

U. S.
STATE
REVENUES



Preface to State Revenue Catalogue.

In placing this volume before the philatelic public, the authors, J. K. Adinaw, J. D. Bartlett, B. C. Kenyon, E. R. Vanderhoof, W. D. Grout, and F. L. Applegate will feel amply repaid for their efforts if they succeed in attracting to their chosen field the attention that the State Revenue Stamps deserve. We have long felt that these issues deserve more serious attention from philatelists in general, and American collectors in particular, than has generally been accorded them even by specialists in U.S. Revenues. If Federal, documentary, proprietary and other revenue issues are deserving objects for study and collection, we insist that the State revenues are just as much so.

The State of California issued the first documentary revenues used on this side of the Atlantic. For clean cut emissions, rich with varieties, but made so only by the exigencies of the times in which they were used and the laws thought necessary to govern and safeguard their use, they cannot be surpassed. Add to these the classical documentary issues of Alabama, Louisiana, Nevada and Oregon, and you have a field rich enough to satisfy the ambition of any. With the abrogation of the existing constitution in Louisiana in 1898 and the consequent disuse of the Louisiana Law stamp, the first epoch of state revenue stamp history comes to a close. With the issue by Virginia of a Tax on Seals stamp, in 1900, followed by New York in 1905 with a stamp tax on stock transfers, a new epoch of state stamp issues came into being, which has seen documentary stamps adopted for state taxes also in Massachusetts, Pennsylvania, and Missouri.

There has been a demand for a long time for an up-to-date catalogue of the state revenue stamps of the United States. The catalogues of the past, while as perfect as then current knowledge would allow, have long been obsolete, both as to subject matter, and prices. Years of study and research by devotees of this branch of philately have served to unravel many knotty problems, and to add a host of heretofore unknown varieties to those already known to exist. Some of our most prominent specialists have contemplated, from time to time, the issuance of catalogues to include the newer documentary stamps, but heretofore none of them have found it possible to bring their plans to fruition. Meanwhile, the field of state issues has broadened rapidly by the addition of inspection stamps of various kinds, issued to control the sale of such commodities as commercial feed stuffs, fertilizers, petroleum products, beer, etc., until our present list includes stamps issued by states comprising one-half the Union.

Plans for the present work took definite form within the past few months, during which period co-operation has been secured among the devotees of the different branches of the field, with the result herewith presented. We have made our researches as ¹⁵exclusive as possible, no known source of information having been purposely overlooked, and we must say we have enjoyed the full co-operation of all whom we have consulted, in order to make this work as complete and accurate as possible, both as regards varieties listed, and prices. While there is no doubt still room for improvement, we present this, as the most complete work of its kind ever undertaken.

It has been our constant aim in pricing this work, to reflect the true market value of each stamp, taking fine copies as our basis. We believe that the ordinary standard of perfection in stamps is well enough understood among philatelists, to render further details in this regard unnecessary, except in the case of California, where conditions are somewhat unusual, we have gone deeper into the subject in our foreword under California.

Again, practically all the inspection stamps, as well as the Missouri Option and Virginia Seals, come in sheets imperforate on the margins, some in sheets so small as to allow no specimens perforated or rouletted on all four sides. Some of the Missouri Options and Virginia Seals, come in sheets of four only, some in sheets of six, as do most of the South Carolina Oils, while the Feed Inspection Stamps of Virginia are in sheets of ten only, hence perfection in any of these would mean one or more straight sides. Most of the feed stamps come in sheets of fifty, so that about half would be straight sides. The Missouri Oils and Beers are always straight on one or two sides. In general, prices quoted for these issues are to be considered to be for stamps perforated on all four sides, *when such exist*, and the straight side varieties would be subject to a discount, according to the number on the sheet.

We invite the fullest co-operation of all having special knowledge of the subject, or who may be in a position to add to, or correct any statement made in this text. We invite this with the idea of issuing a revised edition of this work when necessary changes and new material render such action desirable.

ALABAMA

FEED STUFF

1911. 44 x 26. Signature, R. F. Kolb. Perf. $11\frac{1}{2}$. Brown gum.
- | | | | |
|----|---|---|--------|
| 1. | $\frac{1}{2}$ cent, 50 pounds—orange yellow | - | \$.30 |
| 2. | 1 cent, 100 pounds—carmine | - | .10 |
| 3. | $1\frac{1}{2}$ cents, 150 pounds—red brown | - | .50 |
| 4. | $1\frac{3}{4}$ cents, 175 pounds—deep green | - | .50 |
| 5. | 2 cents, 200 pounds—black | - | .20 |

The one cent value exists with white gum. Paper is watermarked "Dennison" in sheet, and takes up the space of $1\frac{1}{2}$ stamps.

1915. 44x26. Type set border. Signature, R. F. Kolb. Perf. $11\frac{1}{2}$
- | | | | |
|----|---------------------------------------|---|-------|
| 6. | $\frac{1}{2}$ cent, 50 pounds—carmine | - | 25.00 |
|----|---------------------------------------|---|-------|

Minor differences exist in each stamp in sheet, being type-set.

1916. 47 x 28. State Capitol Building in centre. No signature, Rouletted 4.
- | | | | |
|----|--|---|------|
| 7. | $\frac{1}{2}$ cent, 50 pounds—dull red brown | - | .05 |
| a. | Dark brown | - | .25 |
| 8. | 1 cent, 100 pounds—blue green | - | .50 |
| a. | Gray green | - | 1.50 |
| b. | Emerald green | - | .20 |
| 9. | $1\frac{3}{4}$ cents, 175 pounds—black | - | .10 |

Same rouletted $7\frac{1}{2}$

- | | | | |
|-----|----------------------------------|---|-----|
| 10. | 1 cent, 100 pounds—Emerald green | - | .30 |
|-----|----------------------------------|---|-----|

Same rouletted $11\frac{1}{2}$

- | | | | |
|-----|----------------------------------|---|-----|
| 11. | 1 cent, 100 pounds—Emerald green | - | .30 |
|-----|----------------------------------|---|-----|

All stamps of this State can be secured perforated 4 sides.

Tags are used to show tax has been paid on fertilizer.

ALABAMA

TAX ON SEALS

1867. 24 x 30. State Coat of Arms in centre. Perforated 12.

			Unused	Used
1.	\$1.00—vermilion	-	\$ 1.75	\$.50
2.	\$2.00—blue	-	10.00	2.50

1884. Same, rouletted.

3.	\$1.00—vermilion	-	50.00	15.00
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ARKANSAS.

FEED INSPECTION

1917. 44 x 24. Arkansas in colorless letters at top. Autograph signature, Jno. H. Page. Rouletted $9\frac{1}{2}$.

1.	75 pounds—deep blue	-	-	-	\$1.00
2.	100 pounds “ “	-	-	-	3.50
3.	125 pounds “ “	-	-	-	1.00

1919. 44 x 24. Autograph signature, Jim G. Ferguson. Dated 1919. J. of Jim under A. of tax, Rouletted $9\frac{1}{2}$.

4.	10 pounds deep blue	-	-	-	.05
5.	25 pounds “ “	-	-	-	.10
6.	50 pounds “ “	-	-	-	.12
7.	100 pounds “ “	-	-	-	.15

Same with date omitted.

8.	5 pounds—deep blue	-	-	-	.05
9.	75 pounds “ “	-	-	-	.15
10.	175 pounds “ “	-	-	-	.10
11.	200 pounds “ “	-	-	-	.15

1920. Similar, no date. Jim under T of tax. Rouletted $9\frac{1}{2}$.

12.	100 pounds—deep blue	-	-	-	.05
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Tags were used from June 1st, 1911, until the adoption of Stamps in 1917. Tags have been used on fertilizer since 1907.

All stamps exist rouletted on four sides.

CALIFORNIA

The following Comptrollers placed their initials upon the California revenue stamps, before sale, as they were required by law to do, by surcharging them.

George W. Whitman,	July 1, 1857 to Oct. 12, 1858
Aaron R. Melony,	Oct. 12, 1858 to Jan. 15, 1860
Samuel H. Brooks,	Jan. 15, 1860 to Nov. 20, 1861
Gilbert R. Warren,	Jan. 6, 1862 to Dec. 5, 1863
George Oulton,	Dec. 5, 1863 to Dec. 7, 1867
Robert Watt,	Dec. 7, 1867 to Dec. 2, 1871
James J. Green,	Dec. 2, 1871 to ——— 1873

Most of the California revenues were issued imperforate, and the designs were placed far enough apart on the sheet to allow for ample margins, yet it was the common practice to clip them close with scissors, generally cutting into the design more or less, even when cutting them square.

Nearly all issues are also known die cut. The first dies were large serrated seals commonly referred to as "star cuts." Of these we have noted seals:

- 35 mm. in diameter with 27 points.
- 38 mm. in diameter with 24 points.
- 40 mm. in diameter with 40 points.

There is good reason to believe that some of these were officially prepared, but the records do not go sufficiently into detail to enable us to determine which. All are in much demand among collectors. When well centered they present a splendid appearance and they are quite rare. Many of the Bill of Lading and some of the G. W. W. exchange stamps, printed in blue and also in red on bluish paper, are known cut with these dies, more commonly with the 40 point star; and we are noting with a ★ in this list all that we can vouch for, although no attempt is made to distinguish between the different sized dies nor to price them separately. Most of the small round stamps are to be found die cut, with circular dies, of which we note both 25 and 27 mm. circles. As the first of these is a trifle smaller than the stamp design, and is not always centered, it disfigures the stamp more or less, but such die cut stamps are held to be more desirable than when similarly cut with scissors. The 27 mm. die when fairly centered is

quite attractive on the round stamps to which it was applied, both to the exchange and insurance stamps of the later issues; but when applied to the rectangular stamps, as was also done, rather spoils the effect, although some collectors accept these as separate varieties. No attempt is made in this list to catalogue the round dies.

In addition to being die cut and rouletted some values of the rectangular stamps are also to be found with sewing machine roulette. We do not list these either, as their status is uncertain.

Prices given in this list are supposed to reflect the true net value of each variety, as near as these things can be estimated, when the stamp is in fine condition. In most cases this would mean with practically all the design intact and with no other defects if cut square, and with complete design and some margin clear around the design, when cut round, octagonally, etc.

All varieties known to exist are either priced or the appropriate space marked with a dash. Blank spaces not so marked *may* represent varieties which exist but as a rule it is more likely they do not, as all the important collections in this country have been carefully checked in compiling this list.

We invite information in regard to existing varieties not checked.

CALIFORNIA
COMPTROLLER'S SURCHARGES

G.M.P.



PLAIN



FANCY



MONOGRAM



PLAIN



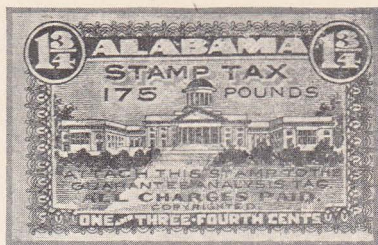
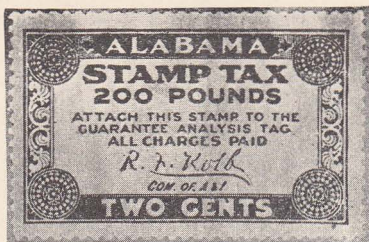
LARGE



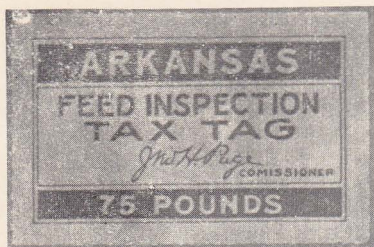
SMALL



ALABAMA



ARKANSAS



CALIFORNIA



FLORIDA



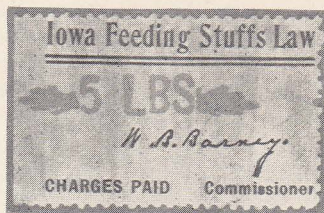
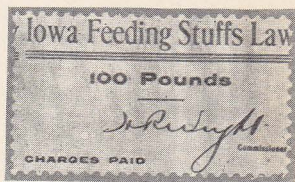
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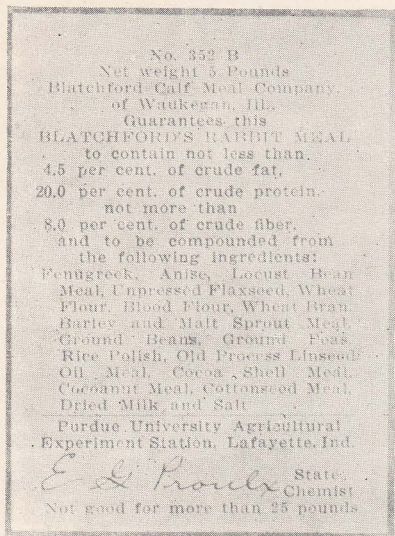
HAWAII



IOWA



INDIANA



KANSAS

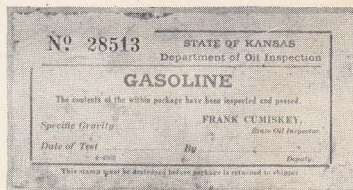


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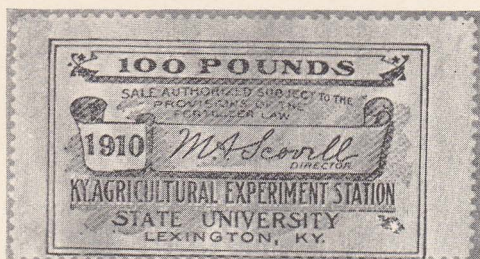
STATE OF KANSAS
Department of Oil Inspection



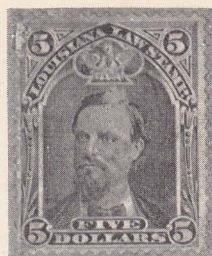
This stamp must be destroyed before package is returned to shipper



KENTUCKY



LOUISIANA



MISSOURI



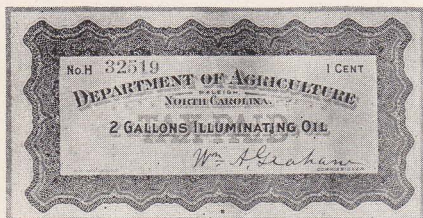
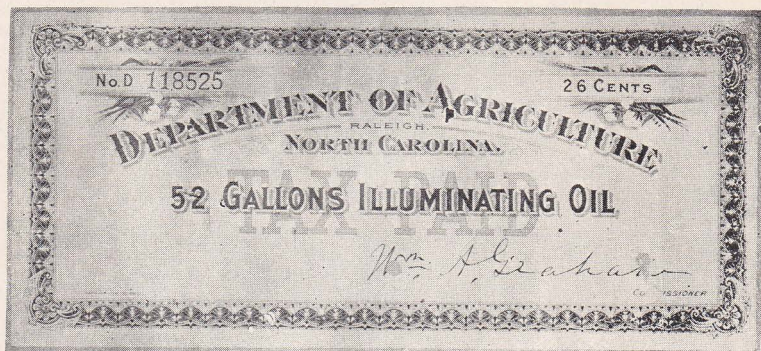
MASSACHUSETTS



MISSISSIPPI



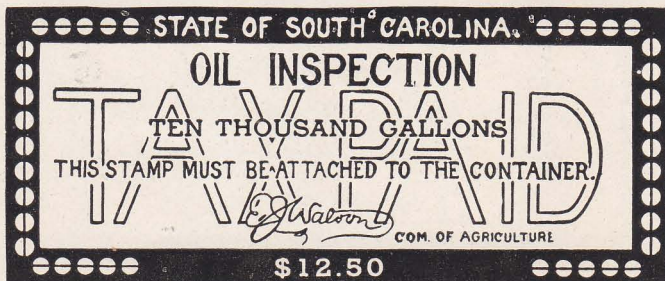
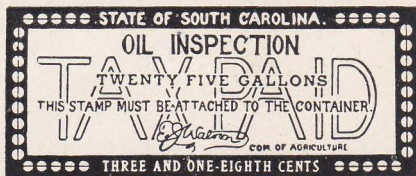
NORTH CAROLINA
(Continued.)



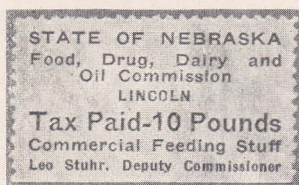
PENNSYLVANIA



SOUTH CAROLINA



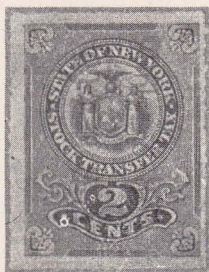
NEBRASKA



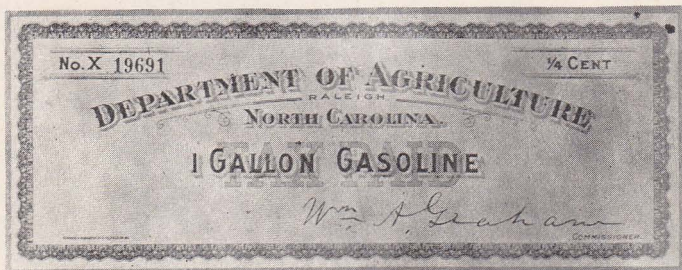
NEVADA



NEW YORK

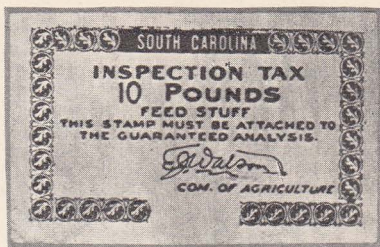
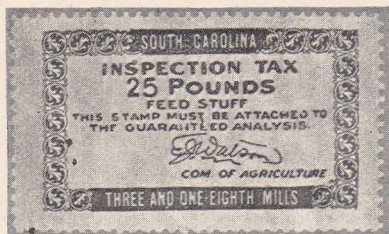


NORTH CAROLINA

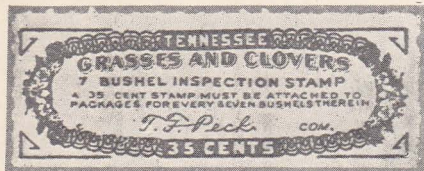
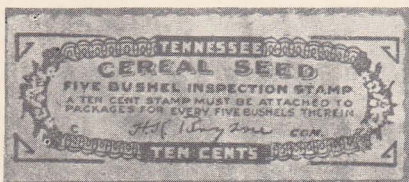


SOUTH CAROLINA

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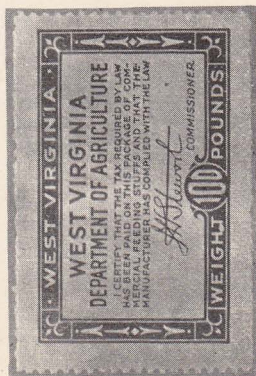
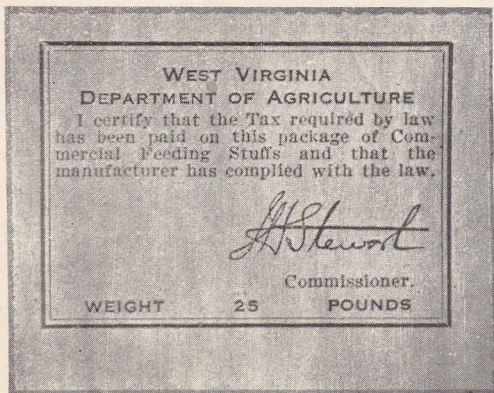
TENNESSEE



VIRGINIA



WEST VIRGINIA



CALIFORNIA

STANDARD APPLE ACT

1915. Circular saw tooth border 72 mm. in diameter. State seal in centre in black. "California Standard Apple Act 1915." Imperf.

1.	No. value ($\frac{1}{2}$ cent) bright carmine	\$1.00
a.	Vermilion carmine - - -	1.00
b.	Rose pink - - -	1.00

1917. 63 x 50. Type set. "California Apple Act of 1917."
"Inspected Under." Perforated 11 $\frac{1}{2}$.

2.	No value. Fancy—deep blue - -	.25
3.	No value. B grade—Carmine - -	.50
4.	No value. C grade—Black - -	.50

Two varieties of No. 3 exist. Dash under center of R., and dash under R. A.

Similar to last. "Guaranteed Under."

5.	No value. B grade—Carmine - -	.40
6.	No value. C grade—Carmine - -	.40

Inspectors were allowed to use a rubber stamp in lieu of the adhesive stamp. Many varieties of these exist.

CALIFORNIA BILL OF LADING.

APRIL 26, 1858 TO MARCH 9, 1861.

Color: Shades of Red.

Circular: 33 mm.

PAPER		Thin Bluish											
Surcharge		G. W. W. in blue				A. R. M. (Plain) in blue				Same in black			
		FIRST	SECOND	THIRD	FOURTH	FIRST	SECOND	THIRD	FOURTH	FIRST	SECOND	THIRD	FOURTH
1	30c tax on \$100.	\$★22.50	★25.00	\$★27.50	\$★30.00	\$ 22.50	\$ 25.00	\$ 27.50	\$ 30.00				
2	40c tax on \$200.	★17.50	★20.00	★22.50	★25.00	17.50	20.00	22.50	25.00	—			
3	\$1.00 tax on \$500.	★15 00	★16.50	★18.00	★20.00	15.00	16.50	18.00	20.00				
4	\$2.00 tax on \$1,000	★12.00	★13.25	★14 50	★16.00	12.00	13.25	14.50	16 00	—	25.00	—	
5	\$4.00 tax on \$2,000	★7.50	★8.75	★10.00	★11.00	★7.50	8.75	10.00	11.00	—	—		
6	\$10.00 tax on \$5,000	★10.00	★11.00	★12.00	★13.00	10.00	★11.00	12.00	13.00			—	—
7	\$20.00 tax on \$10,000	★12.00	★13.25	★14.50	★16.00	12.00	13.25	14 50	16.00				
8	\$40.00 tax on \$20,000	★13 50	★15.00	★16.50	★18.00	13.50	15.00	16.50	18.00	30.00	35.00	40.00	
9	\$100 tax on \$50,000	★40.00	★45.00	★50.00	★60.00	40.00	★45.00	50.00	60.00	—	—		
10	\$200 tax on \$100,000					—	—						
11	\$400 tax on \$200,000												
		A	B	C	D	E	F	G	H	I	J	K	L

CALIFORNIA BILL OF LADING (Continued.)

PAPER						Thin Bluish								Thin White	
Surcharge		A. R. M. (Fancy) in blue				Same in black				S. H. B. in blue				S. H. B. in blue	
		FIRST	SECOND	THIRD	FOURTH	FIRST	SECOND	THIRD	FOURTH	FIRST	SECOND	THIRD	FOURTH	FIRST	SECOND
1	\$.30	\$22.50	\$25.00	\$27.50	\$30.00	—				\$35.00					
2	.40	17.50	20.00	22.50	25.00	—				30.00	35.00	40.00			
3	1.00	15.00	16.50	18.00	20.00	—		—		22.50	25.00	30.00			
4	2.00	7.50	8.50	10.00	12.00	—				20.00	22.50	25.00	27.50		
5	4.00	5.00	6.50	7.50	10.00	—	—			15.00	17.50	20.00	22.50	★—	
6	10.00	7.50	8.50	10.00	12.00		—	—		17.50	18.50	20.00	22.50		
7	20.00	8.50	10.00	12.00	13.50	—	—	—		17.50	18.5	20.00			
8	40.00	10.00	12.00	15.00	16.50			—		20.00	22.50	25.00			
9	100.00	30.00	35.00	★40.00	50.00					60.00	65.00	75.00			
10	200.00	—	—		—		—			—	—				
11	400.00	—					—	—							
		M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z

★Only two copies of 5z reported. These we have examined carefully and find them to be in all particulars similar to the large insurance stamps on white paper.

CALIFORNIA EXCHANGE.

JULY 1. 1857.

Color: Blue.

Circular: 26 mm.

PAPER			Thin White Wove.								
Surcharge			G. W. W. in black			Same in red			Same in blue		
			FIRST	SECOND	THIRD	FIRST	SECOND	THIRD	FIRST	SECOND	THIRD
12	8c	Tax on \$20 to \$50	\$ 1.25	\$ 2.00	\$ 4.00						
13	20c	Tax on \$50 to \$100	1.50	2.50	4.50						
14	30c	Tax on \$100 to \$150	★2.50	★3.50	6.00						
15	40c	Tax on \$150 to \$200	★2.50	★3.50	6.00						
16	60c	Tax on \$200 to \$300	2.50	★3.50	6.00						
17	80c	Tax on \$300 to \$400	★3.50	★4.50							
18	\$1.00	Tax on \$400 to \$500	★2.50	3.50	6.00				5.00		
19	\$1.40	Tax on \$500 to \$750	★3.50	★4.50	7.50						
20	\$2.00	Tax on \$750 to \$1,000	3.00	★4.00	6.00	★3.50	4.50	7.50	★4.50	6.00	8.00
21	\$3.00	Tax on \$1,000 to \$1,500	4.00	5.00	7.50	★4.00	★5.00	8.50	5.00	6.50	8.50
22	\$4.00	Tax on \$1,000 to \$2,000	4.50	6.00	10.00	★4.50	★6.00	10.00	5.50	8.00	10.00
			A	B	C	D	E	F	G	H	I

CALIFORNIA EXCHANGE.—(Continued.)

Color: Blue.

Circular: 26 mm.

PAPER		Thin White Wove.								
Surcharge		G. W. W. in black			Same in red			Same in blue		
		FIRST	SECOND	THIRD	FIRST	SECOND	THIRD	FIRST	SECOND	THIRD
23	\$6. Tax on \$2,000 to \$3,000	\$ 5.00	\$ 6.00	\$ 10.00	\$ ★5.00	\$ ★6.00	\$ 10.00	\$ ★6.00	\$ 8.00	\$ 10.00
24	\$8. Tax on \$3,000 to \$4,000	6.50	7.50	15.00	★6.50	7.50	15.00	7.50	9.00	
25	\$10. Tax on \$4,000 to \$5,000	6.50	7.50	15.00	★6.50	7.50	15.00	7.50	9.00	16.00
26	\$14. Tax on \$5,000 to \$7,000	12.50	15.00	20.00	★12.50	★15.00	20.00	15.00	17.50	22.50
27	\$20. Tax on \$7,000 to \$10,000	★12.50	15.00			20.00		15.00		
28	\$30. Tax on \$10,000 to \$15,000				—			—		
29	\$38. Tax on \$15,000 to \$20,000							—		
30	\$56. Tax on \$20,000 to \$30,000									
31	\$90. Tax on \$30,000 to \$50,000									
32	\$175. Tax on \$50,000 to \$100,000									
33	\$200. Above \$100,000									
		A	B	C	D	E	F	G	H	I

CALIFORNIA EXCHANGE.—(Continued.)

Color: Blue.

PAPER					Blue Laid.								
Surcharge					G. W. W. in black			Same in red			Same in blue		
					FIRST	SECOND	THIRD	FIRST	SECOND	THIRD	FIRST	SECOND	THIRD
34	8c	-	-	-	\$ ★2.50	\$ 3 50		\$ ★1.75	\$ ★2.50				
35	20c	-	-	-	★3.00	4.00		★2.50	★3.00	5.00			
36	30c	-	-	-	6.00	10.00		5.00	6.50				
37	40c	-	-	-	10.00			★5.00	6 50	8.00	7.50		
38	60c	-	-	-				6.00	★7.50				
39	80c	-	-	-				6.50	★8.50	12.50			
40	\$1.00	-	-	-				5.00	6.50	8.50	7.50	10.00	
41	\$1.40	-	-	-				★6.50	8.50	12.50			
					A	B	C	D	E	F	G	H	I

Nos. 41 D and 34 A have been found watermarked with letters, probably part of papermaker's watermark.

Possibly other values were printed on this paper, but none have so far been found.

Some stamps, notably 8c and 20c star cut, are to be found on white laid paper, but they are thought to be bleached, particularly as some of them show traces of the original blue of the paper.

CALIFORNIA EXCHANGE.—(Continued.)

Color: Dull Red to Scarlet

PAPER		Thin Bluish Wove											
Surcharge		G. W. W.			S. H. B.			G. R. W. (Monogram)			G. R. W. (Plain)		
		FIRST	SECOND	THIRD	FIRST	SECOND	THIRD	FIRST	SECOND	THIRD	FIRST	SECOND	THIRD
42	8c	\$ ★.75	\$ ★1.50		\$ 3.50	\$ 5.00		\$ 1.00	\$ 2.00	\$ 3.00	\$ 1.00	\$ 2.00	
43	20c	★.85	★1.75		4.00	—	—	1.50	3.00	4.00	1.50	3.00	4.00
44	30c	★1.00	2.00	5.00				1.50			1.50	—	—
45	40c	★1.00	2.00					2.00			2.00	3.50	
46	60c	★1.25	★2.50	5.00							3.00	4.50	5.00
47	80c	★1.50	3.00	7.00				2.00	3.00		3.50	—	
48	\$ 1.00	★1.25	★2.50	6.00				1.50	2.50	4.50	2.50		5.00
49	\$ 1.40	★1.50	3.00	7.00				1.75	3.00		2.50	4.50	6.00
50	\$ 2.00	1.75	★3.50	7.50				2.00		5.00	3.00	5.00	7.00
51	\$ 3.00	5.00						3.00		5.00	3.00	5.00	7.50
52	\$ 4.00	5.00	10.00					3.50	5.00	7.50	3.50	6.00	10.00
53	\$ 6.00							5.00		15.00	5.00	—	
		A	B	C	D	E	F	G	H	I	J	K	L

Higher values than \$6.00 may have been printed upon this paper, but have never been discovered.
The records do not take account of the different papers and surcharges.

CALIFORNIA EXCHANGE.—(Continued.)

Color: Red Shades

PAPER				Thin Soft White Wove											
Surcharge	S. H. B.			G. R. W. (Monogram)			G. R. W. (Plain)			Large G. O.			Small G. O.		
	FIRST	SECOND	THIRD	FIRST	SECOND	THIRD	FIRST	SECOND	THIRD	FIRST	SECOND	THIRD	FIRST	SECOND	THIRD
54 8c	\$1.25	\$2.00	\$2.75	\$1.50	\$2.50	\$3.50	\$1.50	\$2.50	\$3.50				\$5.00		
55 20c	1.25	2.00	2.75	1.50	2.50	3.50	1.50	2.50					5.00	—	
56 30c	1.00	1.25	2.00	1.50	2.50	4.00	1.50	2.50					5.00		
57 40c	1.00	1.25	2.00	1.50	2.50		1.50	2.50	4.00						
58 60c	1.00	1.25	2.00	1.50	2.50	4.00	1.00	1.75	2.50	—	—		5.00		
59 80c	1.00	1.25	2.00	1.50	2.50	4.00	1.00	1.75							
60 \$1.00	1.25	1.50	2.50	1.50	2.50	4.00	2.00	3.00	5.00						—
61 \$1.40	1.25	1.50	2.50	1.50	2.50	4.00	2.00	3.00	5.00						
62 \$2.00	1.25	1.50	2.50	1.75	3.00	5.00	2.00	3.00	5.00						—
63 \$3.00	1.25	1.50	2.50	1.75	3.00	5.00	2.50	3.50	6.00						
64 \$4.00	1.25	1.75	3.00	1.75	3.00		2.50	3.50							
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O

CALIFORNIA EXCHANGE.—(Continued.)

Color: Red Shades

PAPER				Thin Soft White Wave											
Surcharge	S. H. B.			G. R. W. (Monogram)			G. R. W. (Plain)			Large G. O.			Small G. O.		
	FIRST	SECOND	THIRD	FIRST	SECOND	THIRD	FIRST	SECOND	THIRD	FIRST	SECOND	THIRD	FIRST	SECOND	THIRD
65 \$ 6.00	\$ 1.50	\$ 2.00	\$ 3.25	\$ 2.00	\$ 3.50	\$ 6.00	\$ 2.25	\$ 4.00	\$ 6.00						\$ 10.00
66 8.00	1.85	2.50		2.50	5.00		2.50	4.50	7.50						
67 10.00	2.00			5.00	7.50	10.00	2.50	4.50	7.50						
68 14.00	7.50	8.50	10.00	12.50			7.50	8.50	10.00				—		—
69 20.00	6.00		8.50	—			6.00	7.00	8.50		—				
70 30.00	—	—	—				20.00	25.00					20.00	—	—
71 38.00	—		—				—	—					—	—	—
72 56.00	—		—					—					—	—	—
73 90.00	—		—						—						
74 175.00	—														
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O

CALIFORNIA EXCHANGE—(Continued.)

Color: Red Shades.

PAPER		Yellowish White Laid			
Surcharge		S. H. B.		G. R. W. (Plain)	
		FIRST	SECOND	FIRST	SECOND
75	8 cents	\$5.00	\$7.50	\$5.00	\$7.50
76	20 cents	6.00	8.50	6.00	8.50
		A	B	C	D

DIE WITH CALIFORNIA AND STATE TAX IN MUCH LARGER LETTERS

PAPER		Thin White Wove			Medium White Wove		
Surcharge		S. H. B.			Small G. O.		
		FIRST	SECOND	THIRD	FIRST	SECOND	THIRD
77	\$4.00	\$ 7.50	\$10.00	\$12.50	\$ 8.50	\$12.00	\$15.00
78	\$10.00	10.00	15.00	20.00	15.00	20.00	25.00
79	\$20.00	20.00	22.50	25.00	27.50	30.00	32.50
		A	B	C	D	E	F

CALIFORNIA EXCHANGE.—(Continued.)

Color: Red Shades. From Vermillion to Rose.

PAPER		Medium White Wove														
		Surcharge						G. R. W. (Plain)			Large G. O.			Small G. O.		
								FIRST	SECOND	THIRD	FIRST	SECOND	THIRD	FIRST	SECOND	THIRD
80	8 cents	-	-	-	-	-	-	\$.50	\$.75		\$ 2.00	\$ 3.00		\$.50	\$.75	
81	20 cents	-	-	-	-	-	-	.25	.50		1.00	2.00		.25	.50	
82	30 cents	-	-	-	-	-	-	.60	1.00		2.50	3.00		.60	1.00	
83	40 cents	-	-	-	-	-	-	.75	1.00		3.00			.75	1.00	
84	60 cents	-	-	-	-	-	-	.50	.85		2.00			.50	—	
85	80 cents	-	-	-	-	-	-									—
86	\$1.00	-	-	-	-	-	-	.75	1.00	\$ 2.50	2.00	3.00		.75	1.00	
87	\$1.40	-	-	-	-	-	-	1.00	2.00		4.00			1.00	2.00	
88	\$2.00	-	-	-	-	-	-	.65	1.00	2.50	2.50	4.00		.65	1.00	\$ 2.50
89	\$3.00	-	-	-	-	-	-	.85	1.25							—
90	\$4.00	-	-	-	-	-	-	1.00	1.50							
								A	B	C	D	E	F	G	H	I

CALIFORNIA EXCHANGE.—(Continued.)

Color: Red Shades. From Vermilion to Rose.

PAPER								Medium White Wave								
Surcharge								G. R. W. (Plain)			Large G. O.			Small G. O.		
								FIRST	SECOND	THIRD	FIRST	SECOND	THIRD	FIRST	SECOND	THIRD
91	\$6.00	-	-	-	-	-	-	\$ 1.25	\$ 1.75	\$ 3.00	\$ 5.00			\$ 1.25	\$ 1.75	\$ 3.00
92	\$8.00	-	-	-	-	-	-	1.50	2.00		6.00			2.50	3.00	—
93	\$10.00	-	-	-	-	-	-	2.25	2.75	3.50		7.50			3.50	
94	\$14.00	-	-	-	-	-	-		8.50					7.50	8.50	10.00
95	\$20.00	-	-	-	-	-	-		—					7.50	8.50	10.00
96	\$30.00	-	-	-	-	-	-		—					25.00	30.00	35.00
97	\$38.00	-	-	-	-	-	-							—		
98	\$56.00	-	-	-	-	-	-							—	—	
99	\$90.00	-	-	-	-	-	-							—		
100	\$175.00	-	-	-	-	-	-									
								A	B	C	D	E	F	G	H	I

The 8c seconds exist with and without period after exchange.

Only 192 \$38.00, 140 \$56.00, 101 \$90.00, 52 \$175.00, and 2 \$200.00 First Exchange were ever sold, which figures include all papers and surcharge varieties.

The 2 \$200.00 were undoubtedly the Blue Stamp, No. 33. Fewer Seconds were issued than Firsts, and still fewer Thirds.

Only two 80c, No. 85, so far reported.

CALIFORNIA EXCHANGE—(Continued.)

Color: Red Shades From Vermilion to Rose

OPEN OR OUTLINE LETTERS WITH PERIOD AFTER TAX

	SURCHARGE	G. R. W. (Plain)		Large G. O.		Small G. O.	
		FIRST	SECOND	FIRST	SECOND	FIRST	SECOND
101	8 cents	\$.20	\$.35	\$.75	—	\$.20	\$.35
102	20 cents	.20	.50	.75	2.00	.20	.50
103	30 cents	.75	2.50	1.50		.75	2.50
104	40 cents	.45	.75	1.25		.45	.75
	Single line around tablet						
105	40 cents	2.00		—		2.00	
	Double line top and left of tablet						
106	40 cents		—				—
	Double line around tablet						
107	60 cents	.45	1.50	1.25	—	.45	1.50
	Single line around figure						
108	60 cents	—	1.00		—		1.00
	Double lines						
109	80 cents	.75	1.00	1.50	2.00	.75	1.00
110	\$1.40	.75	1.00	—	—	.75	1.00
111	\$3.00	.75	1.00	1.50	—	.75	1.00
112	\$4.00	1.00	1.25	2.00		1.00	1.25
113	\$6.00	1.35	1.75			1.35	1.75
114	\$8.00	1.75		3.00	—	1.75	2.00
115	\$10.00	2.00		3.00		2.00	—
		A	B	C	D	E	F

CALIFORNIA EXCHANGE—(Continued.)

Color: Red Shades From Vermilion to Rose

OPEN OR OUTLINE LETTERS

NO PERIOD AFTER TAX

MEDIUM WHITE WOVE PAPER

	Surcharge	G. R. W. (Plain)		Large G. O.		Small G. O.		
		FIRST	SECOND	FIRST	SECOND	FIRST	SECOND	THIRD
116	20 cents	\$ 1.75	\$ 3.00	\$ 3.50	\$ 5.00	\$ 1.75	\$ 3.00	
117	30 cents	2.00	3.50	4.00		2.00	3.50	
118	\$1.00	.75	1.00	3.00	4.00	.75	1.00	—
119	\$2.00	.60	.85	—		.60	.85	—
120	\$3.00		1.35		5.00	—	1.35	
121	\$4.00	1.25		5.00		1.25	3.00	
122	\$6.00	—		5.00		1.75	4.00	
		A	B	C	D	E	F	G

No. 101 F exists with and without period after word "Exchange."

In 30c First, no period. Nos. 117, A, C, and E "Tax" is spelled "Tan."

Only one copy is known of \$1.00, Third, No. 118 G, and three copies of \$2.00, No. 119 G.

CALIFORNIA INSURANCE (SMALL)

1857 TO 1864

Used on Fire and Life Insurance Policies, and after March 5, 1861, when the Large Insurance Stamps were abolished, on Marine Insurance also. Size of Exchange Stamps. Normal Rate, one-half Exchange Rate.

	Color	BLUE				RED												
	Paper	THIN WHITE				BLUISH		THIN WHITE			MEDIUM WHITE				WHITE LAID			
	Surcharge	G. W. W.				S. H. B.	G. R. W. Mon'm	S. H. B.	G. R. W. Mon'm	G. R. W. Plain	Small G. O.	G. R. W. Mon'm	G. R. W. Plain	Large G. O.	Small G. O.	G. R. W. Mon'm	G. R. W. Plain	Small G. O.
		Black	Vermi'n	Rose	Blue													
123	4c tax on \$20 to \$50							\$10.00		\$10.00					\$12.50			
124	10c tax on \$50 to \$100							2.50	\$ 3.00	2.50			\$.75	1.50	.75			
125	15c tax on 100 to \$150							2.50	3.00	2.50		\$ 2.50	.75	1.50	.75			
126	20c (error) tax on \$50 to \$100							5.00	—	5.00			5.00		5.00			
127	20c tax on \$150 to \$200							2.50	2.50	2.50			1.00	2.00	1.00			
128	30c tax on \$200 to \$300				—			3.50		3.50			3.50		3.50			
129	40c tax on \$300 to \$400				—			7.00							5.00			
130	50c tax on \$400 to \$500	\$50.00			\$45.00		—	1.50		1.50		—	.50	1.00	.45	\$15.00	\$15.00	
131	70c tax on \$500 to \$750			—				4.00							3.50			\$30.00
132	\$1.00 tax on \$750 to \$1,000	40.00	\$40.00		35.00	\$20.00		1.50	1.50	1.50		1.00	.45	1.00	.40	12.50	12.50	
133	\$1.50 tax on \$1,000 to \$1500				90.00			3.50	3.50	3.50	3.50		1.50	2.50	1.25		—	
134	\$2.00 tax on \$1500 to \$2000				60.00		—	2.00	2.00	2.00		—	.70	1.50	.70	20.00		
		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q

CALIFORNIA INSURANCE (SMALL)

1857 TO 1864

Used on Fire and Life Insurance Policies, and after March 5, 1861, when the Large Insurance Stamps were abolished, on Marine Insurance also. Size of Exchange Stamps. Normal Rate, one-half Exchange Rate.

	Color	BLUE				RED												
	Paper	THIN WHITE				BLUISH		THIN WHITE				MEDIUM WHITE				WHITE LAID		
	Surcharge	G. W. W.				S. H. B.	G. R.W. Mon'm	S. H. B.	G. R.W. Mon'm	G. R.W. Plain	Small G. O.	G. R.W. Mon'm	G. R.W. Plain	Large G. O.	Small G. O.	G. R.W. Mon'm	G. R.W. Plain	Small G. O.
		Black	Vermi'n	Rose	Blue													
135	\$3.00 tax on \$2000 to \$3065	\$50.00	—		—			\$ 3.50	\$ 3.50	\$ 3.50		\$ 3.00	\$ 1.00	2.00	\$ 1.00			
136	\$4.00 tax on \$3000 to \$4000		\$40.00		\$35.00			5.00	5.00		\$ 2.50				3.50			
137	\$5.00 tax on \$4000 to \$5000		—			\$25.00	\$25.00	2.50	2.50	2.50		2.50	1.00	2.00	.80			
138	\$7.00 tax on \$5000 to \$7000		—		—			7.50							7.50			
139	\$10.00 tax on \$7000 to \$10000				—			4.50	5.00	4.50			—		2.50			
140	\$15.05 tax on \$10000 to \$15000																	
141	\$19.00 tax on \$15000 to \$20000							—			—							
142	\$28.00 tax on \$20000 to \$30000																	
143	\$45.00 tax on \$30000 to \$50000																	
144	\$87.50 tax on \$00000 to \$100000																	
145	\$100 tax on above \$100000																	
		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q

The records show that 85 of the \$28.00, 62 of the \$45, 60 of the \$87.50, and 50 of the \$100 were sold, but none now are known to exist, although they may yet be discovered.

Only 286 of the \$15.00 and 212 of the \$19.00, of all varieties, were issued.

30c, 40c and 70c stamps with croncroys ratings have been cataloged, but as no one can vouch for such varieties we have dropped them from our list.

CALIFORNIA (MARINE) INSURANCE (LARGE)

APRIL 26, 1858 TO MARCH 5, 1861.

Colors Ranging From Dull Orange to Deep Rose. Size of Bill of Lading Stamps. Yearly Rate One-half of Bill of Lading Rate.

3 MONTHS

	PAPER	Thin Bluish						Thin White
	Surcharge	No Sur-charge	G. W. W	A. R. M. in blue (Plain)	Same in black	A. R. M. in blue	S. H. B. (Fancy)	S. H. B.
146	3 $\frac{3}{4}$ cents, tax on \$100. - - -		—	—				
147	5 cents, tax on \$200. - - -		\$ 52.50	\$ 50.00			\$ 47.50	
148	12 $\frac{1}{2}$ cents, tax on \$500. - - -		25.00	22.50			20.00	
149	25 cents, tax on \$1,000 - - -		18.00	17.50		\$ 18.00	15.00	\$ 32.50
150	50 cents, tax on \$2,000. - - -		10.00	10.00			8.50	20.00
151	\$1.25, tax on \$2,000 - - -		50.00	47.50			40.00	
152	\$2.50, tax on \$10,000 - - -		50.00	47.50		50.00	42.50	—
153	\$5.00, tax on \$20,000 - - -							
		A	B	C	D	E	F	G

CALIFORNIA (MARINE) INSURANCE (LARGE)—(Continued.)

APRIL 26, 1858 TO MARCH 5, 1861.

Colors Ranging From Dull Orange to Deep Rose. Size of Bill of Lading Stamps. Yearly Rate One-half of Bill of Lading Rate.

6 MONTHS	PAPER			Thin Bluish						Thin White	
	Surcharge			No Sur-charge	G. W. W.	A. R. M. in blue (Plain)	Same in black	A. R. M. in blue	S. H. B. (Fancy)	S. H. B.	
	154	7½ cents, tax on \$100. - - -					—				
	155	10 cents, tax on \$200. - - -				\$ 20.00	\$ 17.50		\$ 17.50	\$ 15.00	\$ 35.00
	156	25 cents, tax on \$500. - - -				22.50	20.00		20.00	18.00	
	157	50 cents, tax on \$1,000 - - -				17.50	15.00		15.00	12.50	25.00
	158	\$1.00, tax on \$2,000 - - -				15.00	12.50		12.50	10.00	—
	159	\$2.50, tax on \$5,000 - - -				25.00	22.50		22.50	20.00	40.00
	160	\$5.00, tax on \$10,000 - - -				67.50			65.00	62.50	75.00
	161	\$10.00, tax on \$20,000 - - -									
				A	B	C	D	E	F	G	

CALIFORNIA (MARINE) INSURANCE (LARGE)—(Continued.)

APRIL 26, 1858 TO MARCH 5, 1861.

Colors Ranging From Dull Orange to Deep Rose. Size of Bill of Lading Stamps. Yearly Rate One-half of Bill of Lading Rate.

	PAPER			Thin Bluish						Thin White
	Surcharge			No Sur-charge	G. W. W.	A. R. M. in blue (Plain)	Same in black	A. R. M. in blue	S. H. B. (Fancy)	S. H. B.
162	15 cents, tax on \$200.	-	-		—	—			\$ 85.00	
163	75 cents, tax on \$1,000	-	-							
164	\$1.50, tax on \$2,000	-	-							
165	\$3.75, tax on \$5,000	-	-							
166	\$7.50, tax on \$10,000	-	-							
				A	B	C	D	E	F	G

9 MONTHS

CALIFORNIA (MARINE) INSURANCE (LARGE)—(Continued.)

APRIL 26, 1858 TO MARCH 5, 1861.

Colors Ranging From Dull Orange to Deep Rose. Size of Bill of Lading Stamps. Yearly Rate One-half of Bill of Lading Rate.

12 MONTHS	PAPER			Thin Bluish						Thin White
	Surcharge			No Sur-charge	G. W. W.	A. R. M. in blue (Plain)	Same in black	A. R. M. in blue	S. H. B. (Fancy)	S. H. B.
	167	15 cents, tax on \$100.	- - -		\$ 35.00			\$ 30.00	\$ 32.50	\$ 50.00
	168	20 cents, tax on \$200.	- - -		12.50	\$ 10.00		8.50	8.50	18.00
	169	50 cents, tax on \$500.	- - -		8.00	7.50	—	7.00	7.50	12.50
	170	\$1.00, tax on \$1,000	- - -		5.00	5.00		5.00	5.00	10.00
	171	\$2.00, tax on \$2,000	- - -		7.50	7.00		7.00	7.00	30.00
	172	\$5.00, tax on \$5,000	- - -		—	15.00	—	15.00	14.00	—
	173	\$10.00, tax on \$10,000	- - -	—	42.50	40.00		40.00	40.00	
	174	\$20.00, tax on \$20,000	- - -							
175	\$50.00, tax on \$50,000	- - -								
			A	B	C	D	E	F	G	

Although 210 of the 3¼c, 3 months, were sold, only two copies, each with different surcharges have been found. 32 of the 7½c, 6 months, were sold, of which one only is now known. Of the 9 months, only 92 of the 75c, 129 of the \$1.50, 15 of the \$3.75, and 4 of the \$7.50 were issued, none of which are now known to exist. 125 of the \$5.00, 3 months; 44 of the \$10.00, 6 months; 55 of the \$20.00, 12 months and 2 of the \$50.00, 12 months were sold, but none now known.—STATISTICS FROM KENYON'S BOOK.

CALIFORNIA ATTORNEY-AT-LAW

1857-62

Size of Exchange Stamps.

176	Color	Blue		Red					
	Paper	Thin White		Thin Bluish		Thin White			
		G. W. W. in black	Same in blue	A. R. M.	G. R. W. (Plain)	A. R. M.	S. H. B.	G. R. W. (Mon'm)	G. R. W. (Plain)
	\$10.00	—	—	—	—	—	—	—	—
		A	B	C	D	E	F	G	H

Although the Attorney-at-Law stamps were used throughout the entire period of use of the circular stamps. Only 454 of all varieties were issued, but two of which have ever been found printed in blue, and each of these has a different colored surcharge.

PASSENGER (PASSAGE TICKET)

1857-64

Size of Exchange Stamps.

Color: Red (Shades)

	PAPER	Solid Letters						Open Letters		
		Thin Bluish				Thin White	Medium White		Medium White	
		G. W. W.	A. R. M.	A. R. M	G. R. W. (Plain)	G. R. W. (Plain)	G. R. W. (Plain)	Small G. O.	G. R. W. (Plain)	Small G. O.
177	\$2.00 Steerage	—	—	—	—	—		\$15.00	\$15.00	\$15.00
178	\$4.00 2nd Class	W. C. B.	—	—			\$20.00	20.00		
179	\$6.00 1st Class									
		A	B	C	D	E	F	G	H	I

While large quantities of these stamps were used, copies are now very scarce, as the tickets on which they were used were systematically destroyed by the issuing companies.

CALIFORNIA REVENUE.

1866 - 1869.

RECTANGULAR. 20 X 23 TO 24 MM.

		IMPERFORATE				ROULETTE		
		G. O.	R. W. in blue	R. W. in black	J. J. G.	R. W. in blue	R. W. in black	J. J. G.
180	4 cents, orange (shades) - -	\$.20	\$.20					
181	4 cents, yellow orange (shades) -	.35	.20	\$.50	\$.50	\$ 1.75	\$ 2.00	
182	8 cents, brown - - -	2.00	2.00	—		—		
183	10 cents, blue (shades) - - -	.15	.15	.25	.25	1.00	1.00	\$ 1.00
184	15 cents, blue (shades) - - -	.25	.25	.35	.35			
185	20 cents, brown (shades) - -	.20	.20	.35	.35	1.25	1.25	1.50
186	30 cents, carmine (shades) - -	.35	.35	.50	.50			
187	40 cents, carmine (shades) - -	.70	.70	1.00	1.00		3.50	3.50
188	50 cents, brown - - -	—	2.00		—			
189	50 cents, dark violet (shades) -	.25	.25		1.50			
190	50 cents, lilac (shades) - -	.25	.25		1.00			
		A	B	C	D	E	F	G

CALIFORNIA REVENUE.—(Continued.)

1866 - 1869.

RECTANGULAR. 20 X 23 TO 24 MM.

		IMPERFORATE				ROULETTE		
		G O.	R. W. in blue	R. W. in black	J. J. G.	R. W. in blue	R. W. in black	J. J. G.
191	50 cents, yellow (shades) 1869 -		\$ 1.00	\$.50	\$.50	\$ 1.50	\$ 1.50	
192	50 cents, orange yellow (shades) 1869		.50	.50	.50	1.50	1.50	
193	60 cents, rose carmine - - -	\$ 3.50	3.50	—	3.50			
194	70 cents, orange - - - -	1.00	2.00	—	2.00			
195	70 cents, yellow orange - -	.75	.75	2.00				
196	70 cents, brown 1869 - - -		1.25	1.25	1.25			
197	80 cents, rose carmine - - -	5.00	5.00	8.00	3.50			
198	\$1.00, puce - - - - -		.35	.35	.50			
199	\$1.00, dark violet (shades) - -	.30	.30					
200	\$1.00, lilac (shades) - - -	.30	.30		1.00			
201	\$1.00, yellow, 1869 - - -		.50	.35	.35	1.50	1.50	
		A	B	C	D	E	F	G

CALIFORNIA REVENUE.—(Continued.)

1866 - 1869.

RECTANGULAR. 20 X 23 TO 24 MM.

		IMPERFORATE				ROULETTE		
		G. O.	R. W. in blue	R. W. in black	J. J. G.	R. W. in blue	R. W. in black	J. J. G.
202	\$1.00, orange yellow 1869 - -		\$.35	\$.35	\$.35			
203	\$1.40, yellow green - - -	—	12.50		7.00			
204	\$1.50, yellow green - - -	\$.50	.50		1.00			
205	\$1.50, gray green - - -	1.00	.50	.50	.50			
206	\$2.00, violet (shades) - - -	.20	.20	.30	1.00			
207	\$2.00, purple (shades) - - -	.20	.20	.30	1.00			
208	\$2.00, rose lilac (shades) - -	.75	.75	.50	.50			
209	\$3.00, red (shades) - - -	.60	.60	1.50				
210	\$3.00, blue (shades) - - -	—	.65	.75	.75			
211	\$3.00, green (shades) 1869 - -			2.50	2.50			
212	\$4.00, carmine - - -	.75	.75	1.00	—			
		A	B	C	D	E	F	G

CALIFORNIA REVENUE.—(Continued.)

1866 - 1869.

RECTANGULAR. 20 X 23 TO 24 MM.

		IMPERFORATE				ROULETTE		
		G. O.	R. W. in blue	R. W. in black	J. J. G.	R. W. in blue	R. W. in black	J. J. G.
213	\$4.00, green (shades) 1869 - -		\$ 2.00	\$ 2.50	\$ 2.00			
214	\$5.00, red (shades) - - -	\$.35	.35	.35	.35			
215	\$6.00, carmine - - - -	5.00	12.50	—				
216	\$7.00, puce (shades) - - -	6.00	2.00	2.00	2.00			
217	\$7.00, blue - - - - -				35.00			
218	\$8.00, puce - - - - -	—	—					
219	\$10.00, puce - - - - -	2.00	2.00	3.00				
220	\$10.00, dark purple - - -	.85	.85	1.00	1.50			
221	\$10.00, brown 1869 - - -		1.50	1.50	1.00			
222	\$14.00, puce - - - - -	—	—					
223	\$15.00, brown (shades) - - -	17.50	15.00	—	15.00			
		A	B	C	D	E	F	G

CALIFORNIA REVENUE.—(Continued.)

1866 - 1869.

RECTANGULAR. 20 X 23 TO 24 MM.

		IMPERFORATE				ROULETTE		
		G. O.	R. W. in blue	R. W. in black	J. J. G.	R. W. in blue	R. W. in black	J. J. G.
224	\$19.00, red brown - - -	—		—	—			
225	\$20.00, carmine rose - - -	—	—	—				
226	\$28.00, red lilac - - - -	—	—					
227	\$30.00, carmine - - - -	—		—				
228	\$38.00, brown lilac - - -	—						
229	\$45.00, violet - - - -	—						
230	\$56.00, lilac - - - -	—						
		A	B	C	D	E	F	G

According to official records only 205 of the \$14.00; 1316 of the \$15.00; 270 of the \$19.00; 255 of the \$20.00; 158 of the \$28.00; 109 of the \$30.00; and almost an equal number of the three higher values were ever sold and used, and these must be divided among the famous sucharges, and as exceedingly few are known, we find it quite impossible to price them intelligently.

Other colors, as \$5.00 in violet; \$15.00 in blue; and \$45.00 in brown have been cataloged, but we do not believe that they were issued in these colors. Some values also exist with sewing machine roulette.

FLORIDA

FERTILIZER

1889. 37 x 22. Autograph signature, L. B. Wombwell. Perf. 11.

- | | | | | | | |
|----|----------------|---|---|---|---|---------|
| 1. | No value—black | - | - | - | - | \$ 5.00 |
| 2. | No value—green | - | - | - | - | 12.00 |
| 3. | No value—brown | - | - | - | - | 15.00 |

1902. 39 x 23. Autograph signature, B. E. McLin. Perf. 12.

- | | | | | | | |
|----|----------------|---|---|---|---|------|
| 4. | 100 lbs.—black | - | - | - | - | .15 |
| 5. | 125 lbs.—black | - | - | - | - | 2.50 |
| 6. | 200 lbs.—black | - | - | - | - | .25 |
| 7. | 250 lbs.—black | - | - | - | - | 2.50 |

1912. 39 x 23. Autograph signature, W. A. McRae. Perf. 12.

- | | | | | | | |
|----|--------------------|---|---|---|---|-----|
| 8. | 100 lbs.—green | - | - | - | - | .15 |
| 9. | 200 lbs.—dark blue | - | - | - | - | .35 |

1914. 39 x 23. Value in all four corners. Signature, W. A. McRae. Perf. 14.

- | | | | | | | |
|-----|---------------------|---|---|---|---|-----|
| 10. | 100 lbs.—green | - | - | - | - | .10 |
| 11. | 200 lbs.—light blue | - | - | - | - | .20 |

All issues can be secured perf. 4 sides.

Tags were used on fertilizer for a few months in 1889 before the adhesive stamps were issued.

FLORIDA

FEED STUFF

1905. 39 x 23. Signature, B. E. McLin. Perf. 12.

1.	50 pounds—claret	-	-	-	-	\$.20
2.	100 pounds	"	-	-	-	.20
3.	125 pounds	"	-	-	-	2.00
4.	175 pounds	"	-	-	-	1.50
5.	200 pounds	"	-	-	-	2.50

1912. 39 x 23. Signature, W. A. McRae. Perf. 12.

6.	50 pounds—rich brown	-	-	-	-	.10
7.	100 pounds—claret	-	-	-	-	.10
8.	175 pounds—orange	-	-	-	-	.25

1914. 39 x 23. Value in all four corners. Signature,
W. A. McRae. Perf. 14.

9.	100 pounds—carmine	-	-	-	-	.10
a.	Vermilion carmine	-	-	-	-	.10
b.	Rose	-	-	-	-	.15

All issues can be secured perforated on four sides.

GEORGIA

FEED STUFF

1905-12. 40 x 24. Autograph signature, J. G. Hudson.
Rouletted $4\frac{1}{2}$.

1.	$\frac{1}{2}$ cent, 50 lbs.—dark blue on yellow	-	\$.25
a.	Imperf. vertical pair	-	15.00
2.	$\frac{3}{4}$ cent, 75 lbs.—deep orange brown on yellow	-	20.00
3.	$\frac{3}{4}$ cent, 75 lbs.—deep orange brown on white	-	.25
a.	Imperf. horizontal pair	-	15.00
4.	1 cent, 100 lbs.—green on yellow	-	.30
5.	1 cent, 100 lbs.—green on white	-	3.00
6.	$1\frac{1}{4}$ cent, 125 lbs.—carmine on yellow	-	.20
7.	$1\frac{1}{4}$ cent, 125 lbs.—carmine on light tan	-	.75
8.	$1\frac{1}{2}$ cent, 150 lbs.—gray on yellow	-	.25
9.	$1\frac{3}{4}$ cent, 175 lbs.—yellow on white	-	1.00
10.	$1\frac{3}{4}$ cent, 175 lbs.—yellow orange on white	-	.15
a.	Imperf. vertical pair	-	15.00
11.	2 cent, 200 lbs.—violet on white	-	.25

There are six different dies used in all the above values, each differing in the border arrangement.

Same, rouletted 9.

12.	$\frac{3}{4}$ cent, 75 lbs.—deep orange brown on white	-	2.00
13.	1 cent, 100 lbs.—green on white	-	2.00

Same, perforated $11\frac{1}{2}$.

14.	$\frac{3}{4}$ cent, 75 lbs.—deep orange brown	-	1.00
15.	1 cent, 100 lbs.—green	-	2.00
16.	$1\frac{1}{2}$ cent, 150 lbs.—yellow	-	2.50

1912. 40 x 24. Autograph signature, J. J. Conner. Rouletted $4\frac{1}{2}$.

17.	$\frac{1}{2}$ cent, 50 lbs.—dark blue on light tan	-	1.25
18.	1 cent, 100 lbs.—green on white	-	2.50

Note under No. 11 applies to the above two stamps.

1913. 40 x 24. Signature, J. D. Price. These stamps exist rouletted 7, also slot perf. 7 and can be distinguished only when in pairs and blocks.

19.	$\frac{1}{2}$ cent, 50 lbs.—dark blue	-	.10
20.	$\frac{3}{4}$ cent, 75 lbs.—orange brown	-	.20
21.	$\frac{3}{4}$ cent, 75 lbs.—red brown	-	.75

Georgia Feed Stuff—(Continued.)

22.	1 cent, 100 lbs.—green	-	-	-	\$.15
23.	1 $\frac{1}{4}$ cent, 125 lbs.—black	-	-	-	.25
24.	1 $\frac{1}{2}$ cents, 150 lbs.—orange yellow	-	-	-	.30
25.	1 $\frac{3}{4}$ cent, 175 lbs.—orange vermilion	-	-	-	.25
26.	2 cent, 200 lbs.—carmine lake	-	-	-	.50

Same, perforated 12.

27.	1 cent, 100 lbs.—green	-	-	-	2.00
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1919. 40 x 24. Signature, J. J. Brown. Rouletted 7.

28.	$\frac{3}{4}$ cent, 75 lbs.—brown	-	-	-	.40
29.	1 cent, 100 lbs.—green	-	-	-	.40
30.	1 $\frac{1}{4}$ cent, 125 lbs.—black	-	-	-	1.00

Same, Perforated 12.

31.	$\frac{1}{2}$ cent, 50 lbs.—blue	-	-	-	.50
32.	1 cent, 100 lbs.—green	-	-	-	.25

All issues can be secured perf. 4 sides.

Tags are used for fertilizer and cotton seed meal.

HAWAII STAMP DUTY

Stamps were issued by the Hawaiian government before annexation to U. S., but they remained in use until 1917. Therefore, all stamps used since 1901 are State Revenues. We list all issues, although some values may never have been used under U. S. control.

1877. Inscription "Hawaiian Islands." Rouletted 7½.

1.	25 cent—green	-	-	-	\$.75
2.	50 cent—orange vermillion	-	-	-	.30
3.	50 cent—orange brown	-	-	-	.30
4.	100 cent—black	-	-	-	.25
5.	100 cent—gray black	-	-	-	.25
6.	\$5.00—red and blue	-	-	-	1.50
7.	\$10.00—red, brown and green	-	-	-	2.00
8.	\$50.00—blue and carmine	-	-	-	15.00

1893. Provisional Issue.

9.	20 cent, on 25 cent green, black surcharge				1.00
10.	20 cent, on 25 cent green, gold surcharge				1.00
11.	Double surcharge, one black, one gold	-	-	-	20.00

1893. Rouletted 7½.

12.	25 cent—gray lilac	-	-	-	2.00
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1894. Rouletted 14.

13.	20 cent—carmine	-	-	-	1.00
	a. Imperforated	-	-	-	2.50
14.	25 cent—lilac	-	-	-	1.00
	a. Imperforated	-	-	-	2.50

1895. Portrait in centre. Inscription "Republic of Hawaii." Perforated 11½.

15.	\$1.00—blue	-	-	-	.08
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Prices on the above stamps are for any cancellations, while those dated after 1901 are worth considerably more.

Used only under U. S.

1901. Same as No. 9 except inscription changed to read "Territory of Hawaii." Rouletted 7½.

16.	\$50.00—blue and carmine	-	-	-	10.00
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1910. Same as 1877 issue without any change in design. Perforated 11½.

17.	50 cent—orange vermillion	-	-	-	.25
18.	100 cent gray black	-	-	-	.25
19.	\$5.00 deep vermillion and blue	-	-	-	1.50
20.	\$10.00 dark brown and green	-	-	-	2.00

IOWA

FEED STUFF

1907. 36 x 19. Type set. Autograph signature, H. R. Wright.
Perf. 12.

1.	25 lbs.—black	-	-	-	-	\$.10
2.	50 lbs.—black	-	-	-	-	.10
3.	100 lbs.—black	-	-	-	-	.10
4.	140 lbs.—black	-	-	-	-	5.00
5.	1 ton—black, <i>Type I</i>	-	-	-	-	3.00
6.	1 ton—black, <i>Type II</i>	-	-	-	-	8.00
7.	1 ton—black, <i>Type III</i>	-	-	-	-	10.00

Nos. 1, 2 and 3 have values printed. Nos. 4 and 7 have blank space for value which is surcharged thereon.

Type I. Rubber stamp surcharge "1 TON."

Type II. Same with ornaments at each side.

Type III. Manuscript surcharge "1 Ton."

1910. 36 x 19. Autograph signature, W. B. Barney. Perf. 12.

8.	140 lbs.—black	-	-	-	-	.10
9.	ONE TON—black	-	-	-	-	2.00

Same, stamp printed with no value, with ornaments at each side,
surcharged with rubber stamp in violet.

10.	5 lbs.—black	-	-	-	-	1.25
11.	10 lbs.—black	-	-	-	-	1.25
12.	25 lbs.—black	-	-	-	-	1.25
13.	75 lbs.—black	-	-	-	-	3.00
14.	125 lbs.—black	-	-	-	-	4.00
15.	150 lbs.—black	-	-	-	-	3.00
16.	500 lbs.—black	-	-	-	-	10.00
17.	1000 lbs.—black	-	-	-	-	10.00
18.	2 tons—black	-	-	-	-	15.00

Same, only surcharged with typewriter in black. Dashes at each side of value.

19.	5 lbs.—black	-	-	-	-	8.00
20.	10 lbs.—black	-	-	-	-	8.00
21.	25 lbs.—black	-	-	-	-	8.00

Iowa Feed Stuff—(Continued.)

22.	75 lbs.—black	-	-	-	-	\$ 8.00
23.	125 lbs.—black	-	-	-	-	8.00
24.	150 lbs.—black	-	-	-	-	10.00
25.	200 lbs.—black	-	-	-	-	10.00
26.	300 lbs.—black	-	-	-	-	10.00
27.	500 lbs.—black	-	-	-	-	10.00

Several varieties exist in the 5 lb., 10 lb. and 25 lb.

Same, rubber stamp surcharge in red lilac without indications of pounds or tons; but intended for pounds.

28.	25 lbs.—black	-	-	-	-	3.00
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Stamps from Nos. 1 to 8 can be secured perf. 4 sides, while No. 9 and all later surcharges exist only with one or two sides imperf.

Tags are also used.

INDIANA

FEED STUFF

1907. Type set stamps containing the name of the manufacturer, name of commodity and the guaranteed analysis, also the registry number. Therefore there are numerous varieties. We only list the few we have seen. Signature, W. J. Jones, Jr. Imperforated.

1.	25 lbs.—black.	Reg. No. 7271	-	-	\$.50
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Signature, E. G. Proulx. Imperforated.

2.	4 lbs.—black.	Reg. No. 9127	-	-	.20
	a. Reset.	Registry number larger	-	-	.50
3.	5 lbs.—black.	Reg. No. 352B	-	-	.15
4.	25 lbs.—black.	Reg. No. 352B	-	-	.20

Tags are also used.

Essays of these stamps exist with the name of John Doe & Co. as manufacturers.

INDIANA

FERTILIZER

1907. Type set stamps containing the name of the manufacturer, name of commodity and the guaranteed analysis, also the registered brand number. Therefore, there are numerous varieties. We list only those we have seen.

Signature, W. J. Jones, Jr, Imperforated.

1. No value. Registry numbers we have seen : 4322, 4323, 4324, 4325, 4326, 4327, 4481, 4482, 4543, 4180, 4181, 4201, 4202, 4203, 4204, 4205, (two types) 4208, each - - - .50

Signature, E. G. Proulx.

2. No value. Registry numbers we have seen : 7173, 7174, 7197, 7209, 7313, 7335, 7386, 7387, 7388, 7389, 7390, 7391, 7396, 7489, 7490, 7491, 7492, 7493, 7494, each - - - .15

Essays exist with name of John Doe & Co. as manufacturers.

Tags are also used.

KANSAS

FEED STUFF

1913. 10 lbs., 21 x 21. Other values 42 x 27. Rouletted 4½.

1.	25 lbs.—black	-	-	-	-	\$2.50
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Same, perforated 11½.

2.	10 lbs.—deep blue, <i>Type I</i>	-	-	.25
3.	10 lbs.—Navy blue, <i>Type I</i>	-	-	1.00
4.	10 lbs.—blue, <i>Type II</i>	-	-	.25
5.	25 lbs.—gray black, <i>Type I</i>	-	-	2.00
6.	25 lbs.—deep violet blue, <i>Type II</i>	-	-	.25

10 lbs. Type I has diagonal cross lines in corners.

10 lbs. Type II has vertical and horizontal cross lines in corners.

25 lbs. Type I has "GOOD FOR NOT" in large type.

25 lbs. Type II has "GOOD FOR NOT" in smaller type.

These types are from different dies. We mention only the most noticeable differences.

Tags are also used.

KANSAS

LIVE STOCK REMEDY

1913. 5 lbs. 21 x 21. Other values 42 x 27. Rouletted 5.

1.	5 lbs. or pints—carmine, Type IV	-	\$5.00
2.	10 lbs. or pints—gray black, Type I	-	.25
	a. Type II	- - - -	1.00
	b. Type III	- - - -	1.00
3.	15 lbs. or pints—brown orange, Type I	-	.25
	a. Type II	- - - -	1.00
	b. Type III	- - - -	1.00
4.	20 lbs. or pints—black brown, Type I	-	.25
	a. Type II	- - - -	1.25
	b. Type III	- - - -	1.25
5.	25 lbs. or pints—emerald green, Type I	-	.25
	a. Type II	- - - -	2.50
	b. Type III	- - - -	1.50
6.	30 lbs. or pints—dull purple, Type I	-	.25
	a. Type II	- - - -	1.25
	b. Type III	- - - -	1.25

Type I. Normal R of "OR" has slanting top with lines in ball.

Type II. R of "OR" has straight top. No lines in ball.

Type III. R of "OR" has slanting top. No lines in ball.

Same, perforated 11½.

7.	5 lbs. or pints—light carmine, Type V	-	.50
	a. Imperforated horizontally	- -	20.00
	b. Bright carmine	- -	.25
8.	5 lbs. or pints—bright carmine, Type IV	-	.20
9.	15 lbs. or pints—yellow orange, Type I	-	.75
10.	15 lbs. or pints—orange, Type VI	-	.50
11.	25 lbs. or pints—blue green, Type VII	-	.75

Type IV has diagonal lines in centre cross.

Type V has horizontal lines in centre cross.

Type VI has "GOOD FOR NOT" in smaller type.

Type VII has broader figures of value.

Stamps exist perf. 4 sides.

On all values except the 5c the word stock is spelled stook. A crude attempt has been made to change the second o to c, with varied results, in all values except Nos. 2 and 9. On No. 15 the word is spelled correct.

KANSAS

GASOLINE

1914. 103 x 46. Type set. Signature, Frank Cumiskey. Imperf.

1. No value. Vermilion carmine	-	-	\$1.00
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1916. Similar. Signature, Ben. S. Paulen.

2. No value. Vermilion carmine	-	-	.10
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1919. Similar. Double lined border.

3. No value. Carmine	.	-	.10
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KANSAS

KEROSENE

1914. 103 x 46. Type set. "Flash Test" in italics. Signature, Frank Cumiskey. Imperforate.

1. No value. Black . - - - \$1.00

Similar. "Flash Test" in Roman.

2. No value. Black - - - .25

Numbers 1 and 2 are from entirely different settings.

1916. Similar. Signature, Ben. S. Paulen. Imperforate.

3. No value. Black - - - .10

Similar. Doubled lined border.

4. No value. Black - - - .10

KENTUCKY

FERTILIZER

1910. 51 x 29. Signature, M. A. Scovell. Dated 1910.

Perf. 11½.

1.	100 lbs.—black on white, Type I	-	-	\$.25
	a. Type II	-	-	.75
	b. Type III	-	-	3.00
2.	125 lbs.—black or cream	-	-	.25
3.	167 lbs.—black on pink, Type I	-	-	1.25
	a. Type III	-	-	.25
4.	200 lbs.—black on blue	-	-	.25

Type I has no shading around date.

Type II has dots in both right corners.

Type III has shading both sides of date.

1911. Same, dated 1911.

5.	100 lbs.—black on white	-	-	.25
6.	125 lbs.—black on light tan	-	-	.25
7.	167 lbs.—black on pink	-	-	.25
8.	200 lbs.—black on blue	-	-	.25

The figures in the pound tablet are type set and vary in spacing from the word "pounds."

1912. Same, dated 1912.

9.	100 lbs.—black on white	-	-	.25
10.	100 lbs.—black on light tan	-	-	.25
11.	167 lbs.—black on pink	-	-	.25
12.	200 lbs.—black on blue	-	-	.25

The figures and word "pounds" are type set in upper tablet. This applies to issues of 1912, 1913 and 1914.

1913. Signature, Joseph H. Kastle. Dated 1913. Perf. 11½.

13.	100 lbs.—black on white	-	-	.20
14.	125 lbs.—black on light tan	-	-	.20
	a. Inverted N in pounds	-	-	3.00
15.	167 lbs.—black on pink	-	-	.20
16.	200 lbs.—black on blue	-	-	.20

1914. Same, dated 1914.

17.	100 lbs.—black on white	-	-	.20
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Kentucky Fertilizer—(Continued.)

18.	125 lbs.—black on light tan	-	-	\$.20
19.	167 lbs.—black on pink	-	-	.20
20.	200 lbs.—black on blue	-	-	.20
1915.	Same, dated 1915.			
21.	100 lbs.—black on white			
22.	125 lbs.—black on light tan			
23.	167 lbs.—black on pink			
24.	200 lbs.—black on blue			
1916.	Same, dated 1916.			
25.	100 lbs.—black on white			
26.	125 lbs.—black on light tan			
27.	167 lbs.—black on pink			
28.	200 lbs.—black on blue			
1917.	Same, dated 1917.			
29.	100 lbs.—black on white			
30.	125 lbs.—black on light tan			
31.	167 lbs.—black on pink			
32.	200 lbs.—black on blue			
1918.	Signature, Alfred M. Peter.	Dated 1918.	Perf. 11½.	
33.	100 lbs.—black on white			
34.	125 lbs.—black on light tan			
35.	167 lbs.—black on pink			
36.	200 lbs.—black on blue			
1918.	Signature, Thomas Cooper.			
37.	100 lbs.—black on white			
38.	125 lbs.—black on light tan	-	-	3.50
39.	125 lbs.—black on yellow	-	-	3.00
40.	143 lbs.—black on salmon	-	-	3.00
41.	167 lbs.—black on pink	-	-	3.50
42.	200 lbs.—black on blue	-	-	2.00
1919.	Same, dated 1919.			
43.	67 lbs.—black on white			
44.	100 lbs.—black on white			
45.	125 lbs.—black on light tan			
46.	167 lbs.—black on pink			
47.	200 lbs.—black on blue			

Kentucky Fertilizer—(Continued.)

1920. Same, dated 1920.

48.	67 lbs.—black on white	-	-	\$.50
49.	100 lbs.—black on white	-	-	.50
50.	125 lbs.—black on yellow	-	-	1.50
51.	125 lbs.—black on light tan	-	-	1.00
52.	167 lbs.—black on pink	-	-	1.00

Stamps of this State can be secured perf. on all 4 sides.

Tags were also used.

KENTUCKY

FEED STUFF

1913. Type set stamp containing the name of the manufacturer, name of commodity and the guaranteed analysis, also registered brand number and abbreviated year date. Therefore there are numerous varieties. We list only the few we have seen.

Signature, Joseph H. Kastle. Imperforated.

- | | | |
|-------|---|--------|
| 1. | Not over 10 lbs.—black on cream, Reg. No. 241 | \$1.00 |
| 1916. | Similar. Signature, Joseph H. Kastle. | |
| 2. | Not over 10 lbs.—black on light tan, Reg. No. 270 | .15 |
| 1919. | Similar. Signature, Thomas Cooper. | |
| 3. | Not over 10 lbs.—carmine, Reg No. 2221 | .30 |
| 1920. | Similar. Signature, Thomas Cooper. | |
| 4. | Not over 10 lbs.—black, Reg. No. 2572 | .15 |

Tags are also used.

LOUISIANA

LOTTERY

1866. 23 x 28. Masonic emblem. Imperforate.

			Unused	Used
1.	5 cent—blue	-	-	\$25.00
2.	7½ cent—blue	-	-	10.00
3.	12½ cent—blue	-	-	20.00

1867. 23 x 28. State arms in centre. Imperf.

4.	7½ cent—green	-	-	1.50	1.50
5.	12½ cent—green	-	-	6.50	5.00

LOUISIANA

LAW

1880. 24 x 30. Head of Gov. Wiltz on cents values and of Chief Justice Bermudez on dollar values. Perf. 12.

A, unused. B, unpunched. C, punched.

	A.	B.	C.
1. 5 cent—vermilion	\$3.00	\$.75	\$.40
2. 10 cent—brown	.75	.30	.15
3. 25 cent—green	.85	.30	.15
4. 50 cent—dark blue	1.00	.75	.20
5. \$1.00—ochre	1.25	.50	.25
6. \$2.50—maroon	10.00	4.00	2.50
7. \$5.00—black	7.00	5.00	2.25

Stamps exist perf. four sides.

MASSACHUSETTS

STOCK TRANSFER

1914. 22 x 29. State arms in centre. Perf. 11½.

A, uncut. B, cut cancellation.

		A	B
1.	2 cent—orange vermillion	\$.05	\$.01
2.	4 cent—olive	.05	.02
3.	10 cen—tclaret	.05	.02
4.	20 cent—red brown	.10	.03
5.	50 cen—tblack brown	.15	.05
6.	\$1.00—gray green	.15	.05
7.	\$2.00—blue	.20	.08
8.	\$10.00—dark purple	5.00	2.00

1916. Same design

9.	10 cent—greenish black		.05
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Stamps exist perf. four sides.

MISSOURI

GASOLINE

1909. 100 x 50. Signature, Rush C. Lake and James Cowgill.
Slot perf. 7.

1.	Certificate. Carmine (Cowgill only)	-	\$ 1.00
2.	1 bbl.—black on brown		
3.	5 bbls.—black on pale blue	-	2.00
	a. double impression	-	15.00
4.	10 bbls.—black on pink	-	.30
	a. shifted transfer	-	10.00
5.	25 bbls.—black on pale green	-	2.00
6.	50 bbls.—black on yellow	-	10.00
7.	100 bbls.—black on orange yellow	-	10.00

We have never seen No. 2. Two sizes of control numbers were used.

1910. Same, perforated 12

8.	5 bbls.—black on pale blue	-	6.00
9.	100 bbls.—black on orange yellow	-	5.00

1911. Provisional issue. Previous issues surcharged with rubber stamp "W. A. Evans" and two bars over Rush C. Lake.

10.	1 bbl. (Red surcharge on No. 2)	-	4.00
11.	5 bbls. (Red surcharge on No. 3)	-	2.50
12.	10 bbls. (Red surcharge on No. 4)	-	2.00
13.	25 bbls. (Red surcharge on No. 5)	-	1.75
14.	50 bbls. (Red surcharge on No. 6)	-	5.00
15.	100 bbls. (Red surcharge on No. 9)	-	2.50

Two sizes of control numbers were used.

1911. Signature of W. A. Evans and James Cowgill, with control letter in red. Slot perf. 7.

16.	1 bbl.—black on brown, control A	-	.75
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1912. Signature, W. A. Evans and E. P. Deal. No control letter.
Slot perf. 7.

17.	100 bbls.—black on orange yellow	-	1.00
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1913. Provisional issue. Previous issues surcharged with rubber stamp "Jno. A. Knott" and two bars.

18.	1 bbl. (Violet surcharge on No. 16)	-	6.00
	a. (Red surcharge on No. 16)		
19.	5 bbls. (Violet surcharge on No. 3)	-	1.50

Missouri Gasoline — (Continued.)

20.	5 bbls. (Violet surcharge on No. 8)	-	10.00
21.	5 bbls. (Violet surcharge on No. 11)	-	8.00
	a. (Red surcharge on No. 11)		
22.	10 bbls. (Violet surcharge on No. 4)	-	4.00
23.	25 bbls. (Violet surcharge on No. 5)	-	5.00
	a. (Red surcharge on No. 5)		

No. 21 has both Evans and Knott surcharges.

Two sizes of control numbers were used.

Manuscript surcharge in ink apparently the signature of Jno. A.

Knott exists on Nos. 7, 22 and 23.

1913. Signature, Jno. A. Knott and E. P. Deal. No control letter. Slot perf. 7.

24.	10 bbls.—black on pink	-	1.25
25.	25 bbls.—black on deep green	-	10.00
26.	25 bbls.—black on pale blue	-	.40
27.	50 bbls.—black on yellow	-	1.00
28.	100 bbls.—black on orange yellow	-	.40

Four sizes of control numbers were used. No. 28 exists with control number corrected in manuscript.

1913. Similar, control letter "A". Inscription ends in words "laws of Missouri". Perf. 12.

29.	1 bbl.—black on brown	-	2.50
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1914. Similar, with control letter. Slot perf. 7.

30.	1 bbl.—black on brown, <i>Type I</i>	-	.50
31.	1 bbl.—black on dark brown, <i>Type II</i>	-	.75
32.	1 bbl.—black on brown, <i>Type III</i>	-	.35
33.	5 bbls.—black on light blue, <i>Type IV</i>	-	2.00
34.	10 bbls.—black on pink, <i>Type III</i>	-	6.00
35.	100 bbls.—black on orange yellow, <i>Type III</i>	-	.50

Type I. Broad control letter "A". Inscription ends "laws of Missouri."

Type II. Broad control letter "A". Inscription ends "degrees gravity."

Type III. Small control letter "B". No imprint.

Type IV. Small control letter "B". Imprint below border.

1916. Same. Rouletted 4.

36.	Certificate. Carmine (Control C—Deal only)		1.00
37.	1 bbl.—black on brown, <i>Type III</i>	-	1.50
38.	10 bbls.—black on pink, <i>Type III</i>	-	.40
39.	100 bbls.—black on orange yellow, <i>Type III</i>	-	1.25

Missouri Gasoline — (Continued.)

1917. Provisional Issue. Previous issues surcharged with rubber stamp "Omar D. Gray" and two bars.

40.	1 bbl. (Violet surcharge on No. 32.)	-	\$ 7.50
41.	5 bbls. (Violet surcharge on No. 3)	-	15.00
42.	5 bbls. (Gray violet surcharge on No. 33)	-	5.00
43.	10 bbls. (Violet surcharge on No. 34)	-	2.00
44.	10 bbls. (Black surcharge on No. 38)	-	4.50
45.	25 bbls. (Violet surcharge on No. 26)	-	2.00
46.	50 bbls. (Violet surcharge on No. 27)	-	2.00
47.	100 bbls. (Violet surcharge on No. 35)	-	1.00
	a. (Black surcharge on No. 35)	-	1.50

Manuscript surcharge of name of Omar D. Gray written by a Deputy Inspector in lead pencil is known to exist on Nos. 26, 33, 34 and 35.

Three sizes of control numbers were used.

1919. Signature of Omar D. Gray and G. K. Middelkamp, with control letter. Slot perf. 7.

48.	1 bbl.—black on brown, <i>Type I</i>	-	.50
49.	1 bbl.—black on brown, <i>Type II</i>	-	.60
50.	5 bbls.—black on blue, <i>Type II</i>	-	1.75
51.	10 bbls.—black on pink, <i>Type II</i>	-	1.00
52.	25 bbls.—black on blue, <i>Type II</i>	-	.85
53.	50 bbls.—black on blue, <i>Type II</i>	-	
54.	100 bbls.—black on orange yellow, <i>Type II</i>	-	.75

Type I. Signature, Omar D. Gray, vertical script. Control letter B.

Type II. Signature, Omar D. Gray, slanting script. Control letter D.

We have not seen No. 53.

See note after Coal Oil stamps for watermarks on these stamps.

Stamps from No. 1 to 47 all have one or two straight edges, except Nos. 33 and 42, which can be secured perf. 4 sides. We believe all values (No. 48 to 54) exist perf. on 4 sides, but have not seen them all in that condition.

MISSOURI

COAL OIL

1909. 100 x 50. Signature, Rush C. Lake, Inspector and James Cowgill, State Treasurer. Slot perf. 7.

1. Certificate, blue (Cowgill only)	-	\$.75
2. 1 bbl.—black on orange yellow	-	3.00
3. 5 bbls.—black on pink	-	2.00
4. 10 bbls.—black on pale blue	-	2.00
5. 25 bbls.—black on yellow	-	5.00
6. 50 bbls.—black on green		
7. 100 bbls.—black on brown		

We have never seen Nos. 6 and 7.

Three sizes of control numbers were used.

No. 4 exists with double impression of control numbers.

1910. Same, perforated 12.

8. 5 bbls.—black on pink		
9. 10 bbls.—black on blue		
10. 100 bbls.—black on brown	-	7.50

We have never seen No. 8.

1911. Provisional issue. Previous issues surcharged with rubber stamp "W. A. Evans" and two bars over Rush C. Lake.

11. 1 bbl.—(Red surcharge on No. 2)		
12. 5 bbls.—(Red surcharge on No. 3)	-	3.50
13. 5 bbls.—(Red surcharge on No. 8)	-	5.00
14. 10 bbls.—(Red surcharge on No. 4)	-	3.00
15. 25 bbls.—(Red surcharge on No. 5)	-	2.00
16. 50 bbls.—(Red surcharge on No. 6)	-	6.00
17. 100 bbls. (Red surcharge on No. 10)	-	2.00

We have seen No. 11.

Two sizes of control numbers were used.

1912. Signature, W. A. Evans and James Cowgill, with control letter. Slot perf. 7.

18. 1 bbl.—black on orange yellow "A"	-	.50
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The letter was inserted in the plate just before the control number and differs in size and shape on each stamp in the sheet of ten.

Four sizes of control numbers were used.

1912. Signature of W. A. Evans and E. P. Deal. No control letter. Slot perf. 7.

19. 50 bbls.—black on green	-	7.50
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Missouri Coal Oil--(Continued.)

- | | | | | |
|--|--|---|---|---------|
| 20. | 100 bbls.—black on brown | - | - | \$ 1.00 |
| 1913. | Provisional issue. Previous issues surcharged with rubber stamp "Jno. A. Knott" and two bars. | | | |
| 21. | 1 bbl. (Violet surcharge on No. 18) | - | - | 7.50 |
| | a. (Red surcharge on No. 18) | - | - | 6.00 |
| 22. | 5 bbls.—(Violet surcharge on No. 3) | - | - | 3.00 |
| 23. | 10 bbls.—(Violet surcharge on No. 4) | - | - | 4.00 |
| | a. (Red surcharge on No. 4) | - | - | 4.00 |
| 24. | 25 bbls.—(Violet Surcharge on No. "?") | - | - | |
| 25. | 50 bbls.—(Violet surcharge on No. 19) | - | - | 10.00 |
| 26. | 100 bbls.—(Red surcharge on No. 20) | - | - | 12.50 |
| We have never seen No. 24. Three sizes of control numbers were used. | | | | |
| 1913. | Signature, Jno. A. Knott and E. P. Deal. No control letter. Slot perf. 7. | | | |
| 27. | 5 bbls.—black on pink | - | - | 2.00 |
| 28. | 10 bbls.—black on pale blue | - | - | .40 |
| 29. | 25 bbls.—black on yellow | - | - | 1.25 |
| 30. | 50 bbls.—black on green | - | - | 1.75 |
| 31. | 100 bbls.—black on brown | - | - | .40 |
| Two sizes of control numbers were used. | | | | |
| 1914. | Similar with control letter. Slot perf. 7. | | | |
| 32. | 1 bbl.—black on deep orange yellow, <i>Type I</i> | - | - | 1.75 |
| | a. Orange yellow paper, thinner | - | - | 2.50 |
| 33. | 1 bbl.—black on orange yellow, <i>Type II</i> | - | - | 1.00 |
| | a. Double impression | - | - | 15.00 |
| 34. | 50 bbls.—black on pale green, <i>Type III</i> | - | - | 2.50 |
| 35. | 100 bbls.—black on brown, <i>Type IV</i> | - | - | 1.50 |
| Type I—Broad control letter A. | | | | |
| Type II—Narrow control letter A. | | | | |
| Type III—Control letter B. Imprint below border. | | | | |
| Type IV—Control letter B. No imprint. Inscription ends in words "degrees gravity." | | | | |
| Three sizes of control numbers were used. | | | | |
| No. 35 exists with control number corrected in different type. | | | | |
| 1916. | Same, rouletted 4. | | | |
| 36. | Certificate. Blue control C (Deal only) | - | - | .75 |
| 37. | 100 bbls.—black on brown, <i>Type IV</i> | - | - | 1.25 |
| 1917. | Provisional issue. Previous issues surcharged with rubber stamp signature "Omar D. Gray" and two bars. | | | |
| 38. | 1 bbl. | - | - | |

Missouri Coal Oil--(Continued.)

39.	5 bbls.—[Violet surcharge on No. 27]	-	3.50
	a. [Black surcharge on No. 27]	-	5.00
40.	10 bbls.—[Violet surcharge on No. 28]	-	1.50
41.	25 bbls.—[Violet surcharge on No. 29]	-	1.50
	a. [Black surcharge on No. 29]	-	5.00
42.	50 bbls.—(Violet surcharge on No. 34)		3.00
	a. Violet gray surcharge on No. 34		3.00
43.	100 bbls.—[Violet surcharge on No. 37]		2.00
	a. Black surcharge on No. 37	-	7.50

Five sizes of control numbers were used. Manuscript surcharge of name of Omar D. Gray, written by Deputy Inspector in lead pencil, is known to exist on Nos. 23, 33 and 35.

1918. Signature, Omar D. Gray in vertical script, and G. H. Middelkamp with control letter. Slot perf. 7.
- | | | |
|-----|--|-----|
| 44. | 1 bbl.—black on orange yellow, control A. | .50 |
| 45. | 5 bbls.—black on orange yellow, control B. | .75 |

We presume other values exist but we have not seen them.

There are seven varieties of watermarks, part of which can be found on two or four of the stamps in a sheet of ten or twelve. The watermarks are:

"American Bank Bond" in double line letters. Used by Lake.

"Oriental Bond" in double line letters. Used by Evans, also by Knott.

"Aeolian Bond" in single line slanting letters. Used by Knott, also by Gray.

"Endurance Bond" in double line letters in two lines, used by Gray.

"Industrial Bond" with large wheel design in double line, used by Gray.

"Old Hampshire Bond" in single line, used by Evans.

"Empire Bond" with shield and drapery, used by Knott.

All stamps printed ten to a sheet (2 x 5) except No. 33, which has twelve to a sheet (3 x 4).

Stamps from Nos. 1 to 45 all have one or two straight edges, except Nos. 34, 42, 42a, 44, 45, which can be secured perf. on all four sides.

MISSOURI

BEER

1901. 135 x 48. Signature, G. Y. Crenshaw, Inspector; and R. P. Williams, State Treasurer. Slot perf. 7.

1.	No value—black on white	\$.15
2.	3-5 plus 1 cent—black on blue gray granite	.25
3.	1 1-5 plus 1 cent—black on greenish gray	2.50
4.	1 4-5 plus 1 cent—black on yellow orange	
5.	2 cents plus 1 cent—black on pink	5.00
6.	3 cents plus 1 cent—black on yellow	5.00
7.	4 cents plus 1 cent—black on blue	5.00
8.	7 1-5 plus 2 cents—black on brown	3.00
9.	8 cents plus 2 cents—black on green	10.00
10.	16 cents plus 4 cents—black on salmon	

Have never seen Nos. 4 and 10, but from records believe they exist.

1905. Signature, G. Y. Crenshaw and J. F. Gmelich. Slot perf. 7.

11.	1 7-16 plus 1 cent—black on pink	
12.	3 7-8 plus 1 cent—black on blue	8.00
13.	7 3-4 plus 2 cents—black on green	10.00
14.	15½ plus 4 cents—black on salmon	8.00

We have never seen No. 11.

1907. Signature, Ernest Marshall and J. F. Gmelich. Slot perf. 7.

15.	1 7-16 plus 1 cent—black on pink	
16.	3 7-8 plus 1 cent—black on blue	1.50
17.	7¾ cents plus 2 cents—black on green	3.00
18.	15½ plus 4 cents—black on salmon	4.00

We have never seen No. 15.

1909. Signature, Ernest Marshall and James Cowgill. Slot perf. 7.

19.	1 7-16 plus 1 cent—black on pink	5.00
20.	1 4-5 cents plus 1 cent—black on yellow orange	5.00
21.	2 2-5 plus 1 cent—black on yellow	1.50
22.	3 7-8 plus 1 cent—black on blue	
23.	6 cents plus 2 cents—black on deep orange	2.00
24.	7 1-5 plus 2 cents—black on brown	2.50
25.	7 3-4 cents plus 2 cents—black on green	2.50
26.	15½ plus 4 cents—black on salmon	5.00

We have never seen No. 22.

1912. Signature, Wm. W. Wilder and James Cowgill. Slot perf. 7.

27.	1 1-5 plus 1 cent—black on greenish gray	.75
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Missouri Beer — (Continued.)

28.	1 7-16 plus 1 cent—black on pink	.75
29.	1 4-5 plus 1 cent—black on yellow orange	.75
30.	2 2-5 plus 1 cent—black on yellow	5.00
31.	3 $\frac{7}{8}$ plus 1 cent—black on blue - - -	1.25
32.	6 cents plus 2 cents—black on deep orange	4.00
33.	7 $\frac{3}{4}$ cents plus 2 cents—black on green -	2.50
34.	15 $\frac{1}{2}$ cents plus 4 cents—black on salmon	4.00

1914. Signature, F. S. Mosby and E. P. Deal. Slot perf. 7.

35.	1 1-5 plus 1 cent—black on greenish gray	
36.	1 7-16 plus 1 cent—black on pink -	1.50
37.	1 4-5 plus 1 cent—black on yellow orange	4.00
38.	2 2-5 plus 1 cent—black on yellow	3.00
40.	3 $\frac{7}{8}$ plus 1 cent—black on gray blue, <i>Type II</i>	4.00
41.	6 cents plus 2 cents—black on deep orange	
42.	7 1-5 plus 2 cents—black on brown -	3.00
43.	7 $\frac{3}{4}$ plus 2 cents—black on green, <i>Type I</i>	2.50
44.	7 $\frac{3}{4}$ plus 2 cents—black on green, <i>Type II</i>	6.00
45.	15 $\frac{1}{2}$ plus 4 cents—black on salmon, <i>Type I</i>	3.50
46.	15 $\frac{1}{2}$ plus 4 cents black on salmon, <i>Type II</i>	5.00

Type I. If the top line of the last "T" of "Department" was extended it would just touch the top of the centre dark spot of the border.

Type II. Line would strike 2 mm. above the dark spot.

Many other small differences are found but the above are the easiest described.
Have never seen Nos. 35 and 41.

1916. Signature, F. S. Mosby and G. L. Middelkamp. Slot perf. 7.

47.	15 $\frac{1}{2}$ plus 4 cents—black on salmon, <i>Type I</i>	5.00
48.	15 $\frac{1}{2}$ plus 4 cents—black on salmon, <i>Type II</i>	8.00

Type I. Middelkamp signature 27 mm. long.

Type II. Middelkamp signature 20 mm. long.

Many other differences are to be noted.

All stamps have one or two sides imperforate.

MISSOURI

FERTILIZER

1916. 42 x 36. Signature, F. B. Mumford. Perf. 11 $\frac{1}{2}$.

1. No value—black - - - - - \$.50

Tags are also used.

Can be secured perf. 4 sides.

MISSISSIPPI

FEED STUFF

1918. 36 x 24. Signature, P. P. Garner. Dated 1918 - 1919.
Perforate.

1. 100 pounds—pale red - - - \$7.50

1919. Same, dated 1919 - 1920.

2. 25 pounds—brown

3. 50 pounds—blue

4. 100 pounds—carmine - - - .25

1920. Same, dated 1920 - 1921.

5. 100 pounds—blue - - - .25

Tags were used prior to stamps, also on Fertilizer and Cotton Seed Meal.

MISSOURI

STOCK TRANSFER. OPTION STAMP.

1907. 52 x 26. Auto in lower left. "Good Roads Fund."
Signature, Wm. W. Wilder. Slot perforated 7.

1. 25 cents—green - - - - \$10.00

These stamps exist with manuscript surcharge "Sample" in red, which
were given away.

1911. Signature, Jno. P. Gordon.

2. 25 cents—green - - - - .15

3. 25 cents—blue green - - - - .25

1916. Signature, Geo. E. Hackmann.

4. 25 cents—green - - - - .35

5. 25 cents—dark green - - - - .35

Same, perforated 12.

6. 25 cents—light green - - - - .15

No. 6 is from the same die as No. 1. The others are from a different die.

All exist with one or two straight sides.

MISSOURI

NON-INTOXICATING DRINKS AND SYRUPS

1917. 43 x 43. Act of March 17th, 1917. Signature, F. S. Mosby
and G. L. Middelkamp. Perforated 12.

1.	No value—black on greenish blue	-	\$.25
2.	5-16 cent—violet on white	-	.50
3.	$\frac{1}{2}$ cent—black on yellow	-	3.00
4.	$\frac{5}{8}$ cent—red on white	-	.65
5.	$\frac{2}{3}$ cent—black on light brown	-	.75
6.	$\frac{3}{4}$ cent—black on light blue	-	.75
7.	1 cent—black on terra cotta	-	1.00
8.	$1\frac{1}{8}$ cents—black on pale yellow green	-	.60
9.	$1\frac{1}{4}$ cents—yellow green on white	-	1.00
10.	$1\frac{1}{3}$ cents—black on blue	-	.75
11.	$1\frac{3}{8}$ cents—black on lavender	-	.60
12.	$1\frac{1}{2}$ cents—black on orange yellow	-	.75
13.	2 cents—black on green gray	-	1.00
14.	$2\frac{1}{2}$ cents—black on gray granite	-	1.00
15.	5 cents—black on faun	-	1.50
16.	25 cents—black on white	-	2.50

All Exist perf. four sides.

NEBRASKA

FEED STUFF

1917. 35 x 19. Type set. Signature, Leo. Stuhr. PerJ. 11½.

1. 10 lbs.—black - - - - \$.05

Tags are also used.

Exist perf. 4 sides.

NEVADA

DOCUMENTARY

1865. 20 x 29. Figures of value in centre. Imperforate. Thick white wove paper.

	Unused	Used
1. 2 cents—orange, single star .		\$7.50
2. 5 cents—dull green - .	\$2.00	.50
3. 50 cents—red purple - .	2.00	.50
a. mauve - -	2.00	.50

The 5 cent value is on slightly heavier paper than the others.

Same, imperforate. Rather thin, wove paper.

4. 2 cents—yellow, single star -	5.00	5.00
5. 2 cents—orange, single star -	.35	.25
6. 2 cents—orange, single star, retouched	2.50	.75
7. 4 cents—carmine - -	.75	.40
8. 5 cents—yellow green - -	.50	.25
a. Dark green - -	.60	.25
9. 10 cents—light blue - -	.50	.25
a. Dark blue - -	.50	.25
10. 25 cents—vermilion - -	.60	.35
11. 50 cents—violet brown - -	.75	.30
a. Red purple - -	.75	.40
12. \$1.00—Rose carmine - -	1.00	.60
13. \$5.00—red brown - -	1.50	2.50
14. \$10.00—dark brown - -	2.00	3.00
15. \$20.00—violet - -	3.00	4.00

1865. Same, rouletted 14 to 18.

16. 2 cents—pale orange - -	.60	.25
17. 2 cents—orange, double star -	.65	.25
a. Bright orange, double star -	.75	.25
18. 5 cents—dull green - -	1.50	.40
19. 25 cents—scarlet vermilion -	1.00	.60
20. 50 cents—violet brown - -	.85	.60
a. Red purple - -	1.25	.60

Same, rouletted 10.

21. 2 cents—yellow, double star -	12.00	5.00
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Nevada Documentary—(Continued.)

22.	2 cents—orange, double star	-	\$.50	\$.25
	a. Yellow orange	-	.60	.25
23.	2 cents—dull orange brown	-		1.00
24.	5 cents—green	-	.60	.20
	a. Dark green	-	.70	.20
25.	10 cents—dark blue	-	.75	.30
26.	25 cents—vermilion	-	.80	.30
	a. Scarlet vermilion	-	1.00	.50
27.	50 cents—violet brown	-	.50	.35
	a. Dull purple	-	.70	.60
28.	\$1.00—carmine rose, with outer line		1.00	.50
29.	\$1.00—crimson, without outer line		3.00	1.00
	a. Bright carmine, without outer line		2.50	1.00
30.	\$5.00—brown	-	2.50	2.50

Same, compound roulette, 16 x 10.

31.	5 cents—green	-	15.00	8.00
32.	25 cents—scarlet vermilion	-	7.50	2.00
33.	50 cents—violet brown	-		10.00

No. 6 retouched, has heavy line around stamp.

Exist rouletted all four sides.

A shield design watermark is found in sheets of these stamps, but only a part of the watermark can be found on a few of the stamps.

NEVADA

STAMPED PAPER

1865. The 2 cents double star impressed on bank checks with the 2 cents U. S. Stamped check. New York die B. and C.

A.—Entire check. B.—Part of check.

1.	2 cents—red brown with 2 cent eagle on U. S.	-	-	A. \$25.00	B. \$2.50
2.	2 cents—orange brown with 2 cent Washington U. S.	-	-	5.00	1.50

New York die B, has eagle in center,

New York die C, has Washington in center.

NEW YORK

INVESTMENT TAX

1917.

1. 20 cents—lavender
2. 40 cents—green
3. 60 cents—blue
4. 80 cents—chocolate
5. \$1.00—blue
6. \$2.00—yellow
7. \$3.00—olive
8. \$4.00—brown
9. \$5.00—gray
10. \$6.00—red
11. \$8.00—brown
12. \$10.00—orange
13. \$20.00—blue
14. \$40.00—dark gray
15. \$50.00—chocolate
16. \$100.00—dark green

We have never seen any of these stamps.

NEW YORK

SECURED DEBT TAX

1911. 25 x 34. "Secured Debt Tax" in two lines under State seal. Perforated 11½.

1. 1 cent—yellow
2. 5 cent—olive green
3. 25 cent—Nile green
4. 50 cent—dark purple
5. 75 cent—red
6. \$1.00—chocolate
7. \$2.50—green
8. \$3.75—blue
9. \$5.00—orange - - - - - \$2.50
10. \$7.50—plum
11. \$10.00—dark brown
12. \$25.00—light red
13. \$50.00—light blue
14. \$100.00—gray

NEW YORK

STOCK TRANSFER

1905. 24 x 32. New York State Seal in centre. No watermark.
Roulette 11.

		Uncut	Cut
1.	2 cent—black	\$.10	\$.05
	c. Imperforate pair	7.50	
2.	4 cent—red brown	2.00	.50
	i. Brown	3.00	
3.	10 cent—green	.10	.04
	c. Imperforate pair	10.00	
	d. Shifted die	20.00	
4.	20 cent—orange	.10	.03
	c. Imperforate pair	2.00	
	j. Coarse impression	.25	.15
5.	50 cent—brown, <i>Type I</i>	.20	-10
	c. Imperforate pair	7.50	
	d. Shifted die	5.00	2.00
6.	50 cent—brown, <i>Type II</i>	.30	.15
7.	\$1.00—ultramarine	.10	.03
	d. Shifted die	5.00	2.50
8.	\$2.00—rose, <i>Type I</i>	.15	.03
	a. Imperforate vertically	8.00	
	i. Lake	.75	.25
9.	\$2.00—rose, <i>Type II</i>	.30	.10
10.	\$2.00—rose, <i>Type III</i>	.30	.15
11.	\$10.00—dull purple	1.00	.25
12.	\$20.00—olive	2 00	1.25

50 cent Type I. Corner ornaments have horizontal shade lines.

50 cent Type II. Corner ornaments have double lines.

\$2.00 Type I. Corner ornaments have horizontal shade lines and numeral of value has a fine line within.

\$2.00 Type II. Same as Type I but without fine line in numeral.

\$2.00 Type III. Corner ornaments have double lines.

1906. 24 x 32. Same with numerals of value surcharged on stamp. Also with overprint of colorless lozenge in gelatine. Perf. 11½.

13.	2 cent—bluish black	.20	.10
	c. Imperforate pair	5.00	

New York Stock Transfer—(Continued.)

		Uncut	Cut
14.	2 cent—greenish black -	\$.15	\$.04
15.	4 cent—brown -	.20	.10
	c. Imperforate pair -	5.00	
16.	10 cent—green -	.15	.03
	e. Without surcharge -	7.00	
	f. Imperforate without surcharge	10.00	
	g. Inverted surcharge -	15.00	
17.	20 cent—orange -	.15	.03
	c. Imperforate -	2.50	
	e. Without surcharge -	4.00	
	f. Imperforate without surcharge	6.00	
18.	50 cent—brown -	.25	.05
	e. Without surcharge -	3.00	
19.	\$1.00—ultramarine, <i>Type I</i> -	.20	.05
	d. Shifted die -	5.00	2.00
20.	\$1.00—ultramarine, <i>Type II</i>	.20	.04
	c. Imperforate -	5.00	
	e. Without surcharge -	4.00	
21.	\$2.00—rose, green surcharge	.50	.04
	e. Without surcharge -	5.00	
22.	\$2.00—rose, red surcharge -	.50	.15
23.	\$10.00—dull purple -	1.00	.30
24.	\$20.00—olive -	2.00	1.25

\$1.00 Type I has fancy numeral of value.

\$1.00 Type II has plain numeral of value.

The numerals in the surcharge vary in shape on all values, and types are equally common. The values containing the figure "2" exist with the ball of the figure both large, small and intermediate. The same applies to the ball of the figure "5". Those with the figure "1" the difference is in the base of the figure.

1907. 23 x 30. "Stock Transfer Tax" in two straight lines under state seal. Surcharged with numerals and also a gelatinous overprint the same as previous issue. Watermarked Grecian border. Perf. 11½.

25.	2 cent—red brown -	.35	.15
26.	4 cent—lilac -	.60	.10
27.	10 cent—ultramarine -	.20	.04
	e. Without surcharge -	5.00	
28.	20 cent—black -	.15	.03
29.	50 cent—orange -	.20	.06

New York Stock Transfer—(Continued.)

		Uncut	Cut
30.	\$1.00—rose - -	\$.15	\$.05
31.	\$2.00—green - -	.30	.05
32.	\$10.00—dark brown - -	1.75	.50
33.	\$20.00—olive - -	3.00	1.50

See note under previous issue for varieties of surcharge as same exist in this issue.

1908-1911. Same design with multiple surcharges of numerals. Overprints of wavy lines in gelatine. Same watermark. Perforated 11½.

34.	2 cent—red brown, dark red surcharge	.50	.20
35.	2 cent—dark brown, dark red surcharge	.15	.03
h.	double surcharge - -	3.00	
36.	2 cent—dark brown, green surcharge	.25	.05
37.	4 cent—lilac, dark red surcharge -	.25	.10
38.	4 cent—lilac, bright red surcharge	.50	.20
39.	10 cent—ultramarine, dark red surcharge	.10	.02
i.	Pale blue - - -	.10	.02
40.	10 cent—ultramarine, violet surcharge	1.50	.75
i.	Pale blue - - -	1.50	.75
	20 cent—gray black, dark red surcharge	.10	.02
42.	20 cent—gray black, bright red surcharge	3.00	1.50
43.	20 cent—gray black, green surcharge	.25	.04
44.	20 cent—olive brown, dark red surcharge	.50	.03
45.	20 cent—olive brown, bright red surcharge	1.00	.25
46.	20 cent—olive brown, violet surcharge	3.00	1.00
47.	50 cent—orange, dark red surcharge	.20	.03
48.	50 cent—orange, violet surcharge	5.00	.85
49.	50 cent—orange, green surcharge	.50	.30
h.	double surcharge - -		8.00
50.	\$1.00—rose, dark red surcharge -	1.00	.15
i.	Carmine		
51.	\$1.00—rose, green surcharge - -	.30	.10
i.	Carmine - - -	.50	.15
k.	With both green and red surcharges	15.00	
52.	\$2.00—blue green, dark red surcharge	.15	.03
h.	Double surcharge - -	2.50	
i.	Yellow green - - -	.15	.03
53.	\$2.00—yellow green, green surcharge	.25	.08
54.	\$10.00—brown, dark red surcharge	1.00	.50
55.	\$20.00—olive, dark red surcharge	3.00	1.25

New York Stock Transfer—(Continued.)

1914. Same design with surcharge of single numeral in frame.
On gray paper watermarked Grecian border. Over-
print of gelatine in border design with ball in upper
part. Perforated 11½.

		Uncut	Cut
56.	2 cent—carmine, green surcharge	\$.10	\$.02
57.	4 cent—brown, dark red surcharge	.40	.20
58.	4 cent—lilac, dark red surcharge	.10	.04
	i. Violet - - -	.50	.25
59.	10 cent—orange, dark red surcharge	.15	.02
	i. Red orange - - -	1.00	.05
	l. Orange yellow - -	.50	.10
60.	20 cent—dark violet, dark red surcharge	.10	.02
	i. Violet - - -	.10	.02
61.	50 cent—lilac, green surcharge -	.15	.03
	i. Red lilac - - -	.15	.05
62.	\$1.00—green, dark red surcharge	.25	.10
63.	\$2.00—blue, dark red surcharge -	.25	.06
64.	\$10.00—olive, dark red surcharge	1.00	.40
	i. Mustard - - -	2.00	.60
65.	\$20.00—blue black, dark red surcharge	2.50	1.50

1915. Same on heavy white paper. Perforated 11½.

66.	2 cent—carmine - - -	10.00
67.	4 cent—bistre brown, dark red surcharge	5.00
68.	10 cent—red orange, dark red surcharge	10.00
69.	20 cent—dark red brown, dark red surcharge	1.00
70.	50 cent—red lilac, green surcharge	10.00
71.	\$1 00—green, dark red surcharge	7.50
72.	\$2.00—blue - - -	5.00 .50

1916. 31 x 23 for cents values, and 37 x 26 for dollar values.

Small state arms in centre with numerals at each
side. Multiple surcharge of numerals of value.
Heavy white paper.

73.	2 cent—olive, red surcharge -	.10	.02
74.	2 cent—brown, red surcharge -	.10	.02
75.	4 cent—orange, red surcharge -	.15	.03
76.	10 cent—green, red surcharge -	.15	.03
77.	20 cent—black, red surcharge -	.10	.04

New York Stock Transfer—(Continued.)

		Uncut	Cut
78.	50 cent—orange yellow, red surcharge	\$.15	\$.06
79.	\$1.00—rose, green surcharge -	.25	.10
	<i>i.</i> Red - - - -	.25	.10
	<i>l.</i> Carmine - - - -	.25	.10
80.	\$1.00—dark red brown, green surcharge	.50	.20
	<i>i.</i> Light red brown - -	.50	.20
	<i>l.</i> Light brown - - -	1.00	.25
81.	\$1.00—Cherry, green surcharge -	.75	.25
82.	\$2.00—red violet, red surcharge -	.25	.10
	<i>i.</i> Deep violet - - -	.25	.10
83.	\$2.00—slate gray, red surcharge -	.50	.25
	<i>i.</i> Lilac gray - - -	.50	.25
84.	\$2.00—dark red brown, red surcharge	.50	.25
85.	\$10.00—ultramarine - -	.50	.30
86.	\$20.00—yellow green - -	3.00	1.50
87.	\$1.00—gray black		

No. 87 has a single instead of a multiple surcharge.

Exist perf. all 4 sides.

NEW YORK

PHARMACISTS LIQUOR STAMPS

1903. 127 x 9. Series 1903 Excise Tax. White paper.
Roulette 7.

1. 10 cent—black. Series A. - - \$7.50

One or two sides always imperf.

A serial letter is on each stamp in the sheet.

Those known as A. B. C. D. E.

NORTH CAROLINA

FEED STUFF

1909. 42 x 25. Signature, W. A. Graham. Dated 1909.
Rouletted 4.

1.	$\frac{1}{4}$ cent, 25 lbs.—purple on yellow	-	\$.50
2.	$\frac{1}{2}$ cent, 50 lbs.—orange yellow on yellow	-	.50
3.	$\frac{3}{4}$ cent, 75 lbs.—green on yellow	-	.50
	a. Imperforated horizontally.	- -	10.00
4.	1 cent, 100 lbs.—dark brown on yellow	-	.60
	a. Brown on yellow	- - -	.75
5.	1 cent, 100 lbs.—yellow brown on yellow	-	1.00
	a. Imperforated horizontally	- -	10.00
6.	$1\frac{1}{4}$ cents, 125 lbs.—red on yellow	-	.50
7.	$1\frac{1}{2}$ cents, 150 lbs.—blue on yellow	-	.40
	a. Imperforated vertically	- -	10.00
8.	$1\frac{3}{4}$ cents, 175 lbs.—black on yellow	-	.50
9.	2 cents, 200 lbs.—blue black on yellow	-	.50

1910. Same dated 1910 on white paper. Perforated $11\frac{1}{2}$.

10.	$\frac{1}{4}$ cent, 25 lbs.—brown violet	- -	1.00
11.	$\frac{1}{2}$ cent, 50 lbs.—orange yellow	- -	3.00
12.	$\frac{3}{4}$ cent, 75 lbs.—green	- - -	1.00
13.	1 cent, 100 lbs.—brown	- - -	2.00
	a. brown gum and brown surface paper	-	.30
14.	$1\frac{3}{4}$ cents, 175 lbs.—black	- - -	1.00

1911. Same dated 1911.

15.	$\frac{1}{4}$ cent, 25 lbs.—green	- - -	.60
16.	$\frac{1}{2}$ cent, 50 lbs.—black	- - -	.50
17.	$\frac{3}{4}$ cent, 75 lbs.—violet	- - -	.50
18.	1 cent, 100 lbs.—carmine	- - -	.40
19.	$1\frac{1}{4}$ cents, 125 lbs.—orange yellow	-	.50
20.	$1\frac{1}{2}$ cents, 150 lbs.—brown	- -	.50
21.	$1\frac{3}{4}$ cents, 175 lbs.—light blue	- -	.60
22.	2 cents, 200 lbs.—pink	- - -	.75

1912. Same dated 1912.

23.	$\frac{1}{4}$ cent, 25 lbs.—orange yellow	- -	.30
24.	$\frac{1}{2}$ cent, 50 lbs.—brown	- - -	.35
	a. light brown	- - -	.50

North Carolina Feed Stuff—(Continued.)

25.	$\frac{3}{4}$ cent, 75 lbs.—pink	-	-	.30
26.	1 cent, 100 lbs.—light blue	-	-	.30
27.	$1\frac{1}{4}$ cents, 125 lbs.—carmine	-	-	.35
28.	$1\frac{1}{2}$ cents, 150 lbs.—red lilac	-	-	.35
29.	$1\frac{3}{4}$ cents, 175 lbs.—black	-	-	.40
30.	2 cents, 200 lbs.—yellow green	-	-	.50

The final figure in date varies in all values.

1913. Same dated 1913.

31.	$\frac{1}{4}$ cent 25 lbs.—yellow brown	-	-	.50
32.	$\frac{1}{2}$ cent, 50 lbs.—black	-	-	.50
33.	$\frac{3}{4}$ cent, 75 lbs.—yellow green	-	-	.75
	a. dark green	-	-	.75
34.	1 cent, 100 lbs.—carmine	-	-	.40
35.	$1\frac{1}{4}$ cents, 125 lbs.—light blue	-	-	.60
36.	$1\frac{1}{2}$ cents, 150 lbs.—red lilac	-	-	.60
37.	$1\frac{3}{4}$ cents, 175 lbs.—rose carmine	-	-	.75
38.	2 cents, 200 lbs.—yellow	-	-	.75

1914. Same dated 1914.

39.	$\frac{1}{4}$ cent, 25 lbs.—yellow brown	-	-	.50
40.	$\frac{1}{2}$ cent, 50 lbs.—black	-	-	.50
41.	$\frac{3}{4}$ cent, 75 lbs.—green	-	-	.50
42.	1 cent, 100 lbs.—carmine	-	-	.50
43.	$1\frac{1}{4}$ cents, 125 lbs.—light blue	-	-	.50
44.	$1\frac{1}{2}$ cents, 150 lbs.—red lilac	-	-	.50
45.	$1\frac{3}{4}$ cents, 175 lbs.—rose carmine	-	-	.60
46.	2 cents, 200 lbs.—orange	-	-	.75

1915. Same dated 1915.

47.	$\frac{1}{4}$ cent, 25 lbs.—black	-	-	.25
48.	$\frac{1}{2}$ cent, 50 lbs.—dark brown	-	-	.30
49.	$\frac{3}{4}$ cent, 75 lbs.—claret	-	-	.30
50.	1 cent, 100 lbs.—deep green	-	-	.50
51.	$1\frac{1}{4}$ cents, 125 lbs.—dark violet	-	-	.60
52.	$1\frac{1}{2}$ cents, 150 lbs.—black blue	-	-	.75
53.	$1\frac{3}{4}$ cents, 175 lbs.—orange vermillion	-	-	.75
54.	2 cents, 200 lbs.—dark carmine	-	-	.75

1916. Same dated 1916. Perforated 14.

55.	$\frac{1}{4}$ cent, 25 lbs.—deep ultramarine	-	-	.60
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North Carolina Feed Stuff—(Continued.)

56.	$\frac{1}{2}$ cent, 50 lbs.—black	-	-	\$.60
57.	$\frac{3}{4}$ cent, 75 lbs.—dark brown	-	-	.65
58.	1 cent, 100 lbs.—carmine	-	-	.65
59.	$1\frac{1}{4}$ cents, 125 lbs.—dark green	-	-	.65
60.	$1\frac{1}{2}$ cents, 150 lbs.—purple	-	-	.75
61.	$1\frac{3}{4}$ cents, 175 lbs.—light blue	-	-	.75
62.	2 cents, 200 lbs.—orange	-	-	1.00

1917. Same dated 1917. Perforated 14.

63.	$\frac{1}{4}$ cent, 25 lbs.—ultramarine	-	-	.20
	a. Perforated 12	-	-	1.00
64.	$\frac{1}{2}$ cent, 50 lbs.—black	-	-	.30
	a. Perforated 12	-	-	.50
65.	$\frac{3}{4}$ cent, 75 lbs.—black brown	-	-	.50
	a. Perforated 12	-	-	1.00
66.	1 cent, 100 lbs.—rose carmine	-	-	.25
	a. carmine	-	-	.30
	b. Perforated 12	-	-	.50
67.	$1\frac{1}{4}$ cents, 125 lbs.—dark green	-	-	.75
68.	$1\frac{1}{2}$ cents, 150 lbs.—purple	-	-	.25
69.	$1\frac{3}{4}$ cents, 175 lbs.—blue	-	-	.30
70.	2 cents, 200 lbs.—orange	-	-	.30

64, 64a, 68 and 69 exists with vertical stem to 5 as well as slanting stem.

1918. Same dated 1918. Perforated $11\frac{1}{2}$.

71.	$\frac{1}{4}$ cent, 25 lbs.—blue	-	-	.20
72.	$\frac{1}{2}$ cent, 50 lbs.—black	-	-	.25
73.	$\frac{3}{4}$ cent, 75 lbs.—dark brown	-	-	.25
	a. Perforated 12 small holes	-	-	.25
74.	1 cent, 100 lbs.—carmine	-	-	.25
	a. Perforated 12 small holes	-	-	.30
	b. dull carmine	-	-	.25
75.	$1\frac{1}{4}$ cents, 125 lbs.—green	-	-	.25
76.	$1\frac{1}{2}$ cents, 150 lbs.—lilac	-	-	.30
77.	$1\frac{3}{4}$ cents, 175 lbs.—light blue	-	-	.30
78.	2 cents, 200 lbs.—orange	-	-	.30

1919. Same dated 1919. Perforated 12.

79.	$\frac{1}{4}$ cent, 25 lbs.—dark blue	-	-	.25
80.	$\frac{1}{2}$ cent, 50 lbs.—black	-	-	.25

North Carolina Feed Stuff—(Continued.)

81.	$\frac{3}{4}$ cent, 75 lbs.—dark brown	*	-	\$.25
82.	1 cent, 100 lbs.—rose carmine	-	-	.25
83.	$1\frac{1}{4}$ cents, 125 lbs.—green	-	-	.25
84.	$1\frac{1}{2}$ cents, 150 lbs.—purple	-	-	.25
85.	$1\frac{3}{4}$ cents, 175 lbs.—light blue	-	-	.25
86.	2 cents, 200 lbs.—orange	-	-	.25

1920. Same dated 1920.

87.	$\frac{1}{4}$ cent, 25 lbs.—dull orange	-	-	.10
88.	$\frac{1}{2}$ cent, 50 lbs.—gray blue	-	-	.15
89.	$\frac{3}{4}$ cent, 75 lbs.—violet	-	-	.20
90.	1 cent, 100 lbs.—green	-	-	.20
91.	$1\frac{1}{4}$ cents, 125 lbs.—salmon pink	-	-	.30
92.	$1\frac{1}{2}$ cents, 150 lbs.—brown	-	-	.30
93.	$1\frac{3}{4}$ cents, 175 lbs.—black	-	-	.30
94.	2 cents, 200 lbs.—blue	-	-	.30

Exist perf. all four sides.

Tags were also used for feed stuff, fertilizer and cotton seed meal,

NORTH CAROLINA

GASOLINE

1918. 204 x 75. Signature, Wm. A. Graham. Imprint, "Edwards and Boughton." Red control number and letter. Imperforated.

			Cut or Punched
1.	$\frac{1}{4}$ cent, 1 gal.—carmine.	Control X	\$.05
2.	$\frac{1}{2}$ cent, 2 gal.—carmine.	Control W	.10
3.	$2\frac{1}{2}$ cents, 10 gal.—carmine.	Control V	.10
4.		Control U	
5.	$12\frac{1}{2}$ cents, 50 gal.—carmine.	Control T	.25
6.	$13\frac{1}{2}$ cents, 54 gal.—carmine.	Control S	.35
7.	25 cents, 100 gal.—carmine.	Control R	.30
8.		Control P	
9.	\$1.25, 500 gal.—carmine.	Control O	.75
10.	\$15.00, 6000 gal.—carmine.	Control N	1.25

No. 6 exists with violet control number.

No. 10 exists with control number corrected in manuscript by the Commissioner.

Part of the watermark "Certificate Bond" shows in most of the stamp, although a few show no watermark.

NORTH CAROLINA

ILLUMINATING OIL

1909. 226 x 98. Signature, Wm. A. Graham. Imprint, "Maryland Lith. Co., Balto." Imperforate.

- | | | | |
|----|--|-----------|--------|
| 1. | 1 cent, 2 gal.—black on white. | Control H | \$3.00 |
| 2. | 5 cents, 10 gal.—black on white. | Control F | .50 |
| 3. | 10 cents, 20 gal.—black on pink. | Control E | .50 |
| 4. | 23 cents, 46 gal.—black on faun. | Control G | .75 |
| 5. | 26 cents, 52 gal.—black on rose pink. | Control D | 2.00 |
| 6. | 50 cents, 100 gal.—black on orange yellow " | c | 1.25 |
| 7. | \$2.50, 500 gal.—carmine on white. | Control J | 1.50 |
| 8. | \$5.00, 1000 gal.—black on deep blue | Control B | 2.50 |
| 9. | \$25.00, 5000 gal.—black on light blue green " | A | 5.00 |

Two sizes of control numbers were used. Part of the watermark is found in most of the stamps, although a few are without watermark. All are on "Textile Bond" except No. 9, which is on "Crane & Co., Dalton, Mass."

1910—15. 125 x 62 for two low values. 226 x 98 for other values. Signature, Wm. A. Graham. Imprint, "Courier-Journal, Louisville." Border entirely different. Imperforate.

- | | | | |
|-----|---|-----------|------|
| 10. | $\frac{1}{2}$ cent, 1 gal.—black on yellow. | Control K | .50 |
| 11. | 1 cent, 2 gal.—black on white. | Control H | .50 |
| 12. | 23 cents, 46 gal.—black on pale brown. | " G | 1.50 |
| 13. | 26 cents, 52 gal.—black on rose pink. | Control D | 2.00 |
| 14. | 50 cents, 100 gal.—black on yellow. | Control c | 2.25 |
| 15. | \$2.50, 500 gal.—black on white. | Control J | |
| 16. | \$25.00, 5000 gal.—black on lt. green. | Control A | |

Have never seen Nos. 15 and 16 without surcharge listed as numbers 23 and 24. Three sizes of control numbers were used.

1916. 125 x 62. Signature, Wm. A. Graham. Imprint, "Maryland Lith. Co., Balto."

- | | | | |
|-----|---|-----------|------|
| 17. | $\frac{1}{2}$ cent, 1 gal.—black on yellow. | Control K | 1.25 |
| 18. | 1 cent, 2 gal.—black on white. | Control H | 1.00 |

1917. Provisional issue.—Previous issues surcharged new value and control number with bar cancelling old value and control number.

- | | | | | |
|-----|--|---|---|-----|
| 19. | $\frac{1}{4}$ cent, 1 gal. (on No. 17) | - | - | .50 |
|-----|--|---|---|-----|

North Carolina Illuminating Oil—(Continued.)

20.	$\frac{1}{2}$ cent, 2 gal. (on No. 18)	-	-	\$1.00
21.	11 cents, 44 gal. (on No. 12)	-	-	3.50
22.	13 cents, 52 gals. (on No. 13)	-	-	4.00
23.	\$1.25, 500 gal. (on No. 15)	-	-	1.50
24.	\$12.50, 5000 gal. (on No. 16)	-	-	5.00

No. 21 has new control letter M surcharged.

No. 22 exists without control number under cancelling bar.

1917. 226 x 98. Imprint "Maryland Lith. Co."

25.	2 cents, 8 gal.—black on gray.	Control L	2.00
26.	11 cents, 44 gal.—black on faun.	Control M	1.50

Provisional issue. Previous issue surcharged in black.

27.	$2\frac{1}{2}$ cents, 10 gal. Control F. (on No. 25)	.50
28.	$12\frac{1}{2}$ cents, 50 gal. Control E (on No. 26)	2.50

New control letter surcharged.

1918. Signature, Wm. A. Graham. Imprint "Edwards and Boughton."

29.	$\frac{1}{4}$ cent, 1 gal.—black on amber.	Control K	.10
30.	$\frac{1}{2}$ cent, 2 gal.—black on white.	Control H	.10
31.	$\frac{1}{2}$ cents, 10 gal.		
32.	13 cents, 52 gal.—black on pink.	Control D	.25
33.	25 cents, 100 gal.—bl'k on orange yellow.	" c	.30
34.	\$1.25, 500 gal.—black on white.	Control J	.50
35.	\$15.00, 6000 gal.—black on blue.	Control B	1.00

‡We have not seen No. 31.

On paper watermarked "Old Deerfield Bond."

OREGON

Three additional sets of the second Oregon type are in circulation and have been accepted by some collectors and cataloguers as genuine emissions. After exhaustive investigation we are convinced that there was only one printing of the genuine stamps, and we have the assurance of the State authorities that the stones from which they were lithographed were destroyed in 1887. The so called reprints were made later from new transfers and show many variations from the originals, not only as to the design, but also in color, paper, plate arrangement and perforations.

The most obvious test for the genuine is in the perforation, which in the originals are 11, while in the reprints and counterfeits they are 12. We give a few further tests by which the collector can satisfy himself as to whether he is cherishing stamps or stickers.

Genuine. Colors as given. Perf. 11. White or yellowish white, soft, porous paper, with pores horizontal or vertical. Margins not over two mm. wide on imperforate edge of sheet.

10c. Background on either side of "CENTS" above eagle's head, filled in with horizontal lines. Shading in background below stars at sides of shield presents an almost uniform appearance.

20c. Shading of background, both above and below, same as described under 10c above. Triangular space between large INSURANCE tablet on either side, and rosette below it is without color.

50c. Point of large shield about one millimeter from ribbon below inscribed STATE TAX, with two small white ornaments projecting from behind the ribbon, having the appearance of a pair of boots with only the heels and soles showing, soles up.

\$1.00. Interior of numerals perfectly plain. No diagonal lines connecting lower frame line with solid color below ONE in each lower corner.

Reprints. First set. Soft, porous, yellowish wove paper with

horizontal pores. Sheet margin from 8 to 20 mm. wide. Perforated 12 or imperforate. Gummed.

10c. Dark brown, not dull like original. Most of the shading at right and left of CENTS missing. Shading below stars on side of large shield faint, contrasting noticeably with shading above, from which it is divided by a nearly straight horizontal line.

20c. Apple green. Some irregular vertical shading opposite eagle's wings. Shading of background below stars irregular. Triangular space between INSURANCE tablet on either side and rosette below it is colored. Point of large shield almost touches numeral below.

50c. Greenish blue. Point of large shield almost two mm. from STATE TAX ribbon, and boot shaped ornaments thrust upward, showing feet and ankles.

\$1.00. Rose carmine. Large dot in each numeral. Diagonal line connecting lower frame line with colored background under ONE in each lower corner.

Reprints. Second set. All values lithographed on one sheet, containing four designs of each value, all differing slightly. Paper similar to above with pores horizontal. Perforated 12 or imperforate. No gum. The outer frame lines above top and below bottom of INSURANCE tablet on each side are thicker than portion opposite tablet, and show jogs opposite ends of tablets.

10c. Color same as in previous set. Line dividing the two areas of background as described under first set, except that this line is crooked. Star below lower end of INSURANCE tablet further from the tablet.

20c. Similar to color of previous 20, but not so yellowish. Point of large shield further from numeral.

50c. Space between point of shield and ribbon varies in each of the four designs, but only in one is the space as narrow as in the original, and that design has an irregular double outer line on the left.

\$1.00. Salmon pink. Dots in numerals as in previous sets, but no diagonal lines at bottom.

Counterfeits. There is another set known which are counterfeits, made by a photographic process from the originals, which

they resemble more closely than do the reprints. However, the colors, paper, perforations and gum are all different. They are perf. 12, also imperforate, and are on rather hard white wove paper, slightly porous, but with pores vertical. Usually well centered with wide margins.

10c. Dark reddish brown.

20c. Olive green.

50c. Dark greenish blue.

\$1.00. Claret, with dots and markings in numerals.

One dollar design in each sheet, *tete beche*.

Oregon Insurance Stamps—(Continued.)

		Unused	Used
19.	10 cent—dark yellowish brown -	\$3.50	\$2.00
	a. Imperf. - - -	5.00	
20.	20 cent—yellow green - - -	3.75	2.00
	a. Imperf. - - -	5.00	
21.	50 cent—blue (shades) - - -	3.50	1.75
	a. Imperf. (shades) - - -	5.00	5.00
22.	\$1.00—pink (shades) - - -	4.00	2.50
	a. Imperf. (shades) - - -	5.00	5.00
1884. (?)	Same. Perf. 13.		
23.	10 cent—dark yellowish brown -	1.00	1.00
24.	20 cent—yellow green - - -	1.25	1.25
25.	50 cent—blue - - -	1.50	1.50
26.	\$1.00—pink (shades) - - -	2.50	2.25
	Same. Perf. 11 x 13.		
27.	10 cent—dark yellowish brown -	5.00	
1886.	Shield on breast of eagle points to right of centre of large shield. Porus paper. Pores running either vertically or horizontally. Perf. 11.		
28.	10 cent—gray brown - - -	1.00	1.00
29.	20 cent—yellow brown - - -	1.25	1.25
30.	50 cent—blue - - -	1.50	1.50
31.	\$1.00—dull carmine - - -	2.50	2.50

* We are not certain of the existance of this stamp.

** We have not seen this stamp but the existance of the imperforate variety leads us to presume its existance also.

OREGON

INSURANCE STAMPS

1871. Lithographed 26 x 50 mm. Shield on breast of eagle points to left of centre of large shield, Hard, closely woven, white paper, only slightly porous and varying somewhat in thickness. Perforated between 12 and 12½.

			Unused	Used
1.	10 cent—blue green	- - -	\$6.00	\$2.00
2.	20 cent—blue	- - -	6.00	2.00
3.	50 cent—brown	- - -	10.00	4.00
4.	\$1.00—blue (imperforate)	- - -	75.00	25.00
5.	\$1.00—vermillion	- - -	7.50	3.50

1873. Retouched. No shading on ends of label enclosing "State Tax." Other minor differences. Thickish paper.

6.	\$1.00—bright carmine red	- - -	5.00	5.00
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1876. Same as 1871. Designs average 1 mm. longer.

7.	*10 cent—brown (?)			
8.	20 cent—dark green	- - -	7.50	3.50
9.	50 cent—blue	- - -	5.00	2.00
a.	Imperforate	- - -	12.00	6.00
10.	\$1.00—pink	- - -	12.00	5.00

1877. (?) Same, gouge perforation. Paper more porous. Perforations generally ragged. Pores in paper run vertically.

11.	20 cent—yellowish green	- - -	10.00	3.50
12.	20 cent—emerald green	- - -	10.00	3.50
13.	50 cent—blue	- - -	5.00	2.50
14.	\$1.00—rose	- - -	10.00	5.00

1877. (?) Same, ragged perforations. Pores in paper horizontal.

15.	10 cent—puce	- - -	10.00	3.50
16.	**20 cent—green			
a.	Imperf.	- - -		7.50
17.	\$1.00—rose	- - -	15.00	5.00
a.	Imperf.	- - -	25.00	15.00

1880. (?) Same, porous paper, pores vertical. Perf. 11.

18.	10 cent—dark reddish brown	- - -	6.00	2.50
a.	Imperf.	- - -	10.00	6.00

PENNSYLVANIA

STOCK TRANSFER

1916. 22 x 29. State seal in centre. Greenish paper watermarked "Commonwealth of Pennsylvania" in multiple. Surcharge in violet the words "State Printery" and value. Perforated 10½.

1.	2 cent—blue	-	-	-	-	-	.10
2.	4 cent—orange	-	-	-	-	-	.15
3.	10 cent—olive	-	-	-	-	-	.20
4.	20 cent—carmine	-	-	-	-	-	.30
5.	50 cent—bistre	-	-	-	-	-	.75
6.	\$1.00—ultramarine	-	-	-	-	-	1.25
7.	\$2.00—green	-	-	-	-	-	2.25
8.	\$10.00—lavendar						
9.	\$20.00—chocolate						

Perf. all four sides.

No doubt these stamps will be much cheaper in a few years as the law requires that the papers with stamps be filed for a number of years.

SOUTH CAROLINA

FEED STUFF

1910. May 1st. 45 x 26. Signature, E. J. Watson. Space at bottom very irregular having the money value gouged out. The 5 and 10 lb. values are imperfect. Others slot perforated 7.

1.	5 lbs.—black	-	-	-	\$ 20.00
	a. Tete beche pair	-	-	-	100.00
2.	10 lbs.—black	-	-	-	20.00
3.	25 lbs.—black brown	-	-	-	1.50
	a. Tete beche pair	-	-	-	15.00
	b. Dark red brown	-	-	-	1.75
	c. Same as b. tete beche pair	-	-	-	20.00
4.	50 lbs.—black	-	-	-	1.50
5.	75 lbs.—deep violet	-	-	-	1.50
6.	100 lbs.—scarlet	-	-	-	2.00
	a. Tete beche pair	-	-	-	75.00
	b. Bright carmine	-	-	-	2.50

Some copies of this issue can be found where the money values are quite distinct through the gouges.

1910. May 15th. 42 x 24. Slightly smaller than the previous issue but with money value at the bottom. Slot perforated 7.

7.	$\frac{5}{8}$ mills, 5 lbs.—dull purple	-	-	.03
8.	$1\frac{1}{4}$ mills, 10 lbs.—yellow green	-	-	.03
9.	$3\frac{1}{8}$ mills, 25 lbs.—black brown	-	-	.25
10.	$6\frac{1}{4}$ mills, 50 lbs.—black	-	-	.20
11.	$9\frac{3}{8}$ mills, 75 lbs.—violet blue	-	-	.35
12.	$1\frac{1}{4}$ cents, 100 lbs.—scarlet	-	-	1.00

Many minor varieties exist. No. 12 may exist tete beche but we have never seen it.

1913-16. Same, perforated $11\frac{1}{2}$.

13.	$3\frac{1}{8}$ mills, 25 lbs.—black brown	-	-	.50
14.	$3\frac{1}{8}$ mills, 25 lbs.—light brown	-	-	.40
15.	$6\frac{1}{4}$ mills, 50 lbs.—black	-	-	.25
16.	$9\frac{3}{8}$ mills, 75 lbs.—violet blue	-	-	.50
17.	$9\frac{3}{8}$ mills, 75 lbs.—dark blue	-	-	1.00

South Carolina Feed Stuff - (Continued.)

18.	9 $\frac{3}{8}$ mills, 75 lbs.—light blue	-	-	1.00
	a. Pale blue	-	-	1.00
19.	1 $\frac{1}{4}$ cents, 100 lbs.—deep scarlet	-	-	.25
	a. Tete beche pair	-	-	25.00
20.	1 $\frac{1}{4}$ cents, 100 lbs.—carmine	-	-	.25
	a. Carmine lake	-	-	.25
21.	1 $\frac{1}{4}$ cents, 100 lbs.—pale carmine	-	-	.40

Many minor varieties exist.

1918. Signature, A. C. Summers. Perforated 11 $\frac{1}{2}$.

22.	3 $\frac{1}{8}$ mills, 25 lbs.—black	-	-	.10
23.	6 $\frac{1}{4}$ mills, 50 lbs.—red brown	-	-	.75
24.	6 $\frac{1}{4}$ mills, 50 lbs.—black	-	-	.40
	a. Gray black	-	-	.40
25.	6 $\frac{1}{4}$ mills, 50 lbs.—blue	-	-	.75
26.	6 $\frac{1}{4}$ mills, 50 lbs.—ultramarine	-	-	.35
27.	9 $\frac{3}{8}$ mills, 75 lbs.—dark blue	-	-	.25
28.	9 $\frac{3}{8}$ mills, 75 lbs.—ultramarine	-	-	.40
29.	1 $\frac{1}{4}$ cents, 100 lbs.—pale scarlet	-	-	.30
30.	1 $\frac{1}{4}$ cents, 100 lbs.—carmine lake	-	-	.20
31.	1 $\frac{1}{4}$ cents, 100 lbs.—pink	-	-	.75

Perforate all four sides.

Tags are used for fertilizer.

SOUTH CAROLINA

OIL INSPECTION

1916. 104 x 44 for values under $12\frac{1}{2}$ cents. For $12\frac{1}{2}$ cents and over, 178 x 75. Signature, E. J. Watson. Imperforate.

1.	$\frac{1}{8}$ cent, 1 gal.—slate blue		\$.25
2.	$\frac{1}{4}$ cent, 2 gal.		
3.	$\frac{5}{8}$ cent, 5 gal.—olive		.50
4.	$1\frac{1}{4}$ cents, 10 gal.—vermilion		.75
5.	$3\frac{1}{8}$ cents, 25 gals.—black		.75
6.	6 cents, 48 gal.—yellow		.75
7.	$6\frac{1}{4}$ cents, 50 gal.		
8.	$6\frac{1}{2}$ cents, 52 gal.—dark blue		1.50
9.	$6\frac{3}{4}$ cents, 54 gal.		
10.	$6\frac{7}{8}$ cents, 55 gal.—light brown		2.00
11.	$12\frac{1}{2}$ cents, 100 gal.—scarlet		.75
12.	$62\frac{1}{2}$ cents, 500 gal.—green		1.00
13.	$62\frac{1}{2}$ cents, 500 gal.—bronze green		1.00
14.	\$1.25, 1000 gal.—dark red brown		5.00
15.	\$6.25, 5000 gal.—salmon pink		7.50
16.	\$12.50, 10000 gal.—black		15.00
17.	\$25.00, 20000 gal.—orange		30.00

We have never seen Nos. 2, 7 and 9.

1918. Similar, perforated $11\frac{1}{2}$.

18.	$\frac{1}{8}$ cent, 1 gal.—dark slate blue		.05
	a. Light slate blue		.10
19.	$\frac{1}{4}$ cent, 2 gal.—pale lilac		.05
20.	$\frac{5}{8}$ cent, 5 gal.—olive		.05
21.	$1\frac{1}{4}$ cent, 10 gal.—vermilion		.10
22.	$3\frac{1}{8}$ cents, 25 gal.—black		.10
23.	6 cents, 48 gal.—yellow		.25
24.	$6\frac{1}{4}$ cents, 50 gal.—yellow green		.25
25.	$6\frac{1}{2}$ cents, 52 gal.—dark blue		.25
26.	$6\frac{3}{4}$ cents, 54 gal.—violet		.25
27.	$6\frac{7}{8}$ cents, 55 gal.—brown		.30
28.	\$1.25, 1000 gal.—brown		1.50
29.	\$25.00, 20000 gal.—orange		28.00

Nos. 20, 22, 23, 24 and 27 are 6 mm. longer than the same values imperforate.

Nos. 28 and 29 are 3 mm. longer. Many shades exist.

Nos. 20, 21, 23 and 25 we have seen perf. 4 sides. All others have one or two sides with straight edges.

TENNESSEE

FEED STUFF

1909. 77 x 33. Signature, John Thompson, imperforate.
- | | | | | | |
|----|----------------|---|---|---|---------|
| 1. | 5 lbs.—carmine | - | - | - | \$25.00 |
|----|----------------|---|---|---|---------|
1909. 44 x 25. Signature, John Thompson. Crescent under "J" of John. Thin paper, perforated 11½.
- | | | | | | |
|----|-------------------------|---|---|---|-----|
| 2. | 1 mill, 10 lbs.—carmine | - | - | - | .50 |
| 3. | ¼ cent, 25 lbs.—green | - | - | - | .20 |
| 4. | 1 cent, 100 lbs.—black | - | - | - | .35 |
- Same, thick paper.
- | | | | | | |
|----|--------------------------|---|---|---|-----|
| 5. | 1 mill, 10 lbs.—carmine | - | - | - | .25 |
| 6. | ½ cent, 50 lbs.—blue | - | - | - | .25 |
| 7. | ¾ cent, 75 lbs.—brown | - | - | - | .20 |
| 8. | 1 cent, 100 pounds—black | - | - | - | .75 |
- Same with cross at right of "pounds". On thin paper. Perf.
- | | | | | | |
|----|--------------------------|---|---|---|-------|
| 9. | 1 cent, 100 pounds—black | - | - | - | 10.00 |
|----|--------------------------|---|---|---|-------|
- Same with star above "I" of "Inspection". Thick paper. Perf.
- | | | | | | |
|-----|----------------------------------|---|---|---|-----|
| 10. | ½ mill, 5 pounds—dull orange red | - | - | - | .25 |
| 11. | 1 mill, 10 pounds—carmine | - | - | - | .50 |
| 12. | ½ cent, 50 pounds—gray blue | - | - | - | .50 |
| 13. | ¾ cent, 75 pounds—dark red brown | - | - | - | .40 |
| | a. Red brown | - | - | - | .50 |
| 14. | 1 cent, 100 pounds—black | - | - | - | .35 |
1911. Similar. Signature, T. F. Peck. Double cross in lower left corner. Thin paper. Slot perf. 7.
- | | | | | | |
|-----|--------------------------------|---|---|---|------|
| 15. | ¾ cent, 75 pounds—yellow brown | - | - | - | 5.00 |
| 16. | 1 cent, 100 pounds—black | - | - | - | 5.00 |
- Same on thick paper.
- | | | | | | |
|-----|------------------------------------|---|---|---|------|
| 17. | ½ mill, 5 pounds—orange vermillion | - | - | - | .10 |
| 18. | 8 1-3 pounds—yellow orange | - | - | - | .10 |
| | a. Bistre | - | - | - | .30 |
| 19. | 1 mill, 10 pounds—carmine lake | - | - | - | .10 |
| | a. Rose carmine | - | - | - | .10 |
| 20. | ¼ cent, 25 pounds—green | - | - | - | 8.00 |
| 21. | ½ cent, 50 pounds—light blue | - | - | - | .25 |
| | a. Dark blue | - | - | - | .50 |
| 22. | ¾ cent, 75 lbs.—olive brown | - | - | - | .25 |
| | a. Dark olive brown | - | - | - | .50 |

Tennessee Feed Stuff — (Continued.)

23.	$\frac{3}{4}$ cent, 75 lbs.—yellow brown	-	-	\$.25
24.	1 cent, 100 lbs.—black	-	-	.25
Same, perforated 11 $\frac{1}{2}$.				
25.	1 mill, 10 lbs.—carmine	-	-	.40
26.	$\frac{1}{4}$ cent, 25 lbs.—green	-	-	.20
	a. Imperf. vertically	-	-	8.00
27.	$\frac{1}{2}$ cent, 50 lbs.—light blue	-	-	.50
Same, with star in lower left corner. Perf. 11 $\frac{1}{2}$.				
28.	8 $\frac{1}{8}$ lbs.—orange	-	-	.75
29.	$\frac{1}{2}$ cent, 50 lbs.—deep ultramarine	-	-	1.00
30.	$\frac{3}{4}$ cent, 75 lbs.—red brown	-	-	.20
31.	$\frac{3}{4}$ cent, 75 lbs.—brown	-	-	.40
32.	1 cent, 100 lbs.—black	-	-	.25
Similar. Signature, T. F. Peck. New die. Greek capital letter "Phi" in lower left corner. Slot perforated 7.				
33.	1 cent, 100 lbs.—black	-	-	.40
1915.	Signature, H. K. Bryson. Slot perf. 7.			
34.	$\frac{1}{2}$ mill, 5 lbs.—orange vermillion	-	-	.05
35.	8 $\frac{1}{8}$ lbs.—yellow orange	-	-	.05
36.	1 mill, 10 lbs.—carmine	-	-	.05
37.	$\frac{1}{4}$ cent, 25 lbs.—green	-	-	.05
38.	$\frac{1}{2}$ cent, 50 lbs.—dark blue	-	-	.10
39.	$\frac{3}{4}$ cent, 75 lbs.—olive brown	-	-	.10
40.	1 cent, 100 lbs.—black	-	-	.10
1919.	Same. Signature, F. M. McRea. Roul. 9 $\frac{1}{2}$.			
41.	$\frac{1}{2}$ mill, 5 lbs.—vermilion	-	-	.03
42.	8 $\frac{1}{8}$ lbs.—yellow orange	-	-	.03
43.	1 mill, 10 lbs.—carmine	-	-	.03
44.	$\frac{1}{4}$ cent, 25 lbs.—green	-	-	.05
45.	$\frac{1}{2}$ cent, 50 lbs.—dark blue	-	-	.05
46.	$\frac{3}{4}$ cent, 75 lbs.—olive brown	-	-	.05
47.	1 cent, 100 lbs.—black	-	-	.08

Exists perf. on four sides.

TENNESSEE

CEREAL SEED

1909. 53 x 17. Signature, John Thompson. Very thin paper.
Perf. 11½.

1.	1 cent, ½ bu.—orange				
2.	2 cent, 1 bu.—orange	-	-	-	\$1.50
3.	5 cent, 1 bu.—orange (error)	-	-	-	7.50
4.	5 cent, 2½ bu.—yellow orange	-	-	-	2.00
5.	10 cent, 5 bu.—yellow orange	-	-	-	2.50

Have never seen No. 1. No. 3 is an error in value.

Same on thick paper

6.	1 cent, ½ bu.—orange	-	-	-	.30
7.	2 cent, 1 bu.—orange	-	-	-	.30

1912. Similar. Signature, T. F. Peck. Slot perf. 7.

8.	1 cent, ½ bu.—pale orange	-	-	-	.25
9.	2 cent, 1 bu.—pale orange	-	-	-	.25
10.	5 cent, 2½ bu.—pale orange	-	-	-	.40
11.	10 cent, 5 bu.—pale orange	-	-	-	.50

1915. Similar. Signature, H. K. Bryson. Slot perf. 7.

12.	1 cent, ½ bu.—orange	-	-	-	.15
13.	2 cent, 1 bu.—orange	-	-	-	.20
14.	5 cents, 2½ bu.—orange	-	-	-	.50
15.	10 cents, 5 bu.—orange	-	-	-	1.00

Exist perf. on four sides.

TENNESSEE

GRASSES AND CLOVER

1909. 44 x 25. Signature, John Thompson. Thin paper.

Perf. 11½.

1.	2 cent, ½ bu.—green	-	-	-	
2.	3 cent, ½ bu.—green	-	-	-	
3.	5 cent, 1 bu.—green	-	-	-	\$ 2.00
4.	10 cent, 2 bu.—green	-	-	-	8.00
5.	12½ cent, 2½ bu.—green	-	-	-	1.50
6.	35 cents, 7 bu.—green	-	-	-	3.50

We have never seen Nos. 1 and 2.

Same, thick paper.

7.	2 cent, ¼ bu.—green	-	-	-	1.25
8.	3 cent, ½ bu.—green	-	-	-	2.00
9.	5 cents, 1 bu.—green	-	-	-	1.00
10.	10 cents, 2 bu.—green	-	-	-	2.50
11.	12½ cents, 2½ bu.—green	-	-	-	
12.	35 cents—7 bu.—green	-	-	-	12.00

We have never seen No. 11.

1912. Signature, T. F. Peck. Slot perf. 7.

13.	2 cents, ¼ bu.—green	-	-	-	.50
14.	3 cents, ½ bu.—green	-	-	-	.60
15.	5 cents, 1 bu.—green	-	-	-	.75
16.	10 cents, 2 bu.—green	-	-	-	1.00
17.	12½ cents, 2½ bu.—green	-	-	-	.50
18.	35 cents, 7 bu.—green	-	-	-	1.50

1915. Signature, H. K. Bryson. Slot perf. 7.

19.	2 cents, ¼ bu.—green	-	-	-	.25
20.	3 cents, ½ bu.—green	-	-	-	.50
21.	5 cents, 1 bu.—green	-	-	-	.50
22.	10 cents, 2 bu.—green	-	-	-	.60
23.	12½ cents, 2½ bu.—green	-	-	-	.75
24.	35 cents, 7 bu.—green	-	-	-	2.50

1918. Same, rate changed. Slot perf. 7.

25.	1 cent, ½ bu.—black	-	-	-	.25
26.	2 cents, 1 bu.—black	-	-	-	.35
27.	5 cents, 2½ bu.—black	-	-	-	.50
28.	14 cents, 7 bu.—black	-	-	-	.75

Exist perf. on four sides.

VIRGINIA

FEED STUFF

1909. 42 x 25. Signature, W. D. Saunders. Date 1909 at each side. Rouletted 7.

1.	3-16 cent, 25 lbs.—deep ultramarine	-	\$.75
2.	$\frac{3}{8}$ cent, 50 lbs.—red	- - -	.75
3.	$\frac{3}{4}$ cent, 100 lbs.—black	- - -	.50
4.	1 1-20 cents, 140 lbs.—red brown	- - -	.60
5.	1 $\frac{1}{8}$ cents, 150 lbs.—green	- - -	.75
6.	1 5-16 cents, 175 lbs.—yellow orange	-	.60

1910. Same, dated 1910. Rouletted 6.

7.	3-16 cent, 25 lbs.—deep ultramarine	-	.25
8.	$\frac{3}{8}$ cent, 50 lbs.—red	- - -	.25
	a. Dull carmine	- - -	.25
9.	$\frac{3}{4}$ cent, 100 lbs.—black	- - -	.25
	a. Rouletted 6 by slot perf. 7	- - -	2.50
10.	1 1-20 cents, 140 lbs.—red brown	-	.25
11.	1 $\frac{1}{8}$ cents, 150 lbs.—green	- - -	.25
	a. Dark green	- - -	.25
12.	1 5-16 cents, 175 lbs.—yellow	- - -	.35
	a. Orange yellow	- - -	.35

1912. Same, except date is erased at sides. Roul. 7 x 6.

13.	3-16 cent, 25 lbs.—ultramarine	- - -	2.00
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1913. Same, except date is replaced with "Series," and letters. Slot perforated 7.

14.	3-16 cent, 25 lbs.—violet blue, series A	-	.25
15.	$\frac{3}{8}$ cent, 50 lbs.—scarlet, series B	- - -	.25
16.	$\frac{3}{4}$ cent, 100 lbs.—black, series C	- - -	.25

Same, perforated 11 $\frac{1}{2}$.

17.	3-16 cent, 25 lbs.—gray blue	- - -	2.00
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Same, slot perf. 7 by perf. 11 $\frac{1}{2}$.

18.	3-16 cent, 25 lbs.—gray blue	- - -	2.00
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1915. Signature, Benj. L. Purcell. Slot perf. 7.

19.	3-16 cent, 25 lbs.—light blue	- - -	.15
	a. Imperforated horizontally	- - -	3.00

Virginia Feed Stuff—(Continued)

	b.	Dark blue	-	-	-	\$.25
	c.	Dull green blue	-	-	-	.05
20.	$\frac{3}{8}$	cent, 50 lbs.—carmine	-	-	-	.05
	a.	Imperforate horizontally	-	-	-	3.00
21.	$\frac{3}{8}$	cent, 50 lbs.—vermilion	-	-	-	1.00
22.	$\frac{3}{8}$	cent, 50 lbs.—dull red	-	-	-	.50
23.	$\frac{3}{4}$	cent, 100 lbs.—black	-	-	-	.05
	a.	Imperforate vertically	-	-	-	3.00

The print of No. 19c and No. 20 are usually very poor.

Same, perforated 11½.

	24.	$\frac{3}{8}$	cent, 25 lbs.—dark blue	-	-	.25
1920.			Signature, A. B. Thornhill. Slot perf. 7.			
	25.	3-16	cent, 25 lbs.—deep blue	-	-	.10
	26.					
	27.	$\frac{3}{8}$	cent, 75 lbs.—black	-	-	.10

Tags have been used also for fertilizer.

VIRGINIA

LIQUOR VOUCHER

1916. 20 x 23. State seal in centre. Perforated $11\frac{1}{2}$.

1. 5 cents—green - - - - \$.02

Perforated on four sides.

VIRGINIA

LIQUOR VOUCHER

1916. 20 x 23. State seal in centre. Perforated $11\frac{1}{2}$.

1. 5 cents—green - - - - \$.02

Perforated on four sides.

VIRGINIA

TAX ON SEALS.

1900. 51 x 51. State seal in centre. Slot perf 7, two sides only.
- | | | | | |
|----------------------------|---|---|---|---------|
| 1. No value (\$1.00)—black | - | - | - | \$15.00 |
|----------------------------|---|---|---|---------|
1904. Same, perforated 12, two sides only.
- | | | | | |
|----------------------------|---|---|---|------|
| 2. No value (\$1.00)—black | - | - | - | 3.50 |
|----------------------------|---|---|---|------|
1914. 40 x 40. State seal in centre, "price \$1.00" in each corner
- | | | | | |
|---------------------|---|---|---|------|
| 3. \$1.00—red brown | - | - | - | 1.50 |
|---------------------|---|---|---|------|

All have one or more sides imperforate

WEST VIRGINIA

FEED STUFF

1919. 56 x 38. Signature, J. H. Stewart. Type set.

Slot perf. 7.

1.	25 pounds—black	-	-	-	.40
2.	50 pounds—black	-	-	-	.60
3.	100 pounds—black on buff	-	-	-	10.00

Same, slot perf. 7 by perf. $12\frac{1}{2}$.

4.	100 pounds—black on buff	-	-	-	1.50
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1919. 43 x 26. Signature, J. H. Stewart. Slot perf. 7.

5.	25 pounds—dark blue	-	-	-	.05
	a. Light blue	-	-	-	.10
6.	50 pounds—red	-	-	-	.05
7.	100 pounds—black	-	-	-	1.00
8.	100 pounds—black.	Perf. $12\frac{1}{2}$ x slot perf. 7			1.00
9.	100 pounds—black.	Slot perf. 7 x perf. $12\frac{1}{2}$.10
10.	100 pounds—black.	Slot perf. top or bottom and perf. $12\frac{1}{2}$ on other three sides			.25

