



INTERNET PHILATELIC DEALERS ASSOCIATION

Established 23 February 2002

Newsletter November 2018

Inside this Issue

Welcome.....	1
Bill Gross Stamp Sale.	2
Carry on Collecting.....	4
SESCAL October 2018.....	5
Degrees of Quality	6
The Green Lady	7
USA International mail rates	8
A good practice to remember.....	11
Chairman's Chatter.....	12

Stamps of the Month



Since it is Halloween here are four stamps issued by the USPS in 2016.

These Jack-O'-Lanterns Forever Stamps were the first Halloween - themed stamps from the U.S. Postal Service.

The publicity material describes them as "featuring four delightfully eerie designs that illuminate the festive celebration".

You couldn't make that up could you!



Welcome to the November Issue

Hello everyone. This month I thought I would start by commenting on some upcoming events that members might find useful to know about. I see so many shows and exhibitions advertised it is hard to know what to mention but here are a few. Perhaps you have shows you think we should share with other members. Please write to me [here](#)

I think it is also worth mentioning that if any member attends these or other events and sends us pictures and a write up we will be pleased to include in future Newsletters where space permits. In fact we have a write up in this issue from member Lee Coen who attended SESCAL - the Federated Philatelic Clubs of Southern California - earlier this month. Anyway here are some events that I think might be of interest.

Dunedin, New Zealand. "The Armistice Stamp Show" 9-11 Nov. 2018

This show is in a few weeks at the More FM Arena, Edge Centre, Portsmouth Drive, NZ. This show is National Exhibition sanctioned by the New Zealand Philatelic Federation . [Click here](#) for more details

Bangkok 2018 - 28 Nov to 3 Dec 2018 This is a FIP exhibition and show so will be very good I am sure. You can [Click here](#) for details. This will probably be one of 2018 highest profile philatelic events, displaying some 2,500 frames of exhibits from all FIP member countries.

Sydney Stamp and Coin Expo 6 June 2019 This one is 8 months away but a chance for Australian members to catch up perhaps - I have not been able to get more details but I will pass them on when I do.

Aeropex, Adelaide Australia 6 - 8 December 2019. Aeropex, Adelaide Australia 6 - 8 December 2019

Our USA Director Ken Sanford is scheduled to attend this event and our General Secretary has told me he is also planning to attend. Again more details to follow.

Also in this issue we have an article on USA international postage rates, very kindly researched by member Doug Noernberg. There is considerable debate about the regulations themselves, the impact on dealers in the USA who are selling to overseas customers and the ethics involved in not paying the correct postage. As always, we welcome members views



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Finally, I am most pleased to welcome the following new members who have joined over the past month: [Francois Lafrance](#) from Quebec, Canada, [Matthew Dikmans](#) from the Netherlands. [John Chapman](#) from the UK and [Santiago Angel Pérez Lucas](#) from Spain . Apology if I missed anyone I will include you in the next issue.

Happy Halloween  I look forward to hearing from you in November .

[Alan Devine](#) **Chairman and CLO**

Bill Gross Stamp Sale - A Philatelic Milestone

IPDA Member Richard Lehmann owns and manages at www.stampfinder.com the Global Stamp Exchange. His company has been serving stamp collectors and stamp dealers since 1995. Richard is a retired Forbes columnist and publisher of the Forbes/Lehmann Income Securities Advisor newsletter. He is a USA based IPDA Director. This article first appeared on the Forbes.com website in October 2018 where he maintains a stamp blog.



The October 3rd Auction of Bill Gross' USA collection represents the first of a series of planned auctions to dispose of his estimated \$42 million collection. The sale offered 106 lots and achieved a \$10 million sales total, a record for a philatelic auction. Normally such sales take place when a collector dies, but in this case, Mr. Gross is disposing of his collection because he has built the only complete collection of all US issues with many significant rarities and decided to give others the joy doing so themselves. Since there are few such prominent collectors who have market moving ability, it leaves the question what his exit from the philatelic market portends.



Lot 14 This is the unique Bible Block of six-unused 10¢ 1847 First General Issue stamps; the acclaimed an icon of United States philately since its discovery in a bible more than a century ago. With an estimate of \$500-75K it sold for \$500k; \$590K with premium.

The October 3rd sale featured numerous highly prized items and can be seen on line at https://siegelauctions.com/past_sales.php. The catalog will itself become a collectible and you can be downloaded in a pdf version for free. Reading it is a history lesson.

The initial market effect of Gross' exit from the market was that he has not been an active buyer for the past few years. Some feel this has been a good thing since his buying was dominating and left few things he wanted slip away. By making his retirement formal, it is likely that future auction sales of trophy items will be more competitive and with more worldwide participation.

Previous sales by Mr. Gross of his foreign material have raised millions for charity as well as \$10 million for a new visitors gallery at the Smithsonian's National Postal Museum in Washington D.C.

cont'd



INTERNET PHILATELIC DEALERS ASSOCIATION

Established 23 February 2002

Newsletter November 2018

Bill Gross Stamp Sale - A Philatelic Milestone cont'd



Lot 106 Estimate: \$500k –
600k Realized \$525k
\$619.5k with premium

There was some concern that putting all his US material on sale would depress the stamp market but, judging by the results of the first sale, the effect may be just the opposite.

The expressed goal by Gross for the sale of his total collection is to draw new collectors into the upper echelons of the hobby. This appears likely since postage stamps have reached a level where it becomes an attractive alternative where one can invest millions of dollars with confidence. This means more investment motivated buyers will be competing where previously only wealthy hobbyists would go.

What has held back investors in stamps was the lack of reliable information and stamps' low liquidity. This is being improved by the Internet, which provides transparency for an industry where information secrecy has been a key to successful dealing. Catalogs, still the main pricing source, are still overly accommodative to the sell side of the market and provide widely different opinions of value.



Above: Lot 102 Estimate: \$100k- 150k
Realized \$75k \$88.5k with premium

Right: Lot 26 : Estimate: \$600k - 800k,

What is developing today are information databases which allow for the pricing and evaluation of stamps based on real and current market pricing as well as metrics like those used in the securities business to rate a stamp's investment potential.

My company StampFinder.com is developing an information and trading system similar to the Bloomberg system so popular in the securities industry. When combined with current blockchain technology, we will soon see a more liquid stamp market where investors and collectors play a much more active role, and not just for trophy items. So, thank you Bill Gross for helping to increase awareness of the investment side of stamps. Maybe more than just a few rich hobbyists will come to see the attractions of philately as well.

Richard can be contacted at rlehmann@stampfinder.com





INTERNET PHILATELIC DEALERS ASSOCIATION

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Newsletter November 2018

Carry on Collecting



Member Andrew MaGavin, the Managing Director of UPA (Universal Philatelic Auctions) always writes an interesting and thoughtful introduction in his auction catalogue. The following may ring true and give food for thought. This abridged version is reprinted with his kind permission.

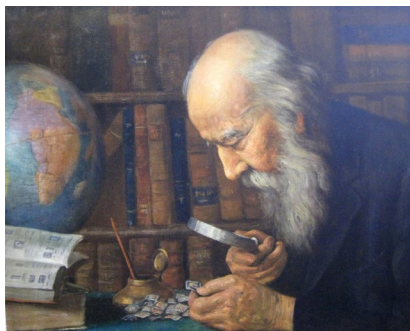
I'm fortunate to talk with literally hundreds of different collectors worldwide each year, either face to face or upon the telephone. Time and again I hear myself saying "I've heard it before...". Heard what before?

Collector: "My children and family aren't interested in my stamps, I'm thinking of stopping collecting because I don't want my spouse or partner to worry about selling my stamps, they know nothing about stamps, they'll end up giving them away for nothing or putting them into a skip."

I find it sad that more often than not the collector loves 'stamping' and doesn't actually wish to give up collecting, but mortality and 'common-sense' prevails.

Sometimes those collectors contacting UPA haven't even reached the ripe old age of seventy, and seldom do they tell me that they actually need to realise their stamps monetary value. Usually that's the last consideration, but I'm now talking to collectors aged 95(!) who are still spending money enjoying collecting.

Years back 70 was the average male life expectancy. Now it seems that 90-95 is the new 70! So, why give up collecting at the age of 70 when hopefully there may be so much more to enjoy? I had a friend (sadly no longer with us) who never stopped collecting. He said "70 – that's the time to start collecting, not give it up", and unsurprisingly I agree because I posit that 'philately prolongs active life'.



The Collector — by Joseph B Kahill
(American, 1882-1957)

Collecting stamps is therapeutic, it is good for the brain, mentally stimulating. In later life philately is one of the few pursuits that we can continue to derive actual pleasure from, when we are no longer capable of running marathons or half marathons, although apparently some of us are still doing that at the age of 86! So, fortunately for many of us – the goalposts have moved, philately will outlive us as collecting morphs perhaps into new internet-orientated avenues.

A search of all items on eBay produced 3.7 million mobile phones available, 1.7 million coins and an astonishing 4.6 million stamps. So, you can see 'tales of my death are exaggerated' and stamp collecting is alive and well. Yes, philately is now on the internet and physical stamp shows may, like stamp shops become a thing of the past. It is no longer so much about giving up collecting, but how we manage change. Indeed, that is what many of our clients are doing, embracing the internet and continuing collecting but with 'philatelic arrangements' in place to address the inevitable.



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Newsletter November 2018

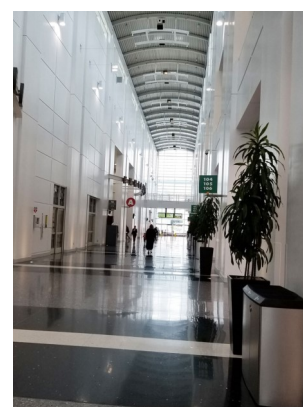
SESCAL October 12th - 14th 2018



The following is from member Lee Coen who attended SESCAL. SESCAL is the annual Stamp Exhibition of Southern CALifornia sponsored by the Federated Philatelic Clubs of Southern California. Founded in the mid-1940s, this is the 74th year for this exhibition.

After a nice three hour drive from Arizona with some rain and traffic we found the Ontario Convention Center. It is right off the freeway. We walked through the metal detector, yes really, said hello to the security guard and we were off to stamp land. A few steps in the foyer, I stopped. 'It is today right? A hallway that was empty! Where was everyone?'

I turned to my wife with worry in my eyes and she said, 'Down the hall to the left.' That sinking feeling quickly left. I walked so fast I had to catch myself; my wife? I left her at the metal detector. I'm sure I'll never hear the end of that one. We made the corner and entered the ABC ballroom. I spotted it right off: The inverted Jenny Position# 65. Awesome! I mean it is a piece of stamp history



This is the second piece of stamp history I have been lucky enough to see in person. Scott English, Executive Director of the APS attended the show and brought this with him.

Scott says: "This particular stamp is Position 65 from the McCoy Block stolen in 1955. This was the second of three stamps recovered from the Block. APS Executive Director Jim DeVoss recovered the stamp by happenstance (so the story goes) in 1982, not long after the first stamp was turned over to the American Philatelic Research Library.



Mind blowing. I am always impressed with the exhibit frames. The amount of work and knowledge that goes into exhibiting is astounding. The colors, the sizes, the information and layouts got my attention. Row after row of stamps, covers and history - all very well done. Lots of work.

A few dealers were quite busy, and sadly others were sitting at their booths with scowls on their faces. (Hello dealers, smile, greet me, ask me what my area is etc. Get my attention) And whatever you do as a dealer, when my wife and I sit down to possibly buy something, don't insult my wife with: 'I bet you speak the language of shopping.' It could get you a black eye. (Yes this happened to us.) We quickly left that dealer, trust me.



Note: If you're a dealer, try to know forged stamps from valid stamps. I scanned so many 102 cards with top dollar prices only to find 90% of them were fake. I do know my Iran stamps to be honest



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Established 23 February 2002

Newsletter November 2018

SESCAL October 12th - 14th 2018cont'd



One thing I did see which also bugged me. How can anyone be allowed to eat at a dealers table. How can this be allowed? What sort of mind set do you have to think it is acceptable to eat food at a stamp show at a dealer table? Surely the dealer would not be letting this individual view, dare I say touch, some stamps after he finished whatever it was he was eating.

I also visited Megan of Hipstamp and said hello. Such a nice person.







And finally, the one event I had been looking forward to. The Iran Philatelic Study circle meeting. The meeting was scheduled as a celebration of life for Mr. Joe Youssefi. World renowned Iran exhibitor. The room was filled with Farsi and great friends. M. Sadri, Iran expert, and several other very knowledgeable Persia/Iran collectors/exhibitors were present. It brought back memories of when I lived in Iran in 1978-1979 with my parents. I never met Joe Youssefi but after all the nice things that were said about this man, I got teary eyed. I must be getting old. Out of pure respect for his son and daughter in law, I took no pictures. It was a good meeting and in many ways it was the best part of the whole show

Enjoy your shows. A wonderful way to enjoy philately. Lee Coen, Arizona, USA

Degrees of Quality - a little competition

I know we won't get any replies to this but at least it might get you thinking for a minute or two! On the Chairman's Chatter page he talks about 100J. Have a go at aligning the dealer advertised quality statements with the images. I am not making these up I promise. I know you cannot see the reverse of the stamp - nor could a prospective buyer on the auction sites these were found on - so which caption goes with which stamp? And your grading?



A	B	C	D
Nice Light Cancel	Used F - VF	Used Fault	Sound
			



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Newsletter November 2018

The Green Lady

This very interesting piece is sent in by member Luksa Zivaljic, our first member from Croatia. Fiume, this is probably not a well known area, especially outside of Europe, Fiume (actually the Free State of Fiume) was an independent free state which existed between 1920 and 1924. There is a fascinating history for this region which can be read [here](#).



www.Fiuestamps.com is the proud home of the Green Lady, the only Sassone C33 stamp in green colour ever discovered and believed to be the only one in the world.

The stamp was designed by Riccardo Pitteri for the First Regular Issue of Fiume stamps. It is a 2.6 x 3.3 cm postage stamp representing the Queen of Quarner bay, an allegory for the romantic vision of Fiume.

In 1919 in the Zanardini & Co printing house in Trieste, the Fiume brown was made by colours applied on the lithographic stones. The exact amount of each color on each plate (stone in this case) was supposed to result that all the sheets get the same colour. Printing plates with the mixture of colours such as a drop of black, the blue, the yellow and the red was used in producing colours as the gray brown.



Lithography process phase on limestones

The method of print was not using the metal plates, but lithographic limestone which has far larger tonal range and 4 different papers were used during that process:

- 1. rough-surfaced - grey paper with yellow gum
- 2. thin yellow paper
- 3. thin porous paper
- 4. thick white paper

The 3 cent gray brown stamp was printed on all 4 of them and Sassone C33 printed (on white paper) was the last print and there were 609.400 pcs printed. In that last print the low amount of expensive red colour on the lithographic limestone resulted in the error of printing the Green Lady on one of the sheets.



The Green Lady between "normal" C33 used stamps. Tested with advanced equipment to confirm original green colour and Certificated by the Croatian University of Zagreb.

The rest of the sheet looked probably normally, grey brown as expected, since it was sent to the post office, sold and used.

The Green Lady is estimated to be worth 1.4 mil. € and the price will grow during the time as more and more Fiume philatelist join the passion of collecting the stamps from this famous area. It is deposited in a safe of the Fiume stamps bank in Split, Croatia.



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Newsletter November 2018

Postage Rates and Regulations in the USA for International Mail

IPDA member Doug Noernberg has spent many hours researching this topic and we thank him enormously. He titles it "Dealers and Buyers Reeling as International Shipping Rates from the US Soar" and in many respects that is an apt title. Another perspective maybe, is to suggest only the dealers who are complying with the new postage rates are reeling! What about the ethics of those who are not paying the correct postage? This balanced and thoughtful piece should help understand the topic.

Sure, everyone expects to pay a little more to mail items each year, but why has the cost to mail a simple envelope with a few stamps from the U.S. to, say, Australia soared over 600% or more this year? Well, U.S. compliance with the Universal Postal Convention is why, and it has stirred up a lot of controversy in our philatelic markets.

First, a little background. First Class Mail International using a standard #10 envelope was a common way for a few stamps to be mailed from the U.S., and had a very reasonable rate of \$1.15 (plus 21 cents for each additional ounce or non-machinable surcharge if a stiffener was used). So when Jan. 21, 2018 came and most in the US were grumbling about the one cent increase in the domestic letter rate from 49 cents to 50 cents, but the International First Class Mail rate stayed the same at \$1.15, it seemed at face value like it really wasn't that big of a deal as far as international shipments were concerned. However, nothing could be further from the truth.

Over a year ago, there was very little recognition of a change that was brewing and an ultimatum that was drawing near. The USPS needed to be compliant with UPU demands to properly identify all potentially dutiable items. So, in what the author deems is an example of over-compliance (or perhaps even malicious compliance), the United States Postal Service (USPS) proposed (and later implemented) a revised set of rules as to what was permitted to be sent via First Class Mail International.

The best single document the author could locate that identified not only the proposed changes, but also the rationale for the changes was the Proposed Rule on International Mailing Services, published in the [Federal Register](#) on 10/24/17. These recommended changes were ultimately put into effect on January, 21, 2018, and the current International Mail Manual ([IMM](#)) is now updated accordingly.

It details how items or merchandise that are considered potentially dutiable are expressly prohibited from being mailed using First Class Mail International service, as well as other services [Exhibit 123.61]. These services henceforth were to be reserved for correspondence and other non-dutiable documents. But what about stamps or postal stationery? Those are documents, right? Well, this is where it gets interesting.

According to the introductory section of Proposed Rule referenced above, there indeed were comments received to the proposed changes requesting clarification as to what was considered a "document", and what was merchandise" (or goods). Comments were also received that "goods of nominal value" ought to be permitted to continue to be sent with First Class Mail.

In response, an additional section was added to the IMM that defined "documents" as "... any piece of written, drawn, or printed information, excluding objects of merchandise" [123.632].

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Postage Rates and Regulations in the USA for International Mail Cont'd

A few examples included personal correspondence, business records and advertisements, but nothing to be interpreted as stamps.

Likewise, a section defining “merchandise” was also added [123.623], which stated a requirement for such items to bear a customs declaration form and declared value. Examples listed include: digital media, artwork, collector or antique document items (stamps would fit in this category) and many other items that historically were ok to be sent via First Class Mail International.

To address the comment requesting “goods of nominal value, the official response was as follows:

... we are unable to continue to permit “goods of nominal value” sent by known mailers in First-Class Mail International items because, to be consistent with the UPU requirements, we must eliminate goods of any kind from First-Class Mail International letters and flats [Compliance with UPU Standards].

So it is clear from their official interpretations that stamps, whether one at a nominal value of 25 cents, or a hundred stamps valued at 50 bucks, are considered “merchandise”, and “no merchandise, whether dutiable or non-dutiable, may be mailed using First-Class Mail International Service” [242.2].

Therefore, the cheapest compliant way to send an order for stamps overseas via the USPS is to utilize their First Class Package International® service. These packages must be sent in an envelope large enough to bear the customs forms (so #10 envelopes are not sufficient), and postal rates are increased dramatically. For example, by utilizing the postage rate calculator on the USPS.com website, a three ounce envelope (with stamps and stiffener cardboard) costs a whopping \$10 to mail to Canada, \$14 to the UK, \$14.25 to Australia. This is certainly a show-stopper for those who only wanted to purchase a small number of less expensive stamps.

Of note, however, is a stipulation in the code that allows “known mailers” with contracts with the USPS to follow a different set of rules/fee structures. This has enabled companies such as Stamps.com or ShippingEasy.com to provide services to sellers to ship merchandise internationally using their lower negotiated rates. Some U.S. sellers are currently utilizing these services in order to be able to provide modestly lower rates to their customers, but the fees are still around about \$6 US, and the time to delivery has been observed to increase quite a bit due to the need to send the packages to a central processing facility for bulk shipments to the destination countries. Despite claims by these companies that the additional processing has not added any significant delivery time, transit times in excess of 30 days have been commonplace, based on the author’s personal experiences.

So with that background here is the conundrum. Sellers who are cognizant of these rule changes and restrictions that went into effect last January have had to dramatically increase their international shipping and handling rates to compensate for these additional expenses, along with the increased PayPal and selling venue fees that accompanied the cost increases. Many have actually given up selling internationally altogether, much to the chagrin of buyers outside to the US who are now seeing their S/H charges go through the roof and opportunities to purchase dwindle. Clearly, this is not a good thing for our hobby and online marketplaces.

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Postage Rates and Regulations in the USA for International Mail Cont'd

There do continue to be a number of U.S. Sellers, however, who are either unaware of these changes, or have refused for one reason or another to comply with the new requirements, and their S/H rates have not been adjusted to compensate.

This has created a rift amongst sellers that is also not healthy for our hobby. Many of those who are following the federal requirements and paying the postage fees and rates that the Code of Federal Regulations dictates have seen their international sales plummet and have taken the heat from upset customers complaining about the high postage rates, whereas those who are not complying with the regulations and are charging the lower fees and utilizing First Class Mail International services (despite the prohibitions) are reaping the benefits of the additional business.

They are also potentially subjecting themselves to penalties, or potentially the seizure of shipments by customs officials. This brings forth a question of fairness and a debate over ethics and whether sellers who are not using the appropriate postal methods are in violation of the law and of the Codes of Conduct for philatelic organizations, such as the IPDA.

As evidenced by lively discussions in several philatelic forums, there are strong opinions on both sides of this debate which are sure to continue for some time. As of yet, there have been few if any examples of strict enforcement of the regulatory changes, so there have not been many negative consequences of failing to abide by these regulations. But the risk seems too great for many to bear, and many don't want to be the one made an example of, or to take the negative feedback sure to be received if shipments are seized and not delivered.

Thus the rift and the debate continues. Hopefully this article can serve to educate those who are not aware of the issue, or spur more research into facts of the circumstances more than the enflaming of emotions that have been observed in some of the philatelic forums. But at some point, the philatelic organizations will need to decide whether the Codes of Conduct are being breached by their member sellers who are flouting the regulations and potentially gaining an unfair competitive advantage as a result.

The following additional sources may be of interest to the reader:

- USPS [Postal Bulletin](#) (12/1/17) detailing forthcoming changes to the IMM.
- [Stamps.com](#) announcement about lower shipping rates they can offer.
- [ShippingEasy.com](#) announcement about their lower shipping rates.
- HipStamp.com [forum discussions](#) on the rate changes and impact to sellers.
- International Mailing Services: Mailing Services Product and Price Changes <https://www.federalregister.gov/documents/2017/12/05/2017-26143/international-mailing-services-mailing-services-product-and-price-changes#print>

Editors Footnote: Days after including this article the US Government announced an intention to withdraw from the UPU saying the intention to "pull out of the treaty is aimed at forcing the Chinese to give up the developing nation status they had when they first entered the pact back in 1969." Developing nation status means goods shipped from China attract a lower postage rate than goods shipped from the US - this, the US claims, disadvantages US business. Watch this space for repercussions!



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Newsletter November 2018

A good practice to remember



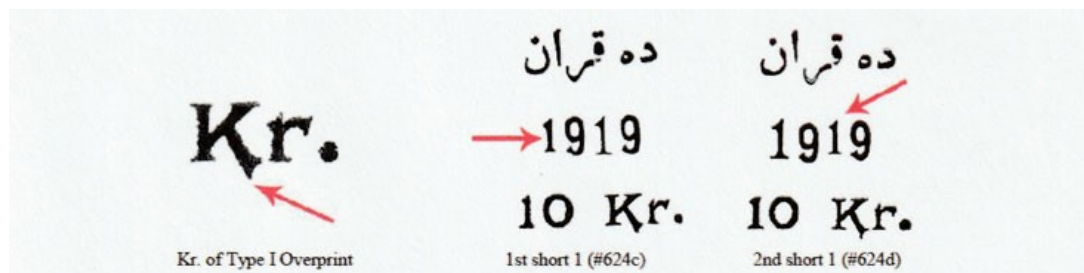
Member Lee Coen writes about one of the practices he follows when he is listing stamps for sale in his online store and shares some of his Iran knowledge.

Often I will go through my stamps that I have listed just to 'check' them. You know, we all do it, make sure they are still as listed. I pulled this stamp out, Scott# 624, mint hinged and gave it a second look. The very first thing that hit me was it's mint! I have written many times in the past, if it's mint from

Persia/Iran-STOP! Bells and whistles should be going off in your mind as in fake or reprint. Make sure you take a good look at the stamp and check any reference book(s) you may have. Somehow I missed this one.

\$15.00 USD? Yeah I am going to keep this one listed, no doubt. Well thanks to seeking knowledge, What I should have done BEFORE I scanned the front and back of what I now realise is a fake stamp was spent the time to verify this surcharge. Without going into a dissertation, my source of info is: Persiphila Philatelic Reference c.1909-25, by M. Sadri, Iran expert, Page 63 (herein referred to as PPR).

So I cropped the stamp, Scott# 624, with the green surcharge from the page. After seeing this image, I should have never listed my stamp. It's not even close! , I read and read the page, Page 63, and it hit me!



My stamp "4" for comparison

There are many fake overprints including varieties of errors such as double and inverted, which are mostly applied by handstamps. Original overprints were done by typeset process. In original overprints the serifs of "Kr." are generally very sharp while in the forgeries they are either missing or very weak. In the absence of

Reading, 'serifs of "KR" are generally very sharp, while in forgeries they are either missing or very weak.' Heck my '4' is very weak. Serifs? Where are those? My '4' (see above) doesn't even come close to the given example. And let's not forget, it's a mint stamp from 1909, Persia/Iran.

So in closing, check, check and double check your stamps. We all get into the groove of listing 50 or even 100 stamps at a time, and every now and then one, maybe two, stamps will slip by. This one did and I pride myself as a learned student of Persia/Iran. I hope members / readers of this issue check and verify their stamps they want to list. And if one or two slip by, heck, we all make mistakes! Good luck to all! Lee



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Newsletter November 2018

Chairman's Chatter

A few weeks ago I came across a free newsletter called 100J. 100J is a periodic newsletter focused on the grading aspect of philately. It is delivered by email to any and all interested parties. Subscriptions are free and may be requested by using the form on www.100jgrading-newsletter.com or by requesting a subscription by email to ray@100j-gradingnewsletter.com. It is a really interesting and very nicely produced publication.

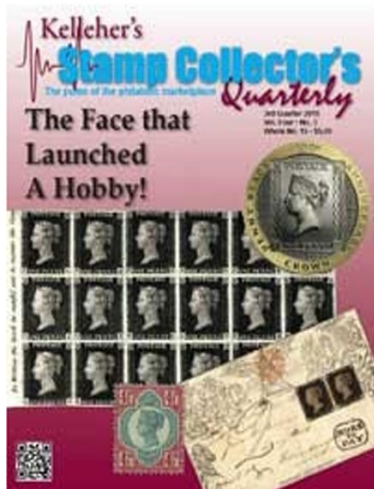
100J

The Summit of Stamp Collecting

The Monthly Grading Newsletter

Issue 19 / October 2018

I mention this because I think it should be of interest to members and, because a comment to me by one of the major dealers I met at the London Stampex was how important it was that the IPDA promoted dealers who paid attention to and accurately described the condition and quality of the stamps they are selling. I encourage us all to live up to the standards we espouse in our code of ethics.



While reading the 100J newsletter I came across a reference to the Kelleher Auctions quarterly magazine. I have seen this before but forgotten about it until I was reminded of it.

The Kelleher Auction firm issues what I think is one of the best philatelic publications around these days and well worth a read.

It is published on a quarterly basis. Kelleher prints 50,000+ hardcopies and mails them to subscribers. There are probably another 100,000 collectors who view the issues online or share hardcopies with others. Most amazing, it is a free publication. If you are not on their mailing list, you can download the magazine on their website www.kelleherauctions.com. You should contact Kelleher to add your name to their subscriber list.

Let's finish with something completely different, some likeable lickable limericks. Have a great month and if you have ideas for topics please write to me at alan.devine@devalri.com



Two brothers named Wong couldn't quite
Pull off their first aeroplane flight
When their rig crashed and burned
They finally learned
Two Wongs never could make a Wright



The fabulous Wizard of Oz
Retired from business becoz
Due to up-to-date science
To most of his clients
He wasn't the Wiz that he woz