



State Revenue News

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2nd Quarter 1998

In This Issue

3
Seafood Stamps
Scott Troutman

9
Iowa Firewood Stamp
Harold Effner, Jr.

10
Maryland Hunting Stamps
Jan Wooten

14
Baltimore County Tobacco Stamps
Scott Troutman

15
Colorado Lab Fees
Frank Bocovich & Ken Pruess

28
Florida Eggs Stamps
Scott Troutman

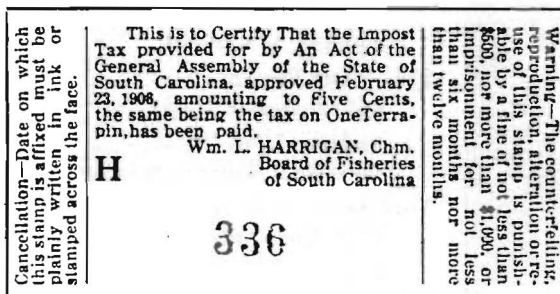
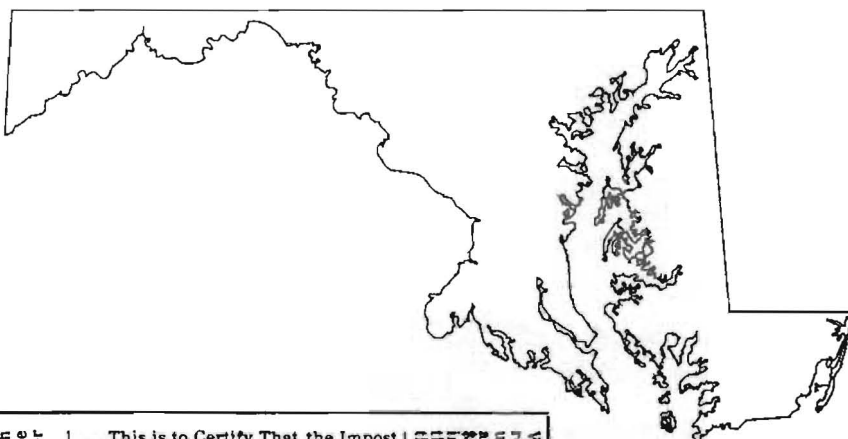
31
State Revenue Stamps for Apples
Michael R. Florer

36
Maryland Liquor
Food at Sea
M.E. Matesen

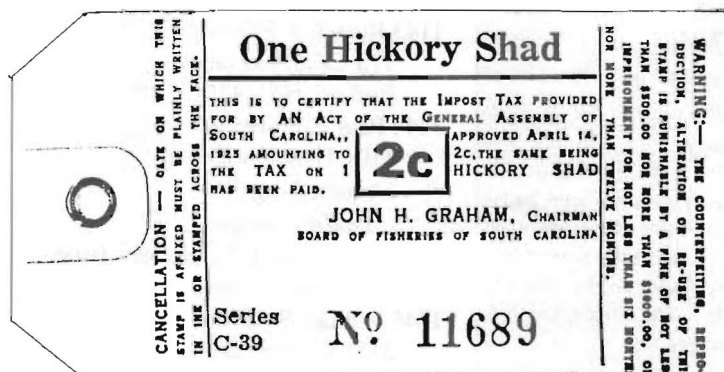
Regular Columns

| | |
|-----------------------|----|
| Secretary's Report | 2 |
| Editor's Notes | 14 |
| Auction #11 | 18 |
| Auction #10 Results | 27 |
| SRS Business | 29 |
| SRS Sales Service | 30 |
| Letters to the Editor | 31 |
| AD Corner | 33 |
| Free For All | 36 |

SEAFOOD & MARYLAND



1912 SC Terrapin stamp Hubbard TE1



1939 SC Shad tag

AUCTION #11

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Secretary's Report

by Scott Troutman

| | |
|-------------------------|------------|
| Previous Total | 216 |
| New Members | 11 |
| Reinstatements | 0 |
| Resignations | 2 |
| Deaths | 0 |
| Dropped Not Paid | 10 |
| Correction (+) | 6 |
| Current Total | 221 |

New Members

- 1135** Joseph G. Kuzia
1769 4th Street
Wyandotte, MI 48192-7203
- 1136** Don Harmon
1405 C. Rushmore Drive
Columbia, SC 29210
- 1137** Richard Krasinski
12500 Brandywine Court
Austin, TX 78727
- 1138** Ron Cillizza
28L Island Pond Road
Derry, NH 03038
- 1139** Paul D'Amico
3 Surry Lane
Canton, MA 02021
- 1140** Ann E. Lake
271 Main Street
Reading, MA 01867
- 1141** Roger Forsyth
8640 Larkspur Road
Richmond, VA 23235
Interests: World wide revenues
- 1142** Steve Miedziak
4725 King Arthur Way
Cheyenne, WY 82009-5114
e-mail SMIEDZ@juno.com
Interests-WY and SD
- 1143** Russell J. McHale
173 Clearfield Drive
Buffalo, NY 14221-2405
- 1144** Paul E. Kolva, Jr
1101 Hamilton Drive
Chamberburg PA
Dealer-Stampex
Interests -US first three issue,
Revenues on paper, PA
- 1145** William R. Drews
3111 Farmington Road
Hutchinson, KS 67502-2439
Interests-Bees, Honey related
- Reinstatements**
- Resignations**
- 1102** David Norris, Greenville, NC
- 1117** Charles Boubelik, CO

New Catalog Available

Sam Houston Duck Company has released their 1998 *Specialized Duck Stamp Catalog*. The catalog contains listings for all federal, state and foreign duck stamps and uses Scott numbers on the state and federal ducks. State ducks have only values for mint stamps. It does include prices for governors editions of state ducks, first day covers of federal ducks and federal souvenir cards. It also gives estimates for duck prints, both state and federal.

Three areas are covered in this catalog that are not commonly found in other catalogs. The first is Indian Reservation stamps. Those listed are ones which Sam Houston has in stock but it a sizable portion of what has been issued. There is a section on state fishing stamps - again this is more of a price list. And third there is a section called "Conservation Stamps" which includes many state hunting and habitat issues as well as many society stamps, such as National Audubon, National Wild Turkey, and North American Game Bird. While this is again a price list for mint stamps, it is surprising complete in the society area.

This catalog is available for three dollars (which is refundable with an order) from Sam Houston Duck Company, PO Box 820087, Houston, TX 77282, e-mail SHDuck@aol.com or phone 1-800-231-5926.

Deaths

Address Changes

- 1056** Bernie Glennon
1030 Collins Rd Apt 303
Sedro Wooley WA 98284-9397

Dropped Not Paid

- 334** James Holtel, OH
- 522** E.G. Squires, IA
- 735** J.F. Howell, TN
- 912** David Stivison, PA
- 990** Peter Wynkoop, NJ
- 1053** Laurence Winum, NY
- 1109** Bruce Menia, NY
- 1111** Patricia Tucker, DE
- 1114** Patrick Heenan, KS
- 1125** Carl Lewis, SC

Seafood Stamps

A Survey of What Exists and Research on What Should Exist
by Scott Troutman

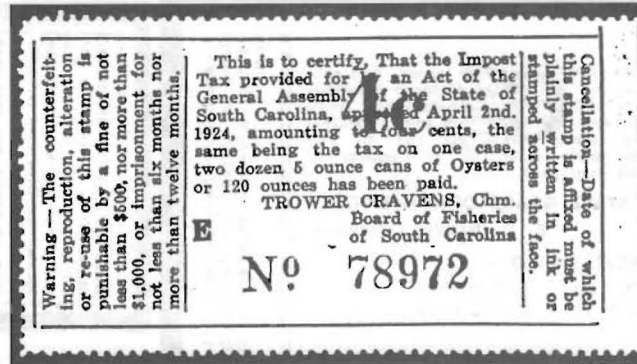
Seldom do you come across a category of stamps of any kind which has had over 160 stamps and tags issued and virtually nothing has been written about them, except a couple of short notes that the stamps exist. But that appears to be the case with regard to seafood stamps. By seafood I am referring to stamps taxing items such as shrimp, crawfish, oysters, scallops, crabs and clams and in this article I am going to include terrapin and shad, as they get little press.

Five states have issued seafood stamps of one kind or another; South Carolina, Georgia, Virginia, Florida and Washington. Of these South Carolina and Georgia produced the bulk of the stamps. Those used in Florida and Washington fall more under the license category, in that they were used on permits which allowed you to harvest seafood - crawfish in Florida's case and clams in Washington.

South Carolina

South Carolina got into the business of seafood stamps and tags when it set up its Department of Fisheries in 1906. At that time the state took the stance that all seafood was owned by the state. A person could stake a claim to an oyster bed of up to 500 acres and the state established ways to enforce your claim. The new Fisheries department had an interest in helping people propagate oysters and clams. But the oysters and other seafood was the states natural resource. The stamps and tags, then had the sole point of paying for the Department of Fisheries. In reading the laws this was quite a surprise as it was long assumed this was an inspection fee. But the truth is - it was a use tax.

All of the South Carolina stamps and tags have the same basic stamp design: the left panel describes penalties for counterfeiting, the center panel describes what the stamps are for and the right panel describes how the stamps are to be cancelled. This same wording is on both stamps and tags (which were used interchangeably). The center section also contains an overprinted value, typically in red, and a serial number also in red. Various colors of paper were used.



Blue 1924 oyster stamp with red overprint. Hubbard OY11.

This paid the tax on two dozen five ounce cans of oysters.

The stamps or tags were to have had the date they were used written across the face of them in ink. Few that I have personally seen have that.

According to Gary Turner of the South Carolina Department of Revenue, the tax codes were repealed in 1959, ending all stamp and tag usage. In preparing this article I have looked at the laws from 1906, 1921, 1924, 1925, 1929 and 1952. I am sure there are other tax rate changes. I hope some one in South Carolina will try to ferret out more. The big discovery is that many, many more tags or stamps should exist than have been cataloged.

An interesting sidenote is that sturgeon and their by-product caviar are mentioned all through these laws. While not taxed, a caviar industry did exist at least through the 1920's. I do not know if sturgeon even exist in South Carolina today.

Oysters

Of all the seafood stamps, the South Carolina oyster stamps dominate with over 93 stamps listed in the Hubbard catalog and at least 4 tags.

In 1906 a law was past setting up the Department of Fisheries. The tax that was prescribed on oysters was one cent on each 60 ounces of canned oysters and two cents on each gallon of raw shucked oysters. The first stamps were two imperforate yellow orange stamps with the signature of then Fisheries

Commissioner Rhett. Both are listed by Hubbard as extremely rare. These large stamps had 12 mills and 16 mill denominations. The 16 mill stamp was for 96 ounces of oysters, the 12 mill presumably was for 72 ounces. The stamps indicate they were to support a law of February 23, 1906, but the law

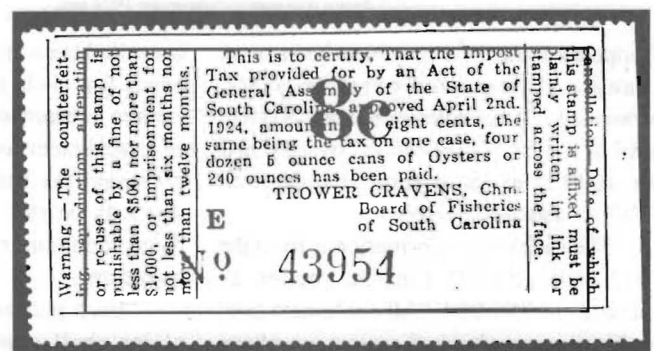
actually went into effect on May 1, 1906.

Hubbard also lists a 1920 set and a 1922 set, again both being extremely rare. These had a Durant signature and appear to be based on the 1906 law. In 1921 there was a tax law change which kept the tax on canned oysters at one cent per 60 ounces, but made the shucked oyster tax three cents per gallon.

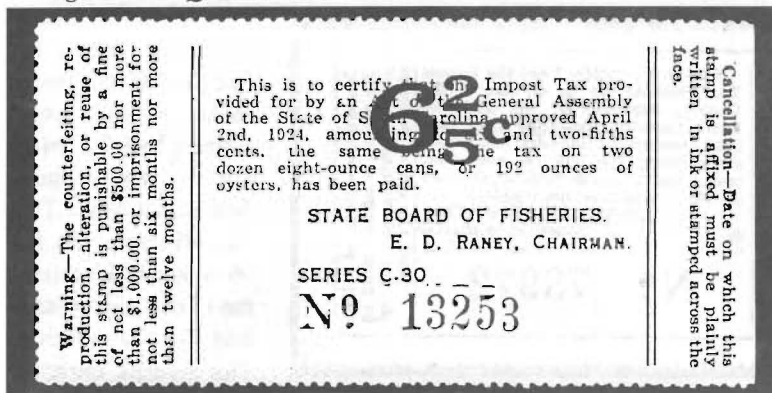
The next undated set has Thomas Cravens signature. These are listed in Hubbard as being from 1923, which is unlikely as the tax listed on the stamps themselves indicates they support the law of April 2, 1924. This law increased the tax on canned oysters to two cents per sixty ounces.

In 1925 there was another law change effective April 14, 1925. The tax in this law remained at two cents per 60 ounces of canned oysters saw a big jump up to five cents per gallon on shucked oysters.

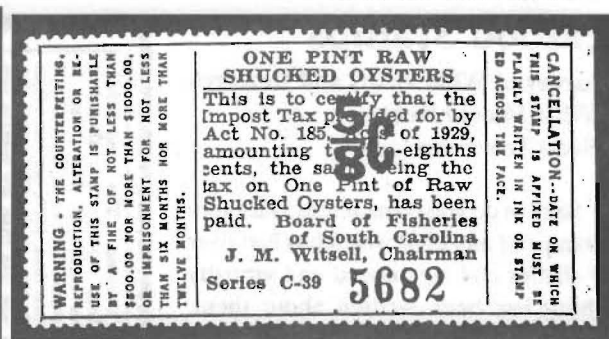
Beginning in 1926, a set of stamps was issued each year through 1945. My suspicion is they were issued each year up until 1958. On each stamp or tag the year is denoted following either a C or a BB. It is purely a guess but C may stand for canned and BB may be for bushel basket.



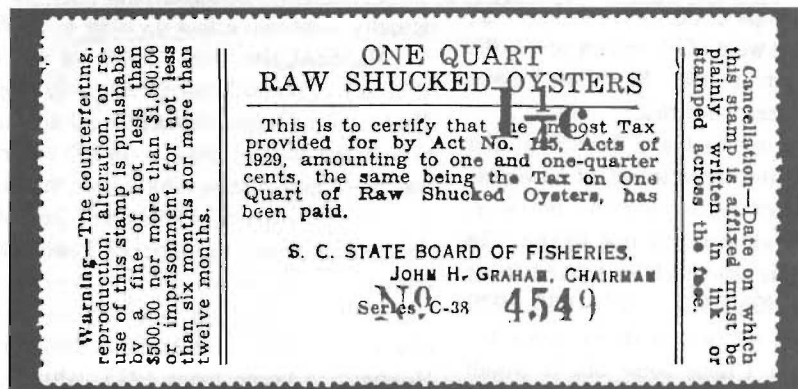
Craven signature on Hubbard OY14. This stamp is on blue paper with an orange-red overprint. It paid tax on four dozen 5 ounce cans or 240 ounces.



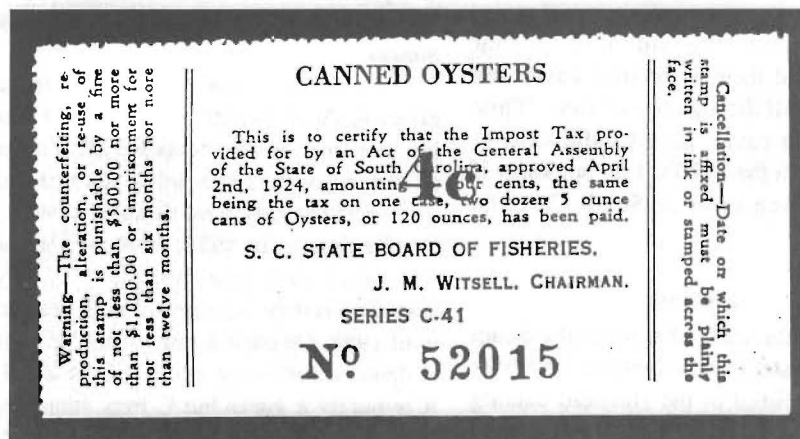
1930 Canned Oyster stamp Hubbard OY27. Red overprint on gray-green paper. Paid tax on two dozen eight ounce cans.



1939 stamp for a pint of raw shucked oysters, Hubbard OY64. White paper with red overprint.



1938 Shucked Oysters stamp, Hubbard OY60. Paid tax on one quart of oysters. Red overprint on pale yellow paper.



1941 Canned Oysters stamp, Hubbard OY70. Red overprint on pink paper. Paid for two dozen five ounce cans under 1924 law.

It appears to me there may have been more changes in tax rates over the years, however the 1924 rates remained in effect until at least 1941 on canned oysters, and the 1929 rates were good at least until 1939 on shucked oysters.

The following information is from the 1952 code of South Carolina section 28 subsections 954-958. "All containers used in shipping raw shucked oysters must have affixed to them in a manner to be prescribed by the State Board of Fisheries

cancelled tax stamps to the amount of five cents for each gallon of raw shucked oysters contained therein, under penalty of punishment as herein provided. But no stamp tax shall be required of local shuckers on raw shucked oysters sold to local consumers in less than gallon quantities.

"Each package containing oysters or clams shall contain a bushel or even multiple thereof and before being tendered for transportation or offered for sale shall

be stamped or tagged with the quantity and kind of shellfish contained therein and the correct amount of tax stamps affixed and cancelled and wherever any package shall contain less than one bushel the tax upon one bushel shall be nevertheless paid as aforesaid.

It shall be unlawful for any person to transport any of the fish or fisheries products required by law to have the tax paid stamps affixed thereto unless such requirement shall have been complied with. Any person transporting any of the products in violation of this section shall be guilty of a misdemeanor and punished by a fine of not less than five hundred nor more than one thousand dollars or imprisonment of not less than six months nor more than twelve months.

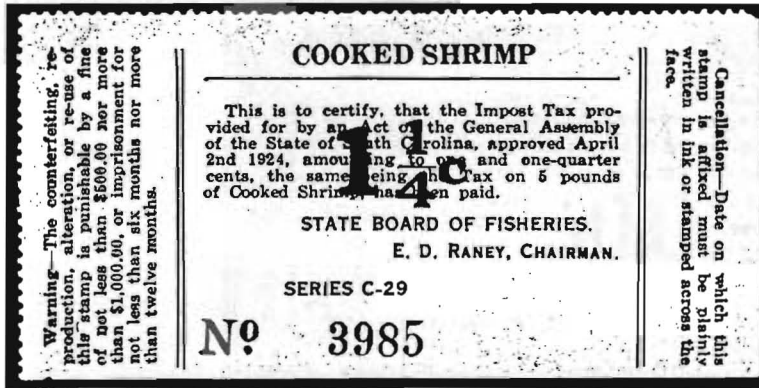
The several county treasurers shall sell fisheries tax stamps and tags, receive and collect all licenses and rents for leased bottoms.... For such service the county treasurer shall receive five per cent of the amount of such sales and collections..."

In addition fish inspectors could draw out \$50 worth of stamps or tags at a time, and pay for them later as they collected the fees.

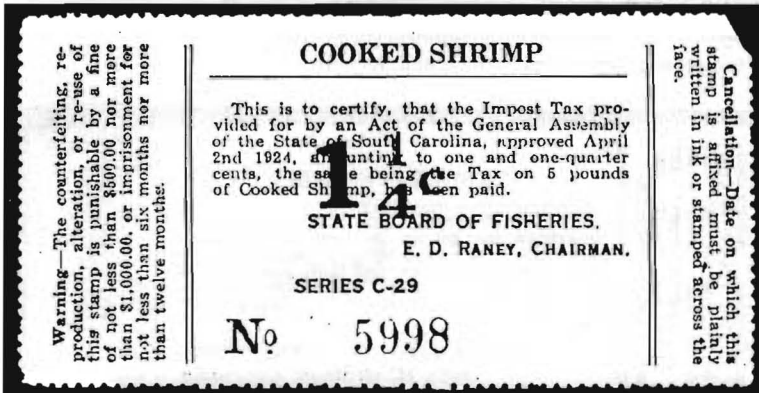
Tags as late as 1958 (10 cent for 1 bushel of raw oysters in shell, Seabrook signature) have been reported.

Shrimp

Hubbard lists the first shrimp stamps as appearing in 1923 with a Craven signature. However the first law making mention of shrimp taxation that I have found was the 1924 law effective March 21 of that year. Cooked shrimp were taxed at the rate of one cent per four pounds while green shrimp (which I take to be uncooked) were taxed at 1/8 cent per pound. There was another major law



1929 Cook shrimp. Hubbard SH3. Red overprint on gray (color wrong in catalog). Paid tax on five pounds of cooked shrimp.



Another 1929 Cooked shrimp stamp. Note differences in "No." in serial number.



1955 Cooked Shrimp Stamp. 1924 rates still in effect.

revision in 1925, but the shrimp rates remained the same.

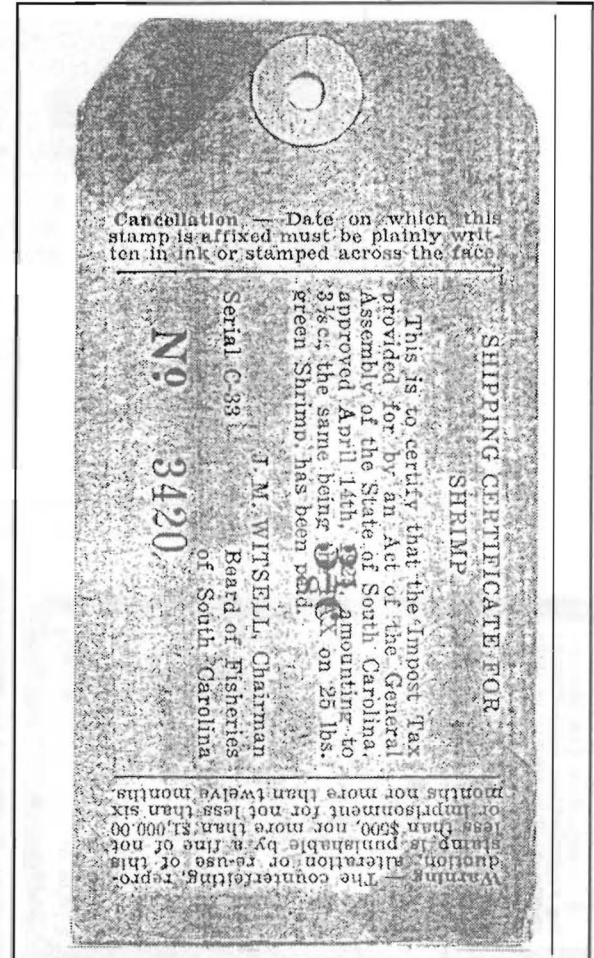
Hubbard indicates stamp usage ended in 1931, however in this article a 1955 stamp is illustrated with an Alonzo B. Seabrook signature. Green shrimp tags with a Witsell or Graham signatures are known as late as 1940, and a 1950 2 cent for 16 pounds of shrimp is known with a Dupree signature. These tags are usually bright red.

Crabmeat and Crabs

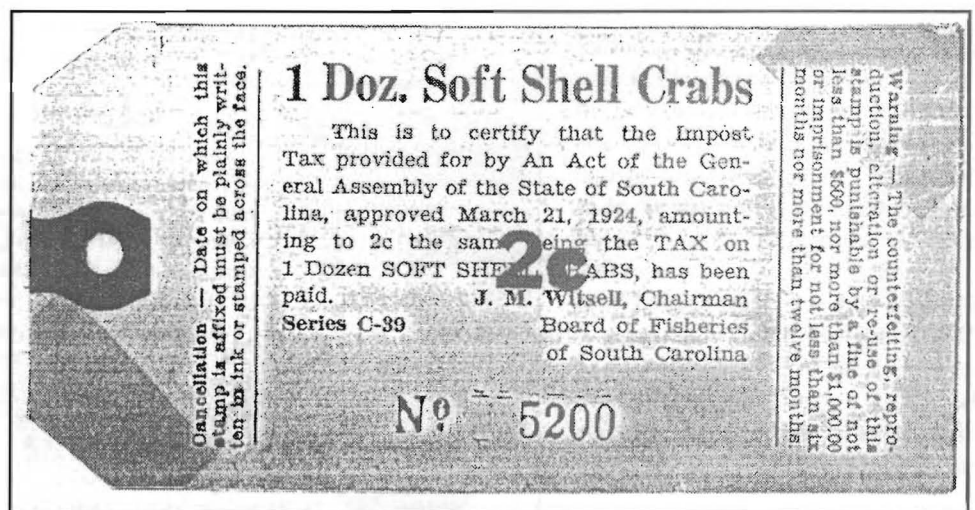
Twenty one different stamps are listed in Hubbard as existing from 1934 through 1941. There should be more. The 1924 law placed a tax on soft shell crabs at two cents per dozen and ten cents per dozen on hard shell crabs. Crabmeat came in

with the 1925 law, taxed at two cents per gallon. Tags for both hard shell (Raney signature 1926) and softshell crabs (Witsell signature 1939) are known. Wording on crab tags indicates the tax dates back to March 21, 1924.

Hubbard may be correct, that the tax was repealed after 1941.



1933 green shrimp tag for 25 lbs of shrimp. Tag is on red paper. Example from M.E. Matesen.

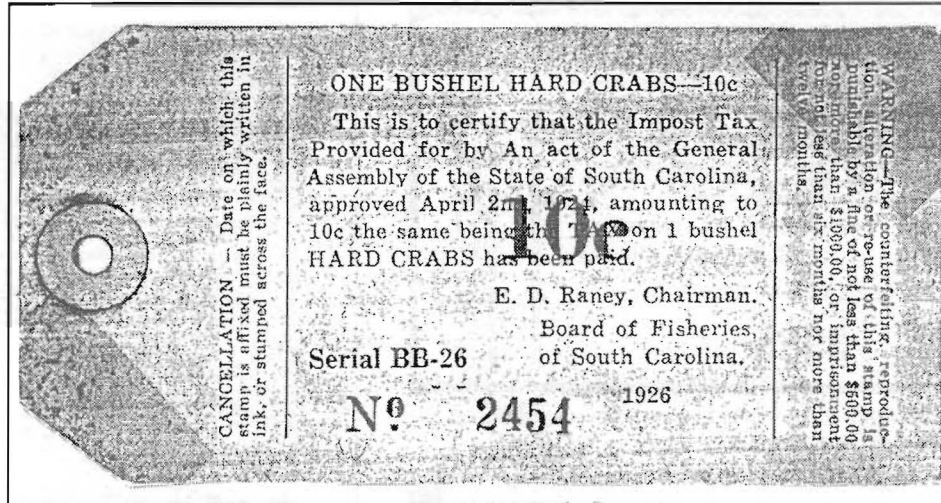


1939 one dozen Soft Crab tag. Tan card with red overprint. (Courtesy M.E. Matesen)

Clams

Only one set of three stamps is reported from 1938. Clam tags are known as early as 1932 and late as 1959. My guess is that these stamps are much rarer than anyone has suspected.

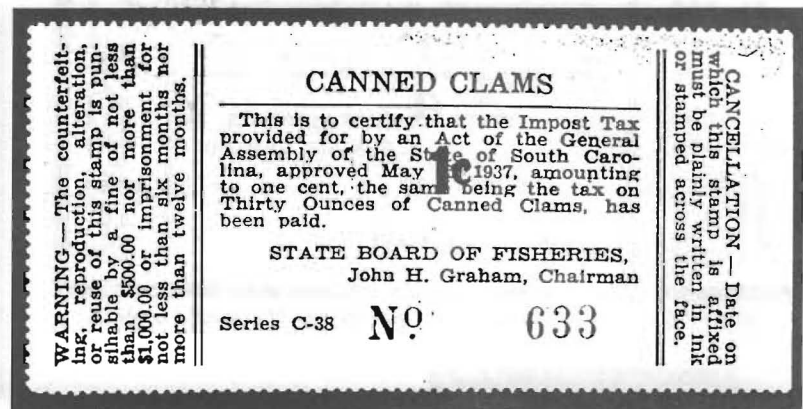
The clam tax started back in 1906 at ten cents on a bushel of clams. In 1921



1926 Hard Shell Crab tag for one bushel. Tan paper with red overprint. Courtesy M.E. Matesen



1936 Crab Meat, Hubbard CM4. Salmon paper with red overprint.



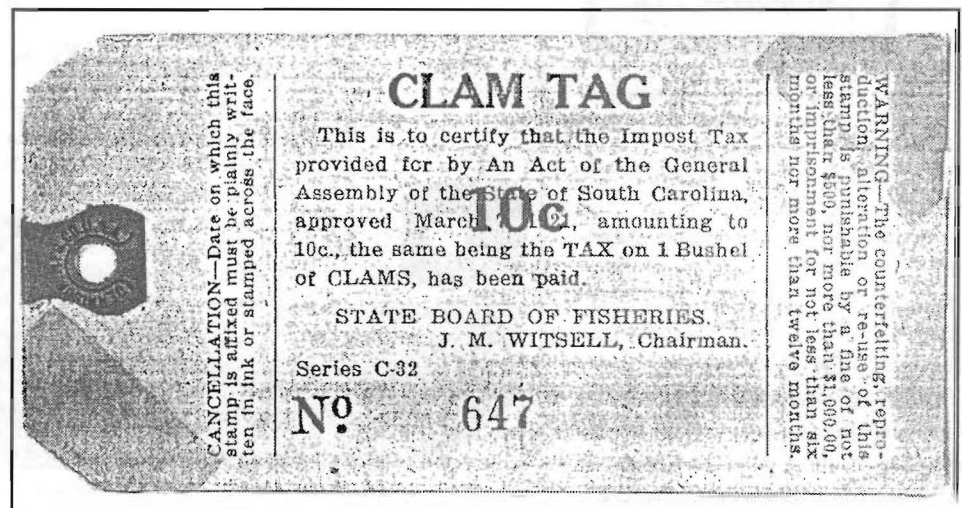
1938 Canned Clams, Hubbard CA25. Brown paper with red overprint.

the tax was raised to 20 cents a bushel and held at that rate in the 1924 law. The 1925 law dropped it back to 10 cents a bushel and in 1937 the rate was changed to tax canned clams at two cents per 60 ounces. Only one series of stamps on canned clams from 1938 has ever been reported. My guess is that the taxes with their tags existed from 1906 through to 1959. Clamming is not a big thing in South Carolina, and the lack of a clam industry may have made usage of these stamps and tags very small.

Terrapin

Terrapin, edible turtles that live in fresh or brackish water and are often called cooters, appears to have been a bigger industry than clams in South Carolina. The 1906 law covered terrapin and taxed each at 5 cents. Only terrapins over 5 inches could be legally taken.

Again, these stamps and tags



1932 Clam tag (120x60mm) for one bushel of clams. Courtesy M.E. Matesen.

appear to be much rarer than indicated in Hubbard's catalog. Hubbard lists the terrapin stamp as being from 1912-1916, while on the stamp it correctly lists February 23, 1906 as the date of the law. A rarity is known in that the date on one stamp on the sheet is 1096 by mistake.

The terrapin tax remained at 10 cents until 1925 when it was raised to 20 cents. In 1929 the rate went back to 10 cents. Terrapin tags are known from 1934. These reference the 1929 law (Act No. 147). There was no mention in the 1952 law.

To take terrapin, a \$25 terrapin

(fishing?) license had to be obtained (this beginning with the 1906 law). The season on terrapin varied but usually ran from March until June.

White or Hickory Shad

Shad are small boney fish which are caught using specially made dip nets. Shad spawn in fresh water streams much like salmon. Shad taxation got started with the 1906 law which put a 3 1/2 cent tax each on them (which seems high if you have ever eaten a shad). The tax had a curious loophole in that if you caught it more than 40 miles inland from the mouth of the river, there was no tax. Shad season was January 15 through March 25, unless you were inland where it ran on until April 20th. The tax was repealed in the 1921 law.

While unlisted in catalogs, the state issued tags for these under the April 24, 1925 law. This law spelled out two types of shad, white shad which was taxed at 8 cents each, and hickory shad which was to be taxed at two cents each. I have seen examples of a white shad tag from 1942 with Witsell signature and hickory shad tags (two different sizes) from 1939 with a Graham signature. Hubbard also lists the existence of a shad tag with a Raney signature (1926-1931).

Georgia

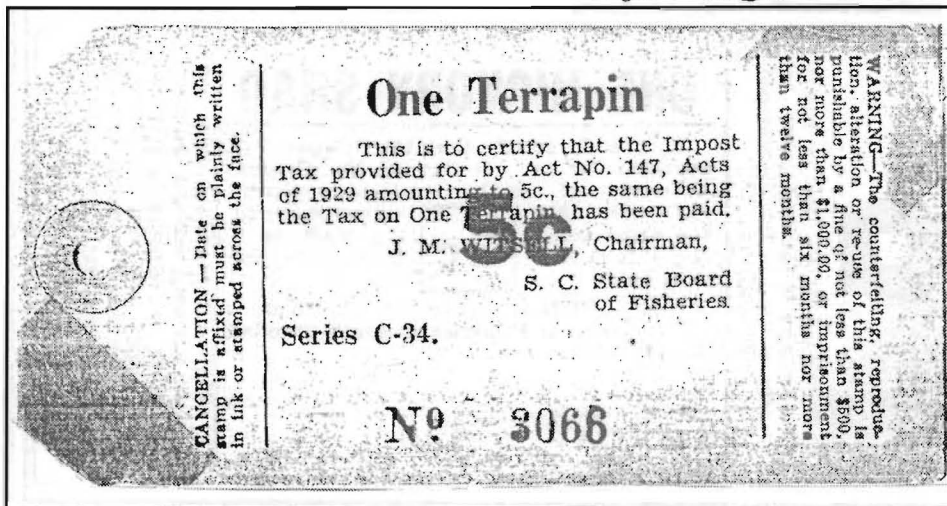
Georgia laws imposed a tax for the inspection of seafood, which included oysters, shrimp, clams and crabs. Indeed, under the current laws which have been in place since 1938, it appears they could still be used at the discretion of the commissioner of Agriculture. Two sections of the current law cover the shellfish inspection program.

45-919-27-4-197 of the Georgia code covers the shellfish sanitation program. Part b states "....It shall be unlawful to fail to attach to each such container a tag obtained from the department (Georgia Fish & Game). The tag shall indicate the place the oysters or clams were gathered, the name and address of the consignee, the kind of shell stock in the container, the name of the shipper and the Department of Agriculture certificate waivers.

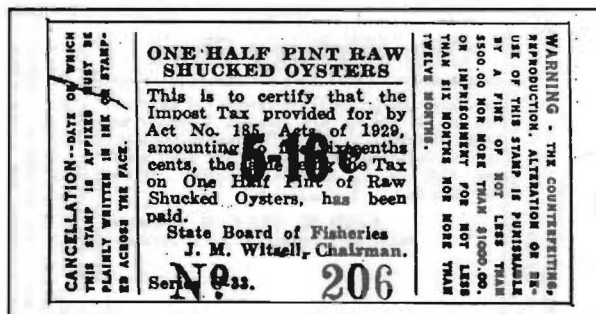
Section 42-1109-10 gives the Game Commissioner of Agriculture power to provide for inspection of fish and seafood and to collect license fees to pay for the inspection by Acts of 1937-38 Extra Session, pp. 332-387).

Oysters

At least forty three different stamps have been issued to cover oyster inspection in Georgia. These began as early as 1925 and continued until at least 1945. These covered either raw shucked oysters or oysters in the shell.



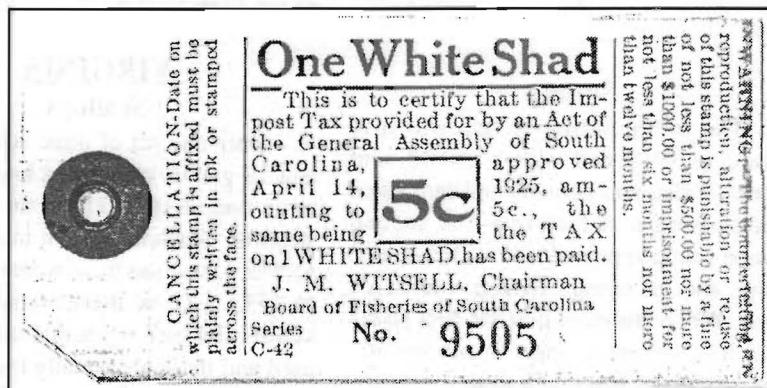
1934 SC Terrapin tag. Tan paper with red overprint Courtesy M.E. Matesen



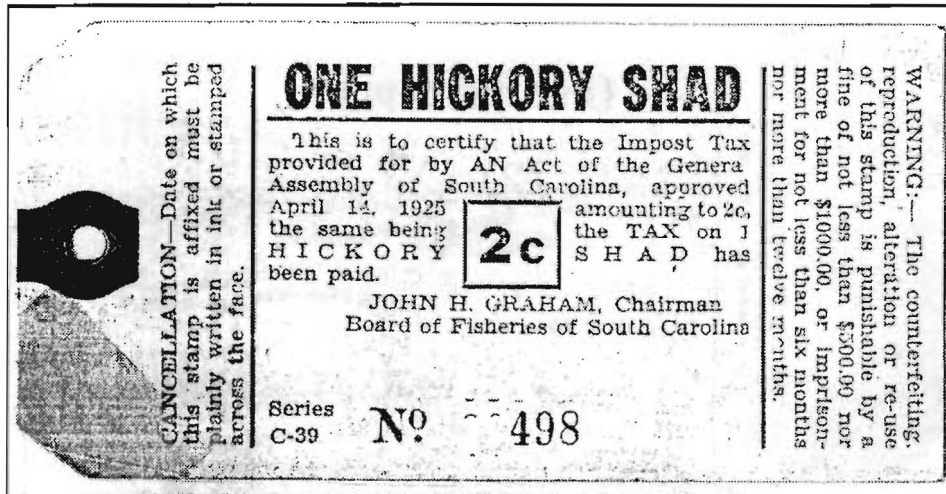
1933 Raw Shucked Oysters red on buff, Hubbard OY37
Courtesy John Funkhouser.



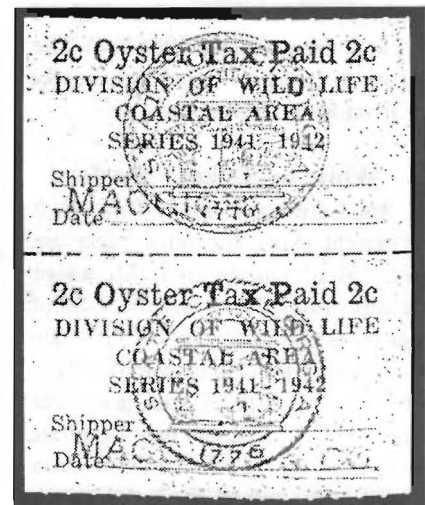
1930 White Shag tag, white paper with black lettering, serial number in red.
Courtesy John Funkhouser.



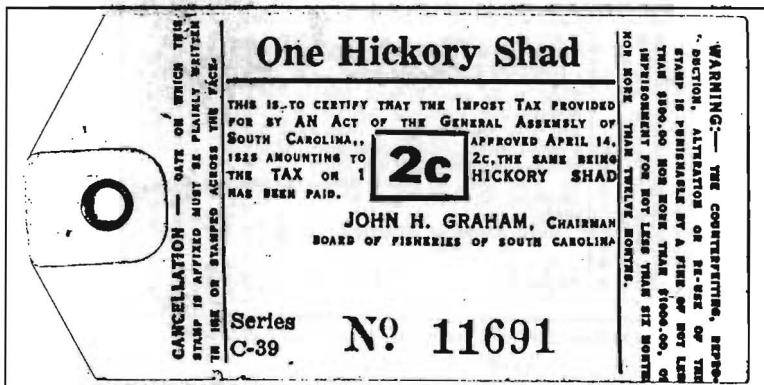
1942 White Shad with wrong value. Did rate change or is this an error?
White card with black lettering. Courtesy M.E. Matesen.



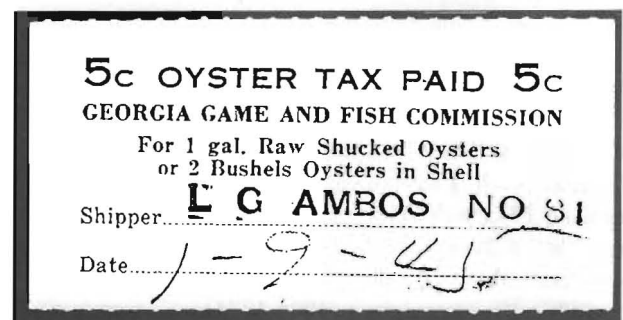
1939 SC Hickory Shad tag. White Card with red lettering Courtesy M.E. Matesen.



1941 Pair of used Georgia Oyster Stamps, Hubbard SF 18.



1939 SC Hickory Shad. Smaller light yellow card with black lettering. Courtesy M.E. Matesen.



1936 Georgia Oyster Blue on white Hubbard SF16

In 1945 the tax was equal for 1 gallon of shucked oysters or 2 bushels of unshucked. Indications are that the usage continued well past 1945. Hubbard indicates that seafood stamps were discontinued in 1953, but that has not been confirmed.

Crab

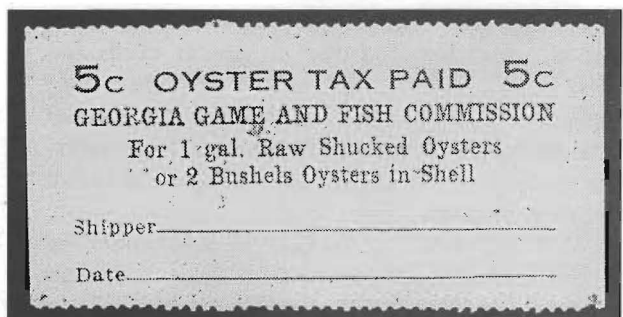
Only one stamp is listed as issued for blue point crab meat in 1944. It paid 1.25 cent tax for 10 pounds of crabmeat. These were rouletted vertically on a heavy card stock.

Shrimp

The initial shrimp stamp was also issued in 1944 and with a 10.43 cent value. It also was on rouletted card stock and showed a red shrimp. A second similar stamp appeared later with the same value and an orange shrimp and black type. While Hubbard lists the first stamp as fairly common, indications are the orange shrimp is a tough find.

Seafood

Hubbard's 1972 catalog indicates the existence of three seafood stamps. I think this is an erroneous listing for three more oyster stamps. They have the same values as the 1936 stamps but with typographic differences. Even Hubbard gave them catalog numbers consistent with varieties of the 1936 stamps.

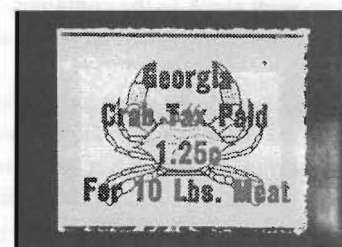


1936 Georgia Oyster Black on white Hubbard SF16a

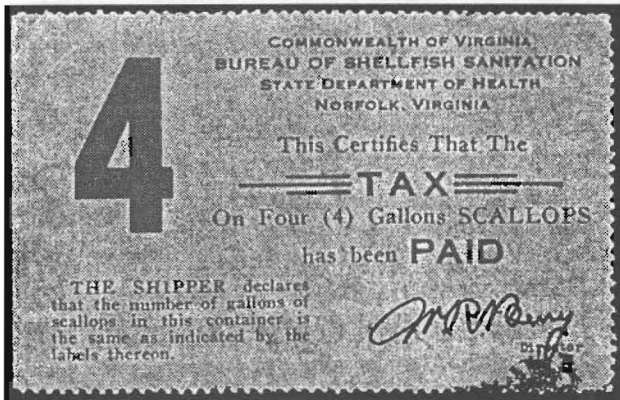
VIRGINIA

Scallops

Only one set of three stamps in 1, 4 and 10 gallon varieties is known. These were issued in 1931 by the Bureau of Shellfish Sanitation as an inspection tax. Hubbard indicates these were discontinued in 1933. All of these stamps are quite scarce. Hubbard notes that tags were also used and these are equally tough to come by.



1944 Georgia Crab stamp. Hubbard SF23. Crab is in blue, lettering is black.



1931 Virginia SF2 scallop. Courtesy Ken Pruess.

FLORIDA

Crawfish

In 1989 the state began issuing special crawfish stamps for fisherman who wanted to take them. The first stamp was hastily produced and showed the state of Florida with the word CRAWFISH overprinted across the stamp (this was done because the legislature had not set the value). The Snook stamps were done the same way. These first stamps showed no value on the stamps - it was \$2. In years since the stamps have depictions of the crawfish and the \$2 value. These stamps have been made available through the SRS Sales Division. They are still being produced and are the most attractive of the seafood stamps.

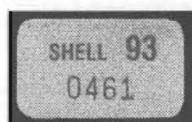
WASHINGTON

Clams

Washington's clamming stamps came about in 1992 as a license fee to harvest clams. The stamp was put on a fishing license and permitted the digger to harvest a limit of up to 15 clams. The fee was \$2 for residents and \$10 for non-residents.

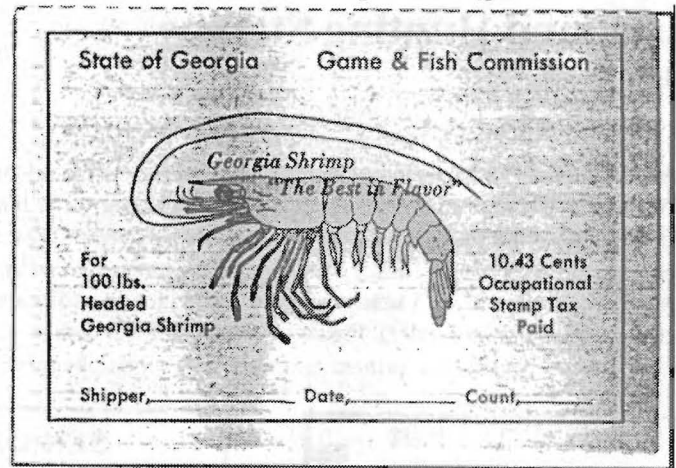


1992 Point Elliott Treaty Area Shellfish Stamp.



1993 Northwest Indian Fisheries Point Elliott Treaty Shellfish stamp.

Both these stamps were auctioned recently with an estimate of \$300.



1944 Georgia shrimp SF28. Courtesy Ken Pruess.

This was an attempt to recoup some of the \$200,000 a year Washington was spending a year for clam research and harvesting enforcement.

INDIAN RESERVATION

Two Indian Reservation stamps are known, both from the Northwest Indian Fisheries Commission. These are produced by the Squamish Tribe. The first is a 1992 stamp for use in Area 2 of the Point Elliott treaty area. This stamp is identical to fishing stamps for the Point Elliott area. Sadly I cannot tell you what the color is. A second stamp for 1993 was produced with just the word shell and the year. These were used on tribal fishing licenses, which are used year after year. Bob Dumaine has indicated that only 200 of each stamp were produced and no mint stamps are known. With estimates of \$300 in a recent auction, these are probably the most pricey of the shellfish stamps.

Bibliography

1. "Washington Clamps Stamp Fee on Area Clammers", *State Revenue Newsletter*, M.E. Matesen, No. 209, Nov-Dec 1992, p 4.
2. "1992 Florida Snook and Crawfish Stamps", *State Revenue Newsletter*, No. 209, Nov-Dec 1992, p 5.
3. "Florida Issue Special Snook and Crawfish Stamps", *State Revenue Newsletter*, Terence Hines, No. 204, Jan-Feb 1992, p 4.
4. Code of Georgia, Sections 45 and 42.
5. Code Of Laws of South Carolina, Section 28, 1952 p. 836-837.
6. "South Carolina Canned Oyster", *State Revenue Newsletter*, Amos Henely, May 1973, p. 38, ill.
7. "South Carolina Tags", *State Revenue*

Newsletter, Charles Hermann, Jan 1970, P.11

8. "Georgia", *State Revenue Newsletter*, Terence Hines, No. 127, March 1977, p. 27, ill.
9. U.S. Revenue Stamps, Elbert S. A. Hubbard, 1950 and 1992 Supplement.
10. Statues of South Carolina at Large, 1906, Act 60 pps. 85-98.
11. Ibid, 1921, Act 199 pps. 309-330.
12. Ibid, 1924, Act 623 pps. 1016-1042.
13. Ibid, 1925, Act 156 pps. 225-230.
14. Ibid, 1929, Act 147 pps. 163-164.

Iowa Firewood Stamp

by Harold Effner Jr.

Shown is one of the strangest stamps I have ever come across. At least I think it's a stamp. Put out by the Iowa State Conservation Commission's Division of Lands and Waters, it is a ten cent receipt for a bundle of firewood. It is perforated 12 on the left hand side as though it is a stub, but it appears to have had gum on the back.

My guess is that this firewood was sold at a state park or natural area and the stamp might have been stuck on a permit of some kind which allowed you to pick up your wood. But I don't know. I also have no idea how old it is. If you have any information on this stamp, particularly how and when it was used, send it to the editor.



Maryland Hunting Stamps

by J.R. Wooten

From its inception in 1960 through the 1997-98 season, the Maryland Department of Natural Resources has through its stamp program issued 117 face different stamps required for the harvesting of big game. This figure includes the five stamps issued from 1975 through 1979 for hunting on public lands. The big game hunting stamps for archers and for firearms are discussed in detail in Vanderford's *Handbook of State Fish and Game Stamps*. Deer and turkey stamps for the 1968-69 through 1979-80 seasons are pictured in Crook's "State Turkey Stamps", *State Revenue Newsletter*, Vol. 32, No. 5, Sept-Oct. 1994, with the following additions. Beginning with the 1972-73 season and continuing for an additional fifteen seasons, stamps were issued at a reduced cost for senior resident hunters (65 and older). Figures 1, 2 and 3 show such stamps for the 1975-76, 1977-78, and 1978-79 seasons respectively. Note that these consist of a printed text only with slight changes in design and wording.



Figure 1

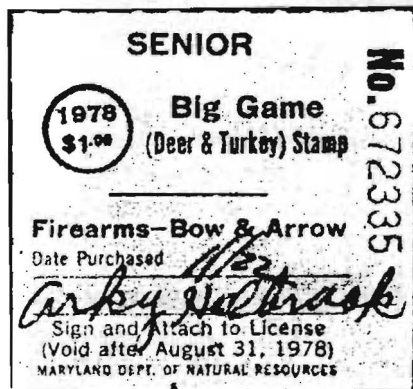


Figure 2

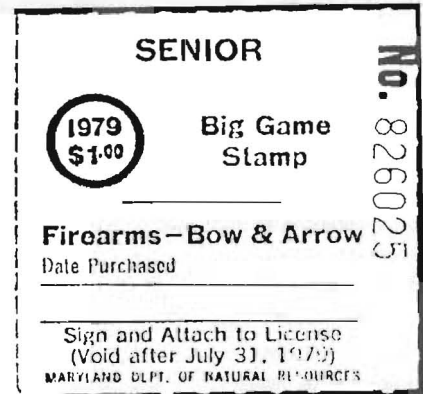


Figure 3

From 1980-81 through the 1982-83 seasons, two stamps continued to be issued each year and were now called "Deer Stamps". For these three seasons, the adult stamps pictured a deer head and the senior resident stamps continued to consist only of a printed text. The 1980-81 issues were somewhat smaller than the stamps from the two following years, and were issued with two tags attached. Stamps for the 1981-82 and 1982-83 seasons were issued with three tags attached. The 1982-83 stamps without their tags are pictured in figures 4 and 5. Descriptions are as follows.

- | | |
|---------|--|
| 1980-81 | \$5.50 deer stamp - black & red on orange |
| | \$1.00 senior res. deer stamp - black & red on light green |
| 1981-82 | \$5.50 deer stamp - black & red on yellow |
| | \$1.00 senior res. deer stamp - black & red on blue |
| 1982-83 | \$5.50 deer stamp - black & red on light green |
| | \$1.00 senior res. deer stamp - black & red on orange |

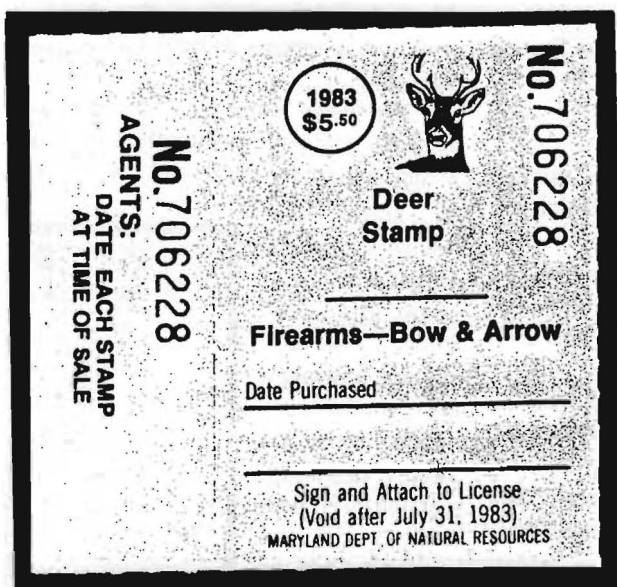


Figure 4

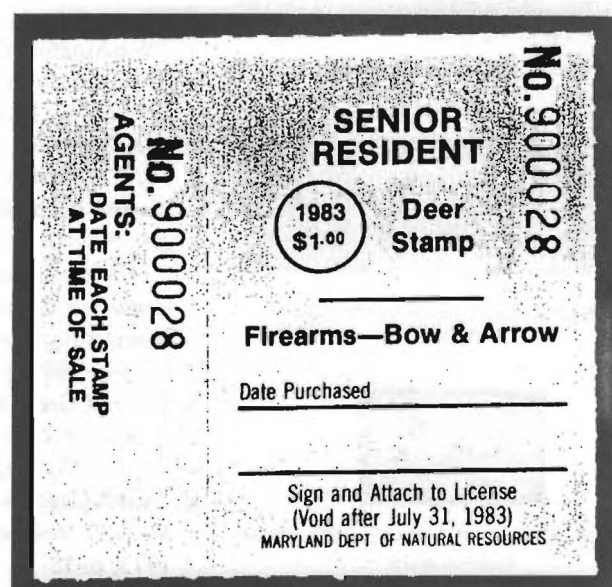


Figure 5

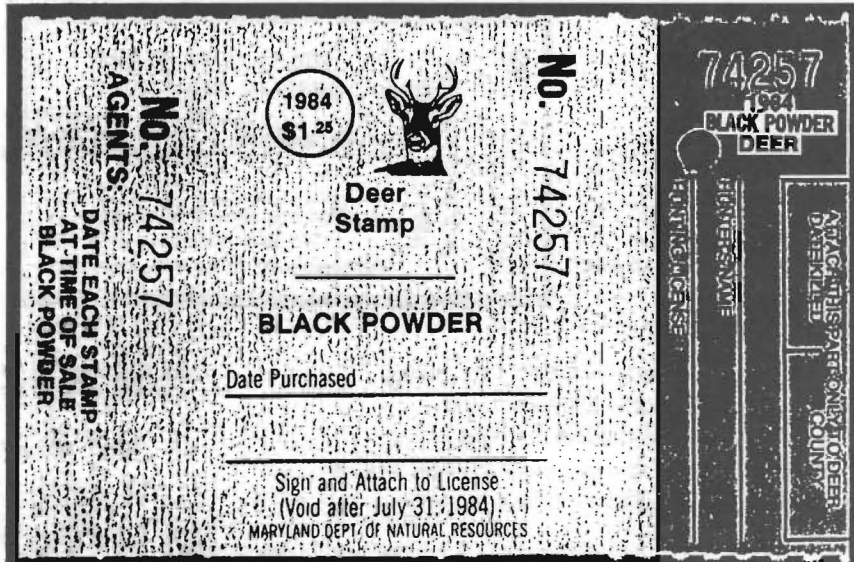


Figure 6

1983-84 \$5.50 deer stamp (firearms) - black on red
 \$1.25 deer stamp (bow & arrow) - black & red on yellow
 \$1.25 deer stamp (black powder) - black & red on lavender

\$1.00 senior res. deer (firearms) - black & red on orange brown
 \$0.50 senior res. deer (bow & arrow) - black & red on light blue
 \$0.50 senior res. deer (black powder) - black & red on green

\$1.25 overprint on senior bow & arrow - black & red on light blue

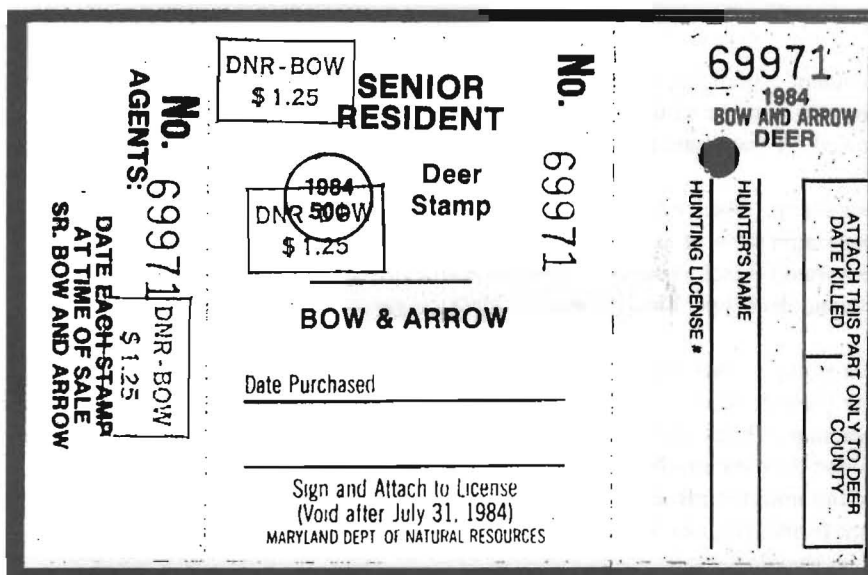


Figure 7

1984-85 \$5.50 deer stamp (firearms) - black on light brownish yellow
 \$1.25 deer stamp (bow & arrow) - black on white
 \$1.25 deer stamp (black powder) - black on red

\$1.00 senior res. deer (firearms) - black on light blue
 \$0.50 senior res. deer (bow & arrow) - black on green
 \$0.50 senior res. deer (black powder) - black on brown

1985-86 \$5.50 deer stamp (firearms) - black on red

The number of stamps for the 1983-84 season expanded to seven, one being an overprint. Individual stamps were now issued for firearms, bow & arrow, and black powder hunting (figure 6). Again, only the three adult stamps were pictorial, showing a deer head. Each stamp was issued with one tag. An additional stamp was created when the Dept. of Natural Resources, anticipating a need for additional adult bow & arrow stamps, overprinted the senior resident deer stamp with a \$1.25 overprint (figure 7). These seven stamps are described as follows:

From the 1984-85 through the 1987-88 season, six deer stamps were issued for each season. Several changes are evident. First of all, all stamps were reduced in size from the previous years. Also, only the bow and arrow hunting stamps, both adult and resident senior, show any kind of design. These two stamps for each of the four seasons show a silhouette of antlers and an arrow (figure 8). The other four stamps for each year have only a printed text (figure 9). The following table describes these stamps:

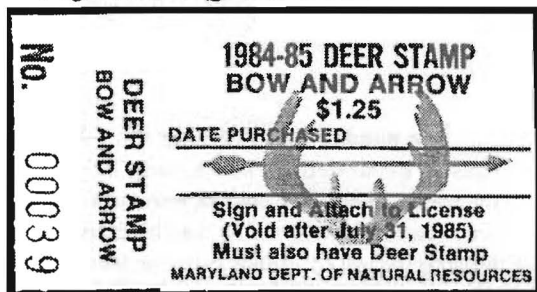


Figure 8

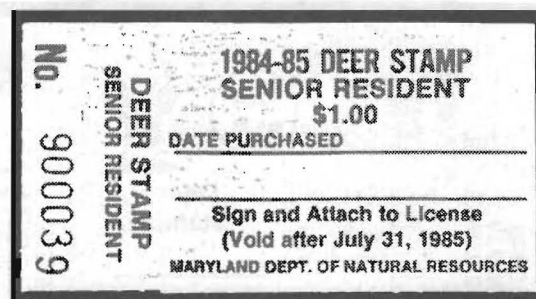


Figure 9

| | |
|---------|---|
| 1985-86 | \$1.25 deer stamp (bow & arrow) - black on pale yellow |
| | \$1.25 deer stamp (black powder) - black on white |
| | \$1.00 senior res. deer (firearms) - black on light brown |
| | \$0.50 senior res. deer (bow & arrow) - black on light yellow |
| | \$0.50 senior res. deer (black powder) - black on green |
| 1986-87 | \$5.50 deer stamp (firearms) - black on red |
| | \$1.25 deer stamp (bow & arrow) - black on light yellow |
| | \$1.25 deer stamp (black powder) - black on white |
| | \$1.00 senior res. deer (firearms) - black on chocolate |
| | \$0.50 senior res. deer (bow & arrow) - black on light blue |
| | \$0.50 senior res. deer (black powder) - black on green |
| 1987-88 | \$5.50 deer stamp (firearms) - black on red |
| | \$1.25 deer stamp (bow & arrow) - black on light yellow |
| | \$1.25 deer stamp (black powder) - black on white |
| | \$1.00 senior res. deer (firearms) - black on chocolate |
| | \$0.50 senior res. deer (bow & arrow) - black on blue |
| | \$0.50 senior res. deer (black powder) - black on green |

The 1988-1989 season saw the end of senior resident stamps but the addition of a new second deer stamp. The antlers and arrow silhouette now appear on the deer stamp (bow and arrow) and the new second deer stamp. Stamp size remains the same as in the four previous years. This format was followed for two years as shown below:

| | |
|---------|---|
| 1988-89 | \$9.50 deer stamp - black on red |
| | \$3.50 deer stamp (bow & arrow) - black on light yellow |
| | \$3.50 deer stamp (black powder) - black on white |
| | \$10.50 second deer (bow/black powder) - black on green |
| 1989-90 | \$9.50 deer stamp - black on red |
| | \$3.50 deer (bow & arrow) - black on yellow |
| | \$3.50 deer stamp (black powder) - black on white |
| | \$5.00 second deer stamp - black on green |

Beginning with the 1990-91 season and continuing until the present, all stamps consist only of a printed text. Again, for that season four stamps were issued but in a different format (figures 10, 11, and 12). Their descriptions follow:

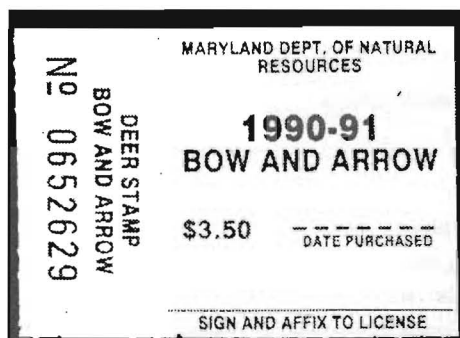


Figure 10

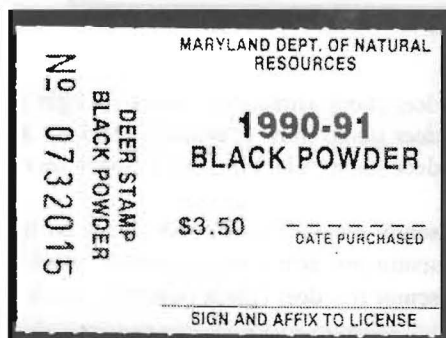


Figure 11

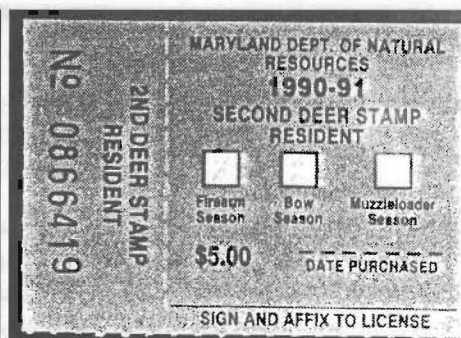


Figure 12

- 1990-91 \$9.50 deer stamp (regular) - black on red
 \$3.50 deer stamp (bow & arrow) - black on yellow
 \$3.50 deer stamp (black powder) - black on white
 \$5.00 res. second deer stamp - black on green

Only three stamps were issued for the 1991-1992 season. They are shown in figures 13, 14 and 15 and their descriptions follow:

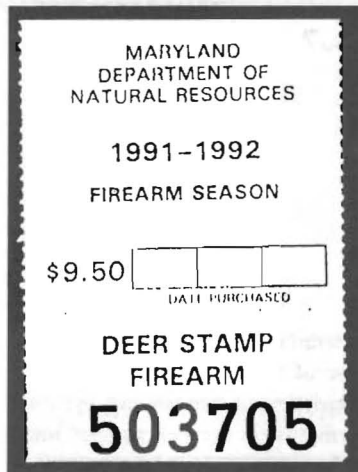


Figure 13

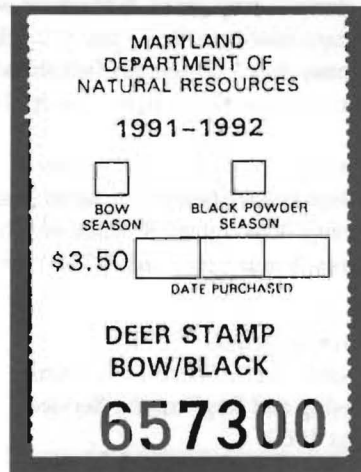


Figure 14



Figure 15

- 1991-92 \$9.50 deer stamp (firearm) - green and black on white
 \$3.50 deer (bow/black powder) - pink and black on white
 \$5.00 second res. deer stamp - brown and black on white

From the 1992-93 season through the 1997-98 seasons four stamps have been issued for each year. Designs and wording are very similar but differ slightly from year to year. Figures 16, 17 and 18 illustrate three of these issues. These are their descriptions:

- 1992-93 \$9.50 deer stamp - blue & black on white
 \$3.50 deer (bow/muzzleloader) - yellow & black on white
 \$5.00 res. bonus deer - orange & black on white
 \$10.00 non-res. bonus deer - green & black on white
- 1993-94 \$9.50 deer stamp - purple & black on white
 \$3.50 deer (bow/muzzleloader) - yellow & black on white

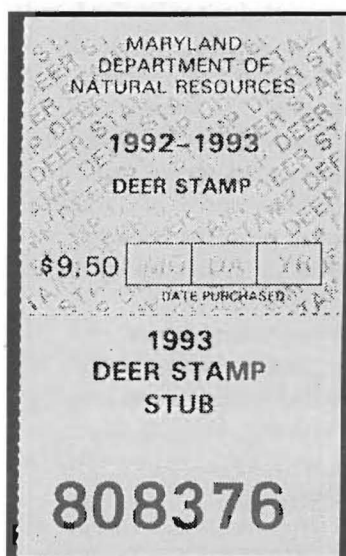


Figure 16

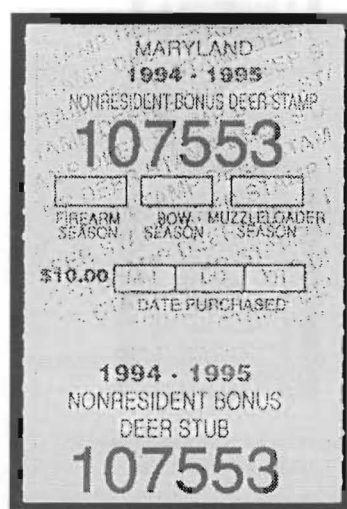


Figure 17

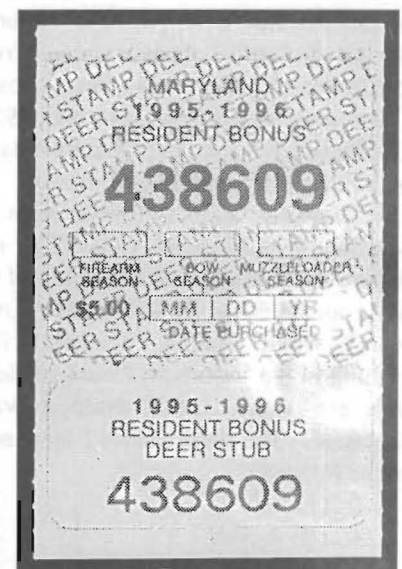


Figure 18

| | |
|---------|---|
| 1993-94 | \$5.00 res. bonus deer - yellow & black on white \$10.00 non-res. bonus deer - tan & black on white |
| 1994-95 | \$9.50 deer stamp - green & black on white \$3.50 deer (bow/muzzleloader) - blue & black on white \$5.00 res. bonus deer - red & black on white \$10.00 non-res bonus deer - tan & black on white |
| 1995-96 | \$9.50 deer stamp - grey green & black on white \$3.50 deer (bow/muzzleloader) - tan & black on white \$5.00 res. bonus deer - orange & black on white \$10.00 non-res. bonus deer - light blue & black on white |
| 1996-97 | \$9.50 deer stamp - blue & black on white \$3.50 deer (bow/muzzleloader) - rose & black on white \$5.00 res. bonus deer - green & black on white \$10.00 non-res. bonus deer - red & black on white |

Beginning with the 1994-95 issues, stamps and agent stubs are self-sticking and found on a stiff backing paper. Stamps and stubs are not attached.

For several years it has proven difficult to acquire copies of Maryland hunting stamps. No provision is made for sale to collectors; it is necessary to purchase a \$35 3-day non-resident hunting license in order to secure the stamps.

Collectors of Maryland trout stamps may purchase stamps for the 1995, 1996 and 1997 seasons at \$5.00 per stamp from

the following address:

Maryland Dept of Natural Resources
Licensing and Registration Services
PO Box 1869

Annapolis, MD 21404-1869.

Also for sale is a 1997 bear stamp at a cost of \$5.00. This stamp is a pictorial through not particularly well executed. It should be considered a conservation issue as there has been no open season in Maryland for several years.

It has been reported that after the 1997-98 season the Maryland Dept. of

Natural Resources will no longer require the purchase of stamps, but will be using an automated permit processing system. If this information is correct, several long and colorful series of fish and game stamps will have come to an end.

Acknowledgements: Special thanks is extended to Jack Stewart for supplying information and illustrations, especially of later issues. Also thanks to Howard Richoux for illustrations of early senior stamps.

Baltimore County Tobacco Stamps

by Scott Troutman

A set of tobacco stamps new to me surfaced recently in a lot of stamps sent in to SRS Auction #11. All have the same design shown. Tobacco stamps from Baltimore City have long been known. These were issued from 1946 until 1957. The Baltimore City stamps feature a statue on a pillar that is the seal of the city.

These new stamps however have the wording "BALTIMORE COUNTY" and feature what appears to be the top of the old courthouse at Towson, Md. On a recently trip to Towson, I was able to find nothing in the Baltimore County code to indicate when these stamps were produced. The three values I have seen are as follows:

- 3 ct brown
- 4 ct pink-lilac
- 5 ct pale purple

All are hyphen hole roulette 5 1/2. I cannot tell with certainty but a least one appears to have been used.



Baltimore County, Md tobacco stamp



Baltimore City tobacco stamp from 1951
Hubbard's No. T15a

EDITOR'S NOTES

A late change is that the fax number on the auction has changed to 405-491-3022. Your auction manager has been moved within the plant where he works.

This issue started out as Seafood, and then the lab fees article came in and I considered Seafood and Disease, but thought better of it. Jan Wooten was just completing new listings for Maryland Hunting stamps, and so we made it a Seafood and Maryland issue. Oddly, Maryland, which produces more seafood than any other state, has no seafood stamps.

The auction features some nice SC documentary combinations on document, good hunting and fishing, some new egg finds, some bedding, VA feed which we haven't seen in a while and, as usual, a little bit of everything.

Gerald Krupnikoff has turned up some more unlisted Florida fertilizers. Will try to report on that next issue.

Colorado Revenues Pay for Disease Testing

by Frank Bocovich and Kenneth Pruess

It all started with a \$6 lab fee stamp from Colorado State revenue collector Scott Leslie; he gave me his last one (he is in the water consulting business). Tracking this down led me to the Colorado Public Health and Environmental Department and how people pay for biological testing for diseases. The \$6 was the tip of what's been floating around.

Note that the Sexual Diseases has two different printings of the \$5.50 stamp and Premarital Blood tests has two different printings of the \$7.50 stamp. The fee for Strep testing is currently \$1, but has been \$2, \$3, \$4 or \$5 in the past. \$1.00 for Strep testing says that there is a large surplus in the Colorado General Fund; that is the criteria for the low fee.

All of these stamps are 25 mm square, rouletted, on glossy white paper with the following colors of printing:

- \$1 black
- \$2 brown rose
- \$3 light green
- \$5 bright blue
- \$5.50 red
- \$6 pale blue
- \$7 turquoise green

- \$7.50 blue-green
- \$7.75 dark pink
- \$8 grey blue
- \$9 lavender
- \$9.25 grey black
- \$10 grey
- \$11 lavender pink
- \$12 purple
- \$13 emerald green
- \$15 light blue
- \$27.75 bright rose
- \$31 rose pink.

They are printed by Miller Press in the Denver area in sheets of 100 (10 x 10).

Our understand at this time is that they have been taken off sale. They do not intend to reorder.

Perhaps your own state is currently doing business somewhere with stamps that you didn't know about. This has been going on for 15 years in Colorado and only recently discovered.

Tests for which stamps have been used, fees, and reported dates for fee changes are summarized below.

Water Bacteria: \$6 (1983), \$9 (1993), \$11 (July 1994), \$13 (July 1995)

Infectious Diseases - Strep: \$1, \$2, \$3, \$4, \$5 (dates and stamp combinations for each fee change unknown)

Sexual Diseases - Chlamydia Only: \$5.50 (1983, two different printings), \$7 (1993), \$8 (1995)

Sexual Diseases - Gonorrhea Only: \$6.50 (1983, paid with \$5.50 + \$1 stamps)

Chlamydia and Gonorrhea: \$9.25 (1983), \$10.50 (1993, paid with \$5.50 + \$5 stamps)

HIV Combined Tests: \$15 (1983)

HIV EIA: \$5 (1994)

HIV Western Blot: \$31 (1994)

HIV-2 EIA: \$7.75 (1994)

Premarital Blood Tests for Other States: \$7.50 (1983, two different printings), \$10 (1987, currently paid with \$5 + \$5 stamps)

Birth Defects - New Born Blood Screen for Six Genetic Defects: \$12 (1983), \$27.75 (1993). Now billed direct and stamps discontinued.

PKU - Second Test on New Borns: \$3 (1983), \$7.75 (1993)

BIRTH DEFECTS

NEW BORN BLOOD SCREEN FOR SIX GENETIC DEFECTS

1983

1993

• 1997



NOW BILLED DIRECTLY

PKU (2nd TEST ON NEW BORNs)

1983

1993



COLORADO HEALTH DEPARTMENT LAB FEE- TESTS FOR DISEASES

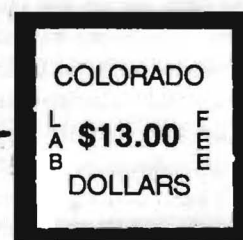
WATER BACTERIA

1983

1993

7 - 94

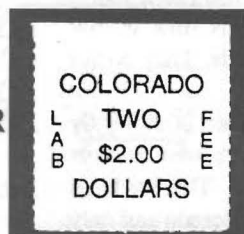
7 - 95



INFECTIOUS DISEASES - STREP



OR



SEXUAL DISEASES

CHLAMYDIA (ONLY)

1983

1993

1995



GONORRHEA (ONLY)

1983



CHLAMYDIA & GONORRHEA

1983

1993



COLORADO HEALTH DEPARTMENT LAB FEE- TESTS FOR DISEASES

SEXUAL DISEASES - CONTINUED

PREMARITAL BLOOD TESTS FOR OTHER STATES

1983

| | | |
|----------|-------------|---|
| COLORADO | | |
| L | SEVEN-FIFTY | F |
| A | \$7.50 | E |
| B | DOLLARS | E |

| | | |
|----------|-------------|---|
| COLORADO | | |
| L | SEVEN-FIFTY | F |
| A | \$7.50 | E |
| B | DOLLARS | E |

1987

| | | |
|----------|---------|---|
| COLORADO | | |
| L | TEN | F |
| A | \$10.00 | E |
| B | DOLLARS | E |

| | | | | | |
|----------|---------|---|----------|---------|---|
| COLORADO | | | COLORADO | | |
| L | FIVE | F | L | FIVE | F |
| A | \$5.00 | E | A | \$5.00 | E |
| B | DOLLARS | E | B | DOLLARS | E |

HIV (COMBINED TESTS) 1983

| | | |
|----------|---------|---|
| COLORADO | | |
| L | FIFTEEN | F |
| A | \$15.00 | E |
| B | DOLLARS | E |

HIV EIA

1994

| | | |
|----------|---------|---|
| COLORADO | | |
| L | FIVE | F |
| A | \$5.00 | E |
| B | DOLLARS | E |

HIV WESTERN BLOCK

1994

| | | |
|----------|---------|---|
| COLORADO | | |
| L | \$31.00 | F |
| A | DOLLARS | E |
| B | | E |

HIV-2 EIA

1994

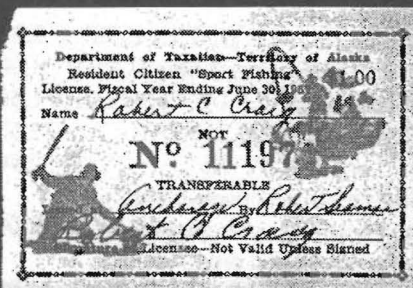
| | | |
|----------|---------|---|
| COLORADO | | |
| L | \$7.75 | F |
| A | DOLLARS | E |
| B | | E |

[illegible]

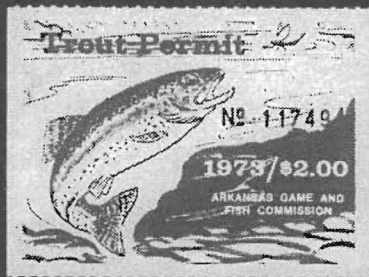
SRS AUCTION #11

Hubbard Catalog Numbers used on all but Hunting and Fishing
Wooten Catalog numbers used on hunting & Fishing
Other catalogs as noted.

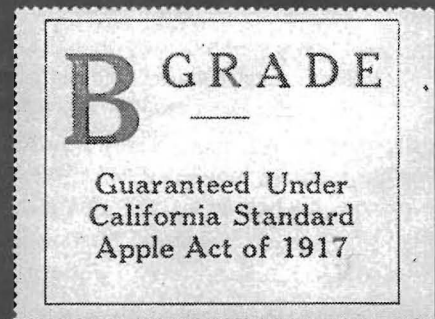
| | | |
|----|---|--|
| 1 | AK 1956-57 res. sport fishing lic AKF11 1, creased, nibbed corner, sig., VF, U, Wooten cat \$50, P 10.00 | |
| 2 | AL 19?? feed (2) F45 1/2 ct, F68 1/2ct, MNH, VF 2.00 | |
| 3 | AL 19?? tobacco decals(6), Altoona 2ct, Andalusia 4ct, Brundidge 5ct, Bear Creek 1 ct, Berry 2ct 4ct, MNH, F-VF 3.00 | |
| 4 | AR 1924 cigar CR9 18 3/4ct, MNH, VF, tiny nick at top, P 3.00 | |
| 5 | AR 1928 feed (2) F20 25lb, F23 100lb, MNH, VF 2.00 | |
| 6 | AR 1936 cig decal C50 2 1/2 ct, MNH, VF, P 1.50 | |
| 7 | AR 1950 honey HO9 1 lb, MNH, F, tiny stamp 7.00 | |
| 8 | AR 1971 trout \$2 ARTP1, paper clip indentation, something red on upper corner, MNH, VF 5.00 | |
| 9 | AR 1972 trout \$2 ARTP2, MNH, XF 10.00 | |
| 10 | AR 1973 trout \$2 ARTP3, MNH, VF, P 10.00 | |
| 11 | AR 1974 trout \$2 ARTP4, tear, MNH, VF 5.00 | |
| 12 | AR 1978 trout \$2 ARTP8, sig on back, U, VF 5.00 | |
| 13 | CA 1917 apple Cabot A6 grade B, MNH, VF, P 10.00 | |
| 14 | CA 1935 feed (8) F1-F8, unchecked for perf varieties, F8 has disb gum, F3 has scuff, otherwise MH, F 2.00 | |
| 15 | CA 1943 feed F12b imperf., not issued, MNH, XF 1.00 | |
| 16 | CA 1958 fishing \$1 CAF1, sig, U, VF 3.00 | |
| 17 | CA 1961 fishing (2) \$1 CAF6 CAF6A, sig, U, VF 4.00 | |
| 18 | CA 1962-63 fishing(2) \$1 CAF7, CAF8, sig, U, F-VF 4.00 | |
| 19 | CA 1964-65 fishing(2) \$1 CAF9, CAF10, sig, U, VF 4.00 | |
| 20 | CN 1937 bedding (4) BE2, no gum, very clean, U, VF-XF 2.00 | |
| 21 | CN 1938 bedding BE3, no gum, clean, U, VF 1.50 | |
| 22 | CO 19?? cig. decals (4) 2ct Lakewood, 3ct Manassa, 2ct Prichard, 2c Sanford, MNH, VF 5.00 | |
| 23 | CO 1947 wine and liq. WL48, U, AVG 1.00 | |
| 24 | DC 19?? cig. meter green, U, VF 1.00 | |
| 25 | DC 1946 liquor L7 1/4 gal, perfin, toned, U, VF 1.50 | |
| 26 | DE 1939 beer B14 8 ct, U, VF, sound, P 7.50 | |
| 27 | DE 1970 trout DET15 \$2.10 res, MNH, VF, P 4.00 | |
| 28 | DE 1971 trout DET16 \$2.10 res, MNH, VF 4.00 | |
| 29 | DE 1972 trout DET17 \$2.10 res, MNH, VF 20.00 | |
| 30 | DE 1974 trout(2) DET21-22 res, non-res, MNH, VF 8.00 | |
| 31 | DE 1975 trout(2) DET23-24 res, non-res, MNH, VF 8.00 | |
| 32 | DE 1978 trout DET29 \$2.10 res, MNH, VF 8.00 | |
| 33 | FL 1929 egg E30? Nashaulberg sig, orange, 1 doz eggs Ser. D, serial # in orange, MNH, F, P 10.00 | |
| 34 | FL 1929 egg unlisted? Nashaulberg sig. orange 1 doz eggs Special, serial number in blue, used 4-29, small tear, U, F, see article, P 15.00 | |
| 35 | FL 1929 shipped egg E36? Nashaulberg sig, blue 1 doz, MNH, VF 10.00 | |
| 36 | FL 1935 fertilizer FE23, MNH, F 2.50 | |
| 37 | FL 1935 tangerine TA2 25ct, U, VF, crease from box, small tear at right 2.00 | |
| 38 | FL 1946 doc. D22 30ct purple cxi "TO POSTMAN .../this address, do not.../return to sender". Postally used?, U, VF, P 1.50 | |
| 39 | FL 1946-55 doc.(2) D23 50ct U, F, D30 5ct U, VF 2.50 | |
| 40 | FL 1956 bedding (2) BE1, BE1a royal blue, U, VF, P 4.00 | |
| 41 | GA 19?? beer decal Bibb County 4 1/2ct, MNH, VF, P 1.50 | |
| 42 | GA 1940 wine W30 1 1/4 ct, MNH, VF-XF, P 2.50 | |
| 43 | GA 1940 wine W32 5 ct, MNH, VF-XF 2.50 | |
| 44 | IA 1972 \$1 duck Scott #1 lt crn crease, lt sig, ink on stamp has run several small places, U, F-VF 15.00 | |
| 45 | IA 1973 \$1 duck Scott #2 sig, bad crease along left side, U, F 10.00 | |
| 46 | IA 1974 \$1 duck Scott #3 sig, bad crease, U, VF 15.00 | |
| 47 | IA 1975 \$1 duck Scott #4 lt sig, small scuff, small crn crease, U, VF 20.00 | |
| 48 | IA 1976-77 \$1 duck Scott #5, lt crn thin and damaged, U, F 4.00 | |
| 49 | IA 1979 \$3 habitat IAH1, sig, U, XF 4.00 | |
| 50 | IA 1979-80 \$1 duck Scott #8, sig, three pulled perfs at bottom, hard to see crease on left margin, U, VF 50.00 | |
| 51 | IA 1980 \$3 habitat IAH2, hvy creases, lt sig., U, VF, P 2.00 | |
| 52 | IA 1981 \$3 habitat IAH3, crease, sig., U, VF 2.00 | |
| 53 | IA 1982 \$3 habitat IAH4, sig, tiny perf thin, UVF 2.00 | |
| 54 | IA 1983 \$3 habitat IAH5, sig, clean, U, VF 4.00 | |
| 55 | IA 1997-78 \$1 duck Scot #6, huge crease down middle, sig on margin, U, VF 5.00 | |
| 56 | IL 1965 liquor floor tax LFT4, MNH, VF, P 4.00 | |
| 57 | KS 1913 feed 25 lbs like F8 (Bellinghausen), except color is gray-black, MNH, VF 15.00 | |
| 58 | KS 1913 livestock remedy Bellinghausen LR4 MH, VF, tear 7.00 | |
| 59 | KS 1931-35 cig. C7 pair some seperation, C20 pair, MNH, F-VF 2.00 | |
| 60 | KS 1941 beer (3) B7 .47 ct, B8 .94 ct, B9 1.25 ct, all U, VF, sound on custom made page 5.00 | |
| 61 | KS 1945 cig. strips C13 (4) punch cxi's in custom page, U, VF 12.00 | |
| 62 | KS 191? feed tag Bellinghausen FT30, U, two small stains 5.00 | |
| 63 | KS 1947 beer B16 11.28 ct, MNH, XF, has four places where it has been crimped or stapled 2.00 | |
| 64 | KS 1947 cig Hubbard C74, Bellinghausen C82 blk/8 MNH, VF 7.50 | |
| 65 | KS 1948 cig Hubbard C82, Bellinghausen C86, blk/8 MNH, VF 7.50 | |
| 66 | KS 1948-196? cig. decals (15) on custom made pages, C76, C77, C79, C80, C81, C83, C115, C116 U, C77, C78, C82, C84, C85, C86, C89, C118 MNH 10.00 | |
| 67 | KS 1949 wine (1) W10 (Hubbard), W14d (Bellinghausen) block serial letter, U, F, tear, thins, P 15.00 | |
| 68 | KS 1952 quail KSQ15 sig., U, XF, thin 3.00 | |
| 69 | KS 1955 quail KSQ18 sig., U, VF 3.00 | |
| 70 | KS 1966 malt products MP13 "DIVISION OF TAXATION", U, VF, clean 5.00 | |
| 71 | KY 1914 fertilizer (4) FE17-FE20 full set, MNH, VF 5.00 | |
| 72 | KY 1936 beer B4 37 1/2 ct, MH, VF 7.50 | |
| 73 | KY 1936 import liquor IL9a 1 qt, MNH, VF 5.00 | |
| 74 | KY 1944 liquor L32, MNH, XF, P 5.00 | |
| 75 | KY 1948 wine W32 1 pint, MNH, VF, P 5.00 | |



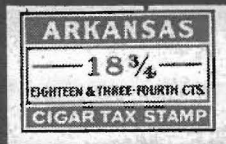
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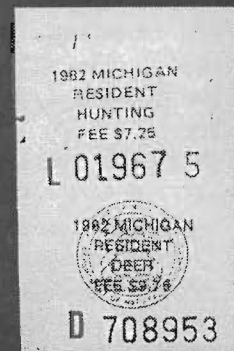
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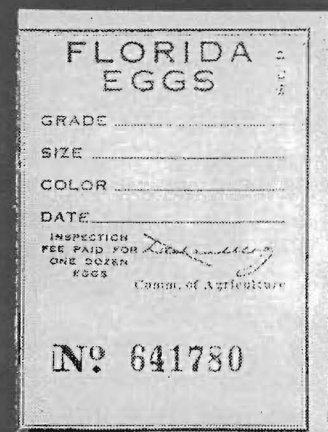
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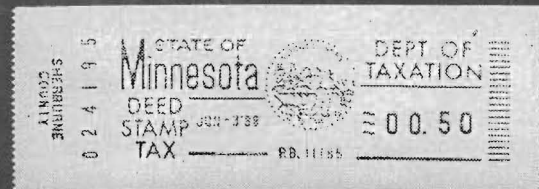
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|-----|---|--------------|-----|---|-------|
| 76 | KY 1949 wine W34 1 pint,MNH,VF,P | 5.00 | 111 | MI 1993 \$9.85 trout & salmon MTS26 on lic. w/ \$9.85 res fishing stamp and \$9.85 res small game stamp. 7 bar code stickers,U,VF | 10.00 |
| 77 | LA 1941 soft drink SD25a green card,MNH,VF,P | 1.50 | 112 | MN 1988 deed meter Wright County specimen,MNH | 2.50 |
| 78 | LA 1946-47 feed (3) F99,F101,F102,MNH,VF,P | 3.00 | 113 | MN 1988 deed meter Sherburne County specimen? MNH,XF,P | 2.50 |
| 79 | MD 194? liquor L41 perfin,U,F | 1.50 | 114 | MO 19?? cig pair Marshall 2ct self adhesive stamps,U,VF,P | 2.50 |
| 80 | MD 1946 Baltimore tobacco stamp 3ct,MNG,VF,P | 2.50 | 115 | MO 19?? cig. (8),Marceline 6 1/4 ct, Maryville 2 ct,Lees Summit 6 1/4 ct 10 ct,Liberty 6 ct 7 1/2 ct Maysville 2ct, Tarkio 4 ct,VF | 4.00 |
| 81 | MD 195? Baltimore county tobacco stamps(3), 3 ct brown, 4 ct rose red, 5 ct pale purple, unlisted hypen hole perforated,U,XF,clear,see article | 15.00 | 116 | MO 19?? cig. St. Louis 1 ct Hubbard 39C, Mississippi River scene, beautiful engraving MNH,VF,P | 1.50 |
| 82 | MD 1951 Baltimore cigar CR9, staple holes, small scuff, listed as scarce in Hubbard City cat. MNH,VF | 5.00 | 117 | MO 1932 kerosene (2) McAtee sig., unlisted , 1 bbl gold stained, 10 bbls pink w/stain and holes from paper clip, both perfin "7-32",U,VF,P | 12.00 |
| 83 | MD 1951 Baltimore tobacco T13 5ct red orange (overprinted 1947 stamps),MH,VF, listed as scarce in Hubbard City catalog,P | 5.00 | 118 | MO 1932 kerosene McAtee sig. unlisted , 10 bbls pink stained,perfin "7-32",U,VF | 10.00 |
| 84 | MD 1957 Baltimore cigar CR14, staple holes, scarce MNH,XF,P | 5.00 | 119 | MO 1989 trout w/tab \$5 MOT21,MNH,VF | 8.00 |
| 85 | MI 19?? liquor strip LS5? black 70 ct, unlisted value,folds, some toning,VF,U,P | 5.00 | 120 | MS 1938-39 feed (2) F56 MNH, F58 NG,XF,P | 2.50 |
| 86 | MI 1931 malt M19a (wide space var.) 15ct,U,F | 3.00 | 121 | MS 1944 cotton seed CS11,MNH,F | 1.00 |
| 87 | MI 1934 beer (out of state) B23,minor faults (dirty, two tiny holes),VF,U | 5.00 | 122 | NC 1939 land plaster LP1 1/4 ct,MNH,VF | 1.00 |
| 88 | MI 1934 beer B27, rare 1/2 bbl brown, cxl "Michigan Butter & Egg Co", some staining small flts but overall sound,U,F | 7.50 | 123 | NC 1940 dog food DF1b G serial,MNH,VF | 5.00 |
| 89 | MI 1938 beer (out of state) B41,staple hole, cxl "CANCELLED/Mauru Sales Co/License No 510/Oct 4 1938",VF,U,P | 5.00 | 124 | NC 1942 feed (2) F126 1 1/4ct, both look gray to me,U,F-VF | 1.00 |
| 90 | MI 1950 \$1 trout,MNH,XF,P | 15.00 | 125 | NE 1917 feed F1,MH,XF,P | 2.50 |
| 91 | MI 1950 trout \$1 MIT3 sig,U,F-VF | 3.00 | 126 | NJ 1962 trout(2),res,non-res NJT19-20,MNH,VF | 9.00 |
| 92 | MI 1951 trout \$1 MIT4 sig,U,F-VF | 3.00 | 127 | NJ 1963 trout(2),res,non-res NJT21-22,MNH,VF,P | 9.00 |
| 93 | MI 1953 trout \$1 MIT6 sig,U,VF | 3.00 | 128 | NJ 1964 trout(2),res,non-res NJT23-24,MNH,VF | 8.00 |
| 94 | MI 1955 trout \$1 MIT8 sig,U,VF,P | 3.00 | 129 | NJ 1965 trout(2),res,non-res NJT25-26,MNH,VF | 7.00 |
| 95 | MI 1956 trout \$1 MIT9 sig,U,F | 3.00 | 130 | NJ 1966 trout(2),res,non-res NJT27-28,MNH,VF | 7.00 |
| 96 | MI 1960 apple A17d broken frame var.,MH,VF | 2.00 | 131 | NJ 1967 trout(2),res,non-res NJT29-30,MNH,VF | 7.00 |
| 97 | MI 1965 trout \$2 MIT18 sig.,few short perfs,U,VF | 2.00 | 132 | NJ 1970 trout NJT36 \$2 res,MNH,VF | 9.00 |
| 98 | MI 1968 res. fishing \$3 MIF1,sig,U,VF | 3.00 | 133 | NJ 1970 trout NJT37 \$5 non-res,MNH,VF | 9.00 |
| 99 | MI 1968 res. trout \$2 MIT21,sig,crease,U,VF | 2.00 | 134 | NJ 1971 trout NJT38 \$2 res,MNH,VF | 12.00 |
| 100 | MI 1972,73 (2) small game back tags, no stamps, clean, U,VF | 4.00 | 135 | NJ 1971 trout NJT39 \$5 non-res,MNH,VF | 9.00 |
| 101 | MI 1975 salmon & trout \$3.25 MITS8,sig,crease, U,VF | 2.00 | 136 | NJ 1972 trout NJT39 \$2 res,MNH,XF | 9.00 |
| 102 | MI 1977 \$1 public access hunting MIPA1,MNH,VF | 4.00 | 137 | NJ 1972 trout NJT40 \$5 non-res,MNH,VF | 9.00 |
| 103 | MI 1978 \$1 public access hunting MIPA2,MNH,VF | 3.00 | 138 | NJ 1973 trout NJT41 \$2 res,MNH,VF | 9.00 |
| 104 | MI 1978 duck \$2 Scott #3,sig.,small tear,U,VF,P | 4.00 | 139 | NJ 1973 trout NJT42 \$5 non-res,MNH,VF | 9.00 |
| 105 | MI 1979 salmon & trout \$5.25 MITS12,sig. crease,U VF | 2.00 | 140 | NJ 1974 trout(2) NJT43-44 res,non-res,MNH,VF | 10.00 |
| 106 | MI 1980 duck \$3.75 Scott #5,sig. wear on face,U, VF | 4.00 | 141 | NJ 1975 trout(2) NJT45-46 res,non-res,MNH,VF | 8.00 |
| 107 | MI 1980 trout & salmon \$5.25 MITS13,sig.,creased U,VF | 3.00 | 142 | NJ 1976 trout (2)NJT47-48 res,non-res,MNH,VF,P | 8.00 |
| 108 | MI 1982 res. hunting \$7.25 and \$9.75 deer on piece of lic,U,VF,P | 3.00 | 143 | NJ 1977 trout NJT49 res,MNH,VF | 4.00 |
| 109 | MI 1984 trout & salmon \$7.25 MITS17,unsig, some kind of indentation at top,U,VF | 4.00 | 144 | NJ 1978 trout (2) NJT51-52 res,non-res,MNH,VF | 8.00 |
| 110 | MI 1993 \$1 senior fishing stamp on lic w/9 bar code stickers. | 3.50 | 145 | NJ 1979 trout (2) NJT53-54 res,non-res,MNH,VF | 8.00 |
| | | | 146 | NJ 1980 trout(2) NJT55-56 res,non-res,MNH,VF | 8.00 |
| | | | 147 | NJ 1981 trout (2) NJT57-58 res,non-res,MNH,VF | 8.00 |
| | | | 148 | NJ 1982 trout(2) NJT59-60 res,non-res,MNH,VF | 8.00 |
| | | | 149 | NJ 1983 trout(2) NJT61-2 non-res,MNH,VF | 8.00 |
| | | | 150 | NJ 1984 trout NJT63 \$5.25 res,MNH,VF | 4.00 |
| | | | 151 | NJ 1984 trout NJT64 \$10.25 non-res,MNH,VF,P | 4.00 |
| | | | 152 | NJ 1985 trout NJT65 \$5.25 res,MNH,VF | 4.00 |
| | | | 153 | NJ 1985 trout NJT66 \$10.50 non-res,MNH,VF | 4.00 |
| | | | 154 | NJ 1986 trout NJT67 \$5.25 res,MNH,XF | 4.00 |
| | | | 155 | NJ 1986 trout NJT68 \$10.50 non-res,MNH,XF | 4.00 |
| | | | 156 | NJ 1962-1986 trout lots 126-155 (45) NJT21-NJT68 | |

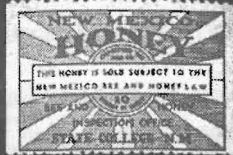


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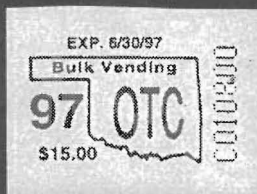
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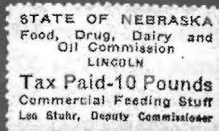
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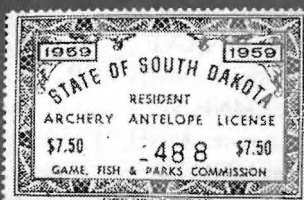
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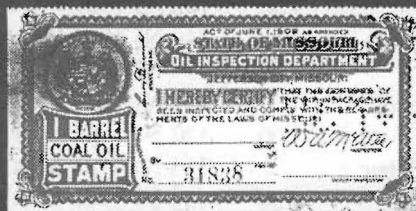
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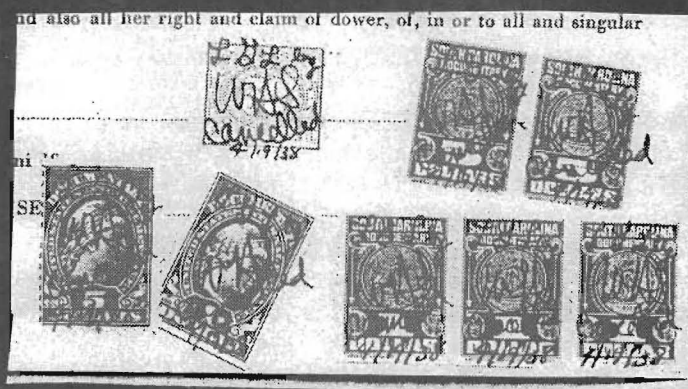


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| | | | |
|---|--------------|---|--------------|
| complete all MNH,VF,\$45.00 min | 224.00 | R276, R277, R278 on deed,U,P | 5.00 |
| 157 NM 1944 honey HO8,MNH,VF,P | 5.00 | 196 SC 1948 doc D19,D22,D23,D25 on promisory note, | |
| 158 NY 1936-37 bedding BE3,BE4(3),U,VF | 1.50 | paper clip stain on doc, U | 2.00 |
| 159 NY 1937 BE4 bedding on tag for "Wood Fibre Pad" | | 197 SC 1950 doc. D17,D22 on chattel mortgage for a | |
| stamp has faults,U | 3.00 | disk harrow. D17 1 ct seldom seen on document,U | 2.00 |
| 160 NY 1969,70 (2) big game back tags, no stamps | | 198 SC 1951 doc. D22 10ct, D23 20ct (11),D25 50ct | |
| clean,U,VF | 4.00 | (2), D26 \$1 (dirty) on bond,U | 2.50 |
| 161 NY 1969,70 (2) res big game lic, no stamps,U | 4.00 | 199 SC 1953 doc. D25 50ct,D26 \$1(3),D29 \$10 on | |
| 162 OH 19?? liquor seal LS14,U,F,small scuff,P | 3.00 | bond, stamps not sig,U | 5.00 |
| 163 OH 1935 beer (4) B12b, B33a(3),U,VF | 1.50 | 200 SC 1964 doc. D26 \$1 (2), D29 \$10 (2), US R733, | |
| 164 OH 1939 liq (2) L19, wine W3a perfin,U,VF | 1.50 | R676 (2), R667 (2) on deed,U, nice clean | 7.50 |
| 165 OH 1939 sales tax C29c w/stub, pair imperf | | 201 SC 1957 doc D23 20ct,D26 \$1,D29 \$10 on note | 5.00 |
| between ,MNH,VF | 4.00 | 202 SC 1959 doc D26 \$1 (2), US R660, R667 on deed, | |
| 166 OH 1939-42 sales tax (12), 8 diff 1ct-3ct,U | 1.00 | handstamped "CANCELLED" | 2.00 |
| 167 OH 1941 sales tax C34 w/stub, no serial,pair | | 203 SC 196? doc D42 4ct Bryan imprint, full pane | |
| imperf between,MNH,VF | 4.00 | of 20,U but looks like new | 10.00 |
| 168 OH 1941 sales tax C36 w/stub error, red printing | | 204 SC 1963 doc. D26 \$1 (3), US R658,R660,R662(2), | |
| shifted,MNH,VF,P | 5.00 | R667, on deed,U | 2.00 |
| 169 OH 1945 wine case W22a 28 4/5ct 12x12 1/2 perf, | | 205 SD 1959 res archery antelope \$7.50(#1),MNH,VF,P | 15.00 |
| U,VF | 5.00 | 206 SD 1959 wild turkey \$2 (#1),MNH,VF | 15.00 |
| 170 OH 1945 wine case (2) W25 72 per 12x12 and | | 207 SD 1960 res. small game \$2 sig,U,VF | 2.00 |
| W26 90 ct 12x12 perf,U,VF-XF,P | 7.50 | 208 SD 1961 non-res small game \$25 sig.,U,VF,P | 5.00 |
| 171 OH 1945 wine case W25c 72 ct perf 12 1/2x12, | | 209 SD 1962 res big game \$7.50 sig.,U,F-VF | 2.00 |
| U,VF | 5.00 | 210 SD 1963 res small game \$2 sig.,U,VF | 2.00 |
| 172 OH 1952 sales tax R108 60ct w/stub,MNH,VF | 1.50 | 211 SD 1969 non-res small game \$25,MNH,VF | 7.50 |
| 173 OH 1954 sales tax M13h w/stub, no perfs or | | 212 SD 1972 res. small game \$3,MNH,XF | 2.00 |
| roulettes to separate stub,MNH,VF | 4.00 | 213 SD 1973 res. small game \$3,MNH,VF | 2.00 |
| 174 OK 1935 cig. blk/4,MNH,XF | 4.00 | 214 SD 1978 non-res big game \$50,MNH,VF,P | 15.00 |
| 175 OK 1941 cig. C30 2 1/2ct,MNH,VF | 1.00 | 215 SD 1978 res antelope \$12,MNH,VF | 5.00 |
| 176 OK 1941 tob (4) T3 pair, T4, T6,MNH,VF | 1.50 | 216 SD 1978 res big game \$12,MNH,VF | 5.00 |
| 177 OK 1941 tob. T7 12 1/2 ct,MH,XF,P | 3.00 | 217 SD 1983 res. small game \$6,MNH,AVG | 2.00 |
| 178 OK 1946 cig. blk/8 20 cig,MNH,VF | 1.00 | 218 SD 1984 pheasant SDP8, faint margin crease,sig.,U | |
| 179 OK 1965 cig blk/8 3 ct,MNH,VF | 1.00 | VF | 3.00 |
| 180 OK 1971 sparkling wine W38,VF,U, rare used,P | 10.00 | 219 SD 1986 duck (2) green dot on goose wing variety | |
| 181 OK 1971 wine W32,VF,U,rose red color | 7.50 | hvy creases, w/ regular copy for comparison, | |
| 182 OK 1971 wine W36,VF,U | 7.50 | both sig. U,F-VF | 35.00 |
| 183 OK 1997 vending (bubble gum machine) \$15, | | 220 SD 1987 duck \$2 (2) color shift give geese a | |
| MNH,VF,P | 5.00 | ghost like appearance, w normal stamp, both | |
| 184 PA 1933 beer (3) B2,B4,B12,U,F | 1.00 | sig. U,VF | 50.00 |
| 185 PA 1934 spiritous liq, L1 (2),U,F | 1.00 | 221 SD 1987 pheasant \$5 crease, sign,U,VF,P | 3.00 |
| 186 PA 1988,89 (2) antlerless deer lic, Warren Co, | | 222 SD 1988 Candanian geese game stamp 1HF34 | |
| no stamps,U,clean,VF | 4.00 | hvy sig.,U | 3.00 |
| 187 SC 1923 doc D1(2),D5(3) and US revs on doc. | | 223 SD 1988 phasant \$5 crease,lt sig.,U,F-VF | 3.00 |
| document faulty,U | 1.00 | 224 SD 1988,89,90,92(4) fishing \$9 sig. 1988 MNH, | |
| 188 SC 1931 doc (2)D18 2ct one faulty, D21 8ct on chattel | | others U w/crease | 8.00 |
| mortgage for cash registers. | 2.00 | 225 SD 1988,92(2) res senior fishing free sig. | |
| 189 SC 1932 doc D20 5ct pair on document,U | 1.00 | creased,U | 4.00 |
| 190 SC 1932 doc. D22 10ct(2),D24 25ct(4) on | | 226 SD 1989 (2) big game stamps 7DA01, 2DF03 | |
| mortgage | 2.00 | crease,U | 4.00 |
| 191 SC 1934 doc. D27 \$2, D28 \$5, US R274, R276, | | 227 SD 1990 (2) big game stamps 2DA01,2DF01 | |
| R277 on deed,U | 5.00 | DA creased,both sig. U | 4.00 |
| 192 SC 1935 doc D19 4ct(3) & D20 8 ct(5) on Trust receipt | | 228 SD 1990,92 res small game \$6 both sig. U,F-VF | 4.00 |
| for two Studebaker Dictators. | 2.00 | 229 SD 1991 (2) big game stamps 2DF03,2DF01 | |
| 193 SC 1935 Sheriff's Office tax receipt,U,P | 2.00 | 01 creased, both hvy sig,U | 4.00 |
| 194 SC 1937 doc. D26 \$1, D27 \$2, US R274, R276 on | | 230 SD 1992 (4) big game stamps 70A01,2DF01,2DF03, | |
| deed,U | 3.50 | 4DF12, all except 3DF12 creased, all sig,U,P | 8.00 |
| 195 SC 1938 doc. D26 \$1 (3),D28 \$5 (2), US R274, | | 231 SD 1995 Crow Creek Sioux Tribe Tribal fishing | |
| | | stamp (Serial 156),MNH,VF,rare | 50.00 |



195 part

No. _____ SHERIFF'S OFFICE _____ Tax District _____ 191

Received of _____

the sum of _____ Dollars, in full for State, County, School, Poll and Special Taxes, Costs and Penalties, for the fiscal year beginning January 1, 1915, as per execution on file in Treasurer's Office.

I hereby certify that I have this _____ day of _____, 1915, either by myself or deputy, made diligent search as within Certificate and find that the said _____ has no property out of which the taxes charged can be made.

Other reasons for non-collection: _____ Sheriff _____

193 back



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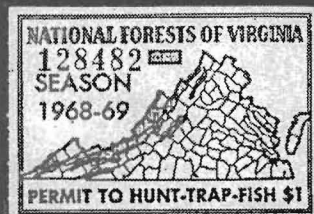
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Form EQ-443
Revised July 1, 1934

UNITED STATES DEPARTMENT OF AGRICULTURE
BUREAU OF ENTOMOLOGY AND PLANT QUARANTINE
Cooperating with Texas State Department of Agriculture

The interstate movement of the citrus fruits contained herein is permitted subject to the provisions of Notice of Quarantine No. 64.

BUREAU OF ENTOMOLOGY AND PLANT QUARANTINE

B- 40649

By *Paul A. Haidale*
Inspector in Charge.

237



256

CANDLED EGGS

Date of Candling *11/1/30*

Packed by *W. H. MILLER, JR.*
Address *W. H. MILLER, JR., 100 N. MILLER ST., MILWAUKEE, WIS.*

Wisconsin Eggs—Packed in accordance with regulations of the Wisconsin Department of Markets. This case contains 30 dozen eggs.

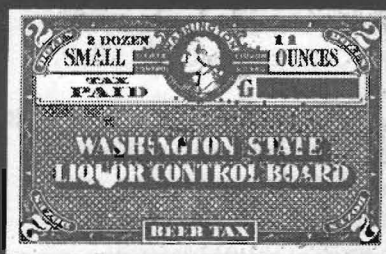
271

Page 25 / 2nd Quarter 1998

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|--|-------------|---|--------------|
| 232 TN 1940 ammunition (6) all different, AM33, rest | | 270 WA 1956 \$5 res. elk WAE19,MNH,VF,P | 10.00 |
| unlisted,five MNH,VF, one used | 6.00 | 271 WI 1930 egg CANDLED EGG stamp? for 30 doz. | |
| 233 TN 1966 trout \$2 TNT11,sig.,creased,U,VF | 3.00 | eggs cxl "S. MILLER FRUIT CO./MARSHFIELD | |
| 234 TN 1967 trout \$2 TNT12,sig,2 tears,U,VF | 3.00 | WIS.", black on white paper, some toning,U. | |
| 235 TN 1968 trout \$2 TNT13,sig,U,VF | 4.00 | UNLISTED,P | 35.00 |
| 236 TX 1932 cig. C11 cxl "NAT'L GROC. CO.",U,VF | 1.00 | 272 WI 1945 tobacco decal 1 1/2 ct C18,MNH,VF | 1.50 |
| 237 TX 1934 US Dept of Agriculture & Texas Dept. | | 273 WI 1982 duck Scott #5, tiny thin on 3 perfs, | |
| of Agriculture Quarentine notice on citrus | | MNH,F-VF,P | 5.00 |
| fruit. These were often used in conjunction with | | 274 WI 1988 Great lakes trout & salmon \$3.25, | |
| Texas citrus stamps, U,P | 5.00 | WIGL7,sig,U,VF | 2.00 |
| 238 TX 1939 bedding BE1 orange on tag for pillow, | | 275 WI 1990 Great lakes trout & salmon \$3.25, | |
| U,VF | 6.00 | WIGL9,sig,U,VF | 2.00 |
| 239 TX 1941 citrus F20 olive green,U,VF,P | 2.50 | 276 WI 1991 Great lakes trout & salmon \$3.25, | |
| 240 TX 1944 citrus F36 blue,U,VF,tear at bottom | 1.50 | WIGL10,sig,U,VF,P | 2.00 |
| 241 TX 1975 archery TXA1 \$3,MNH,VF | 3.00 | 277 WV 1975 trout \$5 class K,MNH,VF | 2.50 |
| 242 TX 1976 archery TXA2 \$3,MNH,VF,P | 3.00 | 278 WV 1978 trout \$5 non-res pictorial,MNH,VF,P | 3.50 |
| 243 TX 1977 white wing dove \$3 TXD7,MNH,VF | 3.00 | 279 WV 1981 non-res trout WVT22,MNH,VF | 3.00 |
| 244 TX 1986-87 saltwater fishing \$5 sig,U,VF | 4.50 | | |
| 245 VA 19?? tobacco decal 10ct green&blk,MNH,VF | 1.00 | Collections and Miscellaneous | |
| 246 VA 1917 liquor doumentary L1,U,F,P | 2.00 | 280 19?? cheapos (5) Detroit bedding 2ct faults, | |
| 247 VA 1928 feed F26 3/4 ct purple blk/3, btm stamp | | OH CO2 w/printed cxl M,SC doc. \$1 Bryan imprint | |
| has corner missing,U,VF | 3.00 | 20 ct, 1 dollar roulettes (unlisted?) | 2.00 |
| 248 VA 1928 feed F27 3/16 ct blue,U,mmost of gum | | 281 1922-39 cig (12) KS C1(2) C8, IA C6,C8,C9(4), | |
| intact,F,P | 1.50 | OH 3 diff 2 w/printed cxls,U | 2.50 |
| 249 VA 1928 feed F27 3/16 ct blue blk/4, btm stamp | | 282 1949 Greyhound and Trailways bus tickets, from NC | |
| creased,U,F | 4.00 | and WV. NC has "Hat Check" ticket attached,U,P | 1.00 |
| 250 VA 1928 feed F29(2) 3/4 ct, deep black and gray | | 283 Bedding (3) stamps Georgia BE2 creased | |
| black,U,VF | 2.00 | NC BE3a,TX BE1 orange | 2.50 |
| 251 VA 1928 feed(12), F26(4), F28, F29(6), F29 gray | | 284 cigarette decals & meters (18) AL(3),IN(3) | |
| U,many with stains, several perfin | 2.00 | PA (2),UT C23 U,VA (6),WA C17 U, WI(2) | 2.50 |
| 252 VA 1938 wine mark up W5,U,VF,staple holes | 2.00 | 285 four cheapies, MI feed F11 MNH, ME beer BE1 U, | |
| 253 VA 1938 wine mark up W5,U,VF,pin hole | 2.50 | FL citrus CF42 U, FL doc. D5 \$1 U | 2.00 |
| 254 VA 1938 wine mark up W6 (5),couple with faults, P | 10.00 | | |
| 255 VA 1938 wine mark up W6 (2) different shades, | | US Duck & Taxpays Stamps - Scott Catalog used | |
| U,XF | 5.00 | 286 US 1953 duck RW20 sig,U,AVG | 3.00 |
| 256 VA 195? bear-deer Washington Co black on pink, | | 287 US 1955 duck RW22 sig. tiny hole,U,VF | 2.00 |
| three dashes between season and \$1.00 serial 735, P | 8.00 | 288 US 1956 duck RW23 sig.,bad crease, huge blue ink | |
| 257 VA 195? bear-deer Washington Co black on blue, | | bleed,U,VF | 2.00 |
| 18 dots between season and \$1.00,serial 2349, P | 8.00 | 289 US 1957 duck RW24 sig.,small tear,U,F-VF | 2.00 |
| 258 VA 1958-59 bear-deer Wythe Co \$1 res VAWY13, | | 290 US 1958 duck RW25 lt sig.,creased,U,F-VF | 2.00 |
| MNH,VF | 7.00 | 291 US 1959 duck RW26 sig. tiny corner crease, | |
| 259 VA 1963-64 bear-deer Wythe Co \$5 non-res., | | U,F | 2.00 |
| VAWY24,MNH,VF | 18.00 | 292 US 1961 duck RW28 sig., small piece out of | |
| 260 VA 1967-68 hunt-trap-fish Nat. forest \$1 VANF30 | | right side just into design,U,F-VF, P | 2.00 |
| sig.,U,VF | 3.25 | 293 US 1962 duck RW29 sig. crease, bad ink bleed, | |
| 261 VA 1968-69 hunt-trap-fish National forest | | U,VF, P | 3.00 |
| \$1 VANF31,U,VF, P | 3.25 | 294 US 1965 duck RW32 sig. thin and pulled perf | |
| 262 WA 1934 beer B2 perfin "O.B. CO./11-27-34" | | in upper rt corner,U,F-VF | 2.00 |
| crease,U,VF,overall very clean | 5.00 | 295 US 1974 duck RW44 sig,tiny tear,U,VF, P | 2.00 |
| 263 WA 1936 beer in transit EB3b blue, perfin | | 296 US 1980 duck RW47 lt sig, small tear,,U,VF | 2.00 |
| "O.B. CO./10-23-36",big scuff, heavy crease | 2.00 | 297 US 1916 R197 on engraved promissory note w/decr | |
| 264 WA 1937 beer B3 perfin "O.B. CO./5-9-37", | | head from Charleston, SC | 1.00 |
| one small scuff, light crease,U,VF,Clean, P | 5.00 | 298 XR 1933 Fermented Fruit Juice 12 ounces, Springer | |
| 265 WA 1942 Individual Liquor Permit, no stamps,U | 2.00 | listed, repaired tear, cxl "MDC/3-14-33",U, P | 1.00 |
| 266 WA 1949 \$5 res elk WAE5,MNH,VF, P | 25.00 | | |
| 267 WA 1953 \$5 res elk WAE13,MNH,VF | 12.00 | Foreign | |
| 268 WA 1955 \$25 non-res. elk WAE18,MNH,VF | 8.00 | 299 1989-90 Canada tidal chinook salmon \$3 on | |
| 269 WA 1955 \$5 res. elk WAE17,MNH,VF | 5.00 | piece of lic.,U,VF | 2.00 |

SRS AUCTION #11

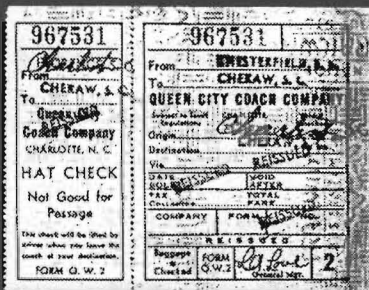
| | |
|--|-------|
| 300 1990-91 Canada tidal chinook salmon \$3,U,VF | 2.00 |
| 301 1991-92 Canada tidal chinook salmon \$3.21 on piece of lic.,U,VF,P | 2.00 |
| 302 1992-93 Canada tidal chinook salmon \$3.21 on piece of lic.,U,VF,P | 2.00 |
| 303 1993-94 Canada tidal chinook salmon \$3.21 on piece of lic.,U,VF | 2.00 |
| 304 1994-95 Canada tidal chinook salmon Juvenile free stamp,U,VF | 2.00 |
| 305 1994-95 Canada tidal chinook salmon \$3.21 on piece of lic.,U,VF | 2.00 |
| 306 1995-96 Canada tidal chinook salmon \$3.21 on piece of lic.,U,VF | 2.00 |
| 307 1996-97 Canada tidal chinook salmon \$6.42 on piece of lic.,U,VF | 3.00 |
| 308 Canada lots 299-308 as one lot | 19.00 |
| 309 Puerto Rico 1942-53 rectified spirits, Scott RE35, RE46,RE48,RE49 all w/good exls,usual varnish,U | 5.00 |



264



298



282



254 ex



273



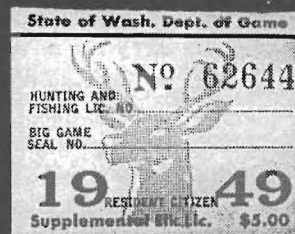
292



293



295



266



248



301



302



278

SRS Auction #10 is a Doozy

SRS Auction #10 featured a collection of 60 year old beers and liquors, and another collection of Georgia material along with interesting material in almost every catalog. The Georgia, Missouri, and Texas material were outright battlegrounds between state and topical collectors, and the beers and liquors did good across the board. Hunting and fishing bidders picked up some bargains.

Lot 298, the key Texas beer had the

highest bid at \$85. Lot 3, an Arkansas beer with a candy company cancel came it at almost 3 times estimate and lot 360, an interesting liquor strip, came in a \$6 or a \$2.50 estimate. Lot 66, an XF Georgia beer had the most interest with 10 bidders. The unlisted Pa. liquor strip, lot 245 had nine bidders take a crack at it.

Other highly contested lots included lot 67 the Georgia bedding, lot 71 the Georgia seafood, lot 262 a SC beer & wine and lot 313 a WA elk stamp. Better beer, liquor, bedding, fruit and seafood lots

averaged 5 to 6 bidders. There were 43 bidders overall with 36 winning something.

Auction 12 will be in the 3rd quarter issue. If you have material to consign, send it in to the auction manager, PO Box 270184, Oklahoma City, OK 73137-0184.

On the listing below, * indicates the winning bidder was willing to go higher, t indicates a tie. Lot 31 was withdrawn as it was misdescribed. Lot 17 and 19 were the same material, my goof.

| | | | | | | | | | | | | | |
|----|-----------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|-----|--------|
| 1 | 24.00* | 58 | 2.00* | 115 | 2.75 | 171 | 19.00* | 228 | 1.00 | 276 | 1.50* | 324 | 10.00* |
| 2 | 2.25* | 59 | 8.75* | 116 | 8.75* | 172 | 5.25* | 229 | - | 277 | 1.50* | 325 | 10.00* |
| 3 | 16.00* | 60 | 6.25* | 117 | 10.00t | 173 | 5.25* | 230 | 1.25* | 278 | - | 326 | 10.00* |
| 4 | 6.25* | 61 | 5.25* | 118 | 3.00* | 174 | 3.25* | 231 | 2.00* | 279 | - | 327 | 10.00* |
| 5 | 2.50* | 62 | 10.00* | 119 | 12.00* | 175 | 6.75* | 232 | 6.00* | 280 | 1.75 | 328 | 11.50 |
| 6 | 1.00* | 63 | 3.25* | 120 | 1.00 | 176 | 14.00* | 233 | 4.50* | 281 | 2.50 | 329 | - |
| 7 | 6.25* | 64 | 1.50* | 121 | 2.25* | 177 | 4.25* | 234 | 3.75* | 282 | 2.50 | 330 | 5.75* |
| 8 | 6.00t | 65 | 2.75* | 122 | 1.50 | 178 | 3.25* | 235 | - | 283 | 5.00 | 331 | 5.25* |
| 9 | 1.50* | 66 | 3.25* | 123 | 2.50* | 179 | 5.50* | 236 | 2.00 | 284 | 1.75 | 332 | 5.25* |
| 10 | 1.25 | 67 | 2.25 | | | 180 | 4.25* | 237 | - | 285 | 3.00 | 333 | 2.00* |
| 11 | 23.00* | 68 | 2.25t | 124 | 3.25* | 181 | 4.00* | 238 | - | 286 | 3.50* | 334 | 5.50* |
| 12 | 2.00 | 69 | 2.25* | 125 | 4.50* | 182 | 1.00* | 239 | - | 287 | 3.25* | 335 | 1.00 |
| 13 | 2.00* | 70 | 2.50* | 126 | 5.75* | 183 | 2.00* | 240 | 3.25* | 288 | 3.25* | 336 | 13.00* |
| 14 | 2.75* | 71 | 6.25* | 127 | 11.00* | 184 | 2.50* | 241 | 1.00 | 289 | 2.50 | 337 | 3.00 |
| 15 | 6.25* | 72 | 16.00* | 128 | 4.00 | 185 | 5.00* | 242 | 1.00 | 290 | 1.00 | 338 | 2.50* |
| 16 | 2.50 | 73 | 5.75t | 129 | 2.00* | 186 | 3.75 | 243 | 3.00* | 291 | 5.00* | 339 | 3.00* |
| 17 | withdrawn | 74 | - | 130 | 4.25 | 187 | 3.75* | 244 | - | 292 | 6.00 | 340 | 3.50 |
| 18 | 1.50* | 75 | 3.25* | 131 | 4.25 | 188 | 6.00t | 245 | 3.25* | 293 | 6.25* | 341 | 1.00 |
| 19 | 3.50 | 76 | 5.25* | 132 | 6.25* | 189 | 3.00* | 246 | 7.50* | 294 | 4.25* | 342 | 5.50* |
| 20 | 30.00 | 77 | 3.25* | 133 | 4.50t | 190 | - | 247 | 6.25* | 295 | 9.00* | 343 | 10.50* |
| 21 | - | 78 | 2.25* | 134 | 3.50 | 191 | - | 248 | 9.00 | 296 | 6.50* | 344 | 10.25 |
| 22 | 2.25* | 79 | 7.25* | 135 | 7.50t | 192 | 8.25* | 249 | 6.25* | 297 | 15.00* | 345 | 26.00* |
| 23 | 3.00t | 80 | 1.00 | 136 | - | 193 | 17.00* | 250 | 2.25* | 298 | 85.00* | 346 | 2.50* |
| 24 | 3.00t | 81 | 7.50* | 137 | 3.50* | 194 | 6.50* | 251 | 3.25* | 299 | 6.75* | 347 | 2.25 |
| 25 | 2.00* | 82 | 1.50* | 138 | 3.50* | 195 | 9.50* | 252 | 3.50t | 300 | 3.25* | 348 | 3.75* |
| 26 | 2.00 | 83 | 3.00* | 139 | 5.25* | 196 | 3.00 | 253 | 5.00* | 301 | 38.00* | 349 | 6.50 |
| 27 | 2.75* | 84 | 15.00* | 140 | 7.00* | 197 | 1.00 | 254 | 5.25* | 302 | 18.00* | 350 | 10.25 |
| 28 | 5.50* | 85 | 5.50* | 141 | 6.00 | 198 | 1.00 | 255 | 3.50* | 303 | 7.25* | 351 | 1.25 |
| 29 | 5.50* | 86 | 1.75* | 142 | 6.25* | 199 | 1.50 | 256 | 13.00* | 304 | 1.50* | 352 | 3.00t |
| 30 | 2.50 | 87 | 3.00 | 143 | 6.00t | 200 | 2.50 | 257 | - | 305 | 2.50* | 353 | 1.50* |
| 31 | withdrawn | 88 | 1.50 | 144 | 1.50 | 201 | 2.00 | 258 | 2.00* | 306 | 4.25* | 354 | 4.00 |
| 32 | - | 89 | 2.50* | 145 | 2.00t | 202 | 7.50* | 259 | - | 307 | 4.25* | 355 | 3.00* |
| 33 | - | 90 | 2.50* | 146 | 2.00 | 203 | 2.00* | 260 | 5.00* | 308 | 12.00t | 356 | 4.75* |
| 34 | 2.75* | 91 | 10.00 | 147 | 6.00* | 204 | 4.00* | 261 | 1.75* | 309 | 5.50* | 357 | - |
| 35 | 5.50* | 92 | 11.00 | 148 | 6.75* | 205 | - | 262 | 2.25* | 310 | 2.00 | 358 | 2.50* |
| 36 | 2.25* | 93 | 16.00* | 149 | 12.00* | 206 | - | 263 | 1.50* | 311 | 1.75* | 359 | 3.50* |
| 37 | 2.75* | 94 | 14.00 | 150 | 4.75* | 207 | - | 264 | 9.25* | 312 | 35.00t | 360 | 6.00* |
| 38 | 2.50* | 95 | 4.00* | 151 | 7.75* | 208 | 1.75* | 265 | 3.50t | 313 | 7.25* | 361 | 2.50* |
| 39 | 2.50* | 96 | 1.50* | 152 | 5.00 | 209 | 1.00* | 266 | 5.50t | 314 | 15.00* | 362 | 2.50* |
| 40 | 2.25 | 97 | 4.00* | 153 | 12.00 | 210 | 2.75* | 267 | 7.25* | 315 | 7.75* | 363 | 3.75* |
| 41 | 4.00 | 98 | 6.25* | 154 | 12.00* | 211 | 1.75* | 268 | 8.00* | 316 | 7.50t | 364 | 3.00* |
| 42 | 2.00* | 99 | 2.00* | 155 | 18.00* | 212 | 1.75* | 269 | 10.00* | 317 | 5.00 | | |
| 43 | 4.00* | 100 | 3.25* | 156 | 11.00* | 213 | 1.75* | 270 | 8.75* | 318 | 5.00 | | |
| 44 | 2.25* | 101 | - | 157 | 12.00* | 214 | 5.00 | 271 | 4.00* | 319 | 5.00 | | |
| 45 | 4.00* | 102 | 4.25* | 158 | 10.50 | 215 | 3.25 | 272 | 2.50 | 320 | 2.00t | | |
| 46 | 11.00 | 103 | 2.50 | 159 | 16.00* | 216 | 1.50* | 273 | 1.75* | 321 | 5.00* | | |
| 47 | 1.00* | 104 | 3.50* | 160 | - | 217 | 7.75* | 274 | 5.00 | 322 | 1.00 | | |
| 48 | 1.25t | 105 | 5.00* | 161 | 6.25* | 218 | 6.25 | 275 | 5.00 | 323 | 5.00* | | |
| 49 | 5.25* | 106 | 5.50* | 162 | 18.00* | 219 | 5.50t | | | | | | |
| 50 | 8.50* | 107 | 6.25* | 163 | 6.25* | 220 | 1.00 | | | | | | |
| 51 | 3.75* | 108 | 3.50t | 164 | 5.00 | 221 | 6.50 | | | | | | |
| 52 | 2.50* | 109 | 1.50 | 165 | 2.25* | 222 | 6.75* | | | | | | |
| 53 | 2.50* | 110 | 2.00 | 166 | 8.25* | 223 | 1.25* | | | | | | |
| 54 | 5.25* | 111 | 2.25* | 167 | 2.50t | 224 | 3.00* | | | | | | |
| 55 | 1.50* | 112 | 2.50 | 168 | 9.50* | 225 | 1.00* | | | | | | |
| 56 | 22.00* | 113 | 1.00* | 169 | 14.00* | 226 | 1.00 | | | | | | |
| 57 | 21.00t | 114 | 3.00 | 170 | 19.00* | 227 | 2.75* | | | | | | |

Coming Next Issue
Cigarettes
and much more.

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| Issue | Date | | |
|--------|----------|-----|-----------------|
| 121 | 3/76 | 201 | 7-8/91 |
| 122 | 5/76 | 202 | 9-10/91 |
| 124 | 9/76 | 203 | 11-12/91 |
| 125 | 11/76 | 204 | 1-2/92 |
| 126-29 | 1-9/77 | 204 | 3-4/92 |
| 131 | 11/77 | 206 | 5-6/92 |
| 132-37 | 1-11/78 | 207 | 7-8/92 |
| 140-45 | 1-11/79 | 208 | 9-10/92 |
| 146-51 | 1-11/80 | 209 | 11-12/92 |
| 153-55 | 9-11/81 | 210 | 1-2/93 |
| 155-59 | 82 | 212 | 3-4/93 |
| 160 | 1-2/83 | 213 | 7-8/93 |
| 161* | 3-6/83 | 214 | 9-10/93 |
| 162* | 7-10/83 | 215 | 11-12/93 |
| 163 | 11-12/83 | 216 | 1-2/94 |
| 164* | 1-4/84 | 217 | 3-4/94 |
| 166 | 7-10/84 | 218 | 5-6/94 |
| 167 | 11-12/84 | 219 | 7-8/94 |
| 170 | 5-6/86 | 220 | 9-10/94 |
| 182 | 5-6/87 | 221 | 11-12/94 |
| 185 | 11-12/88 | | \$5 each |
| 186 | 1-2/89 | 222 | 1/95-feed |
| 187 | 3-4/89 | 223 | 2/95-ducks |
| 188 | 5-6/89 | 224 | 3/95-drugs |
| 189 | 7-8/89 | 225 | 4/95-NC |
| 190 | 9-10/89 | 226 | 1/96-eggs |
| 191 | 11-12/89 | 227 | 2/96-UT |
| 192 | 1-2/90 | 228 | 3/96-game |
| 193 | 3-4/90 | 229 | 4/96-NV |
| 194 | 5-6/90 | 230 | 1/97-Bedding |
| 195 | 7-8/90 | 231 | 2/97-Liquor |
| 196 | 9-10/90 | 233 | 3/97-MO |
| 197 | 11/12/90 | 234 | 4/97-Fruit |
| 198 | 1-2/91 | 235 | 1/98-Apples |
| 199 | 3-4/91 | | |
| 200 | 5-6/91 | | |

* double issue counts as two.

Send all requests to Harold Effner Jr., 27 Pine Street, Lincroft, NJ 07738

Oyster suppers are appropriate for the months that have an R in them and for pocketbooks that have a V in them.

--Hickory Press & Carolinian

November 7, 1889

Florida Egg Stamps - Older Than Previously Thought?

by Scott Troutman

Shown are some egg stamps which are in auction #11. In trying to catalog them for the auction, I originally thought they were the 1942-45 stamps which are not illustrated in the Hubbard Catalog but are described as follows: "1 doz. stamps. Typeset with double lined border, hyphen hole perforated 6 1/2, 50 x 70 mm. Now have solid letters in title". The 1946 stamps, also not illustrated has the notation "Signature added in type, rouletted 9 1/2 in color". Rouletting in color means that there were colored dashes to guide the rouletting.

The stamp shown in figure 1 (lot 34) is rouletted 6 1/2, it is 50 x 70, it is orange in color, has a double line border and the signature is not in type so it should be one of the following.

E29 1 doz

E30 1 doz red (A-F)

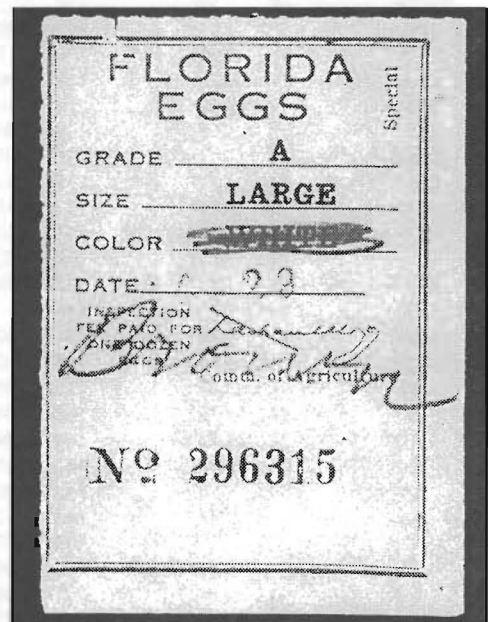
The A-F refers to a serial number. The picture in the catalog of an earlier series of stamps shows the letter after the serial number. Lot 33 I took to be an E30. However, the "Ser. D" is in the upper right corner.

There is however a big problem here. The stamp in figure 1 is used, with a date stamp of 4-29. That's 1929!! It also has another interesting feature and that is the word "Special" printed in the upper right hand corner. This is where "Ser. D" is on lot 33. This is not listed anywhere. Lot 35, a blue one dozen shipped eggs, also

came in with this consignment, but it has nothing up in the upper right hand corner.

The signature on all three stamps is the same and is a stumper. It appears on any number of Florida stamps, including the 1931 egg stamps. Where ever it appears in the catalog, Hubbard did not say who it was for. That's because he couldn't read it and neither can I. Nashaulberg? It seems to be on stamps from about 1925 to the early 1930's. If anyone in Florida can find out who the Commissioner of Agriculture was during that time period, it may help to solve this mystery.

For now I am willing to say these three stamps are from an earlier 1929 egg series. I would like to see copies of stamps in the readers possession of a similar design to see if there are different signatures and other upper right corner markings. Send them to the editor and try not to crease any copies you make (cut them out if you need to).



Lot 34. - A 1929 egg stamp from Florida

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| 1989-93 | 186-215 | 30 | \$50 | \$30 |
| 1994-96 | 216-229 | 13 | \$55 | \$30 |
| All 5 | | | \$219 | \$125 |

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SRS Business

Best Article for 1997

The SRS board has voted that the best article in the *State Revenue News* for 1997 was "Apple Stamps on Document and the Story They Tell" by M.E. Matesen which was in the 4th quarter issue. Also getting votes were "Missouri Coal Oil" (3rd qtr), "Missouri Good Roads" (3rd qtr), Jan Wooten's continuing "Fish and Game Update", "Taxing Debt (3rd qtr)", "That Old Demon Liquor" (2nd qtr) and "On Catalogs and Numbering Schemes (2nd qtr)". The SRS awards \$50 for the best article as an incentive to encourage our membership to write.

Web Page

As you may have noticed on the front page and inside cover, James McKellips has set up a first class web page for those of you with capabilities to surf the internet. As an APS affiliate, we are arranging to be linked to their web page. Right now we have application forms and general information out there. As Microsoft says "Where do you want to go?". If you have ideas for what we should do, pass them on to our President Terence Hines at the address in the front cover.

Recruiting

In the past, we have always listed who recruited new members in the secretary's notes and offered reduced membership rates to those who recruited new members. I am going to suspend doing this for several reasons, the biggest being that on about 80% of the new members we don't know who recruited them, rather they contact us. In the past two or three years I have only had one member take advantage of the membership discount. Lastly, it takes up space in the SRN.

I would like to mention several members who have done more than their share. Lou Forster would be the top recruiter last year. A dealer here in the

mid-west, he is always asking for more applications. Peter Martin has mentioned us several times in *Scott's Monthly* and Kenneth Trettin keeps the ARA members informed on our articles in the SRN. Both are bringing in members. Jan Wooten is arranging to put a membership application in his hunting and fishing catalogs, and a recent mention by Bob Dumaine brought us a bunch of new members. Thanks to all of you.

Moving?

Some of you move about like gypsies, which makes it hard for us to get the SRN to you. Please remember us when changing addresses and send us one of those little postcards the post office provides. It winds us costing the SRS about \$1.70 every time a SRN comes back to us because you moved. Plus you get it late.

Auction Notes

On the bid sheets I ask you to tell me when you got the SRN. I use this in tie breaking situations to take out biases caused by variances in mail delivery. I give preference to the people who send in the bids quickly. This seems fair as in certain areas, Florida being a good example, they often receive the magazine a week after everybody else. If you leave it off then I just go by the date mailed, which may hurt or benefit you.

People may wonder how do I pick what gets pictured in the auctions. The

following is roughly my method. First, I pick some items from every consignor. Next I try to get examples from long runs (apple stamps for example in Auction #10). Next I try to show items with flaws or exceptional centering where the picture will affect the bidding. And lastly, the stamp must show decently. Stamps on colored paper copy as black. Yellow stamps copy as white. Many duck stamps reproduce poorly. I can never show you how beautiful the dark blue Missouri beers are.

Some people have asked how come we don't send the stamps with the invoice? Two reasons. The most important is that they are not our stamps. Unlike big auction houses we don't have the money to cover a big loss if we send out the stamps and the person doesn't pay. The second reason is that I try to get the invoices out quickly, so I can get the money in and pay off the consignors. It takes quite a while to package up 30+ winning bidders material, and I can do that while the money is coming in.

I have just frozen auction #11. That leaves only one more auction this year. If you have material to consign try to get it to me by August 1.

Hubbard Catalogs

Harold Effner tells me our supply of Hubbard catalogs (the Bible in most state stamps) is getting low. We understand from the people who now have the rights to the catalog that more will be produced. If we run out, understand that this is a situation beyond our control.

Library

Several of you have sent requests for library material to the editor recently. You are wasting time. Peter Martin has the library, so please send requests directly to him (address on inside front cover).

The library has copies of all the catalogs associated with state revenue material (Cabot, Hubbard, Torre, Wooten, etc.) and complete runs of the SRN for researchers.

We also encourage members to store unwanted research material at the library as much of it is so hard to find.

Peter hopes to put together a new listing of library holdings for the 4th quarter issue.

Dealers

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SRS SALES SERVICE

At press time the following stamps were available for purchase from the SRS. Sales are on a first come basis. Sold out items will be refunded by check or postage. Return postage is required on all orders. New arrivals are marked with an *. Make checks payable to the State Revenue Society and send to Harold Effner, 27 Pine Street, Lincroft, N.J. 07738.



DATE _____ 063053

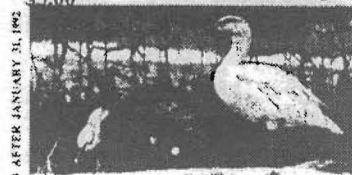
NAME _____

STREET ADDRESS _____

CITY _____ STATE _____ ZIP _____

DO NOT REMOVE

Waterfowl 1991 063053
\$5.00



VOID AFTER JANUARY 31, 1992
© 1991 by Conservation Commission State of Missouri

Alabama

| | |
|---------------|------------|
| Cigarette | |
| Muscle Shoals | \$1 |
| Sheffield | .50 |
| Playing cards | .10 10/\$1 |

Arizona

| | |
|-----------------------------------|-------|
| 1935 12c malt liquor, used cat B2 | |
| Red on pink, Moore sig. | .50ea |
| Bisbee Occupational Lic. | .50 |

Arkansas

| | |
|-------------------------------|-----|
| Waterfowl (from booklet)-1989 | \$7 |
|-------------------------------|-----|

Colorado

| | |
|--------------------|--------|
| DMV Search Request | \$2.20 |
|--------------------|--------|

Connecticut

| | |
|--------------------------|--------|
| 1993 Wildlife | |
| Sheet variety (#<50001) | \$5.30 |
| Hunter variety (#>50000) | \$5.30 |

Florida

| | |
|-----------------------|---------|
| Snook-1993,94,95,96 | \$2 ea |
| Crawfish - 1994,95,96 | \$2 ea. |

Georgia

| | |
|--------------------------------|------|
| City of Griffin .05 Excise Tax | |
| | Free |

Kansas

| | |
|------|------|
| Drug | \$10 |
|------|------|

Louisiana

| | |
|-----------------------|--------|
| Res-Waterfowl-1992,93 | \$5.25 |
| Non-res Wtrfwl-92,93 | \$7.75 |

Maine

| | |
|--|---------|
| Res Muzzleloader 86,87,88,89,90,91,92,93,94,95 | \$1 ea. |
| Non-Res Muzzleloader-86,87,88,89,90,91,92,93,94,95 | \$1 ea. |
| Alien Muzzleloader - 87,88,89,90,91,92,93,94,95 | \$1 ea. |
| Pheasant-85,86,87,88,89,90,92,93,94,95 | \$1 ea. |

Maryland

| | |
|------------|-----|
| Duck stamp | \$3 |
|------------|-----|

Michigan

| | |
|-----------|--------|
| 1976 Duck | \$2.10 |
|-----------|--------|

Missouri

| | |
|--------------------------|--------|
| Trout -91,92,93,94,95 | \$4 ea |
| Waterfowl-91,92,93,94,95 | \$4 ea |

Nebraska

| | |
|------|------|
| Drug | \$10 |
|------|------|

New Jersey

| | |
|-----------------------|--------|
| Trout-1988,89,90 | \$1 |
| Non-Res. Trout- 89,90 | \$1 |
| Woodcock-89,90 | \$1 |
| Pheasant-88,89,90 | \$1 |
| Trout 1991 | \$2.30 |
| Non-Res Trout 91 | \$2.30 |
| Woodcock-91 | \$2.30 |
| Pheasant 91 | \$2.30 |

New Mexico

| | |
|----------------|--------|
| Waterfowl-1991 | \$7.50 |
|----------------|--------|

Oklahoma

| | |
|------------------------------|--------|
| 1964 1 pint liquor (Cat. L4) | |
| Single | \$1 |
| Block of 4 unused | \$5 |
| Plate block of 4 | \$7.50 |

Rhode Island

| | |
|------------------|--------------|
| Cigarette-10 cig | .185 |
| -20 cig | .37 10/3.70 |
| -50 cig | .925 10/9.25 |

South Carolina

| | |
|-----------|-----------|
| Cigarette | .01 10/10 |
| | .07 10/70 |
| | .09 10/09 |

Two denominations also available in sheets of 100 for \$7 and \$9 plus \$1.01 postage.

| | |
|-------------|-------------------|
| Documentary | .10 |
| | .20 (2 varieties) |
| | .50 |
| | \$1 |

South Dakota

| | |
|---|------|
| Fishing and Senior Fishing License-1988 | Free |
|---|------|

Tennessee

| | |
|----------------|------------|
| Ammunition Tax | .10 10/\$1 |
|----------------|------------|

Texas

| | |
|-----------------------------|---------------|
| Bedding 1990 Series | .75 10/\$6.50 |
| Blk/4 | \$3 |
| 1996 Co. Ed Hunt & Fish (8) | \$10 |

Virginia

| | |
|---------------|----------------|
| Local | single |
| Chesapeake | .15 |
| Clifton Forge | .05 |
| | .06 |
| Newport News | single pane/10 |
| 25 cig | .1875 |
| Municipal | .225 |
| Norfolk | .15 \$1.50 |
| Suffolk | .20 \$2.00 |
| | .25 \$2.50 |

Washington

| | |
|-------------------------|-----------|
| Waterfowl-1990 | \$5.00 |
| Waterfowl -1991 2 diff. | \$6.00 ea |
| Bellingham Lic. fee | .50 |

Wisconsin

| | |
|---------------|-----|
| Liquor stamps | |
| 200 ml | \$2 |
| 1 liter | \$2 |
| 1.75 liter | \$2 |

Bingo Cards-\$1.50 ea. (plus .78 postage)
1985,86,87,88,89,90,91,92,93 Very limited supply.

SRS Sales Philosophy

Why does the SRS purchase these stamps? The following rules of thumb apply:

- There is a discount for a large order which can be passed on to the SRS members.
 - The sale of the stamps will expire before SRS members can be notified in the newsletter.
 - The stamps are non-fish and game.
 - The stamps are fish and game stamps that are not readily available.
 - There is a minimum purchase requirement.
- Note: Certain stamps may have a purchase limit to give all members an opportunity to obtain these stamps.

LETTERS TO THE EDITOR

I think the photocopied newsletter is just fine and feel that timely delivery is just as important as content and more important than method of print. Thanks for all the great work you do for this organization.

Ron Bouse
Sullivan, Mo.

Last year the SRS acquired some of the Texas wildlife sheets for members to buy at the volume price. It was quite helpful to me. Will you acquire the 1997 sheet for members?

I would also like to suggest that you invite members living around the country to identify sources for obscure issues that are hard to obtain. For example, after repeated calls to state officials in Wyoming I am still unable to determine how to obtain their Flaming Gorge fishing stamp, neither can I figure out a way to obtain South Dakota senior fishing stamps.

Ira Cotton
Omaha, Nebraska

Note from Harold Effner - *I still have most of the Texas wildlife stamps from last year. If you are interested in joining in a bulk purchase, drop me a postcard.*

Anyone know how to get the Wyoming or South Dakota stamps? If so let us know.

Major Corrections

On the cover of the 4th quarter Fruit issue Mack Matesen was listed as the author of the article on the Florida citrus advertising. It should have been **Michael Florer**. My flub. On the same cover Michael was also not credited with providing the Texas citrus advertising stamp on the cover. The text accidentally got overlaid and I didn't catch it. Worse, a piece of Michael Florer's article on state apple stamps article in the 1st qtr SRN got dropped in changing to accommodate the new binding. It is on this page.

The Editor.

Thank you for your good, prompt work with Auction #10. I had a question I thought I'd throw your way. Lot #298, the Texas beer listed as B8 with handstamped value of .1375 is one I did not win. But I am curious about it. My Hubbard says B8 has a value of .14756

(changed in later edition to .14716), not .1375. There is a B8a listed at .1875. Could this be the subject stamp, with a mistake either in Hubbard or on the stamp.

Joseph R. Jeter
Cedar Hill, Tx

I think we have a double goof here, one on me and one on Hubbard. The handstamp appears to me to read .1375 but the 3 is made to where it looks like an 8 on a quick look. It should be the Hubbard B8a or it is a new find. Has anyone out there ever seen a .1875 handstamp?

I recently discovered that full color illustrations of all Massachusetts waterfowl stamps can be found on the internet. I was planning on visiting the Peabody Essex Museum before moving and looked up their website beforehand. It ends up that they are the designated agent for sales of the stamps, all of which are still available.

The web address is www.pem.org. From the main menu, go to their museum shop.

Michael Florer
Framingham, Mass.

State Revenue Stamps for Apples (Michigan)

by Micael Florer

The following was accidentally dropped out of Michael Florer's "State Revenue Stamps for Apples" article in the 1st quarter 1998 SRN. It should have followed the paragraph ending "basically the same" on page 7. The editor regrets this omission.

The Commission dropped one value and added four new ones. This issue is also perforated 12 1/2 and is the same size as the 1939 issue. However, three of the new values were printed on colored paper. Colors are as follows:

| | |
|-------------|-----------------|
| 1 cent | red |
| 1 1/2 cents | black on yellow |
| 2 cents | violet |
| 3 cents | black on gold |
| 5 cents | blue |
| 10 cents | orange |
| 25 cents | black |
| 50 cents | green |
| 1 dollar | purple |
| 5 dollars | red on green |

Two different shades of paper exist for the 5 dollar stamp.

In 1955 the Michigan legislature

CAL-REV at Santa Clara Show

CAL-REV will handle the ARA welcome booth at the APS Champion of Champions show being held at Santa Clara, California, August 27-30th. State Revenue Society members are also requested to check in. In addition there will be a joint SRS-ARA-CALREV meeting on August 30th at the show. If there is enough interest, they may also have a dinner.

All SRS members should write to Jerry Lurie at POB 5593, Concord, CA 94524-0593 if you are going to be at the show and have interest in a dinner.

American Revenuer Notes

In the last issue of The American Revenuer, there is an article on Colorado wine and liquor stamps by Frank Bocovich. This is an update on a 30 year study of the serial numbers on these stamps. If you collect them you should take a look.

In Eric Jackson's auction there are some very tough Kansas wines. I suspect this material is either Hubbard's or Smiley's.

drastically altered the Apple Act. Compliance of growers was now optional. Those who chose not to participate could apply for a refund for all apple stamps used during a given season. Also, growers now had the option of filing a return instead of using stamps.

Ten years later, the Michigan Apple Commission officially changed its name to the Michigan Apple Committee. At approximately the same time—1965—the third set of apple advertising stamps appeared. These are smaller and horizontal informat with an apple next to a small map of Michigan. See figure 16 for an example. The colors of the issue are: 2 cents violet, 3 cents yellow, 4 cents black on blue, 10 cents orange, 25 cents black, 50 cents green, and 1 dollar purple.

Most of the values have the value printed perpendicular to the rest of the design. The 3-cent stamp has the value printed as a large numeral parallel with the design. The dollar stamp exists in both formats. Also, the 2-cent and 4-cent stamps are perforated 12 1/2 while the other values are perforated 12. Other varieties exist as well. (See related articles by John Funkhouser and myself, respectively, in the first quarter issue.)

State Revenue Society Publications

1. Washington State /Cities Revenue Catalog

M.E. Matesen, 1973, 27 pp.

\$5 (Non-member price \$7)

2. Kansas State Revenue Stamps

Charles J. Bellinghausen 1972, 18 pp.

\$5 (Non-Member price \$7)

3. Checklist of State and Locally Issued Migratory Waterfowl Hunting License Stamps Trough December 1976 (Supplement to 1973 Vanderford catalog)

E.L. Vanderford, 1977, 8 pp.

\$2.00 (Non-Member price \$3)

4. History of Oleomargarine Tax Stamps and licenses in the United States

Carter Lichfield, 1988, 128 pp. hardbound

\$23.00 (non-member price \$26.50)

5. USA State Revenue Stamps Catalog, Volume 1 (Reprint of the 1960 Hubbard Catalog)

Elbert S.A. Hubbard, 1960, ill., three hole punched

\$22.50 (Non-member price \$27.50)

6. USA State Revenue Catalog Volume 2 (1950-1991 issues)

Elbert S.A. Hubbard, 1992, illus, three hole punched

\$32.50 (Non-member price \$37.50)

7. Second Federal Issue: 1801-1802

W.V.Combs 1988, 142 pp,illustrated,hardbound

\$18 (Non-member price \$21)

8. Third Federal Issue 1814-1817

W.V. Combs, 1994,224 pp. illustrated, hardbound

\$24 (Non-member price \$28.50)

9. An Index to Revenue Articles in Serial Publications

R.F. Riley, 1992, 192 pp, perfect bound

\$8.50 (Non-member price \$11)

10. Specialized Catalog of US Non-pictorial Waterfowl Stamps

David R. Torre, 1996, 52 pp,illustrated, stitched

\$13.50 (Non-member price \$16)

11. State Pictorial Hunting Stamps

J.R. Wooten 1996, 70 pp., illustrated,spiral bound

\$21 (non-member price \$26)

12. State Pictorial Fishing Stamps

J.R. Wooten 1996, 38 pp, Illustrated, spiral bound

\$17 (non-member price \$21)

13. Mines of the West, 1863

Douglas & Gina McDonald, 1996, 64 pp., ill.
stitched

\$7.95 (non-member price \$8.95)

14. Field Guide to Revenue Stamped Paper, Part I-Western States

Bill Castenholz, 1996, revised ed., 128 pp ill. bound

\$19 (non-member price \$21)

15. Chauffurs Badges and Transportation Related Badges of the World. Dr. Edward H. Miles.

Vol I - NY State and City Badges \$11

Vol II - New England State and City Badges \$11

Vol III - Illinois State and City Badges \$11

Guide to NY Chauffers Badges \$4.

Prices now include postage

| Publication | Price ea. | Qty | Total |
|-------------|-----------|-----|-------|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

Grand total

Publications available from:

SRS Publication Sales

Harold Effner Jr.

27 Pine Street Lincroft, N.J. 07738

Name _____

Address _____

AD CORNER

AD CORNER RATES: Minimum of \$1 for up to 25 words, 5 cents per word over 25. No charge for name and address. Three insertions for the price of two: five for the price of three. Send all Ad corner copy and payment to State Revenue Society, Treasurer Harold Effner Jr., 27 Pine Street, Lincroft, N.J. 07738.

WANTED TO TRADE - Used state hunting and fishing stamps. All states welcomed. Have Wisconsin and other states to offer: can use duplication of most items. EDWARD G. SEIANAS, 2806 JEAN AVENUE, RACINE, WI 53404-1824 (3)

WANTED: TENNESSEE & SOUTH CAROLINA AMMO STAMPS. Will buy or trade. Particularly interested in stamps on ammunition boxes. Also seeking tax forms, related usages and printing information. PETER MARTIN, POB 513, SIDNEY OH 45636-0513 (5)

BEDDING STAMPS WANTED. On tag or off, mint or used. Also, historical information about these issues. If you have items for sale or trade, send with your asking price. PETER MARTIN, POB 513, SIDNEY, OH 45365-0513. (5)

BUY-SELL-TRADE: HUNTING AND FISHING stamps and licenses. State ducks, RW's, Trout, big game, etc. Free list. RON BOUSE, BOX 71, SULLIVAN, MO 63080 (0)

WANTED: HUNTING AND FISHING STAMPS ON LICENSE. Have Federal ducks and state ducks for trade and US stamps or will purchase. DORANCE GIBBS, 223 N. 20TH, LACROSSE, WI 54601 (1)

The American Revenue Association

Membership includes a subscription to *The American Revenuer*, use of the ARA library and sales department and participation in ARA Auctions.

For an Application write to:
The American Revenue Association
The Secretary
701 First Ave. #332
Arcadia, CA 91006

FISH AND GAME STAMPS-Mint, Used and Licenses wanted to buy or trade. Also wish to correspond and share research in all F&G, but especially Virginia, Michigan Passbook, Cinderellas and text-type stamps. HOWARD RICHOUX, 6721 SHAMROCK RD, LINCOLN, NE 68506 email howard.lnk@ispi.net, fax 402-488-8045. (11)

AUTOMOBILE WINDSHIELD STICKERS WANTED. Have many duplicates. Also want Paper registrations and licenses. DR. EDWARD MILES, 888 8TH AVENUE, NY, NY 10019 Phone 212-684-4708 evenings. (6).

WANTED - FEDERAL DUCK STAMPS - on or off licence. All conditions. Cash or trade for mint, used or Artist signed State duck stamps. NATIONAL WILDLIFE PHILATELICS, 11000 Metro Parkway, Suite 32, Fort Myers, FL 33912-1293. Call 800-DUCK-ART. (2)

WANTED TO BUY - Ohio sales tax receipts attached to bills of sale, sales receipts, titles or whatever, with which they were used. Also wanted, anything relating to the redemption by non-profit groups of Ohio sales tax receipts. CARL ALBRECHT, 49 E. California Avenue, Columbus, OH 43202-1201 (2)

WILL PAY "heavy bread" for 1951 non-res Alaska fishing stamp or any MI bear stamp on license. Would trade fishing & hunting stamps. Looking for recent state duck stamps (signed), plus any F&G on license. ROG BEALS, RR 2 Box 350A, Henning, MN 56551 (2)

MY FISH-HUNT STAMPS on-off licenses all states for same of yours. Duplication Welcomed, especially 1991 to Date. Try me I'm easy to deal with. Thanks. EDWARD SEIANAS, 2806 JEAN AVE. RACINE, WI 53404-1826 (3)

WANTED: STATE REVENUE STAMPS. If you have a price list or a

list of your extras, please send! I collect all categories of all US States. KENT GRAY, PSC 41, BOX 6872, APO AE 09464. kent.gray@lakenheath.af.mil (3)

NC Large Pictorial Sportsman \$40 stamps, on lic. for 1991-2,92-93,93-94,95-96 \$6 ea. All five for \$25. Others available. TIM MCREE, BOX 388 CLAREMONT, NC 26810 (3).

WANTED, State Drug Stamps, WV fish and game stamps. US trading stamps. US express and parcel delivery company labels. US railroad & busline stamps. SCOTT A. MCCLUNG, 8381-H MONTGOMERY RUN RD, ELLICOTT CITY, MD 21043. (3)

CLEANING HOUSE-25 diff. state revs \$3.10 diff NC hunt & fish lic. with denominated stamps \$4. 25 diff US Possession Revenue Stamps \$5. 30 diff Canal Zone postage & air mail \$6. 1 St Croix Provisional Tobacco Tax stamp \$20. TIM MCREE, BOX 388 CLAREMONT, NC 28610. (1).

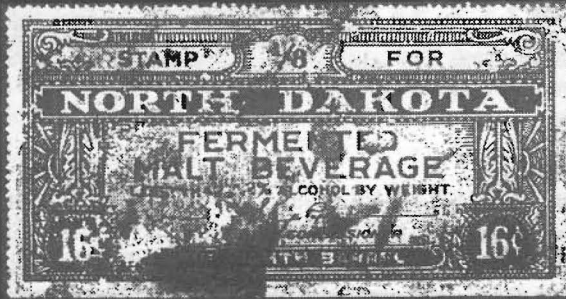
WANTED: Mint Delaware Trout Stamps 1956-1980. RICHARD MANN, 12316 SUMMER TREE CIRCLE, OLATHE, KS 66062 913-782-1355 (0)

WANTED: STATE MARIJUANA STAMPS. AZ, CO, ND, IL (\$5 OR \$10), SC overprints and varieties and possibly others. Also federal marijuana special tax stamps. ROBERT HENAK, 8010 N. MOHAWK RD, FOX POINT WI 53217-2720. E-mail henak@compuserve.com (4)

BEER TAX LABELS WANTED: Utah private die; PA May 1933 private provisionals; PA WWII emergency (Keystone and Tax Paid Inscription); any inscribed "Internal Revenue Tax Paid". SCOTT A. MCCLUNG, 8381-H MONTGOMERY RUN RD, ELLICOTT CITY, MD 21043. (4)



27



28



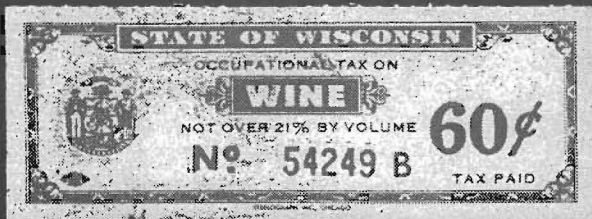
29



34



31



60



64



5



43



3



242



11



45



26



7



16

Rare Stamps & Postal History

8141 Springwater Drive West
Indianapolis, Indiana 46256
(317) 841-8162

MAIL AUCTION #2

CLOSING DATE: June 14, 1998

Terms of sale: Lots will be sold to the highest bidder at a slight advance over the second highest bid. Earliest bids receive ties. Bid on any sheet of paper. Minimum bid is \$2.00. ARA and SRS successful bidders will have their lots sent with an invoice. Postage and handling of \$1.00 will be charged. All monies due upon receipt. Good Luck! Hubbard numbers used on state revenues, Springer on taxpays, or Scott #'s as noted.

Please check descriptions - 7 day return privilege.

| Lot | Description | Est. | | | |
|-----|---|--------|----|--|--------|
| 1 | AK 1937 liquor L3,M | 8.00 | 40 | OK 1941 tobacco card of 10,M | 5.00 |
| 2 | AR 1937 liquor L22, U, hole in center | 6.00 | 41 | OK tobacco T20b, card of 10 | 5.00 |
| 3 | CA feed F8g imperforate horizontal. pair MNG, very rare pair | 150.00 | 42 | OK tobacco T79a,M | 10.00 |
| 4 | CA feed F12g MNH pair | 10.00 | 43 | OK wine(2) W11,W12,both M,P | 20.00 |
| 5 | CA pole tax PT7, corner cancel only, U, rare,P | 50.00 | 44 | OR documentary D29-31,M,small faults | 15.00 |
| 6 | CO 1933 wine & liquor WL1,U | 8.00 | 45 | PA real estate 11b,U, 12 1/2 x 11 3/4 perf var (error in Hubbard catalog),P | 40.00 |
| 7 | CO 1933 wine & liquor WL2,U,rare,P | 25.00 | 46 | SC 1934 documentary D28 \$5,U | 10.00 |
| 8 | CO 1933 wine & liquor WL3,U | 5.00 | 47 | TX 1939 beer B30,U | 6.00 |
| 9 | CO 1936 beer B23b,U,tears | 5.00 | 48 | TX 1978 beer B65,M, .0907 decimal error | 5.00 |
| 10 | ID liquor seal LS6,M | 5.00 | 49 | UT cigarette stamp C28,MNH | 10.00 |
| 11 | IL 1941 cigarette C6,M,P | 20.00 | 50 | UT 1951 fishing non-res,MNH | 4.00 |
| 12 | IL 1941 cigarette C7,M | 4.00 | 51 | UT trout 1983 adult,MNH,crease | 8.00 |
| 13 | IL 1941 liquor L20,M | 5.00 | 52 | UT trout 1984 adult,MNH | 10.00 |
| 14 | IL 1941 beer B48,U | 4.00 | 53 | UT liquor seal LS6,M | 5.00 |
| 15 | IA 1921cigarettes (3), C2,C3,C4,U | 10.00 | 54 | WA apple (2) A58,A60,U | 20.00 |
| 16 | KS 1949 liquor L6, MNH,P | 7.00 | 55 | WA soft fruit FR12,MNH | 15.00 |
| 17 | MO beer (4) B71e,B76d,B79e,B81b,U,faults | 12.00 | 56 | WV liquor seal LS2,M | 7.00 |
| 18 | MO 1917 documentary D9,MNH | 4.00 | 57 | WI 1933 beer B29 .07258 ct,U | 10.00 |
| 19 | MO Kansas City cigarette C5a | 4.00 | 58 | WI 1949 wine case W38b slot perforated variety,U | 8.00 |
| 20 | MO 1912 kerosene K20,U | 5.00 | 59 | WI wine case W43 on piece of cardboard, nice,U | 10.00 |
| 21 | MO stock transfer (good roads) ST8a,MNH | 4.00 | 60 | WI 1954 wine W56,U,P | 40.00 |
| 22 | NC 1919 feed F81 3/4ct,MNH | 4.00 | 61 | WI 1965 wine W92 ,U | 20.00 |
| 23 | NC 1921 feed F98 1ct,MNH | 4.00 | 62 | WV documentary(4) D7(2),D10,D11 on doc. not punched | 50.00 |
| 24 | NC 1921 feed F102 2 ct,MNH | 8.00 | 63 | IN 1952 trout,U,tiny thin, off center | 8.00 |
| 25 | NC 1938 feed F103 1/12 ct,MNH | 5.00 | 64 | IN 1965 trout,MNH,tiny corner thin,rare,P | 80.00 |
| 26 | NC sales tax coupon S.H. Kress ST7e, one corner off, creases,P | 6.00 | 65 | IA 1972 state duck Scott #1,MNH, cat \$165.00,P | 100.00 |
| 27 | ND 1937 beer,M,P | 10.00 | 66 | MD 1963 big game Wooten MDBGF3 on card lic. | 20.00 |
| 28 | ND 1934 beer B14 16ct,U,stains,P | 15.00 | 67 | ND 1981 small game,MNH, Scott #30 | 20.00 |
| 29 | ND 1934 beer B15 32ct,U,small piece off bottom, nicer than usual,P | 20.00 | 68 | ND 1981, 1982 res deer bow licence stamps (2) | 18.00 |
| 30 | ND 1934 beer B15 32ct,U,usual cond | 10.00 | 69 | ND 1982 small game,MNH Scott #34 | 30.00 |
| 31 | ND 1934 beer B16 64 ct,U,usual cond, rare,P | 50.00 | 70 | CA 1973 duck Scott #3,M | 12.00 |
| 32 | NJ cigarette C5 8x10 w/ser # on ccrd | 5.00 | 71 | CA 1974 duck Scott #4,M | 14.00 |
| 33 | NY 1952-53 motor vehicle tax stamp, org & black | 10.00 | 72 | CA 1975 duck Scott #5,M | 4.00 |
| 34 | MI apple card AC9,U,P | 40.00 | 73 | CA 1976 duck Scott #6,M | 15.00 |
| 35 | OH liquor seal LS1,perfin | 3.50 | 74 | CA 1977-78 duck \$1 Scott #7,M | 45.00 |
| 36 | OH 1945 wine W22 28 4/5 ct,M | 5.00 | 75 | CA 1977-78 duck \$5 Scott #8,M | 8.00 |
| 37 | OH 1945 wine W27 \$1.20,M | 6.00 | 76 | MI 1959 bear,MNH, only 3,865 issued | 75.00 |
| 38 | OH 1965? wine W32 72 ct,M | 5.00 | 77 | SD 1988 res fishing, free senior fish (2),M | 10.00 |
| 39 | OH 1965 tractor tax receipt stp, silver on dark green | 5.00 | 78 | SD 1975 antelope license,MNH | 8.00 |
| | | | 79 | TX 1972-1978 white winged dove,all U | 8.00 |
| | | | 80 | WI 1978 trout, M | 5.00 |

Featured Usage

by M.E. Matesen

Shown, possibly not to well, are a pair of the 1/10 pint Maryland liquor stamps used on a small green bottle of Calvert Daiquiri Mix. These stamps, with the Louis Goldstein signature, appear to be Hubbard No. L68. They are purple in color. This 1/10 value is seldom seen used, as splits or miniatures used the 1/16 gallon value.

The daiquiri mix however, uses Hawaiian Leilani rum and is an odd two ounce size. Each stamp apparently covers one ounce of liquor. This style of liquor stamp was used, with varying signatures, from 1943 until about 1978. At that point they went metric.

The bottle also has a Series III red liquor strip for "Less than a 1/2 pint".

Calvert Distilling is located in Baltimore.



Food at Sea

by M.E. Matesen

Having spent some time in the US Navy I now realize where that morning gruel referred to as "Cookie's surprise" really came from.



Free For All

The second quarter 1998 SRS "Free For All" is a sheet of eight one cent cigarette tax decals from Chatchee, Alabama.

These stamps were donated by SRS President Terence Hines.

SRS "Free For All" items are provided as a benefit to members to enhance their collecting enjoyment. These are given away on a first come first serve basis, and after an allotted time are provided through the SRS Sales Service.

Single requests from SRS members will be filled until August 1 or while supplies last. Send a self addressed stamped envelope and your SRS number to SRS Free For All, 27 Pine Street, Lincroft, N.J. 07738. To prevent mail handling damage members may want to include a card stiffener. If you have other business going to the treasurer put this in with it and save postage.

If you have a big pile of one stamp and no real use for them, we are always in need of more material for the free for all. Send it to the treasurer or the editor.



State Revenue Society
P.O. Box 270184
Oklahoma City, OK 73137-0184

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