

# The State Revenue Newsletter

The Official Organ of the State Revenue Society

Vol. 15, No. 6

November, 1976

Whole Number 125

## WEST VIRGINIA SOFT DRINK STAMPS

by Richard Bilek

The State of West Virginia many years ago issued revenue stamps for soft drink vendors. The stamps measured 26 x 32 mm., perforated 10 1/2 x 10 1/2, printed in sheets of 70 stamps and were issued in many denominations, some of these being listed and illustrated below:

36¢ purple  
48¢ medium brown (has also been seen in dark brown)  
60¢ red  
72¢ medium blue (has also been seen in dark blue)  
72¢ also found rouletted as illustrated  
96¢ ochre  
\$1.44 orange  
\$2.40 green  
\$2.48 black  
\$2.88 powder blue



These stamps were discontinued several years ago and the State of West Virginia put out a smaller stamp (approximately 13 x 19 mm.). These stamps are of the same design but have appeared in different denominations and colors as listed below:

1¢ red  
2¢ olive green  
3¢ brown  
4¢ pink  
10¢ tan  
15¢ orange  
20¢ red  
24¢ blue green  
32¢ light blue  
36¢ grey  
38¢ blue

40¢ dark blue  
48¢ dark purple  
60¢ light grey  
72¢ green  
80¢ orange  
96¢ blue  
\$1.00 purple  
\$1.20 dark grey  
\$1.44 light green  
\$1.92 gold  
\$3.84 light brown.

Note: These stamps are not available for purchase by collectors but to venders only. This author requests any additional information or correspondence regarding these stamps from anybody that might be interested. The author would also like to thank Mr. Harold E. Powell, Chief of the Cigarette and Soft Drink Tax Return Section, Division of Excise and License Taxes, State of West Virginia for information regarding the most current issues.

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### TENNESSEE SEED STAMPS

By M.E. Matesen

The inception of an inspection and assessment regulation as it pertained to agricultural seeds dates back to 1909. In that year the state legislature fostered the existence of what was to be many new revenue stamps in the years that followed. Although this initial endeavor was but one act, there were two distinct taxing provisions; these being for Cereal Seed while the latter covered Grass and Clover. Tax tables were set for Cereal seed at 2¢ per bushel, while 1/2 bushel or less was 1¢. This led to the following stamp values: (1)

1¢ for 1/2 bushel  
2¢ for 1 bushel (figure 1)  
5¢ for 2 1/2 bushels  
10¢ for 5 bushels

The tax tables for Grass and Clover was established at 5¢ per bushel, with a clause that 1/2 bushel be taxed 3¢ and 1/4 bushel or less set at 2¢, which provided for the existence of the following stamp values: (1)

2¢ for 1/4 bushel	10¢ for 2 bushels
3¢ for 1/2 bushel	12 1/2¢ for 2 1/2 bushels
5¢ for 1 bushel	35¢ for 7 bushels

These stamps provided the necessary vehicle whereby the state could collect needed revenue to defray the expenses connected with the inspection provision which was established to set certain standards on the amounts of noxious weed, etc., that would be allowed in seed sales.

With these and certain of the series to follow it became a simple matter to track their sequence of issuance since each new Commissioner of Agriculture would have the stamps reissued under his name. Thus it is just a matter of determining when a particular commissioner took office to establish issuance dates for each set.

In 1918 the first change in the assessments was rendered which established levels on Grass and Clover at a flat fee of 2¢ per bushel.(2) The variants for odd bushel rates were dropped entirely as was the use of the Cereal seed stamps themselves. We now have stamps being issued in but four denominations:

1¢ for 1/2 bushel	5¢ for 2 1/2 bushels
2¢ for 1 bushel	14¢ for 7 bushels (figure 2)

All photos slightly reduced



figure 1

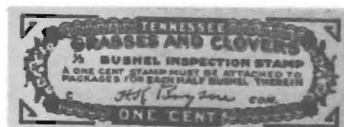


figure 2

Yet another important aspect of this change, from a philatelic standpoint that is, was that the Commissioner of Agriculture was now to be charged with the responsibility for prescribing the numbers and types of stamps to be used in the collection of fees. The ramifications of this will be discussed in detail later.

The first, of what was to be many changes in the design of the stamps, emerged under the Hancock administration in the later part of 1923. Figure 3 depicts the type of stamp the state would employ for most of the next quarter century.

The year 1939 brought an expansion to the numbers and types of grasses and clover that was to come under the regulatory umbrella. From the original handful the scope was enlarged to eighteen, ranging from Alsike Clover to Bermuda Grass.(3)

In 1943 the legislature made it's first departure from the grass and clover categories adding such items to the taxing provisions as Soy Beans and millet. For these, the 1918 base rate remained unchanged, but the container measurements for the following must have given the legislators of that era more than their share of headaches rather than the rate itself. Cereals were pegged on a 2 1/2 bushel rate, Oats on a 5 bushel system and Cotton per 100 lbs. Once again, the 2¢ base covered all of the above. Just in case something may have been missed, a special provision, not unlike the 1909 endeavor, was tacked on whereby any of the seeds noted that were not sold in the container types specified would be levied at a 1¢ per bushel fee.(4)

The state legislature continued to authorize expanded control over the agricultural industry and by 1947 (5) the seed listing was once again enlarged with a continued departure from the sole "grasses and clover" classifications. The base rate of 2¢ remained unchanged but the following were revised:

Fee for cereals was reduced to a flat 1¢ per bushel  
 Fee for cotton seed was doubled to 4¢ per 100 lbs.

Up until this juncture the stamps being used to reflect payment of these fees was, of course, the singular grass and clover types. As was



noted, the Commissioners had been empowered to establish the number and types of stamps to be used, and it was by this provision that then Commissioner Van Cleave instituted the first major design change. He began the "seed" stamps. At least two values of this new design have been documented(6), these being the 4¢ and 6¢(figure 4). Issued in sheets of 50 stamps each ( 5 x 10), perforated 12 1/2 they appeared in black on a varying tone of white paper. In addition to the above values, there would have been a continuing need for the 1¢ and 2¢ denominations, but since this change transpired in the middle of the Van Cleave administration, it is probable that "seed" stamps in those values were not printed. Instead, the existing 1¢ and 2¢ types were no doubt utilized to fill this gap.



figure 3



figure 4

When Commissioner Jones assumed office in 1949 the past policy of issuing stamps with the new Commissioner's name held true. There have been three values reported bearing his signature(6), these being the 1¢, 2¢ and 5¢. The necessity of these values may be illustrated as follows:

<u>1¢</u>	<u>2¢</u>	<u>5¢</u>
1/2 bu. container	1 bu. container	2 1/2 bu. container
1 bu. cereals		
2 oz. pkg. tobacco seeds		

In 1953 Commissioner Ellington entered office, and the aforementioned 1¢, 2¢ and 5¢ again reappeared but bearing the new signature. In addition, a 3¢ and 4¢ denominations have been reported. Why the need for at least three varying denominations(i.e. 3¢, 4¢ and 6¢) in the last three administrations? The base rates had remained unchanged since 1947, so the only other conclusion that can be drawn is that the Commissioners dictated the needs for these values because of the container/packaging methods employed by the industry during their respective periods in office. Again, it must be kept in mind that the legislators set the rates, while the Commissioners established the numbers and types of stamps that would be used.

The old "lick-and-stick" application probably proved satisfactory to the smaller distributors, but for the larger ones it was a far from acceptable manner of application. The Commissioner provided the latter with some relief from this problem with the issuance of the first coil stamps around 1955(7). This 1¢ value was designed for ready adaptation to machine affixment, each carrying it's own serial number for accountability purposes. The example in figure 5 was to be but the first of several such changes for this segment of the industry in the next few years.

Utilization of the bushel as a base for rendering fees had become out-moded and in 1957 a more realistic conversion to a poundage base rate was authorized. This resulted in the following(8):



2 ¢ per container weighing from 6 lbs. to 60 lbs.

4 ¢ " " " " 61 " " 120 "

6 ¢ " " " " 121 " " 180 "

8 ¢ " " " " 181 " " 240 "

The tobacco seed rate remained unchanged at 1¢ for each 2 oz. package or less of seed.

Since the bulk of all sales fell into the first two poundage categories stamps were prepared to handle these while combinations of the 2¢ and 4¢ values would have been used for the higher amounts.

There still remained, for what could be classified as competing needs, a perforated variety for the smaller distributors while the coil type was necessary for the larger concerns. For the smaller operation a new "four corner" design (figure 6), perforated 12 1/2 in sheets of unknown size were issued. This new design (2¢ and 4¢ values) along with the existing 1¢ (figure 7) provided the needed trio for this group. For the larger distributor the same denominations were of course needed, but they appeared in coil form, again in the 2¢ and 4¢ values (figure 8). These along with the 1¢ coil in figure 5 provided the trio for this particular group.



figure 5



figure 6



figure 7

When Commissioner Ellington's term expired in 1958 an era of almost 50 years of stamps with signatures was brought to a close. The Commission had decided that the cost of reprinting stamps with each new Commissioner's signature had become prohibitive. Thus an administrative ruling was adopted whereby available stocks would be depleted and future issues would appear unsigned. Around 1960 all available denominations in the aforementioned values commenced appearing without signatures. These were both perforated and rouletted varieties (figure 9).

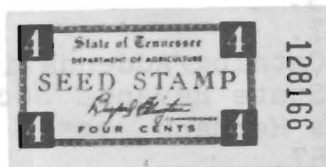


figure 8



figure 9

In the year 1961 a new line of revenues began: the flower and vegetable seed stamp. Since 1939 a passage in all enactments had stipulated a \$1.00 license fee for all jobbers, wholesalers, etc. in flower and vegetable seeds be collected annually. Although the law had been on the books all this time it was not until 1961 that a stamp for this classification was issued. As I reported in the January, 1974 State Revenue Newsletter these are considered to be a license, in legislative terminology that is, but a stamp is in fact issued on a year to year basis (figure 10). The stamp must be affixed to vegetable or flower display racks, primarily from which home gardeners make their purchases and serves an identical purpose to its cousin the West Virginia Seed Display Rack stamp.

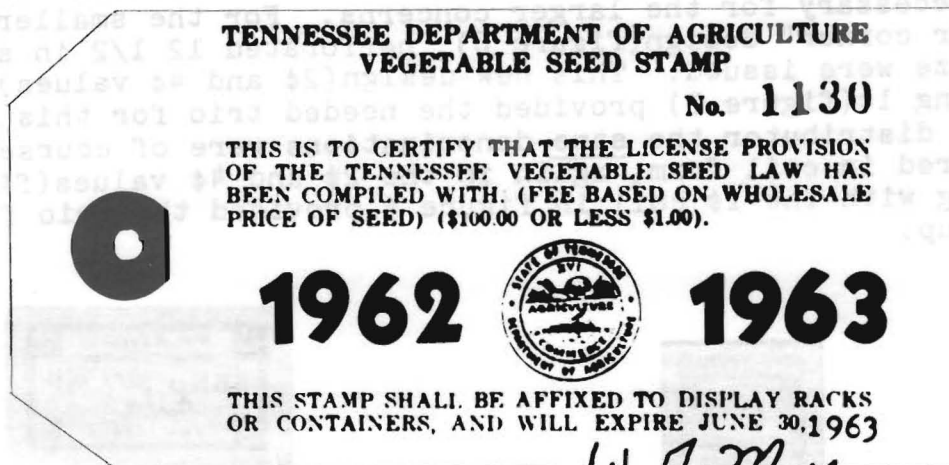


figure 10

In 1972 the existing seed law was entirely overhauled(10), and although the fee rates established in 1957 remained intact, several key provisions were changed. The major shift, from a philatelic standpoint was the authorization whereby those required to affix stamps could circumvent this by having imprinted on their analysis tag a notation to the effect that the seed tax had been paid(see January, 1974 SRN for illustration). Since this entailed primarily the larger distributors there was an eventual abandonment of the coil stamps. The state still retains stocks of the 1¢, 2¢ and 4¢ perforated varieties(without signatures), but with the reports system taking it's toll on the coils, this latter group seems doomed by the eventual passage of time.

#### NOTES:

- (1) Handbook and Checklist of U.S. Revenue Stamps, by J. Delano Bartlett, 1910
- (2) Priced Catalogue of the State and City Revenue and Tax Stamps of the U.S., by George D. Cabot, 1940.
- (3) Chapter 42, Tennessee Public Acts of 1939.
- (4) Chapter 43, Tennessee Public Acts of 1943.
- (5) Chapter 74, Tennessee Public Acts of 1947.
- (6) Addenda to Hubbard's 1960 State Revenue Catalog/Addenda issued July, 1969 by Hubbard and Hermann through the State Revenue Society.
- (7) Mekeel's WPG, "State Tax Notes" by Charles Hermann, 1955.
- (8) Chapter 499, Tennessee Public Acts of 1957.
- (9) Chapter 41, Tennessee Public Acts of 1961.
- (10) Public Chapter 517, Tennessee Seed Laws of 1972.

# The State Revenue Newsletter

The Official Organ of the State Revenue Society

The STATE REVENUE NEWSLETTER is published bimonthly as the official organ of the State Revenue Society. Information on membership may be obtained by writing the Membership Chairman as listed below.

Articles, information on new issues and news of interest to the Society's members are solicited. Send such items or other editorial correspondence to the Editor.

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All, esp. the unusual dog  
food, narcotics, beer, coal  
oil, etc.  
Proposed by Dennis Rosser

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Phoenix, Arizona 85033

Previous Membership Total	284
New Members	3
Resigned	0
Deceased	2
Others(improper address)	2

Current Membership Total 283

The editor recently acquired a number of recent Michigan deeds bearing the \$14.30 Pitney-Bowes real estate transfer tax meter. All are neat and clear. Copies will be sent to anyone wishing one provided a stamped, self-addressed business size envelope is enclosed with request. See masthead for address.



## CLASSIFIED ADS

**ADVERTISING:** MINIMUM of \$1.00 for insertions up to and including 25 words. Five cents (5¢) for each additional word over 25. Name and return address at no charge. 3 inserts for the price of 2; 5 for the price of 3. Short ads offering material for trade accepted FREE FOR ONE TIME (mail same directly to editor).

**SPECIAL DISPLAY RATES:** 1 page - \$6.00; ½ page \$3.50; ¼ page - \$2.00 (per insert)

**ADVERTISING DEADLINE:** 10th of the month prior to the month in which the NEWSLETTER is issued to appear in that edition.

All Special Display insertions must be submitted in duplicate. Inquiries provided on special lay outs, etc., when a SASE is provided.

Send payment and copy to: M. E. Matesen, Secretary-Treasurer., 1120 NE 98th Ave., Vancouver, Wn. 98664

### OLEOMARGARINE TAX STAMPS WANTED

I collect the following types of revenue stamps:

USIR oleomargarine taxpays

USIR Process butter taxpays

USIR oleomargarine special tax stamps

USIR process butter special tax stamps

State oleomargarine tax stamps

State license cards for manufacturers, dealers,  
and restaurants handling oleomargarine.,

If you have any such items for sale or trade, please  
write. Approvals invited.

CARTER LITCHFIELD

1050 George St., Apt. 2-D  
New Brunswick, N.J. 08901

STATE FISH AND GAME STAMPS: Unused,  
used--on, off paper. BUY-SELL-  
TRADE. State revenues also wanted.  
Peter Pierce, 70 Stetson Street,  
Hyannis, Mass. 02601

South Dakota Hunting stamps,  
Miss. Tobacco Tax, etc. to  
exchange for smaller U.S. Tax  
Paid, state and local revenues  
and non-Scott U.S.A.

Charles H. Hermann  
10124 Samoa Avenue  
Tujunga, CA 91042

## CALL FOR NOMINATIONS--ELECTION

It is time to solicit candidates for the offices of the State Revenue Society. Offices open for nominations are that of President, Vice-President, Secretary, Treasurer, and two members "at large" for positions on the Board of Governors.

Prerequisites for nominations and balloting procedures are as follows:

- 1) Must be a member in good standing of the SRS.
- 2) Nominees must provide written acknowledgement of their willingness to be nominated for office. (Such statements to be provided to the President with the nominations).
- 3) All nominations must be received by the President not later than February 1, 1977. Nominations cannot be accepted without compliance with note 2).
- 4) If nominations for office are not received by February 1, 1977 a slate of elective officers will be prepared by the Board of Governors (Article 5, SRS Constitution).
- 5) Not later than the March issue of the NEWSLETTER ballots will be provided all members in good standing. Ballots are to be returned within 30 days of receipt. Ballots received later than the stipulated 30 days will be discarded.
- 6) Write-in candidates can be voted for on the ballot provided note 2) is complied with.
- 7) Each member in good standing will have one vote for each office to be filled. The candidate having the most votes shall be elected. In case of tie votes, the Board of Governors shall have the final decision.
- 8) Election results will be published in the May, 1977 NEWSLETTER with elected officers taking office effective May 1, 1977.

Questions or inquiries on the above should be directed to the President: Terry M. Hines, Department of Psychology, University of Oregon, Eugene, Oregon 97403.

### ALABAMA

1/2 keg beer stamp \$3.32  
is illustrated. This is a photocopy so color is unknown.

--Terry Hines


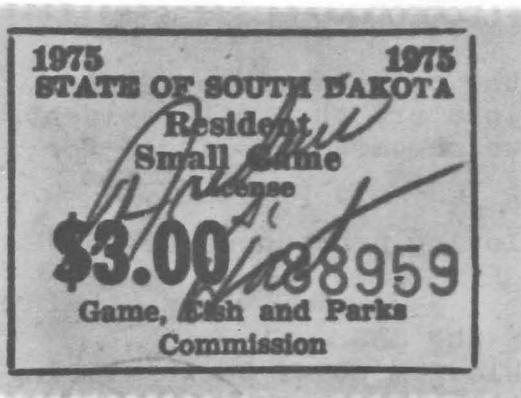
	<b>ALABAMA</b>
	<b>1/2-KEG BEER STAMP</b>
	<b>SERIAL</b>
	DATE _____
	<b>TO BE AFFIXED TO ALL CONTAINERS BEFORE SHIPPING INTO ALABAMA</b>
	<b>TAXPAID \$3.32</b>
	<i>Melvin Dawkins</i> ALC. BEV. COM. CLERK

Photo same size

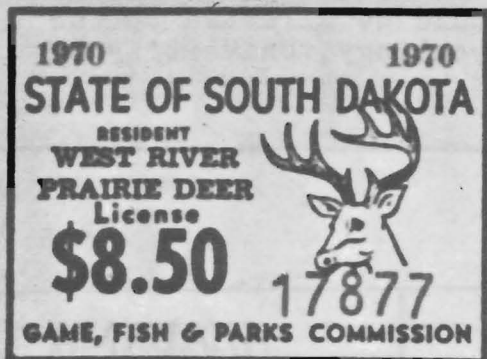


#### SOUTH DAKOTA HUNTING LICENSES--1975

- \$3 Resident small game. Black on pink, Red serial numbers
- \$12 Resident archery deer. Black on pink. Red serial numbers
- \$12 Resident Big Game. Black on red surfaced paper. Year date and serial number in red.
- \$12 Resident Eastern Deer. Black on yellow. Red year date and serial number.
- \$12 West River Prairie Deer. Black on yellow. Red year date and serial number.

--Charles H. Hermann

Photos 150%



#### SOUTH DAKOTA VALUELESS LICENSE

Shown here is a 1970 West River Prairie Deer license without value. The proper amount should have been \$8.50. The preceeding pane, 16852-55 and the succeeding pane 16856-60 are normal.

--Charles H. Hermann



Photos 150%



DO YOU HAVE THE VOLKSWAGEN COMMERATIVE FDC?

If you don't its a cinch you haven't run across Harold A. Effner, Jr. Harold is postmaster of the Zynzmystr Local Post, a full-service institution which includes special cancellations, specimen stamps, ZLPIRS(revenues) and branch office points of issue. Of late commeratives to the sun, clouds, flowers, fire hydrants, teddy bears, friendship and happiness have appeared. This latest emission notes the third birthday (and 100,000 miles) of Harold's red VW.



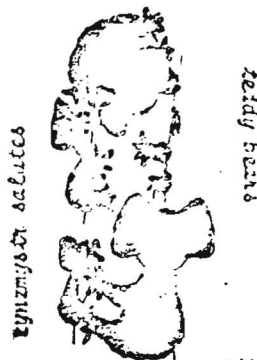
After much prodding Harold finally sent along a picture. The first glance is truly Shakespearian. However Harold noted in his letter that he was the one on the right. Harold also failed to note whether or not he kept the revenue stamp on the bottle.

When Harold removes his postmasterly green eyeshade he becomes Secretary of the SRS and also handles membership and publicity. This recent consolidation of responsibilities under one hat neatly centers these important functions in one place. Publicity often attracts new recruits and servicing memberships from the same address reduces chances for confusion or straying checks. Perhaps too you have noticed information about the SRS and NEWSLETTER in Linn's, Mekeels or elsewhere. That's Harold at work again.

Despite the fun Harold has with the above projects crass economics has called him to the Prudential Insurance Company as a computer systems analyst ( can a computer commemorative be far off??). He is 26, single and holds a BA degree in Mathematics from Rutgers University.

Harold's first contact with state revenues came when he saw a 1959 Nebraska Upland Game Bird stamp. His first question was "Is there a Downland Bird stamp?" After that he progressed into all sorts of state and local issues. He also collects U.S., particularly revenues and stamped envelopes. Western European recent issues and dead countries also hold appeal for him.

Anyone interested in the Zynzmystr Local Post is welcome to contact Harold at the address on the masthead. And it's hoped you'll enjoy seeing a few of the Zynzmystr issues.



1/2

\*\*ZYNZYSTR 1/2\*\*



\*\*SALUTES THE VW\*\*

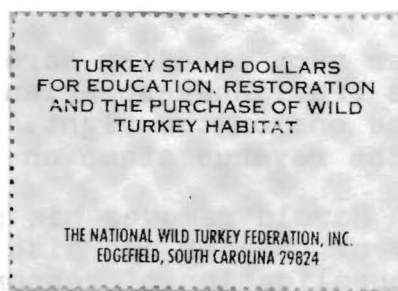
## NATIONAL WILD TURKEY STAMP

Fish and Game stamp enthusiasts will be interested in the recent appearance of a National Wild Turkey stamp. Issued by the National Wild Turkey Federation it is intended to raise money for that organization's programs involving purchase of wild turkey habitat, restoration of lands suitable for turkey use and education on conservation in general. Federation officials believe it will closely rival the Federal Duck stamp program in both investment and fund-raising potential.

The colorful design was donated by noted Florida wildlife artist Russ Smiley and features Oseola, the Florida wild turkey.

This first stamp costs \$3 each. Orders may be directed to: Wild Turkey Stamp, P.O. Box 467, Edgefield, South Carolina 29824.

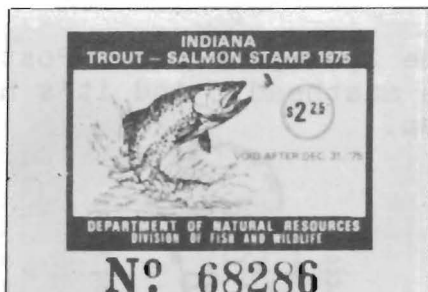
Thanks are due member Eidesel C. Stanford who sent the editor a newspaper clipping noting this new item.



Photos same size

## INDIANA FISH AND GAME

As promised in the last issue of the NEWSLETTER appearing below are the recent issues of Indiana fish and game stamps. The migratory waterfowl appears for the first time. The 1975 Trout-Salmon stamp has been seen in three distinct colors of green. Also note that in the one pictured below the bug attracting the rising trout touches the upper line delineating the legend. On the other this shift does not occur. The bug shift has been seen in all three colors.



photos same size

--Richard L. Salzer

## TEXAS MATURE CITRUS FRUIT

The 1976 Texas Citrus Maturity Inspection stamp is the fiftieth annual issue. The stamp comes into use when picking starts in September and is used until in December when all fruit is considered ripe.

There were two values for about thirty years: 1 1/2¢ and 2 1/2¢ or 1¢ and 2¢. Only a 1 1/2¢ has been used since 1959. John C. White, Commissioner of Agriculture has had his name on the stamps since 1951, over 25 years in office.

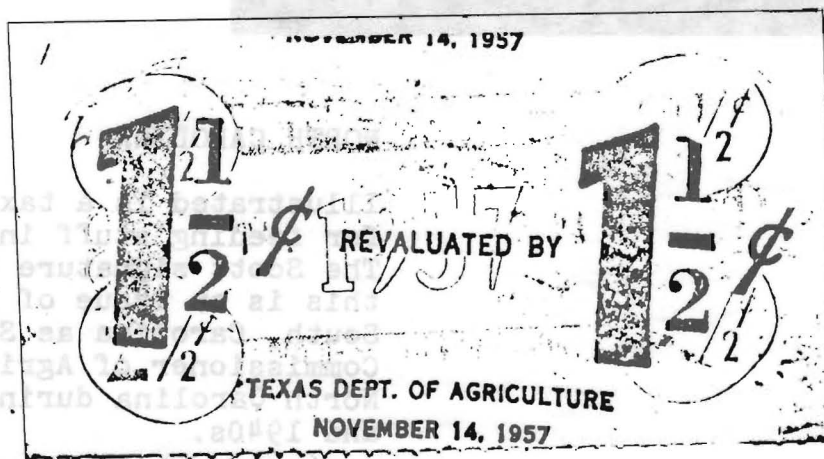
The 1976 stamp is 1 1/2¢ dark blue on white gummed paper. Most have been issued without gum. Roulette 9 1/2 horizontal between stamps in vertical panes of 5 stamps.

Pictured below is stamp #5 which has a plate scratch approximately 1/2 inch long at the upper left. The others appear without this defect.



--Charles H. Hermann

And member Ed Kettenbrink sends in a provisional revalued example of the Texas Mature Citrus stamp. Below appears a copy of the 2 1/2¢ stamp revalued by handstamp to 1 1/2¢. The overprint on this particular stamp is in black, but he has seen a slightly different handstamp in violet on another specimen. Perhaps this was a common practice in 1957? Can any member provide an answer or examples of other revalued citrus stamps?





## A NEW VARIETY

by Amos L. Henely

The 1948 Nebraska Fortified Wine stamps as cataloged by Kenneth Pruess show the size above the value on the 1/2 pint, 1 quart, 1/2 gallon and 1 gallon denominations. On the 1 pint and 1/5 gallon, the size is shown to the left of the value.

The 1 pint has now been found with the size above the value illustrated by the photo as compared to the photo of WF-55 as known. Both stamps are 24 x 27 mm., perf 12 1/2 x 11.

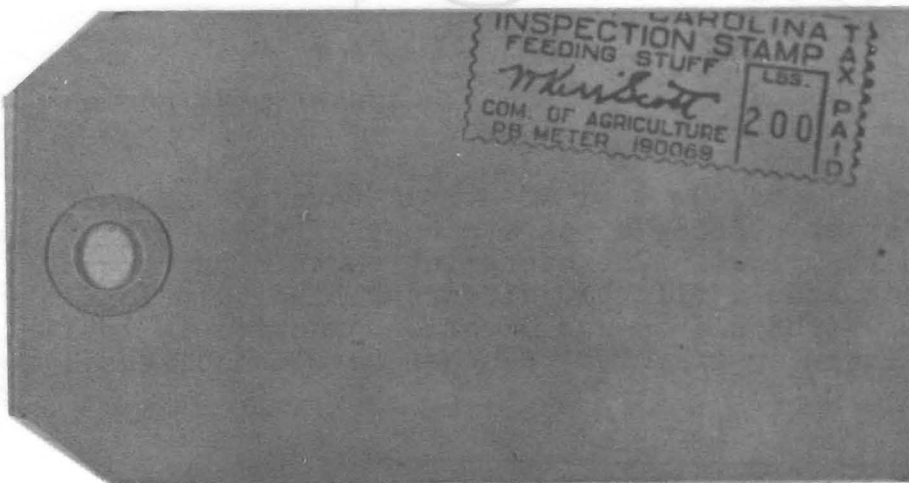


WF-55



??

It would be appreciated if those with WF-55 in their collections would check their sheet numbers to determine if more exist in the 018000 series.



## NORTH CAROLINA

Illustrated is a tax paid meter for feeding stuff inspection. The Scott signature verifies that this is an issue of North, not South, Carolina as Scott was Commissioner of Agriculture of North Carolina during the 1930s and 1940s.

--Terry Hines

## NEW YORK CITY-STATE COUNTERFEIT CIGARETTE METERS

Check your recent New York City-State cigarette meters. You may have a counterfeit in your collection and not know it. According to an article in the September 17, 1976 Wall Street Journal, ten men were recently arrested in New York for their alleged participation in a counterfeiting ring which is thought to have cheated the city and state out of nearly 5.9 million dollars in cigarette taxes. According to James H. Tully, Jr., commissioner of the state tax department, agents seized three machines that were used to print the bogus meter stamps. The machines were apparently manufactured by the counterfeiting ring and their seizure was the first capture of such machines in New York state. Characteristics of the counterfeit meters were not released, and I have not seen any, but the bogus items are reported to be very good reproductions. Two of the machines seized bore meter numbers assigned to Valley Stream Distributors, Inc., Deer Park, Long Island, and a third carried a number assigned to William Bloomrosen & Sons, Inc., Brooklyn (Since meter numbers were not given in the news article perhaps some of our New York members can supply us with this information).

Cigarette bootlegging has long been a problem in New York. The combined city-state cigarette tax is \$2.30 a carton, the highest in the nation, which makes this illegal practice quite lucrative. The problem is so widespread that Milton Bloomrosen, who, until just recently, was president of Wholesale Tobacco Distributors of New York Inc. warned the public at a hearing on cigarette bootlegging last March "if something isn't done immediately" organized crime will control the total distribution of cigarettes throughout New York state. Ironically, Mr. Bloomrosen was one of the individuals taken into custody for his alleged participation in the counterfeiting ring.

--E.C. Kettenbrink

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## ANOTHER MISSISSIPPI TOBACCO

Charles Hermann notes the 42nd value in the seemingly endless Mississippi Tobacco series. This one is a 49¢ value, light brown half-holed perf 6 3/4. Smoking in that state can be as hazardous to your collection as to your health.

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## KANSAS CITY, MISSOURI

Hubbard #KC-D8 has been seen without the "KANSAS CITY" imprint that is usually present in the panel at the base of these stamps. A proof? Number KC-D7 has also been seen in similar condition but the value is \$1 1/4, not \$1 1/2 as shown in Hubbard. Is this a catalog misprint?

--Terry Hines

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## NEW MEXICO, SANTA FE

In 1970 two city cigarette stamps(decals?) were in use: 11¢ grey, black and white and 12¢ red, black and white. As these could not be sold to collectors, more details are not available. Does anyone know what is currently in use?

--Terry Hines

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## MORE SPECIMEN PUNCHES

Member Elliot Chabot adds to the list of Columbian Bank Note Company Specimen punched items begun by Terry Hines on page 59 of the July, 1976 NEWS-LETTER.

New Examples are:

- Ohio #s C01, C02, C03, C04, C05, C06 and C08
- Mississippi #CS4

Member Lou Alfano provides us with this interesting Alabama court record for Letters of Guardianship. It is a reminder to all of us that revenue stamps had a precise purpose in their issue and come to rest in collections secondarily to their original existence. The Editor is particularly interested in publishing items on the original documents whenever possible and members are invited to submit such examples for publication.

The State of Alabama } Probate Court  
Greene County } August 10th 1870

I Attorney R Davis Judge of the Probate Court of Greene County aforesaid hereby certify that on the 10th day of August A.D. 1870 Letters of Guardianship on the Person and Property of Fanny Ruth Anderson & Annie Mary Anderson Minor Children of James A Anderson Deceased were granted to Rebecca P Anderson and the said Guardian is hereby authorized and required faithfully to execute her office and trust as Guardian as aforesaid and to do and perform whatever of her as Guardian as aforesaid may be by law required

Given under my hand at office this the 10th day of August A.D. 1870

attest A R Davis Judge

The State of Alabama } I Attorney R Davis Judge of Probate of said  
Greene County } County hereby certify that the foregoing is  
true & perfect copy of the records of my  
office of the Letters of Guardianship granted  
to Rebecca P Anderson who has duly qualified  
& given bond as such with good & sufficient  
security as the same is & remains of record in  
my office & I further certify that I am sole  
& presiding Judge of said Court & Ex officio  
Clerk of said Court & Keeper of the records and  
that this attestation is in due form of law

Given under my hand and official  
Seal this the 10th day of August  
A.D. 1870 A. R. Davis Judge