



BULLETIN OF THE ROSSICA SOCIETY OF RUSSIAN PHILATELY

Bulletin 51

Summer 2013

PRESIDENT'S MESSAGE

Fellow Rossica members: Greeting! As your new President I would like to introduce myself and layout my short term goals for our Society.

First off, why am I President? Mr. Ian Sellick, who was elected President, had to decline due to problems at home caused by super-storm Sandy. As per the By-laws and Constitution, that means that the Vice President has to assume the duties, so here we are.

As many of you know, I've been Vice President for a number of years, supporting the last two Presidents and their agendas and also serving as your exhibit awards manager. I also served as bulletin editor a number of years ago. I collect Imperial Russian, RSFSR stamps and postal history as well as modern Russian Postal History. I've had several articles published in the Journal and I exhibit my RSFSR collection. What is not widely known is that I recently retired as a deputy program manager of a large program and I am currently working part time for a small company.

The State of the Society

Overall the Society is in pretty good shape. Membership is holding steady if not growing slowly, we have an outstanding journal, our members exhibits keep winning high awards, we supported the publication of the Kaestlin book through collaboration with the National Postal Museum, and the treasury is in the "black." But this is all the result of the efforts of our past leadership and we must continue to move forward. In the last six months we have had a lot of turmoil with our officers. Mr. Sellick resigned not only as our president-elect but also as our membership chairman and a driving force behind improving our visibility and increasing our membership. Meanwhile our past president and current treasurer are in the process of moving their households. The Journal editor has asked to be replaced as soon as possible due to increased demands from his professional career. This has shown that one of

the weaknesses of this Society is that it does not have enough volunteers and that we need to build a "bench" of capable volunteers to follow these people.

My next objective is to continue to grow our membership. Even at PIPEX last month, where member turnout was low, we signed up two new members and a returning member. If we did that at every national show we would add over sixty members a year. But to do that we need volunteers to donate their time at the national shows by manning a booth and also doing the coordination to have a booth and the supplies to outfit the booth. I understand that this is a lot of work, not a realistic goal, however increasing our Society's presence at more National Shows would increase our membership and help sell our publications. These were the type of activities Ian and others were doing. At PIPEX the officers agreed to develop a bi-lingual membership application, since there are quite a few immigrants from the former Soviet Union who may join if they knew we existed and could file applications in their native language. It can help our Society.

I also want to better understand what our members want from our Society. Is it the journal, the website, exhibits at shows, new publications, expertizing, more active on-line forums or something else? We had a proposal this year to look into an expertizing service. What the officers agreed to do was to see if there is enough support to establish an Identification Service, similar to the one offered by the APS, as a first step to building an expertizing service. Please contact the Secretary or myself if you have interest in such a service either as a user or a volunteer.

These are my short-term goals: fill the current officer vacancies, build a bench of future volunteers, increase the membership and improve membership services.

We are a specialized society of philatelists who study one of the most complicated and interesting countries there is. We need to continue to educate the world on the rewards of Russian Philately. We need to continue to collect, study, and research our areas. We need to continue to publicize

Russian Philately through articles in the Journal, exhibits at shows, publishing books, and giving presentations at our local stamp club meetings.

Please provide feedback.

Let me know what you think. Let the other officers know what you can do for your Society and what the Society can do better for you. Write me at ray.pietruszka@rossica.org or 211 Evalyn Street Madison, AL 35758.

Raymond J. Pietruszka
Madison, Alabama

MESSAGE FROM FORMER PRESIDENT DAVID SKIPTON

Editor's Note: Dave's message was written in December 2012 and much has transpired since then. However his message is still relevant and deserves attention. On behalf of the Rossica Society and the Bulletin Editor, I would like to thank Dave for his fantastic contribution and dedication to our society and to Russian Philately in general.

December 2012 is now upon us, and it's almost time for another changing of the guard (at least the current captain of the guard). Ian Sellick, our next Rossica Society President, brings some skills that Rossica greatly needs at this point in our history, not the least of which are marketing and advertising. If the society is to survive the economic and demographic challenges coming at it in the next term, we must expand our membership and keep putting ourselves out there, be it with the website, a physical presence at exhibitions, or continuing to offer topnotch publications and a first-rate library. He is admirably suited to the task, and I hope the officer corps and the membership will give him their full support.

In the throes of the campaign back in 2009, while kissing the flesh and pressing the babies, I made a lot of promises and tossed a veritable slew of planks into the platform. The last three years have been a wild ride and a lot of labor, but I'm happy to report that thanks to the hard work of the officer corps, most of those planks bore up under all the weight.

Just to review:

1) *Continue doing those things that work and build on them, things like adding more philatelic literature to our Society's sales list (that old, well-worn plank of "publish, publish, publish"), continuing our relationship with the University of Florida so that more of our journals and publications can be posted on their*

website (to a great extent this is dependent on their scanning backlog and available funds), seeing if we can put the Rossica Library Subject Index on the Society's website to help with research, trying to incorporate the old Rosselevich and RAPS journals in our DVD (the one that now has both the Rossica Journal and the Post Rider on it), and so forth.

Well, nothing happened with the University of Florida, alas, because their grant money to pursue this project ran out, but we did put some important points up on the board in terms of major publications, and provided a big assist to another one.

- a) Publication of Rossica's English translation of the seminal work by Ardalion Vinokurov and Alexander Epstein, *The Russian Field Post, 1914-1918, Handbook/Catalog* (May 2010). This is the bible of WWI date stamps, and Rossica is honored to make it available to the English-speaking world.
 - b) *Supplement #1* to the Alexander Epstein Postal Stationery Catalog (September 2011). The original catalog was a major contribution to the rapidly expanding field of postal stationery collecting, and *Supplement #1* added a lot of new entries. No doubt there will be more.
 - c) Thanks to Jeff Radcliffe and Greg Mirsky, the Rossica Library Subject Index is now available to all on the society's website. While not a complete inventory by any means, it represents a major step toward that goal, with well over 10,000 titles.
 - d) Rossica had the great honor and good fortune to play a part in the *G.H. Kaestlin Collection of Imperial Russian and Zemstvo Stamps*, by Thomas Lera and Leon Finik. Produced by the National Postal Museum and published by the Smithsonian Institution Scholarly Press (SISP), this deluxe book is being offered to Rossica members in a pre-publication sale, and should be in the mail stream early next year. (Exactly when we don't know, as the printing schedule is not up to us.) This project represented a major contribution and commitment on Rossica's part, both in terms of the expertise we supplied, the time invested, and the money we donated up front, which amounted to a huge chunk of the treasury (\$10,000 out of \$12,000+ at the time). I have no doubt we will make our money back and then some, and it shouldn't take too long, either. Four members in particular are owed a special debt of gratitude for their work on the book: Leon Finik (co-author), Alexander Kolchinsky and Howard Weinert (peer review), and Hy Lovitz (who ran legal interference for us in the matter of the contract.) Please see the up-to-date report on the status of our sales elsewhere in this Bulletin.
- 2) *Explore ways to increase the odds that Rossica will survive in the event of severe economic turmoil. One*

modest step would be to put our money into a bank where some of it can earn interest on CDs.

Done, thanks to a lot of heavy lifting on Treasurer Mike Gutter's part. We've now brought in more in the way of interest in just three years than we did in the previous 10+.

- 3) *Make a concerted effort to attract more members and get back up over 300.*

Done, despite the fact that we have been swimming against a strong tide that has already swept away two of the four English-speaking Russian societies and has severely tested our sister society, the BSRP. Demographics, the deaths of some important philatelists in Rossica's history, a changed world political situation and economic troubles have not helped, either, yet thus far we have managed to hold our own and expand. To do that we took our show on the road in an effort to reach a larger audience: the Denver area (RMSS 2010), Baltimore (BALPEX 2011) and Secaucus, NJ (NOJEX 2012), and made plans for Portland, Oregon (PIPEX 2013), San Francisco (WESTPEX 2014) and Washington, D.C. (NAPEX 2015), and of course we'll be certain to have a booth at the next big international in the U.S. (NEW YORK 2016).

- 4) *Revamp the Constitution and establish By-Laws so that we can separate bedrock structure and procedures from policies that need changing from time to time.*

Done. The new Rossica Constitution was approved unanimously at the NOJEX AGM, and thanks to the addition of by-laws that can be quickly amended when necessary, we are now more flexible than we have ever been in terms of keeping up with a changing environment.

- 5) *Build on the success of ROSSICAPEX 2009 by:*

- a) *Establishing an exhibiting mentor program and working with the American Association of Philatelic Exhibitors (AAPE).*

Done. Our website has a link now to the AAPE, and three more exhibitors have been brought into the fold. (We're still twisting the arms of a couple more...)

We also established an exhibiting team, the Rossica Fire Brigade, that had its first (and thus far, due to my lapse in attention, its last) outing in 2010 in the single-frame class, when the team finished in the second half of the field. It was painfully evident that if we did not

enter several new exhibits in future shows, we would fail to improve in the standings.

- b) *Recruiting more exhibits for future Rossica AGMs and beefing up the Rossica Virtual Gallery.*

Done. At ROSSICAPEX 2009, we fielded 208 frames, a showing that might well never again be equaled. At BALPEX 2011, it was 131. At NOJEX 2012, it dropped off to 70+, but that was still a hefty output. Rossica is now an acknowledged powerhouse when it comes to putting up strong exhibits by the wagonload, a fact that works to our advantage when it comes to invitations from World Series of Philately exhibitions around the country. Unfortunately, a few of our go-to exhibiting stalwarts were unable to participate in 2012 due to death, poor health or financial difficulties.

As for the Rossica Virtual Gallery (RVG), in this three-year span we've added some heavy-duty exhibits totaling 48 frames: Jerry Miller's *The Evolution of "Via Siberia" Mail, 1899-1945*; Jay Carrigan's *Carpatho-Ukraine, 1944-1945*; Valentin Levandovskiy's *Railway Postmarks of the Russian Empire from 1852 - 1917*, Nik Sorokin's *Vignettes As Historical Artifacts of Russia's Ethnic Diaspora*, yours truly's *The Emperor's Mail and Watchmen at the Gates*, and we're still in hot pursuit of several more, chief among them Ray Pietruszka's *Russian Soviet Federated Socialist Republic, November 1917 - June 1923*.

Better yet, Webmaster Jeff Radcliffe has dramatically improved the look and layout of the RVG, and it's gorgeous. If you have not seen it recently, please access it and give it a once-over. Well worth the time!

- 6) *Recruit more translators!*

Done, but not that we couldn't use more. Matthew Kahane has come on board (thanks, Matthew!), and we hope to impose upon a couple more new members to ease the workload.

Other, "off-plank" initiatives:

Thanks to Ian and Laura Sellick, we have been able to plant the Rossica flag (and flog Rossica's literature and paraphernalia) at more than just those shows where we had our annual general meetings. (The Richmond APS and the New York ASDA shows, for instance.) Thanks also to the initiative of the folks on the West Coast, particularly Ed Laveroni, Mike Gutter and Vesma Grinfelds, Rossica put up a booth at WESTPEX this year, too. Mike Gutter is owed a special debt of gratitude for holding down the fort there.

Editors Bill Moskoff (Journal) and Randy Woodward (Bulletin) have put in some long hours to produce classy and informative issues. Over the last three years Rossica has been fortunate to publish some truly groundbreaking, seminal articles that have challenged previously held conceptions.

It has been an honor and a privilege to serve as your president, and to my fellow officers, *ogromnoye spasibo* and thank you all very much for your support, service and dedication to the society and this hobby we love.

David Skipton
Onalaska, WI

NEW ROSSICA OFFICERS

Below are the results on the 2012 Rossica elections. Results indicate the number of votes received by each candidate for each position.

| | |
|---|----|
| President: Ian Sellick* | 52 |
| Vice President: Ray Pietruszka** | 52 |
| Secretary: Alexander Kolchinsky | 52 |
| Librarian: Greg Mirsky | 52 |
| Auditor: Richard Clever | 52 |
| Treasurer: Michael Gutter | 50 |
| Board of Directors: The first three are elected | |
| David Skipton | 47 |
| Nikolai Sorokin | 42 |
| Jeff Radcliffe | 39 |
| Mike Carski | 25 |

* Resigned due to Super-storm Sandy

** Became president after resignation of President-Elect Ian Sellick

ROSSICA ANNUAL OFFICERS' MEETING AT NOJEX 2012

Quorum present with Dave Skipton, Ray Pietruszka, Ian Sellick, plus attendees by conference call: Michael Gutter, Ed Laveroni, Greg Mirsky. Also present - guest Alexander Kolchinsky.

The meeting was called to order at 1:10 PM EDT- 10:10 AM PDT.

The By-Laws and rewritten constitution were voted on and accepted the next day.

Who is going to PIPEX in 2013? Ray, Mike, and Ian maybe. Ed and Greg possibility. After discussion Ed & Mike will be there. Dave and Alexander will not. Michael Dixon must be notified that Rossica is still coming to PIPEX even though it's a Memorial Day weekend.

Elections: Ed reported that nominations have been received for all of Rossica Offices.

Treasurer's report: Mike has set up four accounts for Rossica, (two are savings, one investment, and one checking). Deposits totaled \$12,567.71 and approximately \$1,000 is expected to come in. Our assets were held in the following accounts: CD \$5,178.46, transfer account \$2,680.85, savings linked to our checking account \$4,123.24, and checking account \$1,100.)

Other than dues, our primary income is through donations and sales of books through PayPal.

Our primary operating expense is the Journal. Might have to change our MD incorporation. MD might start charging us a fee. Because of the passing of Gary Combs our PayPal account needs to be changed from Gary Combs to Jeff Radcliffe. A motion to the effect was made by Mike G., seconded by Ray P. and passed unanimously.

Mail costs will be increasing due to increase in postal fees.

Book Sales are at \$1,500. Mostly non-members. They should be invited to join Rossica.

A motion was made by Dave to accept the Treasurer's report. It was seconded by Ray P. and passed unanimously.

It was noted that an audit is due this year, including an audit of Rossica's books.

Smithsonian Contract: Per Hy Lovitz, a Rossica member and retired lawyer, the contract for the Kaestlin book reflected the Smithsonian's concern for protecting its good name more than the sale of the books itself. It appeared that we were not buying the Kaestlin book so much as the Smithsonian was giving us the book for a \$10,000 donation. There will be 300 books and the Smithsonian suggested a price of \$39.95. Dave suggested a price between \$60-80 with a pre-publication sale for members only. The contract says we must sell to our members.

Discussion followed against immediately going to commercial outlets.

Discussion of pricing for the book for members. Price went from \$60 - \$75. Dave made a motion to set the price at \$70 plus shipping and handling for the prepublication sale to members only with one book per member, and after the prepublication sale \$80 plus postage and handling to members only with a maximum of 5 books. Mike and Greg seconded. It passed with a majority vote.

The publication is scheduled for late Nov. 2012-Jan. 2013. More discussion led to prepublication sale extended to Jan 12. Post-publication sale price \$80 with April 3 deadline, and dues must be paid or no sale. After April 3rd open to

commercial members. The money for the book, shipping and handling must be paid before shipment.

Insurance for the library: It was suggested to increase coverage from \$50,000 to \$60,000. The cost is now \$500/yr and probably will be \$600/yr. The coverage is by Hugh Woods Inc. A discussion followed. One suggestion was to digitize the library and store it in a folder in the cloud. Ian volunteered to look into it. Dave noted that no matter what the dollar figure of insurance, we could not replace the material if it were lost, but if we could digitize it, we wouldn't lose it. Dave made a motion to table, Ray P. seconded it. The motion passed.

Alushin Library: We still have 5-6 large boxes left. They contain some Russian-related but not philatelic materials, philatelic supplies, and some non-Russian philatelic materials. Dave suggested publishing a list and price plus postage and handling. It will be sent priority up to 4 lbs. Make it simple. Dave proposed a net price sale. Publishing the price of mailing and handling in the Bulletin. Seconded by Ed L. It passed.

Family Membership: Yes, we would like to have it, but no time for a discussion.

Requests for exhibit awards: Ray P. reported that these are down about half from past years. He will send a letter to each exhibition chairman notifying them of the awards.

Business Cards: It was discussed that our librarian Greg M. should have a card. Ray P. suggested having a design approved. Any other officer could have one made too, but no one was for the idea. Greg volunteered to create a uniform design for such a card.

Money-Making Proposals: With the upcoming Kaestlin book and Alushin Library sale there was no need to discuss it.

National Postal Museum: The NPM is contacting (philatelic?) libraries to work together and share materials, but Greg did not know if they included us in the potential consortium. A question was asked about the progress of the update of the subject index performed by Greg M. and Jeff R. Dave expressed concern about the completeness of the version currently displayed on the Rossica website. The current version is not what was published long ago, is not useable online, is not searchable by author and subject, and many more items are now available. The new catalogue will not have some old material, because it was lost in electronic conversion.

Charges to members and nonmembers: Mike would like to have an exact amount. Nonmembers should pay 25-30% more than members. Dave said to go for it. There should be a new listing by the time of election of new officers.

Expertizing: Rossica needs insurance coverage to offer these services. We should ask the APS if there is umbrella coverage for expertizers. Greg could contact the APS and find out how they do it. Leon is already an APS expertizer. Dave will check with the APS to see how they do it.

Motion was made by Ed to close the meeting. Seconded by Mike. It passed and the meeting was adjourned at 3:10 PM EDT and 12:10 PM PDT.

Respectfully submitted,

Ed Laveroni
Rossica Secretary

EXHIBIT AWARDS

Andrew Chung won a Large Vermeil medal (83 points) for his five-frame exhibit titled "Imperial Russia Postal Stationary – Used in China" at Hong Kong Stampex 2012. Hong Kong Stampex is the annual National show of Hong Kong and exhibits are judged by a qualified FIP or FIAP jury.

Norman Banfield, Jakarta World Stamp Expo 2012. He won a vermeil with 86 points for his 8-frame exhibit "Russia – Airmail Services 1922-1950" at the Jakarta World Stamp Expo 2012. The judges suggested improvements and Norman has already started making them.

Dr. Ed Laveroni won the Grand Award at NOJEX 2012 for the "Imperial Postmarks of the Trans-Siberian Railroad, Chelyabinsk to Manchuriya". This was his second grand for 2012 since he also won a Grand Award at Milcopex in Milwaukee, WI in September.

Dr. Ross Marshall won a Gold Award at Filatelic Fiesta 2011 for "Russian Pre-UPU Stampless Mail to the West."

Jerry Miller won a Gold Award at Balpex 2011 for "The Evolution of 'Via Siberia' Mail: 1899 – 1945."

BENJAMIN FRANKLIN AND SOVIET RUSSIA by George Shalimoff

Benjamin Franklin is honored on this 1956 Russian Stamp (Scott # 1875). Anybody ever wonder why the Soviet Union would honor Franklin at the height of the cold war?



A couple of answers present themselves.

First, yes the stamp was issued for Franklin's 250th anniversary of his birthday. And we all know about some of Franklin's achievements, like electricity in lightning, and bifocal eyeglasses. But another reason is possible. As deputy postmaster in the American colony, he noticed that sailing ships to Great Britain took two weeks shorter time than sailing ships from Great Britain to America. He learned from a whaler cousin that there was an ocean current sweeping upward from Florida along the East Coast of America and across the Atlantic to Europe and back down the Atlantic to Florida. British sailing ships, bucking this current to America, took two weeks longer than American ships, whose captains learned to avoid the area of the current. Franklin published a map of this current in 1770 and called it The Gulf Stream.

Now look closely at the stamp and Franklin's name. You will see that the initial for Benjamin is the Cyrillic V in place of what should be the Cyrillic B. Is it possible that no one has detected this in the last 66 years? The Soviets did not catch it otherwise they would have reissued it correctly as they had for other original printing errors.

Editor's Note: Here's another interesting note about Franklin. Two learned societies were founded almost simultaneously in the United States and Russia. Benjamin Franklin founded the "American Philosophical Society" and Princess Ekaterina Dashkova founded the "Imperial Academy of Sciences of St. Petersburg". After meeting personally in Paris in 1781, both founders invited the other to join "his/her" society. So, Ms. Dashkova became the first female (and presumably first Russian) member of the APS, and Franklin was made the first American member of the Russian Academy. The mutual influence of these two persons in the making of early scientific societies may have given rise to the Russian stamp issue in 1956 neglecting the political tensions at that time.

RUSSIAN TAX STAMPS - 1893-1913

by Nikolai Sorokin

Taxes have been a hot-button issue in the USA for some time, but we're not unique in that regard. Here, from Livejournal, is the immediate result of a random Russian language search on Google for "taxes Russia": "Everyone knows that Russians are taxed at 13%. Many say that Russian taxes are among the lowest in the world. NONE of this is true. A Unified Social Tax is paid by our employer, and it doesn't take much to calculate that the real rate of taxation on any working person in Russia is 43%! Once again we have been fooled by the officials who have left us even more impoverished than we were previously." (<http://drpvb.livejournal.com/3560.html>)

We can probably commiserate with the commentator, ask "what else is new?" and remember Ben Franklin's observation of 1798 that "in this world nothing can be said to be certain except death and taxes."

Tax law has always had a tendency to be complicated, for a variety of reasons. That makes it vulnerable to misuse and corruption. Without doubt this was also true in czarist Russia; yet at the end of the 19th century, practical steps were being taken in Russia to make the process of tax collection fair and transparent. We have been reminded of those efforts lately by seeing old Russian tax stamps (податные марки) for sale on eBay. The stamps are imperforate and often found in vertical strips. The lower denominations resemble Russian coins valued at 1, 2, 3, 10, 15 and 20 kopecks, printed inside lined squares. Ruble values of 1, 3, 5, and 10 are larger in size, and rectangular. The definitive story of these stamps can be found in the superb old Russian Brockhaus and Efron Encyclopedic Dictionary published between 1890 and 1907. Containing almost 122,000 Russian language articles written by respected specialists, this encyclopedia remains an excellent source of information about old Russia. The following text is an adaptation of that encyclopedia's "Tax Stamp" article.

For centuries, peasants – who formed the largest percentage of the Russian population – were taxed based on the value of their land and its actual or potential level of production, on the implements they used, and on a host of other indicators that changed over time. But one thing remained constant: the tax collector would arrive and collect the taxes, and would then be obliged to record the tax information in a payments ledger. In reality, however, the last part of that procedure - recording the information – was often omitted, provided only partially, or was intentionally misleading, with a portion of the proceeds ending up in the tax collector's pocket. The peasants, a large percentage of whom were illiterate, were unable to check the hand-written tax ledgers and relied on the "honor system." Frequently, no receipts were provided for payments, and in cases where such "kvitki" were given, they contained little useful information.

In the early 1890s, M.A. Skribinskiy, a Podolia Government Common Law Arbitrator (мировой посредник), devised a tax-stamp method of accounting for illiterate peasants that would exclude written arithmetic calculations and would be comprehensible to all. The system devised by Skribinskiy, and later refined, worked as follows: large sheets, each containing a range of kopeck and ruble stamps, were printed in such a way that their fronts showed a representation of coins and paper currency, with all values indicated by both Arabic numerals and a corresponding number of vertical lines. The backs showed the year of taxation, along with a space to record the number of the taxpayer's household. For easier

identification, the coins were printed in the colors of the actual metals used - brown for copper, gray for silver – and the ruble values were in the colors of paper currency: yellow for one ruble, green for three, blue for five, and red for ten rubles. All of the individual stamps in each sheet were numbered consecutively. A full sheet of tax stamps for each household in the taxation area was placed between covers by the tax collection office. Each individual sheet was inscribed with the household's name, number, and the taxation information. These yearly accounts were then sewn together into ledger books. When the tax collector received the amount due from a peasant, he would turn to that taxpayer's page, use scissors to cut out the coin and ruble tax stamps that corresponded to the sum paid, and write the taxpayer's number on the backs of these stamps. The cut-out portion of the sheet would then be given to the peasant, and it became the official receipt of taxes paid that year.

Such a system precluded the possibility of the tax collector returning to once again extract previously paid taxes, because now the peasant could show his receipts as proof of payment. Moreover, even if the receipt was lost, the taxpayer's cut-out page in the sewn ledger could be used as proof of payment. This also made auditing the tax collecting officials much easier.

The "illiterate friendly" tax accounting system went into effect in 1893 and was first tested in 62 agricultural communities comprising 5,093 taxpaying households. In the next five years its use increased exponentially, and in 1898, when the Brockhaus and Efron Encyclopedia article was written, almost a half million peasant households in 5,394 agricultural communities were subscribed to this system. Mr. Skibinskiy's invention was also adapted for use in the Turkestan region of the Russian Empire by printing sheets of representative coins and currency using Arabic script in addition to the trademark hash marks. In all, again by 1898, tax accounting sheets were being printed in two sizes – 30x38 and 34x43 centimeters. There were four varieties in each size, differing in coin and currency value combinations. This system of tax accounting was in use until 1913.

My own collection contains just a tiny sampling of such tax stamps for 1896 and 1902, whose fronts and backs are reproduced here. Obvious differences include the arrangement of the printed texts on the reverse and different type sizes of the consecutive stamp numeration on the fronts. A quick calculation shows that the total number of distinct tax stamps is in the hundreds, but even these few suffice as an illustration of the old Russian government's long-forgotten laudable efforts to make tax collection fair and transparent.

PROPOSED NEW MEMBERS



Images have been reduced

The following have been nominated for Rossica membership and will become members in 90 days unless a reasonable cause as to why they should not is provided to Rossica officers.

- 2028 David B. Cole, OR
- 2029 Lewis Kellert, M.D., MD
- 2030 John Abrams, NM
- 2031 Andrey Averkiev, Russia
- 2032 Ron Bergstrom, CA
- 2033 Andrew Woycitzky, CA
- 2034 Ron Matteri, CA
- 2035 Jonathan Topper, TX
- 2036 Igor Grigorian, CA
- 2037 Valery Zagorsky, GA
- 2038 Marco Gasparinetti, Italy
- 2039 Marius Holt, Norway
- 2040 Yuri Obukhov, Russia
- 2041 Dr. George Plotkin, TX
- 2042 Marcelo Cruz, WI
- 2043 Michael Kushnerenko, Canada
- 2044 Dave Tribe, Canada
- 2046 Gerard York, FL
- 2047 Hugh Lawrence, CA
- 2048 Leonid P. Beck, Washington, DC
- 2049 Howard Wunderlich, NY
- 2050 Albert Aldham, PA
- 2051 Tris Nermina, Canada
- 2052 Mikhail Yakhkind, MA
- 2053 Terrence Shawn Tarlton, OH
- 2054 Stuart Levene, MD
- 2055 Venera Gilmore, WA

