. Coleman Leifer of Rockville, MD, has been appointed our ARA Auction Manager. I will write about this in our next issue of TAR and a set of auction guidelines will be published therein.

The next item on the agenda was a report and discussion on the status of the sales division which will have a new director in the near future.

Other topics that were presented and discussed were tax-exempt status for the ARA, a project that is currently underway; ARA ventures into monograph publishing; the usefulness and the need for costly Biennial Directories; whether the ARA should insure its library; and a resolution that the ARA will attempt to reserve a society table at AMERIPEX.

One subject that was widely discussed was that of "Society News." Members feel that our active chapters should send in reports of when and where they meet and about what goes on at these meetings. Often, other members might find themselves in a city where one of our chapters meets, and they could attend the meeting. To my knowledge, our active chapters are in California, New York and Washington, DC. Can the leaders of these chapters furnish me with information about their activities that I can pass on to our members?

After the close of the annual meeting, Ron Leshner took the opportunity of retaining a large audience and used the same room to present "It's Not Easy Being Green: U.S. Wine Tax Stamps." This was followed by Dr. Richard Riley's "Validation of Rarity from Auction Records: A Progress Report." Following that, member Douglas Lehman discussed "Philippine Giro Stamps, 1880-1904." Earlier in the day, member Deborah Friedman gave a presentation entitled "Papel Sellado of Columbia," which reports indicate was an excellent presentation.

On Monday we had our final presentation, which was given by Elliot Chabot and was entitled "Exhibiting Revenue Material." Mr. Chabot is currently working on a set of guidelines for exhibiting revenue material which he will present to the APS and the F.I.P. for consideration. As

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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.)

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.

- R.A. Albright** 4258, Rt 2, Box 412J, Otis, OR 97368, by Fred Schuepbach.
- Bruce Baryl** 4253, 1213 Avenue Z, Apt C24, Brooklyn, NY 11235, by Kenneth Trettin. Revs on photos.
- Israel I. Bick** 4257, Box 854, Van Nuys, CA 91408, by Secretary. Collector/dealer, Bick International-Judaica and Israel.
- Walter B.L. Bose** 4263, Teodora Garcia 2917, Casilla de Correos 67, Buenos Aires 1426, Argentina, by James A. Campbell. Latin America.
- Denver Public Library** 4268, Serials Division, 3840 York St., Unit 1, Denver, CO 80205.
- William Edgar, Jr.** 4255, 15 Rutherford Lane, Cedarhurst, NY 11516, by Eric Jackson. World telegraphs.
- Dave Hoover** 4269, Box 2947, Evergreen, CO 80439, by L.J. Baird. Dealer-US possessions.
- Barbara J. Johnson** 4271, 6342 W. Bell Rd, Glendale, AZ 85308, by Anthony Giacomelli. Dealer, B.J.'s Stamps-US.
- David R. Klueh** 4254, PO Box 24086, Lexington, KY 40524, by Richard Friedberg. US and Canada.
- William E. Lukasik** 4264, 14940 Sunrise Dr., Bainbridge Island, WA 98110, by Richard Friedberg. All US revs and BOB.
- Henry B. Madden** 4265, 4003 N. Charles St, Baltimore, MD 21218, by James A. Campbell.
- David G. Mauk** 4259, 826, N. Main St., Rockford, IL 61103, by Richard Friedberg. US narcs and genl cinderellas.
- Herbert H. Moll** 4272, Opernring 8/17, 1010 Wien,

many of you who have exhibited at national level shows know, revenue material has its own special problems which need to be addressed. Collateral material plays a very large role, in many cases, in our understanding of revenue material. If you are personally interested in this subject, please contact Mr. Chabot, who is also our society attorney as well as one of our eastern representatives on the Board of Directors. He will welcome you input and ideas.

Exhibits Do Well

There were fourteen revenue exhibits at BALPEX which amazingly enough did not duplicate each other at all. Topics ranged from Ed Andrews one-stamp study to Martin Cerini's panoramic study of Russian revenues to Alan Hicks' splendid survey of U.S. tin-foil and paper tobacco wrappers to Deborah Friedman's "Columbia Revenue Stamps" to Bill Gerlach's "U.S. Revenue Stamped Paper," and much, much

Austria, by S. Riesenfeld. Revs. of Peru.

Martin Nagel 4266, PO Box 751, Vista, CA 92083, by James W. Busse.

Henry C. Rahm 4260, Star Rt, Box 139-G, Tafton, PA 18464, by The Revenue Specialist. US revs.

Richard J. Smith 4256, 816 S. Bemiston Ave, Clayton, MO 63105, by Richard Friedberg. All pre-1940 &S.

Robert F. Stankewich 4267, 2111 Wilson Ave., Warren, OH 44483, by Richard Friedberg. US M&M, all revs and cinderellas.

Samuel F. Stewart 4262, 1125 82nd St Ocean, Marathon, FL 33050, by Joseph S. Einstein. Collector/dealer-Panama, Canal Zone, Panama R.R. Co.

Gary A. Toth 4270, 74 Park Charles Blvd N, St. Peters, MO 63376, by Eric Jackson. All BOB.

Harry E. Wilson 4261, 1265 Ovington Rd., Jacksonville, FL 32216, by Secretary. World revs and cinderellas.

Highest numbership number assigned on this report is 4272.

NEW MEMBERS

Numbers 4235-4246

APPLICATIONS FOR REINSTATEMENT

David F. Chassy 590, Box 2302, Babylon, NY 11703, by Richard Friedberg. Dealer.

Gardiner Waterbury 2933, 2680 Fayette Dr., Apt 614, Mountain View, CA 94040, by Secretary. US.

DECEASED

Earl P.L. Apfelbaum

RESIGNED

Leland B. Adams

Mrs. Harry C. Brahm

James M. Cole

LIFE MEMBERSHIP APPROVED

LM10 (1913) Dr. John M. Buckner

MEMBERSHIP SUMMARY

Previous membership total	1468
Applications for membership	20
Applications for reinstatement	2
Deceased	1
Resigned	3
Current membership total	1486

more. A complete listing of exhibits, exhibitors and their awards can be found at the end of this column.

The judges did an outstanding job in evaluating material that is not widely known to most of them, and we were fortunate to have several judges who do know revenue material as part of the jury. Special thanks should be extended to Robert Cunliffe who must have had to lead other judges through many of the exhibits. BALPEX is a 400-frame show, and the judges had to do a lot of work.

The result of their work was evident to me in talking to the exhibitors: all of them were pleased with how their labors of love were received. What else can I add to that?

Sterling Awards

Early Monday Morning (September 2nd) we had an ARA breakfast at which time the two 1985 Edward Boker Sterling Memorial Roll of Distinguished Fiscalists honorees were

announced. It took some doing to get one of our recipients to attend the breakfast, as he had a morning flight to catch, but we were able to do it.

This year's Sterling Awards were given to John S. Bobo of Illinois and George T. Turner (deceased). The committee that evaluated the nominees and gave me the winners was chaired by Richard Riley, who was instrumental in getting the Sterling Awards established and was honored by being named to the roll in 1982. Following are excerpts from the committee's reports.

"George Turner is remembered for his contributions to many areas of philately. He served for many years on the APS Board of Directors and as Eastern representative for the ARA. He was the Curator of the Division of Philately at the Smithsonian Institution between 1958 and 1962. He authored numerous articles in the philatelic literature and is noted for his *Essays and Proofs of United States Internal Revenue Stamps* published by the Bureau Issues Association. He actively assisted in the reprinting of *Pat Paragraphs* by Elliott Perry and arranged *Sloane's Column* for publication, both again for the BIA. He was a member of numerous philatelic organizations and past president of several. He was elected Fellow of the Royal Philatelic Society of London...an active exhibitor in both national and international shows and was chairman of the Sixth International Exhibition, SIPEX '66."

"John S. Bobo, HLM 15, has been a member of the ARA since its inception and over the years has served the organization as president, vice president, secretary-treasurer, Central representative and advertising manager [and also as Acting Editor of TAR...KT]. Bobo's revenue stamp interests,

particularly in the filed of taxpaid, have been expounded in many articles which have appeared in *The American Revenuer*, *Weekly Philatelic Gossip*, the *Bureau Specialist*, and *Linn's Stamp News*. Bobo is credited with salvaging many taxpaid rarities from their original packages for the albums of collectors, and has long shared his expertise in the area of U.S. taxpaid with collectors who have sought his knowledge." Our sincere congratulations to John.

If all of this makes you sorry to have missed it, you will have another opportunity to attend our next ARA Convention: our 1986 convention will be held in conjunction with ARIPEX in Phoenix, AZ between February 28 and March 2, 1986. It's not too early to begin making plans. I expect to see many of our members from the western states region at this show. Get those exhibits ready, and if you would like to give a presentation there please contact me as soon as possible. The show is only six months away as this is written.

BALPEX Award Winners

1. J.A. Hicks, "U.S. Taxpaid Stamps on Tin-foil and Paper Tobacco Wrappers—A Presentation of all Issues Showing Die and Foil Types and Colors, Patented Improvements, Unusual Usages, Errors and Essays." BALPEX Gold, ARA Grand Award, ARA Gold, APS Research Medal.
2. Brian M. Bleckwenn, "U.S. First Issue Revenue Stamps 1862-1871—Selected Pages form a Specialized Collection." BALPEX and ARA Golds.
3. William Gerlach, "U.S. Revenue Stamped Paper, 1862-1902—A Survey of Types and Uses Including Samples and Facsimilies." BALPEX and ARA Golds,

President's Column—Continued on Page 144)

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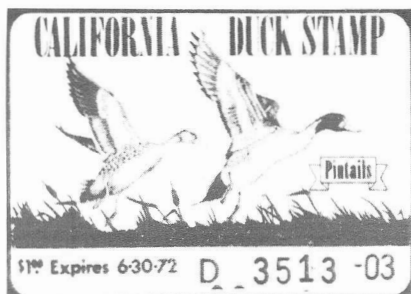
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MAIL BID SALE #6

CLOSING DATE: OCTOBER 30, 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 R7a F-VF	10.00
2 R42a F-VF	12.00
3 R45a F-VF	15.00
4 R49a F-VF	20.00
5 R50a F PHOTO	35.00
6 R56a F crease PHOTO	35.00
7 R59a F-VF thin spot	10.00
8 R66a VF top sheet margin, crease	10.00
9 R67a F light crease	25.00
10 R69a F-VF	10.00
11 R72a F-VF crease PHOTO	45.00
12 R73a F	18.00
13 R78a F-VF	20.00
14 R89a F-VF PHOTO	30.00
15 R94a Avg-F PHOTO	70.00
16 R98a Avg-F PHOTO	45.00
17 RB13b F-VF N. V. B. & Co. printed cancel	1.75+
18 RC19 VF uncut	20.00
19 RD18 F-VF	15.00
20 RD53 VF-XF PHOTO	15.00
21 RD54* F straight edge at top	7.50
22 RD58* F-VF straight edge at top	11.00
23 RD64 F-VF rough cut cancel PHOTO	100.00
24 RD201* F-VF	15.00
25 RD281 VF cut cancel	6.00
26 RD307 VF cut cancel	20.00
27 RD309 VF uncut PHOTO	60.00
28 RD312 F-VF cut cancel	30.00
29 RD335 VF cut cancel	30.00
30 RE29 F	7.50
31 RE31* Avg	40.00
32 RE47* VF crease	30.00
33 RE51 F-VF	12.50
34 RE56 VF crease between stamp & tab PHOTO	30.00
35 RE107 VF	7.50
36 RE155 VF some varnish on stamp	27.50
37 RE159 F-VF	6.00
38 RE160* F-VF	16.00
39 RE163 VF crease PHOTO	50.00
40 RE164 F-VF staple holes	30.00
41 RE166 F perfin	25.00
42 RE199* VF	3.00
43 RE200* VF	3.00
44 RFV2 VF small nick in top margin	35.00
45 RG66* VF thin spot	5.00
46 RG70* VF thin spot	18.00
47 RJA11* F-VF straight edge	15.00
48 RJA12* VF straight edge	7.00
49 RJA13* F	10.00
50 RJA41 F	12.00
51 RJA42a vertical strip of four F-VF	12.00
52 RJA45b* VF unwatermarked PHOTO	(65.00)
53 RJA49b F-VF perfin	7.50
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56 RJA73b 77 copies, many in multiples, heavy black cancels, faults	77.00
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58 RK3 VF embossed cancel	5.00
59 RK6 F-VF	15.00
60 RK15 F-VF crease PHOTO	40.00
61 RK19 F-VF embossed cancel	3.00
62 RK21 vertical pair F PHOTO	35.00+
63 RK24 F embossed cancel	7.00
64 RK25 F creased PHOTO	27.50
65 RK27 Avg-F	9.00
66 RK28 F+ thin	25.00
67 RK30 F-VF	9.00
68 RK33 block of four VF thin PHOTO	80.00+

69 RL1-5 F-VF	7.50
70 RL6 F-VF PHOTO	22.50
71 RL7 VF crease & small sealed tear PHOTO	50.00
72 RV23* XF no gum PHOTO	50.00
73 RV28* F	20.00
74 RV39* F	17.50
75 RV40* F-VF	15.00
76 RV41* F	12.50
77 RV53* F-VF	9.00
78 RX15 VF	20.00
79 RX17 VF PHOTO	70.00
80 RX19 VF	25.00
81 RY2 F-VF used on document for transfer and registration of a machine gun	120.00
82 R28 VF	22.50

BEER STAMPS-Priester Catalogue Numbers

83 40F VF-XF top margin with initials, tiny wrinkle in bottom right corner PHOTO	4.00
84 44B F+ internal tear	10.00
85 48A F crease & tiny tear PHOTO	15.00
86 71 F+ few small faults PHOTO	15.00
87 85D Avg	8.00
88 88D* Avg-F crease	12.00
89 110A VF creases	2.50

TAXPAIDS-Springer Catalogue Numbers

90 SNUFF TE55 F few small faults est 5-10	2.50
91 -TE57 F-VF full repaired tear est 3-5	2.00
92 -TE59 F-VF small piece replaced est 2-3	2.25
93 -TE94 F few minor faults est 12-15	6.50
94 -TE141 F-VF punched remainder	8.00
95 -TE167A F few small faults est 5-10	2.50
96 -TE170A F-VF large sealed tear est 8-12	6.00
97 -TE199C F wrinkles, small scrape est 3-5	2.25
98 -TE201C VF full repaired tear est 3-5	2.75
99 -TE282A F thin spot & tear est 5-10	2.50
100 -TE323 F crease & thin spot est 5-10	1.75
101 TOBACCO TF21 F-VF small hole & tear	9.50
102 -TF46 VF punched remainder	14.00
103 -TF83B VF few small repairs, varnish	35.00
104 -TF122 VF few minor faults est 15-20	4.00
105 -TF135A VF no faults est 30-40	10.00
106 -TF147B VF punched remainder	10.00
107 -TF161 VF punched remainder	8.00
108 -TF187A VF punched remainder	9.00
109 -TF242 VF small sealed scrape on back est 20-25	15.00

110 -TF266A F-VF couple small thins est 6-12	3.75
111 SPECIAL TAX STAMP Practitioner Dispensing Opium, etc FYE 1947 F-VF tack holes est 3-5	
112 -Retail Dealer in Opium, etc. FYE 1937 est 8-10	
113 -Retail Dealer in Unc. Oleo FYE 1925 F-VF tack holes est 5-10	
114 -same as above FYE 1947 F fly specks est 3-5	
115 -Retail Liquor Dealer 1916 VF est 10-15	
116 -same as 115 FYE 1946 F-VF fly specks est 3-5	
117 -same as 115 FYE 1948 VF tack holes est 3-5	
118 -Manuf of Nonbeverage Products, more than 50 gallons FYE 1953 VF est 40-50	
119 -Pleasure Boat or Yacht 16-28 ft FYE 1942 est 20-25	
120 -Wagering FYE 1952 VF est 40-50	

BRITISH COMMONWEALTH-Barefoot/Hall Catalogue Numbers

121 BRITISH GUIANA Summary Jurisdiction 3B surch. "Provisional/124/1887" in red F-VF PHOTO	-----
122 -Revenue 32 F	£5.00
123 -Revenue 36 VF	£5.00
124 -Revenue 37 F-VF	£2.50
125 Fiji Stamp Duty 14C F minor faults	£10.00
126 -Stamp Duty 8 diff F-VF few w/ minor flts	£19.50
127 MAURITIUS Bill of Exchange 8 diff F-VF	£8.00

128 -Insurance 4 diff F-VF	£22.50
129 -Revenue 12 diff F-VF	£15.20
130 INDIA Brokers Note 10 F	£3.50
131 -Court Fee 5 F-VF punch cancel	£10.00
132 -Court Fee 6 VG punch cancel	£10.00
133 -Court Fee 7 F punch cancel	£10.00
134 -Court Fee 133 F punch cancel	£3.50
135 -Court Fee 1872 20 rupee grey unlisted F small faults	-----
136 -Court Fee 1872 70 rupee purple unlisted	-----
137 -Court Fee 1872 18 diff F some faults	£21.45
138 -Court Fee 1882 complete 179-92 F some flts	£21.00
139 -Foreign Bill 27 VF PHOTO	£10.00
140 -Insurance 2 F-VF	£5.00
141 -Insurance 1923 first issue ovpt on 3R Special Adhesive unlisted PHOTO	-----
142 -Postal Service 12 VF	£5.00
143 -Share Transfer 9A F-VF PHOTO	£10.00
144 -Share Transfer 9B F-VF small faults	£10.00
145 -Share Transfer 10B VF	£7.50
146 -Share Transfer 12A F-VF small faults	£15.00
147 -Share Transfer 13B F-VF PHOTO	£15.00
148 -Small Cause Court 12 diff Avg-F some flts	£20.00
149 -Small Cause Court-Calcutta 4a inverted overprint Avg-F PHOTO	£25.00
150 -Special Adhesive 1868 issue collection of 63 stamps incl both types of wmk, multiples, cancels, F	£30.15
151 -Special Adhesive 1903 Prov. 40-45, comp. VF, one with staple holes	£7.00
152 -Special Adhesive 1925 Provisional 8 stamps incl #94, 95, 96; 1R, 2R & 3R surcharges on 5R Special Adhesive; Spec Adh ovpt on 3R Ins; 3a surcharge on 8a Brokers Note; F-VF lot couple with faults PHOTO	-----
153 -Special Adhesive 1903-58 coll of 67 diff F some faults	£20.80
154 -Hundi 7 different cut squares	-----
155 -National Savings 7 diff F-VF	-----
156 -Ministry of Health 1951 1a, 4a, 1R F-VF	-----
157 KENYA Judicial 1 var 2 mm ovpt PHOTO	-----
158 -Judicial 7 var 2 mm ovpt PHOTO	-----
159 -Revenue 5C VF	£2.50
160 -Revenue 6A unlisted F-VF PHOTO	-----
161 -Revenue 6B F-VF	£3.50
162 -Revenue 6C unlisted VF PHOTO	-----
163 -Revenue 7B VF	£5.00
164 -Revenue 7C F-VF	£3.50
165 -Revenue 8C VF staple holes	£5.00
166 -Revenue 9 diff F-VF	£15.10
167 SARAWAK Customs 10 VF-XF PHOTO	£25.00
168 -Receipt 1 & 2 F-VF	£5.50
169 -Revenue 2 F	£5.00
170 -Revenue 20, 21, 22, 24 all VF mint	£8.00
171 -Revenue 64* Japanese occupation F-VF	£5.00
172 -Revenue 66* Japanese occupation F	£5.00
173 -Revenue 67* Japanese occupation F-VF crease	£5.00
174 -TRINIDAD & TOBAGO 1908 document stamps 8 diff w/ minor faults plus unlisted £5 with corner off	£23.50

TELEGRAPH STAMPS

Telegraph & Telephone Stamps of the World by
S. E. R. Hiscocks (1982)

175 AUSTRIA 20 perf 11 x 10½ F-VF	£8.00
176 BELGIUM 8* F	£8.00
177 BRAZIL 9 Avg-F small faults PHOTO	£25.00
178 BURMA 1* F-VF PHOTO RARE	-----
179 -2* VF small tone spot PHOTO RARE	-----
180 CEYLON 21 F	£5.00
181 CHILE 1-6* F	£17.00
182 -14 F-VF	£5.00
183 DOMINICAN REPUBLIC 1-5 complete	£11.50
184 FRANCE 8 F-VF PHOTO	£10.00
185 -Telephone 26, 27, 28, & 30 F-VF	£10.00
186 GERMANY 25* F PHOTO	£15.00
187 GREAT BRITAIN Electric Telegraph Co. 24 Avg short perfs	£5.00
188 -Electric Telegraph Co. 44* F+	£5.00
189 -United Kingdom Electric Tele Co. 9* F	£6.00
190 -United Kingdom Electric Tele Co. 10* F	£7.00
191 -United Kingdom Electric Tele Co. 12* F	£4.00
192 -Universal Private Tele Co. 11* VF	£3.00
193 -Universal Private Tele Co. 11* block of 10 showing watermark VF	£30.00
194 HUNGARY 2 F	£10.00
195 -6 VF	£7.00
196 -9-16* F-VF	£6.50
197 TIBET 5* VF PHOTO	£8.00

END OF SALE THANK YOU!

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WANTED: Out of print philatelic literature covering revenues or cinderellas. Write first. Elliot Chabot, 14104 Bauer Drive, Rockville, Maryland 20853. *291*

Buying mint South Dakota Bennett County Goose Stamps 1974-\$1.00, 1975-\$4.00, 1976, 1977-\$2.00,

1978-\$6.00, 1979-\$2.50, 1980, 1981-15¢, 1982-\$1.00, 1983-35¢. Migratory Waterfowl stamp 1949 or 1950-\$20.00. NRES Big Game 1971, 1973-\$5.00. David Curtis, 1806 Sycamore, Killeen, TX 76543. *292*

EAXTREAMELY RARE--What am I offered? U.S. 3-1/2¢ used wine stamp RE114 (one of the finest copies known). CAL. #2 duck stamp, very fine mint. ESA Hubbard, ARA 1, Box 9128, San Jose, CA 95157 *293*

UTAH MNH 1951 Resident Fishing License \$1.00 and \$3.00 stamps, both for a total of any 10 different U.S. revenues or 15 different state revenues or 15 different cinderellas or 10 different foreign revenues plus a SSAE. Harold Scharff, 2410 Barker Avenue, Bronx, NY 10467 *294*

CUSTOMS DUTY/Douane Stamps of Cape of Good Hope, Natal, Orange River Colony, Transvaal and South Africa WANTED. Write: L. Jacobson, Box 1203, Windhoek, SWA/Namibia *295*

FOR SALE: Swiss Federal Passport stamps/Border Inspection Stations (Schaffelberger #s). 1916 Detachment du Simplon: #14 20ct Red & Black \$10; #15 50 on 20ct (w/Violet Handstamp) \$10; 1917 Detachment Schaffhausen #24 20 ct Red Blue Black \$1.75; #25 50ct \$2.50; #26 .50 on 20 \$2.50; 1917 Bahnhof Kabteng #34 50cents Black on Green paper \$15; 1917 Aargau #35 20Rp Red \$5; 1915 Grengbureau Basel #49 20Rp Red \$2.50. Gene Kelly, Steinerstrasse, (CH) 8253 Diessenhofen, Switzerland. *296*

United States and Canadian revenues including Tax-pays, available on approval. Some other countries and state items also available. I also have a large selection of worldwide postage, documents and checks. J. L. McGuire, 51 Gleason Ave., Hyannis, MA 02601 *297*

WANTED: Swaps! Anyone out there interested in trading or selling your duplicate Scott, Springer, Pries-ter listed TAXPAIDS? I am, please write Jack Carpenter, 1406 Thayer Ave., Ellensburg, WA 98926 *298*

OLD STOCKS AND BONDS and checks with vignettes. Send \$2 for latest Mail Bid catalog and 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 *299*

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Please send a business-sized SASE for my #4 U.S. Revenue Sale list. Over 200 new lots of U.S. revenues will be listed. Cancels, multiples, documents, plate varieties, etc. Gene R. Gauthier, PO Box 2548, Oshkosh, WI 54903. *301*

The President's Column

Continued from Page 140

BIA Statue of Freedom Award.

4. Ronald Leshner, "U.S. Wine Stamps, 1799-1940—Stamps and Their Cancellation for Payment of Import Duties and Internal Revenue Taxes on Wines." BALPEX Vermeil, ARA Gold, APS Medal of Excellence (1900-1940).
5. Martin Cerini, "Russian Revenue Stamps—Imperial to Soviet." BALPEX Vermeil, ARA Gold.
6. Edward Cutler, "U.S. Nineteenth Century Private Dies." BALPEX Vermeil, ARA Gold.
7. Edwin J. Andrews, "The One-Cent Proprietary: American's First Adhesive Revenue Stamp." BALPEX Vermeil, ARA Gold. This was a first-time showing by a new exhibitor!
8. J.M. Shelton, "Canadian Federal Revenue Stamps—A Representative Collection of Varrious Issues Including Die Proofs, Plate Proofs, Colour Trials, Specimens and Errors With Examples of Usage and Misusage of Various Items and With Collateral Material." BALPEX Vermeil

and ARA Gold.

9. Rosylin and Arno Winard, "U.S. Beer Stamps 1866-1947—A Survey of Federal Beer Stamps Showing Various Designs, Rates and Papers, and Examples of Surcharges and Cancellations." BALPEX Vermeil and ARA Gold.
10. Deborah I. Friedman, "Columbia Revenue Stamps 1858-1908—A Survey of the First 50 Years of Revenue Stamps including National, State and City Issues." BALPEX Vermeil and ARA Gold.
11. Kimber Wald, "British Columbia Law Stamps—The Various Issues Including Use on Documents, Shades, Watermark and Perforation Varieties." BALPEX and ARA Silver.
12. J.M. Shelton, "Around the World Via Revenue Stamps—Examples of the Fiscal Stamps Issued by Various Countries on Such Forms as Passports, Travellers Cheques, Receipts and Ohter Legal Papers." BALPEX and ARA Bronze.
13. Arthur Nitzberg, "Revenue and Tax Stamps of Israel."

(Presidents Column concluded on Page 136)

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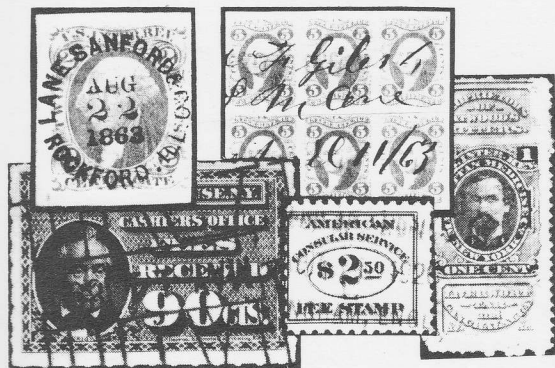
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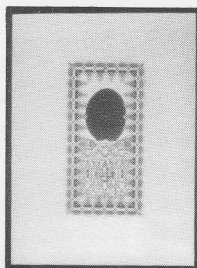
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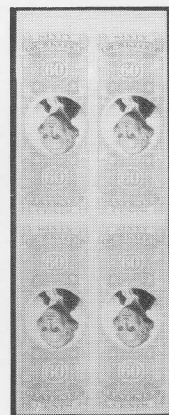
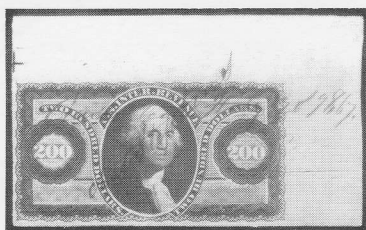
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