not apply. Probably this cancellation was performed by a cancellation mark taken by the evacuating insurgents. Thus, this finding would speak for the statement that these stamps have not been sold at the post offices. However, I have seen another document which speaks against this.

Mr. E. Blinn of Woodbury, N. J., is in the possession of a most interesting document which—in my opinion—unequivocally proves that these stamps have been in Sopron at the time of the plebiscite and that even if they might not have been used in the actual mail, the post offices cancelled them by request. This document is shown in Figure 12. It is a piece of yellowish (from aging) paper with the text A in German: "Seen in Ödenburg, toward Budapest, via Győr, Ödenburg, December 13, 1921" and then, the position of the official signing the document is given in French as "the commandant of ... Sopron." There are two circular seals on the document: a violet (B) over the signature with the text: "TERRITOIRE D'ÖDENBURG (SOPRON) - Le Commandant" (territory of Ödenburg/Sopron, the commanding officer), and a second, black (C) with the text M. KIRLAI VAMHIVATALI KIRENDLTSÉG BIHARKERESZTES (Royal Hungarian Custom Office, Biharkeresztes) and the Hungarian coat-of-arms plus a new signature. The Hungarian text D written in long-hand on the right side of the document states that: "My visa in Sopron, December 13, 1921, I departed on the 14th," and is signed by Barkányi. The text E on the top says: "Plebiscite stamps of Sopron. Mint and cancelled." Evidently originally there were also some mint stamps attached to this paper, most likely where the numbers 2, 2.50 etc are (which are the denominations of the missing stamps). The stamps which are affixed to the sheet were cancelled separately and affixed later.

It should be mentioned that Biharkeresztes is on the border between Hungary and Romania, East of the river Tisza, and about 370 km from Sopron, on the other side of Hungary. Evidently Mr. Barkányi (if I spell properly his name) left Sopron where the commanding officer of the Entente Supervising Forces signed this paper, and he travelled via Budapest to Transylvania now already part of Romania. The first Hungarian official he saw was the custom officer at the Hungarian-Romanian border where he again asked them to sign this paper. Apart of its philatelic value, this paper is an interesting human document from a period when everything was in a turmoil and many people in moving.
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**Figure 12**
IX. THE NINTH SERIES

This series was also ordered by the officials of Lajta-bânság and printed by Paulussen & Co., in Vienna. However, this is a posthumous issue; the stamps were ready only by December 3, 1921 and have never been actually issued.

The designer of the stamps was Gyöző Martinyi; the design consists of a sitting eagle in the foreground, a hill with a castle, pine-trees and a radiating apostolic cross in the background. The stamps were printed on a paper without watermark in a two step process: first the picture was printed and then, the denomination and the name of the currency in black or red. The stamps have a perforation of 11½ x 11½.

The denomination is given in both Hungarian and German such as FILLÉR - HELLER and KORONA - KRONEN. It is interesting to note that there is no other text on the stamps; the name of the country is not given.
FOURTH PART: ISSUES OF BURGENLAND

During October 1921, after the Venice meeting, Austria started to take over parts of Western Hungary. In this time, two series representing overprints on Austrian stamps have been issued by local Austrian authorities. Besides these, a third series representing overprints on Hungarian stamps also exist.

The literature on these issues which I could find is practically nil. The two overprinted series on Austrian stamps are mentioned very briefly by Michel and the Austria Netto Katalog calling them local commemorative issues and listing the individual stamps of the two series. The overprinted Hungarian stamps are only mentioned by the Austria Netto Katalog and Billig stating that they represent a private issue without postal validity, that these stamps could not be used in the actual mail, and that envelopes with the stamps of this series were cancelled-to-order and not forwarded by the post office. Although these statements are probably mostly true, the same statements could be likely applied to the two other Burgenland issues as well. Thus, the distinction between the two series overprinting Austrian stamps and the one overprinting Hungarian stamps — calling the first two as local issues while characterizing the third series as a private issue — seems to be somewhat arbitrary.

I. THE JENNERSDORF ISSUE

The date of issue of this series is not exactly known. Some sources put it — together with the other Burgenland issues — in October 1921; however, in my opinion, the issue of this series precedes the two other Burgenland series and it was likely done in the first days of September 1921 when the Gyaafalva (Jennersdorf) area was temporary already occupied by Austrian forces. The best proof for this is the registered letter shown in Figure 13 which was addressed to Graz and cancelled in Jennersdorf, September 4, 1921. Even if we accept that these stamps have never been used in actual mail and that the existing covers represent cancelled-to-order stamps (see below), it is unlikely that the cancellation mark was back-dated; there would have been simply no reasons for it.

This series consists of a number of Hungarian stamps overprinted in black with the Austrian coat-of-arms (the eagle) and a new denomination in German above the eagle. Below the eagle, the indication of the Hungarian post office is crossed over by a heavy black line. This black line is missing on the par-
liament, special delivery and postage due stamps where the text MAGYAR KIR. POSTA or MAGYAR POSTA is on the top of the stamp; here, the new denomination covers this text.

Although the various sources deal only very scarcely with this series, they agree in two aspects: that the overprinting was carried out by private initiatives and that the stamps have not been used in actual mail. This is corroborated by the fact that stamps with KÖZTARSASÁG overprint and with the text MAGYAR POSTA also exist with the Jennersdorf overprint although these have lost their postal validity on December 31, 1920 and June 30, 1921 respectively and, according to the regulations, the non-valid stamps should have been returned to the central Postal Directorate in Budapest. One may say that, due to the unsettled situation, such stamps still remained on stock at the local post offices, although a counterargument is that the Lajtabánság-overprinted stamps issued one month later and also using stamps available at local post offices do not exist on the withdrawn stamps (except one proof in the first series). Independently of the arguments, however, one can accept that these stamps have been overprinted for speculative purposes.

The fact that envelopes bearing these stamps with postal cancellation have not been carried by the mail service is most likely true; it is demonstrated by an interesting observation. Figure 13 shows a registered, special delivery letter addressed to Graz (in Austria). The envelope looks genuine, however, has no back-cancellation from Graz although on a registered and special delivery letter one should expect this. I have seen another envelope bearing seven stamps of the Jennersdorf series with exactly the same cancellation (Jennersdorf, September 4, 1921) having the same registration and special delivery mark already on but without any address. This means that these stamps have been affixed to envelopes which already had the registration and special delivery marks on, and cancelled without any regard to whether they are addressed to somebody or not. The address was simply added later to have the envelope look more genuine but the letter was not physically mailed.

This series is called the Jennersdorf issue, after the town Gyanafalva (Jennersdorf) in the Southwest corner of Western Hungary from where most cancellations are known. According to Weinert, these stamps are also known with the cancellation of Zemendorf (Hungarian: Zeménye) located North of the city of Sopron (Üdenburg). This shows that although these stamps
have not been carried by the mail service and probably were not sold by the post offices, it is certain that they were available simultaneously at both the Southern and Western end of Western Hungary.

It is interesting to note that the cancellation mark is already an Austrian cancellation mark (cf. Figure 4). It was mentioned earlier that - contrary to the situation in other former parts of Hungary annexed by the successor states - the Austrian cancellation marks were very soon introduced after the take-over. The present example seems to show that actually, they were ready before the take over and were carried by the new authorities.

I could not find any listing of the overprinted stamps. Thus, the enumeration in the catalogue section is based on the stamps I have personally seen in various collections and on those which I have.

Error Prints.

Stamps with inverted overprints are known to exist; those which I have seen are indicated in the listing.

It should be mentioned that since the overprinting is fairly poorly centered, stamps with shifted overprints are likely to exist.

I have not seen any stamp of this series with three-hole punching. The stamp marked with a question mark in the respective column could theoretically exist with this punching.

II. THE FIRST BURGENLAND SERIES

This series was issued on October 17, 1921 and consists of the overprint "Burgenlands / Befreiung" (Liberation of Burgenland) in Gothic letters on the stamps issued in 1919-1921 by the newly formed Austrian Republic (Deutschösterreich). The color of the overprint is violet and is handstamped. It is vertical on all stamps except #140 where it is horizontal. According to the catalogues, these stamps have probably been used in actual mail although only for a very limited time. No more information is available.
III. THE SECOND BURGENLAND SERIES

This series was also issued on October 17, 1921 and consists of the horizontal overprint "Burgental" on the Austrian stamps of 1919-1921. The color of the overprint is black, green, or red; however, I did not find any literature specifying the color on the individual stamp. The overprinting was carried out by handstamping. The stamps were very likely never used in the actual mail. I could not find any more information on these stamps.