



# The American Revenuer

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♦ JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ♦

MARCH-APRIL 2002

Volume 56, Number 2  
Whole Number 534



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RO167b F-VF *	35.00
RO168b F-VF fresh *	15.00
RO168c VF small thin	45.00
RO170d F	30.00
RO171a F horiz.pair	35.00
RO171c F-VF	25.00
RO171c XF	50.00
RO175d F small tear	65.00
RO178a VF fresh	125.00
RO178b F-VF app., small repair	75.00
RO179d F-VF	55.00
RO179d VF	75.00
RO181b F fresh	37.50
RO181b F * upper right sheet margin block of four	200.00
RO181b F-VF * (partial gum) block of eight	375.00
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RO188b block of 4 VF-XF, fresh, ex-Joyce	175.00

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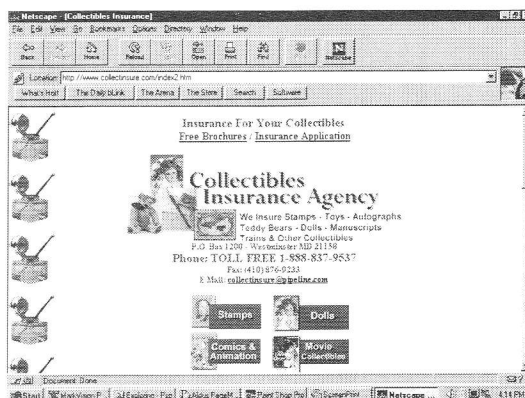
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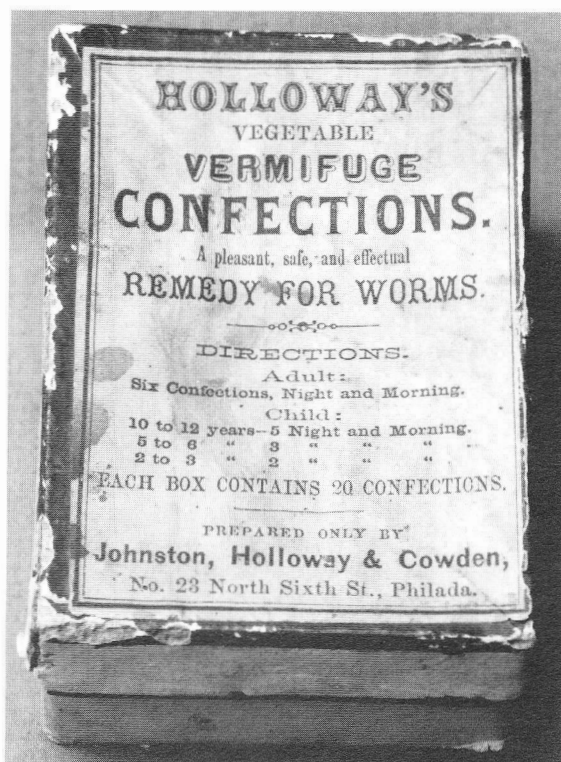
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# Facsimile labels of the Johnston, Holloway and Company medicine tax stamps



**Figure 1.**  
*This box  
contained 20  
Holloway's  
Vegetable  
Vermifuge  
Confections.*

by Andrew P. Ferry, ARA

A detailed account of the early days of Johnston, Holloway & Co., including various changes in the firm's name and in the addresses at which its affairs were conducted, is presented by Holcombe in his 1938 article. (Holcombe, 1938) Shown in Figure 1 is a cardboard box that contained Holloway's Vegetable Vermifuge Confections. It measures about 80 x 55 x 29 mm. At the bottom of the label affixed to the lid of the box, the company's address is given as 23 North Sixth Street, a location to which the firm moved in about 1861, and where they remained for many years, having been situated previously at three other locations in Philadelphia. (Holcombe, 1938) At that time, the firm's name was Johnston, Holloway & Cowden. I have also seen a box of these pills with an

almost identical label on which the address is given as 30 South Fifth Street, where the company had been located from 1858 to 1861. (Holcombe, 1938)

Shown in Figure 2 is an advertising cover mailed from the 23 North Sixth Street address in 1867.

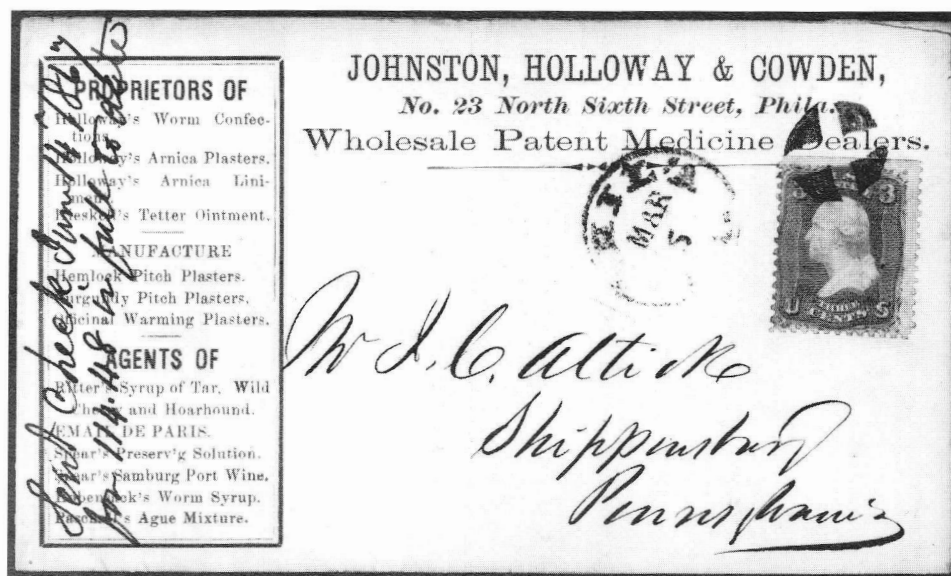
The Johnston, Holloway and Company private die medicine tax stamps (Scott RS151 and RS152) were first issued in July 1874. (Toppan, Deats and Holland, 1899) The 1¢ denomination was printed in black and depicts an alchemist at work. The second Johnston, Holloway and Company stamp is of the same design, but has a denomination of 2¢ and was printed in green. Like the 1¢ denomination, it was first issued in July 1874.

Both stamps were last issued on April 18, 1883, less than three months before the federal law requiring payment of taxes on proprietary medicines expired on June 30, 1883.

After the stamp tax on proprietary medicines ended, many of those manufacturers who had arranged with the federal government for use of private die stamps on their products were displeased (the money saved by not having to pay the tax aside) by the prospect of having to discontinue their use. The stamps had served them for years as advertising media and as agents that discouraged imitation of product and packaging by competitors.

Some of these proprietors had their private dies modified, usually by eliminating the words "U.S. Internal Revenue" and by removing denominations of value. The resultant labels closely resembled the revenue stamps. In other instances, more extensive alterations were made, so that although features seen in the revenue stamps are present, the labels bear only passing similarity to them. In still other cases, new designs having little or no resemblance to the rev-





**Figure 2.** This Johnston, Holloway & Cowden cover was mailed from Philadelphia to Shippensburg in 1867.

enue stamps were introduced.

The facsimile labels developed by Johnston, Holloway and Company to replace the U.S. Internal Revenue stamps are imperforate, and were lithographed in black. They resemble the stamps rather closely, but there are a number of differences (Figure 3). Most notably, the words "UNITED STATES INTERNAL REVENUE" have been removed at the top, as have the words "ONE CENT." and

"TWO CENTS." at the stamps' bottoms. The four numerals of value have also been deleted. The word "PROPRIETORS" appears near the bottom of the label, replacing "PROPRIETARY MEDICINES" and there are changes in the background ornamentation.

The size of the facsimile labels also differs from that of the revenue stamps. The dimensions of the revenue stamps' engravings are given in the Boston Revenue Book as 17 x

**Figure 3.** The Johnston, Holloway & Co. 1¢ private die medicine tax stamp is illustrated at the left. The facsimile label designated by Springer as 151M1, Type I appears at the center of the field. Springer 151M2, Type II, is shown at the right.



37½ mm. Among the eight copies of RS151 and three copies of RS152 that are at my disposal, most measure 17 x 37 ½ mm. The remaining ones are 17 x 37 mm. The size of the design of the facsimile label is given by Holcombe in his 1938 article on Johnston, Holloway and Company as 20 x 36 mm, but in his checklist of facsimile labels published in 1944, he gives the dimensions as 20 x 36 ½ mm. (Holcombe, 1944) In the facsimile labels at my disposal, the design of each measures 20 x 36 ½ mm.

Springer (1974) noted that there are two types of the Johnston, Holloway and Company facsimile labels. In Type I (see central item in Figure 3) the lettering in the firm's name and in "PHILADELPHIA" is larger throughout, by about 20%, than it is in Type II (see item on the far right in Figure 3). Holcombe does not mention, either in his 1938 article or in his subsequently published checklist, the fact that there are two types of these facsimile labels. In his 1944 checklist, he assigns the label No. I-30.

A collector who has both Types I and II in his collection will have no difficulty in distinguishing them from each other on the basis of the above-mentioned variation in letter size. Nor will he have any difficulty in so doing at a stamp bourse when a dealer whose stock he is viewing has the two varieties available. But what happens when the collector finds himself looking at only a single copy of the label, either at home or at a stamp show? He has nothing with which to compare the size of the lettering. He does not, therefore, know whether he is looking at "large lettering" or "small lettering."

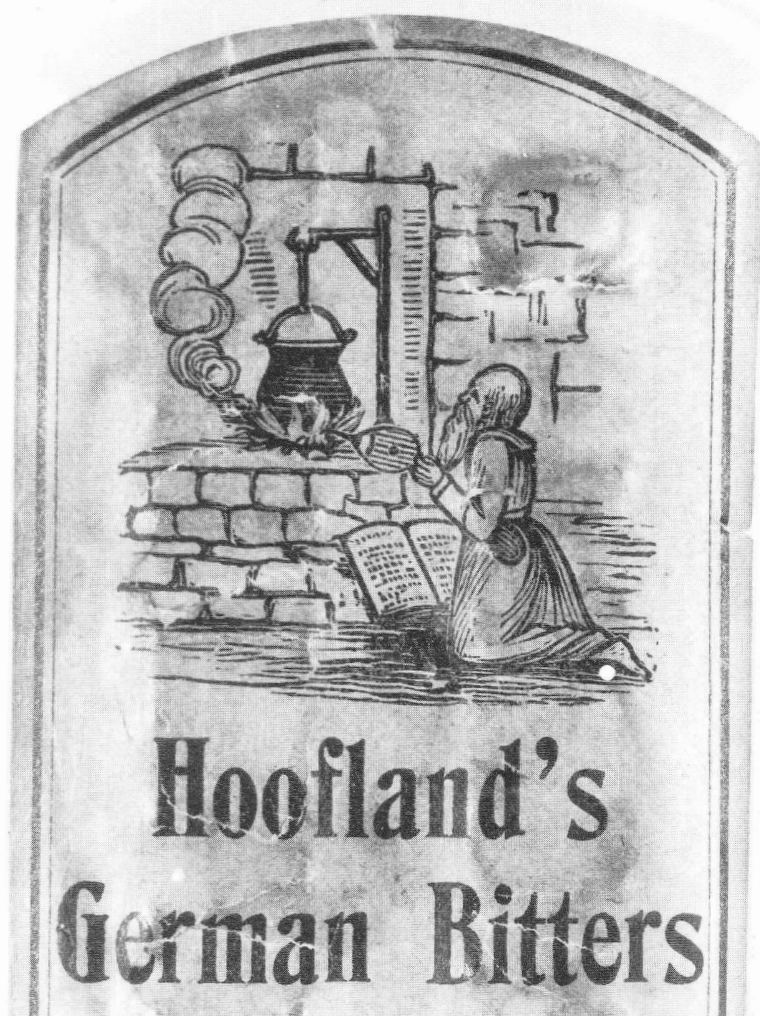
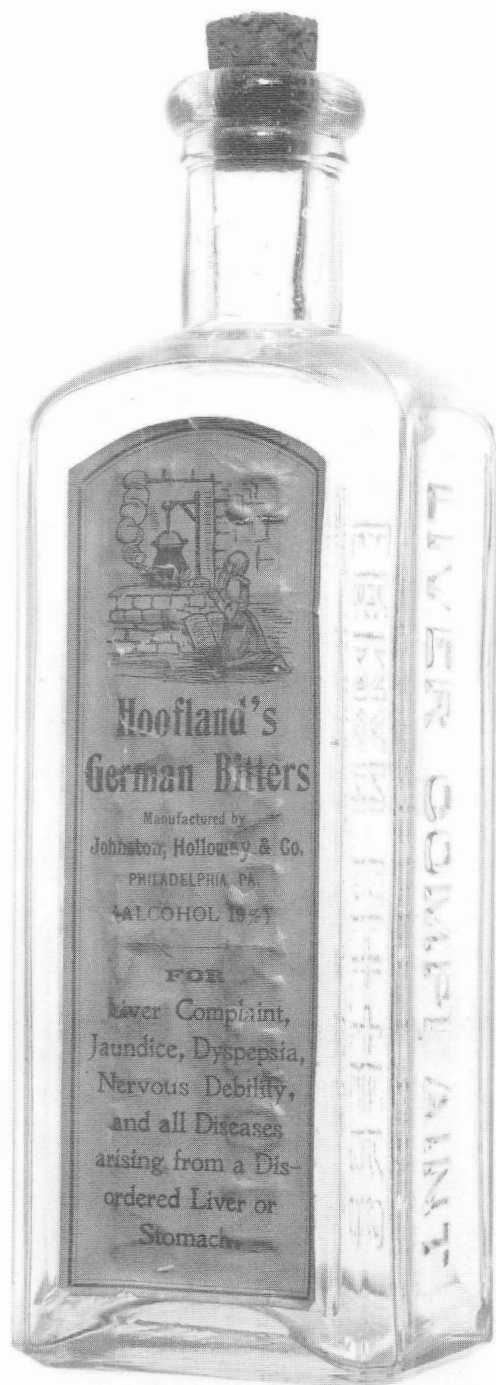
Here is the way out. I have seen, perhaps, a half dozen Type Is and a similar number of Type IIs. All of them were easy to identify on a "stand alone" basis by using something that is well shown in Springer's listings, but not commented upon by him. In each of the Type Is that I have seen, there is a prominent period after "PHILADELPHIA," as shown in Figure 3. I have never seen a period in that location in the Type II facsimile label. (The period is present in the revenue stamps (Figure 3)). Another feature that helps distinguish Type I from Type II is the structure of the terminal "A" in "PHILADELPHIA." It is always well formed in Type I. But in Type II, the "crossbar" invariably appears tenuous and poorly formed, as it also is in both of the

revenue stamps.

In addition to the differences between Type I and Type II adumbrated above, I will point out the following: (1) in Type I, both pages of the opened book are blank. In Type II, and in the revenue stamps, the pages are not blank; (2) in both Types I and II, a vessel being heated by flames is suspended by a structure located above. In Type II, less of that structure is visible than is the case with Type I; (3) the features of the alchemist's head are depicted more skillfully in Type I than they are in Type II; (4) in Type II, the cowl of the alchemist's robe exhibits prominent shading. In Type I, the cowl is colorless; (5) in Type I, the vignette is separated from the broad colorless circle surrounding it by a well defined, thin circle of color. In Type II, this fine circle of color is poorly executed, being absent in several areas; and (6) still other differences between Types I and II include those occurring in the plant behind the alchemist, variations in background shading in the vignette, etc.

At least for now, I shall tentatively follow Springer with respect to designating the two labels as 151M1 and 151M2, respectively. But the matter of classifying the Johnston, Holloway and Company facsimile labels brings up another problem with respect to an overall system of classification. Springer dismisses in a footnote (page 23 of his seventh edition) those labels that do not closely resemble the predecessor revenue stamps, and he did not include them in his classification. But Holcombe *did* include them in his classification. He divided facsimile labels into two groups: Class I, in which the labels were similar to or closely resembled the private die stamps, and Class II, to which he assigned labels used by firms (or by their successors) that had used private die revenue stamps, but whose facsimile labels had designs bearing little or no resemblance to the revenue stamps. To this second group, Holcombe assigned the labels of such firms as Barclay & Co., John F. Henry, Lanman and Kemp, the New York Pharmacal Association, R.V. Pierce, etc. Many of these have features that are at least reminiscent of the revenue stamps (e.g., the busts of Henry and of Pierce, the pig that is the central feature in the New York Pharmacal Association's revenue stamp, etc.). Other labels in Holcombe's Class II (e.g., the labels used in the post-tax





**Figure 4.** A—Embossed and labeled bottle of Dr. Hoofland's German Bitters. The bottle measures about 7 <sup>3</sup>/<sub>4</sub> inches in height. B—The upper part of the label bears a motif that is similar to the one that appears on the revenue stamps and facsimile labels.

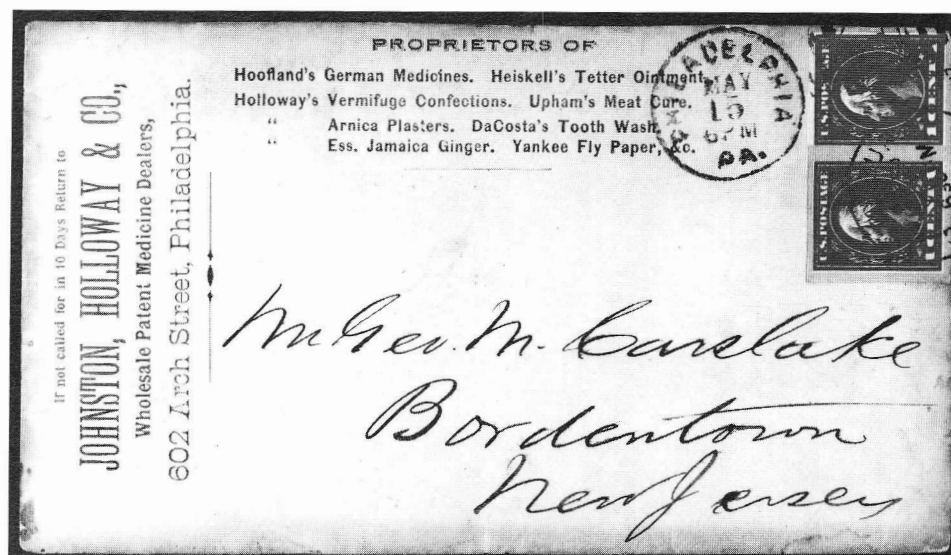
era by the Warner firm) bear no resemblance at all to the predecessor revenue stamps.

Soon after Johnston, Holloway & Co. took over from Charles M. Jackson the manufacture of Dr. Hoofland's German Bitters, they ordered a particularly attractive bottle label. It illustrates what I take to be a Germanic warrior of ancient times, armed with a spear

and shield, gazing down from the top of a cliff to the river below. I have seen these labels on several occasions. The overall dimension measures about 196 x 182 mm.

I recently saw a label for Hoofland's Bitters that is neither as attractive nor as well produced as the one described above, but which is more germane to this article. It is affixed to the front of an aquamarine bottle that is about 7 <sup>3</sup>/<sub>4</sub> inches tall (Figure 4). Embossed vertically on the bottle's back is "DOCTOR HOOFLAND'S / GERMAN BITTERS" in two lines. On the right side panel is "LIVER COMPLAINT" embossed in a single vertical line. On the left side panel is "DYSPEPSIA &c" embossed in one line. On the

**Figure 5.** Cover mailed by Johnston, Holloway & Co. to Bordentown, New Jersey, in 1917 from the 602 Arch Street address in Philadelphia.



bottle's front is "C.M. JACKSON / PHILADELPHIA" embossed in two vertical lines.

The label, which is toned, is a bit difficult to read because its surface is rendered highly irregular by the subjacent embossing (Figure 4A). The text reads, "Hoofland's / German Bitters / Manufactured by / Johnston, Holloway & Co. / PHILADELPHIA, PA. / (ALCOHOL 19%) / FOR / Liver Complaint, / Jaundice, Dyspepsia, / Nervous Debility, / and all Diseases / arising from a Dis- / ordered Liver or / Stomach." The upper aspect of the label (Figure 4B) is occupied by a motif that is similar to that which appears on the revenue stamps and facsimile labels.

The bottle's base is not pontilled. In estimating its age, the mention of alcohol content suggests to me that the label was prepared after passage of the Pure Food and Drug Act of 1906. And the presence of a corked top, rather than a screw cap, suggests that the bottle probably was manufactured no more recently than the early 1920s. A colleague who is more knowledgeable than I about assessing bottle age believes that the mention of alcohol content notwithstanding, the bottle's appearance indicates that it may date to the 1890s, or even a bit earlier.

Johnston, Holloway & Co. remained in business in Philadelphia until the middle third of the 20th century. In the Philadelphia city directories for 1913 and 1918, the firm is listed as being in the patent medicine business at 1730 Spring Garden Street, with William Holloway being the principal in the company. Shown in Figure 5 is an advertis-

ing cover mailed by the firm to Bordentown, New Jersey, on May 15, 1917. (Notice that it was sent from 602 Arch Street in Philadelphia. Holcombe mentions that the company moved to that address in 1870, and that it very likely was a store, the various other addresses occupied by the firm over the years having probably been used for manufacturing purposes.) In the Druggists Circular Red Book Price List Section for May, 1937, Johnston, Holloway & Co. is still listed (under the heading, "Drug Manufacturers") at the Spring Garden Street address in Philadelphia.

In concluding this article I am presenting (Figure 6) an item that Holcombe probably would have placed in his Class II. This Johnston, Holloway & Co. label bears no resemblance at all to the revenue stamps. I found it some years ago on a fragmented and stained wrapper that enclosed a small tin containing one of the firm's preparations, Heiskell's Ointment for treating cutaneous eruptions. This lithographed, die cut label measures about 31.5 mm in greatest diameter (from tooth tip to tooth tip). It features an intricate monogram symbolizing the firm's name. The monogram is colorless, as is the circle that surrounds it. The remainder of the label is dark red.

One encounters difficulty in attempting to assign this newly described item a place in either the Springer classification or in the Holcombe classification. Because labels of this type do not resemble the predecessor revenue stamps, Springer simply did not in-



clude them in his classification. And it is difficult to fit this item into the Holcombe classification. It certainly does not belong in his Class I. It belongs in Class II. But where in Class II should it be placed? In Holcombe's alphabetically arranged system, one would expect it to follow the last of three Hostetter & Smith items, which is number II-12. Therefore, it should be assigned number II-13. But Holcombe has already assigned that number to a Lanman & Kemp facsimile label. Alternatively, this newly described item could be assigned to an appendix that would begin after the last item in Holcombe's Class II, which is the blue facsimile label used by The Russell & Morgan Printing Co., to which Holcombe assigned number II-36.

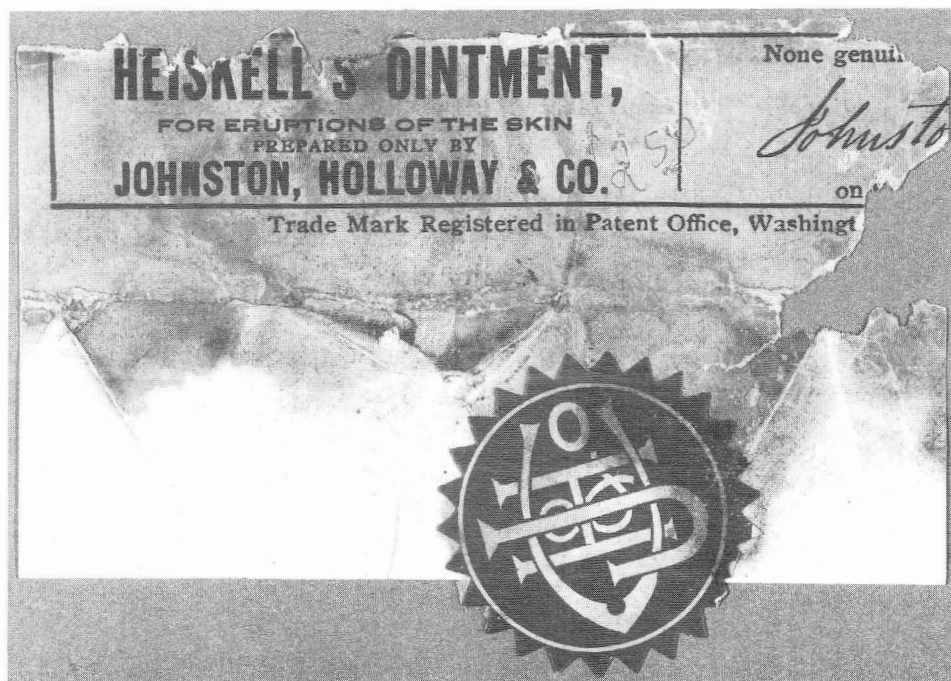
All of this demonstrates some of the difficulties encountered in using the Springer classification (it lists only those items that closely resemble the revenue stamps) and the Holcombe classification (the difficulty in "fitting in" new discoveries as they come to light

is the problem here). So, for now, I am not even suggesting a tentative number for the label I am reporting in this article. In the Panglossian best of all possible worlds, one would like to see a classification that combines the best of the Springer and Holcombe systems. A new classification is a possibility.

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**Figure 6.** Johnston, Holloway & Co. label that bears no resemblance to the private die medicine stamps: A—The label was used to seal a wrapper that enclosed a small tin containing Heiskell's Ointment. Leakage of the medication has caused staining of the wrapper and part of the label. B—The label as it appears after having been soaked off the wrapper. The intricate monogram symbolizing the firm's name appears in white on a dark red background.



# The Ostarbeiter savings stamps of WWII

by John Semeniuk, ARA

Illustrated in Figure 1 is one of a series of special savings stamps issued by Nazi Germany during WW II for use by "Eastern Workers" ("Ostarbeiter" in German). The term Ostarbeiter originated in the aftermath of the German invasion of the Soviet Union on June 22, 1941. The designation was used to refer to those workers of Slavic ethnic origin (Ukrainian, Belarusian, Russian) who were either recruited or conscripted from the occupied lands of the Soviet Union to work in Germany.



**Figure 1.**  
This 5 RM savings stamp is one of four values issued for the use of Eastern workers in Germany.

Space considerations preclude a detailed, nuanced discussion of the territorial and political aspects of Nazi Germany's occupation policies and of its forced labor practices with respect to foreign workers, but some salient aspects of the latter will help to put the Ostarbeiter

program, and the savings stamps associated with it, into proper perspective.

At the outset I would like to express my sincere gratitude to John Dytiuk and Martin Erler for their assistance in providing illustrations and/or information used in the preparation of this article. Without this assistance this article would not have been possible.

The final product is, of course, mine, including the formulation, interpretation, and presentation of the material, as well as any shortcomings which may have arisen in the process.

## Background

The use of forcibly impressed foreign workers in Germany did not originate with the invasion of the Soviet Union in 1941. In fact, since the beginning of the war in 1939 many hundreds of thousands of people from the occupied countries of western and central Europe had already been pressed into forced labor programs in the Reich, thereby freeing German manpower for the military.

For Germany economic considerations were of paramount importance in imple-

menting the forced labor programs—that is, to keep the German economy running. But sociological and political motives—also came into play. By transporting tens of thousands of able-bodied men and women to Germany, a kind of population and political control could be exercised over the occupied countries.

The methods of "recruitment" used were essentially two—voluntary and involuntary. At first calls for volunteers were tried, but when these efforts failed to produce the numbers required, the use of force became the more reliable and hence preferred method of manpower procurement. SS units would seal off an entire village or a given section of a town and then proceed to seize as many men and women as required.

But as bad as the situation was in western Europe, it paled in comparison to the procurement programs initiated and carried out in eastern Europe. "On the whole," observed William L. Shirer (1962, p. 1238) in *The Rise And Fall Of The Third Reich*, "Western slave workers fared better than those from the East—the latter being considered by the Germans as mere scum."

Shirer's blanket condemnation of the "Germans" is of course somewhat misleading; it would be more correct in the context to speak of the "German leadership." Consider, for example, the words of Nazi Germany's fanatical Minister of Propaganda, Dr. Paul Joseph Goebbels (Lochner, 1948, p. 52). In his diary entry of January 27, 1942, he described the Slavs in the occupied territories of the Soviet Union as "not a people, but a conglomeration of animals." Nor were such sentiments unique to Goebbels among the Nazi hierarchy.

The official Nazi attitude was summed up in July 1942 by Martin Bormann, Adolf Hitler's right-hand man. Echoing the Fuehrer's sentiments, he observed that, "The Slavs are to work for us. In so far as we don't need them, they may die" (Shirer, 1962, p. 1225).

The first Slavs to feel the ominous consequences of this attitude were the Czechs. Arithmetically speaking, Nazi Germany's plan



for the Czechs was quite simple. One half of them were to be assimilated, largely by being shipped to Germany as slave laborers. The other half were to be "eliminated."

After the conquest and subjugation of Poland in September 1939 the Poles became the next Slavs to fall within Hitler's plans for ethnic domination and exploitation. Part of Poland was annexed outright to the Reich, while another part was reconstituted on October 12, 1939, as the "Government General."

Adolf Hitler, according to a memorandum left by Martin Bormann, stressed that, "The Poles are especially born for low labor ... The Poles are lazy and it is necessary to use compulsion to make them work ... The Government General should be used by us merely as a source of unskilled labor ... Every year the laborers needed by the Reich could be procured from there" (Shirer, 1962, p. 1224).

On October 3, 1939, Hitler's satrap for occupied Poland, Hans Frank, communicated to the German army Hitler's designs for Poland, including the "availability of all workers for work within Germany ... Poland shall be treated as a colony. The Poles shall be the slaves of the Greater German Reich" (Shirer, 1962, pp. 1231-32).

But the Nazi attitude towards the Czechs and Poles was merely a prelude to what was to take place farther east two years later. There, in the overrun areas of the Soviet

Union, the Germans found an even greater pool of potential manpower for exploitation than they had among the Czechs and Poles.

As Shirer (1962, p. 1225) observed, it was in the Soviet Union that the Nazi "obsession ... with the idea that they were the master race and that the Slavic peoples must be their slaves was especially virulent."

On July 14, 1941, less than a month after the German invasion of the Soviet Union, Adolf Hitler created the Ministry for the Occupied Eastern Territories, placing Nazi Party philosopher Alfred Rosenberg at the head. On August 5, Rosenberg issued a decree mandating that all the inhabitants of the occupied territories of the Soviet Union, between the ages of 18 and 45, were subject to a "labor obligation" (Pavlenko, 1979, p. 19).

This was the beginning of a massive labor conscription program that was ruthlessly pursued in the east. Paradoxically, and perhaps even humorously, efforts to recruit volunteers for work details in Germany were also actually attempted (see below).

One Soviet-era author (Pavlenko, 1979, p. 23) observed that "Fascist Germany was transformed into a kind of huge slave market," an analogy which echoed the words of Franklin Delano Roosevelt, who on November 6, 1941, branded Berlin "the principal slave-market of the world" (Lemkin, 1944, p. 69).

**Figure 2.** The front side of the Ostarbeiter savings card.

57

474008 \*

**Sparbedingungen.**

Der aus den aufgeklebten Ostarbeiter-Sparmarken ersichtliche Betrag wird dem Sparer in dessen Heimatwährung geschuldet. Jede Bankstelle in der Heimat des Sparerzahlt an diesen oder an den auf der Sparkarte genannten Zahlungsberechtigten das Guthaben zuzüglich Zinsen nach Maßgabe besonderer Vorschriften aus. Die Empfangsberechtigung kann nachgeprüft werden. Die Vorlage muß bis spätestens 31. Dezember 1950 erfolgen.

**Заощаджуючі умови.**

Сума, позана в наклеєних ошарбейткер-аосади-мочих азначках, боргується аосади-мочеві в його краєвий валюті. Кожна банкова установа в краю аосади-мочеві виплачує йому або уповноваженому вибирати відно виказці аосади-мочу суму з відсотками на основі особлих правил. Уповноваження вибирати місце бути провiрено. Внесення треба подати найвiснiмi до 31. грудня 1950 року.

**Условия сбережений.**

Сумма, обозначенная на наклеенных аштарбейткер-аосади-мочих картонках, начисляется вкладчику в валюту его родины. Выплата вкладов с причитающимися процентами производится любым банком на родине вкладчика по предъявлению им или уполномоченным на картонке получателем на родине согласно особому предписанию. Полномочие может быть проверено. Предъявление картонки должно быть подано не позже 31 декабря 1950 года.

**Умови аштарбейткер-аосади-мочі.**

Сума, уявленоюна 3 наклеєних аштарбейткер-аосади-мочих картонках, буде аштарбейткер-аосади-мочеві в валюту його краю. Казна банкова установа у краю аштарбейткер-аосади-мочеві виплачує належність разом з причитаючимися йому, або наділані у аштарбейткер-аосади-мочі уаунаомочані на аштарбейткер-аосади-мочі аосе наводі спеціальних ресларбейткер-аосади-мочі. Паунаомоча на аштарбейткер-аосади-мочі може бути опрауджана. Згаданіе наводі на аштарбейткер-аосади-мочі до 31 аштарбейткер-аосади-мочі 1950 р.

**OSTARBEITER SPARKARTE**

Щаднича виказка ошідних робітників.

Сберегательная картонка трудящихся восточных областей.

Карта аштарбейткер-аосади-мочі аштарбейткер-аосади-мочі.

<b>Name</b>	
прізвище, уроки, фамилия, урoкд	I s c h t s c h e n k o
<b>Vorname</b>	
ім'я	P e d o r a
<b>Geburtsdatum</b>	
дiнь народження, дата (родини)	30. 9. 1922
<b>Heimatschrift</b>	
краєва адреса, мiстожителiсть, хатнi аштарбейткер-аосади-мочі	Hostra-Mohila
<b>Rayon</b>	
район	Stawischtschansky-Kijew
<b>rafin</b>	

Hirobedarf TÖNNIES Buchdruckerei Berlin NW 61, Gitschbaur Straße 6

The precise number of forced laborers deported to the Reich from the overrun lands of the Soviet Union is impossible to pin down with accuracy. One difficulty is that some figures include only civilians, whereas others take Soviet POWs into account. Official Nazi figures registered some 2.8 million people. The postwar tribunal held at Nuremberg arrived at a figure of some 5 million. Soviet authorities placed the number much higher, arguing that from the Ukrainian SSR alone some 2.4 million civilians had been deported.

### ***Sauckel steps in***

An indication of the ever increasing importance attached by Nazi Germany to the implementation of the forced labor program can be seen by the creation on March 21, 1942, of a special office of "Plenipotentiary General for the Allocation of Labor." The purpose of the office was to centralize and coordinate the procurement and supply of manpower for the struggling German economy.

Hitler placed the entire program in both the east and west in the hands of Fritz Sauckel. Described by Shirer (1962, p. 1236) as a "pig-eyed little man, rude and tough," Sauckel was a trusted, old guard Nazi functionary who had been Gauleiter and Governor of Thuringia.

In his diary entry of March 28, 1942, Goebbels waxed euphorically over Sauckel's appointment (Lochner, 1948, p. 150), "Undoubtedly his strong National Socialist hand will achieve miracles." But disillusionment for Goebbels was not long in coming. A short year later he was calling Sauckel "one of the dullest of the dull" (entry of April 11, 1943) and accusing him of "suffering from paranoia" (entry of April 24, 1943).

Sauckel's basic rule of thumb for the treatment of foreign workers in Germany was very simple—the most for the least. That is, the most work out of them for the least in return.

Each day convoys of people who had been rounded up, herded together, and sealed in boxcars, like so much cattle or freight, without adequate food, water, or sanitary facilities, would roll from the east towards the Reich. Waiting for them in Germany were hunger, sickness, cold, dehumanization, and above all long hours of work.

In Germany the allocation of the human

resources from the east frequently took place right at the railroad depots upon arrival. There, for a nominal fee of about 10–15 RM per head, representatives of German industry as well as private individuals could obtain the additional manpower they required (Pavlenko, 1978, p. 23).

Such a cold, callous approach was bound to backfire, sooner than later, and merely exacerbate the labor situation in Germany. Even a diehard Nazi fanatic like Goebbels came to realize very quickly, even if somewhat cynically, that the mistreatment of Eastern Workers in the Reich was self-defeating.

In his entry of April 26, 1942, he confided the following thoughts to his diary (Lochner, 1948, p. 186): "All Reich departments affected are now in favor of new regulations for the employment of labor from the East. In the long run we cannot solicit additional workers from the East if we treat them like animals within the Reich. They must, after all, receive enough food and clothing so that they will at least retain their capacity for work. Everybody is now in complete agreement about this."

### ***Promises and realities***

As if on cue, in the second half of April 1942 an aggressive propaganda campaign in support of the Ostarbeiter program was kicked off in the occupied lands of the Ukrainian SSR. Under the general slogan of "Working in Germany constitutes frontline service against Bolshevism," the campaign was supposed to arouse the nationalistic aspirations of the Ukrainian populace and entice the people to volunteer for work in Germany. Work deployment in Germany was presented as a virtue and honor for every patriotic Ukrainian.

The campaign consisted of an ambitious purveyance of audio, visual, and printed propaganda. Glowing photo reports about Eastern Workers in the Reich were highlighted in the local press. Special recordings from the work camps in Germany were played over the airwaves by radio stations in the occupied areas, ending invariably with appeals for people to volunteer for work deployment in Germany.

Special illustrated leaflets and posters were printed up and widely distributed. Two such posters are reproduced in full color in



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Ortwin Buchbender's *Das toenende Erz* (1978, pp. 282-83).

In the foreground of one poster a machinist is shown putting the finishing touches on a German submachinegun, while looming heroically in the background is the image of a determined German soldier clutching the very same type of weapon. The poster was printed in three Slavic language variants (Ukrainian, Belarusian, Russian) with an accompanying text that read, "By working in Germany, you are defending your fatherland! Go to Germany!"

The second poster depicts a jackhammer-wielding worker demolishing a fallen red star (symbolic of the Soviet Union and Bolshevism). This poster was also printed in the same three language variants as noted above, with an accompanying text that read: "Your work in Germany is helping to destroy Bolshevism."

As part of the intensive propaganda campaign a special traveling exhibit touted the virtues of the Ostarbeiter program, and German propagandists organized rallies in the larger cities and towns.

Among the virtues of the Ostarbeiter work program in Germany which the propaganda campaign stressed were the many financial and material benefits which the worker and his or her family could expect. These perks included free room and board, free meals, good wages, solicitude for the worker's family members back home, and above all "an iron savings account" into which the worker could deposit a portion of his earnings each month for eventual withdrawal upon return back home (Buchbender, 1978, p. 281).

The first month of the propaganda campaign produced some initial success with the volunteer recruitment program. Volunteers were seen off to the train stations with pomp and ceremony, and these occasions became media events for the local press.

But against the background of a brutal, repressive occupation policy, the volunteer program quickly faltered as reports of the cruel mistreatment of Soviet POWs and of the harsh reality of life for Eastern Workers in Germany began to filter back home, exposing the ugly truth behind the sugar-coated propaganda. Ironically, German carelessness was itself responsible in large measure for undermining the propaganda campaign.

What was happening was this: Eastern

Workers in the Reich were finding ways of communicating back home by piggybacking letters along with mail addressed to German soldiers stationed in the occupied lands of the Soviet Union. Unaware of the subversive contents of these letters, which were of course written in the native languages of the workers, the soldiers would simply pass them along to their intended recipients, usually the relatives of the disenchanted laborers in Germany (Buchbender, 1978, p. 304).

### ***Tempo increases***

As the military situation started to shift against Nazi Germany in the second half of 1942 terrorization assumed an increasingly

---

## **Among the virtues of the Ostarbeiter work program in Germany which the propaganda campaign stressed ... included ... above all "an iron savings account" into which the worker could deposit a portion of his earnings ...**

---

more important role in the repertoire of manpower procurement. In September 1942 Hitler personally ordered Sauckel to ship 500,000 Ukrainian women to Germany "in order to relieve the German housewife" (Shirer, 1962, p. 1239). These women were supposed to be specially selected for their physical attributes, and the ultimate plan was to have them Germanized.

But for the foreseeable future they were to be treated like virtual slaves. They were forbidden to leave the households to which they were assigned except to tend to domestic chores, and they were forbidden to partake in any social or recreational activities, such as going to restaurants or theaters, or even attending church services.

On October 25, 1942, Dr. Otto Braeutigam, an official with Rosenberg's Eastern Ministry, composed a confidential report to his superiors in which he slammed Nazi labor practices with respect to Slavic workers (Shirer, 1962, p. 1227).

"In the prevailing limitless abuse of the Slavic humanity," he wrote, "recruiting methods were used which probably have

their origin only in the blackest periods of the slave traffic. A regular manhunt was inaugurated. Without consideration of health or age the people were shipped to Germany ..."

Braetigam argued forcibly for a change in German policy, but his suggestions fell on deaf ears. Any possible plans to improve the lot of Eastern Workers in the Reich, as suggested by Goebbel's cynical insight of April 26, were swept aside in the wake of the unfolding direction of the war. And with a further draining off of German manpower from the labor force to the armed forces, the pace of the labor procurement program in the east accelerated accordingly.

On March 15, 1943, Sauckel ordered a daily quota of 4,000 people from the Ukrainian SSR alone. On April 1 this quota was doubled to 8,000 daily. With the goal of speeding up the tempo of the ravenous procurement program Sauckel traveled personally to occupied Ukraine in the spring of 1943 to oversee the large-scale operations set in motion in a number of the larger cities, including the capital of Kyiv.

---

### **This savings program [of June 30, 1942] was administered by means of a special savings stamp scheme.**

---

In the rural areas the situation was even more frightening. If resistance to a forced labor order was encountered in a village, the entire village would simply be burned down and the inhabitants carted off. Captured German files detailed many such instances (Shirer, 1962, p. 1235).

Neither age nor gender were recognized by the labor conscription program. Of the millions of civilians shipped from the Soviet Union into involuntary labor, it has been estimated that more than half were women. And as late as June 1944 a desperate, even mad, plan was hatched for the abduction and deportation from the Soviet Union to the Reich of forty to fifty thousand juveniles, from ages 10 to 14, for placement in German trades as apprentices (Shirer, 1962, p. 1235).

Some aspects of the mistreatment which awaited Eastern Workers in Germany have been noted above. At this juncture this particular facet of the Ostarbeiter program warrants a closer look.

### ***Abuse in the Reich***

All Eastern Workers in Germany were required to wear prominently displayed on their outerwear the identifying designation "Ost" ("East"). A special directive aimed at Eastern Workers was issued by SS Chief Heinrich Himmler on February 20, 1942, ordering "special treatment" for "severe violations against discipline, including work refusal or loafing at work." The expression "special treatment" was a favorite euphemism of Nazi parlance during the war years. What it meant was execution by hanging (Shirer, 1962, p. 1239).

A graphic overview of the kinds of restrictions and prohibitions placed upon Slavic workers from Poland and the USSR in Germany is found in a police directive of June 30, 1943, issued for the state of Thuringia (Pankiowskyj, 1983, pp. 203-05).

Their hours of movement were severely restricted and closely monitored. They were forbidden to leave their places of work or to use public transportation without proper authorization. They were forbidden to own or use bicycles and cameras. They were forbidden to use public telephones. They were forbidden to attend German social, cultural, and church functions. They were forbidden the use of hotels or inns except under very strict guidelines, and during these restricted periods Germans were forbidden to patronize the establishments in question.

Violations were punishable by fines of up to 150 RM. For Germans who were a party to such violations the penalty was even stiffer—in addition to the fines, the threat of imprisonment was also thrown into the mix.

But it was not only the social and personal life of the Eastern Worker in Germany that was rigidly regulated, his economic life was also strictly supervised.

### ***Wages, deductions, and taxes***

Of particular interest in this regard are the special labor regulations for Eastern Workers issued on June 30, 1942. Similar regulations were issued on July 14, 1942, for those Eastern Workers who were transported to Belgium to work in various war-related industries.

Signed by Hermann Goering in his capacity as "The Chairman of the Ministerial Council for Defense of the Reich and Com-



missioner for the Four-Year Plan," the regulations took effect retroactively on June 15, 1942, and were applicable in Germany proper, in the Protectorate of Bohemia and Moravia, and in the Incorporated Eastern territories (i.e., the western parts of Poland which had been incorporated directly into the Reich). Goering, incidentally, was also placed by Hitler to take charge of the economic exploitation of the conquered lands of the USSR.

What this decree did was to create a special employment status ("Beschaeftigungsverhaeltnis eigener Art") for Eastern Workers. This special status meant that (according to paragraph 2), "German labor code and labor protection provisions shall be applicable to them only in so far as specifically stated" (Lemkin, 1944, p. 235).

In actual practice what this translated into for the Ostarbeiter were far lower wages than German workers were receiving and the elimination of wage differentials for Sunday, holiday, and night work. Likewise, "(l)eave and family visits" were forbidden "for the present," a provision which meant that the workers were virtual prisoners in the Reich.

Appended to the decree were three wage scale schedules which fixed to the pfennig the exact daily, weekly, and monthly wage rate of Eastern Workers vis- a-vis the rates paid to German workers (Lemkin, 1944, pp. 560-62).

These schedules illustrate quite graphically the exploitative nature of Nazi Germany's wage policy towards the Ostarbeiter. A condensed table of the daily wage rate schedule is shown in Table I (the corresponding weekly and monthly rates may be obtained by multiplying the daily rates by a factor of 7 and 30, respectively).

Column A shows the standard gross wages paid to German workers. Column B shows the gross wages authorized for Eastern Workers. Column C shows the standard deduction of 1.50 RM which was to be deducted from the gross pay of each Eastern Worker for "free board and room." The net wages of the Eastern Worker are shown in column D. Finally, column E shows the amount of the Eastern Worker's Tax, a special levy which was to be paid to the state.

#### **Eastern worker's tax**

If ever there was an ironic and illogical tax

**Table I**

**Respective wages (in Reichsmarks) paid to German workers and Eastern Workers as well as the amount of the Eastern Worker's Tax**

A	B	C	D	E
up to 1.40	1.60	1.50	.10	—
1.45–1.50	1.65	1.50	.15	—
1.60–1.70	1.70	1.50	.20	—
1.80–1.90	1.75	1.50	.25	.10
2.45–2.60	2.00	1.50	.50	.50
2.60–2.75	2.05	1.50	.55	.60
5.80–6.00	3.00	1.50	1.50	2.85
6.20–6.40	3.10	1.50	1.60	3.15
10.25–10.50	3.95	1.50	2.45	6.25
12.00–12.25	4.30	1.50	2.80	7.65
12.75–13.00	4.45	1.50	2.95	8.25

*See text at left for a full discussion.*

*Source: Lemkin (1944, p. 560).*

it was the Eastern Worker's Tax ("Ostarbeiterabgabe"). Given the labor situation in Germany, the tax was nothing but a brazen money-making scheme by the state. Essentially, it was a special punitive tax levied against the employer for, of all things, employing cheap foreign labor.

The tax rate was designed to bridge, more or less, the wage-gap between what a German worker would have been paid and the gross pay authorized for an Eastern Worker. Employers engaged in agricultural pursuits, however, were required to pay only half of the mandated tax.

The Eastern Worker's Tax increased in a "special progression," to borrow one author's words (Lemkin, 1944, p. 71). In the higher wage brackets it increased so rapidly that the ridiculous situation was reached where the tax actually exceeded the gross nominal pay authorized for Eastern Workers. Thus, for example, when the Eastern Worker's gross wage rate stood at 4.45 RM the tax (8.25 RM) exceeded the gross pay by a whopping 3.80 RM!

#### **Savings and savings stamps**

Paragraph 13 of the decree of June 30, 1942, provided for a savings plan for the Ostarbeiter (Lemkin, 1944, pp. 558-59): "Eastern workers may lay up their compensation in whole or in part as savings with



(Figure 3) provides space for information concerning the worker's place of employment, the "from-to" period of employment there, and the total sum of the savings stamps affixed to the card (this latter information is solicited only in German). At the bottom of this panel, space is provided for the "exact address" of the saver's designated withdrawer back home.

Three of the card's six panels each contains 45 spaces for affixing the savings stamps. In the example illustrated twenty stamps are affixed chronologically, from left to right. The use of different value stamps on the same card indicates that, unlike some savings stamp schemes, the Ostarbeiter savings scheme did not restrict the use of the stamps to only a given value per card.

The earliest stamp affixed on this card is a 5 RM value overstamped "3.43," that is, March 1943. The five stamps in the bottom row (one 5 Reichsmark and four 3 RM) all constitute the latest stamps affixed, each being overstamped "11.45" (January 1945). The total sum represented by the stamps equals 71 RM.

A comparison and correlation of the stamp values vis-a-vis their months of affixation might possibly yield an interesting look at the savings habits and/or opportunities of the depositor in question. But considering the large number of unknown variables possibly involved, such an approach would to a large degree be merely speculative. What is clear, however, is that the depositor (in this case a woman) did not benefit from her hard-earned savings.

This should come as no surprise. In his study of Nazi Germany's occupation practices, Raphael Lemkin—the man who coined the term "genocide"—branded the whole savings program for foreign workers in Germany a sham. The savings accounts of foreign workers, he pointed out, were subject to clearing restrictions, which meant essentially that these funds were blocked as frozen clearing assets.

The upshot of this was that the families of the forced laborers in Germany either received no savings at all or, if they did, they received only a limited amount in the inflated currency of their own homeland and not in the stronger Reichsmark currency of Germany (Lemkin, 1944, pp. 62, 66, 74).

### ***Aftermath, postscript, and questions***

The end of the war brought an end to the forced labor program of Nazi Germany. Millions of foreigners found themselves displaced persons in a war ravaged land. For the people from western Europe the hurdles to clear were relatively few and low. For the people from eastern Europe, and particularly from the Soviet Union, it was a different story. Many of these people simply did not wish to return back home and eventually found new homes abroad.

Fritz Sauckel, head of the forced labor program, was one of the Nazi heavyweights brought to justice at Nuremberg. There he admitted that of all the millions of foreign workers brought to Germany during the war from both east and west, no more than 200,000 had come voluntarily. But he denied any guilt or complicity in the maltreatment of foreign workers. The tribunal thought otherwise. Sauckel was found guilty of crimes against humanity and was hanged on the night of October 15–16, 1946.

Even as Raphael Lemkin was documenting and establishing in his book a case against Nazi occupation policies, he was casting a far-sighted eye towards the inevitable postwar period of the future. One of the points that he argued was that Nazi Germany's exploitation of foreign labor should be subject to future compensation.

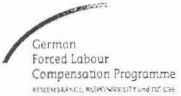
The combined claims of all the individual foreign workers from any given country, he stressed, constituted the "aggregate amount of a future claim which should be made by the home country of the workers against the occupant" (Lemkin, 1944, p. 74).

For the Ukrainian, Belarusin, and Russian Ostarbeiter and the workers from Poland and the Czech Republic the opportunity for such compensation presented itself a half century later, after the downfall of communism in eastern Europe and the breakup of the Soviet Union.

Following agreements reached with Germany and Austria, citizens of the Czech Republic, Poland, Ukraine, Belarus, and Russia, who had been forced laborers in the Reich during the war years, were offered the opportunity to file claims for compensation. Special arrangements were made for Jewish victims of the slave labor program and for those individuals who had immigrated to



INTERNATIONAL ORGANIZATION FOR MIGRATION (IOM)



**GUIDELINES FOR CLAIM FORM FOR  
SLAVE LABOUR, FORCED LABOUR,  
PERSONAL INJURY OR DEATH OF A CHILD**

On 12 August 2000, a German Law came into force designating seven organizations, including the International Organization for Migration (IOM), to make payments to former slave and forced labourers and certain other victims of National Socialist (Nazi) injustice. The German Government and German companies are providing the funds in equal parts. The German Law recognizes that the injustice committed and the human suffering caused cannot be truly compensated by financial payments and that the Law comes too late for those who lost their lives as victims of the Nazi regime or have died in the meantime.

**IOM HELPLINE**

If you have any questions after reading these Guidelines, please contact the IOM at one of the IOM telephone numbers on page 4.

**WHO MAY FILE ON THIS IOM CLAIM FORM**

**Slave Labourers**

Persons who were held inside or outside their own country in a concentration camp, ghetto, or another place of confinement under comparable conditions and were subjected to slave labour. Comparable conditions include inhumane prison conditions, insufficient nutrition and lack of medical care. Slave labourers may receive up to DEM15,000.

**Forced Labourers for a Company or Public Authority**

Persons who were deported from their own country into Germany or a German-occupied area and were subjected to forced labour for a company or public authority and were held in extremely harsh living conditions. Persons who were forced to work within their own country, even if occupied by Germany, are not entitled to receive payment.

Not every person who was deported to Germany or a German-occupied area and forced to work there is entitled to compensation under the German Law. Only those who were held in prison-like or similar extremely harsh living conditions may receive compensation. Such conditions generally existed in Work Reform Camps ("Camps de rééducation par le travail" or "Arbeitserziehungslager/AEL") and in other camps where persons were held under guard and were subjected to constant searches and controls by guards or police and where they were not allowed to leave the camp except for transfer to the work site.

Forced labourers may receive up to DEM 5,000.

**Please note:**

Persons who were deported from France and who were subjected to "Service du Travail Obligatoire en Allemagne (STO)" during the Nazi era and who were subsequently granted the status of "Personne Contrainte au Travail en Pays Ennemi (PCT)" under French legislation, are not entitled to receive payment under the German Forced Labour Compensation Programme unless they were held in prison-like or similar extremely harsh living conditions as described above.

Persons who were deported from Belgium and forced to work in Germany or a German-occupied area during the Nazi era and who were subsequently granted the status of "Déporté pour le Travail Obligatoire" under Belgian legislation, are not entitled to receive payment under the German Forced Labour Compensation Programme unless they were held in prison-like or similar extremely harsh living conditions as described above.

**Forced Labourers in Agriculture**


Persons who were deported from their own country into Germany or a German-occupied area and were subjected to forced labour in agriculture. Persons who were forced to work in agriculture within their own country, even if occupied by Germany, are not entitled to receive payment. Forced labourers in agriculture may receive up to DEM2,000.

**Personal Injury Victims**

Persons who were subjected to medical experiments may receive up to DEM15,000.

Persons who were, as a child, lodged in a home for children of slave or forced labourers and whose health, either mental or physical, was severely damaged may receive up to DEM15,000.

Persons who suffered other personal injury in connection with National Socialist wrongs may receive up to DEM15,000.


web - en
Page 1 of 4

**Figure 4.**  
Page 1 of a  
four-page  
guide issued  
by the Interna-  
tional Organi-  
zation for  
Migration  
(IOM) to  
applicants of  
the "German  
Forced Labour  
Compensation  
Programme."

other countries after the war.

These claims are now being processed. The first page of a four-page guide for participation in the "German Forced Labour Compensation Programme," administered by the International Organization for Migration (IOM), is illustrated in Figure 4.

With respect to the Ostarbeiter savings stamps themselves, Martin Erler relates that the relevant records of the savings program ended up in the eastern (Soviet) sector of Germany after the war and that for political reasons these records were for the most part officially destroyed at that time. For this reason the surviving number of the savings stamps is very small. Mr. Erler cites "about 20 copies" known of the 10 RM stamp and "probably less than 10" of the other denominations. If these figures exclude the stamps

affixed to the card shown in Figure 2, then the number of known copies can now be revised upwards by a score.

While many aspects of the Ostarbeiter savings stamp program are presently known, a number of questions remain open. For example: 1. When exactly did the program begin? 2. Were stamps used from the outset? 3. Which agency was responsible for administering the program and for the issuance of the stamps? 4. Was the savings stamp program available only to those Eastern Workers who had come to Germany voluntarily, or was it also made available to those who had been brought forcibly? 5. What interest rate did the savings scheme pay? 6. Were special revenue stamps used in conjunction with the Eastern Worker's Tax? And 7. Were special savings stamps issued for foreign workers from other areas as well, for example, from Poland and Bohemia-Moravia?

Any help with these questions would be greatly appreciated and will be gratefully acknowledged in any future update.

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## William E. Buford, 1930-2002

William Edwin "Bill" Buford, ARA 1642, passed away on January 21 at his home after a short battle with cancer. He was vice-president of Buford Oil Company and owner of 13 Texaco stations in central California.

Bill was a graduate of the University of California, Los Angeles, with a bachelors degree in business administration. He lived in Hanford, California, for most of his life. He is survived by his wife, Marcie; four sons, William James, Mark, Randy and Tom; and seven grandchildren.

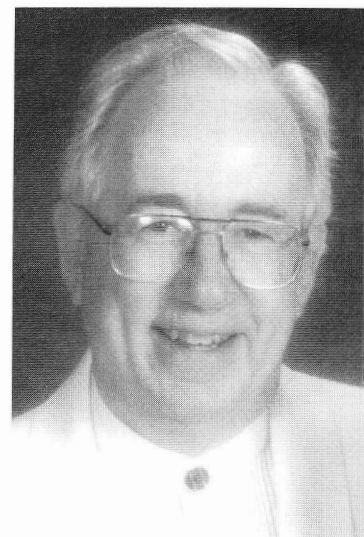
Collecting stamps was one of Bill's lifelong passions. He built extensive collections of 19th century U.S. revenue and match and medicine stamps, which were sold a few years ago. His collection of revenue stamp cancels is without doubt the most extensive ever formed. Documents and revenue stamped paper were his latest interests and the collections are formidable. However, Bill's greatest achievement was his collection

of 20th century revenues. He was missing only four major Scott numbers to be complete in the documentary, stock transfer, wine and silver tax stamps. Bill was extremely proud of his collections and was looking to add to them to the very end.

Bill also took pleasure in sharing his collection and knowledge with others. He was one of the rarest of collectors who took pleasure in someone else adding a great item to their collection.

I had the pleasure of knowing Bill for about twenty-five years. He was a gentleman and an indomitable optimist and had a great sense of humor. I will miss him.

Eric Jackson



## USPS to issue stamp during ARA Convention at NAPEX

The USPS has indicated to NAPEX that there will be a First Day Ceremony at NAPEX 2002 for one of their upcoming rate change stamps. The ceremony will take place at NAPEX 2002 on Friday, May 31, 2002, at the McLean Hilton at Tysons Corner, McLean, Virginia.

The rate change stamp design will feature "American Toleware." Additional design information, such as whether this is the start of a new series, is unavailable at this time. The value of this stamp is five cents and will be issued in a coil format. The coil package consists of 10,000 stamps, but the USPS will sell individual stamps at the show.

The USPS also informed NAPEX that normal release information from USPS Headquarters would commence soon on this issue. NAPEX will submit complete information with its show publicity release in time for normally scheduled NAPEX show issues.

In addition to the first day cancels, NAPEX pictorial cancels will also be available from the temporary USPS Post Office at the show. NAPEX plans for its Friday cancellation consist of a reproduction of the 13-star flag postmark used at the start of the 20th

century with the word "BRAVERY" replacing the number found within the waving stripes of the flag. The June first and second cancels are similar, but contain the words "JUSTICE" and "UNITY," respectively.

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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.

**BOARINO, GERALD 5735.** 834 Pierce Street, Port Townsend WA 98368. Proposed By Eric Jackson. Haiti.

**BOLHOUSE, RICK 5729.** 5043 Canal Ave S.W., Grandville MI 49418. United States, US-Scott Listed.

**CARROLL, PATRICK 5734.** 5655 Lindero Canyon Rd. #706, Westlake Village CA 91356. Proposed By Eric Jackson. US-Financial Documents, US-Revenue Stamped Paper.

**GUNDERSON II, LANCE 5730.** 3719 Langley, South Bend IN 46614-1915. Proposed By Richard Friedberg.

**HILL, KEITH 5732.** 153 Memory Lane, Lafayette LA 70506. United States.

**KROLL, WAYNE 5726.** W3016 Green Isle Drive, Fort Atkinson WI 53538. US-Ber.

**LIDDLE, JEFF 5731.** 17542 Kiloana Ct., Eagle River AK 99577-8517. Proposed By Members #5485 & #1141. United States, US-Non-Scott Listed, US-State: Wisconsin, US-Taxpays.

**MACKINNON, SUSAN 5733.** 139 White Oak Drive, Medford OR 97504-7733. Proposed By Members #5485 & #1141. Medicine Tax, US-Narcotic, US-Private Die Medicine, US-Revenue Stamped Paper.

**MOODY, MARK 5725.** 2038 Gallows Tree Ct.,

## The American Revenuer publication schedule

*The American Revenuer* is published six times per year. The following schedule indicates anticipated deadlines for the years 2002 and 2003. Advertisers having any special space needs for any issue should make your needs known as soon as possible. Reservations for advertising space must be received by the deadline indicated below; electronic ad copy,\* camera ready ad copy or copy for small ads needs to be received at least three days prior to mailing to the

printer. Copy may be submitted by FAX. If a proof copy is desired for approval it will be returned by FAX—let us know your number.

Proof copy of articles will be supplied to authors before publication on request. Authors must allow ample lead time before publication of your article especially for long articles or if you wish to see proof copy before publication.

Advertisers or authors having any questions, please contact the Editor by mail, phone, FAX or e-mail. A style guide is available to authors that answers the most common questions and describes the styles and conventions used in *The American Revenuer*.

### 2002–2003 TAR publication schedule

Cover Date	Final copy & reservations must be received	Copy mailed to printer by editor
January-February '02	February 15, 2002	February 22, 2002
March-April	April 1, 2002	April 15, 2002
May-June	May 27	June 10
July-August	July 22	August 5
September-October	September 16	September 30
November-December	November 11	November 25
January-February '03	January 6, 2003	January 20, 2003
March-April	March 3	March 17
May-June	May 5	May 19
July-August	July 7	July 21
September-October	September 1	September 15
November-December	November 3	November 17

\*Electronic copy is preferred over camera ready material. Preferred formats are Adobe PageMaker (version 5, 6 or 7), Adobe PhotoShop (versions 5 or 6), encapsolated postscript format (EPSF) or tagged information file format (TIFF). Be sure that copies of all fonts are included or imbedded. Illustrations should be imbedded at 300 dpi or in the case of PageMaker files included as separate TIFF files (use the "Save for service provider" option). Electronic files may be e-mailed (small ads only) or sent on floppy disk, Zip 100 disk or on CD rom. Please ask if you have any questions.



Vienna VA. 22182. Eastern Europe, US-1,2,3 Issues, US-Beer, US-Stamps on Documents.

**NILSSON, STEFAN 5727.** Maspelosa Nordana, 59076 Vreta Kloster, Sweden. Proposed By Martin Richardson. Sweden.

**WILLETT, JOHN L. 5724.** 4114 Newton Avenue #202, Dallas TX 75219. Asia, Japan, Latin America, Literature, Middle East, United States.

### Resigned

5036 EMRICK, DONALD D

5648 MAROUSKY, ROBERT T.

4898 MARSH, CHARLES B

### Deceased

1026 MCNEIL, MICHAEL B

4149 WOIKE, MERVIN E

### Address Changes

**ADAMS, LARRY D 1144.** Box 1, Boone IA 50036.

**BARYLA, BRUCE 4253.** 1213 Avenue Z Apt F-11, Brooklyn NY 11235-4359.

**BRANDT, JOHN L 1091.** 604 804 3rd Ave SW, Calgary AB T2P 0G9, Canada.

**CARSON, CHAPMAN SPIRA 4718.** 30 Broad St. FL 34, New York City NY 10004-2949.

**DENNO, CHARLES 4973.** 12016 Starboard Drive Apt. 304, Reston VA 20194-4362.

**GASS, DAVID A. 5718.** 1568 Laurel St., Apt. 201, San Carlos CA 94070.

**GRAFF, MARTY 5698.** 6750 Bakersfield Dr, Raleigh NC 27606.

**HALSTEAD, BILL 2997.** 7800 N. Stennibs Fwt, Ste, 900, 2800 N. Stemmons Freeway, Dallas TX 75214-4225.

**KELLY, GENE 3374.** 9 Steinerstrasse, 8253 Diessenhofen, 8253 Switzerland.

**KLINK, RICHARD 5629.** 39822 Avenida Miguel, Oeste Murriet CA 92563.

**REVENUE SOCIETY OF GREAT BRITAIN, 5016.** Tony Hall, Secretary, 57 Brandles Road, Letchworth, Herts. SG6 2JA, United Kingdom.

**THOMAS, C STETSON JR 1880.** Box 599, Middleboro MA 02346.

**WATSON, JOHN S 5259.** Box 481007, Kansas City MO 64146.

### ARA Convention dinner at J.R's Stockyards Inn

The ARA has planned a dinner to be held at our upcoming convention at NAPEX in McLean, Virginia. We will be dining on Friday evening, May 31. Cocktails start at 7:00 pm and dinner will be served at 7:45 pm.

Menu is Soup du Jour; tossed salad; a choice of entree being prime rib, grilled salmon, grilled marinated chicken breast or vegetarian plate; fresh baked bread; coffee, tea or iced tea; and dessert

The cost is \$36 including tax and tip. Friends and spouses are welcome. Advance reservations and entree selection are necessary. Please send payment and selection to Eric Scott, c/o The Stamp Shop, 614 Massachusetts Ave., Indianapolis, IN 46204



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CLOSING DATE: June 5, 2002 at 11:00 pm EDT

Mail, Phone and Fax bids must be in our hands by 3:00 pm

Bid online on our website [www.ericjackson.com](http://www.ericjackson.com) until 11:00 pm EDT closing time

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 or online. Mail, Phone and Fax bids must be in our hands by 3:00 pm on closing day so that they may be entered into the system prior to closing time. 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. Pennsylvania residents will have 6% sales tax added to their purchases.

All stamps are in used condition unless noted as mint.

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2	R6c double transfer in bottom label, F-VF	--
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9	R36a F-VF PHOTO	200.00
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134	RS148c double transfer, F small thin	110.00
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158	RS264b F-VF small thin, couple short perfs PHOTO	300.00
159	RS268b VF PHOTO	190.00
160	ST. LOUIS PROVISIONAL LABELS Antikamnia 2 1/2c black, VF PHOTO	--
161	PRIVATE DIE PERFUME RT15d F-VF small thin, tiny scrape in lower left margin	90.00
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164	FIREARMS TRANSFER TAX RY6 used on transfer document for a machine gun, VF	75.00
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169	TF38 VF varnish stain at upper left	9.00
170	TF38a unused, VF small repaired hole, creases PHOTO	--
171	TF84A punched remainder, VF	6.50
172	TF126B F-VF repaired tear, thins	15.00
173	TF135A F	14.00
174	TF160 punched remainder, VF	7.50
175	TF162 punched remainder, VF	10.50
176	TF164 punched remainder, VF	11.50
177	TF181A F small faults	22.50
178	TF209A F-VF small repair in top margin, thin spots	6.50
179	TF221D F creases	10.00
180	TF222D F small faults	7.50
181	TOBACCO STRIPS TG104C mint, VF	2.50
182	TOBACCO TINFOILS Hicks TF1-15 VF sm faults	25.00
183	PAPER TOBACCO WRAPPERS PW8A-2 VF thins, light creases	40.00
184	FERMENTED FRUIT JUICE REF1 4 oz. gray, used, F-VF PHOTO	75.00
185	REF3, 8 oz. green, used, VF PHOTO	50.00
186	REF5, 13 oz. olive, used, F-VF PHOTO	50.00
187	REF9, 32 oz. orange red, used PHOTO	65.00
188	DISTILLED SPIRITS Bureau of ATF, mint, XF	--
189	DISTILLED SPIRITS FOR EXPORT Series of 1940, 10c blue, used, VF	--
190	CUSTOMS IMPORTED WINE AND MALT LIQUORS Series of 1910 mint, VF	--
SPECIAL TAX STAMPS		
191	Practitioner Dispensing Opium, Etc., 1929-30, VF tack holes	--
192	1934-35, VF tack holes	--
193	1936-37, VF tack holes	--
194	1940-41, VF	--
195	1948-49, VF tack holes, light foxing	--
196	1949-50, VF tack holes	--
197	Retail Dealer in Opium, Etc., 1930-31, VF tack holes	--
198	1936-37, VF tack holes	--
199	1937-38, VF tack holes	--
200	1938-39, VF tack holes	--
201	1942-43, VF tack holes	--
202	Coin-Operated Amusement Devices, 1943-44 \$10, VF tack holes	--
203	1944-45 \$10, VF small tape stain at top	--
204	Coin-Operated Gaming Devices, 1942-43 \$100, F-VF tack holes, stains	--
205	Retail Dealer in Fermented Malt Liquor, 1936-37, VF tack holes, foxing	--
206	1942-43, VF tack holes	--
207	Wholesale Dealer in Fermented Malt Liquor, 1938-39, F-VF LR corner nicked	--
GENERAL REVENUE ESSAYS - Turner Catalogue		
208	3-Ac, 2c brown & green, VF PHOTO	50.00
209	38 2c carmine, VF small thins PHOTO	30.00
210	38 1c dull brown, VF thin spot PHOTO	30.00
211	38 2c slate, VF PHOTO	30.00
212	41-A 2c black, percussion cap punched out, VF PH	35.00
213	42b blue, F	3.00
214	42b dull brown, F	3.00
215	42b green, F-VF	3.00
216	42b orange red, F	3.00
217	FIRST ISSUE ESSAYS 57-A black brown, VF PH	20.00
218	SOCIAL SECURITY TRIAL COLOR PROOFS R3TC5 dull yellow, VF PHOTO	125.00
219	PROPRIETARY PROOFS RB4P3 VF	22.00
220	RB6P4 VF	12.00
221	PRIVATE DIE MEDICINE PROOFS RS242P4 VF	75.00
222	FIRST ISSUE TRIAL COLOR PROOFS R3TC5 dull yellow, VF PHOTO	125.00
223	R7TC4 ultramarine, VF	65.00
224	POSTAL SAVINGS STAMPS PS13 used as a revenue on a stock certificate stub, ms. 'pd' cancel, F-VF	--
225	HAWAII HI R1 mint, F-VF	10.00
226	HI R7 mint, F-VF	20.00
227	HI R8 used, F	40.00
228	HI R11 mint, F-VF	7.50
229	HI R13 mint, F-VF	10.00
230	HI R14 mint, F-VF	12.00
231	HI R15 mint, F-VF	27.50
232	HI R16 mint, F-VF	27.50
233	ALASKA VISITOR'S SPORT FISHING Wooton 1 mint, VF	205.00
234	2 mint, VF	205.00
235	NEW YORK PHARMACISTS LIQUOR PL1 used, VF creases	12.50
236	ALLIED MILITARY GOVT. AMG-VG F2, AMG-FTT AD11, AD18 used on document with an imprinted L.32 stamp, VF	--
237	AD12, AD18 used on document with an imprinted L.32 stamp, VF	--
238	AMG-FTT IC50, TCV2 used on a CERTIFICATO DI DIMORA TEMPORANEA, F-VF	--



## Member's Ads

**Wanted for exhibit:** multiples of match/medicine stamps, facsimiles, pairs, strips, blocks and larger. What have you? All correspondence answered. Paul Weidhaas, 7705 Lakeside Ave., Manhattan KS 66502. \*1661\*

**Wanted: Playing Cards** stamps! I will buy or trade other revenue material for your duplicate RF material. All RF or RU material is wanted. Richard Lesnewski, 1703, West Sunridge Drive, Tucson, AZ 85737. \*1662\*

**Buy/Sell/Trade:** especially any plate #s, blocks (mint and used from R159 thru RZs), and strips of 4 (\$30 thru \$10,000 denominations). I look forward to hearing from you! <Swittig@prodigy.net> Stephen Witting, Box 2742, Springfield MO 65801 \*1663\*

**Wanted: Postal Notes**, postal orders, any country. Buy, sell or trade. Jack Horwood, Box 32015-Midtown Station, Sarasota FL 34239 <jharwood@attglobal.net> \*1664\*

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