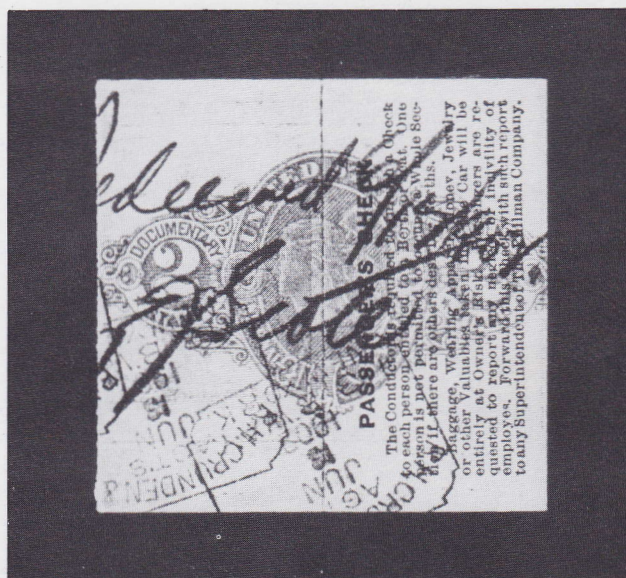




RN Report: Many More Earlyies	116
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Who was Julius Bien?	122

The earliest known usage of RN-X7f, used on a Pullman ticket, June 13, 1902. More earliest known usages, inside, page 116.



♦ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

JUNE 1992

Volume 46, Number 6
Whole Number 446

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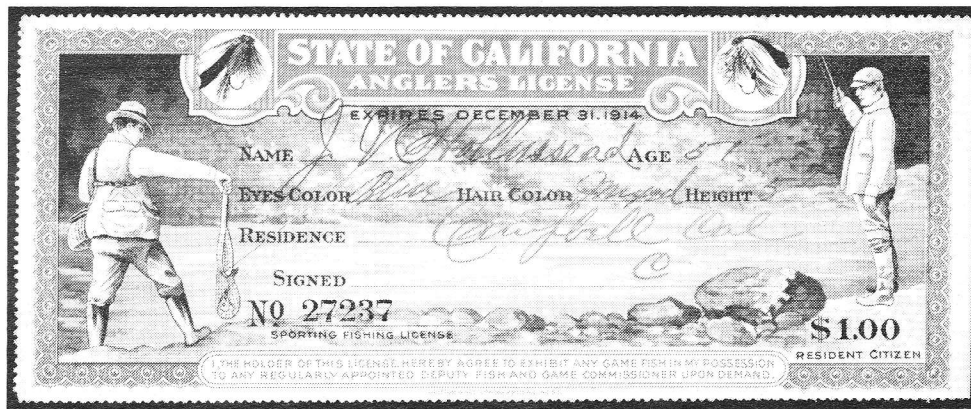
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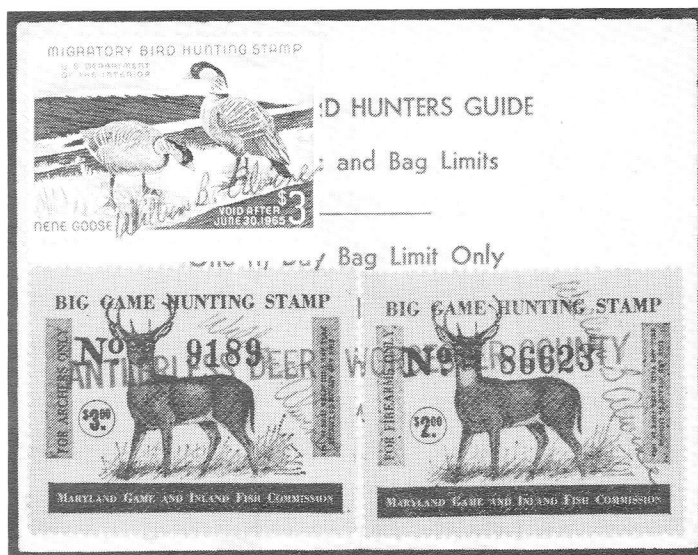
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The American Revenuer

The Journal of International Fiscal Philately

Volume 46, Number 6

June 1992

Whole Number 446

The Editor Notes...

...that the entire ARA owes Contributing Editor Richard Riley a very large debt of gratitude. Contributing indeed! The entire supplement that accompanies this issue is all Dick's work. Over 7,000 articles about revenue stamps are listed. Several years ago Dick estimated that each entry represented about 20 minutes work. If you like this supplement, or if you think you will use it, or if you appreciate the huge effort and expense that went into this work, then write a letter or a post card to Dick and thank him for his work; his address is in the masthead below.

...that the listings that appear in *An Index to Revenue Articles* is *not* a listing of items held in the ARA Library. Librarian George McNamara has complained to me before that when Riley's indexed bibliography of revenue books appeared many members would make requests using the index numbers and not the library numbers. If you wish to request any of the articles listed in the accompanying index, check the ARA Library supplement first to see if the library has it, then ask for it by the library number. You received the library supplement with your November-December 1991 issue of TAR or direct from the Secretary if you joined since it was published.

...that if you would like additional copies of *An Index to Revenue Articles*, they are available from the Editor for \$7.50 each, postpaid, to members, \$10 to non-members.

...that work has already begun on the next edition of

An Index to Revenue Articles. We are asking the membership if there is anyone who would contribute to this ongoing effort. We need individuals to report on all philatelic publications, worldwide—especially non-English language publications. We want to report on all revenue articles appearing in any publication, both philatelic and non-philatelic, published anywhere in the world in any language. Reports must be made in the same format that we use; we can provide guidelines to assist you. Please write to the Editor.

...that it is requested that those members receiving TAR at Canadian addresses please send a post card to the Editor telling when this issue of TAR arrived. We realize that there are problems with delivery to Canada. We have begun recent inquiries with the US Postal Service regarding the slow delivery, but we need some exact dates.

...that we are considering reprinting the early volumes of TAR. To start the project we are considering reprinting Volumes 1 to 3, August 1947 through July 1950, in one book. Format would be 6 x 9 inches, perfect bound, done to the same standards as the *Index to Revenue Articles*. Cost will be dependent upon the number of copies we can expect to sell. If we can sell 1000 copies the cost would be about \$5 postpaid, 500 copies about \$10, 250 copies about \$20. At this time we would like to know who would be interested and how many copies you would want. If the response warrants, we will make a pre-publication offer and take orders.

THE AMERICAN REVENUER

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Many More Earlies

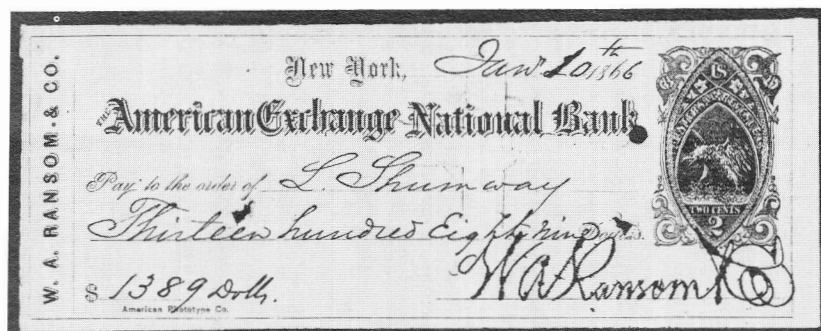


Figure 1. RN-B13, the violet shade, on a W. A. Ransom & Co. bank check dated January 20, 1866, the earliest known use of this imprint. The "1" of "Jan 10th" was apparently written over the number "2," changing the date from the 20th to the 10th.

by Bob Patetta, ARA

Dick DeKay, co-author of *A Handbook for United States Revenue Stamped Paper* with Joseph Einstein and Thomas Kingsley, has provided a wealth of data including many new EKUs (earliest known uses) and a number of photocopies confirming EKU dates that appeared in the handbook.

DeKay also took the time to study the *Field Guide To Revenue Stamped Paper* series by B. J. Castenholz and came up with a number of earlies that appeared in the illustrations. Add to this several oversights on my part that DeKay brought to my attention, and the result is a list of about 50 items that accompanies this article.

As always, all items have been seen by me, usually in the form of photocopies, and a few of them merit discussion. I will take them in order of their Scott numbers.

The RN-A10 appeared in the Aubrey Bartlett auction No. 16, which took place May 1 and 2 at Westpex.

This is the only item I have not seen. Dick DeKay examined it, counted the bank names and reported the date. I would still love to add a photocopy of this item to my files should the successful bidder feel so inclined. I will, of course, protect the owner's identity.

The RN-B13 (Figure 1) could be construed as January 20, 1868, but it certainly appears that the "2" was written in error and overwritten quite emphatically with a "1."

The RN-B17 appeared in one of Einstein's RN Update articles, in the June 1985 issue of *The American Revenuer*. I honestly do not know how I missed that one.

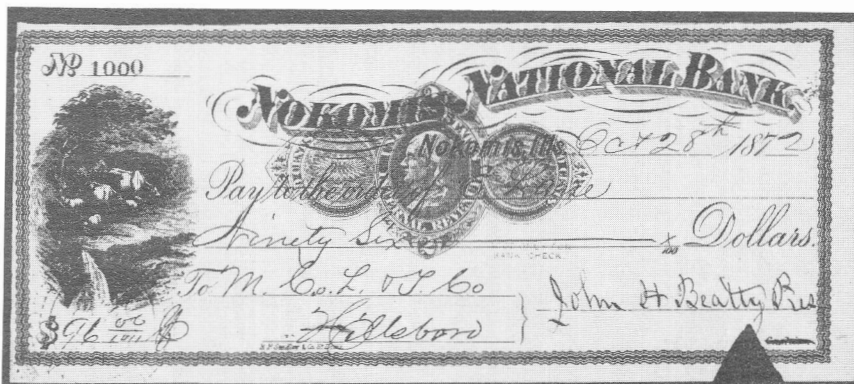
The RN-B17d appeared in an article by Castenholz titled "The Purple Nevada!" in the February 1982 issue of *The American Revenuer*. I used the 1984 index of *The American Revenuer* to locate references to revenue stamped paper. This article was not listed, probably due to the ambiguous nature of the title.

Both the RN-D8 and RN-D9 are attractive items, and are illustrated as Figures 2 and 3.

The RN-E2 is another piece that was illustrated in a Castenholz article, this one appearing in the February 1985 issue of *The American Revenuer*. I remember seeing it at the time, and choosing to omit it because the number was no longer listed in Scott and I, in my ignorance, thought that the brown shade was always a variation of the orange that is so common. The genuine brown shade has since been pointed out to me, and I am now a believer.

The Type E broken die varieties (Figure 4) are both listed here courtesy of Jacob Kisner, but I must add a remark upon which I hope to expand in a future

Figure 2. RN-D8 on a Nokomis, Illinois, draft representing the imprint's earliest known use, October 28, 1872.



Revenue Stamped Paper

New Earlyies

Type	Description	Date	Source			
A4	yellow	12/1/65	DeKay	H3c	good when used	7/9/68 Castenholz, Book 4, p 84
A9	green	4/18/66	DeKay			9/7/68 DeKay
A10	tapeworm +56	4/9/67	Bartlett Sale #16, Lot 1589	H3d	upward at left	7/16/69 DeKay confirmation
B2	black	2/22/66	DeKay	L5	orange	5/24/72 Castenholz, Book 6, p 85
B6	green	4/7/66	DeKay	L6	olive	6/17/75 Castenholz, Book 4, p 99
B11	purple	6/21/66	DeKay	N3b	invert	6/1/75 Castenholz, TAR 2/85 (my original listing was in error)
B13	violet	1/10/66	DeKay	N4	light brown	10/22/74 Castenholz, Book 5, p 25
B16a	w/2¢ o-r NV	3/2/70	Douglas McDonald	P5	orange	9/20/66 DeKay (Crosby ticket, date handstamped on back)
B17	oct tablet	3/31/68	Update, 6/85 On receipt!	Q1	orange	4/2/66 DeKay (South Carolina RR bond)
B17a	tablet inv	10/28/69	Castenholz, Book 1, p 13	R3	orange	3/21/67 Castenholz, Book 6, p 98
B17d	w/2¢ d-v NV	12/2/69	Castenholz, TAR 2/82 pp 26-7	S2	motto	2/2/72 Castenholz, Book 6, p 101
B20b	both sides, one invert	5/12/69	Castenholz, Book 6, p 34	T2	green	5/1/67 Castenholz, Book 7, p 25
B23	2 lines	6/10/67	DeKay	T4	orange	4/2/66 DeKay (South Carolina RR bond)
C1	orange	4/20/70	DeKay confirmation —appears vertically on receipt!	T7	w/o tablet	6/28/67 Castenholz, Book 6, p 104
C1a	vert inscr	1-4/70	DeKay confirmation, was C27	U3	\$50 lower right	5/21/72 Castenholz, Book 6, p 107
C17	1 line base	4/26/70	DeKay confirmation	U6	orange	5/12/71 DeKay
C21	3-part band	1/7/70	DeKay confirmation	U7	at base brown	10/18/71 Castenholz, Book 6, p 109
C21a	inverted	11/22/71	DeKay confirmation	V1	green	5/1/67 DeKay (see text)
D7a	on back	9/25/72	DeKay	V6	\$5000 or	2/26/69 DeKay
D8	at lower right	10/28/72	DeKay	W2	orange	5/1/67 DeKay (see text)
D9	at lower left	3/6/72	DeKay	X7a	on back only	1/13/99 DeKay
E2	brown	6/26/72	Castenholz, TAR 2/85 (no longer listed in Scott)	X7c	both sides	3/25/99 DeKay
E4	orange	12/4/71	Kisner	X7da	45 degree	11/9/99 DeKay new listing, see text
E4bdl	broken die left	12/4/71	Kisner	X7f	Pullman ticket	6/13/02 DeKay
		3/12/72	DeKay			
E4bdr	broken die right	7/19/72	DeKay			
G3	graphic co.	1/1/76	Castenholz, Book 5, p 67			
		4/3/76	DeKay			
H3a	invert	12/27/67	Castenholz, Book 4, p 83			

article. I do not understand the Scott listings of revenue stamped paper with regard to die varieties and shades. Nor do I understand the positions of so many specialists in the field. Again and again I have heard them remark that there are "too many listings already. Why complicate things with more shade and die varieties?"

If one were to examine the Scott catalog listing of any classic stamp of the same era, one would find a myriad of shades and varieties included, many of them much more subtle than the RN-B6 (shades) of green, light green and apple green or the two broken die varieties of the Type E.

Consistency dictates that either no varieties at all

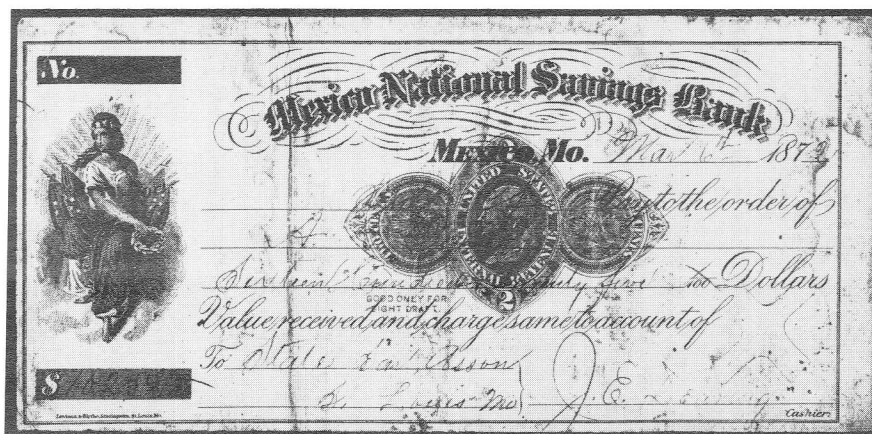


Figure 3. RN-D9 on a Mexico, Missouri, draft dated March 6, 1872, another earliest known use.

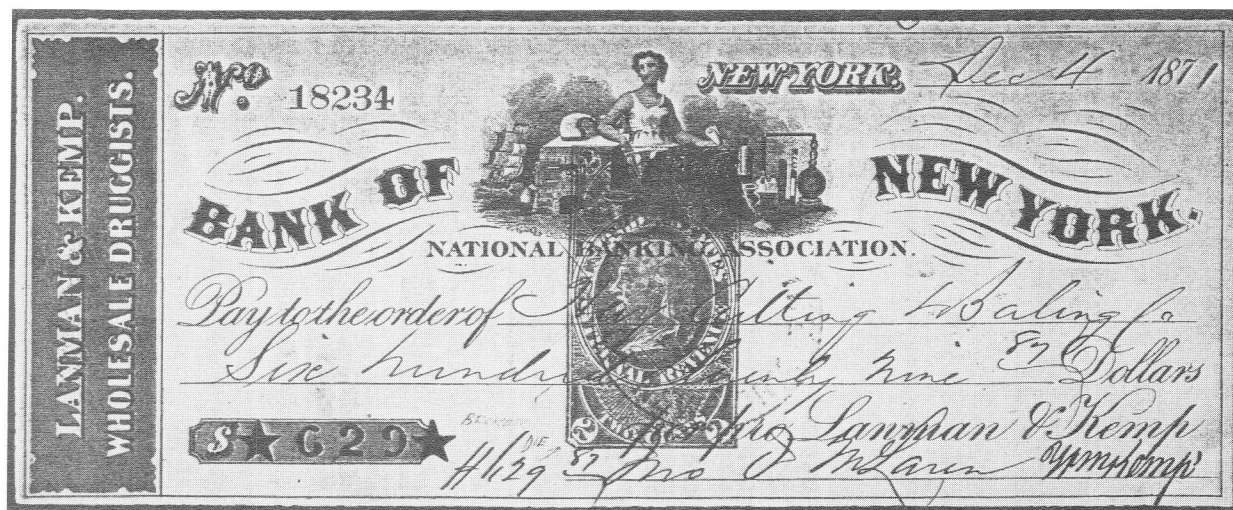


Figure 4. RN-E4 with broken die lower left, on a Lanman & Kemp bank check dated December 4, 1871. This is the earliest known use of this imprint.

should be listed, or all of them should be included. I would sure like to hear from some of you on the subject.

Okay, back to business.

The RN-N3b is another item that appeared in the Castenholz article of February 1985. My original listing was in error.

Both the RN-V1 and RN-W2 appear on the same document, a \$1,000 bond of the Dubuque and Sioux City Railroad Company. This is one of those upon which the RN-V1 and RN-P1 varieties were over-printed atop a RN-W2.

You will notice in my list an entry of "X7da 45 degrees." This is the variety that appears at left on Quincy, Illinois, drafts, intentionally printed on an upward slant of approximately 45 degrees. As mentioned earlier, I am swimming against the tide, and so I will give it a separate listing here.

The RN-X7f is illustrated here in Figure 5.

As ever, keep those cards and letters coming. The address is Bob Patetta, Box 640, Cuyahoga Falls, Ohio 44222-0640.

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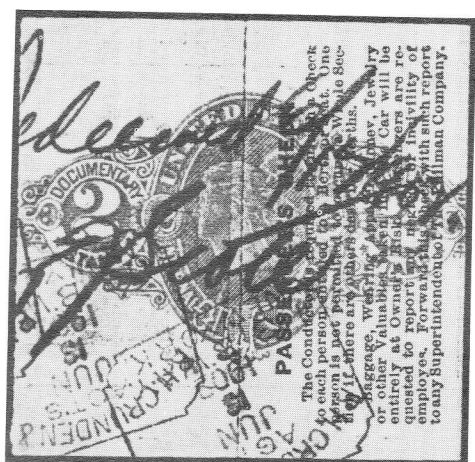


Figure 5. RN-X7f on the back of a Pullman ticket, along with an illustration of the front of the ticket. The route was New York to Cleveland, and the back was handstamped by "P. H. Crunden & Co., Agt's" on June 13, 1902, the earliest known 2-cent imprint on a Pullman ticket.

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ARA Foreign Sales Division needs to contact the following former ARA members. I would appreciate current addresses (former addresses are given).

They are: W. Renaud, 2900-2 Meadowbrook Lane, Windsor, Ontario, N8T 3C8 Canada; and Seth Farash, 1274 East 52nd Street, Brooklyn, NY 11234.

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Arbeitsgemeinschaft Fiskalmarken, II/1992

The issue of *Arbeitsgemeinschaft Fiskalmarken* for the second quarter of 1992 features the Special Regulations for the Evaluation of Revenue Exhibits at FIP Exhibitions and the Guidelines for Judging a Revenue Philately Exhibit (in English and in German). These have both previously appeared in TAR (1992 February; 46:23, 34-36). The other major article is a listing of the stamps for insurance (except automobile) issued by the German Democratic Republic from

1966 to 1981. This listing describes eight issues of these stamps in catalog fashion but does not price them. Additionally, there are several one page or less items featuring news and new discoveries from the German area.

For more information about this publication contact Martin Erler, Irschenhauserstrasse 5, Icking, D-8021, Germany.

Beer Stamps

Paper Colors of the 1871 Issue

by Thomas W. Priester, ARA

The 1979 edition of the beer stamp catalog had as its foundation the Vanderhoof List, compiled and printed in 1934 by E. R. Vanderhoof. Included by Mr. Vanderhoof for the 1871 Issue were the following paper colors:

- A. White Paper
- B. Violet or Pink paper
- C. Green Paper

All are silk papers, containing dark blue fibers, very short to several centimeters in length and extensively distributed throughout the paper.

For the 1979 catalog, revisions were made to the Vanderhoof List paper colors, changing violet to gray and pink to pinkish gray, with separate divisions assigned to both papers. These changes, it was felt, described paper colors found today more accurately than did the Vanderhoof List.

While it is true that the 1871 gray paper in an unchanged state does (or did) contain a violet tint, the basic color is more gray than violet. Of more importance to the collector of today, what violet there once was in "young" paper seems to have disappeared by the aging process, leaving a truer gray paper.

When the Vanderhoof List referred to pink paper, most new collectors (including the writer) expected to find a paper that was *really pink*. In fact, the paper is gray with a pinkish tint, or, pinkish gray.

Identifying pinkish gray stamps can be difficult. We suspect that when the beer stamp census was taken, some collectors who responded did not correctly identify pinkish gray paper stamps. Believing that the Vanderhoof pink paper was really pink, they reported stamps that were indeed pinkish gray as gray copies. Recent auction catalogs seem to support the probability that, while definitely scarce, there are



The 1871 Issue, 1/2 barrel/50¢ stamp.

comparatively more pinkish gray stamps than the census indicates.

Typical of the gray, pinkish gray and green papers, there are not clear lines of demarcation between the colors. Gray papers include a range of darker to lighter grays, and into the range of pinkish grays. In 1872 a greenish gray paper was used that should not be confused with the green papers introduced in 1875 for which the green paper classification is intended. The 1875 green papers include shades from pale green to stronger green shades, the

same papers used for the subsequent 1875 Issue.

When in-between shades are found that are not attributable to the gray, pinkish gray or green categories, it is generally accepted that the stamp be placed with the more common color.

In determining paper color, it is necessary to use proper lighting to achieve a true concept of color. Dr. Carroll Chase, in his writings about the colors of the 3¢ 1851 Issue postage stamp, said that viewing should be done only between 10:00 AM and 2:00 PM, using north light. If such hours are not convenient, and viewing is done under fluorescent lamps, "daylight" lamps are better than "cool white." Evidently still better is one of the various "color corrected" fluorescent tubes that are available, but we have not tried these.

In helping to determine pinkish gray paper, it is best to place the stamp on a sample of gray paper. Also, we believe it is necessary to have a reference sample of pinkish gray paper available for comparison. For those interested, we will send a sample of pinkish gray paper to members who include an addressed stamped envelope with their request. Send to Tom Priester, Box 400, Davenport, Iowa 52805.

First Issue Precancel Project Update

The response to my request for assistance on cataloging all of the printed proprietary pre-cancellations on the First Issue U.S. Revenues has been gratifying thus far. Many collectors sent photocopies, drawings and notes concerning their holdings.

Several previously unlisted items have been added, including a new set of initials for an unlisted firm. I am sure that there are many large collections out there that have still not been reported. We cannot

even hope for any measure of completeness unless we have the cooperation of all collectors with even one item in their collections.

I will serialize a listing in *The American Revenuer* after there has been sufficient participation from the ARA membership. Please! Let me hear from you! Michael J. Morrissey, 1st Issue Precancel Project, Box 441, Worthington, Ohio 43085.

Revenues: philatelic royalty

by Paul Fresco, ARA

I was recently dismayed to find a prominent dealer refer to revenue collectors as "Cinderella types." It is interesting that the rarest stamp that most collectors are aware of is the "Upside-down Jenny" of 1918, Scott number C3a. Although there are 100 known copies, it may sell for \$100,000, but compared to some stamps in the revenue field, it is common. If a stamp that exists in a quantity of one hundred copies is worth \$100,000 what is the value of a unique stamp?

I have recently done some research and as a strict matter of fact our specialty contains more rare issues than any other.

Taxpays have always been treated as a stepchild by the collecting fraternity. Many revenue collectors treat taxpays as a second-rate area.

The rarest of the rare revenues are the taxpaid revenues. The special tax stamp for Manufacturers of Filled Cheese, for example, was issued for 56 years, and during that time 53 stamps were issued. The Wholesale Dealer in Adulterated Butter has five yearly issues which are unique, plus three years when only two were issued. Another example is the "Pawnbroker in Firearms" stamp; three unique years, plus one year when two were issued, a total of five stamps during the 18 years of its issue.

During Prohibition, tax stamps were still issued for various alcohol related products. They were used as an additional penalty when a person was convicted of brewing beer or selling liquor. They would have to buy a tax stamp as part of their sentence. The 1933 and 1934 stamp for "Brewers" has never been seen by any collector I am aware of yet it was issued to several convicted bootleggers. The tax stamp for "One Still" is unique for the year 1933.

Narcotics taxes anticipated the Harrison Act of December 1914, which regulated drug sales in the United States. They were used to regulate narcotics such as opium and marijuana as well as being used as a way of registering all manufacturers or sellers of these products. A few tons of cocaine and opium are legally imported by drug manufacturing firms today, but these are currently regulated through strict accounting and licensing procedures rather than through specific taxes.

States had the individual responsibility for regulating firearm, drugs and food purity until these Acts. In 1933, action was taken to control the spreading use of machine guns in national crime. This resulted in the National Firearms Act of 1934. The law did not prevent the sale of machine guns but imposed a tax on private transfers. The Supreme Court upheld the constitutionality of the Firearms Tax in 1937, and immediately Congress enacted the Marihuana Tax Act of 1937. This Act imposes a tax of one dollar on the transfer of marijuana. The one dollar documentary tax stamp of 1917 was overprinted "MARIHUANA / TAX ACT / OF 1937" in three horizontal lines. The stamp was used to transfer marijuana between laboratories using it for experimental purposes, but it was never issued to the public. This is one of the rarest U.S. stamps of any series.

The 7 ounce fermented fruit juice stamp of 1933 is unknown although it is known that it was issued. Where is it?

When someone says to you that revenue specialists or taxpaid specialists are "Cinderella" collectors, just show them this article and ask them to treat you to a 1933 "One Still." Remember, Cinderella was a princess!

Atalaya—Summer 1992

The Summer 1992 issue of *Atalaya* has been distributed. In keeping with Columbus themes, Editor Christer Brunström features an article about the 1935 unissued Columbian postage stamps from Ecuador, Panama and Cuba. These were produced in Belgium in a sort of Seebeck arrangement although the three countries backed out before they were issued.

Also featured is another article about the centenary of the Bolivian newspaper stamps and another

about a scarce Belgian World War I local post. This issue also contains cinderella news, reviews of cinderella literature and a regular column about cinderella coins and currency.

A sample copy of *Atalaya* is US\$2.00; a two issue (one year) subscription for US\$4.00 or as a special, the current issue and 20 back issues for US\$20.00—payment in banknotes only, please. Write to Christer Brunström, Kungsgatan 23, S-302 45 Halmstad, Sweden.

Who was Julius Bien?

by Jacob Kisner, ARA

In the April 1992 issue (46:80-82) of *The American Revenuer*, Ben Czech poses the question, "Who was Julius Bien?" as part of his article entitled "The American Phototype Company, Samuel Booth, and Julius Bien." Having had an earlier association with the name Julius Bien, and some years ago having satisfied my own curiosity as to who that gentleman was, I naturally want to share a few of my notes with you on Julius Bien that I jotted down then and placed in my alphabetical file.

During my skirmishes down to the second-hand book stores which line Fourth Avenue and environs in Manhattan up until about twenty years ago, I habitually stopped off at a restaurant in Union Square before making my way home with my musty prized purchases. My favorite table was under a giant framed lithograph of Central Park, actually a reproduction and bird's eye view of the Park with a small credit line at the bottom which read "Julius Bien, Lithographer."

Who was Julius Bien? Research uncovered the following information on him, and I am certain further research would answer some of the questions our TAR author has on Bien's use of the word "phototype" as well as providing further knowledge of his company and body of work.

Julius Bien was born in September of 1826 in Hesse-Cassel in Germany. He came to the U.S. in 1849 and almost immediately launched a small printing business with one lithographic hand-press which

he purchased with his meager savings. At the same time, he took assignments painting portraits as well as banners and other commercial illustrative work. By 1852, his work was so well known and appreciated that book publishers turned to him to illustrate their books. One book, for example, was *American Locomotives and Railroads* by Colburn and Holly. At some point along the line he became head of a firm called Julius Bien & Co., Lithographers. He served as president of the National Lithographers' Association from 1889 to 1895.

Julius Bien's work, artistic and lithographic, was so well received that he won medals and diplomas at the Philadelphia Centennial Exposition, 1876; the Paris Exposition, 1878; the World's Columbian Exposition, 1893. He also did work for the U.S. Geological Survey illustrating Coast Survey Reports, Pacific Railway Surveys and other Government and State reports.

Since taking those notes down, I have come across many revenue imprinted and revenue stamped checks with Bien's imprint at bottom. One such check is illustrated on page 28 of Castenholz, *Field Guide To Revenue Stamped Paper, Part 6*—National Bank of North American with "Phototype - J. Bien, N.Y." at bottom. Frequently, at old print shops in Manhattan I come across Julius Bien's work, always meticulously executed and beautifully printed. Julius Bien died at New York City in 1909.

Scandinavian Revenue Study Group Formed

The Scandinavian Collectors Club has established a Scandinavian Revenue Stamp Study Group. the coordinator of this study group is Tim McRee, Box 388, Claremont, NC 28610, to whom requests for information should be sent. Publicity for this study group will be done through *Luren*, the monthly newsletter of the Scandinavian Philatelic Library of Southern California, which can be addressed at Box 741639, Los Angeles, CA 90004. Free copies of *Luren*, which has been mentioned in *The American Revenuer* as a good source for Scandinavian revenue stamp information, are available upon request.

The creation of the Section for Revenue Exhibits within Traditional Philately by the FIP has brought

a lot of interest into the subject of revenues in other countries. For example, the Norwegians have officially created a study group for revenues. The leader of this study group is Geir Sør-Reime, Solandsbakken 71A, N4025 Stavanger, Norway. He began his period of responsibility by issuing the first number of the newsletter, *Stempelmerket*, described as the Contact Letter for Norwegian Revenue Stamp Collectors, and for the Study Group of Norwegian Revenue Stamps. There are 13 names on the original mailing list; 9 are Norwegian, 2 are from the U.S.A. and there are one each from England and from Finland. Interested collectors should write to Geir and offer their support to his efforts.

Further Words on Current Literature

by R. F. Riley, ARA

Paulo Barata, writing in *The International Revenuer*, 1992, No. 3, provides a short overview of Italian municipals, illustrates and lists the Angola "Estampilha Fiscal" overprints of 1932, and provides one page notes on: Portugal provisional "Republica" handstamps on consular stamps; private die medicine stamps of Spain; Macau: unissued stamp duty set of 1889; and on Timor tobacco tax stamps. The notes are illustrated.

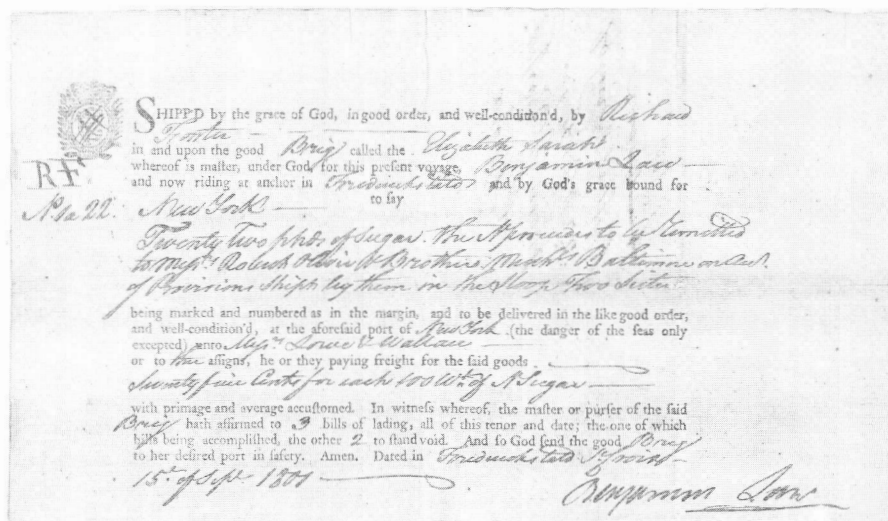
Stig Kjellander continues his dissertation on Swedish charta sigillata in *Luren* 1992, 24:No. 4 and Paul Jensen illustrates and briefly comments on Norway's provisional revenue stamps in No. 5 of the same journal.

The Revenue Journal of Great Britain has completed a second successful year with volume 2, No. 4 for which the editor Clive Akerman, should be con-

gratulated. The latest issue contains a bibliography to revenues of the Italian area by Michele Caso who also writes of Italian revenues in current use. Jack Moyes discusses a probable forgery of the Russian general purpose revenue of 1906-7. Laszlo Suranyi describes at some length the issue of the first Hungarian revenue and duty stamps. Andrew Hall illustrates a wharfit on a shipping document out of Cardiff and W. E. Tinsley two others from Van Dieman's Land. Robert Stowe lists Ireland-Taxes and Rates 1774-1800 from the tax laws and Ron Butler does likewise for Tasmania—Stamp duties of 1886. Robson Lowe treats with the taxman's revenge on William Grimstone, a patent medicine man of 1812. The issue concludes with a continuation by the editor of an article he started in Vol. 1, No. 1 on the stamped paper of Argentina.

Danish West Indies

1801 Revenue Stamped Paper



by Timothy McRee, ARA

From 1774 until 1907 tax fees in the Danish West Indies were collected with revenue stamped paper.

The bill of lading illustrated here is the locally printed Christian VII Paper and dated September 15, 1801. During the Napoleonic Wars, Denmark sided with France. St. Croix was occupied by the British from April 1, 1801 until March 27, 1802. On this document, the Danish Royal Emblem is scratched

out, the document validated (R.F.) and the tax collected.

The number 22 reflects the range of value of the cargo, in this case sugar, valued between 25,000 and 35,000 Danish rigsdalers. This required that tax fees in the amount of 100 Danish rigsdalers be collected.

Less than five examples of the pre-adhesive revenue stamped paper of the Danish West Indies are reported to exist in private collections.

Dear Editor...

Being an enthusiastic collector of U.S. Revenues I was delighted to acquire a mint sheet of 170 of the 1862 5 cent red-brown CERTIFICATE.

Scott's double transfer throughout is on position 34 and the double transfer at top on position 33. The treble transfer is on position 121 as stated.

There are five other double transfers. Positions 51 (ATE), 110 (frame of 5 double), 128 (ER of INTER), 156 and 157 (in UE of REVENUE).

I also have a mint block of eighty of the same stamp in a distinctly rosy shade, position 10-17 to 162-170.

A third block is the 5 cent INLAND EXCHANGE with the top sheet margin—three by five stamps. There are strong double transfers of INLAND EXCHANGE on positions 6 and 9, and on ANGE in position 8. There are slight double transfers at the foot on positions 7, 11, 12 and 15.

Can any reader tell me the position in the horizontal row of this block?

Yours sincerely,
Robson Lowe

Your review of *The Combs Catalog* in the May TAR does not do justice to the book. Your review opens

with a Leonard Hartman quote that doesn't provide much information; rarity scales have been presented before. What does "Ample use of white" mean? [*The white space left around and within printed text contributes as much to readability as does the use of varied type fonts. In the case of a publication such as this one where only one type font is used, white space is the only tool available to help the reader...KT*]

You did not state the most important information presented in the book. It is the first compilation of quantities known for embossed revenues in 50 years. One may argue with quantities presented, but it is the most recent survey. Next in importance is what you state—usages and type of document. It may be the most detailed survey for any type of revenue ever published. As to the tables, there is nothing wrong with presenting information in that form; a lot of detailed work went into them.

I think it would be nice if the book had a more accurate review in the future.

Yours truly,
Henry Fisher

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(Volunteers in unlisted countries sought, please contact the President.)

ARA at STaMpsHOW

Don't forget the date—August 30, for our regional meeting. Our association will be welcoming fellow members to STaMpsHOW, August 27-30 at the Oakland Convention Center, Oakland, California. Please visit our reception table at the entrance.

A meeting will take place on Sunday. This will be followed by an organizational gathering to lay plans for a local ARA group. Please call or write with suggestions for this group. I also welcome assistance at the table and meeting. Contact Jerry Lurie at Box 5593, Concord, CA 94524 or call 510-682-3020.

Back issues of The American Revenuer

Back issues of The American Revenuer from 1977 to the present and the 1978, 80, 82 and 84 Directories are available from the Editor with the exception of the following issues: Jan, Apr 1977; Jan 1978; Jan 1980; May, Jun 1981; Apr, Jul-Aug, Oct 1982. All issues and Directories are \$1.50 each, \$15.00 for the full year of 10 issues postpaid anywhere. Checks on U.S. banks or money orders in U.S. dollars please.

Kenneth Trettin, Editor TAR
Rockford, Iowa 50468-0056

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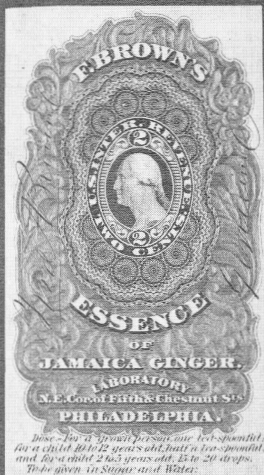
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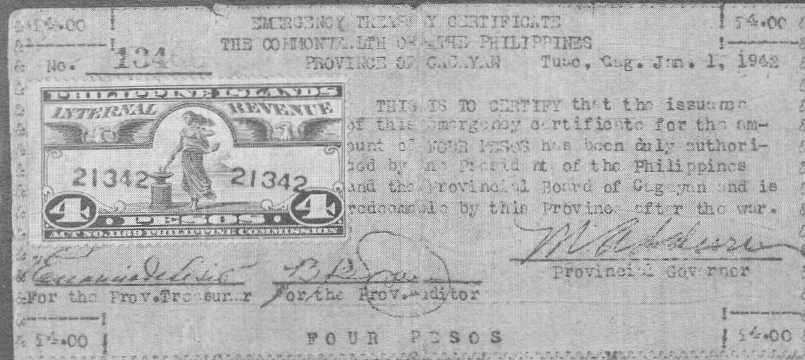
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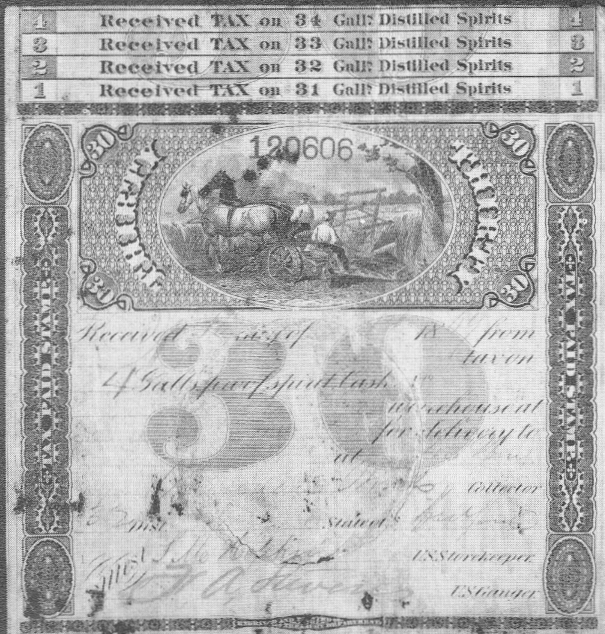
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All stamps are in used condition unless noted as mint (*).

UNITED STATES - SCOTT CATALOGUE NUMBERS

STOCK & BOND CERTIFICATES

1	Agricultural Branch Rail Road Co. stock certificate, 1886, R44c tied by h/s cancel, F-VF	-----
2	Boston and Providence Rail Road stock certificate, 1871, R44c, vignette of covered bridge, train and lake, cancelled by two pie shaped cuts at bottom	-----
3	Boston, Clinton & Fitchburg RR Co. stock certificate, 1870, R23c, R37c pair tied by h/s cancel, vignette of lady, train and ships, F-VF	-----
4	Boston, Clinton & Fitchburg RR Co. \$1,000 bond, 1872, one coupon, vignette of workers and train, green on white, R144, F-VF	-----
5	Boston, Newport and New York Steamboat Co. stock certificate, 1885, R44c tied by h/s and embossed cancels, F-VF	-----
6	Buck Mountain Coal Co. stock certificate, 1870, vignette of two bucks, orange on white, R44c, F	-----
7	Cape Cod Railroad Co. \$1,000 bond, 1871, vignette of bust of man, R115 tied by h/s cancel, F-VF	-----
8	Fitchburg & Worcester Rail Road Co. \$100 bond, 1869, ABNC engraved, vignette of train at station, R23c tied by h/s cancel, F-VF	-----
9	Fitchburg and Worcester Rail Road Co. \$500 bond, 1869, ABNC engraved, vignette of train at station, 18 coupons, R44c tied by embossed cancel, F-VF	-----
10	Mansfield & Framingham Railroad Co. stock certificate, 1869, red on white, R48c, F-VF nlok at left margin	-----
11	Mansfield & Framingham Railroad Co. \$1,000 bond, 1871, vignette of train and workers, R55c, F-VF	-----
12	Old Colony Railroad Co. stock certificate, 1897, ABNC engraved, vignette of train and ships, R168 x 4 on back, VF	-----
13	R163 used on Western Union Telegraph Co. telegram, F-VF, scarce usage	-----
14	TAX-EXEMPT POTATO, 21b and 501b, booklet panes of 12 of each, F-VF	-----
15	RN-8170 Gould & Curry Silver Mining Co., Virginia, NY check, VF	35.00
16	RN-G1 H. E. Walter & Co., First Nat Bank of Cooperstown, NY check, vignette of locomotive, VF	-----
17	RN-G1 Lehigh Valley Rail Road Co. voucher check, VF	-----
18	RN-P5 x 2, RN-W2 on Boston, Hartford & Erie RR bond, F-VF	145.00
19	RN-P5* South Carolina Rail Road \$3 Scrip, ABNC engraved, super vignette, VF	55.00
20	RN-X7 Santa Rita Mining Co., Silver City Nat Bank, New Mexico Territory check, VF	-----
21	RO5a bottom sheet margin, F-VF small sealed tear PHOTO	80.00
22	RO7d F usual rough perfs, crease	15.00
23	RO8d VG-F thin	65.00
24	RO20a F black printed cancel	30.00
25	RO29a F pulled perf, thin	27.50
26	RO40d F short perfs PHOTO	50.00
27	RO47d F-VF small thin	15.00
28	RO65a VG-F	22.50
29	RO75d F-VF small faults	9.00
30	RO77a F tiny sealed tear	45.00
31	RO85b F-VF PHOTO	50.00
32	RO95b F crease PHOTO	25.00
33	RO101b F light soiling PHOTO	110.00
34	RO105b F-VF small thin PHOTO	25.00
35	RO119b F-VF small thin	8.00
36	RO121b F thin spot PHOTO	30.00
37	RO122a F	10.00
38	RO126b F	20.00
39	RO126d F reperfed at right	30.00
40	RO126c F-VF	8.00
41	RO134d F light crease PHOTO	50.00
42	RO136b VG-F	4.00
43	RO141b F	20.00
44	RO156b F couple short perfs PHOTO	90.00
45	RO164d F short perfs, thin PHOTO	50.00
46	RO166c F-VF PHOTO	40.00
47	RO171d F-VF	5.00
48	RO178a F small thin PHOTO	45.00
49	RO181b F PHOTO	30.00
50	RO182e F-VF short perfs PHOTO	55.00
51	RS14d* F-VF PHOTO	60.00
52	RS19a F small thin PHOTO	50.00
53	RS22a F creases, short perfs	40.00
54	RS26a F couple short perfs	5.00
55	RS31b F few short perfs, small thin PHOTO	55.00
56	RS37d VF thin PHOTO	35.00

57	RS39b F	20.00
58	RS40a F	7.00
59	RS41b F thin, pulled perf PHOTO	70.00
60	RS49c F-VF thin PHOTO	175.00
61	RS57d F-VF thin PHOTO	60.00
62	RS87c F thin	25.00
63	RS94d F thin spot, usual rough perfs	16.00
64	RS97a F thin	15.00
65	RS100b F PHOTO	150.00
66	RS101d F usual rough perfs	15.00
67	RS103b F	15.00
68	RS107a F short perf	30.00
69	RS115c F-VF creased, few short perfs PHOTO	100.00
70	RS119d F thin spot	10.00
71	RS123b F-VF faulty PHOTO	80.00
72	RS138c F-VF thin spot PHOTO	25.00
73	RS148pa F	40.00
74	RS149c VG-F PHOTO	65.00
75	RS150c F	8.50
76	RS154d F	20.00
77	RS166c F-VF thin	10.00
78	RS171d F-VF crease	20.00
79	RS184d F-VF lightly stained, few short perfs	22.50
80	RS187c F faulty	25.00
81	RS189b F-VF thin	10.00
82	RS190c F thin spot, short perf PHOTO	22.50
83	RS193b F-VF	2.50
84	RS196c F	10.00
85	RS197d F short perf, thin	8.00
86	RS202b F-VF tiny tear, couple short teeth	10.00
87	RS204c F	20.00
88	RS209b F	12.00
89	RS212b F-VF	6.00
90	RS223b F-VF thin PHOTO	70.00
91	RS253a F tiny tear, creases	25.00
92	RS255d F-VF thin PHOTO	55.00
93	RS261c F small sealed tear	20.00
94	RS263d F usual rough perfs	17.50
95	RS266d F-VF thin	17.50
96	RS267e F small thins, two tiny sealed tears PHOTO	100.00

BEER STAMPS - PRIESTER CATALOGUE NUMBERS

97	3D F	7.50
98	148 top margin cuts, creases, small thin and tear	40.00
99	168 right margin cuts, pinhole & small thin, brilliant color	10.00
100	23C F-VF small tear	7.50
101	308 F-VF thins, minor soiling PHOTO	500.00
102	31 F light soiling, creases and small thins	7.50
103	32 F creases	15.00
104	33 F creases	4.00
105	38B F-VF light soiling, small thins	4.00
106	39A VG crease	40.00
107	40C F thin spot, light stain	4.00
108	41E VF creases, small hole & thins	60.00
109	43F F two small tears	20.00
110	43F F-VF crease, light staining mostly on back	25.00
111	44A F-VF crease, thin spots, minor soiling PHOTO	125.00
112	46B F	30.00
113	51B F small tear, light crease	12.50
114	55B F	5.00
115	57B F left sheet margin, light stain mostly on back	20.00
116	68 F	3.00
117	75 F faulty	8.00
118	85B F two small tears, light stain	35.00
119	97 VG	25.00
120	100 VG thin	60.00
121	108A VG	30.00
122	110A VG thin light soiling	5.00
123	113A VG	20.00
124	114A VG small thin	25.00
125	127 F small faults	8.00
126	129 F	15.00
127	135 VF crease	15.00
128	CIGARS Springer TC164Aa VF unused	9.50
129	TC165D VF small thin spot	-----
130	DISTILLED SPIRITS Series of 1868, 30 Gallons, VF small faults PHOTO	-----
131	Series of 1910, 1 Gallon Non-Beverage, VF	-----
132	"ACT OF 1926" overprinted in red on Series of 1910, 1 Gallon, F-VF, light varnish, tear and creases	-----
133	Series of 1940, 1 Gallon, F-VF light varnish and crease	-----
134	DISTILLED SPIRITS FOR EXPORT bottle stamp, VF unused	-----
135	INDUSTRIAL ALCOHOL TRANSFER STAMP, F-VF	-----
136	WHOLESALE LIQUOR DEALER'S STAMP, Series of 1910, 20 gallons, VF unused	-----
137	-30 gallons, VF unused	-----
138	-40 gallons, VF unused	-----

139	GENERAL BONDED WAREHOUSE STAMP, Series of 1894, VF unused with stub	-----
140	SPECIAL TAX STAMPS Billiard or Pool Room Premises, 1950, coupons for 1 table for 12 months, VF	-----
141	Bowling Alley Premises, 1950, coupons for 8 alleys for 12 months, VF	-----
142	-1951, same, VF	-----
143	-1952, same, VF	-----
144	Coin Operated Amusement Devices, 1956, issued for 4 devices, F-VF	-----
145	-Retail Liquor Dealer, 1939, F staple holes	-----
146	-1940, F staple holes	-----
147	-1950, three coupons, VF	-----
148	-1950, VF	-----
149	-1951, VF	-----
150	-1952, VF	-----
151	-1953, four coupons, VF	-----
152	Wholesale Dealer in Fermented Malt Liquor, 1937, VF	-----
153	DEPT OF AGRICULTURE Permit to Market One Wooden Barrel Gum Rosin, 1935, VF unused with stub	-----
154	DEPT OF INTERIOR National Park Service, \$1 Trailer Permit stamp, F-VF crease PH	-----
155	CALIFORNIA Standard Apple Act, Cabot #1a* VF PHOTO	-----
156	-9* VF PHOTO	-----
157	NEW YORK, Schenectady Dept. of Health Restaurant Permit, 6 diff, 1968, 1970-74, F-VF	-----
PHILIPPINE ISLANDS		
CAGAYAN PROVINCE GUERRILLA CURRENCY		
Denominated with revenue stamps		
Catalog #s are from PHILIPPINE EMERGENCY AND GUERRILLA CURRENCY OF WORLD WAR II by Neil Shafer, 1974; Quantities issued are from A POSTAL HISTORY OF THE JAPANESE OCCUPATION OF THE PHILIPPINES 1942-1945 by Eugene A. Garrett, 1992		
158	CAG-112 10¢ note, considerable wear, 1,569 issued	-----
159	CAG-113 20¢ note, VG split in center, 1,299 issued	-----
160	CAG-115 1P note, F, 1,465 issued	-----
161	CAG-116 2P note, F, 1,474 issued	-----
162	CAG-117 2.50P note, VG with tape repairs, 514 issued	-----
163	unlisted, 4P note, F small faults, 891 issued PHOTO	-----
164	CAG-118 5P note, VG, 1,238 issued	-----
165	CAG-119 10P note, VG tape repairs, 852 issued	-----
166	CAG-120 20P note, VG-F tape repair, 669 issued	-----
167	CAG-121 50P note, VG, 337 issued	-----
168	PUERTO RICO RE45 VF	6.00
DANISH WEST INDIES - U.S. VIRGIN ISLANDS		
Baird Catalogue Numbers from THE AMERICAN REVENUEUR, March, 1977		
169	DANISH WEST INDIES R1* F-VF	-----
170	R2* F	-----
171	R3* F-VF	-----
172	R4* F-VF	-----
173	R5* F-VF	-----
174	R7* F-VF	-----
175	R8* VF	-----
176	R8* imperforate pair, right sheet margin, VF	-----
177	US VIRGIN ISLANDS R2 F-VF	-----
178	R5* F-VF thin spot, couple tone spots	-----
179	R6 F-VF pulled perf	-----
180	R8 VF thin spot PHOTO	-----
181	R9* few short perfs, corner crease, tiny abrasion	-----
182	R11 F PHOTO	-----
183	R12 F PHOTO	-----
184	R13 F-VF few pulled perfs	-----
185	R17* F corner crease	-----
186	R18* F-VF crease	-----
187	R19 VF PHOTO	-----
188	R21* F-VF PHOTO	-----
189	R23 F	-----
190	R24 F-VF straight edge at left	-----
191	R26 F-VF crease	-----
192	R27 F straight edge at left	-----
193	R28* VF PHOTO	-----
194	R33* F-VF PHOTO	-----
195	R34 small faults, stained	-----
196	R36* F-VF pulled perf	-----
197	R42 F-VF crease, thin	-----
198	R45* VF	-----
199	R45c F-VF	-----
200	R46* VF	-----
201	R47* F gum creases	-----
202	R47a* VF	-----
203	R48* F-VF	-----
204	R49* VF	-----
205	R49a* VF	-----
206	R50* VF	-----
207	R51* VF	-----
208	R52* VF	-----
209	R53* VF	-----
210	R54* F-VF toning	-----
211	R68* VF	-----
212	R69* F-VF	-----
213	R70* VF	-----
214	R71* VF	-----
215	R72* VF	-----
216	R73* VF	-----
217	R74* VF	-----
218	R75* VF PHOTO	-----
219	R76* F-VF PHOTO	-----
220	RFV2e F PHOTO	-----
221	RFV2m* F-VF PHOTO	-----
222	RFV21 VF small crease PHOTO	-----
223	RJ2 VF PHOTO	-----
224	RJ4 F cuts in at bottom	-----
225	RJ7 VF	-----
226	RJ15 VF PHOTO	-----
227	HUNGARY mounted collection of 202 different revenues, 1868-1934, F-VF	-----

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Wanted—St. Vincent used revenues and perfins prior to 1960. Especially need high values, multiples and documents. Barry Friedman, 4280 Galt Ocean Dr, Apt 3F, Fort Lauderdale, FL 33308. *984*

Horizontal pair #R57, 50¢ Lease, pen cancel, 1992 Scott is \$100. Postpaid, \$65. Scarce ornate 1865 stock certificate "Peoples National Bank of Waterville, Maine" with R44, document lightly folded, \$45. Identical certificate except 1869, R46 with file fold, \$35. (Photocopies, SASE). Other Maine documents available. Doug Swisher, Box 52701, Jacksonville, FL 32201. Phone (904) 448-6214. *985*

Full Sheet 10 x 20 Once Cent Codumentary Battleship-framed. For sale or trade for auto related items I need. Send SASE for photo copy. Dr. Edward H Miles, 888-8th Ave, New York City, NY 10019.

Want to purchase battleship stamps with clear readable cancels both Docs and props—also multiples with plate numbers and margin inscriptions. Have many plate singles to sell or trade. Anthony Giacomelli, 10917 Manzanita Drive, Sun City, AZ 85373. *987*

Virginia—Wythe County MNH 1987-88 Bear-Deer Damage stamps. \$1.00 Resident \$1.25, block of 4 \$5.00, booklet pane of 10 \$12.50, booklet of 50 \$62.50. \$5.00 Non-resident \$6.25, Block \$25.00, booklet pane \$62.50, booklet of 20 \$125.00. Virginia Counties Bear-Deer Damage stamps want lists filled and approvals available (other state material also). Barry L. Porter, 107-A Southburn Drive, Hendersonville, TN 37075-3012. *988*

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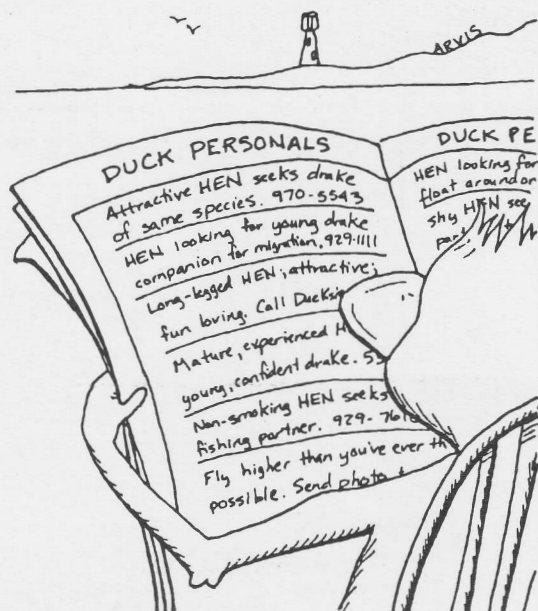
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