

# The American Revenuer

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♦ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

MARCH 1995

Volume 49, Number 3  
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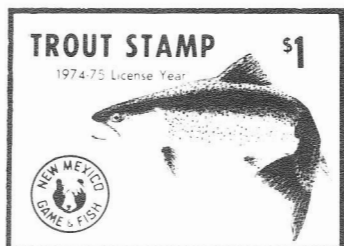
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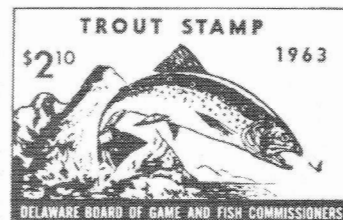


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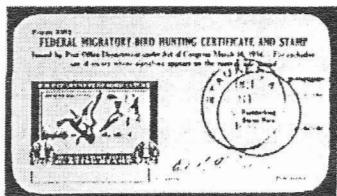


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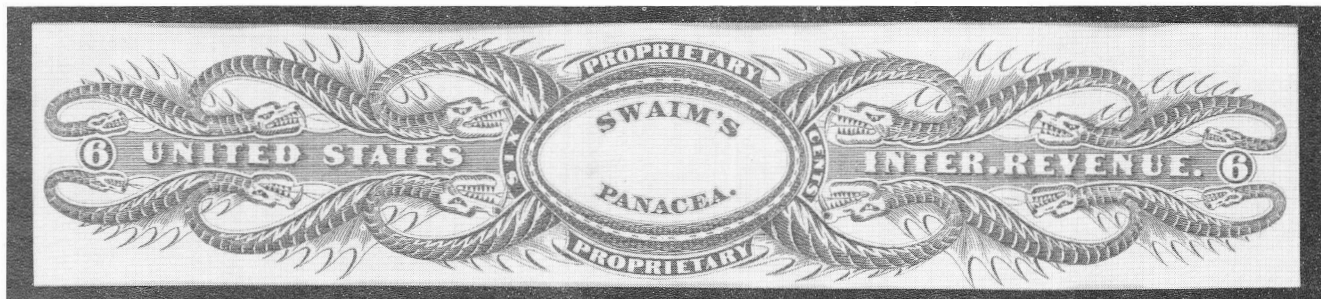
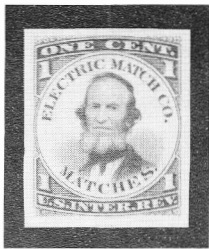
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# President's Letter

Ronald E. Leshar, ARA President

## The importance of revenues in national and international exhibitions

We're busy getting ready for Dallas in June. I hope to see many ARA members there, renewing acquaintances and meeting many new faces. There will be exhibits, lots of revenue dealers, informative presentations and seminars and opportunities to meet socially. Now is the time to plan to be there.

There are a good number of ARA members who have worked hard to get the FIP to permit the exhibiting of revenues in international exhibitions (as opposed to the previous situation where the host country at its own discretion could permit the revenues of its own country to be exhibited). According to the current FIP rules, revenues are permitted to be exhibited under the class of Traditional Philately, which, of course, lumps us in with a lot of the postage side of philately. Although the revenue exhibits in Bangkok were physically separate, they were under the governance of "Traditional Philately." Separate classes have been established for Thematic Philately, Postal History and Aerophilately, to name just a few. I support the establishment of Revenues as a separate FIP class and believe that the American Philatelic Society should be encouraged to urge our representatives to the FIP to do

likewise.

Now I suspect that most of you who read this column are thinking that this is of no relevance to me, because I neither exhibit at the international level nor do I aspire to. In fact I do not even exhibit at the national level. The fact is that the effort to permit revenues in international level exhibitions has benefited and will continue to benefit us all. The increasing popularity of revenues has

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**...the effort to permit revenues in international level exhibitions has benefited and will continue to benefit us all.**

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brought a lot of material into the marketplace, enabling us to see and acquire material that we didn't imagine existed. This wider exposure of revenues helps bring collectors of revenues out of the closet; yes, even a fair number of collectors who have exhibited their postage stamps at the international level collect revenues. I have on pretty


*(Letter—continued on page 64)*

### THE AMERICAN REVENUER

*The Journal of International Fiscal Philately*

THE AMERICAN REVENUER (ISSN 0163-1608) is published ten times per year (monthly except combined July-August and November-December issues) for the members of The American Revenue Association. Subscription only by membership, dues \$18 per year. Second class postage paid at Madrid, Iowa 50156. Members send your change of address to Bruce Miller, Secretary, 701 South First Avenue #332, Arcadia, CA 91006 (changes sent to the editor must be remailed to the Secretary before changes are made to the mailing list). Advertising rates and terms available from the Editor. ©Copyright 1995 by The American Revenue Association.

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

Printed in U.S.A. on Evergreen Matte  (50% Recycled, 15% Post-consumer Waste) with Soy based ink.

Volume 49, Number 3,  
Whole Number 473, March 1995

**Editor:** Kenneth Trettin, Rockford, Iowa 50468-0056. Phone 515-756-3542 (no one else will answer) or 515-756-3680. FAX 515-756-3352. E-mail: America On Line: KennethT4; Internet: KennethT4@aol.com

**Contributing Editor:** Richard Riley  
24055 Paseo Del Lago  
257 Tower II  
Laguna Hills, CA 92653

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# A descriptive categorization of preprint paper folds and creases, with an analysis of their appearance on United States First Issue revenue stamps



**Figure 1.** Left stamp has a 1 mm left  $\frac{3}{4}$  tapered horizontal fold. Right stamp has a 2 mm top right corner complete diagonal fold.

by Edwin J. Andrews, ARA

First issue United States revenue stamps provide a treasure trove of varieties and errors for those interested in collecting or studying such stamps. A variety is defined by Webster's Dictionary as, "*diversity or absence of uniformity; difference or discrepancy; a different form, condition or phase of something.*" Generally this term is applied to the myriad shifts, transfers, cracks and other printing and plate faults that occur in this issue. In these *varieties* there is general consistency such that once described newly found examples are readily recognized. Perhaps a classic example is the Scott listed T5 double transfer of the 2¢ Bank Check stamp. While individual copies may vary in the clarity or degree of the transfer, its shift direction and lower scroll location are consistent from stamp to stamp.

Unlike varieties, errors, freaks and oddities (EFOs) are more difficult to categorize. As defined by Webster errors are: "*a deviation from accuracy or correctness; a mistake as in action or procedure*"; freaks are: "*an un-*

*predictable action or happening; an abnormal or unusual object; in philately, a stamp unlike others of the same printing*"; and finally, oddities are: "*a singular person, thing, or occurrence; the state or quality of being odd, unusual, or eccentric; a peculiarity.*" Implicit in all of these definitions is the notion of uniqueness, or in contrast to varieties, a lack of consistency from one example to the next.

In recent years, EFOs have become a popular area of collecting. In the first issue revenue stamps some of the most striking EFOs are preprint folds and creases. As the collectability of these items has increased so has their relative value. It would, therefore, be useful to have a specific terminology to describe and categorize these stamps thus obviating the necessity of photographing or Xeroxing each stamp for documentation and insurance purposes. Additionally, information on their occurrence would aid in the valuation of individual items. The following article provides a means of describing these unusual and often dramatic stamps as well as an analysis of their appearance on first issue United States revenue stamps.

Perhaps the first questions to be addressed are: what are these errors and, how do they occur? Webster's defines a fold: "*to double or bend, as cloth or paper, over upon itself*" while a crease is: "*a line or mark made by folding or doubling anything.*" The error is easily produced when paper is folded or wrinkled prior to printing. After imprinting, the *fold* may not be noticeable. However, once the fold is opened the characteristic white crease coursing through the stamp design is revealed. Despite Webster's differentiation between a fold and a crease, the

accepted term in philately for either the closed or opened error is simply, a preprint fold.

There are a number of factors which contribute to the occurrence of preprint folds. Paper quality and thickness are certainly important. The fact that paper quality was not uniform nor consistently acceptable is evidenced by the Government having considered using its own paper for revenue stamps (*The Boston Revenue Book*). Thin paper produced by The Hudson Paper Company was used in early printing; medium and thick varieties were not employed until 1869. While thickness alone cannot prevent a preprint fold it follows that thinner papers would be more vulnerable to mishandling. When paper is first produced from the pulping process it is wet. Such paper could easily become wrinkled or folded during processing into rolls or sheets, especially under conditions where quality assurance was virtually absent and speed was of the essence. The Government had placed great demands on the printers, Butler and Carpenter of Philadelphia, to expedite production of stamps. This urgency resulted in many printing and perforation varieties, most notably the imperforate and part perforate stamps of this issue. As reported earlier by Giacomelli (1980), the paper used for printing these stamps had to be moist and was stacked between damp cloths. While this procedure may have enhanced ink adhesion it also allowed the paper to stretch and be vulnerable to accidental wrinkling and folding during printing. Even if quality control had been more vigilant these folds are often difficult to detect until the opened crease is revealed.

### **Descriptive Terminology**

The terms most useful in describing preprint folds and creases are as follows:

**Complete**—Refers to a fold or crease extending from one margin of the stamp to another regardless of direction.

**Partial**—Refers to a fold or crease extending across only a portion of the stamp design.

**Tapered**—A tapered crease is one of decreasing

width from its origin to its end. These creases are either sinuous “cracks” in the imprinted design or distinct wedge shapes of varying length. If the term “tapered” is not used in a description it is assumed that the crease is of approximate uniform width throughout its course.

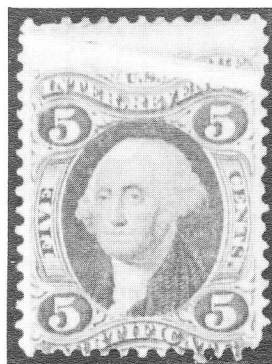
**Vertical**—Depicts the direction of a fold or crease. It must actually (if complete) or by extrapolation (if partial) pass through the top and bottom margins of the stamp.

**Horizontal**—Fold or crease must actually or by extrapolation pass through the right and left margins of the stamp.

**Diagonal**—Fold or crease which actually or by extrapolation extends through each of one horizontal and one vertical margin of the stamp. Additionally the fold or crease must traverse more than one quadrant of the stamp.

**Corner Diagonal**—A diagonal fold which is restricted to only one quadrant of the stamp.

In addition to the above, the qualifiers, top, bottom, left and right are used to describe the origin or position of the fold or crease in relation to the stamp's margins. Two measures are also used. The width of the crease in tenths of millimeters is used to describe the relative uniformity of a complete or partial crease. In the case of a tapered crease this measure provides the width only at its origin. For partial folds or creases a



**Figure 2.**  
Describe these three creases using terminology in text (answer at end of article).

second measure is its distance into the stamp design. This measure is simply an approximation *i.e.*  $\frac{1}{4}$ ,  $\frac{1}{2}$ ,  $\frac{1}{3}$ ,  $\frac{2}{3}$  etc. For consistency the order of terminology should be as follows:

1. Width in tenths of millimeters
2. Location of origin (top, bottom, left, right)
3. Approximate measure of distance into the design for partial folds and creases *i.e.*  $\frac{1}{4}$ ,  $\frac{1}{2}$ , etc.
4. Complete, partial or tapered
5. Direction (vertical, horizontal, diagonal or corner diagonal)

Thus, a "1mm left  $\frac{3}{4}$  tapered horizontal" fold can be quickly and readily be distinguished from a "2mm top right corner complete diagonal" fold, both illustrated in Figure 1.

To demonstrate the ease in using this system of categorization there are illustrated three different creases (Figure 2). Using the above terminology try to describe each of these examples. The answers are found at the end of this article.

### Occurrence

Today, many auction catalogs and dealers provide a selection of preprint folds or

creases on stamps of all types from classics to modern commemoratives. These EFOs are not restricted to United States stamps as they are found on worldwide issues. It is difficult to estimate their occurrence other than in general terms. Certainly older stamps which were produced in large numbers would be more likely to have folds. In the case of first issue revenues, Riley and Clague (1988) have attributed the fervor of early stamp production with the occurrence of certain printing varieties. I have examined and analyzed 393 first issue revenues with folds or creases including singles, multiples and those still on documents. Of some interest is the distribution of the folds on stamps. Table I details the distribution of folds in these stamps and Figure 3 further analyses this distribution by denomination category.

### Results

The rather striking difference in occurrence of horizontal versus vertical folds in certain denominations is most likely a function of the paper size and orientation of the stamp engravings on the plate. *The Boston Revenue Book* describes the 1¢ and 2¢ stamps as having the largest number of subjects per plate at 210. These were most often arranged as 14 horizontal by 15 vertical rows such that the greatest dimension of the plate was vertical. Since the paper used for all first issue revenues was 12.75"(H) x 16"(V) the arrangement of rows for various denominations had to be changed to accommodate the size of the stamp engraving on the plate. Table II details the relationship of the overall size of the engraved portion of the plate to the necessary orientation of the engraved stamps thereon.

The 1¢ and 2¢ stamps have the highest number of horizontal folds, the majority of which are complete. The immediate shift to vertical folds with the 3¢ through \$3.50 values is a result of the stamp engraving on the plate

Figure 3: Horizontal and Vertical Folds  
Distribution by Denomination

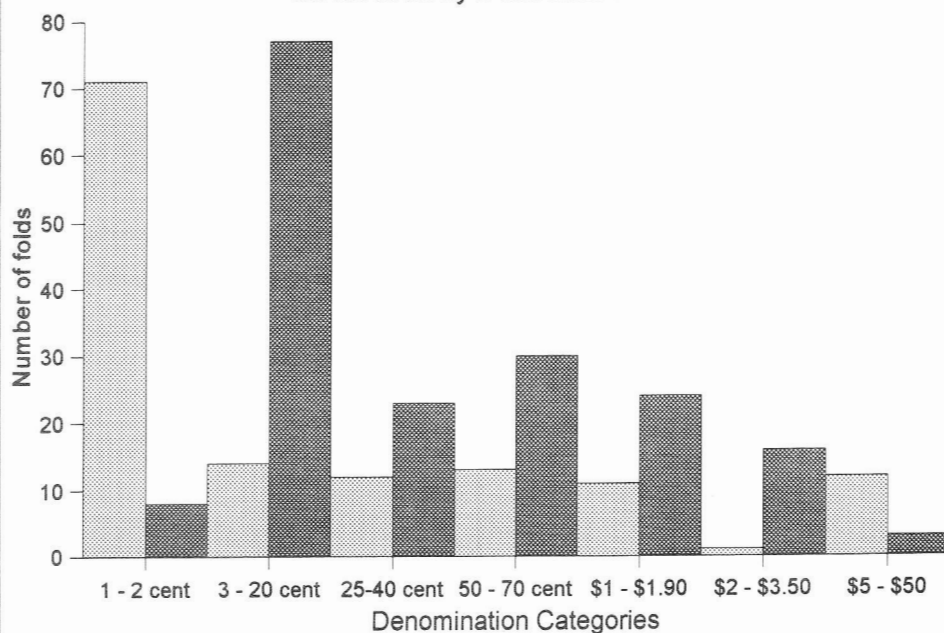




Table I

## Categorical Distribution of Preprint Folds by Denomination\*

denomination	horizontal	vertical	complete	partial	diagonals	multiple folds†
1¢	5		4	1		
2¢	66	8	80	4	13	6(2)
3¢		7	8		1	1(2)
4¢		3	2	1		1(2)
5¢	5	40	40	8	13	8(2)
						1(3)
6¢		3	2	1		
10¢	4	10	11	3	3	2(2)
						1(3)
15¢	1	6	6	2	1	
20¢	4	8	10	2	2	3(2)
25¢	8	19	24	9	9	4(2)
						1(3)
30¢	2	1	1	2		12(2)
40¢	2	3	2	4	1	1(2)
50¢	11	27	30	15	13	7(2)
60¢	2	2	2	1	4	
70¢		1	1	1	2	
\$1	9	20	13	18	6	3(2)
						2(3)
\$1.50	2		2			
\$1.60		2	1	1		
\$1.90		2	2			
\$2		9	9	2	3	1(2)
\$2.50	1	3	4	1	3	1(2)
\$3		2		2	3	1(3)
\$3.50		2		2	1	1(2)
\$5	6		4	2		
\$10	4	2	4	2	1	1(2)
\$15						
\$20	1		1			
\$25	1		1			
\$50		1		1		
\$200						
Totals	134	181	264	85	79	43(2) (11%)
(393 stamps)	(34.1%)	(46%)	(67.2%)	(21.6%)	(20.1%)	5(3) (1.3%)

\*Stamp multiples were counted as singles for this analysis.

†Number of stamps (folds per stamp).

being turned 90°. Again, the majority of these are complete folds. The folds return to a horizontal orientation with the \$5 through \$50 denominations. Given the dimensions of these stamps and the number of subjects per

plate they had to be engraved in a vertical orientation to accommodate the paper size used for printing (Table II). The dramatic shifts from horizontal to vertical folds and back again to horizontal folds are illustrated

in Figure 3. These results strongly suggest that the majority of folds were created when the paper was produced rather than being caused by mishandling during the printing process. However, some mishandling at the time of printing would result in folds of unpredicted orientation for their respective denomination, including diagonals. If one looks at the number of unpredicted folds on the vertically oriented plates (1¢, 2¢, \$5, \$10, \$15, \$20, \$25, \$50) we find only 11 of 94 or 11.7% are vertical folds while the majority, 88.2% are horizontal folds as expected. Similarly, the plates with engravings oriented 90° (3¢ through \$3.50) have only 51 of 221 or 23.1% horizontal folds versus 76.9% with the expected vertical folds. In this analysis no \$200 denomination stamps were examined, therefore, no prediction can be made regarding the orientation of folds on this value.

An analysis of complete versus partial folds does not reveal any telling information. These appear to be a function of chance as can be seen in multiples where one stamp may have a complete fold only to have the fold end in the adjacent stamp as a tapered partial (Figure 4). Similarly, there does not seem to be any correlation with the occurrence of diagonal folds. Multiple folds, however, are clearly not common and in this

analysis had an occurrence of only 12.2%, the great majority being two, often parallel, folds. Stamps with 3 folds represented only 1.3% of the sample and are, therefore, quite uncommon. As expected, the orientation of multiple folds correlated well with their denominations. Interestingly, of the stamps with multiple folds, 70% were vertical.

### Valuation

There are many factors beyond condition that will affect the value of preprint folds. Most obvious is the innate rarity and value of the stamp on which the fold occurs. High denominations, imperforate and part perforate varieties or those stamps simply rare by their numbers available will command higher prices with preprint folds. Stamp multiples with folds are especially sought by collectors as are those still on document. As discussed earlier multiple folds on the same stamp would also bear a premium. Based on the data presented here, the orientation of the fold on a given denomination may also affect its inherent value. Perhaps the most influential factor affecting the value of these stamps is the size and appearance of the crease. The larger and more striking the crease, the more desirable the stamp becomes (Figure 5). However, as with many

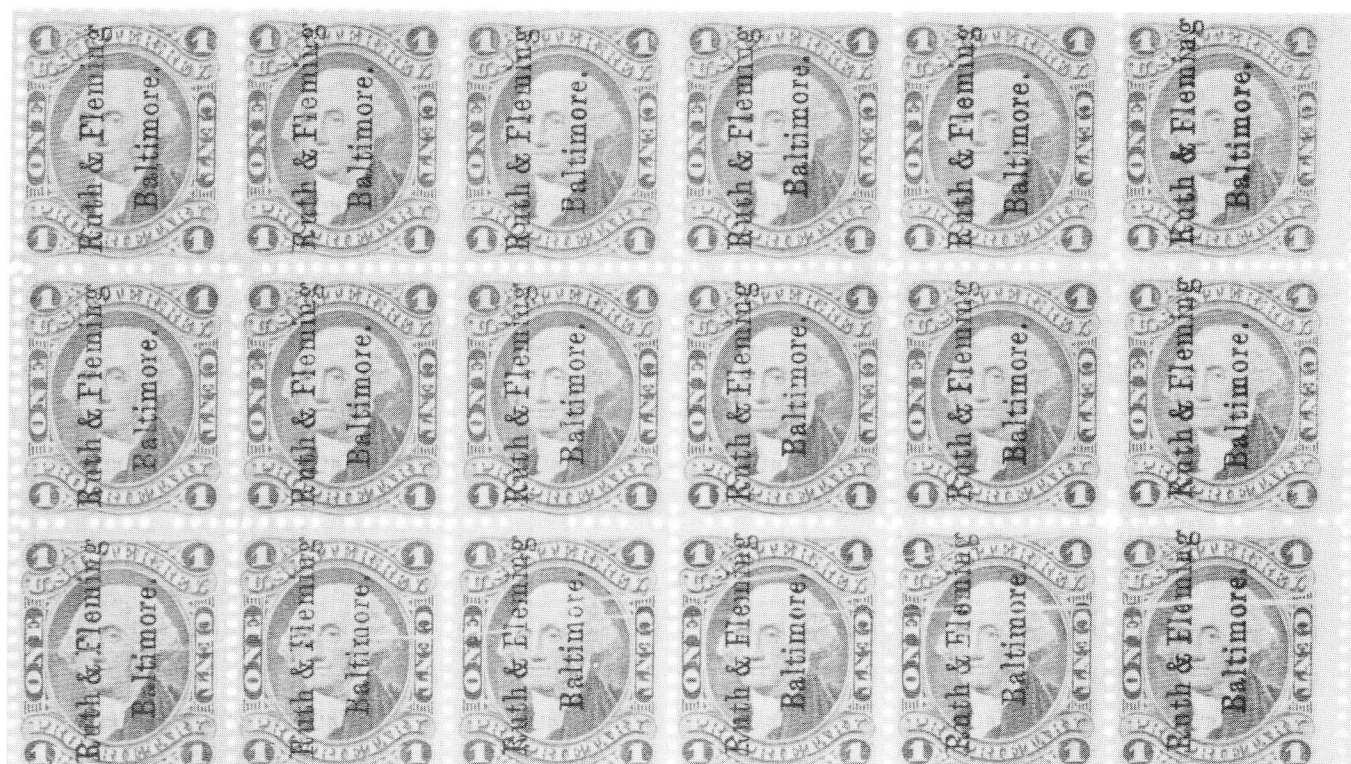
**Table II**

## Plate Engraving Size And Orientation By Stamp Denomination

Denomination	Arrangement of rows* (H x V)	Stamp engraving size (H x V)	Overall engraved dimensions of plate† (H x V)	Orientation of stamp engravings on plate
1 - 2 ¢	14 x 15	0.748" x 0.905"	11.69" x 14.89"	Vertical
3 - 20 ¢	17 x 10	0.767" x 1.024"	14.55" x 11.08"	Horizontal
25 - 40 ¢	17 x 6	0.787" x 1.889"	14.88" x 11.38"	Horizontal
50 - 70 ¢	17 x 5	0.787" x 2.146"	14.88" x 11.07"	Horizontal
\$1 - \$1.90	15 x 6	0.905" x 1.909"	14.89" x 11.92"	Horizontal
\$2 - \$3.50	12 x 6	1.161" x 1.948"	14.97" x 12.16"	Horizontal
\$5 - \$10	12 x 6	0.905" x 2.401"	11.89" x 14.87"	Vertical
\$15 - \$50	9 x 6	1.181" x 2.401"	11.38" x 14.87"	Vertical
\$200	4 x 2	2.519" x 1.378"	10.08" x 2.94"	?

\* Other orientations to accommodate 180 and 195 subjects were briefly used.

† Includes actual size of engraving plus 3/32" between each subject to accommodate perforations.



EFOs the true value of any item lies in the desire of the beholder.

In summary, preprint folds were easily created errors which when opened reveal a characteristic and often dramatic white crease through the stamp design. Horizontal folds appear most commonly in the 1¢–2¢ and \$5–\$50 denominations. The 3¢–\$3.50 denominations most often have vertical folds. No analysis was possible on the \$200 denomination stamp. Multiple folds are less common occurring at a rate of approximately 12%. Stamps with 3 folds are rare as demonstrated by their being only 1.3% in this analysis.

### Answers to fold examples in Figure 2

- 2a. 2mm complete horizontal
- 2b. 1mm complete vertical
- 2c. Two folds. Center right fold is 2mm top  $\frac{3}{4}$  tapered vertical. Right fold is 1mm bottom  $\frac{3}{4}$  tapered vertical

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- Riley, R.F. and B. Clague. Butler & Carpenter Under the Glass. *The American Revenuer* 1988 December; 42:219-223.

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**Figure 4.** Portion of a large block with sinuous folds through the bottom two rows. Note how folds extend completely through some stamps only to end as a partial tapered fold in an adjacent stamp.



**Figure 5.** A 50¢ Foreign Exchange stamp with a huge 8 mm bottom left corner complete diagonal.



# Guatemala 1933 Un Centavo plate varieties

by William G. Kremper, ARA

According to Goodman's *Guatemala II* section of the fiscal stamps, the 1933 issue was the first containing a talon, a small tab at the bottom of each stamp that was to be removed when the stamp was used. The 1933 issue was engraved by the Columbian Banknote Co., the company's name being engraved below each stamp and talon. The stamps were printed in sheets of one hundred (ten by ten) on white wove paper and perforated 12 1/2. There were twelve denominations: 1, 2, 5, 10, 25 and 50 centavos and 1, 2, 3, 5, 10 and 25 quetzales. Several denominations continued in use well after the appearance of the 1942 issue (printed by Guatemala's Bureau of Engraving). The 1942 issue stamps were released as stocks of the 1933 issue were depleted. The 1933 issue appeared to have at least two printings as suggested by at least two major shade variations of each denomination. Dated cancellations suggest a second

issue was placed into use around 1937. Quantities issued of each denomination are unknown. Specimen stamps and proofs are known for most denominations.

Stamps from the 1933 issue display many plate varieties. Examination\* of large multiples of several denominations has allowed the plate position of many varieties to be identified. Because the sheets were not perforated at the sides and bottom (i.e. straight edges) some individual or small blocks of stamps on the sheet are relatively easy to locate. For

\*James C. Andrews kindly allowed the use of his sheets, part sheets and many singles for examination.

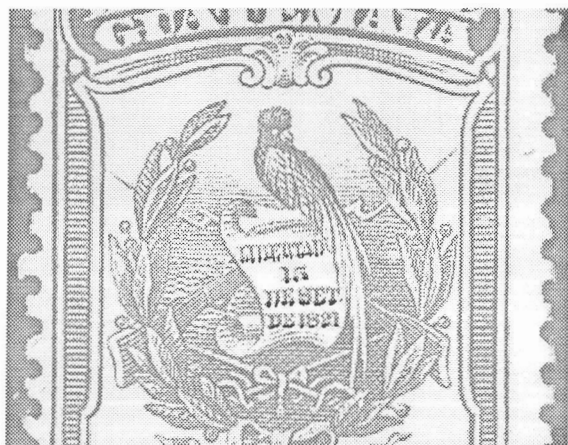
identification purposes, stamps on the sheet are numbered from left to right and top down (Figure 1).

**Figure 1.**  
Position  
numbers of  
stamps on  
sheets.

1	2	3	↔						10
11									
21									
↑									
91	↔								100



**Figure 2.** Consistent marks on all Un Centavo stamps. Markings on this and other illustrations are enhanced.



**Figure 3.** Typical downwards shift of "LIBERTAD / 15 / DE SET. / DE 1821" found on many positions.

Several consistent marks (Figure 2) are found on each un centavo stamp. There are two dots between the "B" and "A" of the inscription "COLUMBIAN BANKNOTE CO." below the design of each stamp. One dot is above the letters, another dot is higher and above the bottom frame line and a third dot is below these letters. The dots above the letters are also found in the same inscription below the talon. On the talon there is also a dot in the large white space on the left side of the stamp to the right of the projection of the frame line surrounding "REPUBLIC OF GUATEMALA." On many stamps a line can be seen at the top of the diagonal slant of the letter "N" of "UN" at the bottom of the stamp and the talon. Also on the talon is a small downward line at the bottom of the left serif on the "T" of "TIMBRE."

Of the 100 stamps on the sheet, 33 have plate flaws. These flaws can be categorized as minor or major. Minor plate flaws consist of doubling of the date and letters within the scroll in the center of the stamp, parts of the "COLUMBIAN BANKNOTE CO." inscription, or several small parts of the design. Major flaws are those which have doubling throughout large portions of the design.

Minor flaws consisting of downwards shift of the date and letters within the central scroll design (Figure 3) are found on positions: 7, 12, 18, 19, 20, 21, 22, 26, 28, 29, 30, 36, 38, 39, 40, 44, 46, 47, 48, 49, 50, 52, 57 and 68. This shift can range from very slight (position 7) to quite dramatic (position 19). In all cases the bottom parts of the letters and nu-



**Figure 4.** Composite of marks on position 12 and position 52 (see text for description).

merals show the shift in a downward extension. While additional shifts or doubling on small portions of the design near the date is often observed, on stamps with slight shifts no additional flaws are noted.

Position 12 (Figure 4) displays doubling of the talon only in the lower left and top right portions of the scroll around "1" and "UN" and the Columbian Banknote Co. inscription. On position 52 (Figure 4) at the top of the bottom panel of the stamp to the left of "CENTAVO DE QUETZAL" there is a horizontal mark to the left. Doubling of the Columbian Banknote Co. imprint at the bottom of the talon is observed on positions 97 and 99. The later position also showing a very slight doubling at the right outer frame line of the stamp, particularly in the area to the left of the top panel "REPUBLICA DE GUATEMALA."

Position 7, in addition to doubling of the date, also has doubling in the talon words "TIMBRE DE" and part of the bottom inscription, "BANKNOTE CO."

Major plate flaws are found on positions 16, 17, 63, 73, 78, 88, 90 and 100. Position 16 (Figure 5) has major doubling of the top portion of the scrolls below the coat of arms, throughout the lower third of the coat of arms and the panel containing the word "TIMBRE DE." Major doubling on the adjoining stamp, position 17 (Figure 6), is found at the top of the inner frame lines of the design around the coat of arms as well as the top horizontal lines to the right of the inner frame lines surrounding the coat of arms.

**Figure 5.**  
Position 16  
has major  
doubling  
through the  
lower part of  
the coat of  
arms.

**Figure 6.**  
(Far right)  
Position 17  
has major  
doubling  
through the  
upper portion  
of the stamp  
and in the  
talo



**Figure 7.**  
Position 73  
with major  
doubling  
through the  
design of  
the stamp.



A horizontal pair, positions 63 and 73, contain major doubling of the design. Portions of the lower left part of 63 around the numeral "1" and "CENTAVO" show a pronounced shift to the left. This is also noted on the right portion of the large numeral one on the right side of the stamp and portions of the inner frame line surrounding the coat of arms at top. The talon on the stamp also has doubling to the left of the right inner and outer frame lines as well as the lower left frame line and the balls of the outer scroll parallel to the top of the numeral one. Major doubling is also found on position 73 (Figure 7), primarily to the left of the inner and outer vertical frame lines at both sides of the





**Figure 8.** (Above) Doubling throughout the lower portion of the stamp and the talon are seen in position 78.

**Figure 9.** (Below) Position 88 shows extensive doubling through the upper portions of the stamp.



stamp. The inner bottom scroll at the top left of the numeral one, portions of the top inscription "REPUBLICA DE GUATEMALA," the scroll beneath the top panel, the words "TIMBRE DE" at the bottom of the stamp and the Columbian Banknote Co. inscription below the stamp are doubled.

Position 78 (Figure 8) has major doubling of the design throughout the lower portion of the stamp, especially the "CENTAVO DE QUETZAL" and the words at the top and bottom panels of the talon. There is also doubling of the Columbian Banknote Co. inscription on the stamp and talon.

Position 88 (Figure 9) has major doubling throughout the top panel of the stamp in the



**Figure 10.** Position 90 appears to be a triple transfer with extensive doubling through the stamp and talon. Note: the actual stamp has a straight edge on the right.

**Figure 11.**  
Position 100  
(the stamp has  
a straight edge  
at the right  
and the  
bottom) has  
design  
doubling  
along the right  
and the  
bottom  
inscription.



words "REPUBLICA DE GUATEMALA" as well as both sides of the frame line surround-

ing the coat of arms and the inscription in the coat of arms.

Position 90 (Figure 10) appears to be a triple transfer. Two thin vertical lines are found at the right outside frame line of the stamp and talon, within the horizontal lines to the right of the border, and portions of the letters "TIMBRE DE" at the bottom of the stamp. There is doubling at the right inner and outer frame lines, the inscription within the coat of arms and the lower left inner frame line. The entire top inscription "COLUMBIAN BANKNOTE CO." on the stamp and part of the inscription "NOTE CO." on the talon are doubled. The entire right side of the inner frame line and the vertical lines on the right above "REPUBLICA DE GUATEMALA" on the talon on this stamp are also doubled.

One of the easiest positions to identify on the entire sheet is stamp 100 (Figure 11), the bottom right stamp on the sheet. This stamp has a straight edge on the bottom and to the right. Major doubling is found along most of the outer right frame line as well as the inner right frame lines. The top right portion of the talon and the talon Columbian Banknote Co. inscription, are also doubled.

Many of the double transfers on this issue were obscured if there was heavy inking during printing.

Additional articles are planned for the rest of the 1933 issue. If anyone is aware of any additional plate markings on this issue, or has any vertical pairs or blocks of other denominations, the author would appreciate hearing from you.

## References

Goodman, R. A., Editor. *Guatemala, Volume II*. Bournemouth, England: Robson Lowe, Ltd., 1974.

## President's Letter

*continued from page 53*

good authority that the two immediate past presidents of the APS, both exhibitors of postage stamps at both the national and international levels, have very respectable revenue collection (a competitor for Haitian revenue material has told me of the one individual and I have seen a portion of the collection of the other). There just is no reason for

revenues to continue to languish buried within "Traditional Philately."

Several ARA members have talked to me over the past year or two about their experience of exhibiting here in the U.S. An ongoing issue in the judging of traditional philatelic exhibits has been the criterion of philatelic importance. There are a number of

factors that should be considered in determining the importance of a philatelic exhibit. I recall a number of years ago seeing an exhibit entitled something like *The General Issue Proprietary Stamps of the U.S. to the \$1*. Now that's a fairly broad area of U.S. revenues, but most of the readers of this column know that the limitation "to the \$1" was carefully worded to exclude the pricey \$5 proprietary stamp of 1872 (and I know the judges were aware of this, too). And so this exhibit was downgraded somewhat because it chose to delimit itself. I know of a similar situation with a Hawaiian postage exhibit which carefully delimits itself to exclude the "missionaries." This aspect of philatelic importance is easily understood and is generally agreed upon by judge and exhibitor alike.

But how does one rate and compare the importance of an exhibit of match and medicine stamps with an exhibit of the postal history of the District of Columbia? As a first step one might consider the importance of an exhibit compared with closely related exhibits. For example, how important are the match and medicines in the field of U.S. revenues? How has the exhibitor chosen to delimit the exhibit? Does this reduce the exhibit in importance?

Similarly one might look at the importance of the exhibit of the postal history of the District of Columbia. How important is

the District of Columbia in understanding the broader field of U.S. postal history? How has the exhibitor chosen to delimit the exhibit?

I believe that so far what I have described is easily understood and generally agreed upon. But when we ask the question about the relative philatelic importance of a revenue exhibit compared to a postage stamp exhibit the lines of reasoning, the frameworks for general discussion and agreement, do not yet exist. It is important that discussions begin to take place to construct such frameworks.

It is the lack of such frameworks for discussion that causes anger between judges and exhibitors. And, yes, the feeling that we revenueurs are considered second class citizens and that our exhibits are not considered so important in national and international exhibitions. But we must not be discouraged. The situation has improved in my 20 years of exhibiting. I cannot imagine a judge today saying, "You received a silver; that's all you can expect for that kind of material." Yet that is how my revenues were once perceived! We must continue to exhibit so that juries everywhere are constantly faced with a few revenue exhibits. Only then will judges and exhibitors be forced into the conversations out of which common frameworks for meaningful discourse can evolve.

## Collector's and Exhibitor's Forum

### *The Revenue Journal of Great Britain—December 1994*

Michael J. Murray illustrates a handwritten decree signed by Phillip IV of Spain. Dated October 6, 1636, this decree led to the creation of the very first revenue stamped paper. This decree is a License and Tassa (rate table) giving one Don Geronimo de Villanueva the right to provide the Crown with the stamps; it indicates the form they should take and the rate he was allowed to charge the Crown.

Other articles include "New Zealand Unemployment Stamps" by Steven Zirinsky (this article previously appeared in *The American Revenuer*), and a number of short articles including the following: "Great Britain—KE VII 'Specimens'" by Melvin Tillman, "Indian States—Indore/Holkar" by Abdul

Mollah, "Indian States—Essays and Proofs" by Robson Lowe, Brazil—State of Pernambuco" by Clive Akerman, and "Brazil—State of Ceará" by Donald Duston. As always, Editor Clive Akerman's editorial (this time "A Question of Quality" discussing the quality of revenue exhibits) and his reviews are must-read items.

*The Revenue Journal of Great Britain* is published quarterly by The Revenue Society of Great Britain. Dues are £20 per year for overseas residents. Membership details may be obtained from the Honorary Secretary, Tony Hall, 53a High Street, Whitwell, Hitchin, Herts. SG4 8AJ. Please mention *The American Revenuer*.



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## Revenues on the INTERNET?

Thank you for the very nice layout and placement of my short piece on the Hamilton Crabb cancels. I hope readers find it interesting—I know I had lots of fun doing the research.

Are there any uses for the internet regarding revenue stamps? I am aware of one newsgroup for stamp collecting in general, but that's it.

Bob Mustacich, ARA

## Cal-Rev met February 12

Cal-Rev, the California chapter of the ARA met at PINEPEX on February 12. Twelve revenues attended with one new member present. Five door prizes were given. It was suggested that the group try to arrange for outside speakers (anyone wishing to address the group about revenues please contact Jerry Lurie at the address below. We are a very receptive audience.)

John Stansfield conducted the program which was a presentation of Hungarian revenues. A wide variety of items were shown. It was noted that after the turn of the century the Hungarian stamps had the art nouveau look while following World War II and the country's devastation they took on a modernistic art style. Domination by the soviets brought the Russian modern school of "hammers, angles, calipers and wheat heads." The

group was shown documentary revenues from 1966, merchandise transfers, law court paper and bills of exchange. The government taxed everything at the register including pumpkin and sunflower seeds, eggs, beans and airport arrival and departures. Local revenues were used on wedding certificates. The presentation closed with a discussion of security papers used as a way of identifying forgeries.

Cal-Rev's next three meetings will be March 18 at Filatelie Fiesta, April 23 at Westpex (at noon) and June 24 at 1 p.m. at the Rosen U.N. show in the Van Ness Avenue Holiday Inn San Francisco. All revenues are invited to attend. For more information contact Jerry Lurie at Box 5593, Concord, CA 94524-0593.

## The Check Collector—October-December 1994

"Agents' Checks" a discussion of checks written on behalf of a third party usually by an agent of an express company in remote locations leads off the October-December issue of *The Check Collector*. Many of these were express agents for Wells, Fargo & Co. who bought gold in the fields paying for it with checks drawn on their account in a large city, often San Francisco. The discussion includes other merchants who offered the service; it might be assumed these would be much like the merchant's money orders available in many cities today. Other articles

illustrate a check from an "Indian Trader," the barbed wire motif of the Barb City Bank of DeKalb, IL, the checks of the Downer and Bemis Brewing Company and "Tom Thumb" checks which are barely big enough to include the entire RN imprint on them.

*The Check Collector* is published quarterly by the American Society of Check Collectors. Subscription is by membership which is \$10 per year. For information about membership contact Coleman Leifer, Secretary, Box 577, Garrett Park, MD 20896.

## The Editor notes...

...that in this issue we present two major studies by authors new to these pages. Ed Andrews, author of the article about paper folds was working on an updated listing of photographers' cancellations when thankfully, the writing bug got hold of him. While over the years there have been many short

items featuring these types of oddities, this is probably the very first serious look at the preprint folds and an attempt to categorize them. In future issues we will hear from Ed again.

Bill Kremper's study of the Guatemala 1933 Un Centavo stamp was written at the

urging of Jim Andrews, whom we shall also be hearing from in these pages in the very near future. Bill is working on additional articles covering other values within this series for future publication in TAR. Bill has commented that these stamps offer much for those interested in serious philatelic study—they are fairly recent, at least the low denominations can be obtained in quantities, they are cheap and they offer a surprisingly large number of varieties of the type we would expect to see from the third quarter of the nineteenth century.

Bill Gerlach shows us that other areas of philately can offer us an interesting revenue stamp connection and thus multiply the desirability of a philatelic collectable.

...that the illustrations in Bill Kremper's article are a case in point of how the editor will work with a potential author to help solve some problem. The author was unsure how to illustrate these double and triple transfers. The editor was able to provide the author with mats so that the varieties could be drawn. These were made by scanning a mint

stamp with few or no extra marks and manipulating the image with a computer. Prints were made and the varieties drawn in by hand.

If you are contemplating an article but are hesitating because of concern over illustrations, tables, charts or any other problem, call your editor. We have edited this journal since 1976 and during that time have developed quite a number of tricks that can help you along. The fact is TAR needs your article—rather it is long or short, a deeply researched article on a small area or a piece of lighter reading. Everything is needed about all revenue and cinderella material worldwide. Call 515-756-3542 (evenings, this is a home phone but only I answer), fax 515-756-3352 or e-mail to KennethT4@aol.com.

Future issues of TAR hold a wide variety of interesting things for us. Articles currently in various stages of preparation include a wide variety of subjects but the supply will not last long. So please favor us with an article and share your knowledge with your fellow ARA members.

## Literature in Review

***The Canadian Revenue Stamp Catalogue including wildlife conservation stamps—25th Anniversary Edition***, by E.S.J. van Dam (ISBN 1-895909-27-9 perfect bound; ISBN 1-895909-29-5 spiral bound). 104 pages, 6 x 9 inches, card cover, perfect bound or spiral bound, priced, illustrated (in color). Published by The Unitrade Press, 91 Tycos Drive, Toronto Ontario M6B 1W3. Suggested retail Cdn \$16.95 (perfect bound) or Cdn \$18.95 (spiral bound); postpaid from the author including sales taxes: perfect bound: delivered to USA US \$13.95, to Ontario Cdn \$19.50 rest of Canada Cdn \$18.14, overseas US \$14.95; for spiral bound to USA US \$15.95, to Ontario Cdn \$21.80 and rest of Canada Cdn \$20.28, overseas US \$16.95; for overseas airmail add US \$5.

Named the 25th Anniversary edition as this also marks van Dam's 25th year in business. This new edition of what has become the standard catalog of Canadian revenues is also the current retail price list of the author. The catalog is priced in Canadian dollars for F/VF undamaged revenue stamps without creases or other faults. All stamps are priced both uncanceled and used with the exception of the Alberta Wildlife Certificate stamps, the Alberta

Resource Development stamps, British Columbia Hunting License stamps and Canada Revenue Meter stamps; none of these are priced currently because of the small number of them on the market.

This would not be considered a specialist catalog. While the listings include such categories as embossed cheques stamps, playing card stamps, postal note stamps, lock seals, petroleum labels, telephone and telegraph franks, Canadian POW franks and Hamilton Savings Bank stamps, the taxpaid type of stamps such as those for tobacco and alcohol are not listed. According to the author's preface these are considered beyond the scope of this catalog. The catalog notes that various perforation varieties, paper varieties and minor varieties exist but none are listed and priced.

The catalog's numbering system makes extensive use of prefixes to designate the various categories of stamps by issuing authority and usage. The simple straight forward listings and retail pricing along with the use of color illustrations throughout the catalog make it very easy to use and a valuable addition to any revenue collector's library.

Kenneth Trettin

appear in English including an illustrated document showing usage of Italian occupation overprinted revenues used in Yugoslavia after the Germans took over, Romanian stamped paper with an additional handstamped "Gültig 9. Armee" during WWI German occupation, an illustrated listing of the German Federal Administration for navigation and Waterways stamps used from 1967 through 1971, and a revenue document from the first emperor of the Ching Dynasty in 1653 which is the oldest Chinese revenue document currently known.

Writing in German Horst Jaedicke tells the background and lists the Zeitungspaketmarken used by the Stuttgart trolley

system. These stamps were used from 1928 through 1982. Ralph Ebner and Carsten Mintert write at length about the usage of Austrian newspaper stamps on foreign newspapers (well here your editor's German abilities seriously breaks down. The title of the article is "Zeitungsdruckvorausentwertungen und verwandte Entwertungsarten auf den österreichischen Stempelmarken.") The article is extensively illustrated and referenced.

For information about *Arbeitsgemeinschaft Fiskalmarken* contact Martin Erler, Irschenhauserstrasse 5, Icking, D-82055 Germany.

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Kenneth Trettin



## Always turn it over a two-sided philatelic find

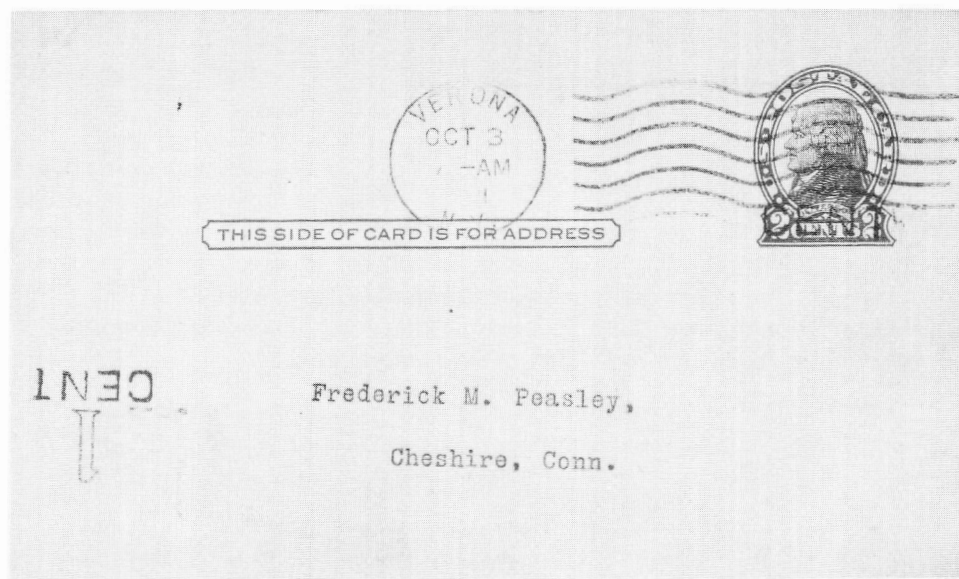
by William Gerlach, ARA

At one time I collected U.S. postal cards in addition to my primary interest in revenue stamps. A few years ago I purchased a card

these dies to surcharge separated two cent reply cards that were sold as single one cent cards.

Later 14 surcharging dies were issued to offices to surcharge reply cards to be used as reply cards. Two types of press printed surcharges were used on single cards and one on double cards.

Since the quality control was not as important to the local offices as it was when the cards were printed, most of the offices that used the surcharging devices created inverted, double, triple and other varieties of overprints. Additionally, there are many examples of the surcharges being used on one cent or other unauthorized cards as philatelic favors. These later cards are not recognized by any catalog but are collected



**Figure 1.**  
UX33 with  
double  
surcharge, one  
inverted, used  
from Verona,  
NJ on October  
1, 1921.

collection, all neatly mounted, that included a used copy of Scott UX33 (see Figure 1).

This card is one of the two cent cards issued to cover the World War I two cent rate that was revalued to one cent after the war. At that time the Post Office had a large supply of two cent cards available across the country. It was decided to revalue these cards with special dies prepared for use in canceling machines.

After a short use of a one line device in Washington, D.C., a two line device was approved and several were ordered and shipped to offices around the country. There were two dies used for the two cent wartime card rate that were in inventories at that time. The postal card catalog lists 45 surcharging dies of which 42 were used on both of the two cent die cards. In at least one case a post office (Los Angeles) surcharged an older card (UX25) which was regularly issued and used. In addition at least six offices used seven of

by some as cinderellas.

A review of the 1990 *United Postal Stationary Catalogue* shows a total of 309 known varieties of one cent on two cent cards of all types including errors. Of these, 42 have been reported as having only one copy known.

Figure 1 illustrates a card that was mailed from Verona, New Jersey, on October 1, 1921, to Cheshire, Connecticut. The one cent surcharge appears properly on the stamp as well as in the lower left corner, inverted. This indicates that the card was first run through the canceling machine up side down, then run through again correctly.

The die used on this card was first used in Detroit, Michigan, then later used in New Haven, Connecticut. It is listed in the UPSS Catalogue as S45-15g at \$25.00, which indicates it is a common used example of this error.

A world atlas quickly showed me that

256

OFFICIAL PROXY      See By-Laws, Art. III., Sec. 9.      USE NO OTHER FORM

State of New York      Date Oct 1st 1921


Town Verona      Post Office Verona

Name of Member Signing Charles H. Warren

Know All Men by These Presents: That I, the undersigned, a member of *The Holstein-Friesian Association of America*, do hereby appoint **FREDERICK M. PEASLEY** my true and lawful Attorney, for me and in my name, with power of substitution, to vote at a Special Meeting of the members of said Association, to be held in St. Paul, Minn., October 11, 1921, or at any adjournment thereof, with all the powers I should possess if personally present, hereby revoking all previous Proxies.

Charles H. Warren

Witness: Leila M. Warren



**Figure 2.**  
Reverse side of  
card in Figure  
1 bearing a  
R234 with a  
printed cancel.

Cheshire is located in New Haven County, Connecticut, where the addressee most likely purchased the cards for printing. This confirmed the identification of the overprint die. The uncommon part of the card did not

come to my attention until some time after I had purchased the collection and removed the card from its mounting. The proxy, for a meeting of The Holstein-Friesian Association of America, to be held in St. Paul, Minnesota, on October 11, 1921, includes a copy of R234 with a printed cancel "H.F.A.A. / 10-11-'21" (see Figure 2). While I have seen several proxy forms with revenue stamps on postal cards, this was the first I have seen with a printed precancel on the stamp.

Since several cards were surcharged by the canceling machine at a time, it is likely that a large number, if not all of these proxy cards included the double, one inverted in the lower left error. There may be several mounted in postal card collections.

## Secretary's Report

*continued from page 76*

**Kretschmar, Frederick L** 3198, 7327 East 76th Street, Tulsa, OK 74133-3514  
**Mason, Michael J** 4118, RR 2, Box 402, Moravia, IA 52571  
**Matula, Thomas J** 4595, 1912 Fawn Lane, Hellertown, PA 18055-2117  
**McCulley, John D** 2256, 2347 15th Street, Cuyahoga Falls, OH 44223-2037  
**Morton, Glen J** 2211, 1772 Brainard Rd, Cleveland, OH 44124-3041  
**Moskal, David A** 1215, 112 Harrison Street, New Britain, CT 06052-1229  
**Murray, M J** 2469, 24 Fullerwood Drive, St Augustine, FL 32095  
**National Postal Museum**, 1033, Library, MRC 570, Smithsonian Institution, Washington, DC 20560  
**Nelles, Howard** 2375, c/o Quality Cleaners, 173 Spring St, Fairhaven, MA 02719  
**Ohlson, Alvin J** 2566, Route 2, Box 3240, Butler, TN 37640

**Pilutti, Emilio** 4342, P.O. Box 605, Carpi (MO), I-41012 Italy  
**Raymer, C Martin** 5179, 221 W Broadway St #2, Frankfort, KY 40601 USA  
**Renaud, Walter L** 4466, 8888-402 Riverside Dr, Windsor, ON N8S 1H2 Canada  
**Rudman, Seymour L, Dr** 1874, 83 Stony Hill Road, Amherst, MA 01002-2843 USA  
**Sanfield, Byron J** 3607, 6440 N Central Expressway, Suite 316, Dallas, TX 75206  
**Schwartz, Peter** 5176, 125-10 Queens Blvd, Apt 1011, Kew Gardens, NY 11415  
**Scroggin, John J** 5177, Box 71721, Marietta, GA 30007  
**Spitzer, Philip R** 4441, Box 14346, Tallahassee, FL 32317  
**White, Russell, IV** 4421, Box 170, St Joseph, MI 49085-0170  
**Willey, John B** 911, Unable to Forward, ,  
**Woike, Mervin E** 4149, 516 84th Street Apt 4W, New York City, NY 100287374

## Contributing Members for 1994

An \* indicates a contribution in excess of the minimum \$27.00

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Brian M Bleckwenn	Harry Hagendorf
John F Bonner	Hans Paul Hager
George Q Booth	Dr William F Hamilton
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*L Landau	Peter V Pierce
Coleman A Leifer	*Thomas W Priestner
Ronald E Leshner	Daniel L Rhoades
*Scott W Leslie	Sanford Riesenfeld
*Edward N Lipson	Ronald G. Schultz
Carter Litchfield	*Eric J Scott
Russell J Logan	John L Slane
Rodney Lukas	Erich G Sopp
*Larry H Lyons	John A Taylor
Richard Malmgren	Stanley R Trychel
William T McDonald	*Walter P Vetter
*Ira L Moss	*Leroy D Willey
Howard D Nelles	*Darwin Williams
*Paul A Nelson	*Reginald R Wright
*Frank Q Newton, Jr	Nathan Zeitlin

## Membership Summary

Previous membership total .....	1286
Applications for membership .....	9
Applications for reinstatement .....	2
Resigned .....	-12
Current membership total .....	1285

# ARE YOU A COLLECTOR OF U.S. & WORLDWIDE STAMPS, COVERS & REVENUES?

## AUCTION SCHEDULE

### US & Worldwide Stamps & Postal History

Auction No. 238  
May 26-28, 1995  
Official COMPEX Auction  
Rosemont, IL

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Auction No. 239  
July 1995  
Collectors Club, NYC  
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# The American Revenue Association

## Secretary's Report

### Applications for Membership

In accordance with Article 4, Section 2(c) as ammended 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.

**Dick Bland** 5188, Box 23015, Hilton Head Island, SC 29925, by Jerry Lurie. Dealer, Island Stamp & Coin.

**John M Davis, Jr** 5187, 2705 Swiss Ave, Dallas, TX 75204, by Eric Jackson.

**Albert J Keister, Jr** 5186, 325 S Front St, 2nd Floor, steelton, PA 17113, by richard Friedberg. Worldwide, Seals, United States.

**Manuel Martinez** 5189, Parque de la Luna B10, Bairoa Park, Caguas, PR 00725, by Secretary.

**Steve Milton** 5181, 7468 Fruitwood Ave, West Chester, OH 45069, by Eric Jackson. Canada, United States, Mexico, Liechtenstein.

**Michael D Seelye** 5182, 7393 E Lathrop Rd, Manteca, CA 95336, by Kenneth Trettin. Literature, Canada, United States.

**F Burton Sellers** 5184, 12637 Rampart Dr, Sun City West, AZ 85375, by Jerry Lurie. Canada-Federal, Haiti, Brazil.

**Bobbie Shay** 5185, 9856 Arkansas St, Bellflower, CA 90706, by Eric Jackson. Canada-Federal, United States, US-West Indies, Denmark-West Indies, Germany.

**Geir Sør-Reime** 5183, Solandsbakken 71A, Stavanger N-4025, Norway, by Eric Jackson. Seals-Christmas, Railroad stamps.

*Highest membership number assigned on this report is 5189.*

### New Members

Numbers 5168-5173

### Applications for Reinstatement

**Ron Kwiatkowski** 3747, 813 Warren Landing, Fort Collins, CO 80525, by secretary. Hungary, Poland, Denmark.

**Richard (Rick) A Wildey** 4652, Box 424, Greenwood, IN 46142, by Eric Jackson. Dealer, The Revenuer—United States.

*(Secretary's Report—continued on page 76)*

### Board of Directors:

**President:** Ronald E. Leshner, 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. Leshner, 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 8th & 9th, 1995

*in* St. Paul, Minnesota

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

If you would like to receive a colorful & fully  
illustrated catalog of this sale, please send \$4  
postage & handling to:

Michael E. Aldrich  
P.O. Box 130484  
St. Paul MN 55113

*Phone 612-633-6610 or Fax: 612-633-8830*





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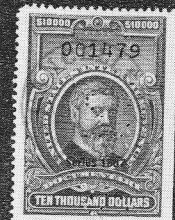
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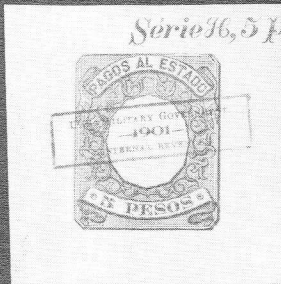
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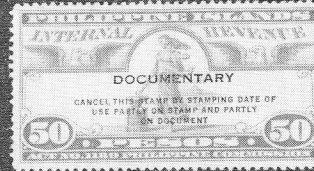
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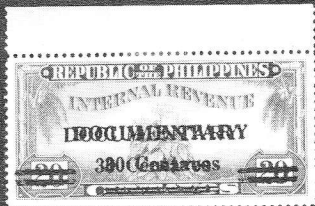
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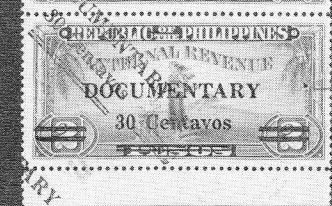
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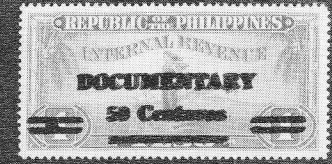
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217



# ERIC JACKSON

☎610-926-6200 • FAX 610-926-0120 • e-mail ejackson@epix.net

Post Office Box 728 • Leesport, PA 19533-0728

## MAIL AUCTION #101

CLOSING DATE: May 3, 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	3c Dark Green, D. M. Richardson Match Co., essay on card, light stain at left, VF PHOTO	----
2	3c Dark Blue, as above, VF	----
3	R2P4 XF	60.00
4	R21P4 XF PHOTO	85.00
5	R22P4 XF	55.00
6	R51P4 XF PHOTO	90.00
7	RB6P4 VF	12.00
8	R168a F-VF	20.00
9	R177 VG-F PHOTO	90.00
10	R179 VF pinhole in right margin	30.00
11	R181 cut cancel, VF PHOTO	110.00
12	R189c cut cancel, F	70.00
13	R222 F-VF	10.00
14	R228* double impression, F-VF	7.00
15	R240* F	6.00
16	R244* VF-XF PHOTO	12.50
17	R249* VF PHOTO	200.00
18	R249 perfin, VF	10.00
19	R258* VG-F	32.50
20	R260* F-VF	2.75
21	R273* F-VF	4.50
22	R274* F	5.00
23	R279 VG-F	25.00
24	R281 F	20.00
25	R292* F	3.00
26	R435 cut cancel, staple holes, F	25.00
27	R448* F	5.00
28	R497 F-VF	4.50
29	R498* F	4.75
30	R508	10.00
31	R533 perfin, F-VF	2.50
32	R581 staple holes, F	6.00
33	R583 perfin, VF	5.00
34	R603* VF PHOTO	75.00
35	R604* VF PHOTO	95.00
36	R604 F-VF two straight edges	50.00
37	R606* F-VF PHOTO	75.00
38	R616 perfin, VF	10.00
39	R682 perfin, F-VF	4.00
40	R688 perfin, F-VF	3.50
41	R691 perfin, VF	3.50
42	R697 perfin, VF	4.50
43	R699 perfin, VF	5.00
44	R700 perfin, VF	4.00
45	R705 perfin, F PHOTO	100.00
46	R709 perfin, VF	4.00
47	R710 perfin, F	30.00
48	R714 perfin, VF PHOTO	100.00
49	R724 perfin, F-VF	4.75
50	R725 perfin, VF	3.00
51	R726 perfin, VF	5.00
52	R729 perfin, VF	7.50
53	R732 cut cancel, F-VF	50.00
54	RB8b F thin, soiling PHOTO	900.00
55	RB16b F-VF light crease PHOTO	75.00
56	RB22a* F	9.00
57	RB31p* F PHOTO	35.00
58	RB62 F	11.00
59	RB63 F-VF	7.00
60	RC3A* F-VF straight edge	50.00
61	RC19 cut cancel, F-VF	6.75
62	RC26 cut cancel, F	10.00
63	RD20 F	50.00
64	RD24 F-VF corner crease PHOTO	65.00
65	RD60 cut cancel, F	10.00
66	RD104* F	8.00
67	RD131* F	20.00
68	RD162 perfin, VF PHOTO	125.00
69	RD174* F-VF	20.00
70	RD272* F	9.00
71	RD307 perfin, F	14.00

72	RE40* VF	24.00
73	RE51 VF corner crease	25.00
74	RE59 VF creases	125.00
75	RE60* VF	3.00
76	RE61* VF	7.50
77	RE73* VF	4.50
78	RE80* VF	35.00
79	RE80 VF	4.00
80	RE82 F-VF crease	15.00
81	RE87* F-VF	6.00
82	RE96A* F-VF PHOTO	100.00
83	RE104 VF wrinkles	11.00
84	RE113* VF	5.00
85	RE121* VF	4.75
86	RE127* VF	5.00
87	RE131* VF	4.50
88	RE140* VF	3.50
89	RE145* VF	12.50
90	RE149* VF	10.00
91	RE160* F-VF	20.00
92	RE163 perfin, VF	20.00
93	RE164 perfin, VF	20.00
94	RE180* F	10.00
95	RE186* F-VF	16.00
96	RE190* VF	3.75
97	RE192* VF	12.50
98	RE196* VF	4.25
99	RF10 F-VF PHOTO	55.00
100	RF10a VF crease, thin	25.00
101	RF18a red surcharge, VF thin	27.50
102	RF20-PCS "NASCO", F PHOTO	25.00
103	RF23-PC32 "A.W.G." F-VF	5.00
104	RF23-PC63 red, pair, F-VF	2.25
105	RF26-PC111 "B & B", F-VF thin PHOTO	90.00
106	RG120 VF staple holes	15.00
107	RG125 VF straight edge at right	50.00
108	RJA14* F-VF thin spot	11.50
109	RJA15* F PHOTO	45.00
110	RJA67a faulty	15.00
111	RJA67b* VF creases	10.00
112	RK23 F-VF thin PHOTO	55.00
113	RN-B4 Rockland County Nat. Bank, Nyack, NY, draft, VF	25.00
114	RN-B10 Porter & Higby, Central Nat Bank, NY check, VF	20.00
115	RN-P5 x 2, RN-W2, German handstamped revenue, Cincinnati and Springfield RR \$1000 First Mortgage Bond, 1871, train at station, F-VF margin faults	145.00
116	RN-U1 cut square with black printed redemption, F-VF	4.00
117	RN-X5a Pere Marquette Parlor Car ticket, VF	15.00
118	RO7d F thin	20.00
119	RO58d* VG	10.00
120	RO67b F-VF thin	15.00
121	RO122a F small thin	11.00
122	RO126b F crease	25.00
123	RO177b F	3.50
124	RO181b F PHOTO	35.00
125	RS10a heavy crease ending in tear, repaired, lower left corner clipped, VF appearance PHOTO	400.00
126	RS29d F light soiling	3.00
127	RS100b* F-VF PHOTO	175.00
128	RS111c VF small thin PHOTO	125.00
129	RS126d F thin	17.50
130	RS184d* F-VF PHOTO	27.50
131	RS189b F	15.00
132	RS263d F	22.50
133	RT3d F thins, tiny hole, soiling PHOTO	300.00
134	RU10a F few short perfs PHOTO	70.00
135	RU15b F small thin	5.00
136	RV2* F	15.00
137	RV3* F	11.00

138	RV4* F	12.50
139	RV5* F-VF	12.50
140	RV53* VF	10.00
141	RZ5* VF	15.00
142	TE361a F few tiny faults	13.00
143	TE833a VF tiny scrape	12.50
144	CERTIFICATE OF TAGGING LINT COTTON, 1935-36, black on green safety paper, VF	----
145	FE1 usual faults and stains from use, F	16.00
146	FE2 faults include creases, varnish, tack hole, LR corner off	20.00
147	FE13 F varnished, tack hole	30.00
148	FE42 VG faulty, cut in top & bottom	17.50
149	FE45 F-VF tack holes, faults, light soiling	12.50
150	FE50 faulty	10.00
151	INDIANA Intangibles Tax, 1955 25c, mint VF	----

### PHILIPPINES - Warren Catalogue Numbers

152	5P Pink, Pagos Al Estado cut square, blue U.S. Military Government handstamp, VF PHOTO	----
153	W347 F PHOTO	20.00
154	W349C 50c stamp made up from 10c and 40c, C. F. Mudgett provisional initials, VF UL corner off 10c leaving a small thin PHOTO	1,000.00
155	W351B VF initials faint	10.00
156	W362 VF PHOTO	30.00
157	W363 VF corner crease	4.00
158	W397 VF tiny crease	2.50
159	W427A F-VF	20.00
160	W444A F-VF thin, crease	30.00
161	W446A F pinhole	10.00
162	W447A F-VF	10.00
163	W448A F small thin, nick in top margin	10.00
164	W450A F pinhole	10.00
165	W452F VF small thin, light crease PHOTO	25.00
166	W455G F PHOTO	25.00
167	W457K F PHOTO	75.00
168	W459E F PHOTO	50.00
169	W460H F thin, pinhole PHOTO	25.00
170	W469A F small faults	10.00
171	W470B F-VF couple pinholes PHOTO	75.00
172	W471A F small thin	10.00
173	W472A F	10.00
174	W484 VF straight edge, pinholes	5.00
175	W494 VF thin	5.00
176	W499 F-VF straight edge, staple holes	7.00
177	W508 F thin spot	6.00
178	W528 F-VF straight edge, crease PHOTO	50.00
179	W531 F-VF small faults PHOTO	65.00
180	W540* VF straight edge, small thin, corner crease	20.00
181	W624 F	3.75
182	W625a VF straight edges	3.75
183	W626a VF	7.50
184	W639b VF straight edge	10.00
185	W642* VF straight edge	15.00
186	W649* F-VF few tone spots PHOTO	75.00
187	W678 without control number, left half, catalog value as such, F-VF crease PHOTO	125.00
188	W719 F PHOTO	30.00
189	W727 F punch cancel, F	15.00
190	W729* F-VF short perf PHOTO	50.00
191	W730 F PHOTO	50.00
192	W738* VF straight edge PHOTO	70.00
193	W753 VF straight edges	15.00
194	W755 F-VF straight edge, light creases PHOTO	50.00
195	W756* VF crease	5.00
196	W769 F-VF straight edge	10.00
197	W770 VF straight edge, light crease	15.00
198	W771 F-VF straight edges, light creases	30.00
199	W772 perfin, VF straight edge PHOTO	100.00
200	W1327d* double overprint, VF	----
201	W1327i* inverted overprint, VF	----
202	W1328d* double overprint, VF	----
203	W1332i inverted overprint, VF PHOTO	----
204	W1333d double overprint, VF	----
205	W1333i inverted overprint, VF	----
206	W1334d double overprint, VF PHOTO	----
207	W1334i* inverted overprint, F-VF	----
208	W1335* overprint misplaced, VF PHOTO	----
209	W1335d* double overprint, VF	----
210	W1336* overprint misplaced, VF	----
211	W1336* vertical pair, additional overprint at an angle, small hole in bottom stamp, o/w VF PHOTO	----
212	W1336d* double overprint, F-VF PHOTO	----
213	W1336i* inverted overprint, F	----
214	W1337d* double overprint, VF PHOTO	----
215	W1337i* inverted overprint, F-VF PHOTO	----
216	W1339* overprint misplaced, VF	----
217	W1339* double overprint, VF PHOTO	----

## Member's Ads

Free advertisements will be given to ARA members subject to the following conditions. Requests not conforming to these conditions will not be honored or acknowledged. One ad per issue per member; send only one ad at a time; send ad on post card; limit: 50 words plus address; must relate to revenue or cinderella material. 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. \*1231\*

**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) \*1232\*

**Wanted: Cuba** and Philippine revenues. Am interested in documents, proofs. Send description and asking price to: Donn Lueck, Box 11582, Phoenix, AZ 85061. \*1233\*

**Chauffeur's Badges**, automobile registration and inspection windshield stickers wanted. Dr. Edward Miles, 888-8th Avenue, New York, NY 10019. \*1234\*

**Wanted—U.S.** Revenues issued for use in the Philippines 1899-1946. Please advise what you have and price. J L Mattison, 12306 Racine, Warren, MI 48093. \*1235\*

**RNs—Have** a very strong stock of this interesting field. Please send your list of wants, areas of interest, or whatever info you think will be

helpful...and I'll do my best to fill your requests. Personalized approvals upon request too. Please contact: Gene R Gauthier, Box 2548, Oshkosh, WI 54903-2548 (Phone 414-233-6379). \*1236\*

**Panama Canal** railroad stock certificate, dated/issued 1871, printed on revenue stamped paper #RN-T4 (used), size 4 x 7+, very fine condition. Also #R44 on reverse, blue 6/17/71 cancel. signed by company president and treasurer. Choice document, \$110. Similar, 1872, with #RN-U1, no reverse stamp, \$65. Photocopy SASE. Doug Swisher, Box 52701, Jacksonville, FL 32201. Phone (904) 448-6214. \*1237\*

**For Sale:** China Revenues: limited amount. Please state choice of: A (32 different for \$12) or B (15 different for \$6). (B duplication of A). Payment returned if material runs out. Send choice, payment and 6 3/4 SASE to: Darus Greathouse, 126 Ashley Ct, Cherry Hill, NJ 08003-3728. \*1238\*

**Temporary Stop!** Do not send anything to A. Soesantio, Jalan Goa 3, Kebayoran Bara, Jakarta 12110—postal thieves are actively operating throughout the city right now. I am just trying to find another way to trade. \*1239\*

## Secretary's Report

*continued from page 72*

### Resigned

849 L J Baird  
2806 Ralson E Bates  
4338 Timothy A Beard  
2620 Sheldon Beigel  
4247 Randy S Dresdner  
5087 A J Gray  
4547 Donald W Lane  
4615 Merlin K Malehorn  
3827 George D Ramig  
4877 George R Salinas  
2932 David M Stirling  
5003 Sandro Tonini

### Name Change

5058 Nayna Thanki to Nayna Jhaveri

### 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.*

**Baryla, Bruce** 4253, 1213 Ave Z, Apt F-11, Brooklyn, NY 11235 USA

**Bick, Melvin R** 5178, 1412 Ditmas Ave, Brooklyn, NY 11226

**Crozier, Wesley A** 2849, Box 241, Fair Haven, NJ 07704

**Damodhar, M** 5174, PO Box 2054, Secunderabad, 500 003 India

**Ford, Harold D** 5175, 3000 Delcort Dr, Decatur, GA 30033 USA

**Gordon, Philip D** 1451, 22481 Center Ridge Road #305, Rocky River, OH 44116

**Gray, Kent** 4746, 4635 Holycon Circle, San Jose, CA 95136

**Harnishfeger, Ralph L** 2989, Dept of Biological Sciences, Hock Haven U of PA, Lock Haven, PA 17745

**Hasegawa, Stephen J** 1249, Box 40610, San Francisco, CA 941400610

**Hyman, Alvan G** 4702, Box 20289, Bloomington, MN 55420

**Ibsen, Henry G** 1466, 5621 Evergreen Oak Ct, Fair Oaks, CA 95628-3104

*(Secretary's Report—continued on page 70)*

# Bid or Buy Sale

Spring 1995  
Selected Classic U.S. Revenues

Illustrated catalog scheduled to mail April 3  
Closing date May 15, 1995

Combining the features of a net price list with a mail bid sale, here is a delightful way to upgrade or add to your collection from a full range of selected material.

Plenty of interesting varieties — papers, shades & cancels —  
clean, well-described & illustrated  
ranging from \$2 items to premium material appropriately priced.

See what you like? ...be the first to order!

Care to offer a different price? ...submit a timely bid!

The catalog should be mailed April 3. Bids on unsold items will be entered May 15.



To receive a copy of this List and a complimentary issue  
of my publication, *The Fiscalist*® write or call:

Richard D. Warren  
P.O. Box 48, Cushing, Maine 04563  
Phone or Fax 207-354-0400 (24 hours)

# ERIC JACKSON

## *Revenue Stamps for Collectors*

### SPRING 1995 SHOW SCHEDULE

#### San Francisco, California

Westpex

April 21, 22 and 23

Cathedral Hill Hotel

Hours: Fri 10AM-6:30 PM, Sat 10AM-6:30PM, Sun 10AM-4PM

#### Houston, Texas

ASDA Houston '95

May 12, 13 and 14

Holiday Inn-West, I-10 at Silber

Hours: Fri 10AM-6M, Sat 10AM-6PM, Sun 10AM-4PM

#### Washington, DC

Napex '95

June 2, 3 and 4

McLean Hilton at Tyson's Corner

Hours: Fri 10AM-7PM, Sat 10AM-6PM, Sun 10AM-4PM

#### Anaheim, California

ASDA Postage Stamp Mega Event

June 22, 23, 24 and 26

Anaheim Convention Center

Hours: Thurs 10AM-6PM, Fri 10AM-6PM, Sat 10AM-6PM, Sun 10AM-4PM

#### Boston, Massachusetts

Philatelic Show 95

April 28, 29 and 30

Boxborough Host Hotel, Boxborough

Hours: Fri 11AM-6PM, Sat 10AM-5PM, Sun 10AM-4PM

#### Jupiter, Florida

Stamporee Stamp Expo '95

May 19, 20 and 21

Jupiter Beach Resort

Hours: Fri 10AM-6P, Sat 10AM-6PM, Sun 10AM-4PM

#### Dallas, Texas

Texpex '95

June 9, 10 and 11

Dallas Medallion Hotel, I-635 and Midway Road

Hours: Fri 11AM-6PMM Sat 10AM-6PM, Sun 10AM-4PM

Plan now to see the most extensive stock of U.S. Revenue stamps available anywhere. If there is something special that you are looking for, please call or write at anytime. Stamps are available on approval against your want list. Write, call or fax my office for additional information regarding hotels and/or free admission tickets for the above shows or if you have any questions.

**ERIC JACKSON**

☎610-926-6200 e-mail [ejackson@epix.net](mailto:ejackson@epix.net) FAX 610-926-0120

Post Office Box 728, Leesport, PA 19533-0728

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