STATE REVENUE NEWSLETTER

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September 1972

Whole Number 102

P. O. Box 24163, Soattle.

WASHINGTON APPLE - THE ODD \$10.00

M. E. Matesen

The \$10.00 denomination of the 1948 Washington State Apple Advertising stamps provided probably one of the most interesting oddities of the entire series. No less than four different "\$" designs along with two distinctly different control number types were used on this stamp.



1323 - Sth Ave.

Design 1.- The top of the "\$" is tapered at an angle. Base has a downward slope.



Design 3.- Tiny "\$". Long extended line at the top and bottom of "\$" which is slightly tilted as to kiss the "1" of "10.00". The "00" of "\$10.00" are circular instead of elongated like Designs 1, 2, and 4.

Other minute differences can also be noted on these such as the top, "nose" or tip and base of the "1" of "10.00" have varying characteristics.

The positions in which Designs 1-4 appear in a sheet of 20 stamps is as noted in illustration to the right. Each one appears five times in a sheet, but in no set sequence.

(Cont. next page)

O. R. Bloom, Frank . S ifito 281 WULLER, TOGER

Design 2.- "\$" is lopsided with the base extending upwards and the line through it giving the appearance of being doubled or redrawn at the base. Designs 1 and 2 can also be distinguished by the fact that the "O" of the "\$10.00" in design 2 touches the base of the inverted triangle.



Design 4.- Much larger than the previous designs with both ends of the "\$" opened up. Almost extends above the "1" of "\$10.00".

1		ally had been been and	A NUMBER OF STREET	10000000	1.2.1.
#1	bord	8 2 b.	by Dav	op qtred.	#4
#5	4	4	3.5	2	#8
#9	3	· 90976 ·	3	201	#12
#13	2	3	1	4	#16
#17	3	100 100 100	2	4	#20

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STATE REVENUE NEWSLETTER official organ of THE STATE REVENUE SOCIETY

Issued bimonthly. Dues \$2 per year.

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SECRETARY'S REPORT

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#281 WULLEN, ROGER 46-09 65 Place New York, N.Y. 11377

U.S. postage and revenues; beginner on U.S. State revenues. Proposed by Charles Bellinghausen

#282 VAN DAM, ERLING S. J. P. O. Box 151 Peterborough, Ontario, Canada

> Canadian Revenues Proposed by W. J. Pieterse

#283 BORDEAU, DONALD F. 173 Bromback St. Pittsfield, Mass. 01201

Precancelled stamps of New England states; "looking" at revenues

#284 BOLDUC, LAWRENCE Littleton Stamp & Coin Co. Inc. Littleton, N.H. 03561

Proposed by David C. Strock

- #285 SEREIKA, RAYMOND 3243 So. Emerald Ave. Chicago, Ill. 60616
 - U.S. & possessions and U.N. stamps & stationery; U.S. & local TB seals; FDC; submarine & coast guard covers; "back of the book" material. Proposed by Charles Bellinghausen

#286 BAKER, JAMES H. Department of Biology University of Houston Houston, Texas 77004

> All U.S. & State revenues; all other U.S. Application submitted by El Hubbard.

CHANGE OF ADDRESS:

Septe

is tapored

.ocola bis

- #269 Zannie E. Davis P. O. Box 872 Pacific Palisades, Calif. 90272
- #147 A. J. Soderling Hotel Sandford 1323 - 5th Ave. San Diego, Calif. 92101

WASHINGTON APPLE \$10.00 (Cont.)

The different control number types can be distinguished by the widths of each.

Vertical rows #1 and #2 (2 left rows) are like that shown in the illustration above. Vertical rows #3 and #4 are thinner as shown below.

Design

Design 3

There seems to be an exception to every rule, and this seems to be no different. The stamp appearing in position 20 (lower right hand corner) has a control number type identical to that used in rows #1 and #2.

at the top and bottom of "\$" which is slightly filted as to kiss the "l" of

ELECTION - CALL FOR NOMINATIONS

Nominations for any office are open. All nominations should be made with the consent of the person being nominated. Please send these immediately to either the President or Secretary-Treasurer.

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with iris and tulip bulbs being lovied at the

Non-Resident Tourist Fishing License Stamps

inis time	. mies	All 1968 and 1969 stamps are same size, printed text and detail as 1967 stamps illustrated in prior listing.				
1968	\$2.00	First Day. White paper on heavy card backing.				
Act to	\$1.00	One Additional Day. Pink paper on heavy card backing.				
grading	\$5.00	Seven Day. Blue gray paper on heavy card backing.				
1969	\$2.00	First Day. Identical to 1968 except year date.				
\$1.00 One Additional Day. Identical to 1968 except year date.						
a contro	\$5.00	Seven Day. Identical to 1968 except year date.				
by of an	onpact,	The \$2.00 "First Day" non-resident tourist stamps were discontinued after the 1969 season and superseded with \$2.00 "One Day" resident or non-resident stamps. See listing following non-resident tourist stamps. The \$1.00 "One Additional Day" non-resident tourist stamps were discontinued after 1969 and not replaced with a similar				

1970 \$5.00 Seven Day. Blue paper on heavy card backing. "Salmon-Steelhead No." line deleted from printed text. Otherwise same as 1967.

\$5.00 Seven Day. Light blue paper. Otherwise same as 1970. 1971

Resident or Non-Resident One Day Fishing Stamps fed by the Com-

First issued for 1970. See notes following 1969 non-resident tourist stamps listing. 1970-71 stamps are die cut, approx 25 x 45 mm with black and red printed text and red serial numbers. Pressure sensitive gum. 108000 Ware 16, 149 2, 3 3/1, 5, 75, 10, and



304. Use of stamps had but a short 14 fe som, since discontinuance came after

consisted of a nine member growed bady with the Exrector again acting in an ax officie capacity. The Counterios established its assessment rate on potatoes at 24 per hundred weight to be picture survey buy reducer on all his potatoes "sold, processed, delivered for sale or processing by him within the state boundaries" The tax was collected during the Circle two yours of operation by billing each shipper on the basis of records (shipments phtained from the Federal-State

the initial season.

In 1959 it was decided by the Commission that the billing method of collection 1970 \$2.00 white paper on heavy card backing. in trust until he was billed i 1971 \$2.00. Identical to 1970 except year date. 14, 2, 10, 504, \$1, 2, h, 6, and \$8. - 63 ese values provided the amounts needed (Cont. next page).

WASHINGTON BULB AND POTATO - JUST A NEW NAME

M. E. Matesen

Some 20 years after the state Supreme Court struck down the Washington Agricultural Adjustment Act (AAA), the legislature was into the "act" again. This time it was to be called the "Washington Agricultural Enabling Act of 1955". It provided that "the marketing of agricultural products within this state is affected with a public interest (the AAA affected only the interest of the producer). It further stated that "it is declared to be the policy and purpose of this Act to promote the general welfare of the state by enabling producers to help themselves in establishing orderly, fair, sound, efficient and unhampered marketing, grading, and standardizing of the commodities they produce, and in promoting and increasing the sales of such commodities." Under the provisions of this "new name" law there were to be two "Marketing Orders" issued by the Director of the Department of Agriculture, these being provided for based on the growers petitions not unlike that established under the 1935 AAA. The first of these Orders to be issued was for Iris, Tulip, and Narcissus bulbs. Each Order was to have a control commission as did this one which was composed of a five grower member body with the Director of the Department of Agriculture acting only in the capacity of an ex officio member in the state's behalf. I add to be been brook be \$2.00 "One Day" resident or non-resident stamps.

The purpose of the Commission was to insure the provisions of the Marketing Order as issued under the State Enabling Act were complied with and in part operated independently from the state.



The Bulb Marketing Order was issued on January 26, 1956 and after a review of the facts and findings was issued by the Director and placed in effect on April 16, 1956. To finance the operations of the Commission an assessment was levied on narcissus bulbs at the rate of 15¢ per 1,000 with iris and tulip bulbs being levied at the rate of 20¢ per 1,000. The Marketing Order also provided that the assessment levied by the Commission could not exceed 3% of the total market value of the bulbs sold for that particular fiscal year to which the assessment applied. Stamps were

HANDBOOK OF FISH

issued in eight denominations to facilitate the varied types of shipments and rates of assessment. Denominations issued were 1¢, 12, 2, 3 3/4, 5, 72, 10, and 30¢. Use of stamps had but a short life span, since discontinuance came after the initial season.

The second of these Marketing Orders was for Potatoes and followed the same petition procedure as was outlined for the Bulb Marketing Order. It was issued on June 6, 1956 and placed into effect on July 23, 1956. The Potato Commission consisted of a nine member grower body with the Director again acting in an ex officio capacity. The Commission established its assessment rate on potatoes at 2¢ per hundred weight to be paid by the producer on all his potatoes "sold, processed, delivered for sale or processing by him within the state boundaries". The tax was collected during the first two years of operation by billing each shipper on the basis of records of shipments obtained from the Federal-State inspection certificates which were required under state law.

In 1959 it was decided by the Commission that the billing method of collection had become too cumbersome since under this procedure the shipper was required to withhold 2¢ per hundred weight from his settlement with the grower and hold it in trust until he was billed by the Commission. Stamps were decided to be a more expeditious means of assessment. They were issued in nine denominations: 1¢, 2, 10, 50¢, \$1, 2, 4, 6, and \$8. These values provided the amounts needed . 70 -(Cont. next page)

Daily Usage Stamps

All 1967 through 1969 stamps are same design, approx size, and pane detail as 1953 through 1966 issues.

: Type 2 - same except roul approx 5 5/8

- \$3.00 Duck. Red brown on green. Red serial number. Perf 122 1967
- 1967 \$5.00 Pheasant or Goose. Green on yellow. Red serial number. Perf 12¹/2.
- 1968 \$3.00 Duck. Green on yellow. Red serial number. Perf 122.
- 1968 \$5.00 Pheasant or Goose. Red brown on green. Red serial number. Perf 123.
- 1969 \$3.00 Duck. Red brown on green. Red serial number. Perf 12¹/₂.
- 1969 \$5.00 Pheasant or Goose. Green on yellow. Red serial number. Perf 122.

WASHINGTON BULB & POTATO (Cont.)

te as Type 1.

for the varied types of shipments. The stamps were sold to the shippers in booklets made up to suite sold to the shippers in booklets made up to contain the required number of sheets of each denomination he ordered. The shipper then used the proper num-ber of stamps as each shipment was made and debited the account of the grower whose potatoes were being shipped, thus deleting the requirement for the previously utilized billing method. As indicated, each shipment was required to have a shipping permit, these being issued by the state Hor-



ticultural Inspector. When the original copy of the shipping permit was issued the shipper would give the inspector the proper number of stamps to cover the tax for that shipment. The inspector in turn would affix them to the quadruplicate copy of the permit which was then forwarded to the Commission for accounting purposes. This method of affixing the stamps explains why they have not found their way into the hands of collectors in used condition. While the stamps were in use but one season, mint copies were sold by the Commission to collectors at face value while the Department of Agriculture gave away punched copies of the stamps to collectors making inquiries about their availability.

It is surprising what a few word changes can do to an "old law" to make it into one that remains in effect even today (though stamps are no longer used).

Members interested in obtaining a mint set of the bulb stamps can send \$1.50 and a self-addressed stamped envelope. More than one set can be obtained if desired. My address is: M. E. Matesen, 801 Fairmont Ave., Kingsport, TN 37660.

\$2.25 rod on white. Black serial numbers.

innely glossed and finally on completely flat paper.

References:

Marketing Order for Washington Potatoes - dated July 23, 1956.

Marketing Order for Washington Tulips, Iris and Narcissus Bulbs - dated April 16, 1956.

Washington's Potato Commission Tax Stamps. by Fred E. Carver. Western Stamp Collector, May 17, 1960.

Washington Marketing Agreements. by M. E. Matesen. State Revenue Newsletter, on highly glossed paper. In 1971 it appeared on May 1971.

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A new design (Type VIII - right) is now in use. This has heavy border around

map, "Olecan rearine" longer, and starp a bit shorter vertically.

b acusta add

1956.

HANDBOOK OF FISH AND GAME STAMPS - Vanderford INDIANA ADDENDA

Trout Stamps

1961 \$2.00 green on white. Previous listing perf 122. Indicate as Type 1. Add: Type 2 - same except roul approx 5 5/8. \$3.00 Duck. Rod brown on green. Red sorial number. Perf 12's



- \$2.00 red on white. Leaping trout. Design size 39 x 27 mm. Black 1969 serial numbers. From small panes roul 64 vertically and hori-zontally between stamps. sheets of each de
- \$2.00 brown and green on white. Fish and insect. Overall size approx 1970 53 x 40 mm. Green serial numbers. From small panes roul 64 vertically and horizontally between stamps.

	+ AD LDCL *	onitem gatilic boatility vio	the proviou
1. S.	and the second sec		in they see it. The second
pa to cover the to the quadrupli ion for accounti have not found	ha proper nuncer, of sta la turn would gfikk them formarist if the Akadas starts esplatate ong ho	the section as a section to	the shipper tax for that cate copy of purposes.
asion to collect	as nore report of the Com Agriculture reversion of Agriculture reversion of	Nº 1864	

affoct even today (thoug 1971 \$2.00 orange red and blue on white. Leaping fish and artificial lure. Design size 39¹/₂ x 27 mm. Blue serial numbers. From small panes roul 64 vertically and horizontally between stamps. distrod. W address is:) . E. Roteson

It is surprising what a few word changes can do to an "old law" to make it

\$2.25 red on white. Black serial numbers. Otherwise same as 1971. 1972 From booklet panes of 4 (2 x 2) roul 64 horizontally and vertically between stamps and at top selvage. Litros basan

MINNESOTA OLEOMARGARINE - Charles Hermann shows us some new items. The original Type VII (left) was 10° PERFOUND PERFOUND CLATE OF MUNISHITA FER FOUND on highly glossed paper. In 1971 it appeared on lightly glossed and finally on completely flat paper. A new design (Type VIII - right) is now in use. This has heavy border around map, "Oleomargarine" longer, and stamp a bit shorter vertically.

HANDBOOK OF FISH AND GAME STAMPS - Vanderford IOWA ADDENDA

Trout Stamps

4/1/68 to \$3.00 red and black on blue surfaced paper. Design same as 1961-62. 12/31/68 Roul 4 3/4.

1969 \$3.00 red and black on gray surfaced paper. Roul 64. Otherwise same as 1961-62

1970 \$3.00 blue and black on yellow surfaced paper. Roul 64. Otherwise same as 1961-62.





Buy War Bonds ! "Ed Kettenbrink - 74 -

- 73 -

GBO 1

1.05h3.

JEPARTMENT

Migratory Waterfowl Stamp

First issued for the 1972 season. and has been contracted by Roul h 3/h.

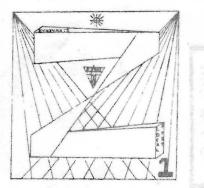


\$3.00 blue and bl Same as: 196

1972 \$1.00 multicolor on white. Flying trio of mallard ducks in natural colors over brown cat-tails. Blue sky background. Design size approx 50 x 281 mm. Perf 121. Designed by Maynard Reece of Federal duck stamp fame. Booklet panes of 5 (1 x 5), 2 panes per book.

Tol galass Lower . Teges been the Tevils of MODERN LOCAL POSTS

- 23 -



It appears we have quite a few members interested in these and if the situation doesn't get out of hand, we'll include reports of activities of our members only (the reason for this restriction is that your editor doesn't feel up to competing with AP and UPI in covering major news events).

ZYNZMYSTR LOCAL POST - If this isn't spelled correctly, the operator of the post admits to a little trouble himself. SRS member Harold Effner, 210 Eastern Way, Rutherford, N.J. 07070 made himself a birthday present with a First Day on Aug. 23. He also acquired the title "Z.L.P.P.M.G.". This issue is $l \notin black$ in sheets of 9 (3 x 3). Designed

by Mr. Effner and printed by Adler Printing Co. He offers an official first day cover and one mint single free, full sheets at 25¢ (Please include postage).

Above the upper bar of the "Z" (top center) there is a symbol. The first reader who correctly identifies this will receive a free sheet of stamps (prize now upped to a sheet of each of first 2 issues). A first ZCC cover was issued Ang. 31 and only Harold can tell you what that was.

Apparently Harold is young (or old?) enough he can afford to celebrate monthly birthdays. At any rate a new issue appeared Sept. 23 which I would describe except I was blinded (hopefully only temporarily) by the color. At least he warned me to prepare for another emission on Oct. 23.

Member Frank Lauria would seem to have some connection with the Mamoroneck Local post (see his ad in January Newsletter (Jan. 1972, that was). Incidentally, did you see the interesting article by Frank in a recent Linn's ? No doubt you can get more information from him at 426 Mt. Pleasant Ave., Mamaroneck, N.Y. 10543.

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HANDBOOK OF FISH AND GAME STAMPS - Vanderford KANSAS ADDENDA Upland Game Bird Stamps



\$2.50 black and green on green. All other detail same as 1971. 1969 \$1.00 brown on white. Cock and hen pheasants. Overall size approx 50 x 28 mm. Roul 6 3/4. Red serial numbers.

1970 \$1.00 black on white. Wild turkeys. Overall size approx 50 x 28 mm. Roul 6 3/4. Red serial numbers.

1971 \$1.00 mauve on white. Prairie chickens. Overall size approx 50 x 28 mm. Roul 6 3/4. Red serial numbers.

> NEW YORK STATE STOCK TRANSFER STAMPS A STUDY OF THE PLATE VARIETIES (Cont. from March 1972)

Chas. H. Hermann and Kenneth Pruess

1916 Issue

The design of the 1916 issue was used about 30 years, the cents values re-engraved twice and the \$1, \$2, and \$10 reengraved once. The first reengraved set has many recut frame varieties as the reengraved had weaker frames than the originals. But there are some excellent recut frames even on the original issues.



Four double transfers (Figs. 65-68) are known on the original 1916 issue perf 11. Quite likely some of these also occur on the perf 12 x 11 and would be worth looking for.



Fig. 66.- Double transfer upper left and in "STATE OF NEW YORK". Known on

Fig. 65.- Double transfer in upper left (continued page 81) ST97.

- 75 - man 504 orange 77 -

set - the 2hd. Your editor has now seen the following in this

HANDBOOK OF FISH AND GAME STAMPS - Vanderford MARYLAND ADDENDA

Trout Stamps

- 1969 \$2.50 blue and black on pink. Design same as 1967. Overall size approx 57 x 45 mm. Roul 9¹/₂. Black serial numbers. From panes of unknown size but all stamps are imperf at either right or left side.
- 1970 \$2.50 green and black on yellow. All other detail same as 1969.
- 1971 \$2.50 red and black on white. Printed text at bottom altered. Otherwise all other detail same as 1969.
- 1972 \$2.50 black and green on green. All other detail same as 1971.

(For firearms or bow and arrow hunting)

1969-70 \$5.50 black on yellow. Roul $9\frac{1}{2}$. All other detail same as 1968-69.

BBODT Deered Turkey Stamp . H . Land 1916 Issue The design of the 1916 Object was an all the first of the transfers (Figs. 65-68) The design of the 1916 Object was an all the original 1916 Issue used about 30 years, the call associed of the the bid object of the likely some of these re-engresed twice and the Si MTPL/08 and rest body occur on the perf 12 x 11 and the design of the likely and the Si MTPL/08 and and 1971 is worth looking for. S10 reentraved once. The first a

1970-71 \$5.50 black on green. White-tailed buck deer's head and wild turkey. Overall size approx 53 x 442 mm. Red serial numbers. Roul 42. Believed to have been issued attached to turkey and deer tags as described for 1971-72 stamp.

varieties as the reangraved had weaker

1971-72 \$5.50 black on yellow. Design, size, roul and serial number same as 1970-71. Each stamp plus one turkey tag and one deer tag, all identically serially numbered, were issued in an integral horizontal strip with vertical 4¹/₄ rouletting between stamp (at left side) and turkey tag (center), and between the two tags. The stamp was required to be detached from the tags and attached to a license before hunting. Stamp and tag units are believed to have been printed in vertical sheets of 10 with 4¹/₄ roul sheet tab at left.

 OKLAHOMA
 TOBACCO
 - Charles Hermann sends a new value in the most recent decal

 set - the 24¢.
 Your editor has now seen the following in this

 type:
 1¢ brown
 24¢ maroon

 3¢ purple
 25¢ blue
 \$1.00 brown

 15¢ brown
 50¢ orange

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MORKY, Known

Archery Deer Hunting Stamps

1969

\$1.10 orange and black on white. Design same as 1968. Design size approx 36 x 22¹2 mm. Perf 11 3/4. .equeis front trebier-non bas

> MASSACHUSETTS MASSACHUSETTS ARCHERY SEASON \$1.10 1970 ARCHERY 1971 SEASON

1970

\$1.10 blue, yellow orange and black on white. Stylized running buck deer and long bow. Overall size approx 39 x 26 mm. Perf 11 3/4.

1971

so bridge

, ansis:

toi al

\$1.10 blue, yellow and black on white. Bow and arrow with mountain background. Design size approx 36 x 22 mm. Perf 11 3/4. Design size approx

the 1951-55

This is a self-s

mm. It is diad

control numbers

CO. SPECIMEN - While

leal rows of 5 stamps at

been sending examples of these odd value handstamped in purple as part little "stamps". At least two issues of the triangular imperf stamp il- Members can probably obtain more inlustrated below have appeared in dif-

MODERN LOCAL POSTS The most recent issue is a round St. Paul Loop Delivery- Tom Betz has die cut item in black with the 2ϕ of the cancel.

formation by writing Tom at 391 Case, frent colors. Both are 2¢ and appear St. Paul, Minn. 55101. Again, in-to show an anteater (?). St. Paul, Minn. 55101. Again, inlope for a reply.



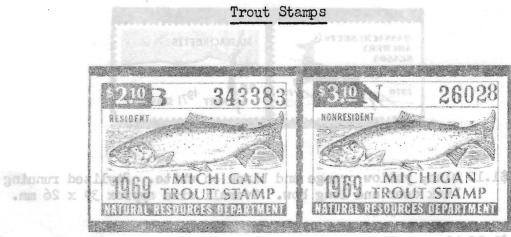
PRESERVE WILDLIFEver state a ton LOOP DELEVIT TO 9001 ST. PAUL DAY OF ISSUER to anothel FIRST state revenuere.

> -del blog beddind Member Russell Morse prepared a local stamp some time back during the Post Office strike which probably saw little use. As I recall, this was hand-.esh Lautos IS duo stamped.

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Fishing Stamps

Issue of many varieties of stamps as in 1968 was dis-966. Design size continued and 1969 issues were confined to resident and non-resident trout stamps.

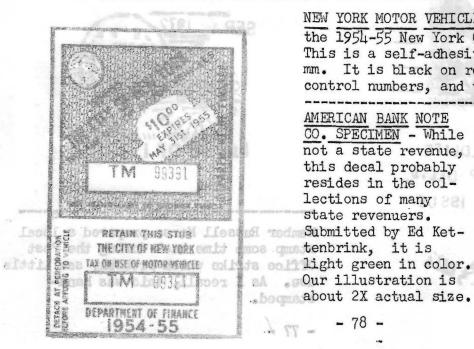


\$1.10 blue, yellow and black on white. Bow and arrow with mountain

\$2.10 Resident. Blue on white. Swimming trout. Design size approx 49 x 35 mm. Black serial numbers. From unusual panes of 10 consisting of vertical rows of 5 stamps at left and at right with spaces left in the pane center section to be filled in with the buyers name and address and retained as the agent's record. All rouletting for stamp separation is 64. cancel. little "stamps". At least two lusues

1969 \$3.10 Non-resident. Green on white. All other detail same as resident stamps. lastrated below have appeared in diffront colors. Both are 24 and appear S101. Again, in-

After the 1969 season trout stamps per se were discontinued and superseded by trout and salmon stamps.



1969

NEW YORK MOTOR VEHICLE - Ed Kettenbrink submits the 1954-55 New York City Motor Vehicle stamp. This is a self-adhesive paper stamp, 64 x 101 mm. It is black on red with seal, panels for control numbers, and value in yellow.

AMERICAN BANK NOTE CO. SPECIMEN - While not a state revenue, this decal probably resides in the collections of many state revenuers. about 2X actual size.

Trout and Salmon Stamps

Although not seen by the sein has been reported by C 50¢ yellow and red. From panes of 10 (2 x 5). Other dise same as



- 1970 \$2.10 Resident. Red on white. Trout and salmon in solid color. Design size approx 49 x 35 mm. Black serial number. Roul 64. Believed from panes of 10 same as 1969 trout stamps.
- 1970

"CIGARETTE" above the "A", and a \$3.10 Non-Resident. Blue on white. All other detail same as resident stamp. the upper left corner square.

I find I have this wartety in both

· unscalled stamp !

GOMT AR

abie reisel pair has	155 No. 46795
beteroried erew at TROUT and SALMON	and TROUF or ide Solo and an
h qmAIZ an transferred	to the plane infinite the second second
15, Second a	Antesident and a second required at a second
EMICHIGAN NAI URAL RESOURCES	for Ed to study?)

- 1971 \$2.10 Resident. Blue on white. Trout and salmon. Design size approx 49 x 35 mm. Black serial number. Roul 64. Believed from panes of 10 same as 1969 trout stamps.
- 1971
- \$3.10 Non-resident. Green on white. All other detail same as resident stamp. ... instion reveals it is a partoct,

LOUISIANA CIGAR - Illustrated is the 40¢ denomination in what is probably the most recent (and last?) set a decided of the of these stamps. Probably there are many more varieties of both these and the tobacco stamps. Who can bring us up to date? Revenues of almost all of the southern states are being badly neglected due to lack charge for replacements in that event. of members in that area. - 79 -

Quail Hunting Stamps

Although not seen by the writer the below listed stamp has been reported by Charles J. Bellinghausen.

1941-42 50¢ yellow and red. From panes of 10 (2 x 5). Otherwise same as from single stamp panes described in prior listing.

IOWA CIGARETTE PLATE VARIETIES

Ed Kettenbrink

I was quite interested to see Chas. Hermann's report of an Iowa cigarette variety on Cl2 in the July issue of the Newsletter. I think we can consider this a damaged plate variety as I have an identical copy. This report also stimulated me to look further, and I have found another variety on the l¢ of the same set (Cll). There is a break in the frame which contains the word "CIGARETTE" above the "A", and a scratch in the upper right frame of the upper left corner square.

I find I have this variety in both a horizontal and vertical pair.



The horizontal pair is perforated on all four sides, while the vertical pair has a straight edge at the left. This would seem to suggest that either this variety exists in more than one position in the plate, or that some sheets were perforated on the outside edge and some were not. I have shown this variety to Chas. Hermann, and he informed me that the design in this stamp seems to have been transferred to the plate in horizontal strips of 5. Since the scratch and break occur only in the upper stamp in the vertical pair, he has suggested that perhaps the design was transfered 10 stamps at a time in a block 5 stamps across and 2 stamps high. Can anyone add to this? (Ed. Note - in other words, who has some large multiples for Ed to study?).

ARKANSAS PLATE VARIETY

Charles Hermann shows us what at first glance appears to be a damaged conv glance appears to be a damaged copy of the 18 $3/4\phi$ Arkansas cigar stamp. No, the stamp isn't torn where the word "STAMP" appears. A close examination reveals it is a perfect, unscuffed stamp | It appears the lithographic transfer was damaged in preparing the plate, leading to an excellent and constant plate variety.



otles of both these and the tobacco stamps, the

Numerous complaints have been received on failure to get a Newsletter. No home because the second and because and because charge for replacements in that event.

of members in that-108c-

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Fig. 70.- Three examples of recutting of left frame near bottom on \$2 (ST105). The recut frame shown at the left is also known on ST94 and it is possible that all occur on the perf 12 x 11 issue. - 81 -

Fig. 71.- Two examples of recutting of vertical frame at lower left on \$20 (ST107). The example on the left also has the cross-hatched inner border recut.

(To be continued)

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