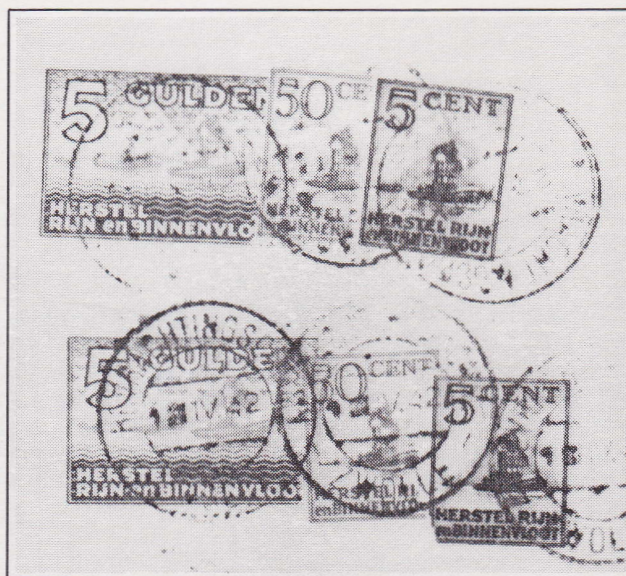


# The American Revenuer

## IN THIS ISSUE:

Rhine Navigation Stamps.....	146
R153/R154 Overprint Varieties.....	148
Unlisted Mexico Renta Interior Varieties.....	149
Narcotic Notes.....	150
The Revenue Stamps of Ecuador.....	152

Issued to reimburse  
ship owners for the loss of the use of their boats,  
the Rhine Navigation Stamps remind us of an ill-planned  
attempt by Germany to invade Britain.  
More, inside on page 146.



♦ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

OCTOBER, 1985

Volume 39, Number 9  
Whole Number 379



## U.S. Revenue Mail Auctions

From my last auction:



R3c, Green PC, sharp color, couple toned spots, in at B., this is the only GREEN PRINTED CANCEL that I have ever seen, it is unknown by many of the major collectors, an incredible rarity, Green in the 1870's on postage stamps are exceptionally rare, a Showpiece!  
Est 300-350; Realized \$350.

If you are not on my mail auction list, you should be. ARA members send \$1 for the next sale catalog and prices realized.

**M Michael E. Aldrich**  
Box 13323, St. Paul, MN 55113, 612-644-5523

380

## WE'RE FISCALLY RESPONSIBLE AS BOTH BUYERS AND SELLERS.

### We handle

- All Scott-listed U.S. Revenues
- Other U.S. Back-Of-The-Book
- Canadian Revenues.

### How do we sell?

- Through net price lists published six times yearly and offering 1,000's of individual items.
- By approval to ARA members
- Through private treaty.

### How can we help you?

## RICHARD FRIEDBERG

Masonic Building Suite 106  
Meadville, PA 16335 • 814-724-5824

380

ARA ASDA APS

## U.S. REVENUES

Specialized stock of all  
Scott-listed revenues  
including Private Die  
Proprietaries, Reds, Greens,  
Silver Tax, Telegraphs, Cut  
Squares and all other  
back of the book items.

*-Telegraph Covers a Specialty-*

Unlisted, Springer listed, Cinderellas  
and Canadian Telegraphs

STOCK OF ALL U.S. MATERIAL  
WANT LIST WELCOMED

Also buy collections and holdings

**Herbert Portnoy**

P. O. Box 146  
Skokie, Illinois 60077

(312) 673-5009

380



We maintain a stock of the first 3 revenue issues (Scott #R1-150), first 2 proprietary issues, Match and Medicine, Revenues on Documents on Checks and Revenue Stamped paper (RN). We also have regular U.S. Stamps (mint & used) & Postal History as well. We will gladly submit approvals against proper references. Minimum shipment \$100. Maximum \$2000.

**W.R. Weiss, Jr.**

Box 5358  
Bethlehem, PA 18015  
(215) 691-6857

381

# The American Revenuer

The Journal of International Fiscal Philately

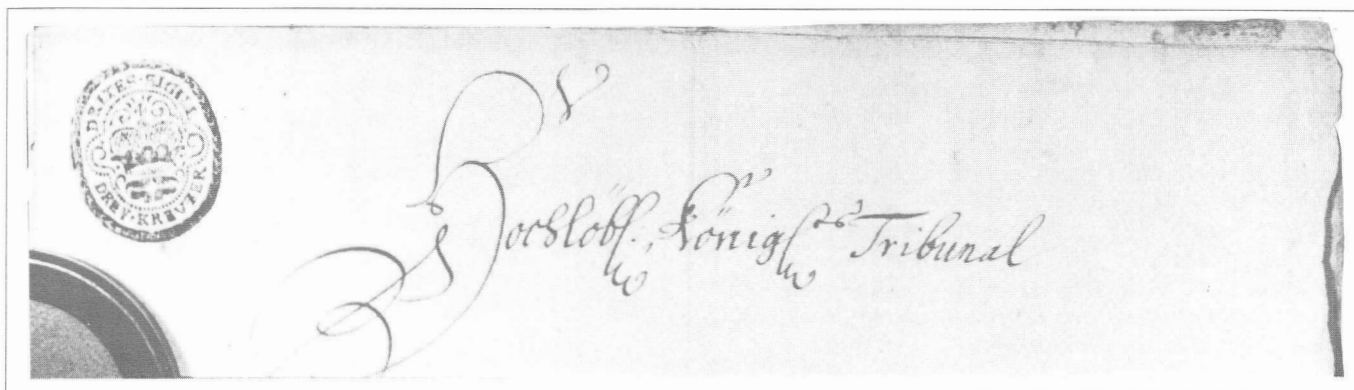
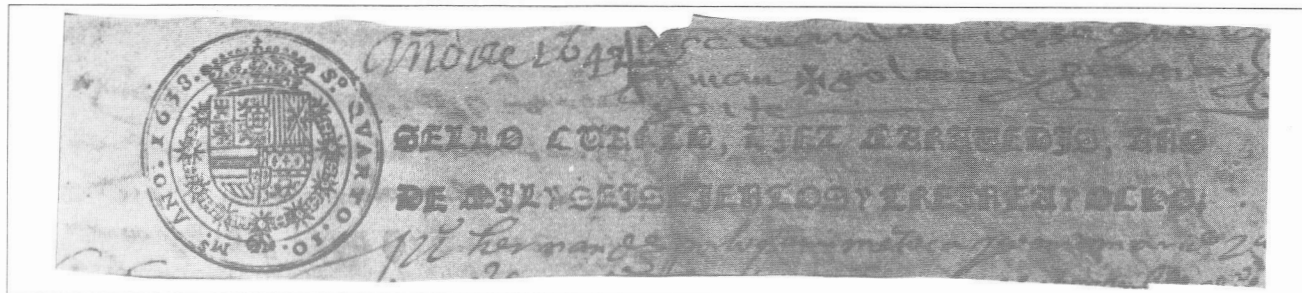
The Official Organ of  
THE AMERICAN REVENUE ASSOCIATION

Volume 39, Number 9

October, 1985

Whole Number 379

## Sellos Correction



Above, a Spanish sello from 1638 inscribed "Sello Quarto, Diez Maravedis, Año de mil y Siescientos y Treinta y Ocho." Below, an Austrian Leopolder of 1688 inscribed, "Drittes-Sigill/Drey-Kreuzer."

by Erwin Lindenfeld, ARA

This article is a long overdue rectification of an error made in the article *About Some Stamped Paper of Spain* which appeared in the March, 1975, issue of *The American Revenuer* (pages 91-95).

The expressions "Sello Quarto," "Sello Tercero" etc. were erroneously mentioned as having to do with the size of the paper. As was pointed out to me in a private letter by Josef Schonfeld of British Columbia, these expressions refer to steps within a sequence of denominations, e.g.: a document assessed in 1637 with "Sello Primo" (the highest value) cost 272 Maravedis, with "Sello Quarto" (the fourth lower) 10

Maravedis, and so on to the ninth class. Besides these classes there were free ones under "Officia," "Pobres" and in the 19th century other sorts such as "Judicial" and for the military. [Many of these rates and uses are pointed out in the series *Laws Governing the Use of Sellos in Spain now appearing in this publication...Ed.*]

A similar system was used in Austria under the Hapsburgs, which ruled Spain from the unification under Charles I to 1700 under Karl V. The illustrations show a "Sello Quarto" of Spain and a "Drittes Sigil (Seal)," called a "Leopolder" of Austria.

### THE AMERICAN REVENUER

Editor: Kenneth Trettin, Rockford, Iowa 50468-0056. Phone 515-756-3542 (no one else will answer) or 515-756-3680.

Associate Editor: Richard Riley, 649 Bienveneda, Pacific Palisades, CA 90272.

Advertising Manager: John S. Bobo, 1668 Sycamore, Des Plaines, IL 60018.

THE AMERICAN REVENUER (ISSN 0163-1608) is published ten times per year (monthly except combined July-August and November-December issues) for the members of The American Revenue Association. Subscription only by membership, dues \$15 per year. Second class postage paid at Madrid, Iowa 50156. Members send your change of address to Bruce Miller, Secretary, 701 South First Ave #332, Arcadia, CA 91006 (changes sent to the editor must be remailed to the Secretary before changes are made to the mailing list). Advertising rates and terms available from the Advertising manager. © Copyright 1985 by The American Revenue Association.

POSTMASTER: Send Form 3579 to The American Revenuer, Rockford, Iowa 50468-0056.

# Rhine Navigation Stamps

The article "Rhine Fleet Revenues" which appeared in the February, 1981, issue of *The American Revenuer* (1981; 35:44) presented some serious misinformation about these stamps. Former ARA member E. J. Enschedé of Utrecht, Netherlands sent some information to set the facts right. (*The editor has been show in getting this material translated and presented.*)

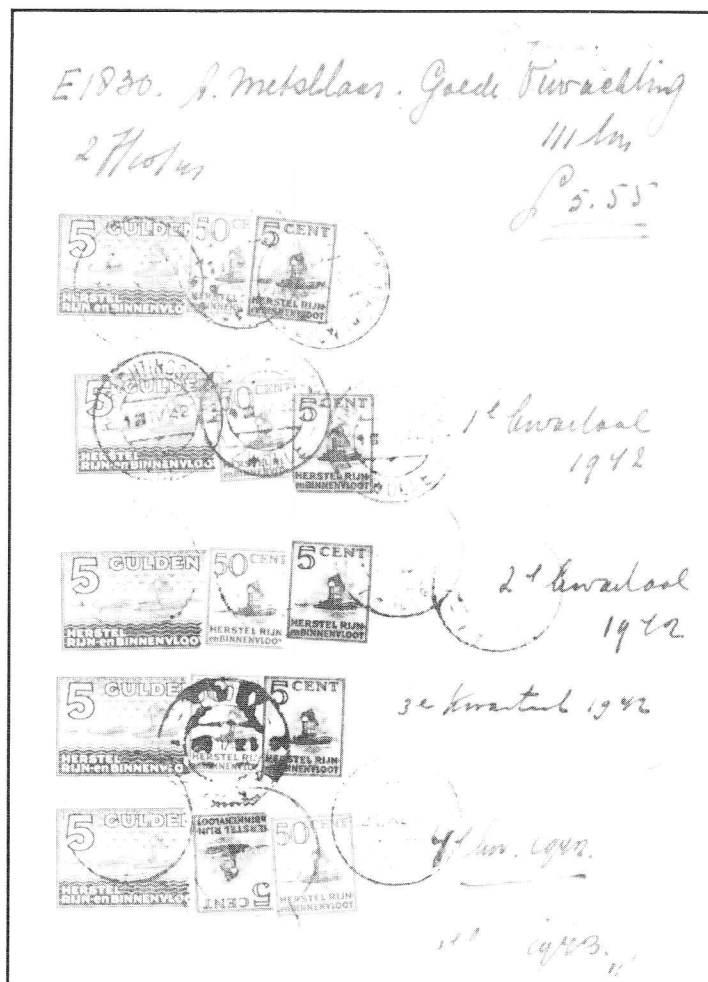
First it must be noted that Mr. Enschedé has no connection with the printing firm of Joh. Enschedé & Zonen in Haarlem as indicated in the original article. He was, however, the author of a 1952 listing of Dutch fiscal stamps based on his collection.

In 1941 the German occupation government in the Netherlands confiscated many of the small ships that navigated the Rhine River and various inland waterways. The plan was to repair and outfit them to make them seaworthy for an invasion of Great Britain. The plan was doomed from the outset as the ships were absolutely unseaworthy.

A decree for the restoration of Rhine and inland navigation fleet ships of March 6, 1941, (regulation sheet 60/1941) stated that the German government would pay the Dutch government for the purchase of the confiscated ships. The Dutch in turn were to use the money to repair the ships for the invasion. This made the Dutch government responsible for payment to the owners. The decree provided that arrangements for payment would be made at a later date, with interest. In most cases it was expected that the owners would not receive their own craft back after repairs but would get another which they would then own. The decree established a committee to repair the fleet. (This decree was temporarily postponed after liberation according to regulations of September 17, 1944, and finally were withdrawn by decree of June 27, 1947.)

A later decree of August 13, 1941, (regulation sheet 178/1941) referred to the provisions for payments that were to be arranged for at a later date by the regulations of March 6. According to an ordinance of the Secretary General of the Department of Waterways payments for ships were to be entered in a ledger at the Department of Finance (later called ledger R.B.). The entered sums were to receive interest at 4% annually. The Department of Waterways was to give financial assistance to the ship owners which was paid by the Dutch government. Other expenses were to be born by the owners of the ships which were to take on loads within the borders of the Netherlands.

In regulations from the Department of Waterways dated December 3, 1941, (but apparently these regulations had gone into effect earlier) ship owners were to be compensated for the loss of their ships, by the government of the Netherlands at 10 cents per ton, per week, for the first 300 tons and at 4 cents per ton, per week, above 300 tons. This was to be paid every 4 weeks through the Netherlands Private Rhine Navigation Central for private owners and for larger companies through the Central Bureau for the Rhine and Inland Navigation. In order to offset the expenses of the financial assistance, the owners of ships with a loading capacity of more than 100 tons (no matter to which



country the ship belonged) had to buy a *Rykszegel* or government stamp of 20 cents per ton loading capacity per year, to be paid in advance in quarterly terms starting on October 1, 1941. Loading capacity was defined as meaning the maximum loading capacity according to the measure letter for inland ships or, if not available, by estimate of the authorities.

The regulations went on to specify that all ships had to have at all times a form with date canceled *Rykszegels* to prove the payments had been made. Ships having loads from the Netherlands to a foreign country could not be allowed to pass the border without these forms. For Dutch registered ships this form was a numbered declaration by the CBRB or NPRC (Centraal Bureau voor de Rijn- en Binnenvaart and the



# Revenue Collecting in SA Risky

ARA member Pat Herst has provided us with a copy of an editorial from the *S A Philatelist* (July 1984; 60:128) which states that "Collectors who like revenue stamps, should tread warily—it is 'risky' according to the Receiver of Revenue."

As the result of an article in a previous issue that illustrated a revenue stamp the editor received a letter stating that according to the Receiver of Johannesburg it was contrary to the provisions of a law called the Stamp Duties Act (Act 77 of 1968).

The author of the letter, a Mr. Terry Devine "came into possession of some forged revenue stamps for his collection and went to check whether he could retain them. These were items pertaining to the well-publicised R7-million forgery case of 1968, in which the brothers Morris and Lewis Meyerson of Johannesburg were sentenced to 37 and 20 years' imprisonment respectively.

"The Receiver told Mr. Devine to yield the items, which were destroyed in his presence.... So what is the position now?

"Firstly, it is illegal (Article 27(1) of the Act) for any person to have any forged revenue stamp in his possession, knowingly, that is. The onus is on the owner to prove that he was unaware that such a stamp was forged.

"The Act does not expressly forbid the possession of used revenue stamps. But we are warned about subsection (2) of Article 28A of the Act. This says that a person in whose possession a used revenue stamp is found which is not affixed to a piece, is deemed to have the stamp in the knowledge that it has been removed and is deemed to have the stamp with the intent of using it for the payment of stamp duty on another piece, or to sell or alienate it—except if the contrary is proved...such a person might be charged...moreover such stamps may not be sold or alienated

in any other way.

"The Receiver explains that these rulings were incorporated into the law to combat malpractices which occur regarding revenue stamps. Unfortunately it is so that the *bona fide* stamp collector is also afflicted by these prohibitions.

"A collector will be on the safe side of the law if he collects unused revenue stamps. However, such may not be sold or alienated—so a collector may not sell such to another collector. The interpretation of Article 28A of the Act also means that a stamp dealer may not keep revenues in stock for sale to collectors, and this includes all forms of revenues, be they forged, used or mint."

Showed a dealers list offering foreign revenues the Receiver replied, "what I have said, concerns South African revenue stamps only.

"If we look carefully at the Act's reference to the possession of an unaffixed used revenue stamp being viewed as being 'with the intent of using it for the payment of stamp duty' (to defraud the State), it does seem safe to collect, swap or sell earlier South African revenue stamps. Those with values in sterling have been demonitised, and the RSA's first decimal revenue set has in fact also been demonitised—so one could hardly have the intent of using such stamps for the payment of stamp duties any more!"

This is the attitude that at one time prevailed in the U.S. and is quite prevalent in many countries of the world. Often travelers are unable to purchase revenues as they are only sold to businesses or attorneys or attached and canceled to documents in the presence of the clerk selling them.

(This article was reprinted with the permission of the Editor of the *S A Philatelist* published by the Philatelic Federation of Southern Africa.)

## ARIPEX '86 Rule Change for Revenuers

The Phoenix Philatelic Association which is hosting ARIPEX '86 (February 28-March 2, 1986) at the Phoenix Civic Plaza, Phoenix, AZ, wishes to make an announcement regarding a change of policy concerning the exhibiting of revenues.

Due to the nature of revenue collecting, the ARIPEX '86 committee has decided to delete part of Rule Five in their prospectus. The wording "No single item in the exhibit can extend over more than one page" will be deleted.

A spokesman for ARIPEX '86 stated that since many revenues are larger than standard album pages and documents

often take up more than one page to show all of the markings and the stamp, a decision to eliminate Rule #5 in the prospectus was agreed upon. It is hoped that a relaxation of this Rule will encourage more revenue collectors to participate in the exhibition segment of ARIPEX '86. For a copy of the prospectus see the wrapper in which *The American Revenuer* was mailed the past two issues. For further details about this festive Show, please contact Harold Egy, Exhibit Chairman, P.O. Box 3861, Phoenix, AZ 85030. Please include a number 10 stamped addressed envelope with any inquiries.

### Rhine Navigation Stamps

(Continued from previous page)

Nederlandsche Particuliere Rijnvaart-Centrale). For foreign ships this was a form from the NPRC with a notation of the foreign freight. Other ships were required to stamp the documents issued for navigation inside the borders of the Netherlands. The *Rykszegels* were available at all freight bureaus, most offices of the NPRC and offices of the Central Bureau for Rhine and Inland Navigation.

The illustration shows a document for the ship *Goede Verwachting* (Good Expectation) owned by A. Metselaar. Its registration number was E1820 and had a loading weight of 111 tons. A fee of 5.55 guilders was paid for each quarter as evidenced by the stamps.

As Mr. Enschedé stated, "I hope that the case is now clear."

# R153/R154 Overprint Varieties

by Len McMaster, ARA

In looking for the variations in *period* size on the 1898 one-cent provisional revenue stamps (R153/R154), differences in period size and location from that previously reported have been found. It is hoped that surfacing these differences will stimulate others to review their collections to either confirm or explain these findings.

The War Revenue Act of 1898 was passed on June 13, 1898, by Congress to help support the Spanish-American War and was to take effect on July 1, 1898. Since it was not possible for the Bureau of Engraving and Printing to prepare an adequate number of new revenue stamps in this time period, the one and two cent regular postage stamps were overprinted with a red "I.R." and issued as provisional revenue stamps. The one-cent stamp was first overprinted with smaller sans serif capitals and rectangular periods (Figure 1) and later overprinted with larger Roman capitals and oval periods (Figure 2).

I. R. I. R.

Figures 1 and 2. The overprint used on R153 (left) and the overprint used on R154 (right).

A cursory review of available literature suggests that varieties exist in the size of the periods on each of these overprints. The *Scott Specialized Catalogue of United States Stamps* for example states that R153 exists with "upright rectangular periods" and with "square periods." Other sources seem to support this description, G.L. Toppan, et. al. in *An Historical Reference List of the Revenue Stamps of the United States* (1899) mentions the existence of a square period on each of the ten stamps in the right-most vertical row on each pane of 100. They describe the rectangular

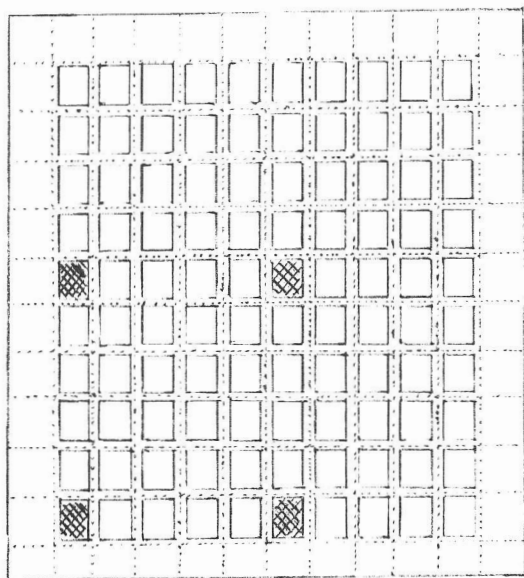


Figure 3. The locations of the small periods on a pane of 100 of R154.



Figure 4. The location of the small period on the bottom imprint and plate number strip of three in the normale position (top) and shifted to the right (below).

period as "1 mm wide by 1 1/2 mm high" and the square period as "1 mm X 1 mm." Homer C. Landis in his article "U.S. First Provisional Issue" appearing in the October, 1964, issue of *The American Revenuer* states that on each sheet of R153 there are ninety stamps with "1 mm wide by 1 1/2 mm high" periods and ten stamps with "1 X 1 mm" square periods. Unfortunately, neither Scott nor Landis mention the source of their information and their descriptions may merely be a restatement of the earlier work of Toppan, et. al.

The first of the differences noted in this study is in the period size previously reported for R153 and that observed in the few copies in my collection. I have examined the periods of twenty copies of R153, measuring their size with a scale having 0.1 mm divisions. Nineteen of the copies have periods whose average height is 1.21 mm  $\pm$  0.05 mm (one-sigma variation in the average) and whose average width is 0.71 mm  $\pm$  0.02 mm. The other stamp has periods with a height of 1.2 mm  $\pm$  0.05 mm (reading error of the scale used) and a width of 1.0 mm  $\pm$  0.05 mm. The width of the period on this stamp is well outside the statistical average of the width of the periods on the other stamps and is very likely the square period mentioned in the previous literature. Thus it would appear that there is a small error in the previously reported size of the periods on R153.

With respect to R154, the U.S. Scott Specialized catalogue states that there are four stamps with smaller periods in each pane of 100. Toppan, et. al., reports that the period after the "I" is "much smaller" on four stamps in each pane. Homer Landis in his article "U.S. First Provisional Issue" appearing in the November, 1964, issue of *The American Revenuer* states that there are four stamps in each pane with a "much smaller" period after the "I." Christopher West in *The Revenue Stamps of the United States* (reprint 1979) also



# Unlisted Mexico Renta Interior Varieties

by Don Duston, ARA

There is a variety of the 1916-1917 Mexican Renta Interior stamps (Stevens Nos. R418-421) that is not mentioned by either Hartley or Stevens in their catalogues. The difference appears only in the talon with no noticeable differences in the stamp itself. As shown in the photo in Stevens page 139, the dates 1916-1917 are inscribed on the lined background of the talon. On the unlisted variety the dates are inscribed on a white tablet. Both varieties are illustrated here.

I have found all of these stamps in both varieties except for the 50c R421 which I found only in the catalogue illustrated variation. All copies of R422, the 10c green with solid figure of value that I have seen, are of the first type. I do not have a copy of the 50c R423 to check its type. All of the overprinted and handstamped varieties of this issue that I have seen are of the second type with the date on the white tablet, except the R422.

The first three values of this series are rather common in both types, and it is surprising that the two types were not noted and picked up, at least by the time the second edition of the Stevens Catalogue was published. Any additional information available on these varieties should be forwarded to the Editor.

## R153/R154 Overprint Varieties

*(Continued from previous page)*

reports that a "small period" after the "I" occurs four times on each pane of R154. However, none of these sources gives the dimensions of the periods.

In this study I have examined fifty copies of R154 having the larger periods. They are oval in shape with an average height of  $1.96 \text{ mm} \pm 0.08 \text{ mm}$  (one-sigma variation in the average) and an average width of  $1.30 \text{ mm} \pm 0.06 \text{ mm}$ . I have also examined twenty copies of R154 having the smaller period after the "I." They are also oval in shape with an average height of  $1.51 \text{ mm} \pm 0.06 \text{ mm}$  and an average width of  $1.08 \text{ mm} \pm 0.04 \text{ mm}$ .

The second difference noted in this study is in the location of stamps with small periods on the R154 panes. Toppan, et. al, Landis and West all report that the stamps with small periods always appear in the 41st, 46th, 91st and 96th position on the pane, i.e. the first stamp in the bottom row of each quarter pane (figure 3). All three sources also note that the uniform location of these stamps on each pane suggests they were intentionally created as a secret or control mark.

Note from figure 3 that the 96th position on the pane is also the middle stamp of the bottom Bureau of Engraving and Printing imprint and plate number strip of three. In examining nineteen bottom imprint and plate number stripes of three, eighteen had the stamp with the small period in the



middle. However, on one, plate number 535, the stamp with the small period was on the right-most stamp, i.e. position 97 on the pane (figure 4). This seems to suggest that this particular pane was shifted one vertical row or column to the left during the overprinting process leaving the left-most column of stamps without an overprint and a column of overprinted initials in the right selvage. I have never seen a R154 pair, one with and one without an overprint, but Scott does list such a variety (R154c) without listing a value. This finding would suggest that there are at least ten such pairs of the stamps without an overprint located on the left of the pair.

I feel as though I have just begun this study with so many unanswered questions. I encourage anyone with R154 imprint and plate number strips of three or other multiples to examine them to see if there are other shifts in the location of the stamp with the small period and share that information with us. I would also be interested in knowing of any R154 pairs, one without an overprint, to learn if they are consistent with these findings.

## The Measurement of District Collector Provisional Handstamps

The first narcotic stamps to appear in 1919 were produced by the district collectors of the Internal Revenue Service. The required stamps had not yet been printed and the district collectors were told to improvise by stamping the word "NARCOTIC" onto the existing Documentary Issue of 1917. As a result, *each* district collector who needed such stamps had a rubber stamp made locally and handstamped the various values needed by the manufacturers in their district. These stamps represent one area where many years of research is still needed before the total picture will be clear.

In 1977, Lou Alfano circulated a list of known District Collector Provisional Handstamps (DCPH). The list contained 35 different handstamps and represented the

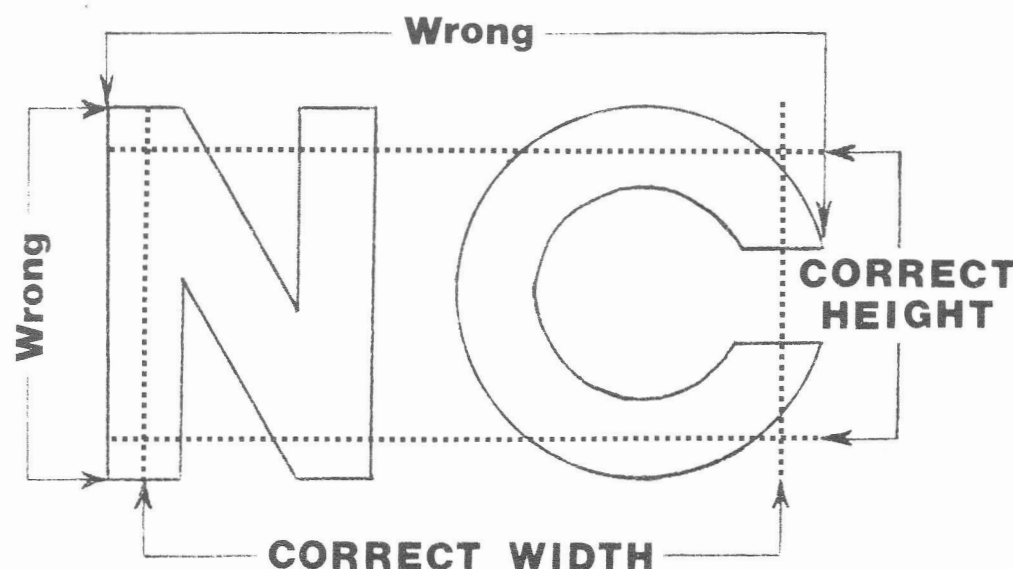
characteristics of the genuine DCPH.

The one characteristic of a DCPH that generally proves to be the most useful is the accurate measurement of height and width. The handstamps are all very similar, so ultimately the only practical way to differentiate the various types is through *very* accurate measurements. As a result, it is important all interested philatelists subscribe to the same measurement technique and report the findings in a uniform way.

Subsequent installments of "Narcotic Notes" will illustrate the four verified DCPH and give pertinent information concerning them, but the purpose of this column is to establish a standard technique for measuring these handstamps. Accurate measurements of the DCPH will ultimately be the key factor in sorting out

the often conflicting and confusing information associated with these revenues.

The largest single factor compounding the difficulty of measuring the DCPH is the inability to see the handstamp against the red background of the stamp. In addition, the district collectors did not go to any great trouble to produce nice clear, correctly inked impressions. Fortunately, the use of a red filter will virtually cause the red background of the documentary stamp to disappear leaving



cumulative knowledge of former students such as Ruback and Chappell. Of these 35 varieties, the author has only been able to positively verify four! These are the Second District of New York (NY2), First District of Pennsylvania (PA1), Sixth District of Indiana (IN6) and First District of Missouri (MO1). Over the next few years, if current research is successful, collectors will probably be able to positively identify a *total* of no more than eight to ten types. This will leave 25 or more varieties unidentified. Of these 25, probably an additional five to ten types are in fact legitimate DCPH, but will never be verified due to the lack of identifiable manufacturer's cancels. The balance of 15 to 20 types are quite simply *forgeries*!

With the great number of dubious items far outweighing the confirmed, the collector needs some way to be sure of the stamps in his collection. It would not be practical to describe every questionable item, so the collector's best defense against forgeries is to know the

only the handstamp or cancel. Additionally, very light or unclear handstamps will be greatly enhanced when viewed through a red filter. In its simplest form, a red filter could be something as common as a piece of red cellophane. A clear piece of red plastic or vinyl will work very nicely and many stamp shops sell kits with red, green and blue filters. However, camera shops are probably the best source, for they will have a superb selection of both plastic and glass filters over a wide price range. (The acetate (CP) filters will be both cheaper and more durable for this purpose than the gelatin (CC). Both are widely available under the Kodak name. They come various sizes, unmounted in an envelope...KT)

In addition to the filter, a good quality measuring device will be needed. While there are numerous options, probably the most practical device is a magnifier with a millimeter scale in the field of vision. With a little practice using the filter and the magnifier, you will be



# Counterfeit French 1Fr Timbre Fiscal



By Don Duston, ARA

Two copies of the French 1Fr Timbre Fiscal stamp of 1925 (ARA-France Catalogue No. 22) are illustrated here. One is normal, the other appears to be a counterfeit. Two copies of this stamp were found in a small accumulation.

The counterfeit is easily recognizable by the crude lettering of "1 FRANC" and by the distinct dark olive color of the medallion. The lined background is a washed out,

light yellow green. Both copies have a red, Marseilles cancel, dated 1934.

Members should check their collections and duplicates for any additional copies. Any information available on this variety or any other un-recorded counterfeits should be forwarded to the Editor.

## Narcotic Notes #4

(Continued from previous page)

ready to accurately measure the handstamps.

Though it may not seem logical at first, it is *critical* all measurements be made using the *centerpoint measurement* (CPM) technique. The collector's first impulse is to measure the word "NARCOTIC" from the extreme left side of the "N" to the extreme right side of the letter "C" (see illustration). Unfortunately, when working with rubberstamp impressions, this technique will **not** give consistent results. For example, a lightly inked rubberstamp gently applied will give a very *slender* impression, while the same rubberstamp when overinked and applied with pressure will give a *fat* impression. Thus, measurements on the **same** handstamp can easily differ by a millimeter if they are taken from the extreme left and right. However, these variations can be virtually eliminated by measuring from the centerpoint of the stroke. Because the *spread* of the rubberstamp is fairly equal in all directions, the centerpoint of the line does not change. In other words, both the *slender* and the *fat* impressions will yield the same measurement—when measured from the center points of the strokes.

In all future installments of this column and in the Narcotic Handbook, Centerpoint Measurements (CPM) will be used. To avoid any possible confusion, measurements made using the Centerpoint Measurement technique will be identified as follows:

14.50mm X 2.60mm (CPM)

In addition to accurate height and width, there are several other characteristics which are helpful in identifying a particular DCPH. The type style and case of the DCPH is very useful in the preliminary phase of identification. The majority of the handstamps are gothic letters. However, serif letters are not uncommon and

even an italic handstamp has been recorded. Nearly all the DCPH are printed in upper case letters, but a few are recorded with mixed upper and lower case letters. The shape of the letter "O" can often be helpful. There are three basic shapes of the "O." It can be a circle, an oval or it can be slender with parallel sides.

There are also several other characteristics worth noting, specifically the color and position of the handstamp. However, the philatelist is cautioned to not place too much weight on these last two characteristics. It is unlikely the District Collector himself actually handstamped the documentary stamps. As a practical matter, the rather boring job was probably assigned to a clerk or secretary. Because the job required no skill or understanding whatsoever, we can safely assume the task was assigned to whomever was idle at the time additional stamps were needed. As a result, different people in the same office probably took turns applying the handstamp. In a busy IRS office, there is no reason to assume every individual would have an identical ink pad. Over the course of a few months, it is easy to see how *Bob* could have used his red ink vertically on a few sheets of the 1¢ and 2¢, while *Jane* applied a magenta handstamp diagonally to sheets of the 10¢ stamps. In other words, all the same handstamp, but with a mix of colors, positions, neatness and application pressure.

Readers are encouraged to send information concerning DCPH to the author at Post Office Box 15247, Seattle, Washington 98115. Be sure to include a description of the stamp, accurate Centerpoint Measurements, the type style and case, the shape of the "O," and (most importantly, every scrap of information concerning anything that even looks like a cancellation.

# The Revenue Stamps of Ecuador

by Gerald M. Abrams, ARA

The late Gerald M. Abrams had this manuscript ready for publication at the time of his death. It is the result of several years work, mainly updating and verifying previous works such as Morley, Forbin, Glase and some unidentified work in Spanish done some years ago. The editor is indebted to ARA member David Sher for his contributions and suggestions.

Many of the illustrations are taken from actual stamps. Unfortunately some have to be taken from photocopies. All

are at or near actual size.

Complete knowledge about many of the newer issues is not available. Additions and comments are always welcomed. Please contact the editor at the address in the masthead.

It is not known what basis Mr. Abrams used for pricing this catalogue. Therefore, it must be assumed that the pricing is on a point basis, that is the prices are relative to each other and are not to be interpreted as a fixed value in any specific currency.

## General Revenues (Timbre Fiscal)



A1

Perf. 12

1881

22 X 34 1/2 mm

Tablet at base is blank.

1	A1	1c	Blue	2.00
2	A1	2c	Bistre	2.50
3	A1	5c	Red	6.00
4	A1	20c	Violet blue	10.00
5	A1	50c	Green	2.00

*Prices for mint only; used copies are forgeries. These are essays.*

Note: Imperforate proofs are known (a. on card or b. on India paper):

1c	Blue	20c	Blue
2c	Brown	50c	Green
5c	Red	1P	Dark brown
10c	Orange		

Proofs with large margins are valued at 20.00 each.



A2

1881-82

22 X 34 1/2 mm

Inscribed "1881-1882" in base tablet; shades exist.

6	A2	1c	Blue	1.00
7	A2	2c	Bistre	.80
8	A2	5c	Red	1.00
9	A2	10c	Orange	1.00
10	A2	20c	Blue	2.50
11	A2	50c	Green	10.00

*Prices for mint only; used copies are forgeries. These are essays.*

Note: Imperforate proofs are known (a. on card or b. on India paper):

1c	Blue
2c	Brown
5c	Red
10c	Orange
20c	Blue
50c	Green
1P	Dark brown

Proofs with large margins are valued at 20.00 each.

1881-82

Design A1 with black handstamped date in base panel "1881-1882."

12	A1	50c	Green	2.50
		a.	Inverted date	10.00
		b.	Dates reversed	10.00

*Note: The existence of these stamps is questioned; they have been reported but have not been seen.*



A3

1883-84



Design A1 with small black handstamped date in base panel "1883-1884."

13	A3	5c	Red	7.50
		a.	Inverted date	10.00
		b.	Double date, one across center	10.00

*Note: The existence of the a & b varieties is questioned; they have been reported but not seen.*

#### 1883-84

Design A2 surcharged in black, vertically reading up or down.

14	A2	CINCO/CENTAVOS	on 1 c Blue	5.00
15	A2	DIES/CENTAVOS	on 5c Red	4.00
16	A2	DIES/CENTAVOS	on 5c Red	5.00

*Note: The surchagrae reads up on #14 and 15, down on #16; these issues are of doubtful status, they have been reported but not seen.*



A4

#### 1883-84

Design A2 overprinted diagonally down in black "FRANCA."

17	A2	2c	Bistre
----	----	----	--------

*Note: This stamp is believed to be bogus, and is therefore unpriced.*



A5x



A5y

#### 1884-85

Undated design A1 with black handstamp date in base panel "1884 1885." Type X: small thick numerals. Type Y: tall thin numerals.

				X	Y
18	A5	1c	Blue	.10	.15
		a.	1884 only	--	5.00
19	A5	2c	Brown	.10	.10
		a.	date misplaced below panel into perfs	--	.25
		b.	1835 for 1885	--	4.00
20	A5	5c	Red		
		a.	double 1885	5.00	--

21	A5	10c	Orange	.10	1.00
		a.	double date	7.50	--
22	A5	20c	Blue	.20	1.00
		a.	date double-types X & Y	10.00	
23	A5	50c	Green	.50	--
24	A5	1P	Brown	.50	--

*Note: Unpriced items have not been seen.*



A6

#### 1884-85

Black handstamp date, overprinted diagonally up on #20X

25	A6	5c	Red	10.00
----	----	----	-----	-------

*Note: The French type of diamond-shaped dot cancellations are believed to indicate postal usage. All are rare, and they are found on both the X and Y types of the 1884-85 issues.*



A7

#### 1886-87

Design A1 with black handstamped date in base panel "1886 1887."

26	A7	1c	Blue	.15
		a.	double date	10.00
27	A7	2c	Brown	.10
		a.	inverted date	10.00
28	A7	5c	Red	.10
		a.	double date	10.00
29	A7	10c	Orange	.10
		a.	1836 for 1886	5.00
30	A7	20c	Blue	.50
31	A7	50c	Green	2.50



A8

## 1886-87

Design A7 surcharged in black reading down.

32 A8 CINCO/CENTAVOS on 2c Brown (#27) 8.00



A9



A9a



A9b



A9c

## 1886-87

Design A2 handstamped diagonally up in black "1886 1887."

33	A9	1c	Blue	4.00
	A9a	a.	inverted date	10.00
34	A9	2c	Brown	4.00
35	A9	5c	Red	4.00
36	A9	10c	Orange	.10
		a.	with added date handstamp horizontally across base tablet	10.00
		b.	without diagonal date but with horizontal date across base tablet	10.00
37	A9	20c	Blue	.10
38	A9	50c	Green	.15
		a.	smaller 1887	5.00
	A9b	b.	with added date handstamp horizontally across base tablet	10.00
	A9c	c.	without diagonal date but with horizontal date across base tablet	10.00
39	A9	1P	Dark brown	.10



A10

## 1887-88

Inscribed with date "1887.1888." Shades exist.

40	A10	1c	Dark green	.10
41	A10	2c	Wine red	.10
42	A10	4c	Brown	.15
43	A10	10c	Orange	.15
44	A10	1S	Green	.10
		a.	Greenish paper	.10
45	A10	5S	Blue	.10
		a.	Bluish paper	.10
46	A10	10S	Vermilion	.15

Note: The French type diamond dot cancels are found on these issues.

Imperforate proofs known: (a. on card or b. on India paper)

1c	Dark green
2c	Wine red
4c	Brown
10c	Orange
5S	Blue
10S	Vermilion

Proofs with wide margins are valued at 20.00 each.



A11



A11a



Small date



Large Date

## 1889-90

Design A10 overprinted diagonally in black block numerals "1889. 1890." in two sizes, A-small type with the 8s 1 mm wide and B-wide type with the 8s 1-1/2 mm wide.

47	A11	1c	Dark green	.10
		a.	inverted date	5.00
48	A11	2c	Wine red	.10
	A11a	a.	date smaller with serifs	.25
	A11a	b.	larger 90 in date	.25
	A11a	c.	double date	.50
49	A11	4c	Brown	.10
		a.	small date	.20
50	A11	10c	Orange	.10
		a.	small date	1.00
51	A11	1S	Green	.10



	a.	small date	1.00
	b.	large 1890 only (20X3mm)	see note
52	A11	5S Blue	.20
53	A11	10S Vermilion	.30

*Note: The large 1890 on the 1S value (#51b) is believed to be bogus. The French type of diamond dot cancel may be found on these issues. On some copies of the block numeral types, the 9 of 1890 resembles an 8.*



A12



A12a

**1891-92**

Design A10 diagonally overprinted in black block numerals 2-1/2mm high "1891. 1892."

54	A12	1c	Dark green	.20
55	A12	2c	Wine red	.10
	A12a	a.	date in large serif type	1.00
		b.	error, 1881. 1892.	10.00
56	A12	4c	Brown	.20
57	A12	10c	Orange	.15
	A12a	a.	date in large serif type	10.00
58	A12	1S	Green	.50
59	A12	5S	Blue	.50
60	A12	10S	Vermilion	.50
	A12a	a.	date in large serif type	10.00



A13

**1891-92**

Inscribed "1891. 1892." in base panel.

61	A13	1c	Dark green	.30
62	A13	2c	Wine red	.30
63	A13	4c	Brown	.30
64	A13	10c	Orange	.50
65	A13	1S	Green	1.00
66	A13	5S	Blue	1.00
67	A13	10S	Vermilion	1.50

Imperf proofs are known (a. on card or b. on India paper):

1c	Dark green
2c	Wine red
4c	Brown
10c	Orange

1S	Green
5S	Blue
10S	Vermilion

Proofs with large margins are valued at 20.00 each.



A14x



A14y

**1893-94**

Design A10 overprinted with black handstamp across base tablet: 1893 y 1894. The overprint is in two types: X- small numerals (18-1/2 mm wide) and Y- large numerals (20 mm wide).

				X	Y
68	A14	1c	Dark green	1.00	3.00
69	A14	2c	Wine red	1.50	--
70	A14	4c	Brown	1.00	5.00
71	A14	10c	Orange	2.00	--
72	A14	1S	Green	2.50	3.00
		a.	blue	3.00	--
73	A14	5S	Blue	5.00	5.00
74	A14	10S	Vermilion	4.00	--

*Note: Unpriced issues have not been seen. Number 72a is a chemical changeling.*

**1893-94**

Design A13 with A14y type overprint.

75	A14y	1c	Dark green on A13	1.00
----	------	----	-------------------	------



A15

**1893-94**

Inscribed "1893. 1894." in base panel.

76	A15	1c	Vermilion	.20
		a.	on green paper	1.50
		b.	vertical pair, imperf between	5.00
77	A15	2c	Blue	.30
78	A15	4c	Green	.30
		a.	horizontal pair, imperf between	5.00
79	A15	10c	Orange	.40
80	A15	1S	Brown	.40
81	A15	5S	Brown red	1.00
82	A15	10S	Black	1.50

*Note: Remainders exist with vertical line cancel value at 25% of listed price.*

Imperforate proofs on India paper are known:

1c Vermilion	10c Wine red
1c Black	1S Dark brown
2c Green	1S Blue green
2c Violet	5S Orange
4c Dark green	5S Dark brown
4c Red	10S Blue
10c Brown	10S Red Brown

Proofs with large margins are valued at 20.00 each.



A16

1895-96

Inscribed "1895-1896" in base tablet.

83	A16	1c	Blue	.20
84	A16	2c	Orange	.25
85	A16	4c	Brown	.40
86	A16	10c	Grey	.40
87	A16	1S	Vermilion	.60
88	A16	5S	Violet	1.00
89	A16	10S	Green	1.50



A17X



A17Y



A17Z



#93Zb

1897-98

Design A15 overprinted diagonally with black handstamp "1897 1898." There are three types: X-large numerals reading up to the right; Y-smaller numerals reading up to the

right; Z- smaller numerals reading down to the right.

				X	Y	Z
90	A17	1c	Vermilion	2.00	1.00	--
		a.	double overprint	5.00*	--	--
91	A17	2c	Blue	.20	1.50	3.00
92	A17	4c	Green	1.00	1.00	2.00
		a.	ovpt reads vert. up	--	--	3.00
93	A17	10c	Orange	1.00	1.50	2.00
		a.	1 in 1897 omitted	--	--	3.00
		b.	97 in different font	--	--	4.00
94	A17	1S	Brown	1.50	4.00	3.00
		a.	inverted overprint	10.00	--	--
95	A17	5S	Brown red	5.00	3.00	--
96	A17	10S	Black	5.00	8.00	--

\* Status doubtful; reported but not seen.

Number 93Zb the 9 is without a base ball and the 7 has a deeply curved vertical riser.



A18



A18a

1897-98

Design A10 handstamped in black similar to A17X reading diagonally up.

97	A18	1c	Dark green	3.00
	A18a	a.	smaller handstamp	5.00
98	A18	2c	Wine red	3.00
		a.	double overprint*	7.50
99	A18	4c	Brown	3.00
100*	A18	10c	Orange	7.00
101*	A18	1S	Green	7.00
102	A18	5S	Blue	3.00
103	A18	10S	Vermilion	3.00
		a.	inverted date	10.00

\* Status doubtful; reported but not seen.

1897-98

Handstamp similar to A17X on designs A13 and A16.

104	1c	Green on A13 (1891-92)	1.00
105	10S	Green on A16 (1895-96)	10.00



A19



## 1897-98

17-1/2 X 31 mm; various perforations  
dated at top; shades exist

Known perforations (all priced the same):

a.	13-1/2	f.	14-1/2 X 14
b.	14	g.	14 X 13-1/2
c.	14-1/2	h.	14-1/2 X 15
d.	15	j.	15 X 14-1/2
e.	16		
106	A19	2c	Red .10
107	A19	10c	Grey .10
108	A19	1S	Orange yellow .10
109	A19	5S	Brown .10
110	A19	10S	Carmine .10

The following values were prepared but not issued (priced at 10.00 each):

5c	Pale blue
20c	Blue
50c	Lilac
20S*	?
50S*	Green

\* Status doubtful; reported but not seen.



A20



A21

## 1897-98

Design A19 unissued denominations surcharged horizontally (A20) or vertically (A21). Perforated as before a through j.

111	A20	UN/CENTAVO on 5c Pale blue (black)	.10
	m.	double surcharge*	2.50
	p.	un/CENTAVO (error)	5.00
	q.	CENTAVO (error)	5.00
112	A20	CUATRO/CENTAVOS on 20c Blue (violet)	.10
	m.	double surcharge	2.50
	n.	vertical surcharge*	4.00
113	A21	DIEZ/CENTAVOS on 50c Lilac (black)	.10
	m.	double surcharge	2.50
	n.	green surcharge*	3.50

\* Status doubtful; reported but not seen.



A22a



A22b

## 1899-1900

Design A19 overprinted in black, diagonally reading up "1899-1900." Same perforation varieties a through j. The overprint exists in two types: Type A—the 8 in 1899 has a thick cross-over. Type B—the 1 in 1899 is thicker, the 8 in 1899 appears as two separate circles.

114	A22A	20c	Blue	2.00
	m.	error (1890-1900)*		5.00
115	A22B	20c	Blue	2.00

\* Status doubtful; reported but not seen.

*Note: These stamp have been seen used on cover as postage.*



A23



A24

## 1899-1900

Inscribed "1899-1900" at top. Perforation varieties a through j priced the same. Shades exist.

116	A23	1c	Green	.10
117	A23	2c	Dark brown	.10
118	A23	4c	Orange	.20
119	A23	10c	Blue	.10
120	A23	1S	Vermilion	1.50
	a.	deep brown*		2.50
121	A23	5S	Lilac	2.00
122	A23	10S	Red	3.00

\* Considered as a possible chemical changeling. It is a distinct brown.

Specimen stamps (not listed by Forbin), as above, overprinted diagonally WATERLOW & SONS LTD/SPECIMEN and a small hole punched in the stamp. Perforated 12-1/2.

1c	Purple/brown	1S	Purple/brown
2c	Purple/brown	5S	Purple/brown
4c	Purple/brown	10S	Purple/brown
10c	Purple/brown		

These stamps were printed in miniature sheets of 9 (3 X 3) containing 1c + 2c + 4c/10c + 1S + 5S/10S + 1c + 2c. Full sheet priced at 10.00 each.

## 1900

Design A23 surcharged in black reading up. Perforation varieties a through j priced the same.

123	A24	CINCO/CENTAVOS on 1c	Green	5.00
124*	A24	CINCO/CENTAVOS on 2c	Brown	5.00
125	A24	CINCO/CENTAVOS on 4c	Orange	.10
	a.	double surcharge		10.00
126	A24	DIEZ/CENTAVOS on 4c	Orange	10.00
127*	A24	DIEZ/CENTAVOS on CINCO/CENTAVOS on 50c	Lilac	10.00

\* Status doubtful; reported but not seen.

(To be continued)

# Canton Schaffhausen Unemployment Stamps

by Gene Kelly, ARA


With thanks to Dr. Bösch, Director of the Unemployment Department, I have completed the issues of this department. Additionally, I can make some corrections and comments on the listing which originally appeared in *The American Revenuer* (October 1984; 38:176-177).

Stamp number 1 is black on white paper rather than the gray listed in the catalogue listing. There was total printing of 2490 stamps; 400 were used each year for three years leaving a balance of 1290 stamps—40 years ago. How many of you have this stamp in your collection?

I also obtained two different styles of cards for use with these stamps. The person buying the stamp would mount it

on the card and have it canceled with a rubber stamp. The first card has spaces for one stamp per 14 day period with spaces enough for two years. The second card was for four years. A small stamp was for a period of one month. I have added stamps to the cards for the purpose of illustration.

Collectors interested in the revenue stamps of Switzerland should write the author at 15 Steinerstrasse, (CH) 8255 Diessenhofen, Switzerland, for information about the revenue study unit of the American Helvetia Philatelic Society. Mr. Kelly is in Switzerland gathering information about Swiss revenue stamps and also publishes a newsletter for the study unit.

Beiträge für das Jahr 1941							
Rück- stehende 1940							2
							19. Jan. bis 1. Febr.
3	4	5	6	7	8		
2. Febr. bis 15. Febr.	16. Febr. bis 1. März	2. März bis 15. März	16. März bis 29. März	30. März bis 12. April	13. April bis 26. April		
9	10	11	12	13	14		
27. April bis 10. Mai	11. Mai bis 24. Mai	25. Mai bis 7. Juni	8. Juni bis 21. Juni	22. Juni bis 5. Juli	6. Juli bis 19. Juli		
15	16	17	18	19	20		
20. Juli bis 2. Aug.	3. Aug. bis 16. Aug.	17. Aug. bis 30. Aug.	31. Aug. bis 13. Sept.	14. Sept. bis 27. Sept.	28. Sept. bis 11. Okt.		
21	22	23	24	25	26		
12. Okt. bis 25. Okt.	26. Okt. bis 8. Nov.	9. Nov. bis 22. Nov.	23. Nov. bis 6. Dez.	7. Dez. bis 20. Dez.	21. Dez. bis 31. Dez.		

Beiträge für das Jahr 1942					
Rückstände 1941					
				1	2
				1. Jan. bis 17. Jan.	18. Jan. bis 31. Jan.
3	4	5	6	7	8
1. Febr. bis 14. Febr.	15. Febr. bis 28. Febr.	1. März bis 14. März	15. März bis 28. März	29. März bis 11. April	12. April bis 25. April
9	10	11	12	13	14
26. April bis 9. Mai	10. Mai bis 23. Mai			21. Juni bis 4. Juli	5. Juli bis 18. Juli
15	16			19	20
19. Juli bis 1. Aug.	2. Aug. bis 15. Aug.	16. Aug. bis 29. Aug.	30. Aug. bis 12. Sept.	13. Sept. bis 26. Sept.	27. Sept. bis 10. Okt.
21	22	23	24	25	26
11. Okt. bis 24. Okt.	25. Okt. bis 7. Nov.	8. Nov. bis 21. Nov.	22. Nov. bis 5. Dez.	6. Dez. bis 19. Dez.	20. Dez. bis 31. Dez.

<b>1973</b>						Prämienrückstände aus dem Jahre 1972 <b>Prämien à Fr.</b> (hier einleihen)					
7	8	9	10	11	12						
Juli	August	Sept.	Okt.	Nov.	Dez.						
<b>1974</b>						Prämienrückstände aus dem Jahre 1973 <b>Prämien à Fr.</b> (hier einleihen)					
1	2	3	4	5	6						
Januar	Februar	März	April	Mai	Juni						
7	8	9	10	11	12						
Juli	August	Sept.	Ok.	Nov.	Dez.						

1975		Prämienrückstände aus dem Jahre 1974 Prämien à Fr. (hier einblenden)			
1 Januar	2 Februar	3	4	5 Mai	6 Juni
7 Juli	8 August	9 Sept.	10 Okt.	11 Nov.	12 Dez.
1976		Prämienrückstände aus dem Jahre 1975 Prämien à Fr. (hier einblenden)			
1 Januar	2 Februar	3 März	4 April	5 Mai	6 Juni
7 Juli	8 August	9 sept.	10 Okt.	11 Nov.	12 Dez.

# The Holcombe Papers

by Richard F. Riley, ARA

It was my good fortune to have known Henry Holcombe. It was mainly through a straggling correspondence about match and medicine stamps on which he was so expert, which started about 1955, I believe, and continued until shortly before his death May 2, 1973. The correspondence was punctuated once when I had the pleasure of meeting Henry personally when business afforded me a trip to New York City.

In one letter from Holcombe, dated August 12, 1966, 7 months after his collection had been sold at auction, Henry stated: "Have not and shall not part with my voluminous notes and references—for seldom a week passes but have at least one inquiry and am always anxious to answer when I can." The same sentiment is repeated in George Griffenhagen's foreword to: Henry W. Holcombe, *Patent Medicine Tax Stamps*, Quarterman Publications, Inc., Lawrence MA, 1979. The voluminous notes, of course, were made while preparing his many articles on the private die stamps.

Following Holcombe's death, George Griffenhagen recommended to the heirs of the estate that they donate the voluminous notes mentioned above to the Smithsonian

Institution. I was subsequently informed by Richard Holcombe, Henry's son, that this had been done. Associated photographs and negatives did not accompany the notes but by some happenstance they came into my possession, again through the good graces of George Griffenhagen and Richard Holcombe. A number of the previously unpublished photos of match stamps on the original boxes of matches were used to make up the seven plates in: Chistopher West, *Private Die Match Stamps*, Castenholz & Sons, Pacific Palisades, CA, 1980.

About this time work was stated on two accounts of patent medicine outfits in St. Louis, Blow & Co. and Dr. J. H. McLean, to appear in the *American Philatelist*. The search into Blow & Co. was presenting some problems and a letter was addressed to The National Museum of American History, The Smithsonian Institution, requesting input from the Holcombe notes. April 23, 1982, I was informed that: "Holcombe (or his estate) has not donated anything to the Smithsonian according to a thorough search of our files by the Smithsonian Registrar's Office." A telephone call to Richard Holcombe in Buffalo, NY, confirmed that he had indeed sent the notes and convinced me that they were in the

Smithsonian, in spite of their claim. Dead end.

September 9, 1985, on a brief lay-over in Washington, I took the opportunity to commune with the Eagle Collection and a number of real goodies from the Treasury Department housed in the National Stamp Collection in the National Museum of American History. On leaving, I conveyed my disappointment to Nancy Pope, librarian, regarding the Holcombe notes and hope that one day they would find them stashed away in a basement somewhere and make them

accessible. Under date of September 10 I received a note from James Bruns (Curator, National Philatelic Collection): "Nancy Pope wanted me to let you know that we have the three boxes of manuscript material from Henry W. Holcombe. This material is being housed in acid free containers and will be shelved in the library within the next few weeks."

The several morals to the story are left to the reader.

## The Secretary's Report

(Continued from page 161)

W R DeKay —	Walter H Hoffmann	Russell J Logan	Sanford Riesenfeld —
Robert A Dewey, Jr	Gerald S Howe	Robson Lowe	Dr Richard F Riley —
J Leonard Diamond	Eric Jackson —	Rodney Lukas	Steven E Ruecker
Dave Eakin	Thomas E Jensen	Jerry D MacLeith	Charles Russ
Joseph S. Einstein —	Larry Joseph —	Richard D Martorelli—	Howard A Schneiderman
F R Ellwanger, Jr	Howard Karlin	Jerry Marver	Josef Schonfeld
Gerald R Engstrom	Robert E Keatts	Paul A Mathieu	Fred Schuepbach
Mathew Fleckstein	John Keck	Dr James F Mathis	Eric J Scott
Dr Richard Friedberg —	James E Kenney	Ira L Moss	John L Slane
Gene Galbraith	A L Kesselman	William T McDonald	Don Sproule
William Gersch	Jon Koepke	John L Needham	Webster F Stickney
Michael A Gromet	Adolph Koepfel —	Howard D Nelles	Richard R Tancrell
Harry Hagendorf	Fred J Kolcz	Frank Q Newton, Jr —	Thomas M Tomc
Cline A Handy	George J Kramer —	Anthony S Niskanen	Stanley R Trychel
Richard R Hansen	William G Kremper	Peter V N Philip	Edward B Tupper
Thomas L Harpole, Jr —	Frederick L Kretschmar	Peter V Pierce	Walter D Vetter
Henry A Haydel	L Landau	Elwood S Poore	Ernest F Vilter
Peter H Hazdovac	Coleman A Leifer	Herbert Portnoy	John B Webster
Amos L Henely	Richard G Levine —	Thomas W Priestler —	Deane B Westland, II
Frank F Himpls	Arthur L Liberman	Daniel L Rhoades	Leroy D Willey
Terence M Hines —	Carter Litchfield —	George L Richards, II	Sylvia J Williams
			Philip W Wyne

## The President's Column

(Continued from Page 160)

next higher bid. A 10% buyers premium will be added to all successful bids. Bidding increments are as follows:

\$5	to	\$29	by	\$1
\$30	to	\$68	by	\$2
\$70	to	\$195	by	\$5
\$200	and over		by	5% over next higher bid.

- If only one bid is received for a lot it shall be sold at the amount bid or the catalog or estimated value, whichever is lower.
- Buy bids or bids under \$5 will not be accepted.
- Bids must be submitted on the bid sheet enclosed [with the auction] or a reproduction or facsimile thereof. No bids will be entered after the closing date. In the case of tie bids the earliest postmark will be considered the winner.
- In the descriptions a hyphen between two numbers (e.g., R214-222) indicates that these number (inclusive) are included. A slash (e.g., R214/R222) means that all numbers are not included.
- Lots not properly described must be returned within 10 days. Lots described as defective or as having faults cannot be returned because of such defects or faults.
- Lots sold "AS IS" have not been counted or appraised by the Auction Manager and are not returnable. Bid accordingly.
- If similar lots are listed and you are interested in only one of them enter "OR" between the lot numbers.
- An invoice will be sent each winning bidder and lots will be forwarded upon receipt of full payment. Payment is due within 10 days of the receipt of the lots. Postage, handling and insurance will be billed the buyer, \$1.50 minimum.
- Make all checks payable to the American Revenue Association.
- The placing of any bid constitutes acceptance of the foregoing rules. Prices realized will be published as soon as possible after the sale.
- A 10% commission will be deducted from the final bid price when payment is made to the seller. The ARA sales will be held without reserves. Consignors may bid on their own material and if the consignor buys back his own lot he will be charged only a 10% seller's commission and for the postage and insurance costs to return the lot.



# The American Revenue Association

## The President's Column

Richard Friedberg, ARA Pres.

In my column in the previous issue of TAR I mentioned that we now have an active, new auction manager, Mr. Coleman Leifer. Coleman has been an ARA member since about 1978 and collects U.S. revenue cancels and stamped paper.

At this time, the ARA Auction service plans to hold three or four sales each year. Listings of material for sale and photographs of same will appear in your TAR or will be sent along with the journal as a supplement.

Naturally, sales will be as good as you make them. That is, without your duplicate or no-longer-needed material we cannot offer material to fellow members.

If you would like to consign material to the ARA for sale please write to Mr. Leifer at the following address:

ARA  
P.O. Box 577  
Garrett Park, MD 20896

Consignments are now being accepted. Additionally, you may call Mr. Leifer at 301-493-5755 but calls should be restricted to 8 until 11 PM Eastern time.

The initial sale will include U.S. and worldwide material that was in the possession of the previous auction manager. Future sales will consist almost exclusively of U.S. and Canadian revenue material. It has been the experience of the auction and sales divisions that the foreign revenue material sells much better via the sales division (circuit books) rather than the auction division. Hence, members are strongly encouraged to consider selling through the sales division (more on this later on; keep reading).

All non-Scott listed material and specialist material, such as cancels or plate varieties, must be fully described and valued by the owner, and the source of any value given should be indicated.

Material should be mounted on pages or in glassines, with one lot on each page or in each glassine. The auction manager's job is a volunteer position, as are all ARA positions, and he cannot absorb the time to lot material that comes to him in a disorganized manner. If a potential

consignor has any questions regarding the suitability of material please write first to Mr. Leifer.

The ARA auctions will operate on the 10/10 split commission schedule that has become standard in the field. That is, a 10% premium will be added to the final bid price to the buyer, and a 10% commission will be deducted from the final bid price when payment is made to the seller.

The ARA sales will be held without reserves, although bids under \$5 per lot will not be accepted. Consignors may bid on their own material, however, and if the consignor buys back his own lot he will be charged only a 10% seller's commission and will also be charged for the postage and insurance costs to return the lot.

Other rules for bidders can be found at the close of this column. You may copy them although they will be run with each sale at the beginning of the sale.

Earlier in this column I mentioned that foreign material sells better through our sales department than through the auctions. For much of this year, I have been working on the smooth transition of the sales division from the direction of Don Duston, who has asked to "retire" from this position after many years of exceptionally capable service, to a new director. A lot of progress has been made, and the ARA board will soon be working out the final details. I hope that by the November-December TAR I will be able to inform you about this vital ARA service to its members.

A note to our active chapters: if you plan to hold meetings or have chapter news, please forward this information to our editor, Ken Trettin, for inclusion in these pages. We would like to know who is meeting when, where and why. I suspect that we have chapters whose existence is a secret to 99% of the membership. Let's hear from you!

### ARA AUCTION RULES

1. Only ARA members in good standing are eligible to participate in the auction.
2. The Auction Manager reserves the right to reject any bids which in his judgement are unrealistic.
3. Bids should be in even dollar amounts only. All lots sold to the highest bidder at a slight advance over the

*(President's Column—continued on Page 159)*

### Board of Directors:

**President:** Richard Friedberg, Masonic Building Suite 106, Meadville, PA 16335. Phone 814-724-5824.  
**Vice President:** Terence M. Hines, Psychology Dept., Pace University, Pleasantville, NY 10570.  
**Secretary:** Bruce Miller, 701 South First Ave. #332, Arcadia, CA 91006.  
**Treasurer:** Richard D. Martorelli, 216 E. Greenwood Ave., Lansdowne, PA 19050.  
**Immediate Past President:** Louis Alfano, 303, S. Kennedy Rd., Sterling, VA 22170.  
**Eastern Representatives:** Elliot Chabot and Brian Bleckwenn  
**Central Representatives:** Joseph S. Einstein and Kenneth Trettin  
**Western Representatives:** Anthony Giacomelli and Eric Jackson  
**Attorney:** Elliot Chabot, 14104 Bauer Dr., Rockville, MD 20853

### Appointive Officers:

**Librarian:** George McNamara Jr., Box 136, Nora Springs, Iowa 50458.  
**Sales Manager:** Donald L. Duston, 1314-25th St., Peru, IL 61354. Phone 815-223-6687.  
**Membership Director:** Sanford Riesenfeld, 226 Flower Road, Valley Stream, NY 11581  
**Publicity Director:** Richard D. Martorelli, 216 E. Greenwood Ave., Lansdowne, PA 19050

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

### Representatives in other countries:

**Australia:** Dennis Osborn, P.O. Box 502, Belconnen, A.C.T. 2617, Australia  
**Canada:** E.S.J. vanDam, Box 300, Bridgenorth, Ont., Canada K0L 1H0  
**Republic of China:** Sheau Horng Wu, 2 FR #9, Lane 21, Chaun-Yuan Rd., Peitout, Taipei 112, Taiwan, ROC  
**France:** Henri Janton, 33 Ave. Marechal Lyautey, Paris 75016 France  
**Germany:** Martin Erler, D-8021 Icking, Irtschenhauser Str. 5, Federal Republic of Germany  
**India:** A.M. Mollah, T/486 New Air India Colony, Crue East, Bombay 400 029, India  
**Japan:** A.G. Smith, Language Center, Nagoya University, Furo-cho, Chickusa-Ku, Nagoya 464, Japan  
**Mexico:** Marcus Winter, Apartado Postal 696, Oaxaca, Oax. 68000, Mexico  
**Netherlands:** E. Horn, B.B. Weg 4, 9551 T.Z. Sellinger, Netherlands  
**New Zealand:** Dennis Huggard, PL Box 69026, Glendene PO, Auckland 8, New Zealand  
**Saudi Arabia:** R.J. Thoden, Aramco Box 1802, Dhahran, Saudi Arabia  
**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 ammended December 31, 1979, of the ARA By-lwas, 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.

**James R Callis, Jr** 4278, 12045 Hickory Hills Court, Oakton, VA 22124, by Kenneth Trettin. US and foreign precanceled revs.

**Ed Denson** 4279, PO Box 158, Alderpoint, CA 95411, by Secretary. US revs with perfins.

**Clair A Holtzappple** 4275, 313 Pinehurst Rd, York, PA 17402, by Richard Friedberg. US and Canada.

**Richard F Kemp** 4282, 3025 Linda Vista, Alameda, CA 94501, by G M Abrams.

**Maurice J Kennedy** 4274, 12120 Long Ridge Lane, Bowie, MD 20715, by Richard Friedberg. US and possessions, Europe.

**D Luppess** 4284, Watermuldersweg 10, 9351 DV Leek, Netherlands, by E Horn.

**John R Monier, Jr** 4283, by Michael Aldrich. All areas revs and cinderellas.

**Lowell S Newman** 4276, 676 Morris Ave, Springfield, NJ 07081, by Richard Friedberg. Dealer, William A. Fox Auctions, Inc.

**Gene M Ransom, Jr** 4277, Rt 1, Box M, Grasonville, MD 21638, by Richard Friedberg. Genl world and US.

**Albert G Spaeth** 4273, PO Box 69, Caseville, MI 48725, by Richard Friedberg. Dealer, Ajax Stamp Co.

**Cliff Stokes** 4280, 2000-F Governors Circle, Houston, TX 77092, by Michael Aldrich. US, Portugal, other misc foreign.

**Harvey A Wales, Jr** 4281, 13 Birmingham Pl, Vernon Hills, IL 60061, by Michael Aldrich. US first 3 issues, stamped paper, state tax.

*Highest membership number assigned on this report: 4284.*

### NEW MEMBERS

Numbers 4247-4252

### APPLICATIONS FOR REINSTATEMENT

**Edward N Lipson** 2528, 46 Appletree Lane, North Haven, CT 06473, by Eric Jackson.

**Francis E W Ogle** 3789, 7 Meadow Wood Ct, RD 3, Medford, NJ 08055, by Richard Friedberg. US embossed and first issue; spec. Maryland.

### RESIGNED

Pierre Couvreur

B Egle

Thjeodore G Gilinsky

John D Laurenz

C K Miller

Robert W Ohlis

John P Stecher, Jr

R H Thompson

Donald R Whitehead

### MEMBERSHIP SUMMARY

Previous membership total.....	1486
Applications for membership.....	12
Applications for reinstatement.....	2
Resigned.....	9
Current membership total.....	1491

### CONTRIBUTING MEMBERS FOR 1985

Michael E Aldrich	Brian M Bleckwenn
Louis S Alfano	Bruce A Bly
John D Apfelbaum	Lawrence Boncer
Samuel S Arlen	John F Bonner
Dr Michael H Aronwits	R G Booth
David H Atwater, Jr	Wilson E Born
Fred C Ballman	William E Buford
Philip T Bansner	Jonathan D Bulkley
William A Barber	William E Carrick
James V Barkely	Richard C Celler
Bruce V Bates	Dr Victor J W Christie
William J Baughman	John M Conklin
Hertel G Beaulieu	Henry H Conland
Cyril F Bell	Anne Crane
Thomas A Black, Jr	Stuart Davis

*(Secretary's Report—continued on Page 159)*

### Complete Your Sets! VF Unpunched RX-RZ

RX1 20.00	RX11 10.00	RX22 40.00
RX2 80.00	RX14 24.00	RX23 68.00
RX3 20.00	RX15 16.00	RX25 80.00
RX4 16.00	RX19 20.00	RZ8 18.00
RX8 16.00	RX20 20.00	RZ16 13.00
	RX21 32.00	

### SHERWOOD SPRINGER

3761 W. 117th St. Hawthorne, CA 90250  
(213) 644-2337

380

### NEW Scott Revenue Pages

132pp \$40 plus free matching M&M pages (31pp)

The Revenue Specialist, Inc.  
Box 15565 Chattanooga, TN 37415  
Custom stamp approvals against want lists 382

### WANTED BY COLLECTOR

Papel Sellado (RSP) of Latin America and Spainas well as Revenues and Cubiertas of Colombia and her states.

JAMES CAMPBELL  
2250 NW 191 Terr. Opa Locka, FL 33056  
(Phone 305-624-7312, PM)

381



1



2



11



16



22



23



40



41



42



3



73



47



77



82



79



78



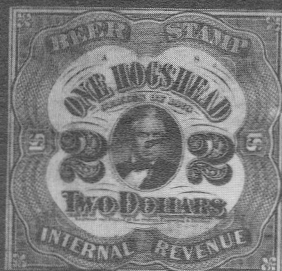
86



74



81



90



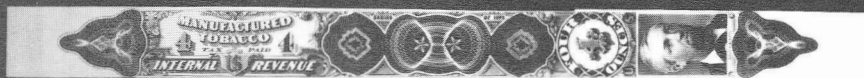
96



98



109



116



119



117



110



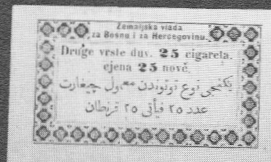
124



129



136



137



164



166



100



# WHITTIER PHILATELIC SERVICES

Eric Jackson 213-698-3193  
6727 S. Washington Ave., P.O. Box 651, Whittier, CA 90608

## MAIL BID SALE #7

CLOSING DATE: December 3, 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	1867 \$3.50 blue Rhode Island State Coat of Arms Essay Turner #76 VF PHOTO Est 30-40	-----
2	1867 \$5.00 blue Delaware State Coat of Arms Essay Turner #77 VF PHOTO Est 30-40	-----
3	R2c F Andrew Dougherty printed cancel, short perfs, thin spot PHOTO	100.00
4	R8c VF short perf at top	20.00
5	R14c Avg-F	30.00
6	R38c F+	13.00
7	R50c Avg-F North West Mut Life Ins Co cancel	20.00
8	R51c F-VF crease	35.00
9	R62c F	15.00
10	R83c F thin spot	40.00
11	R101c Avg PHOTO	85.00
12	R225 VF few short perfs	40.00
13	R249 Avg-F few short perfs	30.00
14	R269 Avg	10.00
15	R302 F-VF small sealed tear	50.00
16	R335 VF uncut PHOTO	100.00
17	R435 F-VF cut cancel, staple holes	25.00
18	R460 VF cut cancel	25.00
19	R510 F-VF perfin	18.00
20	R560 VF cut cancel	25.00
21	R616 VF uncut	30.00
22	R672 F-VF PHOTO	75.00
23	R714 F-VF cut cancel PHOTO	150.00
24	R733* VF plate block of four	15.00
25	R87b Avg	35.00
26	RD24 VF cut cancel	20.00
27	RD104* VF straight edge	3.25
28	RE19* Avg-F	25.00
29	RE83 F-VF staple holes, small repaired tear from staple holes	60.00
30	RG1-10 Avg and/or straight edges	14.10
31	RG11a F double impression CV \$30 as mint	-----
32	RG12 F-VF	6.00
33	RG13 VF straight edge at top	7.00
34	RG14 F-VF straight edge at bottom	10.00
35	RG15 F-VF short perf	20.00
36	RG16 Avg	13.00
37	RG17 F straight edge at top	12.00
38	RG18 Avg	12.00
39	RG19 VF thin	30.00
40	RG20 F+ PHOTO	50.00
41	RG22 F-VF thin PHOTO	200.00
42	RG23 VF short perfs at top PHOTO	100.00
43	RG72 F+ short perf	30.00
44	RG75 F-VF straight edge at bottom	45.00
45	RI1-13* F-VF	33.80
46	RJA9* violet h/s Avg-F block of 6, straight edge at right	9.00
47	RJA16* violet h/s F PHOTO	35.00
48	RJA17 black h/s block of four, McKesson & Robbins printed cancel, F stained	100.00
49	RJA19 black h/s, McKesson & Robbins printed cancel, Avg	15.00
50	RJA41 Avg-F creased	12.00
51	RJA46b used on DEMEROL box VF	(.65)
52	RJA46 close margins used on HYCODAN bottle	(.65)
53	RJA49b VF perfin	7.50
54	RJA57b* VF	15.00
55	RJA59a used on NUMORPHAN box VF	(45.00)
56	RJA59c* VF	4.00
57	RJA67a F-VF creased, glue stains	13.50
58	RJA67b VF small tear	10.00
59	RJA69a F-VF thin	9.00
60	RKB F	20.00
61	RK21 F+ thin spot	17.50
62	RK28 F crease	25.00
63	RK32 Avg-F	22.50

64	RL6 VF	22.50
65	RM511 F impression on import cert for liquor signed by Benj. Lincoln, a maj. gen. in the Continental Army	22.50
66	RN-A10 Tapeworm 56 partials cut square of stamp only PHOTO	60.00
67	RN-B1a F-VF Wm. Topping & Co. receipt	20.00
68	RN-B2 F-VF Fourth Nat'l. Bank, NY	30.00
69	RN-B4 VF Rockland Cty Nat'l Bank, Nyack, NY	50.00
70	RN-C21b VF Gould & Curry Silver Mining Co.	50.00
71	RN-G3* F German American Bank, NY vign of liberty, on violet	85.00
72	RN-V4 New York Custom House Withdrawl Entry Form, splits from folds, few sm pieces out	75.00
73	RO145a extensively repaired, rare PHOTO	1000.00
74	RS14d VF small sealed tear, crease PHOTO	60.00
75	RS117b F sealed tear, thin	25.00
76	RS178d F-VF thin	15.00
77	RS191b Avg-F thin spot, full repaired tear, sealed tear, light staining rare PHOTO	950.00
78	RS215b Avg PHOTO	70.00
79	RS235b F several faults include full repaired tear PHOTO	135.00
80	RS236a F pinhole	8.00
81	RT6d F-VF left end expertly replaced PHOTO	95.00
82	Hostetter Co. facsimile plate proof VF PHOTO	----
83	RV10 F-VF no gum, light soiling	21.00
84	RV19 F small faults	10.00
85	RV52* VF cat # in ink on back	13.50

### BEER STAMPS Priester Catalogue Numbers

86	3 die cut creased, thin, small nick PHOTO (5.00)	
87	38D F-VF	4.00
88	39E F-VF creases, tiny tear, pinhole	15.00
89	42D VF light stain, creases	3.50
90	44A F couple small thins, crease PHOTO	50.00
91	72 F crease & small tear in bottom sheet margin with plate number	15.00
92	75 Avg-F thin & creased	3.00
93	87A Avg	4.00
94	87D Avg-F	4.00
95	109A F small tear, thin	7.00
96	112B type 72 VF small repair at bottom PH	40.00
97	114A F	10.00
98	151C VF PHOTO	17.00

### TAXPAIDS-Springer Catalogue Numbers

99	TC11* VF-XF crease	Est 30-40	12.00
100	TC55* VF creased, small tear	Est 15-25	5.00
101	TC65A F several repairs incl full tear, thin, looks nice	Est 35-50	17.50
102	TC65B* VF crease	Est 35-50	7.00
103	TC94B F creased	Est 10-15	5.00
104	TC99C F-VF thin, small hole	Est 6-10	4.00
105	TC122B F full repaired tear, creased		1.25
106	TC123A* VF	Est 5-7.50	.75
107	TC157C* VF creased	Est 5-7.50	1.10
108	TC167C F full repaired tear, thin, creased		5.00
109	1918 Class B 5 Cigars SPECIMEN PHOTO	Est 10-15	
110	1920 3/8 oz SPECIMEN F-VF PHOTO	Est 10-15	
111	TE343 SPECIMEN F-VF	Est 10-15	
112	TE356 SPECIMEN F-VF	Est 10-15	
113	SNUFF Series 115 6 oz Wide F	Est 5-7.50	1.50
114	-Series 116 6 oz Wide F sm tear	Est 5-7.50	1.50
115	-Series 117 6 oz Wide F 2 sm tear	Est 5-7.50	1.50
116	TG67 India plate proof F-VF PHOTO	Est 40-50	
117	TG68 India plate proof F-VF two small tears PHOTO	Est 30-40	
118	FE54a Avg wrinkles, small nick, soiling		7.00
119	National Park Service \$1 rose Trailer Permit stamp F-VF thin PHOTO	Est 25-35	
120	Industrial Alcohol Transfer stamp F used		

121	STS FYE 1952 Coin Operated Amusement Devices F-VF creased	-----
122	OKLAHOMA Egg Stamps 26 different mint	-----
123	PENNSYLVANIA 1948-9 Motor Vehicle Insp decal	-----

### BOSNIA & HERZEGOVINA Spajic Catalogue Numbers

124	3 July 1879 8N VF PHOTO	70.00
125	44 Sept 10, 1879 4F perf 12 3/4 VF	5.00
126	45 Sept 10, 1879 6F perf 12 VF thin	7.00
127	46 Sept 10, 1879 8F perf 12 VF punch cancel	10.00
128	47 Sept 10, 1879 12F perf 12 VF punch cancel	25.00
129	48 Sept 10, 1879 16F perf 12 3/4 VF p/c PH	35.00
130	84 Nov 1, 1886 9F perf 12 VF	6.00
131	86 Nov 1, 1886 12F perf 12 VF thin spots	8.00
132	87 Nov 1, 1886 15F perf 11 1/2 VF	5.00
133	88 Nov 1, 1886 20F perf 10 1/2 F-VF	8.50
134	131 1899 40K perf 12 1/2 F-VF	7.50
135	Match Tax 6 VF sealed tear	6.00
136	Sugar 1 VF PHOTO	25.00
137	Cigarette Tax VF thin PHOTO	-----

### PARAGUAY Forbin Catalogue Numbers, 1915 edition Catalogue values are expressed in 1915 French Francs

136A	19 1883 10P vermilion F	4.00
137A	30 1892 2.50P gray F	3.50
138	33 1892 4P blue F-VF thin spot	6.00
139	35 1892 10P gray-blue F	5.00
140	64-77 1898 14-3P F few faults	9.25
141	79 1898 4P F	4.00
142	80 1898 4.50P F	5.00
143	81 1898 5P F-VF	4.00
144	82 1898 6P F-VF thin	5.00
145	83 1898 7P F-VF	6.00
146	89 1898 15P F-VF	6.00
147	91 1898 20P F-VF	5.00
148	93 1898 30P F-VF	8.00
149	95 1898 50P F-VF	12.00
150	96 1898 60P F-VF	8.00
151	Cigarette stamps 22 diff, incl 3 unlisted F-VF	9.00+
152	Consular Service 2* F thin spot	5.00
153	Consular Service 8 F	6.00
154	Consular Service 9 F-VF	6.00
155	Asuncion 3* F-VF	5.00
156	Balance of collection of 140 stamps, incl some duplication and later unlisted issues generally F, some faults	141.50
157	Telegraph Hiscocks #1-4, 6-9 F-VF includes additional #6 with postal cancel (faulty)	£49.00

### GREAT BRITAIN Barefoot Catalogue Numbers

158	Embossed Adhesive 169 VF	£10.00
159	-173 VF creased	£10.00
160	-176 VF	£20.00
161	-177 VF	£20.00
162	-178 VF	£20.00
163	-1904 issue collection of 54 stamps F-VF some faults	£97.10
164	Embossed-Consular 1885 issue unlisted 2s6d value VF PHOTO	-----
165	-10 VF	£2.50
166	-20, 21, 22 the cat says red and black, but these are purple and black VF PHOTO	£14.00
167	-17 stamps incl one pair F-VF	£22.00
168	Additional Medicine Duty 2 F-VF	£5.00
169	Bankruptcy 34 diff between 1-42, F few flts	£57.25
170	Chancery Court 72 diff incl perf & paper var on 1857 issue F some faults	£51.20
171	Civil Service 24 with Specimen ovpt VF thin	-----
172	-45 stamps incl many multiples F some flts	£26.65
173	Coffee 2 faults include sm piece missing	£10.00
174	Common Law Courts 10 diff incl paper var F	£12.50
175	Companies Registration coll of 18 incl paper var F	£20.55
176	Contract Note coll of 96 stamps, some mult F-VF some faults	£40.90
177	District Audit coll of 14 F	£15.25
178	Excise Revenue 1, 2, 5-11, 13 F-VF mint except 11 used	£7.20
179	House of Lords 1 F creased, fade spots	£15.00
180	Foreign Bill 23 F cut cancel	£7.50
181	Inland Revenue coll of 41 stamps incl var and one document F	£16.65
182	Judicature Fee 12 Specimen ovpt Avg-F	(£10.00)
183	-13 Specimen ovpt Avg-F	(£20.00)
184	-20 Specimen ovpt Avg-F	(.50)
185	-43 Specimen ovpt F	(£7.50)

END OF SALE THANK YOU!

## Member's Ads

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

1. One ad per issue per member.
2. Send on post card or card enclosed in envelope (no letter or aerograms please).
3. Limit: 50 words plus address.
4. Ad must relate to revenue or cinderella material. You may buy, sell, or seek information.
5. There will be no guarantee as to which issue your ad will appear; first come, first served.
6. Ads should only be sent to:

Editor, The American Revenuer

Rockford, Iowa 50468-0056 USA

**Collectors of Chinese Area Revenues or Cinderellas** should see November 13, 1985, auction catalog of China Philatelic Society of London. 160 lots out of total 800 are their prime collecting interest. Apply for auction catalog and membership details to Mr G. M. Rosamond, 35, Church Hill,

Winchmore Hill, London N21 1LN. \*302\*

**Complete Reference Collection** of Kanton Schaffhausen Unemployment Tax Stamps. Includes 54 stamps plus printer's proofs of nos. 9, 14, 21, 22 and 23. Plus 16 stamps of the first 3 issues demonatized with different size holes. Also included photo copy of law authorizing the use of these stamps. Total 76 stamps + two different style cards that the stamps were used on. U.S. \$350, one complet set only. Gene Kelly, Steinerstrasse 15, (CH) 8253 Diessenhofen, Switzerland. \*303\*

### Britain-Commonwealth-TRADE

I have several hundred different to trade for the same area. Duane F. Zinkel, 2323 Hollister Ave., Madison, WI 53705. \*304\*

**State Duck Stamps.** Want undamaged signed copies (on license preferred). Will trade RW's or state ducks that you need. Would also purchase or trade silver coins for them. Also need state archery stamps, or Washington muzzle loading or upland game bird stamps. Rog

Beals, Box 210, Montevideo, MN 56265. \*305\*

**Wanted Turkish** (Ottoman and Republic) Revenues, other cinderellas, expecially locals, Navy league labels. Also selling, trading. Tim Huxley, ISEAS, Heng Mui Keng Terrace, Pasir Panjang, SINGAPORE 0511. \*806\*

**HANOVER, NH** Any revenue related document (checks, STSs, deeds, etc.) from Hanover wanted, with or without stamps affixed. Terence Hines, Psychology Dept., Pace University, Pleasantville, NY 10570. \*307\*

**Taiwanese and Japanese** Revenue mixture. 100 for \$5.00. Domzall, 904 Wright #4B, Richmond, CA 94804. \*308\*

**Where in the World?** An atlas for stamp collectors by Ken Wood, former editor of Western Stamp Collector. This 422 page, 8.5 X 11 inch hardbound book contains 602 outline maps—each covering half page. An excellent source of maps for album pages! Retail \$29.95, to readers of TAR only \$22 postpaid anywhere. Kenneth Trettin, Rockford, Iowa 50468-0056. \*309\*

## REVENUE METERS WANTED

Tobacco, Wine, Liquor, Documentary  
Real Estate, Excise Tax Meters  
and other tax meters.

**Bill Pieterse**

62 Boston Post Road  
Amherst, NH 03031

378

## Free Price Lists: India & Native States

1. Fiscals & Judicial paper, etc.
2. Paper Money
3. Hundis & cheques etc.
4. Coins

Please send for the list of your choice.  
*Serving the hobby since 1966.*

**Narendra Sengar & Company**

Post Box 110, Kanpur 208 001 - India  
Members ARA, IBNS & NI

## Golden Associates Stamp Company

- U.S. Revenues
- Match & Medicine
- Revenue Proofs
- Revenue Essays
- Tax-Paid

**Send us your want list  
We Buy Too!**

**MYRNA GOLDEN**

P.O. Box 484 (516) 791-1804  
Cedarhurst, New York 11516

*Inquiries Invited*

**LET US SHOW WHAT WE CAN DO**

383

# CHECKS STOCKS & BONDS

RN's are our  
specialty  
What would you  
like to see?

# HICKASAW

COLLECTIBLES

JERRY S. PALAZOLO R. YANCEY GREEN  
3100 WALNUT GROVE #403 - MEMPHIS, TN 38111

## Stamp Fund of the Commonwealth of Virginia

A history / album of the hunting stamps of the Commonwealth of Virginia is now ready to take its place in your philatelic library.

This 150 plus page book can be used strictly as a reference catalogue or as an actual album of the issued stamps and is a **complete** update of the Virginia portion of E.L. Vanderford's 1973 *Handbook of Fish & Game Stamps*.

The album is in two parts; part one deals with the County Bear Deer Damage Stamps only; part two has National Forest, State Forest, Big Game and Elk Stamps.

The author has assigned a numbering system which allows for Provisional and Variety issues as well as giving Non-Resident issues a listing of their own.

The offset printing on album-weight paper has space for all stamps issued for hunting and fishing in the Commonwealth of Virginia and is in loose leaf form (drilled for standard 3 ring binder) to allow addition of pages or hingeless mounts as needed.

An annual update is planned.

Order from:

Pierce Pride Ltd.  
203 Winsor Ridge Drive  
Westboro, MA 01781

Please enclose \$29.50 + \$2.75 postage and handling.  
(Massachusetts residents include 5% tax \$1.48)

VERMEIL AWARD

Cardinal Spellman Philatelic Museum  
1985 Literature Fair

book buyers received 25% off stamps

379

## IMMEDIATE PAYMENT

Revenues, Documents, Revenue Stamped Paper  
U. S. & Possessions

Mexico/Canada-Worldwide

Ship insured with price or for offer

Also selling - send SASE for latest pricelist

### W. G. KREMPEL

P. O. Box 693, Bartow, FL 33830

Phone 813-533-9422 (evenings)

380

## BUYING AND SELLING UNITED STATES REVENUES



YOUR WANT LIST SOLICITED



Satisfaction Guaranteed Since 1895

## Chandler's, Inc.

380

630 DAVIS ST.

EVANSTON, IL. 60201

312-175-7200

## REVENUE LITERATURE

First Issue U.S. Revenues

Georgi (1962) Profusely illustrated, printed on slick magazine stock. 29 pp 7 x10 in., 5 oz. \$5 + postage

Series of 1941 Wine Stamps

Bidwell (1965) Profusely illustrated monograph.

Printed on slick magazine stock. 44 pp 6x9 in. 5 oz.

The definitive handbook. \$5 + postage

Revenue Catalog of Hong Kong

Huygen. Fully illustrated in full color. Slick magazine stock. 122 pp 7.5x10.5 in. Limited quantities

JOHN S. BOBO

\$10.63

1668 Sycamore St, Des Plaines IL 60018

## Canada Revenues

Bought & Sold. Want lists invited.

Regular mail bid auctions and fully illustrated price lists, sample copy FREE.

1984 Canada revenue catalog US\$7.50

2 Vol. Canada revenue album US \$64

## E.S.J. VAN DAM LTD.

P.O. Box 300A, Bridgenorth, Ont.

Canada K0L 1H0

380



# DUCKS DUCKS

Our Speciality!

Always buying,...

All Duck Material...

And all Revenues!!

"Fastest check in the West"



- Federal Stamps
- Plate Blocks
- Complete Sets
- State Stamps
- Artist Prints
- Frames, Albums, Etc.

...You name it...

**WE BUY IT!  
AND SELL IT!**

## SAM HOUSTON PHILATELICS

14654 Memorial Drive  
Houston, TX 77079

Texas 1-713-493-6386  
Toll-free 1-800-231-5926

Bob and Gretchen Dumaine

380

## YOUR BEST BET



## FOR U.S. REVENUES

We continually maintain an extensive and specialized stock of U.S. Revenues, featuring all Scott-listed categories including Private Die Proprietaries; Taxpaid Revenues including Tinfoils; State Revenues; and U.S. Possessions Revenues. We also stock selected U.S. Cinderellas. We encourage serious collectors to send a want list for custom approvals.

Address inquiries to Eric Jackson.

## WHITTIER PHILATELIC SERVICES

P.O. Box 651  
Whittier, CA 90608  
(213) 698-2888  
ARA, ASDA, APS, SRS

## U.S. REVENUES

Elusive REVENUES sound desirable copies at favorable prices. Return mail service postpaid five days return privilege, immediate refund if sold out of stock. 50¢ service charge on orders under \$10. California residents please add 6% sales tax. Monthly lists for \$3 check or postage yearly, a free copy with your first

R450 3.00	R533 10.00	R616 21.00	R659 .15	R682 6.50
R454pi 1.50	R533cut 2.50	R616cut 10.00	R660 .10	R682cut 3.75
R455 6.00	R549 1.25	R621 .05	R661 .30	R688 6.00
R458 6.00	R553 4.50	R627 .30	R662 .35	R691 8.00
R460 33.00	R544pi 1.00	R629 .50	R663 .50	R697 7.50
R462 .10	R555 17.50	R634 2.00	R664 .10	R700 6.50
R476pi .25	R558 15.00	R635 3.00	R665 1.00	R706 17.50
R477i .10	R568 50.00	R637 4.00	R666 1.40	R709 9.00
R480 10.25	R560cut 30.00	R638 5.00	R667 .15	R715 10.00
R483 4.50	R569 .25	R639 3.00	R668 2.00	R718 7.25
R492 .10	R580 8.50	R640 5.50	R670 .25	R724 10.00
R502 .30	R583 8.50	R641 5.50	R671 3.00	R725 7.00
R505 7.50	R585 47.50	R644 10.00	R673 1.50	R725pi 2.50
R508 10.00	R594pi .15	R644pi 1.50	R674 4.00	R726 22.50
R510 37.00	R599pi .25	R648 9.50	R675pi 1.00	R727 4.00
R510 cut 27.50	R611 8.00	R654 .05	R676 .50	R727pi 1.75
R523 .15	R614 6.00	R655 .10	R677 1.00	R728 45.00
R530 13.50	R615pi 19.00	R658 .10	R678 4.50	R728pi 12.50
			R679 10.00	R729 20.00

**MARLIN LARSON**  
217 Country Garden Lane  
San Marcos, CA 92069

385