

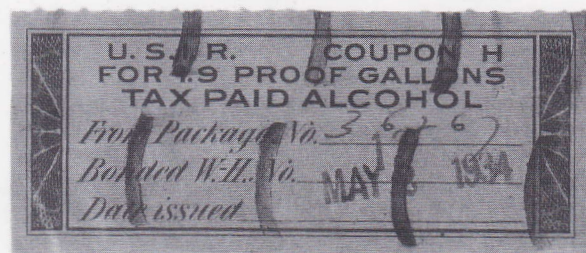


The American Revenuer

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Coupon H for taxpaid
alcohol is shown but little is known about it, more,
inside, page 39.

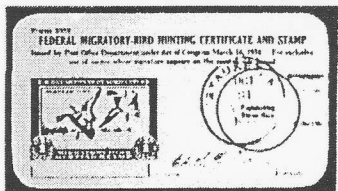


◆ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

FEBRUARY 1995

Volume 49, Number 2
Whole Number 472

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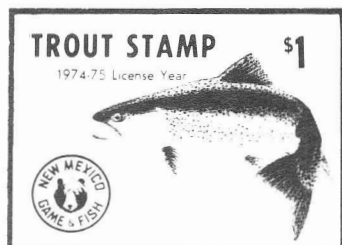
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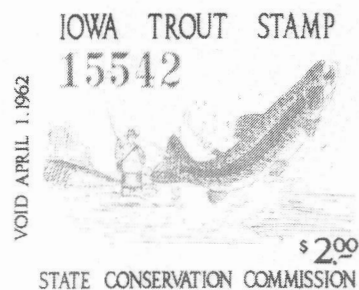
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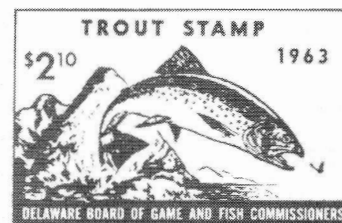
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President's Letter

Ronald E. Lesher, ARA President

I recently received a letter from an ARA member who had some questions about the ARA. While I have sent a more complete response to the individual, the questions asked are important enough to communicate with the entire membership. The individual who wrote to me has concluded the ARA is run by and for the benefit of dealers at the expense of collectors. It is true that my predecessor, Richard Friedberg, is a dealer and that the Vice President, Eric Jackson, is also a dealer. Indeed the ARA was founded by a dealer, Elbert S. A. Hubbard. It's not too difficult to see why one could conclude that the ARA is an organization run by dealers. When Richard Friedberg decided to seek someone to succeed him, he encouraged me (a collector) to counter that very perception.

The fact is that the ARA needs the enthusiastic support of collectors, exhibitors, dealers and *their spouses* to be successful. Without the generous financial support and the volunteer time of collectors, dealers and, in some cases, their spouses, there would be no ARA. Where would we be without the uncompensated time donated by our long time Secretary, Bruce Miller, and our Treasurer, Larry Cohn? ARA member Tony DeVincent accepted my challenge to get volunteers to staff the ARA booth at the Philadelphia Stamp Show last year. He met a lot of deaf

ears, so he volunteered to staff the booth himself. When sudden illness prevented that, Bob Cunliffe's wife, not an ARA member, stepped in to assist on one day and I endeavored to fill in for a day and a half. When I could not be at the booth, Frank Sente, Director of Administration for the American Philatelic Society and an ARA member who was staffing the adjacent booth, answered inquiries.

There are other things that might lead one to think that the ARA is run by dealers. A

The fact is that the ARA needs the enthusiastic support of collectors, exhibitors, dealers and *their spouses* to be successful.

number of years ago the Erler catalogs were all available through the foreign sales circuit director Duane Zinkel. The original agreement with Erler was to pay him only when the ARA sold the publications (not to tie up ARA funds in the purchases of quantities of the catalogs). With relatively few sales, the effort of record keeping and the high surcharge for currency exchange made it hard to


(President's Letter—continued on page 43)

THE AMERICAN REVENUER

The Journal of International Fiscal Philately

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The Absence of Restrictive Clauses on Receipts, 1867-70

by Ben Czech

Government Regulations Regarding Imprinting

We now return to the question originally posed in Pay to the Order of...14 (1992 September; 46:153-5) and again put forward in the last column. Why do some of the receipts produced in the period 1867-70 and imprinted with Carpenter's type H stamp not have the restrictive clause on them? And more generally, why don't all receipts, including those imprinted by American Phototype Company, have restrictive clauses

on them.

The procedure for the approval of the Commissioner of Internal Revenue to imprint stamps on various instruments was initiated in a letter to the American Phototype Company dated April 15, 1867 (Mahler, 1988):

"...duplicate copies of each instrument, upon which persons may wish a stamp imprinted, shall be presented to this office, in

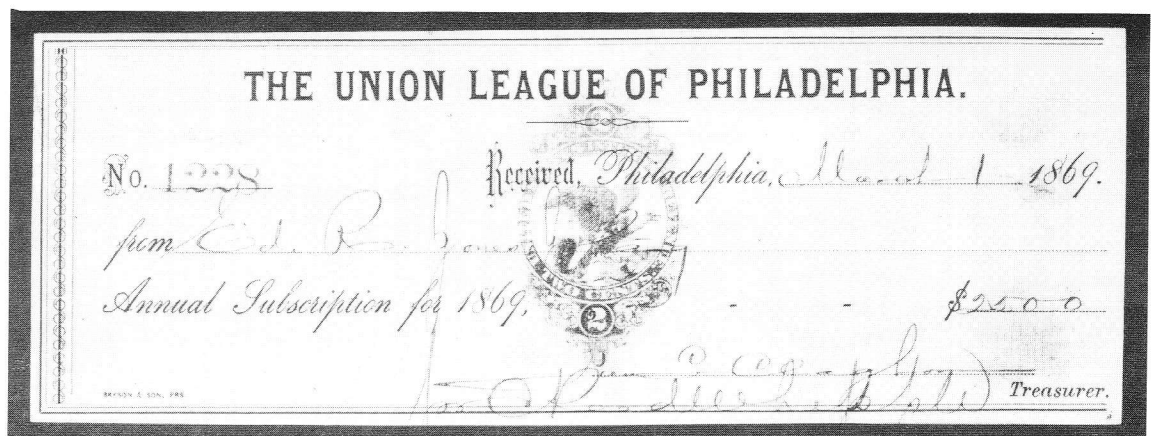
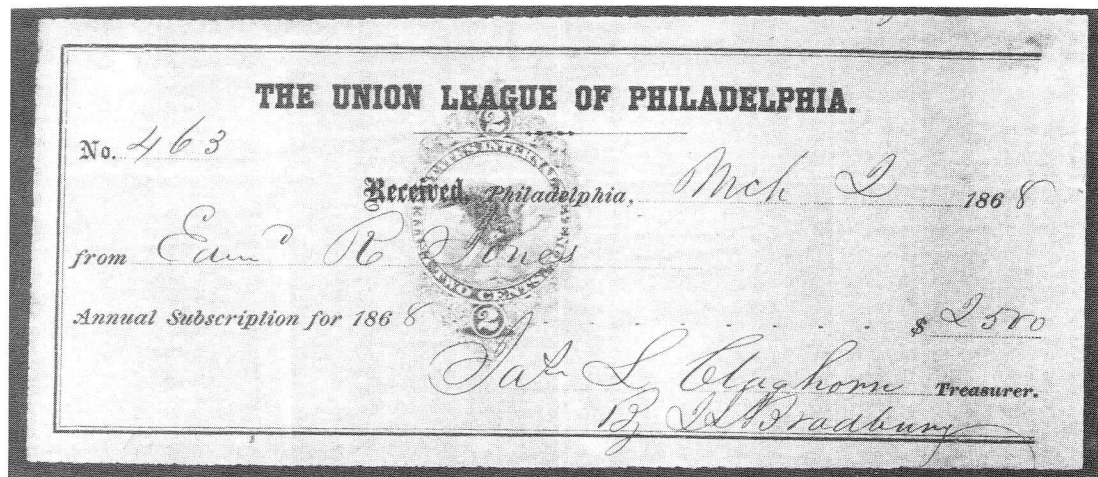
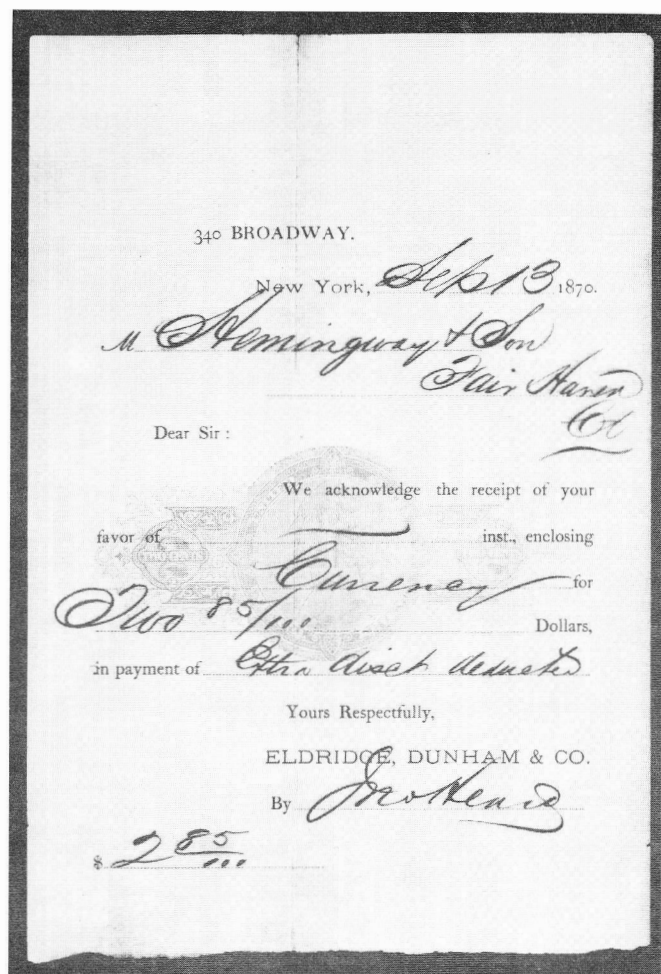
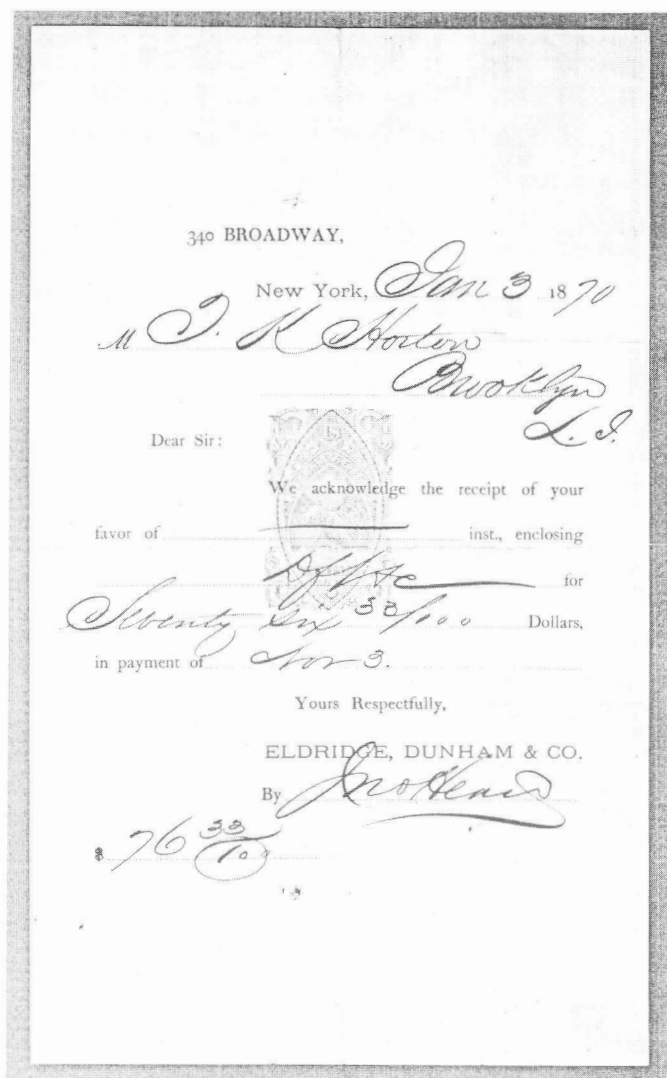


Figure 1. The Union League of Philadelphia receipts for 1868, 1869 and 1870 without restrictive clauses.

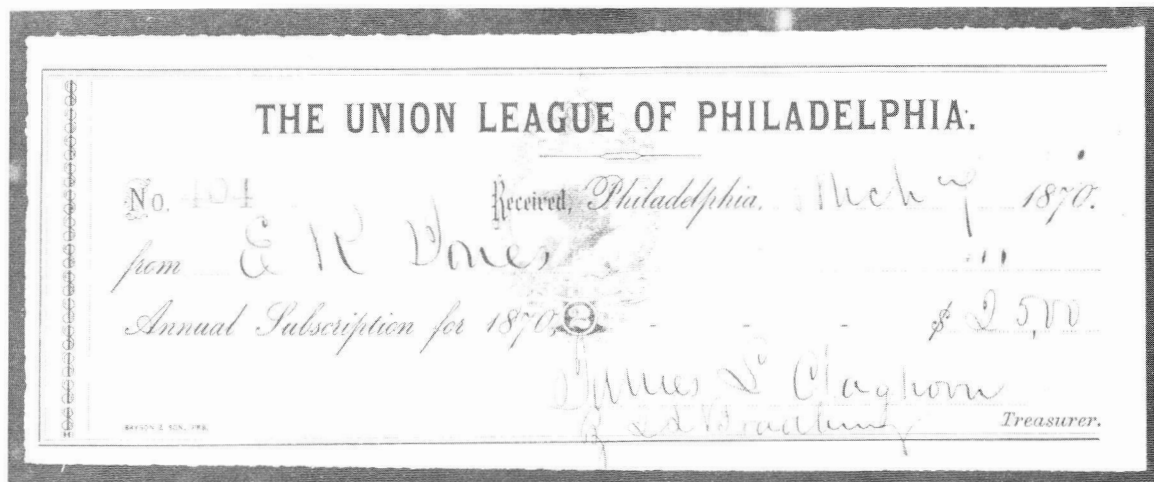


order that the sufficiency of the stamp for the instrument may be considered. If the printing is approved, one copy will be forwarded to you, together with the customary

order for printing.

"The instruments which shall be hereafter stamped under this order, may be successively numbered, and such records will

Figure 2.
Same receipt
face imprinted
with type B
and C im-
prints without
restrictive
clauses.



be kept as will enable persons desirous of procuring a second supply of instruments of the same form to avoid submitting the form a second time."

The last paragraph of this letter may contain the clue to the question posed at the beginning of this column. It is apparent that once the government approved an instrument for imprinting with a two cent stamp, subsequent orders for the same instrument did not have to be resubmitted for any additional approval. Thus the American Phototype Company (and presumably Butler and Carpenter, too) could treat the prior approval of an instrument for imprinting with a two cent stamp as sufficient authority to im-

print subsequent orders for an instrument as long as there were no changes in format. Thus if an instrument had previously been approved for imprinting with a two cent stamp without restrictive clause, the American Phototype Company could proceed to imprint the reorder in the exactly the same fashion as the original order, i.e., without restrictive clause. And if that was the accepted practice of the American Phototype Company, then it is easy to assume that Butler and Carpenter did likewise.

Let us now embark on an examination of extant examples that illustrate various aspects of the procedure presented above.

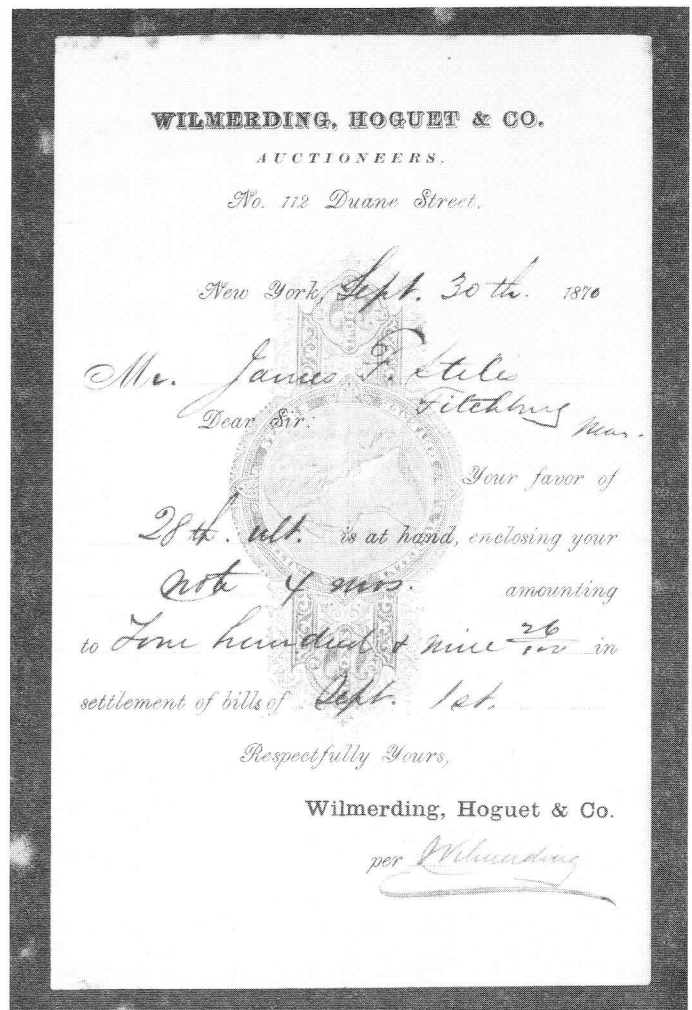
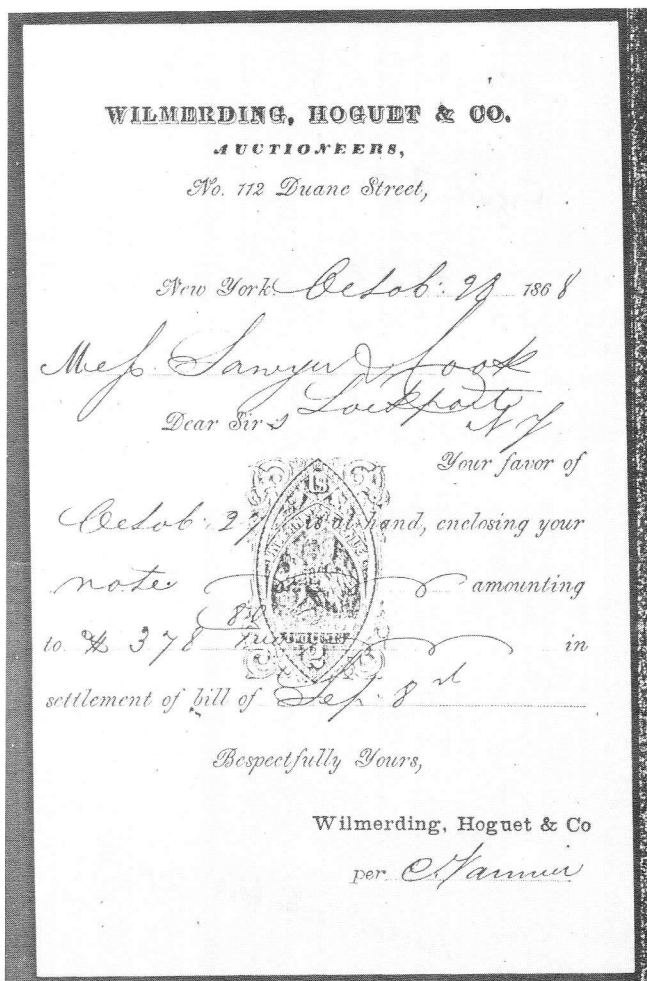
Figure 3.

Another example of similar receipts imprinted with types B and C without restrictive clauses.

No change in receipt face and continued use of no restrictive clauses into the critical period, 1867-70

Examples in which there is no change in the receipt faces and show no use of restric-

tive clauses presumably are examples of reorders in which the receipt face did not have



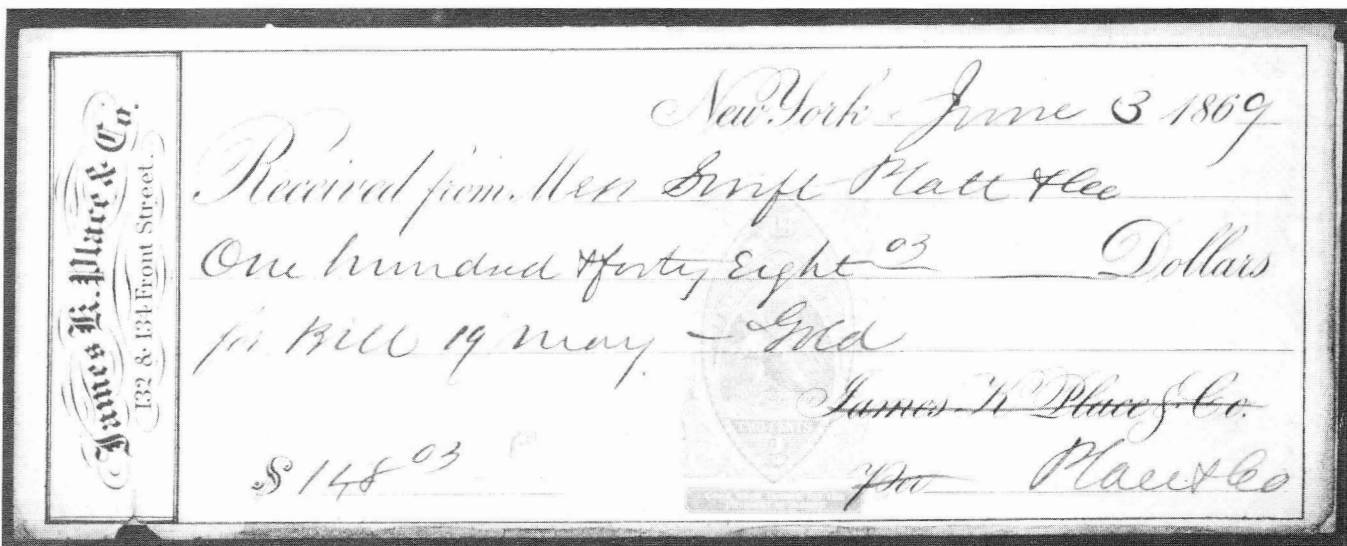
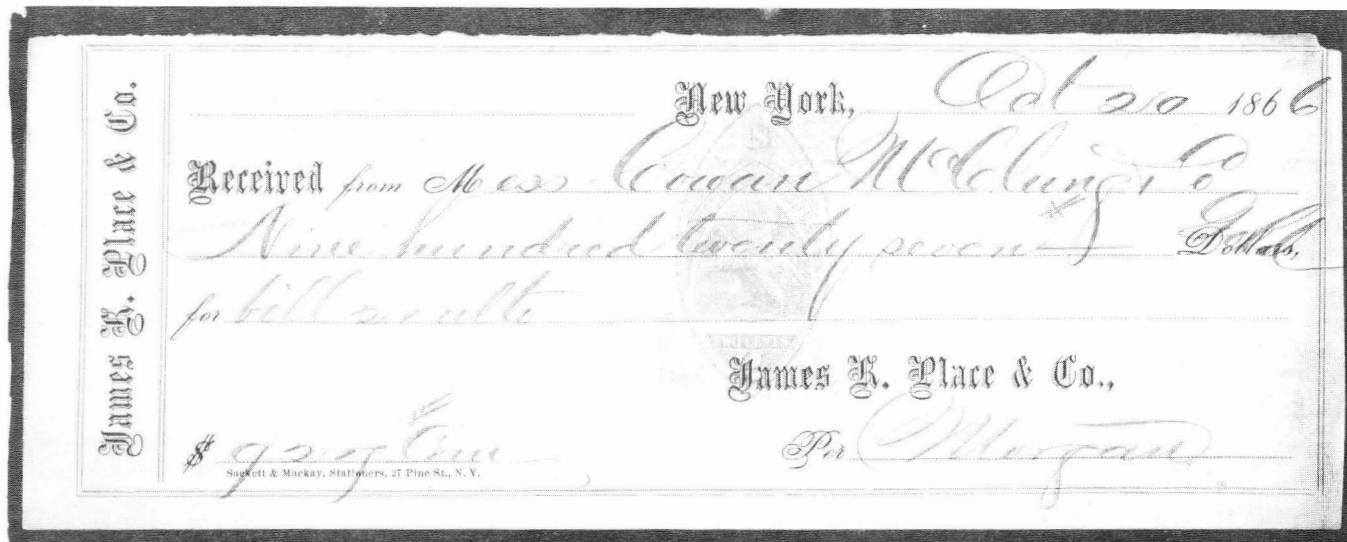
to be resubmitted to the Internal Revenue Bureau for approval and could be imprinted in exactly the same manner as the original order. Fortunately this can be illustrated with examples imprinted by both the Carpenter firm and the American Phototype Company.

A third annual receipt of the Union League of Philadelphia has now been found. All three (1868, 1869 and 1870) are imprinted with the type H stamp and none have the restrictive clause for receipts on them (Figure 1). Since each year is printed on a different color paper (1868, blue; 1869, pink; 1870, yellow) it seems reasonable that they were printed at separate times and represent reorders. It is doubtful that an organization

such as the Union League would have expended the money to print several years of receipts on different color papers. Besides, they didn't know how long the tax would exist; and, by October 1, 1870, the tax on receipts disappeared.

There are also two marvelous examples of receipts showing the work of the American Phototype Company's type B and C stamps without restrictive clause. Since type C imprints only came into use in 1870, any receipt imprinted with a type C without restrictive clause, should be on the same format receipt face as a receipt with a type B without restrictive clause. In other words, it is plausible that the receipt with the type C imprint is a reorder. The examples:

Figure 4. Two receipts with changes resulting in the addition of a restrictive clause.



1. Eldridge, Dunham & Co. (Figure 2)
RN-B1 Jan. 3, 1870
RN-C1 Sep. 13, 1870

2. Wilmerding, Hoquet & Co. (Figure 3)
RN-B1 Oct. 20, 1868 date line is 186_
RN-C1 Sep. 30, 1870 date line is 187_ and
the stamp is imprinted vertically

Change of receipt face and change from no restrictive clause to use of a restrictive clause

For each of the H type receipts with restrictive clauses, I have found no record of antecedent imprinted receipts without the restrictive clause. Even without restrictive clauses, receipts imprinted with H are not frequently encountered. It would appear that receipts were a very small part of the Carpenter imprinting business.

There are three different receipts of James K. Place and Company (Table I and Figure 4), which can also be used to illustrate the change of receipt face or change of printers during the 1867-70 period. Note that the change in printers in 1866 was before the introduction of the restrictive clauses, but the later change to an unidentified printer is to a receipt that looks quite different than the previous receipts. Presumably this change in receipts caused it to be treated as a new order and thus the requirement for the restrictive clause.

A second company for which examples

from several batches of receipts have survived is Stanton, Sheldon & Co. of New York (Table II and Figure 5). These examples provide an example of a change in designs, but not printers, that precipitated the use of B20 (one of American Phototype's forms of restrictive clause for receipts). Equally interesting is the printer's identification "Phototype—J. Bien, N.Y." The J. Bien firm did not always use this identifier; at times they used only J. Bien, N.Y. I believe that the use of "Phototype" in their identification suggests that the instrument was printed from plates brought to the firm or possibly purchased from the American Phototype Company subsequent to January, 1866. Conversely, when the word "Phototype" is not present, it is an instrument of J. Bien's design.

The receipts of Gray Phelps and Company of Chicago present us with a more complex situation in which several printers produced the instruments over a period of several years. Presented below in Table III (illustrated in Figure 6) are four different receipts, different as to imprinted revenue or printer who produced the receipt face. The first item has the A die imprinted on the receipt (one of only three users of the type A recorded outside New York City) and both the receipt face and the stamp were printed by the American Phototype Company. This places its production no later than January, 1866, at which time the American Phototype Company was prohibited from printing both the instrument face and the stamp.

The second listing, imprinted with B1, was used in December 1866 (two examples found) and shows that Gray Phelps had additional receipts printed by the Chicago printer, Ed. Mendel. This change in printer certainly was necessitated by the prohibition of the American Phototype Company to print the instruments.

The use of B20 is known on two different receipts, differentiated by the printer. The earlier example was printed by J. Bien, and has the very interesting printer's identifica-

Table I. The Receipts of James K. Place and Co.

RN	Printer	Date of Use
A9	Philip E. Bogert	June 23, 1866, Sept. 3, 1866
B1	Sackett and Mackay	Oct. 20, 1866
B20	unidentified	June 3, 1869

Table II. The Receipts of Stanton, Sheldon and Co.

RN	Printer	Date of Use
A2	Phototype-J. Bien	Nov. 20, 1866
B1	Phototype-J. Bien	Mar. 11, 1867 Castenholz
B20	J. Bien	Dec. 13, 1867

Table III. The Receipts of Gray, Phelps and Company

RN	Printer	Date of Use
A2	American Phototype	Sept. 22, 1866
B1	Ed. Mendel	Dec. 13, 1866, Dec. 22, 1866, Feb. 5, 1867
B20	Phototype—J. Bien	Sept 20, 1867
B20	Ed. Mendel	Sept. 4, 1868

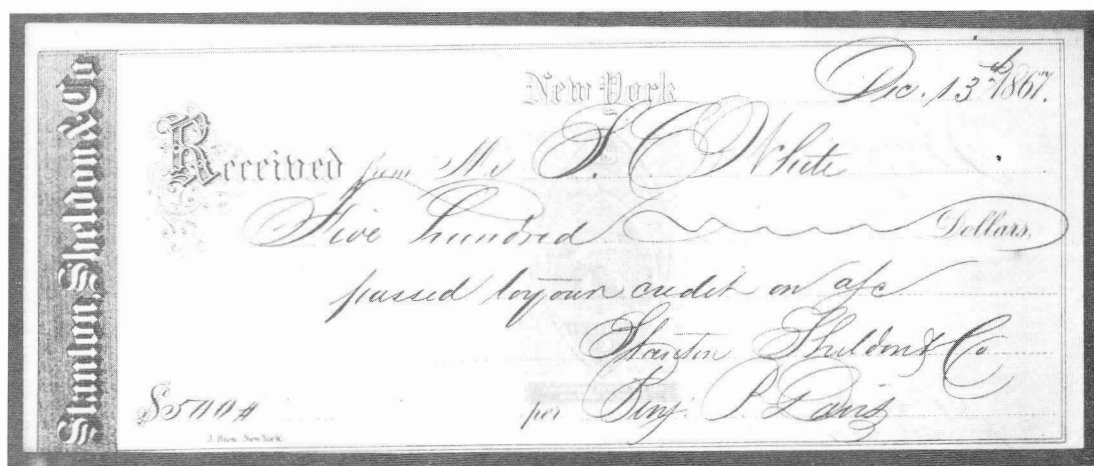
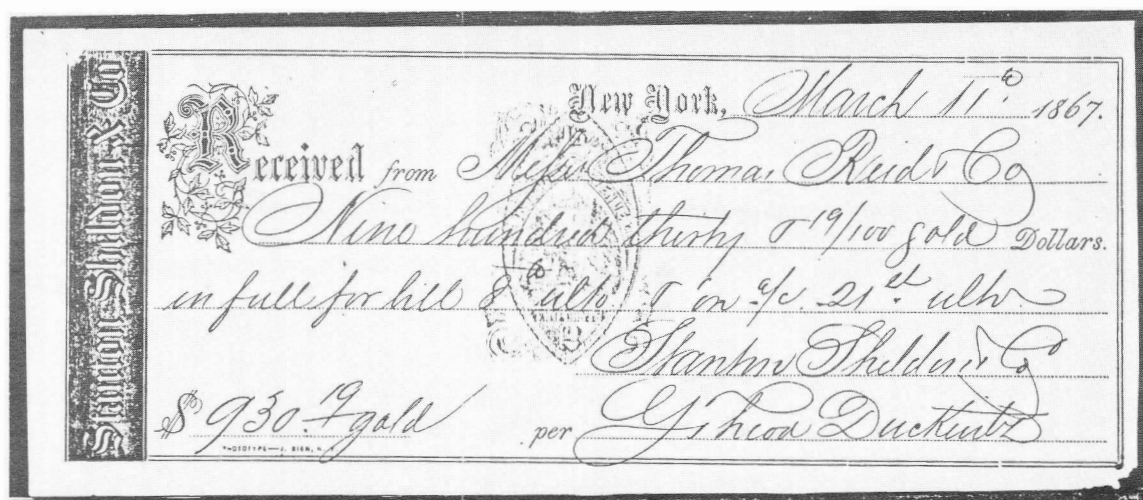
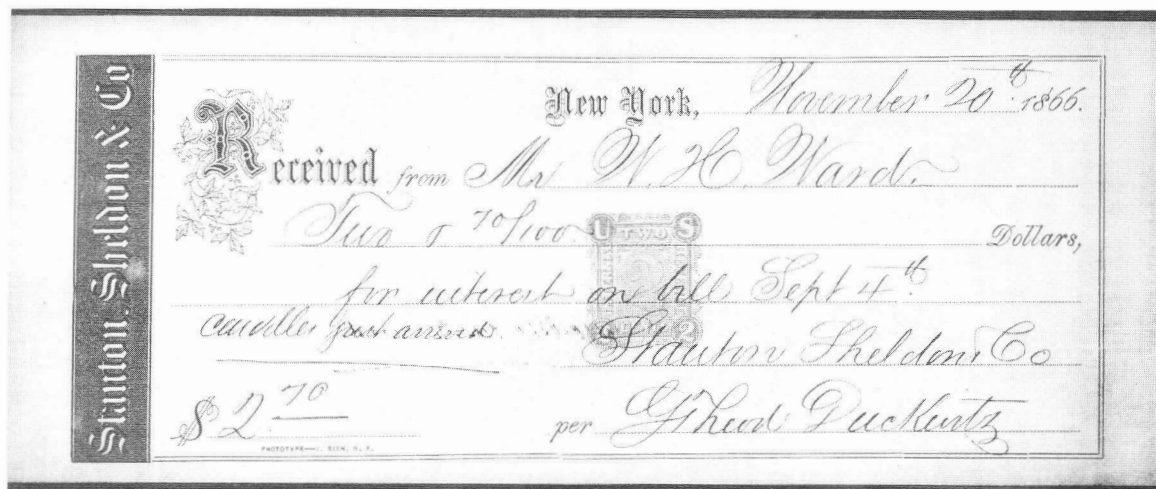


Figure 5.
Three receipts
showing types
A and B
without
restrictive
clauses.
Change in the
receipt face
results in
addition of a
restrictive
clause.

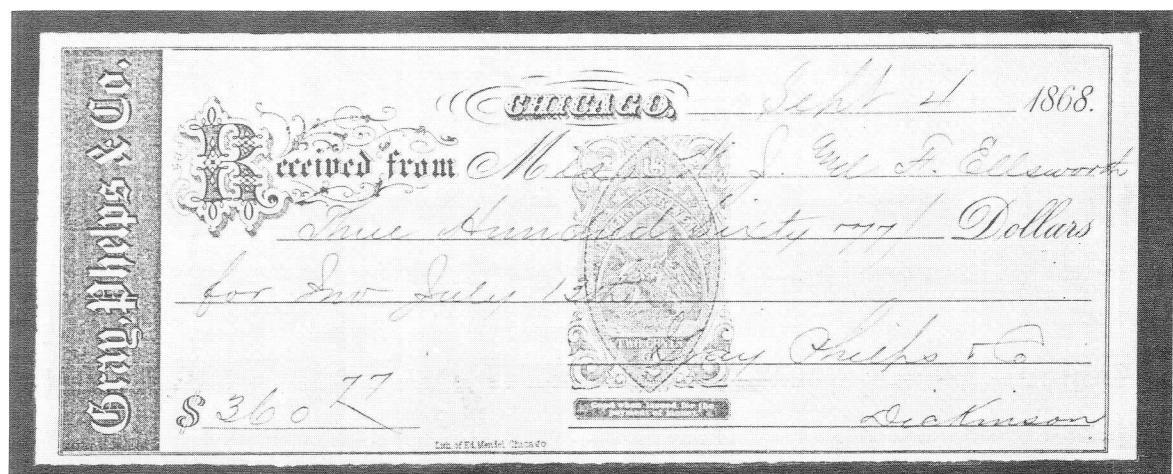
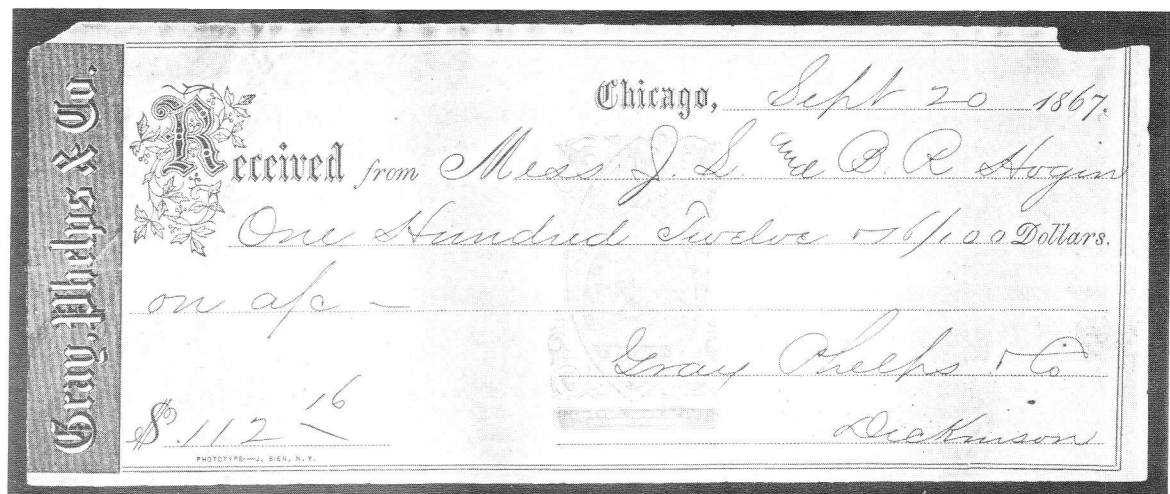
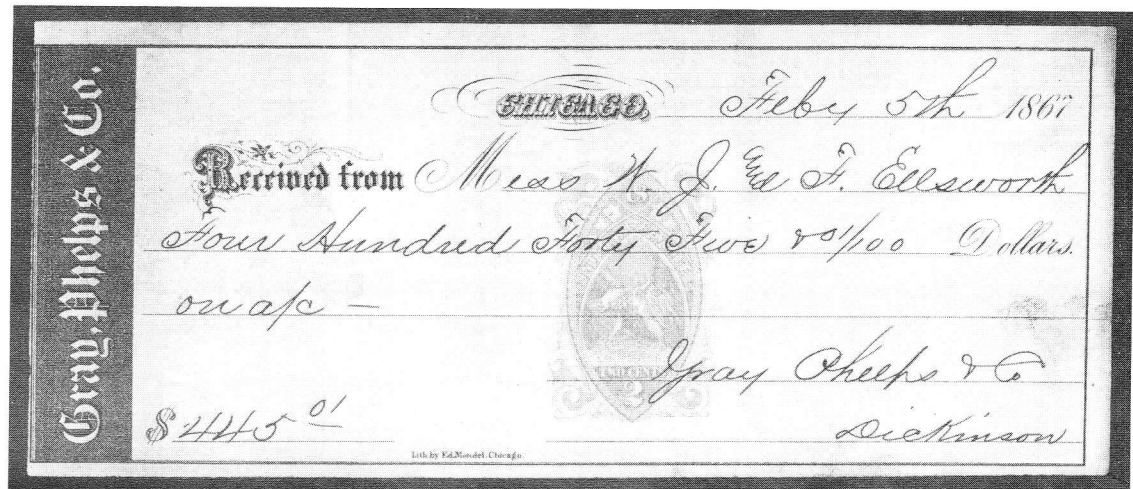
tion "Phototype—J. Bien, N.Y." A comparison of this receipt face (figure four) with the receipt face of the A2 listing (Castenholz, 1989, page 7) shows that the receipt faces are identical. It seems reasonable that B20 (i.e., one of the B dies *with* restrictive clause for

receipts) was required because J. Bien was not sending a reorder (they had not previously sent a Gray, Phelps receipt to be imprinted) to the American Phototype Company.

The fourth listing also has a B20 im-

printed, but Gray Phelps has again returned to the Chicago printer, Ed. Mendel. It seems reasonable to assume that when the Mendel firm sent this receipt in for imprinting (two years later) that either the American Phototype Company did not have the records

Figure 6.
Three receipts
from two
different
printers.
"New" orders
after 1867
received
restrictive
clauses.



to know that this was a reorder or since two years had elapsed, could not locate the evidence of a reorder. It is also possible that the Mendel firm did not have the original records or that Gray, Phelps and Company gave them one of the Phototype—J. Bien receipts and told them we want some of these. In any case there are several plausible scenarios for the imprinting of the type B with receipt restrictive clause (RN-B20).

A fifth related item exists used in 1869, although the firm's name shows a change to Gray Brothers and Phelps. This receipt was printed by the Western Bank Note Company and, since it was initiated during the 1867-70 period, is imprinted with a restrictive clause as expected.

Conclusions

Two types of examples could potentially disprove the line of reasoning that has just been presented:

1. No change in receipt face (including printer) but a change from no restrictive

clause to use of a restrictive clause.

2. Change of receipt face and the return to no restrictive clause after the use of a restrictive clause.

A search in the Castenholz Field Guides and several substantial collections has not produced any such examples.

It seems apparent from the extant examples of receipts and the evidence of the surviving Internal Revenue and Joseph Carpenter correspondences that restrictive clauses were required on all receipts imprinted after mid-1867 *that were not reorders*.

Ben Czech is indebted to the following who have provided information for this article: Bill Castenholz and Ed Lipson.

References

Castenholz, B.J. *Field Guide to Revenue Stamped Paper, Part 3, The Central States*, Pacific Palisades, CA: Castenholz and Sons, 1989.

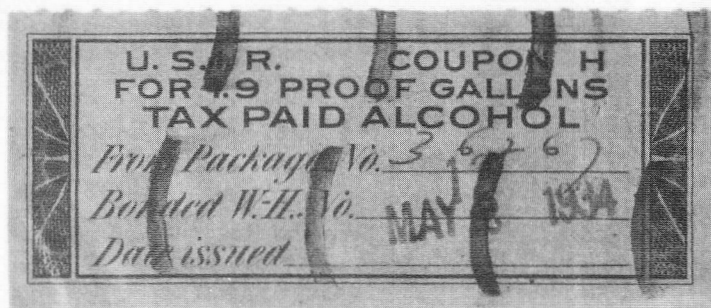
Coupon H taxpaid alcohol stamp

by Scott Troutman, ARA

Illustrated here is a mysterious blue stamp that I have had in my possession for several years. To date I have been able to learn nothing about it, or find anything about it in the tax laws. Hopefully, one of the ARA members may know something about this stamp.

The stamp in question is printed in black on blue paper. The paper appears to be the same as the paper used on tobacco strips. The rose engine work on the sides of the stamp make me think it is the work of the Bureau of Engraving and Printing. The stamp is rouletted 8 on the top and bottom, thus it may have come in strips or rolls. The design is 71 mm x 22 mm and has the following wording: "U.S.I.R. COUPON H / FOR 1.9 PROOF GALLONS / TAX PAID ALCOHOL / From Package No. ____ / Bonded W.H. No. ____ / Date Issued ____"

On the example I have the package number has been written in pen as 36267. The bonded Warehouse Number is a



handstamped 13 (obscured by the third curving line of the cancellation) at a handstamped date of issue of May 3, 1934.

Much remains to be learned. How were these stamps actually used? Were there other coupon values for varying proof gallons of alcohol? Were these an indication of tax payment or just a tracking seal of some kind? How long were they in use? If you know any of the answers the author would love to hear from you. He can be contacted at Box 270184, Oklahoma City, OK 73137-0184.

The Collector's and Exhibitor's Forum

TEXPEX/ARA Convention prospectus addendum

We have been informed by the exhibits chairman that due to an oversight a revenue section was left off of the prospectus. That prospectus is on the mailing wrapper for the January, February and March issues of *The American Revenuer*. Anyone exhibiting revenues at TEXPEX this year please indicate that your exhibit should be placed with the

revenue exhibits by indicating "Revenues" in the class section of your application.

Of course, as in the case of all national level U.S. stamp exhibitions, the class is only for the purpose of grouping similar exhibits together in the frames for the convenience of the viewers. As always the competition is open.

1995 ARA Convention—TEXPEX '95

The Exhibitor Prospectus for TEXPEX '95 is now available and should appear on your January, February and March *The American Revenuer* mailing wrappers. (Any members outside the U.S. who receive their copy in an envelope can write to the editor for a copy of the prospectus or to the Exhibits Chairman.) TEXPEX '95 will be held June 9-11, 1995, in Dallas, Texas, at the Dallas Medallion Hotel. The Exhibits Chairman is Larry Sall. He may be contacted by telephone at 214-883-2570, by FAX at 214-883-2473, by e-mail at sall@outdallas.edu or by writing to Larry Sall, UTD Library, Box 830643, Richardson, TX 75083-0643.

The organizers of TEXPEX '95 are particularly pleased with the location of the show, as the Dallas Medallion has just undergone a complete renovation bringing it up to the high standards of the Medallion hotels elsewhere. All the convention space is carpeted and elegantly furnished to create a pleasant atmosphere for the program.

Another feature of the Dallas Medallion that everyone will enjoy is the presence of a world class chef, Ty Thoren, who has created culinary masterpieces for distinguished patrons across the country. Executive Chef Thoren had his own television show in Cali-

fornia and has been written up for his outstanding creations in many publications. there is no contradiction between philately and an appreciation for fine dining. This chef loves his work and so will you.

Reservations for rooms for TEXPEX '95 at the Dallas Medallion may be made by contacting The Dallas Medallion reservations desk at 800-808-1011 or by FAX at 214-458-8260. The special TEXPEX '95 rates are \$65 for a room with a king size bed and \$75 for a room with two double beds. Be sure to mention that you are with the TEXPEX '95 / Texas Philatelic Association meeting. Considering the convenience, the size, and the comfort of the accommodations, the prices are a real bargain.

A shuttle service is available for destinations within five miles of the Hotel which includes some of Dallas's premiere shopping and dining destinations. Located just north of the LBJ Freeway (I-635) and just west of Midway Road, the Dallas Medallion is convenient to both Love Field and DFW Airport. So plan to indulge yourself and any significant others with a weekend of fun, philately and relaxation.

Remember, calories consumed at a stamp show do not count against you.

To the Editor: English/British

I have just received *The American Revenuer*, for November-December 1994 and consigned it to the bucket since it contains an ignorant and insulting term in an article on British Medicine stamps, viz "english" government [see: "Foiling the forger-compound

plate printing" in *The American Revenuer*, 1994 November-December; 48:242-246]. Could you inform the person who penned this insult that there has been a **British** government in this country since 1707 [the author, Ms. Greenland, is from the U.K. although

from Derbyshire, England]. Under the Treaty of Union, Scotland, England, Wales etc. formed a joint parliament for Great Britain and it is an offense (in this country) to refer to British as "english." The use of this erroneous and insulting term renders any information given by the user probably worthless, unresearched and of no interest to those who stick to correct accounts.

The Royal family of G. B. are descended from the Scottish Royal House and since 1603 have been monarchs of Great Britain.

Thus the monarch at present is Elizabeth I of Great Britain.

David M. Stirling
Denny, Stirlingshire
Scotland, Great Britain [U.K.]

It should be noted that there was no intent to insult anyone by use of erroneous terminology. To be completely correct, Great Britain refers only to the largest island of the British Isles. The name of the nation is the United Kingdom and includes Great Britain, parts of Ireland and a number of lesser islands...KT.

ARA Exhibit Awards

The ARA has available certificates and ribbons that can be awarded to revenue exhibits in shows other than the annual ARA convention. If your show would be interested in obtaining them please contact the ARA Awards Chairman, Alan Hicks (131 Greenwood Ave, Madison, NJ 07940) who will provide them along with a copy of the guidelines

to be used in awarding the certificate and ribbon.

Charles J Ekstrom III's exhibit *Federal Migratory Bird Hunting Stamps* received the award October 23 at Thamespex 94. The exhibit also received a show Silver. Thamespex is sponsored by the Thames Stamp Club and held in New London, Connecticut.

State Revenue Newsletter—May-June 1994

The latest issue of the *State Revenue Newsletter* has just arrived (early January). The May-June issue contains news that the society's third auction of state revenue material was very much a success. Auction number 3 had 335 lots up from 127 with all but 41 lots going to 28 of the 31 bidders. Fish and game stamps, taxpays and cinderellas attracted the most activity. The *Newsletter* also reported that Scott Troutman has been named Secretary of the SRS to fill out the term of Scott Henault who resigned. News items tell of items from Indiana, Arkansas, Illinois, New Hampshire, Missouri and Washington.

The major portion of this issue is taken up with an index to the *State Revenue Newslet-*

ter written by Douglas McDonald. The index covers Volume 28 (1990) through Volume 31 (1993). The index is similar in appearance to the Riley index published in supplement to *The American Revenuer* in June 1992, with some minor differences. (The keywords "US-States:" has been dropped as being redundant and *State Revenue Newsletter* has been abbreviated "SRN" rather than "*State Reven. Newsl.*") A major feature of this index is a subject index that lists the keywords sans the state name then cites the state, issue and page number sans title and author.

For information about membership in the State Revenue Society contact Secretary Scott Troutman, Box 270184, Oklahoma City, OK 73137.

November and December activities for Cal-REV

Cal-REV, the northern California chapter of the ARA, met at SACAPEX on Saturday, November 5 in Sacramento with 14 in attendance.

Hanspaul Hager spoke to the group about his specialty, Netherlands and colonies revenues and collateral material. He covered various types of revenues (official, semi-official and private) and showed many docu-

ments including mixed franking, notary seals and fish licenses.

Bert Hubbard told about some of the stamp shows he has attended recently. Gar Lohman was congratulated for garnering the Grand Award at Eureka. Three of the members were also exhibiting at SACAPEX: Bruce Brunell and Joe Ross both received Silvers while Don Green received the Grand.

Cal-REV met again on December 3 during PENPEX held in Redwood City with 17 in attendance. Dan Gelman asked the group if it would be possible to get help to update a Russian revenue catalog. John Johnson related his recent experience involving an auction purchase and an item with a Philatelic Foundation certificate that was not completely legitimate. He also showed his match and medicine collection along with collateral material. Bert Hubbard related his adventures at the Orlando show, but—no Disney taxpays to show.

During 1994 Cal-REV the group welcomed nine new members, had eight speakers at seven meetings, awarded six door prizes,

held four trading sessions. Five members were exhibit winners and one member published a new book. This all creates an exciting club atmosphere. We invite all ARA members to check us out. We will be featuring more trading and swapping with more back of the book material in our meeting room than at the bourse.

The group's next three meetings are scheduled for Filatelic Fiesta in San Jose on March 18 at 1 p.m.; at Westpex in San Francisco on April 23 at 11 a.m.; and, June 24 at the Rosen show at the Holiday Inn, San Francisco. For more information please write to Jerry Lurie, Box 5593, Concord, CA 94524.

Duck Tracks—2nd and 4th Quarters 1994

While continuing as a concise source of information about current waterfowl stamps, the second quarter issue of *Duck Tracks* looks backwards with several articles. Nick Oglesby's "Federal Duck Stamp Workshop: RW21 Started 'The Dry Look'" looks at the 1954-55 stamp, the first to be printed by the dry intaglio process. Michael Jaffe in "Idaho's 1991 Temporary Stamp Proves to be Ellusive" looks at a stamp which had very few collector sales. Tom De Lucas discusses errors of design in "True Design Errors Offer Fascinating Sidelight." Current news items include articles about the 60th anniversary of the federal stamp program, the 1994 duck stamp programs, junior state and federal duck stamp activities and a report on the missing duck stamps from the U.S.P.S.'s Philatelic Service Center. Commenting on declining state duck stamp revenues, Bob Dumaine sets forth his reasons why the "Golden Goose [is] In [a] Coma" and offers advice on what he believes would reverse the trend.

The fourth quarter 1994 issue of *Duck Tracks* is twelve pages packed with duck stamp news and a number of articles. Robert

Lesino, the Director of the Federal Duck Stamp Office, outlines "How a Duck Stamp is Made" going from the design contest to distribution and sale throughout the country. Michael Jaffe describes in detail the "Washington Miniature Sheets" and how they have changed over recent years. Nick Oglesby discusses artist "Maynard Reese's Big Five" federal duck stamp designs. Reese has won the design contest for U.S. duck stamps more often than any other artist. Tom DeLuca writes that "South Dakota has two Serial Number Errors" and Tony Monico gives us his impressions of the first federal duck stamp competition he has attended.

News items in this issue update readers about the Minnesota duck stamp contest, destruction of obsolete federal stamps, a Congressional boost to the Junior Duck Stamp Program, Mexico's first duck stamp and society news.

Duck Tracks is published quarterly by the National Duck Stamp Collectors Society. Regular membership is \$20 per year. Information can be obtained from NDSCS, Box 43, Harleysville, PA 19438.

Future publishing deadlines for *The American Revenuer*

The Editor has determined deadlines for copy in *The American Revenuer* for the remainder of the year. To appear in the designated issue of TAR, the Editor must receive copy by the date listed. Extra time must be allowed for long or complex articles or if you

wish to review proofs before publication. Camera ready copy is mailed to the printer nine days after the deadline. The issue will be in the mail stream in approximately seven to ten days later. Please note that because we publish ten issues per year (combined July-

August and November-December issues) the deadlines move five or six weeks every issue rather than staying at a fixed time of the month.

For the March 1995 issue copy must be received by March 4; for April by April 8; for

May by May 13, for June by June 17; for July-August by July 29; for September by September 2; for October by October 7; for November-December by November 18; for January 1996 by December 23 1995; and for February 1996 by January 27.

Report from the U.S. Sales Circuit Manager

The response from the membership to the announcement of the reactivation of the U.S. Sales Circuit has been overwhelming. A total of 104 members so far have requested circuits, ranging from those interested in only one circuit category, to those wanting to receive everything. Nine circuits (R, R20, RE, RF, RJA, RK, RO, T and MISC) each have over thirty members on the waiting lists. At the other end of the spectrum, only one member has requested the 1898 Documentary Only circuit, so it will be discontinued. Another member has asked if there could be a U.S. Possessions circuit. I am willing to form such a circuit if there is a demand for one. Drop me a line if you have a desire for this category.

Although the response to the circuit program has been gratifying, it has been tem-

pered by the pronounced lack of material. Regrettably, only seven members have actually submitted material for circulation, ranging from one book to 42 books. With less than 100 books on hand, I have not had the basis to form more than eight circuits. This leaves a lot of members wondering when they will receive their first circuit.

The answer to this problem is simple: send in you duplicates. Blanks books are just 50¢ postpaid. Please, support your U.S. circuit program! Deluge me with material! I promise it will immediately circulate amongst the membership, who are eager to build their collections with your unwanted revenues.

Paul Weidhaas, U.S. Sales Circuit
Manager

Box 1890, Manhattan, KS 66502-0022.

President's Letter

continued from page 31

justify the effort for a relatively small return. So, Mr. Zinkel informed the membership that he would no longer carry the catalogs. Not a decision by the dealers! To the best of my knowledge, Eric Jackson is the only dealer in this country who has a comprehensive stock of Erler's catalogs.

Aha! So it is the dealers who have benefited. Take a closer look. A good many of Eric Jackson's prices are the same as Mr. Zinkel charged. Given the devaluation of the dollar, that means that his prices are probably below what you would have to pay today if the ARA were still offering the earlier volumes at Erler's original prices in German marks (the price in dollars would have to rise as the dollar was devalued). It seems to me that an ARA member who wishes to buy any of the Erler catalogs today has not lost, but rather has gained in this situation. It was the right business decision for the ARA and, in this situation, also benefited ARA collectors.

But doesn't the Vice President run an auction in every issue. Yes, but he pays for that privilege, exactly the same amount as any other ARA member would pay if they wished to run a full page ad in every issue. And he pays promptly. No special favors to ARA officials. He also runs an additional ad in each issue, resulting in more advertising revenue for the ARA. Without advertising income we would not have the best publication of a relatively small specialty group in philately.

I could go on to cite our contributing members, the rest of the board of directors, our sales circuit directors and four foreign representatives. All make their important contributions to the success of the ARA and most of them are collectors.

In short, I would not want to be president of the ARA if it were not for the generous financial and volunteer support of both dealers and collectors (and their *spouses*, too).

The American Revenue Association

Secretary's Report

Applications for Membership

In accordance with Article 4, Section 2(c) as amended December 31, 1979, of the ARA By-laws, the following have applied for membership in the ARA. If the Secretary receives no objections to their membership by the last day of the month following publication the applicants will be admitted to membership.

Melvin R Bick 5178, 1412 Ditmas Ave, Brooklyn, NY 11226, by Howard Karlin. United States.

MDamodhar 5174, PO Box 2054, Secunderabad 500 003, India, by Sherwood Springer. Collector/dealer—Worldwide, Canada—playing cards, British Colonies, British Commonwealth, India. (Also coins, notes, fiscals, documents—will exchange).

Harold D Ford 5175, 3000 Delcourt Dr, Decatur, GA 30033, by Secretary. United States, US-West Indies, Denmark-West Indies.

Dr Damian Johnson 5130, by Frederick L Kretschmar. Worldwide.

C Martin Raymer 5179, 221 W Broadway St, #2, Frankfort, KY 40601, by Eric Jackson. US-Non-Scott Listed, US-Cinderellas, US-Express Labels, US-Local Posts, US-Stamps on Documents,

US-State.

Peter Schwartz 5176, 125-10 Queens Blvd, Apt 1011, Kew Gardens, NY 11415, by Secretary. US-Documentary, US-Proprietary, US-Non-Scott Listed, US-1,2,3 Issues, US-Proofs & Essays.

John J Scroggin 5177, Box 71721, Marietta, GA 30007, by Richard Friedberg. Worldwide, Cinderellas, Medicine Tax, Canada-Telephone & Telegraph, United States.

Highest membership number assigned on this report is 5180.

New Members

Numbers 5159-5167

Applications for Reinstatement

Bruce Baryla 5253, 1213 Ave Z, Apt F-11, Brooklyn, NY 11235, by Eric Jackson. US-First Issue on Documents (photographs), US-Playing Cards.

Alvin G Hyman 4702, Box 20289, Bloomington, MN 55420, by Secretary. Dealer, A&H Stamps of Minnesota—United States, US-Scott Listed, US-
(Secretary's Report—continued on page 48)

Board of Directors:

President: Ronald E. Leshar, Sr., Box 1663, Easton, MD 21601.

Vice President: Eric Jackson, Box 728, Leesport, PA 19533-0728. Phone 215-926-6200.

Secretary: Bruce Miller, 701 South First Ave. #332, Arcadia, CA 91006.

Treasurer: Larry Cohn, 23351 Chagrin Blvd. No. 403, Beachwood, OH 44122.

Eastern Representatives: Brian Bleckwenn and Ernest Wilkens

Central Representatives: Kenneth Trettin and Martin Richardson

Western Representatives: Scott Troutman and Richard Riley

Attorney: William Smiley, Box 361, Portage, WI 53901

Appointive Officers:

Librarian: George McNamara Jr., Box 136, Nora Springs, IA 50458

Auction Manager: Martin Richardson, Box 1574, Dayton, OH 45401. Phone 513-236-4058

Sales Circuit Manager—US: Paul Weidhaas, Box 1890, Manhattan, KS 66502-0022

Sales Circuit Manager—Foreign: Duane F. Zinkel, 2323 Hollister Avenue, Madison, WI 53705. Phone 608-238-4420

Awards Chairman: Alan Hicks, 131 Greenwood Ave, Madison, NJ 07940-1731.

Membership Development Chairman: Ronald E. Leshar, Sr., Box 1663 Easton, MD 21601

Representatives in other countries:

Canada: E.S.J. van Dam, Box 300, Bridgenorth, Ont., Canada K0L 1H0

Republic of China: Sheau Horng Wu, 2 FR #9, Lane 21, Chaun-Yuan Rd., Peuitou, Taipei 112, Taiwan, ROC

Germany: Martin Erler, D-8021 Icking, Irschenhauser Str. 5, Federal Republic of Germany

India: A. M. Mollah, T/486 New Air India Colony, Santa Cruz East, Bombay 400 029, India

Italy: Michele Caso, Casella Postale 14225, 00149 Roma Trullo, Italy

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: Herman W. M. Hopman, Haringvliet 23, Alphen aan den Rijn, 2401 DD, Netherlands.

United Kingdom: Dr. Conrad Graham, 23 Rotherwick Rd., London NW11 7DG, England. (Volunteers in unlisted countries sought, please contact the President.)

BEL-AIRE presents...

MICHAEL E. ALDRICH AUCTION

to be held

APRIL 1995

This sale includes U.S. Revenues, U.S. Postage,
and a special Hawaiian section.

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illustrated catalog of this sale, please send \$4
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CLOSING DATE: March 29, 1995

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. Minimum bid is \$2.00. Successful bidders who are ARA members will have their lots sent with an invoice. Postage and handling will be added to the invoice, minimum \$1.50. All payments are due upon receipt of invoice. I accept American Express, Discover, Mastercard, and Visa. Send all of the raised information on the card. Pennsylvania residents will have 6% sales tax added to their purchases.

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

UNITED STATES- Scott Catalogue Numbers

1	R179 VF pinhole in right margin PHOTO	30.00
2	R181 F crease PHOTO	300.00
3	R189 cut cancel, F-VF thin spot PHOTO	70.00
4	R191a F-VF corner crease PHOTO	75.00
5	R224 cut cancel, F-VF PHOTO	45.00
6	R227 VF internal fault caused by cut cancel PHOTO	150.00
7	R249* F-VF PHOTO	200.00
8	R257 F	30.00
9	R291 VG-F	20.00
10	R360 cut cancel, VF PHOTO	50.00
11	R506 F-VF creases	15.00
12	R510 F-VF PHOTO	60.00
13	R583 F	12.50
14	R584 VG-F PHOTO	82.50
15	R585 cut cancel, F-VF	35.00
16	R616 VF corner crease	30.00
17	R669 F-VF straight edge at bottom PHOTO	55.00
18	R703 punch cancel, VF PHOTO	110.00
19	R708 punch cancel, F-VF	75.00
20	R710 punch cancel, VF	50.00
21	R714 punch cancel, VF PHOTO	175.00
22	R721 punch cancel, VF crease PHOTO	375.00
23	R731 perfin, VF PHOTO	60.00
24	RB59* F-VF	12.50
25	RB63* F	10.00
26	RB64 F	15.00
27	RD61 punch cancel, VF light crease PHOTO	200.00
28	RD64 perfin, VF crease PHOTO	75.00
29	RD80* VG	25.00
30	RD161 perfin, VF staple holes PHOTO	125.00
31	RD162 perfin, cut cancel & staple holes, F-VF PHOTO	125.00
32	RD230 F PHOTO	150.00
33	RD254 cut cancel, F-VF small glue stain	30.00
34	RD256 cut cancel, F light glue stain PHOTO	100.00
35	RD280 cut cancel, F-VF short perf	25.00
36	RD284 cut cancel, VF PHOTO	175.00
37	RD286 cut cancel, VF small faults PHOTO	50.00
38	RD308 cut cancel, F-VF crease	75.00
39	RD309 cut cancel, F-VF	40.00
40	RD330 cut cancel, F-VF light glue stain	22.50
41	RD335 cut cancel, VF	27.50
42	RD338 cut cancel, VF PHOTO	50.00
43	RD361 VG-F PHOTO	70.00
44	RE56 VF	35.00
45	RE166 F-VF staple holes, rust stains PHOTO	150.00
46	RK9 F-VF straight edge, crease	40.00
47	RK23 F short perf PHOTO	55.00

CANADA

Van Dam Catalogue Numbers, 1995 edition

48	FB16 F PHOTO	40.00
49	FB17* F	30.00
50	FB10 trial color plate proof, deep green on india, VF hinge thin PHOTO	—
51	FB19 trial color plate proof, deep green on india, F-VF crease, thin PHOTO	—
52	FB20 trial color plate proof, deep blue on india, VF appearance, faulty	—
53	FB20 trial color plate proof, deep brown on india, VF hinge thin PHOTO	—
54	FB21 F-VF short perf	15.00
55	FB21* F	15.00
56	FB24 trial color plate proof, orange on india,	—

handstamped SPECIMEN in red, F faulty

57	FB27 trial color plate proof, deep brown on india, VF small thin PHOTO	—
58	FB27 trial color plate proof, deep green on india, VF thin PHOTO	—
59	FB27 trial color plate proof, vermilion on india, VF hinge thin PHOTO	—
60	FB34 F	100.00
61	FB35* F PHOTO	325.00
62	FB36 F PHOTO	300.00
63	FB37-54 mixed mint and used, F	91.95
64	FB54 F-VF	20.00
65	FE1 F-VF	17.50
66	FE2 VF	15.00
67	FE3 VF	10.00
68	FE4 F-VF	10.00
69	FE5 F-VF	12.00
70	FE6 F-VF crease	27.50
71	FE7 F-VF	9.00
72	FE8-17 F-VF few small faults	21.50
73	FE9-11 F-VF	14.85
74	FG1-5 F	28.50
75	FG3* unfinished stamp without serial number, F-VF PHOTO	—
76	FG9-11 F-VF	16.50
77	FG14 F-VF	5.50
78	FG14 VF	17.50
79	FG16 F	8.50
80	FG18-26 F-VF couple small faults	55.25
81	FG27 F-VF	15.00
82	FG30 F-VF	20.00
83	FG31, 31b F	7.50
84	FSC21* VF	11.00
85	FWM1 VF PHOTO	40.00
86	FWM2 F PHOTO	40.00
87	FWM3 F-VF PHOTO	40.00
88	FWM4 F-VF short perf PHOTO	40.00
89	FWM5 F-VF PHOTO	125.00
90	FWM6* VF PHOTO	85.00
91	FWM7 VF PHOTO	85.00
92	FWM8* F-VF PHOTO	150.00
93	FWM9* VF PHOTO	75.00
94	FWM10* F PHOTO	55.00
95	FWM11* F-VF PHOTO	35.00
96	FWM12* F-VF PHOTO	30.00
97	FWM13 VF PHOTO	30.00
98	FWM14 F PHOTO	80.00
99	FWM15 F	7.50
100	FWM15 VF PHOTO	45.00
101	FWM16 F PHOTO	110.00
102	FWM17 F-VF light crease PHOTO	110.00
103	FWM18 VF	15.00
104	FWM19 VF PHOTO	30.00
105	FWM20 F PHOTO	55.00
106	FWM21 F-VF PHOTO	65.00
107	FWM22 VF PHOTO	40.00
108	FWM23 VF	25.00
109	FWM24 F-VF	12.50
110	FWM25 F-VF	15.00
111	FWM27-32 F few small faults	26.50
112	FWM33* F-VF PHOTO	35.00
113	FWM34 VF	20.00
114	FWM36 F-VF PHOTO	45.00
115	FWM37 VF	15.00
116	FWM38 F-VF	20.00
117	FWM40 F-VF	20.00
118	FWM41 VF	8.00
119	FWM42 F	15.00

120	FWM43 F	12.50
121	FWM44 F short perf	11.00
122	FWM51 VF	6.00
123	FWM55 VF	6.50
124	FWM58 F	10.00
125	FWM59 VF	4.50
126	FWM60 F	10.00
127	FWM61 F-VF	5.00
128	FWM63 F-VF	7.50
129	FWM64 F-VF	5.00
130	FWM71 F-VF	20.00
131	FWT1* VF PHOTO	100.00
132	FWT4* F-VF	7.50
133	FWT5* VF	20.00
134	FWT7-16 F-VF few small faults	19.05
135	FWT8c* booklet pane of six, VF	5.00
136	FWT8e* complete booklet of four panes, VF	30.00
137	FWT18b* pair, VF	20.00
138	FX1-19 mixed mint & used, F-VF	33.85
139	FX20 VF PHOTO	30.00
140	FX24* F-VF PHOTO	30.00
141	FX25* VF PHOTO	40.00
142	FX26* VF	10.00
143	FX27* VF	10.00
144	FX28* F-VF	12.50
145	FX29* F-VF	20.00
146	FX30-32* VF	6.50
147	FX33 VF PHOTO	25.00
148	FX36a* booklet pane of six, F-VF	15.00
149	FX37* VF PHOTO	75.00
150	FX38a* booklet pane of four, F-VF PHOTO	40.00
151	FX45 F-VF PHOTO	25.00
152	FX49 F PHOTO	35.00
153	FX50 F-VF PHOTO	35.00
154	FX63* VF	20.00
155	FX65* VF	20.00
156	FX70* VF PHOTO	95.00
157	FX72* VF PHOTO	60.00
158	FX73* VF PHOTO	175.00
159	FX74* VF PHOTO	25.00
160	FX75* F-VF PHOTO	25.00
161	FX77* F-VF	15.00
162	FX81* F-VF PHOTO	25.00
163	FX82 F-VF	5.00
164	FX95a* pair, VF PHOTO	20.00
165	FX96a* pair, VF	8.75
166	FX97a* F-VF PHOTO	20.00
167	FX98a* block of four, VF	8.00
168	FX99a* block of four, VF	10.00
169	FX101a* block of four, VF	14.00
170	FX103-111* F-VF	45.00
171	FX113 VF	15.00
172	FX114 F-VF	7.50
173	FX116* VF	12.00
174	FX117* VF	10.00
175	FX118 F-VF corner crease	25.00
176	FX110* VF	10.00
177	FX120* VF	20.00
178	FX121* VF	8.00
179	FX122* VF	15.00
180	FX123* F-VF	15.00
181	FX124* VF	15.00
182	FX125* VF	12.50
183	FX126* VF PHOTO	25.00
184	FX127 F-VF corner crease	25.00
185	FX130* F-VF PHOTO	25.00
186	FX131* VF PHOTO	75.00
187	FX132* VF PHOTO	45.00
188	FX133 VF PHOTO	75.00
189	FX134* VF	12.50
190	FX135* VF	20.00
191	FX137a* block of four, VF PHOTO	30.00
192	ML47a F light crease PHOTO	100.00
193	ML76 F	35.00
194	NBP1 punch cancel, F-VF	20.00
195	NBP4 punch cancel, VF PHOTO	45.00
196	NBP5 punch cancel, VF PHOTO	30.00
197	NBP6 punch cancel, VF PHOTO	60.00
198	NFR1 F-VF PHOTO	95.00
199	OL10 perce en scie, F	35.00
200	OL13* perce en scie, F PHOTO	75.00
203	SL47 VF	20.00
204	TCP7 unused, VF	15.00
205	TCP9 unused, VF	10.00
206	accumulation of over 100 Canada and provinces revenues, Fine or better, some with small faults, catalogue value is over	1,100.00

Member's Ads

Free advertisements will be given to ARA members subject to the following conditions.

1. One ad per issue per member; send only one ad at a time.
2. Send ad on post card only.
3. Limit: 50 words plus address.
4. Ads 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

Wanted: Printed precancellations of 1st issue or RB1-RB19. Single stamp or entire collection. M.J. Morrissey, Box 441, Worthington, OH 43085. *1222*

Below market close out sale of U.S. revenue personal collection. Send want list or request list: Rs, including imperfs. and part perfs. 1st issue; also RBs, RCs, RDs and REs. Many low cost items. Also RL1b 20¢ half used as 10¢ on piece. H. Ritter, 68 Heatherwood, Norristown, PA 19403-1944. *1223*

Canadian Revenues. I can still supply these in a plain No. 8 size envelope without interference by Customs or Sales Tax agencies. Why not ask for a selection? Two main groups: 1) Federal, 2) Provincial. H.G. Walburn (2310), Box 279, Kelowna, BC Canada V1Y 7N5. *1225*

Wanted: Plate blocks or plate number pieces of revenues. Especially needed for my collection are: R159, R160, R161-R172 (Battleships), R173-R178, RB20-RB31 (Battleships), PR1-125 (Newspapers). Stephen A. Wittig, Box 2742, Springfield, MO 65801. (ARA 5102) *1226*

Wanted: U.S. embossed revenue (RM) items. Trading revenues and taxpays from extensive personal collection for any common or rare RM items. Also willing to purchase accumulations of

same. Send all items for immediate trade or offer. I will try to provide your wants. Frank DeMaria, Box 545, East Moriches, NY 11940. *1227*

Wanted: U.S. colonial documents 18th-19th century with a law theme such as directed to the sheriff, deputy or marshall, with or without embossed revenue stamps. Send photostat, description and asking price to: J.J. Sullivan, Box 1204, Church St. Station, New York City, NY 10008-1204. *1228*

Wanted: Cuba and Philippine revenues. Am interested in documents, proofs. Send description and asking price to: Donn Lueck, Box 11582, Phoenix, AZ 85061. *1229*

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Secretary's Report

continued from page 44

Non-Scott Listed.

Michael J Murray 2469, 24 Fullerwood Dr, St Augustine, FL 32095, by Kenneth Trettin. Worldwide, Cuba, Spain, Antilles.

Philip R Spitzer 4441, Box 14346, Tallahassee, FL 32317, by Secretary.

Resigned

2769 Joseph P Brenton

Deceased

892 Domenico Facci

Directory Update

The following members have had changes posted to the Editor's ARA membership computer database since the publication of the last Secretary's Report. In some instances changes may involve collecting interests which will not show on this listing.

Kelton, Eugene 4678, Box 44394, Washington,

DC 20026-4394 USA

Philatelic Communicator, M Kellner, Editor 4802, 873 Carina Lane, Foster City, CA 94404-2866

Philatelic Society of Los Angeles, 779, Box 2217, Culver City, CA 90231-227

Reuter, Don G 2072, Box 190, South Lyon, MI 48178

Samsel, Keith A 4544, 2401 N 6th Ave N, St Petersburg, FL 33713

Souder, Charles C 3571, 14321 SE 49th Street, Bellevue, WA 22033-4641

Membership Summary

Previous membership total	1277
Applications for membership	7
Applications for reinstatement	4
Resigned	-1
Deceased	-1
Current membership total	1286



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Bombay 400 029 — India

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