

# THE AMERICAN REVENUER

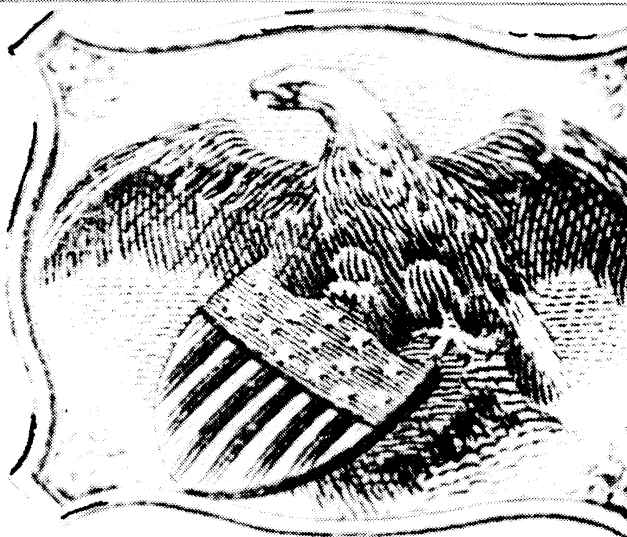
*Journal of the American Revenue Association*

## DESIGN DOUBLING ON U.S. PRIVATE DIE STAMPS

Richard F. Riley and W.R. DeKay

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Now and then there has been a report in the philatelic press noting a double transfer, foreign entry, double impression, or shifted transfer on one or another of our private die proprietaries. Probably Clarence Eagle (1) was the first to call attention to the existence of such varieties on the private die stamps. As time has gone on, more and more examples have received the mark of legitimacy by attaining listing in Scott's catalog. Many were listed for the first time in 1939, and at the present time about 80 varieties have been listed.



Item 1, R011b

Illustrations of a few have appeared in the philatelic literature, particularly in this journal due to the efforts of Sherwood Springer, the appearance of a few more has been described, and a number of unlisted, and comparatively undescribed varieties have appeared at auction. Two dozen or so varieties which were abruptly entered in Scott's catalog of 1939 never were described in detail in the contemporary literature. Neither Eugene Costales or Allan Thatcher, long associated with Scott Publishing Co., could shed any light on this sudden listing of so many new varieties at one time. Possibly they were listed on the authority of reference 6.

This article is an attempt to bring together the scattered mention of these varieties and furnish, as far as possible, descriptions and illustrations of them.

### Definitions

A brief review of terminology (2) may be useful at this point. **Double impression** is of obvious meaning: the plate was printed (Doubling - Continued on page 132)

### The Edward Boker Sterling Award: A Call for Input by the Membership

The E. B. Sterling Award, first made to a group of worthy revenueurs at the ARA meeting at NAPEX in May of this year, was created to honor distinguished fiscalists of international repute (TAR, Sept. 1978). The results of the first election were reported in TAR, May, 1979.

On the first occasion, comparatively little time was available to the committee in which to agree on an initial slate of awardees. Also no input from the membership had been received by our deadline.

In the interests of expediency, the members of the Committee listed, with qualifications, the names of the numerous candidates that came to their minds and by round robin letter finally arrived at a consensus slate of awardees by the democratic process of voting. It was recognized that deserving individuals had been passed over, in part as a result of faulty memories and documentation (we are not all centenarians), and strictures of the given game rules. It was also recognized that time would afford an opportunity to remedy those lapses of memory and judgement which had occurred.

Now the Sterling Committee has a reasonable period of time in which to weigh in leisure the merits of potential selectees before the next annual awards are made. Therefore it seems reasonable to AGAIN solicit views of the membership at large as to their favorite candidates for this honor.

Specifically we solicit:

- a. Names of presently unhonored, deceased fiscalists (worldwide) of accomplishment TOGETHER WITH DOCUMENTATION and
- b. Names of living fiscalists with like qualifications and related documentation.

Documentation can take the form of biographies, reference to same or personal experience or opinion (with reasons).

It is the intent of the Committee that Committee membership shall rotate and new members of the Sterling Committee shall be named periodically. Parties interested in doing a little something for the good of the organization should not be bashful and should now make their intentions known. Response to the above issues should be directed to: R. F. Riley (Chairman, Sterling Committee) 649 Bienvenida Ave., Pacific Palisades, CA 90272.

# THE EDITOR NOTES...

...that in keeping with our policy of providing something for everyone (see TAR, May, 1979, p15) several errors were noted in recent issues. The June issue should have been Vol 33, No. 6; the September issue should have been Vol. 33, No. 7, Whole No. 317. Also Associate Editor Riley's telephone number should read (213) 454-5192 (page 133). I am also told that there were several misspellings in "The Editor Notes..." --that will never happen again!

...that at the APS's recent STaMpsHOW '79 in Boston there were forty entries in the periodical class of the literature competition. Six entires received a Gold or better. TAR was one of those publications receiving a Gold.

...that Ann Shoemake, ATA's Topical Time Editor, is searching for the French lottery stamps which have a zodiacal theme. Persons able to assist should contact Ann directly at 9027 Northgate Blvd., Austin, TX 78758. If a paper results, the Revenuer would be pleased to publish it (or reprint it).

...that member Marlin Slack (Box 951, Cleveland, TN 37311) writes and indicates that in visiting lawyers and stock brokers about obtaining the stamps from revenue stamped papers they have he has had trouble explaining to them that it is legal to collect these stamps. He would like to know if it is in the Federal Code or any Court opinions that permit collecting of revenue stamps. If there is, he feels it may be helpful if TAR could print the references so that collectors would have them available should similar situations arise.

...that as of July 13th Quarterman Publications had sold 309 copies of the Holcombe book. There were 550 printed. Do you still need one?

...that member Dennis Rosser reports that he has found an interesting mistake on a copy of the red 10 Cigarettes Series of 1897 overprinted Series of 1898. It is canceled "FACTORY NO 7/ DISTRICT of LA/SEP 6 1797".

...that to promote Stamp Week 1979 in New Zealand, Stirling & Co (21 Chancery LN, Christchurch) has produced a souvenir featuring four NZ beer stamps which were introduced under the "Beer Duty Act 1880." They are in the original colors and reproduced from die proofs. They are offered at US\$4 airmailed flat.

...that again some of our members have been exhibiting their revenues. COMGRATS are due--

--to John Needham for the multiple awards captured in CA recently for his display of "Revenues of Hessen-Cassel"; at BECKPEX a Vermeil with Felicitations of the Judges; at ORCOPEX a Gold, the APS Certificate, the Federation (So. CA) Plaque, and an ARA ribbon.

--to Tom Priester, for a Vermeil awarded to his new book The U.S. Beer Stamp Catalog at STaMpsHOW.

--to Adm. W. V. Combs for a Gold for his First Federal Issues 1798-1801 and to the APS for the good sense to publish it.

--to Bob Cunliffe who exhibited 19th Century USIR in the (non-competitive) Court of Honor again at STaMpsHOW.

--to all of you who contributed to last year's volume of TAR. It was your articles, your research and your interest that earned a Gold for TAR at STaMpsHOW.

**THE AMERICAN REVENUER**  
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## — Notice to Advertisers —

Our current advertising rates were established in 1974. Since that time our circulation has increased by 216%; our printing costs have increased; our postage costs have increased. By action of the ARA Board of Directors commencing with the January, 1980, issue of *The American Revenuer*, our advertising rates will also increase.

Advertisements received prior to the publication of this announcement will continue to be honored at the current rate until the expiration of their term. Ads received after publication of this notice will be accepted for publication in 1979 at the current rate and at the new rate for the portion appearing in 1980. (Copy for the November issue must be received by the Editor via the Ad Manager not later than September 25. Copy for the December issue is due to the Editor October 31.)

The new rates are based upon production costs of TAR. For members the rate is 200% of the cost of the space occupied for contract rate ads (more than five insertions) with a 10% premium for the one time rate. The non-member rate is 200% of the member rate. Advertising for the yearbook will be accepted at 2X the normal one time rate for inside space, 3X the normal one time rate for the back cover (full page only) and 2½X the normal one time rate for any inside designated position.

Publication costs will be computed annually by the

editor and president. The revised rates will be published in the December issue of TAR and become effective with the January issue. Advertisements with terms extending beyond the December issue will be liable for any increases in the rates for those beginning with the January issue.

The new rates appear in the masthead on the opposite page.

Beginning with the January issue the Revenue Mart will be discontinued. It will be replaced with a Reader's Ads column. Reader's Ads must be typewritten on one side of a plain white sheet of paper in a area 37 characters long for a pica typewriter (10 characters per inch) and 45 characters long for an elite typewriter (12 characters per inch). There will be a maximum of 9 lines accepted for any one ad. Copy must be provided by the advertiser, single spaced. There must be one copy for every insertion. Ads must be paid for in advance. The rate will be 5% of the one column inch contract rate per line. These ads will be reduced photographically by the printer to 60% of their original size (the size of the March and Sept. 1979 auctions) Nine lines fit into one inch with an allowance for separation between ads. This type of ad is done on a break even basis as a service to the members.

### Literature in Review

*Publishers, authors or distributors of books, catalogs, periodicals or other publications about revenues or cinderellas who wish their works reviewed should forward a copy to the Editor, Box 573, Rockford, IA 50468. Nothing can be reviewed without a copy to review. A second copy for the ARA library would be appreciated.*

**The Revenue Stamps of Mexico;** by Richard Byron Stevens; *Elmhurst Philatelic Society International, Inc., c/o Langdon Longwell, 169 Geneva, Elmhurst, Illinois 60126; 8½"x11"; 352 pp +viii; \$35 until Jan. 1, 1980, then \$45; available either hardbound or loose-leaf 3-ring punched (pages only). Five hundred copy edition.*

It has taken 11 years to update the last (1968) edition of this catalog. All listings have been updated to include new issues, new discoveries and many varieties that were not previously listed. New tables have been added showing 19,023 varieties of overprints on the Documents and Books stamps. This was done in a manner to allow the addition of new discoveries.

The book has been all reset with a typesetting machine, a vast improvement over the typewritten 1968 edition. Also there are all new illustrations; this time they are halftones which allow the user to see the stamp rather than a black blob the shape of a stamp.

The listings and illustrations of the stamped revenue paper has been greatly expanded. On close examination it is noted that there are many price revisions and new varieties added to all sections of the catalog.

It has been a long time since 1968. This is the second new catalog of our American neighbors revenue stamps (the other being the new Canadian Handbook). For those of you who feel tied in collecting U. S. revenues, Mexico offers an excellent choice for expansion. This catalog will be invaluable to anyone collecting the stamps of our southern neighbor.

**REVENUE STAMPS OF THAILAND;** edited by Peter Collins; published by the Thai Philatelic Society, 62 Church Road, Ferndown, Wimborne, Dorset, England; 20 pages, hard cover, offset printed; Price £3 (\$6), six copies or more £2 (\$4), overseas orders add \$2 for each order to cover bank charges and postage.

This catalog is subtitled "A Provisional Listing." It is the result of several year's work by members of the Thai Philatelic Society (including ARA'ers, David Sher and G. M. Abrams). It is believed that this represents the greatest accumulation of knowledge about Thai revenues ever assembled. It is considered a provisional listing because it is hoped that other collectors will in time add to the information contained in this attractive booklet.

There is data given beyond just a catalog listing adding to the booklet's value as a reference. The catalog listing is unpriced, adequately illustrated, and contains many variety listings.

The most unfortunate thing about this listing is one shared by many specialized lists—the list is not presented in a standard format. This reviewer for one would strongly encourage anyone preparing a catalog list of any type to follow the style used by Scott or one of the other major postage stamp catalog publishers. Their standard format is clearly and easily understood by any philatelist. Although in a non-standard format the booklet is still very useful though it may take you a little extra time to find a stamp in the listing.

**United Kingdom Savings Stamps, Labels and Coupons** by Lionel D Jones. *Cinderella Stamp Club Handbook No. 4, 125 pages, card cover in format to match other books in series and same size as The Cinderella Philatelist. Price in UK and Eire 4.95 (+ 30p postage), abroad US \$11 (postpaid by sea).*

Mention of this book was made in the April, 1979, TAR though it was not yet printed at that time. For anyone interested in this field of Cinderellas the book is indeed a must. The book is the result of over eleven years work by the author with provisions being made so that buyers of the book may obtain updates.

There is much background information dealing with all facets of the savings stamps tracing savings plans back as far as seventeenth century England. Explanations of how the Post Office Savings Bank, the Salvation Army Bank, the Birmingham Savings Banks, the National War Savings Committee Coupon Scheme, War Savings pictures, National Savings Stamps, and Functional Savings Stamps work are included. The stamps for all of these plans are listed. Also listed are the cards and booklets used for saving, and information on the issuing authorities, buyers, cancellations, vending machines, forgeries and a bibliography. The lists are not priced but a guide to valuation is provided as an appendix.

The book is a very competent piece of philatelic research. It gives credit to the field of cinderella collecting and should help to show that cinderella philately is also philately not just the postage stamp area.

**FIRST FEDERAL ISSUE 1798—1801, U. S. Embossed Revenue Stamped Paper,** by W. V. Combs; *The American Philatelic Society, Box 800, State College, PA 16801, Handbook Series; 124pp + iv, hardcover, \$17.00 (\$13.60 to APS members).*

This book appears as a happy and complete surprise to most ARA'ers. The APS obtained the manuscript from ARA member Combs, had the book printed and delivered before announcing it to the public.

The book forms a perfect complement to both the current 'RN Handbook' [ the previously published 'Stamps That'

(Literature — Continued on page 180)

## Doubling — Continued from front page

twice on the same sheet of paper on the face side. There is but a single listed example: Dr. Harter, RS98b. The stamp is apparently of considerable rarity, if not unique, as examples were not offered in the auctions of the Green and Lilly collections. As an example of this type of error, but a single copy is known of the related \$3 Charter Party stamp, R85, with an impression of RS208 on the back.

There is one recorded foreign entry, which is found on the Merchant's Gargling Oil stamps, RS179b and d. They are improperly referred to as double transfers in Scott's catalog. In this case, the transfer roll of R011 was partially impressed on the plate on which the full sheet of RS179 was laid down (3). It seems most likely that the impression of R011 preceded the laydown of RS179 but it is unknown how it all occurred. The variety almost certainly existed at one time on pink paper.

**A double transfer** "—is the doubling of a line or lines or a portion of the design after the original entry has been partially erased, that is caused by a re-entry or second entry on the plate by the transfer roll." (2).

**A shift** is: "—caused by an abnormal displacement of metal resulting in duplicate reproduction of a portion of the design or in the duplication of a line or lines." (2).

Most of the examples listed below are double transfers. Since double transfers may involve erasure of a misplaced original entry the obviousness of the double transfer will depend on the degree of misalignment, the completeness of the erasure and the wear to which the plate had been subjected prior to printing the copy at hand. Thus it is to be expected that double transfers from the same entry site on the plate may differ in intensity depending on wear etc. of the plate. This should be kept in mind in considering the following classification and the identification of specimens in hand.

### Classification

Double transfers, shifts and the like might be classified as follows: **Class 1.** Very strong doubling and fairly obvious without magnification to a person with average eyesight. **Class 2.** Very definite doubling in several places, with good separation of lines and evident under modest magnification. **Class 3.** Less extensive and or weaker but hardly debatable doubling, best seen with 8-10 X magnification. **Class 4.** Items with marks subject to question which may have occurred as a result of smears impression, layout lines for the entry of the die, etc.

Admittedly such a classification is subjective, but it will be employed in the list which follows, so far as we are able, in order to give the user an inkling of what to expect. *No class 4 items are included.*

The double transfers first listed by Scott probably were all Class 1. Subsequent double transfers which have been listed may include less obvious Class 2 and perhaps Class 3 items.

Since more than one double transfer may have occurred on a plate, we cannot be certain that all items in the list to follow are identical to the item on which the original catalog entry was based.

### Scarcity

It is difficult to assess the scarcity of the double transfer varieties. They have not been listed too frequently as such, at auction, and undoubtedly many examples of the less obvious ones have sold as normal copies. Prices realized at auction in the last couple of years for recognized double transfers appear capricious at best. Auction realizations influence catalog pricing and catalog prices, when they have been assigned, probably have influenced bidding. The short table which follows exemplifies this to a degree and may be instructive.

On average, 30 double transfers sold at auction in the last several years have realized about \$35 each. As the table above would indicate, they sold at prices which bear little relationship to the scarcity of the normal value. One would expect perhaps that the more obvious Class 1 double transfers, such as on RS148c above, would have realized more, but that has not been the case.

Stamp	Catalog Value (1977)		1974-7 Auction Realization
	Normal Variety	Double Transfer	
R0172d	\$ 0.10	\$ 10.00	\$ 15.00
24b	1.00	unlisted	30.00
120d	22.50	75.00	30.00
RS208a	2.00	unlisted	70.00
148c	10.00	30.00	16.00
193c	3.50	175.00*	175.00

\* No doubt the catalog price was based on this auction realization.

One might judge, in this instance, that the double transfer variety is scarcely less common than the normal variety, but that is hardly true either.

Infrequent listing in auctions could reflect scarcity or may indicate collectors have not troubled to look for doubling in copies at hand, and so they have remained unidentified and thus unoffered as such. It is hoped that the following listing will remedy that situation and eventually a more realistic pricing will result.

The disparity in values reported in the brief table above may make a reexamination of one's collection a rewarding experience. As one correspondent noted: "once you have started looking for them, it's like eating peanuts."

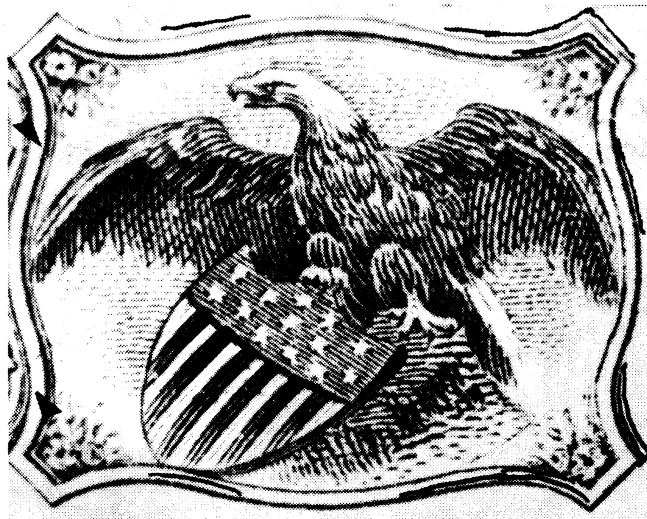
### Listing

The list which follows, details by photograph, description, and literature reference previously listed varieties and a number which have not been listed by Scott.

Illustrations will be seen to differ somewhat in appearance from each other as they have been acquired over an extended period and obtained by several different photo processes. Most commonly, illustrations have been prepared from enlarged screened photos of normal copies which were printed at 20-30% of normal photo density. Doubling has been inked in by reference to copies showing the doubling.

Such license gives an illustration leaving little question where to look but the result should not be taken to indicate the density of the doubled design. The latter is denoted by the class designation. In cases where a very great deal of doubling was present, only the major extra lines have been indicated.

1. R011b. American Match Co. Doubling in frame lines at left end. Class 2.



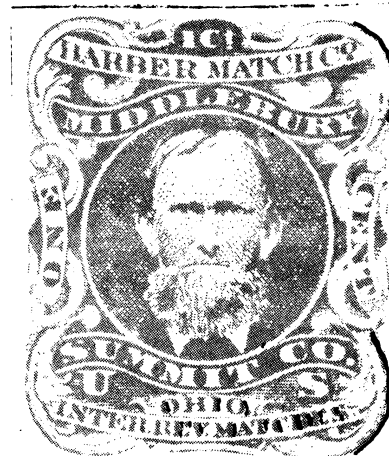
Item 2, R011b

2. R011b. American Match Co. Class 1 triple entry. Reported (1) as "in right frameline around eagle". The illustration was prepared from a quick sketch made without reference to a normal copy. There probably is some doubling in the eagle and in the

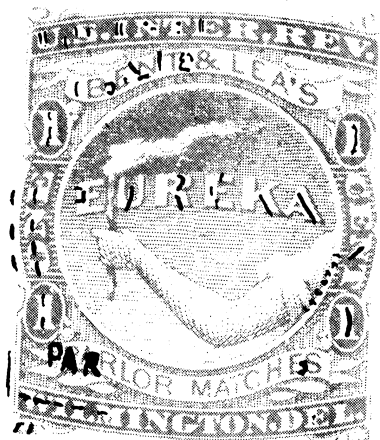
frame lines at the arrows as well as the doubling indicated. It is our impression that doubling is much more common on strip stamps than on the smaller stamps.

3. R017b. Barber Match Co. According to West (4) the double transfer is to be found in the inscription: MIDDLEBURY, SUMMIT CO. and resulted from a reentry on a worn plate. Many plates were used in the printing of R017 and a number of double transfers are likely. cf. item 4.

Item 4, R017b



Item 6, R024d



Item 7, R029a



Item 8, R034a



Item 10, R049d

4. R017b. Barber Match Co. Class 2. Doubling is particularly apparent in the top and bottom left frame lines.

5. R017d. Barber Match Co. It is not known whether this is the same as item 3 or 4 or differs from both. Item 3 and 4 were first listed in 1939.

6. R024d. B. Bendel & Co. Class 3. Doubling is in the word INTERNAL at top. Unlisted in Scott.

7. R029a. Bent & Lee. Class 2. A beauty, possibly a triple entry with extensive doubling 0.5 mm to left. The doubling is particularly marked on the left side but the right side shows doubling as well. First noted in (5). It should have occurred on both old and experimental silk papers.

8. R034a. Bousfield & Poole. Class 2. Marked doubling in U. S. INTER. REV. and frame line at top. Unlisted in Scott.

9. R035a. Bousfield & Poole. First noted in 1939 (6), this double transfer is most likely the same as that illustrated for item 8. Listed in Scott.

10. R049d. Byam, Carlton & Co. Class 3. Doubling in INTER. REV. ONE CENT at bottom. The Scott item, first listed in 1939, and probably based on (6), may differ.

11. R049i. Byam, Carlton & Co. Class 3. A very faint shift has been seen in the top frame line of each of a vertical pair.

12. R062d. James L. Clark. Class 3. Many plates were used in printing Clark's stamps and this variety may not appear on earlier papers.

13. R073d. Eaton Match Co. Probably class 3, unlisted by Scott. Described (7) as showing doubling in MATCHES, outer frame line and ornament top center.

14. R088b. Wm. Gates. Class 2, reported (1, 5) as having many lines of the engraving doubled about 1/3 mm lower. The copy seen showed evidence of a third entry.

15. R088b. Wm. Gates. Class 3, less extensive transfer but particularly clear in the top left ornamental scroll. A weaker copy, perhaps due to wear of the plate also has been seen.



Item 12 R062d

16. R089a. Wm. Gates. Class 3, unlisted by Scott. Clear faint doubling in right frame lines and left ornamental ribbon at top and bottom.

17. R089b. Wm. Gates. Stated (Lambert Gerber, 1974) to be in (STA)TES, REV(ENUE)CENTS and right frame lines.

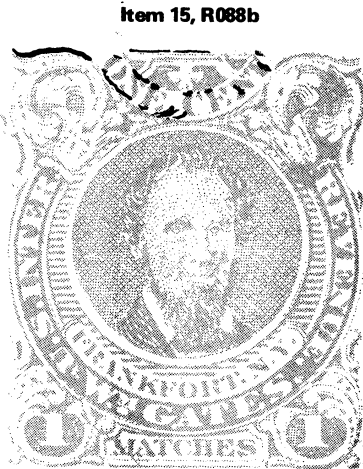
18. R097a. Thos. Gorman & Bro. A class 3 shift is illustrated but is probably not the item from which the Scott listing was made.

19. R098a. Thomas Gorman & Bro. Probably there was only one plate from which R097a and 98a were printed so the Scott listed double transfers are most likely identical.

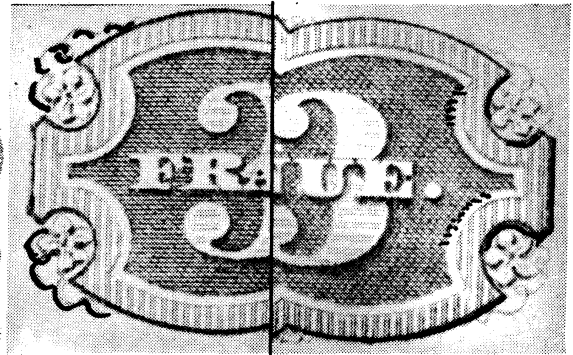
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Item 14, R088b



Item 15, R088b

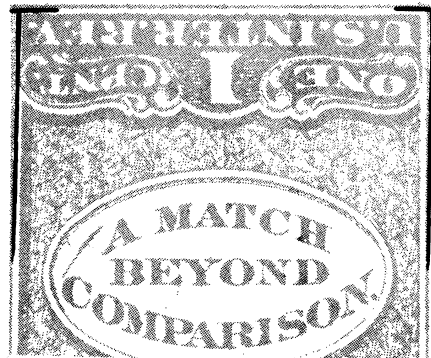


Item 16, R089a

20. R0104b. Griggs & Goodwill. No copy of this double transfer has been seen and the location of the double transfer is unknown. It was first listed in 1939. Probably there was only one plate from which R0103-4 were printed and the double transfer should occur on R0103b. Noted in (6).

21. R0115a. Ives Matches. No copy of this double transfer has been seen and the location of the double transfer is unknown. It was first listed in 1939. But one plate was engraved and the double transfer should come on silk paper also. Noted in (6).

22. R0120d. Ives & Judd Match Co. Class 2. Clear doubling in CHESHIRE, CONN. and in the bottom frame line.



Item 25, R0138b

Item 22, R0120d



circle doubled at about the level of the forehead (arrows). Unlisted by Scott. There were many plates for this stamp and the same double transfer may not appear on other papers.

30. R0160a. H. & W. Roeber. This double transfer was noted in (6) but without identification. We have seen no copy and cannot provide a description.

23. R0122a. W.S. Kyle. We have no information on the location of the double transfer on this Scott listed variety.

24. R0132a. Matches. This double transfer was noted in (6) and reportedly appears in the letters: U. S. INTERNAL REV.

25. R0138b. New York Match Co. Class 2, unlisted in Scott. The top right and left vertical frame lines are shifted to right.

26. R0148a. V. R. Powell. We have not seen a copy of this double transfer and its location is not indicated in the literature. The double transfer should also exist on silk paper as a single plate would have sufficed.

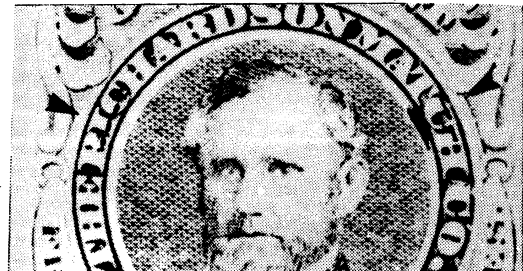
27. R0155b. D. M. Richardson. We have not seen a copy of this double transfer but its location is reported to be in the letters INTER. REVENUE. See (1).

28. R0155e. D. M. Richardson. Class 3. In the top frame line and the word REVENUE. Unlisted by Scott.

29. R0158b. Richardson Match Co. Probably class 2. Figure dubbed from photo in (8). It shows a 3 mm section of the central

31. R0172b. Star Match Co. This Class 1 or 2 double transfer, was illustrated in (8). The doubling is more or less all over but best seen in STAR MATCH and U. S. INTER. REV. A trivial doubling has also been seen in the words PORTLAND, ME., possibly the result of a reentry on a worn plate. It remains unlisted in Scott.

32. R0172d. Star Match Co. This was noted in (6) but without description. There were 25-30 plates required to print the Star



Item 29, R0158b

Match Co. stamps and this probably differs from item 31. A copy of 172d has been seen with trivial doubling in ONE at left, possibly the result of a reentry on a worn plate.

33. R0173b. Swift & Courtney. Noted in (6) but without description. We have not seen a copy and so cannot supply an illustration. This double transfer was first listed by Scott in 1939.

34. R0174d. Swift, Courtney & Beecher Co. Noted in (6) but without description. We have not seen a copy and so cannot supply an illustration. This was first listed by Scott in 1939.

35. R0177b. E. R. Tyler. Reported in (9) simply as having doubling "in the circle". We have not seen a copy.

37. RS16a. D. S. Barnes. Class 3 unlisted by Scott.

38. RS16a. D. S. Barnes. Class 3 unlisted by Scott. A similar double transfer in the same area. The word Proprietary also shows faint doubling upward.

39-41. RS18a, 19a, 20a. D. S. Barnes. We have not seen copies of these double transfers, offered in L. Gerber auction, 1974. Unlisted by Scott.

42. RS22a. Demas Barnes. Class 3, unlisted by Scott. Weak doubling as illustrated.

43. RS27a. T. H. Barr & Co. Spectacular Class 2 triple transfer. Illustrated and described in (10). The illustration presented in

# Practical & Analytical Chemists

## Lowell, Mass. U.S.A.

Item 36, RS4b

36. RS4b. J. C. Ayer & Co. This Class 2 double transfer shows trivial doubling in the lettering in the left panel where marked and very clear doubling in the bottom left floral ornamentation. Since the doubling looks "natural" it is easily missed and is best seen in comparison with a normal copy. The double transfer is on the "die 2" stamp--"y" of Ayers with full loop, but not all "die 2" stamps show the double transfer.



Item 37, RS16a

TAR 32, 193 (1978) showed additional marks entered by print shop gremlins.

44. RS27a. T. H. Barr & Co. A comparatively minor class 2 double transfer. Not what Scott had in mind.

45. RS29b. Barry's Proprietary. Noted in (6) and first listed by Scott in 1939. Probably only a single plate was made for this stamp and the double transfer may occur on pink and water-marked papers. We have not been shown a copy.

(Continued on next page)

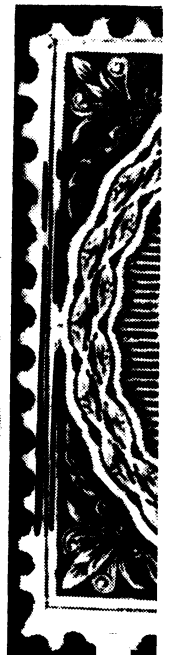
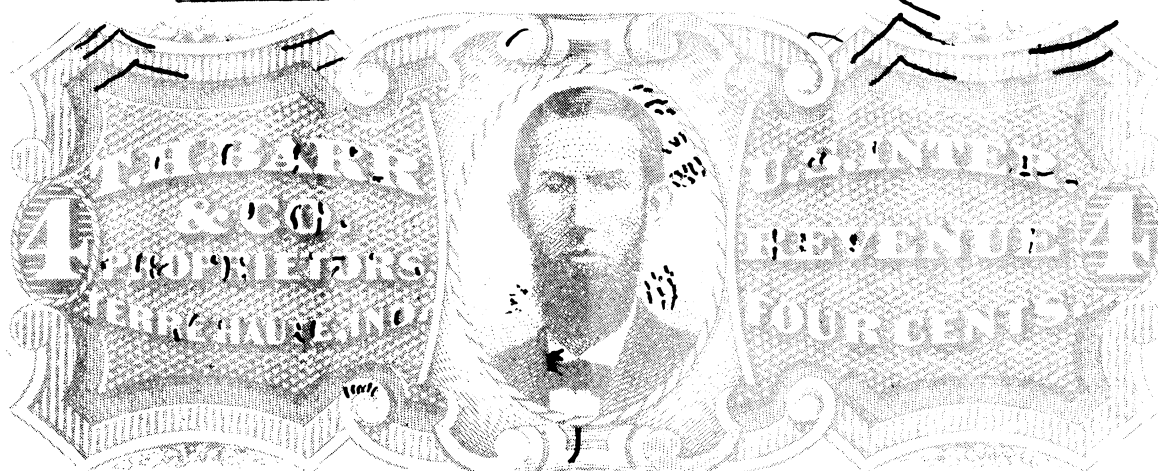


Item 44, RS27a

Item 46, RS39a

Item 42, RS22a

Item 43, RS27a



46. RS39a. John I. Brown & Son. Class 3 and unlisted by Scott.

47-48. RS40a, 40b. John I. Brown & Son. Unlisted by Scott on silk paper. Item 48 was noted in (6). Have seen copies on all four papers with weak shifts in right and or left frame lines hardly worth a premium. Items 47 and 48 may have the same double transfer.



Item 48, RS59b



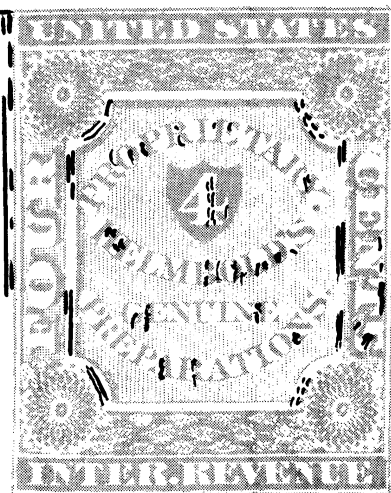
Item 61, RS117b



Item 50, RS61d



Item 52, RS88d



Item 58, RS108b

52. RS88d. Fleming Bros. This Class 2 item was noted in (11) and is unlisted by Scott.

53-4. RS90b, 90d. Fleming Bros. We have seen copies of these stamps with trivial shifts which probably are not what Scott was listing.

55. RS99d. S. B. Hartman & Co. A double transfer on 99d has come to auction but without identification of its location. Unlisted by Scott.

56. RS106a. Helmbold. First noted in (6) and listed by Scott in 1939. This double transfer may also exist on the silk paper variety, or could have at one time. We have seen no example.

57. RS108a. Helmbold. First noted in (6) and listed in 1939. The doubling is probably the same as shown for item 58.

58. RS108b. Helmbold. A fascinating, Class 2 triple transfer over the whole stamp. Sketch hardly does it justice especially in the lettering. The item illustrated may be unique.

59. RS114b. John F. Henry. This was described as a downward shift in the lines immediately below the PRO of PROPRIETARY (12). Unlisted by Scott. We have seen no copies of this or item 60.

60. RS114d. John F. Henry. This was described as a downward doubling of OLLE of COLLEGE and P of PLACE; across top of NEW YORK and PROPRIETARY, under inner curve at the bottom and under some of the pearls (12). Unlisted by Scott.

61. RS117b. Herrick's Pills. Class 2 item unlisted by Scott. The siderographer had a lot of trouble taking up transfers from the Herrick roll, and copies with some doubling may be about as common as those without doubling. Doubling is in the top panel.

62. RS117c. Herrick's Pills. Class 3 item unlisted by Scott. Similar to item 61 but not as strong. Another copy seen showed some doubling but confined to top and top left outer frame lines.

49. RS59b. Collins Bros. Class 1, strong extra frame line at right. A strong shift.

50. RS61d. Cook & Bernheimer. Partial doubling of outer left frame line. The figure was dubbed from (7) which reported it on a stamp with straight edge at left.

51. RS68b. Jeremiah Curtis & Son. This item was noted in (6). We have not seen what probably was being reported. A marginal class 3 item with some doubling in the bottom left part of the frame was submitted for examination.

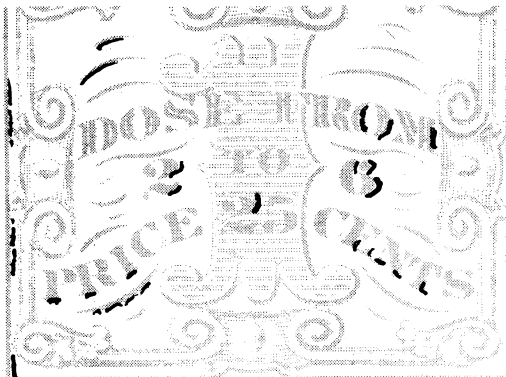


63. RS117d. Herrick's Pills. Another Class 3 item unlisted by Scott. The doubling is very similar to that illustrated for items 61 and 62; in top panel.

64. RS128d. Home Bitters. We have seen no example of this Scott-listed double transfer and so are unable to illustrate it, nor can we find a description of it in the literature.

65. RS132b. Hostetter & Smith. The figure possibly shows the Class 2 double noted in (5). However, the siderographer also had trouble with entering the Hostetter & Smith roll. See below.

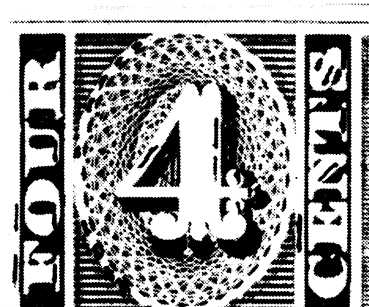
66. RS132c. Hostetter & Smith. Class 3. Similar to item 65, with doubling in the right panel of value, to right of the oval with lathe work and to right of CENTS.



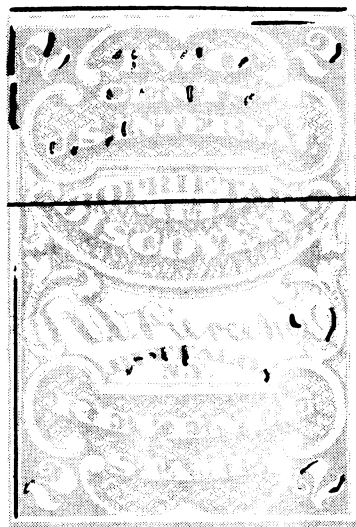
Item 62, RS117c



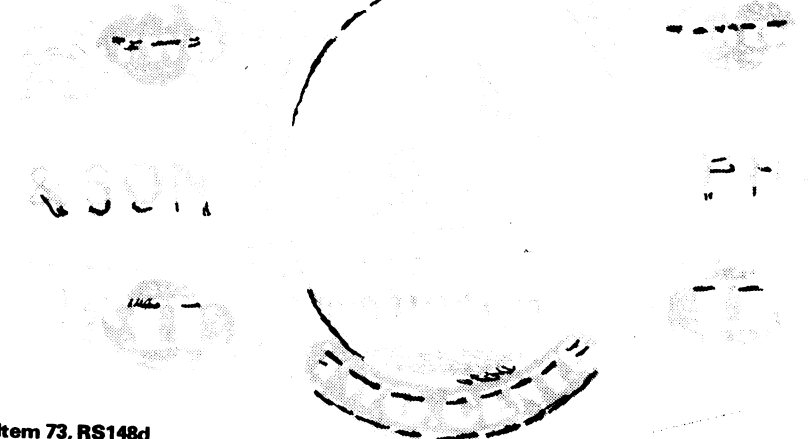
Item 65, RS132b



Item 67, RS132d



Item 94, RS190d



Item 73, RS148d

Item 77-8, RS150b, 150d

67. RS132d. Hostetter & Smith. This Class 2 item shows doubling in the right panel with value, as in item 66, but stronger and in left panel of value as shown.

68. RS132d. Hostetter & Smith. This Class 2 item is similar to item 67 but with doubling in the left panel of value about as shown for item 67 and some doubling in letters, left side.

69. RS145d. D. Jayne & Son. No description was found for this double transfer but it must be the same as item 75.

70. RS148a. D. Jayne & Son. No description was found. It probably differs from those on silk, pink and watermarked papers as they were printed from new plates prepared by the National Bank Note Co.

71-73. RS148b, 148c, 148d. D. Jayne & Son. Class 1. One of the most startling of the double transfers, it has been mentioned, described and pictured repeatedly in the literature (1, 4, 5, 13-15). Eagle (1) indicated he had never seen it on other than pink paper. We have seen this one on pink and watermarked paper but not on silk paper.

74. RS148c. D. Jayne & Son. This Class 2 item shows extensive

doubling in the circles around left 2, in DR. D. JAY(NE), in horizontal lines above and below the name and doubling in the ornaments of top and bottom border. This one got away before we could get an illustration.

75. RS148d. D. Jayne & Son. Noted in (13), this is a second double transfer on RS148d. We have not obtained a copy to illustrate, but the doubling is described as: "...in the upper corners of ELPHIA and in the circles around the right figure 2". Both items 74 and 75 may occur on other papers.

76. RS149b. D. Jayne & Son. Described in (13) as occurring in FOUR CENTS, right IV and having doubling of inner oval frame under TERNA. No copy became available for illustration.

77-78. RS150b, 150d. I. S. Johnson. A double transfer on the Johnson stamp was first noted in (6). The Class 1 doubling shown is identical on the silk and watermarked paper varieties seen and it should exist on pink paper as well. Both 150b and 150d are Scott-listed.

78-81. RS150d. I. S. Johnson. Three other double transfers have been described on this stamp (16). A displaced outer frame line at top; a shift to right in (U.) S. INTERN(AL); and one with a shift to right in PR(OPRIETARY). These should occur on the other papers as only one plate was required to print this stamp. The siderographer must have been a comparative novice!

(Continued on next page)

82. RS155d. Dr. Kennedy. No example of this double transfer has been seen. It was first listed by Scott in 1941.

83. RS164a. Alvah Littlefield. We have seen no copy showing a convincing double transfer.



Item 84, RS166b

84. RS166b. Prof. Low. Class 1, quite evident though not an extensive doubling. Scott listed.

85-6. RS166c, 166d. Prof. Low. We have not seen examples of these Scott-listed varieties. A new plate was prepared by The National Bank Note Co. from which the pink and watermarked paper varieties were printed and thus they should differ from item 84.

87. RS170b. J. H. McLean. This double was discovered by Carter. See 1, 5, 6, 17. Eagle's description (1) is: "The line at top "Inter. Rev." is rough, the ornaments to the letters extending above the true line of the engraving--".



Item 88, RS170c

Item 89, RS170d

88. RS170c. J. H. McLean. No example which we think would rate a catalog listing has been seen. A Class 3 double is illustrated.

89. RS170d. J. H. McLean. This is a Class 2, rather faint triple transfer to right and downward as illustrated on a right margin copy showing a portion of The National Bank Note Co. imprint as illustrated.

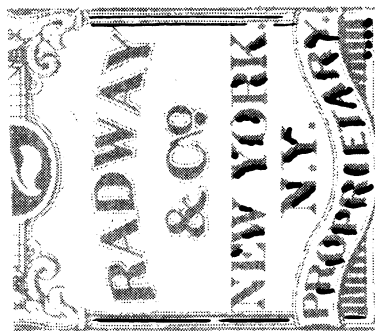
90. RS170d. J. H. McLean. This is a Class 3, faint triple transfer with less doubling but very much like item 89, possibly from a late state of the plate. Many plates were required to print McLean's stamps and other examples of different doubles probably exist.

91-2. RS179b, 179d. Merchant's Gargling Oil. These items listed by Scott as "double transfer over design of ROLL" are in fact foreign entries. This is a Class 1 item, without doubt, and is well described and illustrated in the literature (3, 18). The variety must have existed at one time on pink paper.

93. RS190b. R. V. Pierce. No description or copy of this Scott-listed variety has been located. It probably is different from item 94.

94. RS190d. R. V. Pierce. Class 3, unlisted in Scott.

95. RS193b. Radway & Co. The item is a Class 3 double transfer and may be identical with a copy of RS193b in 1974 Gerber auction listed as double at "both ends".

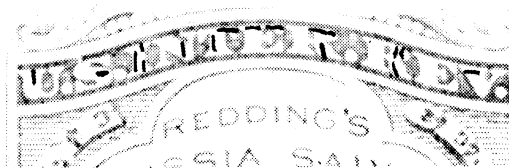


Item 96-7, RS193c, 193d

96-7. RS193c, 193d. Radway & Co. Both are Class 2. Scott listed items.

98. RS194b. D. Ramson & Co. Described as showing a shifted transfer "in the upper left lettering" (19). It was first listed by Scott in 1941.

99. RS196b. D. Ransom, Son & Co. Described as showing: "--like its predecessor," a shifted transfer noticeable in the upper left lettering--" (19).



Item 100, RS198b

100. RS198b. Redding's Russia Salve. This Class 2 double transfer was first noted in (6).



Item 101, RS204b

101. RS204b. J. B. Rose & Co. This Class 1 double transfer has been mentioned frequently in the literature, perhaps first in (20).

102. RS204c. J. B. Rose & Co. This item is listed but unpriced. We have not seen a copy or found a description but most likely it is the same as illustrated for item 101.

103. RS205b. J. B. Rose & Co. The doubling has been reported (21) as appearing in the words FOUR CENTS at top.

104-5. RS208a, 208b. A. B. & D. Sands. Both items came to auction in 1974 but the location of the doubling was undescribed and we have not seen copies. Unlisted in Scott.

106. RS212b. Schenck's Mandrake Pills. Left outer frame as well as left ornamented rod are doubled slightly counterclockwise in this Class 3 item. This may be the double transfer noted in (6) and (22). The Scott listed item may or may not be identical. We have seen another but rotated slightly clockwise.

107. RS212d. Schenck's Mandrake Pills. This is identified as showing a double transfer of "--the upper frame line at right" (22).

108. RS213a. Schenck's Pulmonic Syrup. Double transfer noted "at right" in Gerber auction, 1974. Unlisted by Scott.

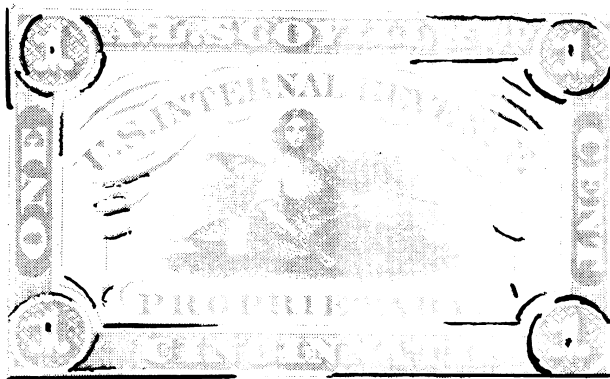
109. RS213b. Schenck's Pulmonic Syrup. Listed but unpriced, this double transfer was first noted in (6) but was not described.



**Item 109, RS213b**

110. RS213d. Schenck's Pulmonic Syrup. Class 2. This may be identical with item in Gerber auction, 1974. The double transfer is identical with that of item 109. It is unlisted in Scott. The double transfer should occur on pink paper.

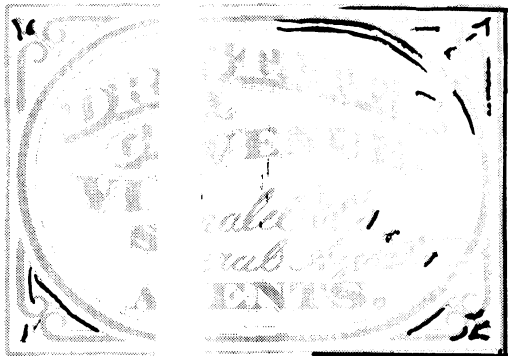
111. Deleted.



**Item 112, RS220a**

112. RS220a. A. L. Scoville & Co. This is a rather spectacular Class 2 double transfer showing all over the stamp. Only major doubling is indicated in the illustration. First listed in 1939.

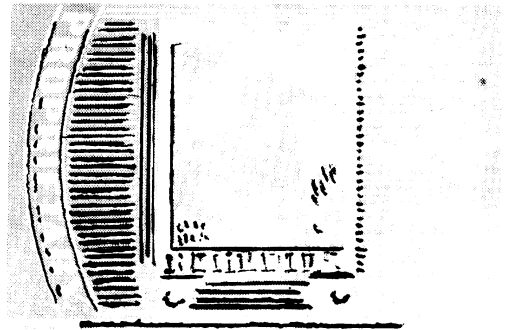
113. RS242a. J. L. Thompson. Noted in (6) and first listed in 1939. No copy was available for illustration.



**Item 114, RS253b**

114. RS253b. J. Walker. Class 2 double transfer noted in (6) but not identified.

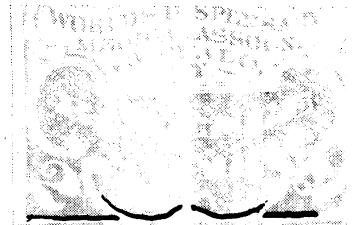
115. RS253d. J. Walker. Class 2 double transfer. unlisted in Scott. Doubling is in upper and lower left corner ornaments only; very much as shown for item 114.



**Item 116, RS258d**

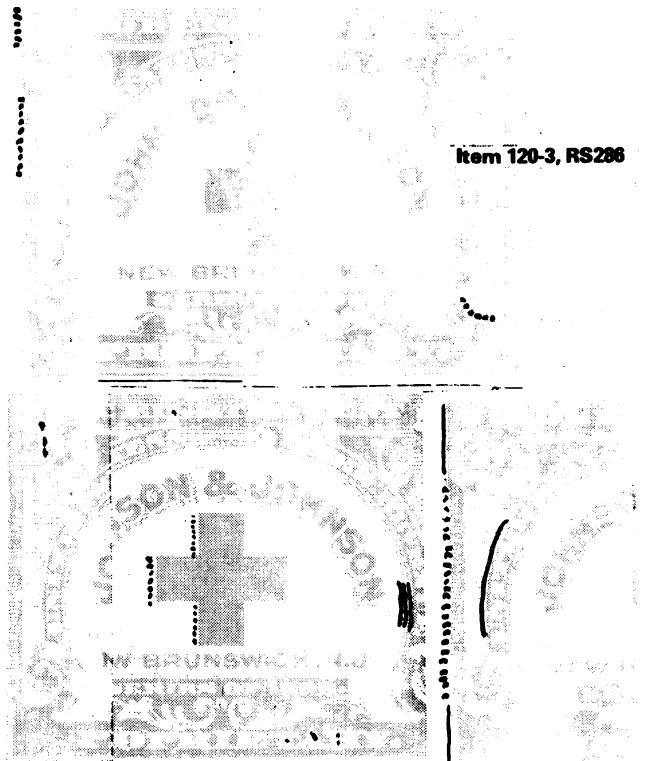
116. RS258d. H. H. Warner & Co. Class 1, Scott listed double transfer first noted in (5). Double transfers on ALL other strip stamps in the list is confined to right and or left ends. Doubling in the central vignette instead of the ends makes item 116 unusual.

117. RS270b. E. A. Wilson. The doubling is indicated (23) to be seen as a line running through the top of the letters REV. E. A. WILSON.



**Item 118, RS273d**

118. RS273d. World's Dispensary Medical Asscn. This item stands in a class by itself. It has been shown (27) that the die for this stamp was prepared using the die of RS190. If one compares copies of RS190 with those of RS273 it is found that ALL copies of RS273d have a shifted transfer in the places indicated above. It is not known at which stage of the preparation of a new die, the shift occurred. The senior author is indebted to George Brett for noting



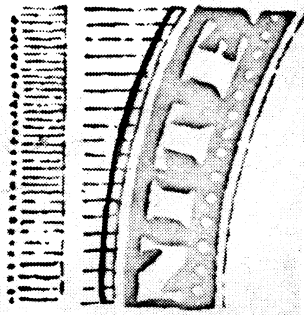
**Item 120-3, RS286**

(Continued on next page)

this apparent shifted transfer in a copy of RS273d submitted for examination. The subject is worth further study.

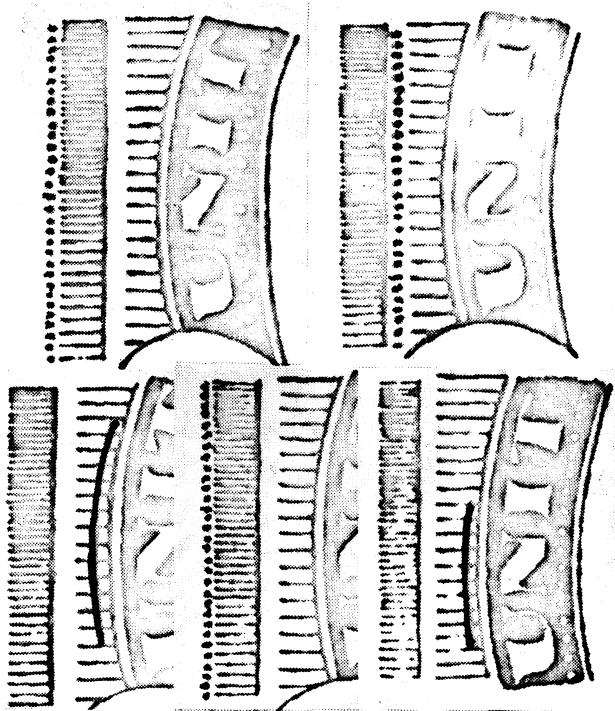
119. RS274d. Wright's Indian Vegetable Pills. This listed, unpriced double transfer was first noted in (6) but the location of the doubling was not indicated.

120-3. RS286. Johnson & Johnson. These double transfers are described in (24). We gain the impression that they are all Class 3. They should occur both rouletted and with hyphen hole perforations. Item 120 is position 30; 121, 64; 122, 103 and 123, ...



Item 124, RS287

124. RS287. Lanman & Kemp. This double transfer was described in (25) and occurs both rouletted and with hyphen hole perforations. Class 3.



Items 125-9, RS289

125-29. RS289. Lanman & Kemp. These are all Class 3 double transfers, the illustrations being taken from (25). They occur on stamps both rouletted and with hyphen hole perforations.

130. RS296. Charles Marchand. Class 2. Unlisted by Scott. This should occur both rouletted and with hyphen hole perforations.

Regarding RS307-15

Double transfers are known on the regular postal issues, 279, 279B and 268, thus examples of the Dr. Kilmer & Co. provisionals, RS307-315, potentially exist with double transfers. Examples of such, if they exist, are not listed in the check list: *The Case of Dr. Kilmer*, Morton Dean Joyce, 1954.

131-3. RT 14b, 14c, 14ap. George Laird. These were first listed in Scott after 1955. No description is available.

134-5. RT 15b, 15c. George Laird. These were first listed in Scott after 1955. No description is available.



Item 130, RS296



Item 136, RT16b



Item 137, RT16b



Item 138, RT20

136. RT16b. Lanman & Kemp. This is a remarkable Class 2 triple transfer showing throughout the whole design. Only major doubling is marked in the illustration. A double transfer on this stamp was noted in (6) but it is not known if the reference was to item 136 or 137, or yet another variety.

137. RT16b. Lanman & Kemp. Class 2. Another remarkable double transfer showing frame lines, wings of the phoenix and background shading and the bottom frame lines elevated a full 4 mm.

138-40. RT20b, 20c, 20d. C. B. Woodworth & Son. Reported in (25). Class 2. Listed but unpriced. Probably the same double transfer is found on all three papers.

141. RU4b. A. Dougherty. This was first listed in 1939. We have not seen a copy to illustrate.

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#### A Caution to Members

It should be noted that the ARA is presently attempting to recover several hundred dollars worth of sales circuit books from former member John Varner, Jr. of Houston, TX. Action is being attempted through the postal inspectors. Mr. Varner was dropped from the membership rolls at the first of this year for non-payment of dues. You may wish to consider this information in the event of any dealings with the former member.

## U. S. REVENUES

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# ISRAEL: THE POST-BURGLARY REVENUES

G. M. Abrams, ARA

With the first of these issued May 15, 1979, other denominations following, this can be construed as an issue of 1979. Other values may yet appear, in which case they will be announced.

The 10 to 80 Ag values are 16.5x21 mm. design size, bear a diagonal network overprint in black brown, UR to LL, and are perfed 13x14. The 1L to 50L values are 22x17 mm. design size, perfed 13 x 14.

The 100L and 200L values are 36.5 x 22.5 mm. design size, bear a similar although wavy line network in green, UR to LL, and are perfed 13x14. All values carry a greenish blue gum, and are printed on a glossy white unwmkd thickish paper. This is reported as the 7th issue of revenue definitives.



Figure 1

Figure 2

Face Value	Fig. No.	Stamp Color	Color of Value	Color of Ovpt Network
10 Ag	1	lt. green	dk blue	black brown
40 Ag	1	ol. green	dk blue	black brown
50 Ag	1	yel. org	dk blue	black brown



Figure 3

80 Ag	1	magenta	dk blue	black brown
1 L	2	yel green	red brown	black brown
2L	2	orn brn	red brown	black brown
5 L	2	brt blue	red brown	black brown
10 L	2	turquoise	red brown	black brown (1)
20 L	2	viol. blue	red brown	black brown (1)
35 L	2	dp green	red brown	black brown
50 L	2	vermillion	red brown	black brown
100 L	3	ol. brown	carmine	green
200 L	3	gray blk	carmine	green

(1) The value figures for the pound values are all in solid color except for the 10 and 20 L denominations, which are lined numerals. Varieties have been noted where the denominations are offset from the center of the value panel in varying degrees.

## KENYA:

### Graduated Personal Tax

#### A Previously Unlisted Local

by G.M. Abrams, ARA

These stamps are purportedly an overprinted federal issue (MSA 02 designating Mombassa 1902) for local use. They are unlisted elsewhere.



Figure 1

Figure 2

Design size 19 x 22 mm., perf 14, unwmkd white paper. Two background designs: (x) diagonal straight lines, (y) wavy lines radiating out from center. All are overprinted MSA/02 in black.

Face value	Color of stamp	Color of Value	Type of background	Figure no.
4/-	blue	black	x (in rose)	1
6/-	green	black	x (in rose)	1
9/-	green	red	y (in green)	2
13/-	brown	red	y (in brown)	2
20/-	violet	black	x (in rose)	1
30/-	green	red	y (in green)	2
40/-	red brown	red	y (in r/brn)	2
50/-	blue	black	x (in rose)	1

A variety of the 6/- value is known with double overprint of the "MSA/02", one above the other.



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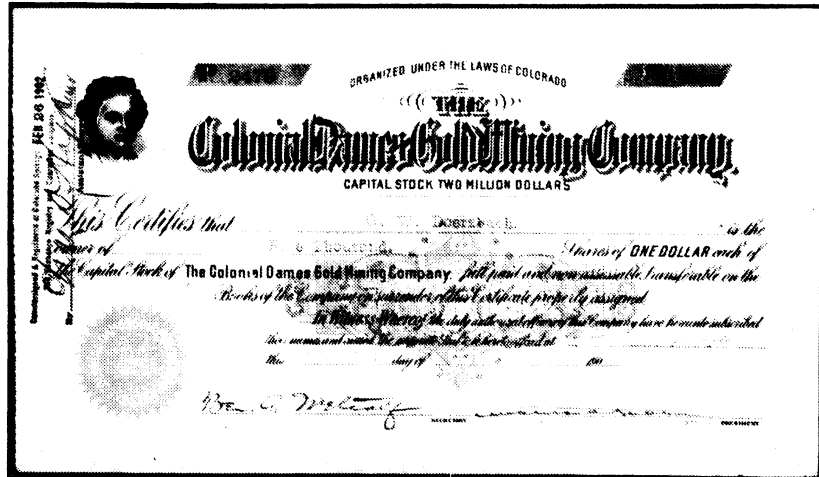
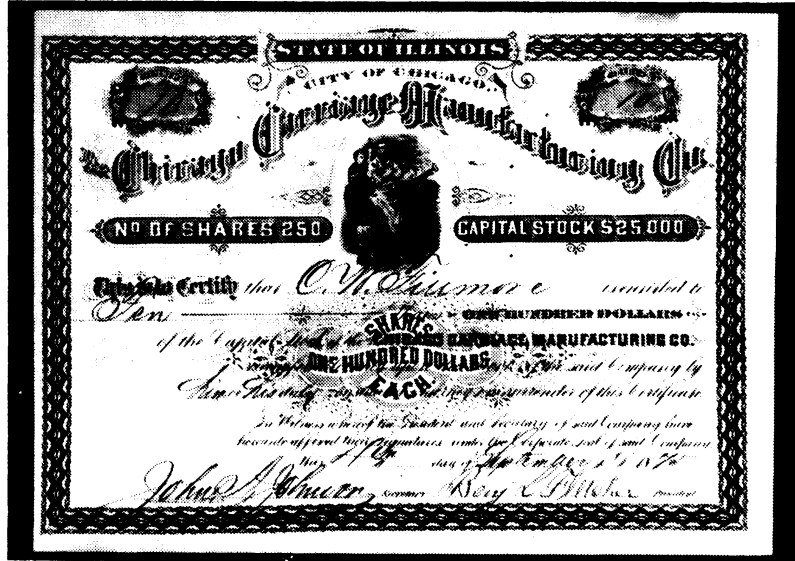
## The RN-FAC Report by Joseph J. Einstein, ARA

We've heard of pink elephants, of course, but how many people have seen an Orange one? Although not in glorious living color, pictured here is an orange elephant, inscribed 'HOUSE' on a check drawn on First National of Pueblo, Colorado. If it were to mean 'Elephant House' why would the Arkansas Valley Land & Cattle Co. use it? Also, why can't I find nice, simple easy-to-understand FAC's?

The orange elephant is about 1½" across and almost exactly 1¼" high; the check face was by "Mull, Armstrong & Co., Binders and Steam Printers, Pueblo" and date of use was Oct. 6, 1885. The date is verified by "PAID" stamp of Bank of Pueblo on back. Any more orange elephants out there?

Then comes a question from Mike Mahler—did stock certificates ever bear RN-FACs? Well, the answer is maybe. The first one illustrated (The Chicago Carriage Mfg. Co., dated Sept., 1875) carries an orange ornate vignette bearing the legend "Shares One Hundred Dollars each". This vignette is about 5 5/8" long x about 2 1/16" high and is positioned centrally left to right. It gives the appearance of having been printed on blank paper prior to the face printing. But, because stock certificates did not need an RN imprint in 1875, I seriously doubt that it is a FAC.

However, the fancy vignette in orange, bearing in its center the seal of the state of Colorado, dated 1902 but printed with the spaces "this.....day of.....190..." leads one to believe that the entire vignette might have been planned as a FAC. The size, about 4 3/4" long x 2 9/16" high, in orange, centrally located and giving every indication of having been printed on blank paper prior to the printing of the certificate is all in favor of calling it a FAC. But, it is still a question; would surely welcome opinions and ideas on the subject. Would a stock certificate carry a FAC on it? Please write.



## RM - Book Available

"Stamps That Caused the American Revolution" is the title of a 194 page book by Adolph Koepfel, published under the auspices of the Town of North Hempstead, N. Y. in 1976. The profusely illustrated book covers the Revenue Stamps of the American Stamp Act of 1765, and, to any U.S. Revenue collector of these items, which are listed and illustrated in Scott's Specialized Catalogue, the volume is a must. The author spent over two years in research and in attempting to locate these stamps. Among other items, the volume brings to light the amusing sabotage activities that took place while the Tax Stamps were in existence. Interested readers may obtain the book for \$15.00, from: Fiscal Philatelic Foundation, c/o Adolph Koepfel, 155 First Street, Mineola, New York 11501.

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ARA



# U.S. CUSTOMS STAMPS FOR ALCOHOLIC BEVERAGES

by Ogden D. Scoville

UNITED STATES

Stamp for Imported LIQUORS.

Issued May 3 1876

to  
*importer for a package imported from*  
per  
*Containing*  
Wine  
*Proof*  
gallons of

U.S. Customs Stamp

CL 1

UNITED STATES

Stamp for Imported Distilled Spirits

Issued May 11 1921

118041

*Importer for a package of Distilled Spirits imported from*  
per  
*Containing*  
and  
*Wine*  
gallons

CIS 31

SERIES OF 1933.

Stamp for Imported Distilled Spirits

Issued by 19

at Port of

to  
*importer for a package imported from*  
per  
19 *Containing*  
Wine and  
Proof gallons of

ENTRY No.

UNITED STATES

Stamp for Imported Distilled Spirits

Issued 19

to  
*Importer for a package of Distilled Spirits imported from*  
per  
19  
*Containing*  
and  
*Wine*  
Proof gallons  
of

U.S. Customs Stamp  
 PORT OF  
 CUSTOMS SERVICE

CIS 4



STAMP FOR RE-IMPORTED  
**American  
 Distilled Spirits**

190  
 Issued by \_\_\_\_\_  
 Coll. Port of \_\_\_\_\_  
 to \_\_\_\_\_  
 importer for a package Re-imported  
 from \_\_\_\_\_  
 per \_\_\_\_\_

UNITED STATES  
 STAMP FOR RE-IMPORTED  
**American  
 Distilled Spirits**  
 Issued \_\_\_\_\_ 190\_\_\_\_  
 to \_\_\_\_\_  
 Importer for a package of Distilled Spirits  
 Re-imported from \_\_\_\_\_  
 per \_\_\_\_\_  
 RE-IMPORTED  
 PACKAGE  
 Containing \_\_\_\_\_ 190\_\_\_\_  
 Wine  
 Proof \_\_\_\_\_

CRS 2

Stamp for Imported  
**WINE & MALT LIQUORS**  
 SERIES OF 1910  
**A2524549**

19\_\_\_\_  
 Issued by \_\_\_\_\_  
 Coll. Port of \_\_\_\_\_  
 to \_\_\_\_\_  
 importer for a package imported  
 from \_\_\_\_\_  
 per \_\_\_\_\_  
 19\_\_\_\_ Containing  
 Wine and  
 Proof gallons of \_\_\_\_\_

UNITED STATES  
 SERIES OF 1910  
 STAMP FOR IMPORTED  
**WINE & MALT LIQUORS**  
**A2524549**  
 Issued \_\_\_\_\_ 19\_\_\_\_  
 to \_\_\_\_\_  
 Importer for a package imported  
 from \_\_\_\_\_  
 per \_\_\_\_\_  
 19\_\_\_\_  
 Containing \_\_\_\_\_ Wine  
 and \_\_\_\_\_ Proof  
 gallons of \_\_\_\_\_  
 Port of \_\_\_\_\_  
 U.S. Government Property  
 CUSTOMS SERVICE

CW 5

Stamp for Imported  
**WINE & MALT LIQUORS**  
 SERIES OF 1935  
**A870005**

19\_\_\_\_  
 Issued by \_\_\_\_\_  
 Coll. Port of \_\_\_\_\_  
 to \_\_\_\_\_  
 importer for a package imported  
 from \_\_\_\_\_  
 per \_\_\_\_\_  
 19\_\_\_\_ Containing  
 Wine and  
 Proof gallons of \_\_\_\_\_  
 ENTRY No. \_\_\_\_\_

UNITED STATES  
 SERIES OF 1935  
 STAMP FOR IMPORTED  
**WINE & MALT LIQUORS**  
**A870005**  
 Issued \_\_\_\_\_ 19\_\_\_\_  
 to \_\_\_\_\_  
 Importer for a package imported  
 from \_\_\_\_\_  
 per \_\_\_\_\_  
 19\_\_\_\_  
 Containing \_\_\_\_\_ Wine  
 and \_\_\_\_\_ Proof  
 gallons of \_\_\_\_\_  
 Port of \_\_\_\_\_  
 U.S. Government Property  
 CUSTOMS SERVICE

CW 9

IMPORTED LIQUOR

Rarity

SERIES OF 1879

Vignette of the 3-masted steamship "Iriquois" with sails down.  
 (Cont. on next page)

# WHATSIT

*Whatsit is a question and answer column. Readers are requested to send their questions to the editor which will be numbered and printed. Anyone who can provide information will please respond to the editor (Box 573, Rockford, IA 50468). When the answers are received they will be reprinted keyed with the number of the original Whatsit.*

## WHATSIT No. 1

The "stamp" shown here is imperf vertically, rouletted horizontally, and measures 21.5 x 30 mm., not including the inscriptions at base. Face value is 10G, and the text appears both in Polish and in Hebrew. Two such stamps are in hand, same face value: 10G brown with beige underprint, 10G red with yellow underprint. The inscriptions at base beginning with Sokolka are all in red or both. Presumably, these come from a coil roll, in view of the method of perforation. Anyone who can identify these items is invited to write the Editor.



No. 1



No. 2



No. 3



No. 5



No. 4

## WHATSIT No. 2

In response to a query on the "stamp" illustrated here . . . not listed in Kremer, et al . . . on the possibility of its being a revenue, Henri Janton of Paris indicates "it seems to me to be a private issue of a chain-store- La Samaritaine - well known in Europe, likely to provide an end of the season discount to its faithful customers." We note the Lausanne cancel (Swiss?) and, presumably the English translation of the chain's name is The Samaritan. No known equivalent in the USA in the way of department stores, is there? (The issue itself is blue with value in red, and it is the size of a definitive postal item . . .)

## WHATSIT No. 3

Item No. 3 was submitted by Terry Hines. He obtained it in a lot of revenues recently and cannot identify it. It is printed in red on white paper, perforated, measures 19 x 22 mm. It is tied to a piece (apparently a receipt for coal) with a round handstamp reading "PAID/ - AIC COAL/Mar 1940" with an arrow pointing to the 13th. The receipt was printed by "(torn off) Book Co., Norfolk, VA."

## WHATSIT No. 4

E.L. Krauklin (Box 785 Lawrence MA 01842) submits a copy of R68 \$1 Foreign Exchange. It appears to carry either a cancellation or overprint reading JAPAN. It is done in blueish - black ink (handstamp) reading upward in 4 mm serified type 29 mm long. It is perfectly vertical strike. Anything additional anyone?

## WHATSIT No. 5

G.M. Abrams submits item no. 5. They are recently discovered and presumed to be locals of the city of Burgos, Spain. They are inscribed SOCIEDAD DEPORTIVA (or DE PORTIVA) MILITAR DE BURGOS and bear violet dated cancels, the earliest being July, 1952.

They are 20 x 26.5 mm., perf. 11, carry the imprint in the bottom margin LIT. HIJA B. FOURNIER S.L.-BURGOS, and bear the olympic rings insignia at the bottom of the design. Two values have been seen:

(no value) Carmine  
20 Pts. Dark green

Are these revenues or simply local charity stamps? Are they olympic-connected, or is the symbol only for direction and finally what significance does the MILITAR have?

No denomination. Engraved. White wove paper. 141 x 112 mm.  
CL 1. Carmine & Black perf. 12 15  
(plate No's 1, 2, & 3)  
a. Rouletted at left (reported in Bartlett) —

## SERIES of 1886

Similar, 70 mm. wide vertical strip of purple paper on back.  
CL 2. Brown perf. 12 x roul. 5 3/4 20  
(plate No's. 1581, 1686)  
a. No backing strip (may have been soaked off??)

**Effective January 1, 1892, imported liquors were divided into three classes.**

## IMPORTED DISTILLED SPIRITS

### SERIES of 1891

Vignette of 3-masted steamship at full sail. No denomination. White wove paper. 146 x 116 mm. No plate numbers.

CIS 1. Black Engraved, roul. 5 2/3, date line 189\_\_ 20  
CIS 2. Black Engraved, slot perf. 7, date line 19\_\_ 15  
(date line 190\_\_ may also exist)

CIS 3. Black Lithographed, perf. 11 3/4, date line 19\_\_ 15  
a. Handstamped "INTERNAL Revenue Tax Paid at/ the rate of \$1.10 per wine gallon" —  
b. Paper watermarked USIR (reported but not seen) —

## SERIES OF 1933

Vignette of modern steamship. Lithographed. White wove paper. 142 x 112 mm.

CIS 4. Black Perf. 12 1/2 at left, brown back strip —  
CIS 5. Black Perf. 12 1/2 at left & top or bottom 10  
CIS 6. Black Roul. 4 1/4 15  
CIS 7. Black Roul. 7 Reengraved vignette, no back strip —

## RE-IMPORTED AMERICAN DISTILLED SPIRITS

### SERIES OF 1891

Vignette of 3-masted steamship at full sail. No denomination. Engraved. White wove paper. 70 mm. strip of purple paper on back

CRS 1 Dark Green Roul. 5 3/4, date line 189\_\_ 50  
CRS 2 Dark green Slot perf. 7, date line 190\_\_ 30

## RACLETTE NO. 7

M. N. Thaler  
 "The time has come"  
 the Walrus said,  
 "To talk of many things:" ...



1. Zurich Cantonal Revenue Stamp. 1912 No. 11 (Schauf.)



2. Zurich Municipal Revenue Stamp. About 1930



3. Nidwald Cantonal Revenue Stamp. 1920 No. 3 (Schauf.)



4. Obwald Municipal Revenue Stamp. About 1954

Today we write a mish-mash of odds and ends related to the collecting of Swiss revenue stamps.

First, one of my favorite subjects - Swiss cheese. Two Swiss cheeses are familiar to most of us but we seldom see the real thing in the U. S. The most familiar is the holey cheese that comes from the Emme Valley in Luzern and the other is the Gruyere from Lausanne. What we buy as Swiss cheese with the holes is usually from Wisconsin, and the Gruyere is normally processed and packed in wedges. A third good Swiss cheese is Raclette from Valais, especially intended to be served by heating and scraping in the manner for which this column is named.

But there are more than forty other distinctive cheeses and hundreds of variations made in all parts of Switzerland. To name a few - there's Sapsago from Glarus, Bitto from Ticino, Sarrasin from Vaud and Spalen from Unterwalden. Cheese is big business in Switzerland.

One would think that since cheese is such an important industry in Switzerland (they actually have schools to teach the manufacturing and curing techniques) there would have to be some Swiss revenue stamps in honor of this ancient industry. Outside of the holes I have seen in cancellations of Swiss revenue stamps, I have found no trace of cheese on any Swiss revenue stamps.

Speaking of Unterwalden, this area consists of two cantons called Obwald and Niderwald. I guess that translates as over or upper forest and lower forest. Both cantons have issued stamps which do not carry the cantonal name. Thus, if you meet them some time you'll have to carry the identification in mind. Niderwald revenues have a pair of keys back to back and Obwald stamps have a single key. The illustrations are shown in Schaufelberger, but not in Forbin. I have illustrated a Niderwald cantonal stamp and an Obwald municipal. Many other Swiss revenue stamps are identifiable only by their heraldry emblems.

The language situation in Switzerland can be confusing until one understands the setup. Then everything falls in place. There are three official languages and that means that legal documents, applications, etc., can be in any one of them. These languages are German, French and Italian. Generally, the canton or cantons that border on a country will predominantly use the language of that country. There is a fourth national language which is called Romansch. This is an ancient holdover which derives from Latin and is used by a

handful of people in the canton of Graubunden.

Revenue stamps will carry any one or more of the official languages and you should also bear in mind that each of the cantons may have several different names, depending upon the language being used. The Graubunden stamps carry the name of the canton in German and Italian, the latter name being "Grigione". And yet, when referred to by the French-speaking Swiss, the name becomes Grisons. Look for Basel Bale, Basle. Also Tessin and Ticino are both used. In writing or referring to a canton I prefer to use the name and spelling that will be found on their revenue stamps.

Another thing to watch for is the difference between municipal and cantonal stamps. The word "gemeinde" on a stamp clearly identifies that as a municipal stamp, but another word on a municipal stamp is "stadt". That word doesn't mean "state" as we understand it in the U. S. - it means "city". Thus, the important cities of Switzerland are "stadts" but they also give their names to cantons. Basel, Geneve, Zurich and Neuchatel are cantons as well as cities. One must be careful to identify the revenue stamps properly as emanating from the city or from the canton. Basel is a city with cantonal status, but the other cantons I have named have many municipalities in their cantonal districts.

Consider the revenue stamps of Zurich. Why does Schaufelberger list so few Zurich revenues while Forbin lists so many? (I am referring only to Schaufelberger's cantonal list only). Schaufelberger's catalog lists no municipal stamps. The ones in the front of the catalog with city names are frontier stamps and considered Federal. Forbin's list is longer because he included many municipal stamps.

I have illustrated revenue stamps which are marked "Stadt Zurich" and "Kanton Zurich" which are a municipal and a cantonal stamp, respectively. One should not mix these in mounting and displaying them.

All of the cantons have at one time or another issued cantonal revenue stamps except for two, so far as I am aware. One of these is Appenzell which is also famous for its Appenzeller cheese. Careful here because again there is a city of Appenzell and a canton by the same name. The second of the cantons that hasn't issued revenue stamps thus far is Jura, the new one in the northwestern part of Switzerland.

My final item for your information is the fact that there is a third catalog which includes Swiss revenue stamps and that is Sulser. We'll talk about it next time.

## IMPORTED WINE & MALT LIQUORS

### SERIES OF 1891

Vignette of 3-masted steamship "Iroquois" with sails down. No denomination. Engraved. White wove paper 70 mm. strip of purple paper on back.

CW 1. Light red brn	Roul. 5 2/3, date line 189__	12
CW 2. Light red brn	Slot perf. 7, date line 190__ (139 x 113 mm)	15
CW 3. Light red brn	Slot perf. 7, date line 19__	12

### SERIES OF 1910

Similar. 141 x 104 mm.

CW 4. Red brown	Engraved, slot perf 7	15
-----------------	-----------------------	----

CW 5. Red brown	Engraved, perf. 11 3/4, white back strip	15
CW 6. Red brown	Lithographed, perf. 11 3/4 (double line)	15
	a. Paper double line watermarked USIR	20

### SERIES OF 1935

Vignette of modern steamship

CW 7. Brown red	Engraved, perf. 12, Brown back strip	8
CW 8. Brown red	Lithographed, perf. 12, White back strip	8
CW 9. Brown red	Lithographed, roul. 7. No back strip	3

Numbers CIS 7 and CW 9 are presently in use. Customs' official publications call for the use of a green re-imported American distilled spirits stamp, but there is no record of any having been produced since the Series of 1891.

# PUERTO RICAN REVENUES

## INTERNAL REVENUE STAMPS

### PART 4

H. B. Beaumont, ARA

The first Puerto Rican revenue stamps under U. S. Administration to be inscribed "INTERNAL REVENUE" were the strip stamps of 1899. These have been described in a previous article. It was not until 1938 that the Bureau again used the term "INTERNAL REVENUE" on stamps.

#### SECOND ISSUE



1938 Issue

The stamps of this issue are unlike any revenues the Bureau had printed previously. They are large stamps, 43 x 40 mm., printed in sheets of 50, ten horizontal rows of 5 with straight edges on four sides. Black control numbers, 4 mm. high, were printed near the top and near the bottom of each stamp. The central design is the seal of Puerto Rico. It is surrounded by a colorless band in which is inscribed "SEAL\*OF\*PUERTO\*RICO". Values are printed in the four corners. At the top is "THE PEOPLE OF / PUERTO RICO". At bottom is "CENTS" or "DOLLARS". At right and left sides are "INTERNAL REVENUE / STAMP".

Stamps are perforated 11. Other perf varieties have not been reported.

Denominations and colors were:

1c	Light green
5c	Olive yellow
10c	Red orange
25c	Lilac
50c	Light yellow
\$1	Brown
\$3	Dark purple
\$5	Blue
\$10	Green
\$20	Orange
\$50	Red
\$100	Gray black
\$200	Brown yellow
\$500	Dark olive
\$1000	Rose
\$2,500	Green
\$10,000	Olive yellow

Quantities printed cannot be determined as we have not found a copy of the Bureau's report for 1940.

Goodfellow has a copy of the 5c stamp overprinted BEVERAGES in black sans serif caps 2mm, high. It is impossible that other overprints exist.

#### SUBSEQUENT ISSUES

Due to lack of information and of stamps we are unable to state precisely what were the subsequent issues. We do know that in 1953 the Bureau began printing Internal Revenue stamps with all inscriptions in Spanish instead of English. We quote the Bureau's letter of October 7, 1976:



1953 Issue

"The issue of 1953 was printed from flat intaglio plates. The current issue, 1968, is being printed from curved intaglio plates on a rotary intaglio press. Visual differences between the two series should be minimal"

The two issues are very difficult to tell apart. Both are about the size of the 1938 issue. Both are perforated 11. We also have a mint \$1 that is rouletted 7 and which may or may not indicate an additional issue. The rotary stamps are about half a millimeter larger than those of the flat plate. Denominations are the same as in the 1938 issue but the colors are a shade lighter. We quote from the Bureau's letter of April 21, 1976:

"In your letter you asked if the issue of 1938, which was in English, is still being printed or issued. The answer is no — the last delivery of this issue was on October 17, 1952. You also asked about the issue of 1953 which was in Spanish. This issue has also been discontinued. The last delivery was on December 16, 1969. We are currently issuing the series of 1968, which is in Spanish. The first delivery of this issue was on November 13, 1969."

The stamps of the 1953 and later issues have for a central design the seal of Puerto Rico. In the colorless band around the seal is "SELO-DE-PUERTO-RICO". At the top is "ESTADO-LIBRE-ASOCIADO-DE-PUERTO-RICO." in the right and left panels is "SELO-DE-RENTOS/INTERNAS." Denominations are printed in black in the four corners in numerals 2 mm. high. Double control numbers printed in black numerals 4 mm. high. Quantities printed are not known. Use of stamps to collect taxes was discontinued June 30, 1977.

#### Literature — Continued from page 163

"Caused the American Revolution" by Adolph Koepfel. This book focuses on the First Federal issue of embossed revenue stamps, Scott numbers RM45 through RM247.

The book follows the now classic format of all the really great philatelic handbooks. Topics covered include the historical background, the laws, the implementation, the dies, types of documents, quantities sold, collectors-collections-collecting, and conclusions. Included as appendices are the Acts of Congress which created and implemented these stamps.

Of very important note are the photographs in this book. They are probably some of the very best of these embossed stamps that I have ever seen. They reproduce superbly in this offset production — far better than any letterpress.

Of great interest to the collector who does not possess a collection of these wonderful items are the illustrations of full documents. The author illustrates at least one of every type document which is known to collectors.

The book is an exhaustive study of the subject. I am sure that here we have a book which will become the standard reference

# STATESIDE - 2

with Ron Leshner



The stamp illustrated above is the common federal red strip stamp first used after the end of prohibition. However, it was clearly used on a bottle sold by the Pennsylvania Liquor Control Board (in spite of the misspelling!!). Cabot (1940) did not include this in his listing of Pennsylvania liquor seals, although Hubbard (1960) twenty years later listed this as LS3.

The stamp is certainly of interest to a specialist in Pennsylvania like myself. But unless someone can demonstrate otherwise I will stick to my supposition that a Pennsylvania liquor seal was used in combination with this federal stamp. The cancellation had to be put on the stamps by the distillers or importers, since they were responsible for the placement of the red strip stamps on the bottles. This accounts for the many different cancellations known.



There is an interesting court case which eventually made its way to the U. S. Supreme Court which may have had something to do with the origin of the cancellation. More on

this in a future column.

(The author invites correspondence. He can be written to at Box 242, Pineville, Pa. 18946.)

work on these stamps for many years to come. The author goes to the extreme effort of even giving hints on how to mount and preserve these documents.

The book is easy enjoyable reading yet should prove a valuable reference. It is hard to believe that any revenue collector could refuse to purchase this book. Remember you don't have to be an active collector of the embossed RM's; you don't even have to own any or ever plan to own any. But the knowledge to be gained will make you a more knowledgeable collector; and as a more knowledgeable collector you will enjoy the hobby more.

1979-1980 KIWI CATALOGUE, stamps, revenues and postal stationery of New Zealand. 58 pages, pocket size, self-cover, 75c (New Zealand—presumed that you should add postage) from ARA member Stirling and Co., Ltd., Box 949, Christchurch, New Zealand.

When the 1978-1979 edition was reviewed comment was made about the poor illustrations in the revenue section. That has now been corrected. This is a simplified listing but prices are important in this listing. This is a dealer's list and the stamps are for sale at these prices.

And how the prices have changed! The 1868 Ad Valorem-Estate Duty and the Beer duty stamps have all doubled in price. Most other stamps have remained the same or made more modest price increases (10-50 %). Many of the Stamp Duty stamps have been gainers in the 20-5% range. The listing of the Social Security stamps has been expanded; it now contains both the simplified list and a year by year list from 1939 to 1957 (17 stamps in each year set!)

Also listed are postally used fiscals, private and provisional labels and of course postage material. A very nice catalog at a very attractive price.

Ken Trettin

(Literature — Continued on page 184 )

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# SECRETARY'S REPORT

Bruce Miller, Secretary  
1010 So. Fifth Ave., Arcadia, CA 91006

## NEW MEMBERS

- 3130 ASHWELL, Charles W., PO Box 2152, Carbondale, IL 62901, by Secretary. 1898 Battleships.  
3137 BEALS, David T., III, 4117 Broadway, Kansas City, MO 64111, by Secretary. US first 3 issues, incl proofs and essays.  
3134 BERBERICH, Robert W., 10613 Weymouth St. Apt 3, Bethesda, MD 20014, by Secretary. US and possessions revs, MFM.  
3122 BOWMAN, John D., 8513 Valley Hill Dr, Birmingham, AL 35206, by Philip E. Arnold. US 1st issue, narcotics, MFM.  
3131 CIBULKA, Rudolph A., 10121 3rd NW, Seattle, WA 98177, by G. M. Abrams. US revs, foreign Xmas stamps.  
3135 CLARK, Jeffrey L., 3209 S. Battlebridge Dr, Richmond, VA 23224, by Peggy Howard. Mainly US 1st issue and rev stamped paper.  
3139 CONKLIN, John M., 734 Nichols Rd, Deer Park, NY 11729, by G. M. Abrams. US Scott and non-Scott, states (esp. NY documents), GB Victorian and pre-Victorian revs.  
3125 DAVIS, David K., 7639 Park Ave S., Tacoma, WA 98408, by G. M. Abrams. US revs.  
3129 GIOELLI, Alphonse E., 67 Mark Vincent Dr, Poughkeepsie, NY 12603, by G. M. Abrams. Italy revs.  
3126 GODDARD, Dick, PO Box 2802, Jackson, TN 38301, by Guy A. Rossi. Foreign, state, fed., cinderellas, seals.  
3127 HERMAN, Lyle E., 4633 Rainier Dr, Cypress, CA 90630, by Ogden D. Scoville. "New to revs-no specialty."  
3136 KAUFMAN, Stuart A., 24 Stella Court, Harrington Park, NJ 07640, by Secretary. US revs and cinderellas, Scott and non-Scott.  
3138 LEDEN, Ido, Urdavagen 6C, S-22371 Lund, Sweden, by Leif Bergman. Topical-playing cards, rheumatology, skulls.  
3123 NIEBUHR, W David, Box 2936, Culver City, CA 90230, by G. M. Abrams. Br. Africa revs pre-1940.  
CM3128 OLDAKER, Richard W., 153 E. Canal St, Peru, IN 46970, by G. M. Abrams. US revs singles, ducks, Indiana state revs.  
CM3132 PERRY, H. C., Jr, 553 Croyden Ct, Sunnyvale, CA 94087, by G. M. Abrams. US revs and locals.  
3124 SCHOCNEN, Douglas D., Box 3390 Duke Hosp., Durham, NC 27710, by DC Chapter (NAPEX) Proprietary medicine, N.C. postal history, mixed franking.  
3133 VORA, Ravindra R., 707 Misty Lea Lane, Houston, TX 77090, by DC Chapter (NAPEX). US revs, esp. consular service fee, revs and fiscals of India and feudatory states, revs of Central America (collector/dealer).  
Highest membership number on this report is 3139.

## REINSTATED

- 1284 SHAW, Charles Gardner, NW 325 Janet St, Pullman, WA 99163, by Secretary. All US and states.  
751 E. E. Stefanovsky, PO Box 826, Kharkov 310002, USSR  
1565 Roy Walter - NYC 10001

## DROPPED (MOVED, NOT FORWARDABLE)

- 2298 Robert H. Golden

## RESIGNED

- 2881 Earle J. Bernheimer - LA, CA 90046.

## DONATION TO PUBLICATION FUND

Robert Scheuermann ..... \$100.00

## MEMBERSHIP SUMMARY

Previous membership total ..... 1570  
New members ..... 18  
Reinstated ..... 3  
Dropped ..... 1  
Resigned ..... 1  
Current membership total ..... 1589

**SALES PITCH**  
**G.M. Abrams**  
**3840 Lealma Ave.**  
**Claremont, CA 91711**

## THE SWISS AND ITALIAN COLLECTIONS

OFFERED HERE IN A PREVIOUS COLUMN, THE LARGEST OF EITHER EVER FORMED, HAVE NOT BEEN SOLD AT THE PRICES ASKED. This office has now been authorized by the owner to accept the best offer for either, mini-auction style. Absurd offers will be ignored and the collections will remain intact at this time. Those who have seen the collections, those who have the details (available for a #10 SAE within the US, not required elsewhere), or those who are hearing about it for the first time, are invited to submit your best offer. Mail or phone (714-593-5182 after 6 p.m. CA time,

no collect calls). However, it is advisable to see before bidding, at a mutually convenient time. I would.

## RE CIRCUITS... PLEASE NOTE

Because of material lost (?) in the mails, stolen by former members, etc., it appears that, exclusive of the auctions, Sales is operating in a somewhat RED mode. In accordance with the Bylaws, and in agreement with Pres. Scoville, to overcome these losses we are forced to raise the commission rate on circuit books from 5% to 10% until such time as we are back in the black. This new rate will become effective for any circuit books received after 1 January 1980. The old rate will apply to those books in hand. Should we recover sufficiently through the circuits to warrant, we will return to normal at that time, and you will be notified here.

## BR. COL. BUFFS

should have a copy of the recently published "The Postal Sur-charges and Revenue Stamps of Cyprus" by A.N.D. Bols. This 12 page cyclopedia/catalog, slick paper, fully illustrated including the Turkish issues, is available from HJMR Co., PO box 6638, Hollywood, Fla. 33021, at \$3 (US) postpaid. Highly recommended, and order directly. You should also be aware that a new edition of the Dodd catalog of Br. So. Africa, vastly increased in content, thoroughly revised, is on the verge of being (or has been) published. Details to follow. Lastly, the 1979-80 Kiwi catalog of New Zealand, pocket size but slick and fully illustrated, which lists "stamps, revenues (I don't like that distinction... GMA) and postal stationery of NZ", is available from Ponwinkle Int'l, Tiki Road, Coromandel 2851, N.Z. \$1.70 by air, \$1.15 by sea. Order directly. Ponwinkle also advises that they are now offering world-wide revenues/cinderellas in their frequent mail auctions. Take it from there.

## A LIST OF MATERIAL

STAMPS AND LITERATURE, AVAILABLE FROM THIS OFFICE, IS FREE ON REQUEST FOR A #10 SAE (in the US; not required elsewhere). And we do not send approvals along. For those, you must sign up for our circuits; see requirements on Page 60 of your Year-book...and please change therein the reference to USPS insurance from \$200 to \$400.

## "ONLY" INDEED

We quote from a recent advertisement which appeared in a foreign (English language) philatelic magazine, which offered some of the country's hunting stamps, and is, unfortunately, indicative of the unknowledgeable: "Although these hunting stamps are ONLY revenues, they will probably have a great future." (Caps mine... GMA). For shame, B.H., for not editing that insertion.

## FOR RAILROAD STAMP BUFFS,

and through the courtesy of Martin Erler, we have obtained a copy of the 1950 edition of the Dusterbehn catalog of German RR stamps. It is a manuscript typed by Dr. F. M. Lenig, and there are no fotos. It is totally in German, and priced in DM of the year. A copy of the original (1918) Dusterbehn (there's a copy in the library) would be helpful in identifying the fotos; however, it's not mandatory, and the 1950 version can stand alone, since most of the stamps are of the same format. This office will supply unbound photocopies of the 1950 version at cost plus postage, \$8 (US) book rate anywhere. About 70 pages legal size. CWO please, payable to ARA.

## REVENUES OF THE CHANNEL ISLANDS AND HUNGARY

are the subjects of two newly issued catalogs by John Barefoot, 85 Saltergate, Chesterfield, Derbyshire S40 LJS, England. The Channel Islands, some 24 pages in the usual spiral binding, fully illustrated, is available at £1.25 or \$3 (US) by sea. The Hungary, same format, some 85 pages, is priced at £4 or \$9 (US) by sea. Please order directly.

## THE HINES STS BOOK

PUBLISHED BY THE ARA, Terry's study of the US Special Tax Stamps, is being offered at \$8.35 (US) postpaid book rate by Sherwood Springer. The spiral binding has been removed and replaced with a hardbound paper cover. Order directly from Mr. Springer at 3761 W. 117th St., Hawthorne, CA 90250... (who also advises that his 9th edition is currently in preparation, and should be published in the near future. We will announce.)

# REVENUE MART

LISTED & UNLISTED revenue & Cinderella items wanted, including State revenues, essays, locals, tax-pays, documents and collateral material. U.S. & foreign. Richard D. Warren, P.O. box 276, Philomont, VA 22131 318

I HAVE a very large stock of Federal Duck stamps. I have full sets, mounted or unmounted, ranging in quality from damaged sets to mint — VF. Prices \$150 to \$2,000. Also, many singles signed and mint. Some plate blocks. Scott Clark Jr. 502 First National Center, Hutchinson, Kansas 67501, 316-663-9173. 318

INDIA AND INDIAN STATES court fees, revenues, judicial papers, fund raising seals, cards, covers, etc. All at throw away prices. Investors with maximum discount. Trial shall convince. Ask for free list to S.D. Puri & Company, Puri Building, Sangrur 148 001 Punjab, India. 326

WANTED foreign revenue exchanges worldwide stamp for stamp, value for value. Free bonus first trade or for Spain, Cuba or Antilles. I can use. Michael Murray, 1601 SW 47th Ave., Ft. Lauderdale, Fla. 33317. 322

EXCHANGE collecting World War I Military Vignettes, Red Cross Seals and Propaganda labels of all nations. Have much to trade for needed items, please write Walter Schmidt, 3654 Applegate, Jacksonville, Oregon 97530. 319

PAYING TOP PRICES for all seals, labels, revenues, locals, etc. Send for immediate payment. Cinderella Stamps, Charles P. Rabinovitz, Box 414, Randallstown, Md. 21133. 321

PERMANENT WANTS: Old stock certificates, bonds, railroad passes and timetables, Western states early financial paper and pre-1920 post cards. Please write! Ken Prag, Box 531RM, Burlingame, Calif. 94010 320

FUTURE DELIVERIES— My objective is to assemble the world's most comprehensive inventory. Send for offer, write first, or phone 707-822-3164 after 6:00 PM. All other revenues wanted, especially on documents. James D. Turner, 1625 Bayview Street, Arcata, Ca. 95521 319

BUY-Covers of Taiwan (before 1952) and Chinese postal stationery. Covers of China, Ryukyuu, Korea (Before 1955) and Japanese occupation (WWII). Perfin stamps of China, Hong Kong and Japan. SELL-Taiwan revenues 1 Kg. (mixed Cut square)/box \$35.00 U. S. (postage paid) and others. Ming Z. Huang, P. O. Box 2-50, Taipei, Taiwan 318

WANTED—Great Britain Railway, Tramway, Bus and Carrier Company parcels stamps. Buy or horse trade. David M. Stirling, 28 Ingleston Avenue, Dunipae, Denny, Stirlingshire, Scotland. 318

WE PAY 1/2c each for Scott listed US revenues. Cut or punch cancels OK. Domzall, 904 Wright #4B, Richmond, CA 94804. 322

WANTED TO TRADE: Special Tax Stamps, Cigars and Tobacco. Basis Springer. Send want list. Ogden Scoville, 2123 S Windsor Dr., Springfield, MO 65807 318

WANTED— Ohio Sales Tax Stamps. Large or small quantities. Unused pairs or separate parts. Please write. John W. Wilson, 2721 N. Artesian Ave., Chicago, IL 60647. 321

REVENUES FOR BEGINNER and advanced collectors. Monthly list, annual catalog. Approvals on request. Want list appreciated. J. McGuire, Box 347, West Yarmouth, Ma. 02673 318

STOCK CERTIFICATE, 12 different, \$2.95, 50 different \$14.95. Old checks, 24 different \$2.90, 100 different \$14.90. Illustrated list, SASE. Always buying. 1 to 1,000,000 wanted. Clinton Hollins, Box 112-M. Springfield, VA 22150. 337

RUSSIAN REVENUES, Locals, Vignettes wanted. Need Revenue documents. Pre-Stamped Revenue paper, Zemstvos, Seals, labels and Cinderellas. Will purchase or exchange. Martin Cerini, 37 Wyoming Drive, Hunt, Sta., N. Y. 11746. 329

SWAP—Micro or thumb nail mineral specimens collector quality for US large denominations of revenues and stock transfers. R. Dietz 225 N. Resler, El Paso, TX 79912. 319

SWAP—1014 different FDC's for equal value of US BOB material. Private Party. R. Dietz, 225 N. Resler, El Paso, TX 79912. 319

WANTED TO BUY U.S. R1-R151a, RB1-RB8 for slide show for Batavia which had the first volunteer soldier, Charles-Rand, of the Union force. roy J. Tillotson, 207 East Avenue, Batavia, New York. 14020 328

WANTED MATCH & MEDICINE, and other private proprietary items by private collector. Desire to purchase collections or better single items or will trade on Scott basis. John Gaudio, 810 First National Bank Building, Denver, Colorado 80293 322

FOR SALE - Lot of 18 very nice complete mint sheets of some Ohio revenues of the 1930's, all different, \$40.00 post paid. SASE brings detailed listing. Doug Swisher, Box 15398, Columbus, Ohio. 43215 318

WANTED: U.S. Documentary and proprietary revenues. Also certain RN entires. Write for want list. Ellis M. Keppel, Queen Anne House, Burghill, Ohio 44404 319

WANTED Revenue material from Hessen-Cassel. Will trade worldwide postal material such as Germany Scott's B68 at Scott for Erler prices. Also will give Forbin listed Nossi-Be and Reunion. John L. Needham, 9081 Dewey Dr., Garden Grove, CA 92641. 319

WANTED: Automobile License Windshield Stickers such as IDA 1943, 1944 - HAWAII 1943-44-45, LA 1943, NEW MEXICO 1943, OHIO 1943, OKLA 1943, plus any other states not listed:  
C.E. Kerney ARA 3096  
1540 N. Archie  
Fresno, CA. 93703  
207-251-5308

## Treasurer's reports as of July 23, 1979

Beginning balance Sept. 14, 1979	\$5,723.98
deposits	\$11,824.80
expenses	\$8,285.35
ending balance July 23, 1979	\$9,263.43
cash on hand	\$7.83

### EXPLANATION OF EXPENSES

Editor	\$280.63
Vice president	\$15.
President	\$86.24
Treasurer	\$100.
Advertising manager	\$15.01
Misc. expenses	\$308.06
Mitchell County Press-News TAR expense	\$7,580.41

## SALES DEPT FINANCIAL REPORT (Period 1 July 1978 to 30 June 1979)

(Note: In lieu of transferring funds from Sales to the Treasury, and subsequently billing same for Presidential, Membership Director and Sales expenses, this report contains a combination of all, individually reported.)

### RECEIPTS

Sales of circuit books	\$26.50*
Commissions on circuits	438.05
Income from Auction 18	1,430.01
Income from Auction 19	903.43
Cash Brt. Fwd. last report	1,135.44

\* Note that many members are using their own books

Total receipts \$3,933.43

## EXPENDITURES

Settlements for circuits lost in mails (courtesy USPS)	544.64
Stolen circuits, ex-members	324.53
Sales: Correspondence, circuit mailings, telecons, supplies, salesbooks	762.60
Presidential expenses: Correspondence, repro, telecons, etc.	852.75**
Memb. Director expenses: Correspondence, applications, telecons, etc.	423.55

\*\*Includes purchases for library

Total expenditures \$2,908.07

## ASSETS:

Sales account, on deposit	\$1,025.36
Auction account, reserve	675.00

Total assets \$1,700.36

## LIABILITIES:

None

## SUMMARY:

Sales receipts	\$3,933.43
Sales expenses	(1,631.77)

Sales assets	2,301.66
Pres. expenditures	(852.75)
Memb. Dir. expenditures	(423.55)

Total Sales assets	1,425.36
Auction assets	675.00

Total assets \$1,700.36  
Submitted by G.M. Abrams

**CANADIAN REVENUE REFERENCE MANUAL**, compiled and edited by C. O. Emery and E. S. J. van Dam; 8½x11, couple hundred unnumbered pages, punched for 3 ring, printed by offset (at least the illustrations are well done). Available from Mr. van Dam at \$16 US ... PO Box 300, Bridgenorth, Ontario K0L 1H0, Canada.

This has to be by far the most in-depth study into the cataloguing and ancillary data on the issues ever produced. While admittedly there may be gaps, and inputs are invited toward a supplement in the future, it is the most complete effort this reviewer has seen. It is not complete...that is, this is the first section of the planned overall study. This portion contains the federal issues (including revenue stamped paper heretofore unlisted) of many categories, and many of the provincial issues.

It is stated up front that additional sections will be forthcoming. Perhaps that is why the pages are unnumbered, and why there is no index as yet. Beyond the catalogue listings, there are a number of reprintings of the laws governing these stamps, and some strangely familiar papers (studies) I have seen somewhere. Plate flaws, proofs, essays, perf variations, paper variations (card, wove, etc.), "specimens", full sheets with variations...they're all there. An excellent start, and much previously unlisted material.

Prices will be (it is indicated) published as supplementary additions from time to time, in order that they remain updated. In my opinion, all catalogues should be done in this manner.

Hurry up, guys. We need it all. Highly recommended.

**THE BALE CATALOGUE OF ISRAEL POSTAGE STAMPS**, by Michael Bale, 1979 (10th) edition. Published in England. (We do not give particulars here, since we do not feel...revenue-wise...that there is any advantage to obtaining a copy. It is available on loan from the APRL).

While undoubtedly one of the best-produced and in-depth tomes devoted to Israeli philately, including a masterful treatment of JNF labels, there is little if any change (beyond pricing) to the revenue portion of this effort. There were 4 pages in the 1978 edition...there are 4 pages in this one. No changes to the stamps listed. Simplified treatment of only the revenue definitives, a total of 81 stamps. It is suggested to our members in the UK that they contact the Bale or organization & get them to remove their heads from the sand...and get them all listed...or remove the section entirely from the book. They do advertise a revenue listing in the media, and I suppose you might call this one. Save your money.

**CHANNEL ISLAND REVENUES**, compiled by J. Barefoot, Part 4 in the Barefoot series of catalogs on European Philately. Usual spiral binding, 24 pp printed one side only by (looks like) Xerox, catalog size 6½x8; available from Mr. Barefoot at £ 1.25 or \$3.00 US sea mail. Address 85 Saltergate, Chesterfield, Derbyshire S40 1JS, England.

With all due apologies: While this is a handy guide to the subject stamps, it is rather oversimplified. It appears to be a re-arrangement (and renumbering system) of the material from the Booth catalog, and omits some of the varieties listed in Booth.

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Des Plaines, IL 60018 U.S.A.

t/f

The text is quite legible, but the pictures have a tendency to wash out, presumably due to the reproduction processes.

If we ignore the Booth, a review of this catalog standing alone will (or should) bring some raised eyebrows, particularly at some of the prices, which appear to be ten or more times those listed by others. Up front we have the statement "prices are for issued stamps, whether used or lightly mounted mint, whichever is commoner". Hence, there is only one price column, and it is left as a simple exercise for the reader to determine which is which. This reviewer cannot go along with that approach.

Still, if the Channel Islands are your forte, it is a compact, hardy guide with which to arrange your collection. Unfortunately, there is nothing new within, except a separate quotation of the laws governing these stamps, and, unfortunately for those of us with limited ability with foreign languages, in French. For the price, highly recommended.

John: Please forgive, but I must be honest.

G. M. Abrams

**U.S. and FOREIGN REVENUES** 322

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