



STATE REVENUE NEWS

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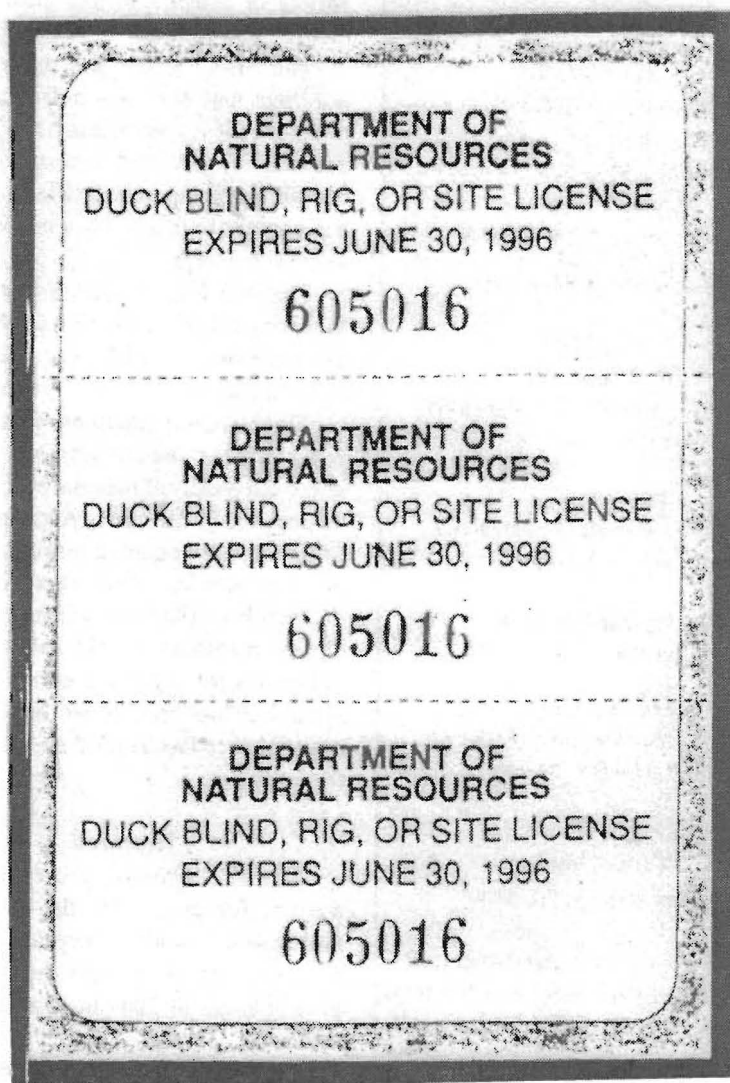
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Maryland and Washington D.C.



1996 Maryland duck blind or gunning rig stamp.

Auction 28

The State Revenue Society

President and Librarian

Peter Martin

PO Box 791, State College, Pa 16804-0791
pmartin2020@aol.com

Vice President

Hermann Ivester

5 Leslie Circle, Little Rock, AR 72205-2529

Treasurer

Harold A. Effner Jr.

27 Pine St., Lincroft, N.J. 07738
haroldeffn@aol.com

Acting Secretary

Scott Troutman

PO Box 421
Duncansville, Pa 16635-0421

SRN Editor and Auction Manager

Scott Troutman

PO Box 421, Duncansville, PA,
16635-0241
smttroutman@charter.net

Governors

M.E. Matesen

POB 304, Lynnwood, WA 98046-0304
mnret@sprynet.com

Peter Pierce

7 Pratt Ave, Oxford, MA 01540-2826
oxbou@aol.com

Dr. Edward H. Miles

888 8th Ave, NY, NY 10019

Terence Hines

Box 629, Chappaqua, NY 10514-0629
TerenceHines@aol.com

Society Attorney

William Smiley

Box 361, Portage, WI 53901

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President's Notebook by Peter Martin

2003 in Review

The State Revenue Society had one of its most active years in 2003 with solid progress on a variety of fronts. The demand for state revenues continues to increase and, with few major collections appearing on the market, prices continue to rise.

Services

Four indepth issues of the *State Revenue News*, the official journal of the SRS, were distributed to members. Editor Scott Troutman continues to expand the variety of subjects in this most popular membership benefit.

The SRS Library has expanded its holdings and now has individual state reference files to aid researchers. Member donations of new and duplicate material, including correspondence files, brochures and copies of articles, have added greatly to these holdings.

The SRS Sales Department continues to purchase items in an effort to offer items available on a limited basis and to save members money.

Three society auctions were held in 2003 with a record number of lots, improved quality of material and increased participation by members. Auctioneer Scott Troutman has helped to make this one of our most popular member benefits.

Free For Alls from donated material, allows members to add items to their collection for the price of two stamps. Harold Effner reports we have enough material in to last us for the next year and then some.

Research

The SRS Catalog project now has editors for 20 states, the District of Columbia and several topics. Commitments to publish the results for several states in 2004 have already been made.

The SRS has also developed a standardized catalog category prefix list that will be finalized later this year.

SRS Secretary Kent Gray has his City, County/Municipal Catalog online so members can check their collections against a central database.

Publications

The year saw the release of two major books. *The Revenue Stamps of the State of Utah* by SRS Governor Mack Matesen was the first major state revenue catalog since 1984, and *Kansas Hunting and Fishing* by Neal Danielson was a comprehensive history of the Kansas programs, including all their stamp issues. We have also prepared for publication a set of American Bank Note Company State Revenue Index Proofs that will be released in 2004.

Exhibits

Thanks to the determined efforts of Ken Pruess, the SRS now offers an attractive exhibition medal and certificate to exhibitors of state revenues at APS World Series of Philately shows. The 2 1/2 inch medals, in gold, silver and bronze, feature the SRS logo.

Awards

On page 26 you will find the results of the voting for best article in the year 2003 SRN which resulted in a tie vote between John D. Boman and the late Frank Bocovich. Regrettably, Frank Bocovich passed away before garnering his third straight best article win, a first.

Closed Albums

The following SRS members closed their stamp albums for the last time in 2003:

Frank Bocovich, Littleton, CO
Hugh Goldberg, Altoona, PA
Robert Richards

Dues

After a great many years we had to raise dues in large part due to rising postage prices and production costs on the *SRN*. They are now \$15 a year. Those who haven't paid up need to do so.

We will continue to expand on our success in 2003 and hope you will help to make 2004 even more productive!

Discovered in an extensive collection of Maryland hunting and fishing licenses is a heretofore unreported Maryland stamp required for hunting from duck blinds and gunning rigs. For those unfamiliar with duck hunting techniques, a gunning rig is defined by Maryland hunting regulations as any boat or raft not under power used for hunting wetland game birds, except a sink box and includes a boat or floating blind, bushwack rig, canoe, rowboat, skiff, or sneak boat. Bushwacking is further defined as hunting wild waterfowl only while the boat is drifting or being sculled or while anchored in a stool of decoys. Sneak boating is defined as hunting wild waterfowl only while the boat is drifting or being sculled.

The stamps in question were apparently validation stamps and were purchased from the clerk of the circuit court of the county where the duck blind was located. If the license was for a mobile gunning rig, the stamp was purchased from the clerk of the circuit court where the gunning rig was kept moored when not in use during the hunting season. Pictured in Figure 1 is the earliest known copy of this stamp, a dark blue stamp with white lettering and a black serial number affixed to a complete 1988-89 license in the space provided in the lower left corner of the license. As shown at the top of the license, this license was for a gunning rig. The license also required a description of the blind site or location where the gunning rig was to be used. In this case, the description states: "Church Creek off of Bush River Church Creek, just south of US Rt. 40" and was purchased for a 12 foot John boat, brown in color. The fee charged for the license and stamp was \$5.00 plus a clerk's fee of 50 cents.

Also discovered were two licenses for the 1994-95 season and sold to the same individual for duck blinds at two different locations, each with a duck blind validating stamp attached. Figure 2 pictures one of these licenses. The 1994-95 stamps were white with green lettering, a light green crosshatching in the background with the words “duck blind” repeated over and over. Crosshatching

MARYLAND DEPARTMENT OF NATURAL RESOURCES

APPLICATION FOR: DUCK BLIND ☐ **BLIND SITE** ☐ **GUNNING RIG LICENSE** ☒

CHECK ONE BOX ONLY

BLIND OR BLIND SITE LICENSE: Obtain from the Clerk of the Circuit Court of the county within whose jurisdiction the blind or site lies.

GUNNING RIG LICENSE: Obtain from the Clerk of the Circuit Court of the county in which the Gunning Rig is kept or moored when not in use during the Hunting Season.

GAME FUND: \$5.00
CLERK'S FEE: \$.50
TOTAL: \$5.50

DUCK BLIND 5,50

I, the undersigned hereby apply in conformance with the Laws of Maryland and after reading the instructions on this application sheet, I am eligible under paragraph A, B, C or D. (Circle one)

Applicant: (Please print) James B. Rudnick **DATE** 10/04/88

SIGNATURE OF APPLICANT James B. Rudnick **DATE** Oct 4, 1988

NAME James B. Rudnick **ADDRESS** 284 S. Park **CITY** Aberdeen **ZIP** 21001 **TEL. NO.** 278-4095

NAME _____ **ADDRESS** _____ **CITY** _____ **ZIP** _____ **TEL. NO.** _____

Shore Owner:

NAME _____ **ADDRESS** _____ **CITY** _____ **ZIP** _____ **TEL. NO.** _____

NAME _____ **ADDRESS** _____ **CITY** _____ **ZIP** _____ **TEL. NO.** _____

Specific location and description of blind, blind site, or gunning rig, including names of waters:

Church Creek off of Bush River. Church Creek Just South of
US Rt. 40. 12 ft. John Boat. Brown in color.

Written consent required if application made by other than riparian owner: I or we, the riparian owners of the shore aforesaid, hereby consent to the issuance of the blind, or blind site license as applied for above:

Certification required if application for gunning rig license: I or we, hereby certify that I or we will comply with all provisions of Federal and State laws and regulations controlling the hunting of wild waterfowl:

SIGNATURE OF APPLICANT James B. Rudnick

Given under my hand this 4 **day of** October **19** 88

By Authority of Charles G. Hicks III
Torrey C. Brown, M.D. **Clerk of Court**

SECRETARY OF NATURAL RESOURCES

DEPT. OF NATURAL RESOURCES
LICENSE DIVISION
TAWES STATE OFFICE BUILDING
Annapolis, Md. 21401

LICENSE NO. _____

Validation Blind No. _____

NAME of licensee and number of this license must appear on blind or stake.

Licensee Copy

land and waterfowl stamp must be purchased in addition to Federal waterfowl stamp.

LICENSEE COPY

Figure 1. Gunning rig license with 1989 duck blind stamp attached.



MARYLAND DEPARTMENT OF NATURAL RESOURCES
Licensing and Watercraft Registration Services
Tawes State Office Building
Annapolis, MD 21401

Check One Box Only
APPLICATION FOR: STATIONARY BLIND () BLIND SITE (✓) GUNNING RIG LICENSE ()

STATIONARY BLIND OR BLIND SITE LICENSE: Obtain from the Clerk of the Circuit Court of the County within whose jurisdiction the blind or site lies.

GUNNING RIG LICENSE: Obtain from the Clerk of the Circuit Court of the county in which the Gunning Rig is kept or moored when not in use during the Hunting Season.

I certify that I am in compliance with Maryland Law under Natural Resources Article, 10-612 or 10-607, and am eligible to obtain the license requested under paragraph A, B, C or D. (circle one)

DNR: \$5.00
Clerk's Fee: .50
\$5.50

Locality: 51
Lic # 858808
BLIND SITE 5.50
TOTAL 5.50
Res. H. 101 Per 446716
DJH LH F141817
Aug 15, 1994 08:49 am

Signature of Applicant Kevin E. Morgan Date 8-15-94

Applicant: (please print)

Name Kevin E Morgan Address 11336 Gungahstown Dr apt 181A Hyattsville MD City Hyattsville Zip 21242 Tel. No. 797-2327

Name Address City Zip Tel. No.

Shore Owner:

Name Address City Zip Tel. No.

Name Address City Zip Tel. No.

Specific location and description of stationary blind, blind site or gunning rig, including names of waters:

Kraft Island, lower end opposite mouth of Antietam Creek
Potomac River

DEPARTMENT OF
NATURAL RESOURCES
DUCK BLIND, RIG, OR SITE LICENSE
EXPIRES JUNE 30, 1995.

858808

Written consent is required if applicant other than riparian owner.

I/ or we are the riparian owners of the shore and hereby consent to the issuance of the stationary blind, or blind site license as applied for above:

required if application for gunning rig license: I certify with all provisions of Federal and State laws and regulations controlling the hunting of wild waterfowl:

Signature of Applicant Kevin E Morgan
All applicants must sign

All owners must sign

Given under my hand this 15th day of Aug, 19 94
By Authority of Torrey C. Brown, M.D., Secretary of Natural Resources

Signature of Clerk Dennis J. Weaver
Clerk of Court

Name of license and number of this license must appear on stationary blind or blind site stake.
Maryland waterfowl stamp must be purchased in addition to Federal waterfowl stamp if applicable.

LICENSEE COPY

DNR-W-6 4/94

Figure 2. 1995 duck blind license with duck blind stamp.

This is an interesting license as the blind is on an island in the Potomac River well north of Washington, D.C.

was commonly used on Maryland hunting stamps in the 1990s. The stamp has a black serial number. The 1994-95 license stated that the number of this license (i.e. the serial number of the stamp) must appear on a stationary blind or blind site stake. Again, the license fee was \$5 plus a clerk's fee of 50 cents.

An additional find shows how these stamps were used. Figure 3 (front cover)

shows a strip of three of the 1995-96 duck blind stamps which was white with red lettering and a black serial number. It is noteworthy that each of the three stamps bears the same serial number. Further investigation reveals that these stamps were printed in panes of three stamps, each with identical serial numbers. One stamp was affixed to the license retained by the clerk issuing the license, one was affixed to the

applicant's copy of the license, and the third stamp was affixed to the copy of the license forwarded by the clerk to the Maryland Department of Natural Resources.

Further inquiry reveals that the Maryland Department of Natural Resources possibly began using these stamps as early as the 1970s. It is not known when their use stopped.

Maryland Fishing Stamps - Quantities Issued and Some Thoughts on Valuation

by Ira. W. Cotton

I know of several handbooks that extensively address the fish and game stamps and licenses of a single state:

- *Maryland's Conservation laws, Licenses, and Enforcement Officers*, Paul M. Hanyok, Mt. Airy, Maryland, Old Line Press, 1966 (ISBN 0-9651915-0-4)

- *A Guide to Collecting Hunting & Fishing Licenses* [of Pennsylvania], Robert Miller, 1992, no ISBN number

- *Some History of Michigan Hunting & Fishing and Their Licenses*, Ed Dunifon, 1993 [no publisher cited, no ISBN number]

- *A Guide to Collecting Hunting and Fishing Licenses of New York State*, David Hunt, 1995 [self published no ISBN number]

- *Ohio Hunting and Fishing Licenses: A Collectors Guide*, Kenneth R. Rohal, licenses through 1996 [self published, no ISBN]

Does anyone know of others?

Browsing through the Hanyok book, I encountered extensive tables of quantity of licenses and stamps of various types issued by the State of Maryland and its counties. I was particularly interested in the Maryland Trout and Chesapeake Bay issues that I collect and have been unable to complete. Table I gives the data for the trout stamps.

This data certainly supports the \$1,200 Wooton¹ catalog price for the mint 1963 stamp, and suggests that the senior trout stamps, priced identically by Wooton to the regular stamps of the same year, may be significantly undervalued. It also raises the question as to why the 1974 stamps are priced so much higher than the years immediately before and after?

Table II contains the data for the Chesapeake Bay Sport Fishing stamps.

For these stamps, except for 1985, Wooton has all stamps issued the same year valued the same. This seems to indicate that the \$2 stamps are significantly undervalued. I don't know if these or the trout stamps were ever remaindered by the state.

Hanyok also lists and illustrates a series

Table I Trout stamps		
Year	Regular	Senior
1963	2,490	
1964	20,688	
1965	24,233	
1966	26,467	
1967	28,274	
1968	31,634	
1969	20,498	
1970	22,043	
1971	24,200	
1972	24,327	
1973	24,710	*3,860
1974	24,563	1,844
1975	22,608	1,919
1976	24,773	3,407
1977	31,443	4,764
1978	31,696	3,420
1979	34,851	3,775
1980	36,978	4,359
1981	37,045	5,824
1982	42,018	6,884
1983	40,351	5,293
1984	42,328	6,908
1985	42,290	7,189
1986	51,682	8,289
1987	51,341	8,991
1988	55,213	10,017
1989	53,869	9,198
1990	59,451	9,933
1991	60,032	9,306
1992	67,432	9,633

* Includes the 6 month issuance of the 1972 stamp.

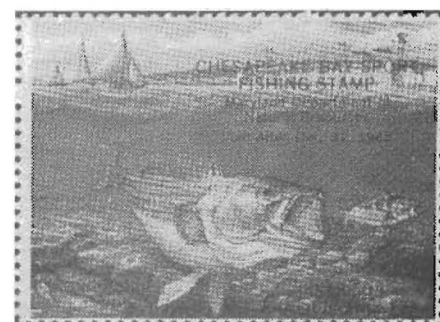
Table II Chesapeake Bay Sport Fishing Stamps			
Year	\$5	\$2.50	\$2
1985	64,882	77,460	8,847
1986	64,736	N.A.	8,650
1987	61,595	91,656	7,471
1988	59,749	97,263	7,118
1989	53,636	96,317	6,603
1990	67,046	106,429	8,994
1991	72,048	106,535	8,936
1992	74,118	108,118	9,380

of Sport Crabbing stamps issued from 1988-1993. I was unaware of these stamps despite living in Maryland during that entire period (including stocks/sources!) would be most welcome.

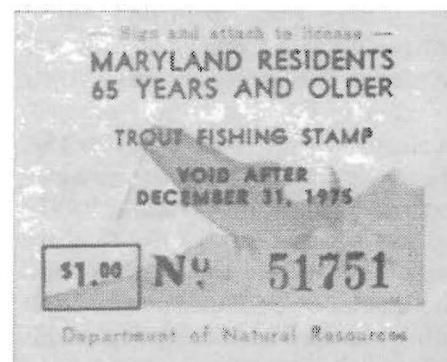
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1. *The Streamside Catalogue of Fish and Game Stamps*, Jan R. Wooton, 2001. Note - available through SRS publications.

Editors Note - An article "Maryland Crab Stamps" by Jan Wooton was in the 1998 4th quarter issue of the *State Revenue News*.



1985 \$2.50 Chesapeake Bay Sport Fishing



1975 Senior trout
Rarest of the Maryland trout issues

The Washington City Canal Lottery Ticket

by Scott Troutman

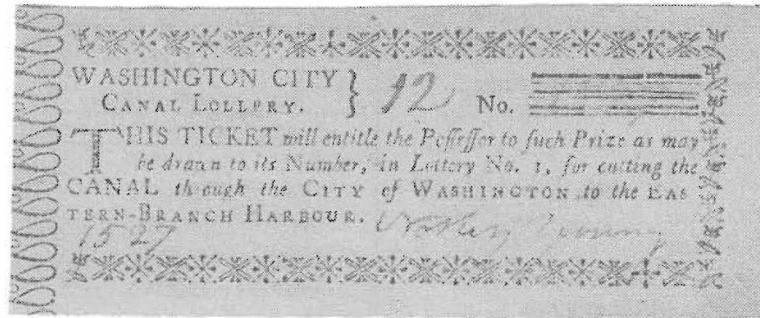
The lottery ticket that is the basis of this article is shown at right. It bears no date. The wording says:

"This ticket will entitle the Possessor to such Prize as may be drawn to the Number, in Lottery No. 1, for cutting the CANAL through the City of Washington to Eastern-Branch Harbor."

To most people who are familiar with Washington, D.C. the assumption would be that this was a lottery for the C&O canal which runs clear to Cumberland, Maryland. People who really know their history might suspect it could be from the Potomack Canal that George Washington and others built around the Great Falls of the Potomack starting in 1785. But it is from another early canal, a canal that ran up what is today the mall. And the history of this canal connects with much of the early history of our Nations Capitol.

On March 30, 1791 George Washington announced his site for the capitol of the United States. It was a square of land along the Potomac in Maryland and Virginia, encompassing a lot of sparsely inhabited swamp land. Tiber Creek ran down the middle (today it is called Constitution Avenue) emptying into the Potomac at a large bay. Where the bay was most of the mall area from the Washington Monument to the Lincoln Monument now covers, having been filled in in the 1880's. Georgetown, a thriving small city, was included in Washington. It was a center for commerce along the Potomac. Troublesome sandbars and small rapids lay down river from Georgetown prevented ocean going traffic from reaching it. The big harbor was along the mouth of the Anacostia River downstream, then called the Eastern Branch of the Potomac. This harbor was deep and oceangoing vessels could come up the Potomac to what was called East Harbor.

Washington City was to be a planned city, and Pierre L'Enfant, a French born city planner of note was brought in from New York City to lay out the new town. His grand design with diagonal streets, squares and circles envisioned a huge new city to be carved out of the marshlands. A center piece of his design was a new canal, to link Georgetown with East Harbor using the



1795 Lottery ticket for the construction of the Washington City Canal

Tiber River and a smaller stream that flowed into the Anacostia called James Creek. It was to be called the Washington City Canal. George Washington's Potomack Canal had begun construction in 1785. It opened up the river above the city. L'Enfant envisioned his new canal as bringing commerce to the heart of the new city from both upriver and downriver. The map on page 7 shows Washington City much as L'Enfant originally laid it out.

Funding was a problem for everything connected with the new city right from the start. Virginia failed to come up with funds they had promised, so the part of Washington on the Virginia side of the river was dropped. The old corner stone for the original plan still exists in Alexandria. An auction system was to be used to sell the new lots in Washington City. A lottery would be tried to raise funds for the canal.

The lottery, then, was one of the new City of Washington's first fund raising schemes. It is unclear, given the government at the time, if this is a federal or city item.

The first lottery, which this ticket is from, was in 1795 with drawings monthly. I think this ticket is from the 12th monthly lottery (hence the 12 in manuscript at top) and was number 1527. Typically the sales reached 5 digits each month. The monthly main prize was \$1000 with a couple small prizes.

A second lottery was held in 1796. It ran into problems when a large number of the tickets were stolen from the printers and ads had to be run in American Gazette newspaper weekly warning people to avoid

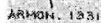
buying the stolen tickets. The canal never got off the ground at this point.

It wasn't until May 1, 1802 that the Congress passed an act to sell shares in the Washington Canal. Shares went for \$100 with \$80,000 worth authorized. Canal construction got going in earnest. L'Enfant was gone, but Benjamin Latrobe, an architect who would later design and build the Capitol (after L'Enfant's original brick design collapsed due to shoddy workmanship and a second wooden one burnt down in 1814), became chief designer on the canal. The canal started at the Tiber River, came up what is today Constitution Avenue along the mall, turned at the foot of Capitol Hill and then went south to the run of James Creek and on to where the wharves were along the Anacostia behind Fort McNair. Slaves were used to construct it.

The canal was incorporated and ready for operation February 16, 1809. One thousand more \$100 shares were sold to fund a second prong of the canal that ended about five blocks upriver on the Anacostia near Barry's Wharf and the U.S. Navy Yard.

The canal's construction left a lot to be desired. Much of it was faced with lumber, which floated off during floods. It had a propensity to silt up, and its route, which Latrobe had altered, interfered with the plans L'Enfant had laid out for sewage lines in that end of the city.

By 1826 Congress had to appropriate more money to add a basin between 6th and 7th Streets (near where the National Gallery of Art is today) to ease barge traffic.



(Courtesy Rare Book Room, Martin Luther King Library, Washington, D.C.)

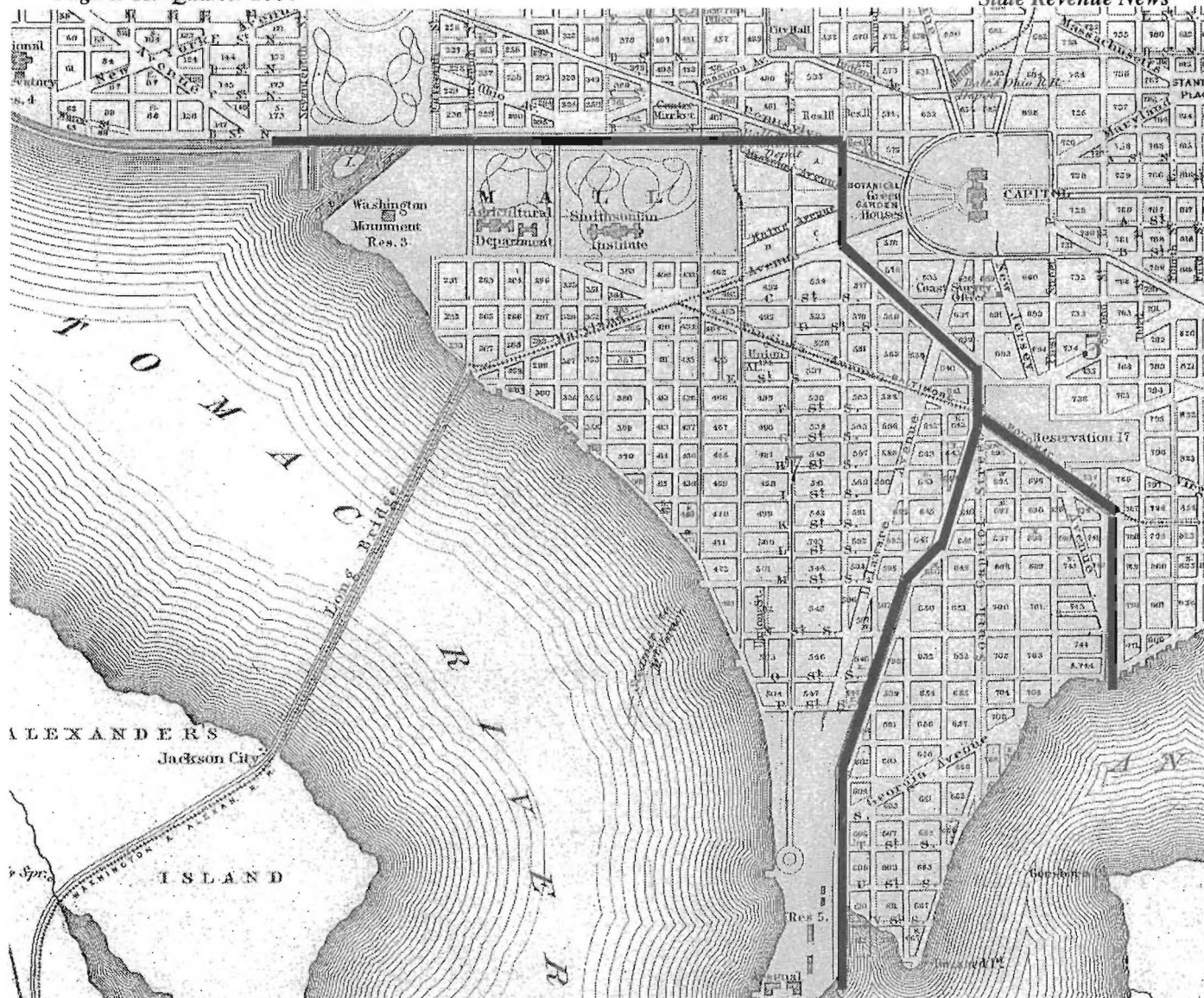
This had been in the original plans but cut out due to budget constraints. The canal also had to be deepened to insure it had “a foot of water at low tide”. There wasn’t much difference between the canal and the sandbars in the Potomac. In 1831 the local government required slave traders to get a \$400 license, and the funds went to the

canals upkeep. More repairs and dredging had to be done in 1852.

By the time of the Civil War the canal was seeing more use as a sewer than as a canal. Garbage was heaved in it and dead horses and dogs were found floating it. Mosquito's swarmed out of it. After the Civil War the Chesapeake & Potomac

River Tidewater Canal Company took over and tried to clean it up but to little avail. Making matters worse, East Harbour was silting up.

On July 15, 1870, after a disastrous malaria outbreak in Washington, Congress had had enough of the canal and a \$100,000 tax levy was created to cover over most of



1868 Map of Washington, D.C. showing the two arms of the finished Canal
(Courtesy Rare Books Room, Martin Luther King Library, Washington, D.C.)
Most of Tiber Creek has been filled creating the mall and ellipse in front of the White House.

it from the Capitol to the Anacostia and to make it into a sewer. In 1872 they finished the job by having the rest filled in and turned into Constitution Avenue.

Today in Southwest D.C., Canal Street angles along just northwest of Fort McNair. It was once the tow path. Along Constitution Avenue, beside the ellipse, there is a small house that was once the lock keepers house. The Tidal Basin and the Reflecting Pool are where Tiber Bay used to be. Tiber Creek flows underground.

The author wishes to acknowledge the help of the kind librarians at the Martin Luther King Library in Washington, D.C. and especially to those in the map room.

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1. *American Gazette* newspapers (microfiche), 1795-96, Martin Luther King Library, Washington, D.C.
2. Federal and Local Legislation Relating to Canals and Steam Railroads in the District of Columbia 1802-1903, Charles Moore, 1903, Rare Books Room, Martin Luther King Library, Washington, D.C.
3. *Worthy of the Nation, The History of Planning for the National Capitol*, Smithsonian Institution, 1977.
4. *Divided City, A Short History of Washington*, Bob Arenbeck, www.geocities.com/bobarnebeck

Note-Another of these lottery tickets sold in December 2003 on E-bay. In that listing it indicated that Mr. Young who signed the ticket owned land along the canal near the Capitol building.

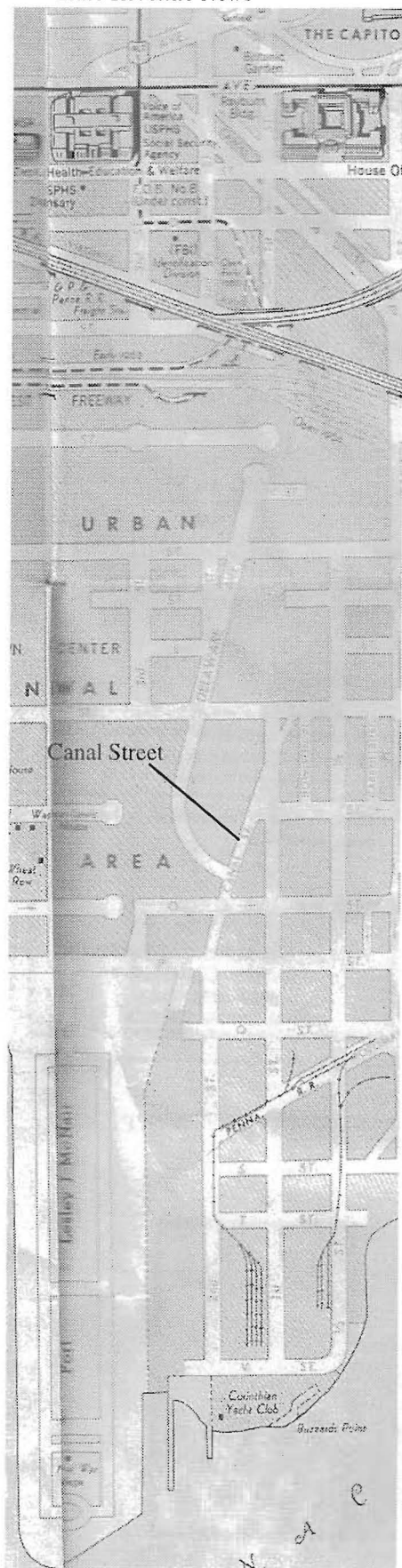
Maryland Big Game Error Discovery

by J. R. Wooton

In 1961 the Maryland Department of Natural Resources issued two stamps for big game hunting, one for those hunting with firearms and one for archers. As in the previous year there were three differences in these two stamps: (1) color, (2) face value, and (3) the stamp for archers featured a bow superimposed over a running deer.

When the printer mailed these stamps to the state license agents, it was immediately discovered that both stamps were printed with the bow superimposed over the running deer, thereby creating a major error. The firearms stamps were hastily recalled and destroyed. There was one exception. One license agent managed to keep one sheet of ten error stamps. One stamp was given to a friend, and the other nine were placed in a safe deposit box where they have remained for over forty years, unknown to collectors.

Pictured in figure 1 is the 1962 Maryland big game hunting stamp for firearms known to Maryland fish and game collectors. Pictured in figure 2 is the error stamp. The colors of both stamps are identical. Of the nine error stamps six are in excellent, mint never hinged condition, two are slightly stained, and one has a barely noticeable scratch. It is very unlikely additional copies of this error exist. After all, until now there had been no hint of their existence. Along with the 1963 Maryland trout stamp, this will be one of the two key items in any Maryland fish and game collection.



Washington D.C. 1963

The only place the canal can be found is Canal Street in S.W. south of the Capitol, once the tow path.



Figure 1 - Normal



Figure 1 - Error with extra bow

Alabama Fertilizer Find

by Kent Gray



Shown is an imperf between error on Alabama fertilizer stamps. These stamps are interesting in several aspects. This stamp is not listed in Bowman's fertilizer cataloging (SRN 3rd Qtr 2002 p. 7) as it

has the five dots in the oval like FE1 but has the COPYRIGHTED like FE3. The blob of ink on the stamps may indicate this is printers waste.

The District of Columbia Perfins

by Chuck Spaulding

The revenue perfins project has discovered 47 number perfins in the District of Columbia beverage tax paid stamps. Table 1 shows perfin designs from the number 11 to 9331. Many of the other numbers may be awaiting discovery. We have reports that six numbers (107, 2219, 2313, 3050 and 5986) do exist, but no one has submitted a photocopy to prove their claim. The graphics also notes the type beverage the perfins have been found on : L = liquor, W = wine, C=champagne and A = alcohol.

The familiar D.C. beverage tax paid stamps indicates the type of beverage by different stamp colors: Orange = liquor, Green = wine, Purple or Rose = champagne and Yellow or Blue = alcohol.

We do not know who perforated these numbers and for what purpose. The perfins may be an order number similar to the perfins found in the State of Delaware/Tax Paid/Alcohol Spirits and Wine stamps. Figure 2 shows a typical example. Delaware also printed the taxed company name on the stamps.

Understanding the meaning of the D.C. beverage tax paid stamps becomes more complex as many have a rubber stamped number that is different than the perfinned number. An example is shown in Figure 1. The perfin is 15 and the rubber stamped number is 3096. Perhaps one number is for the company being taxed and the other is an order number. Or it could be wholesaler and retail stores. We just do not know.

Figure 3 shows the only number that we discovered that is preceded by a letter (A46). This adds to the mystery of what these numbers mean.

Any help that members can give to the revenue perfins project will be appreciated. Please search your collection and accumulations and see if you can add any new numbers and data. We need a sharp photocopy of the back of the stamp (use black paper behind the perfin to make it show) or loan us the stamp to copy. Please note the color of the stamp face. I can be reached at 48 Strathmore Lane, Rockville Centre, NY, 11570-1848.



Figure 1 - Stamp with both perfin (15 reading up) and handstamp (3096).

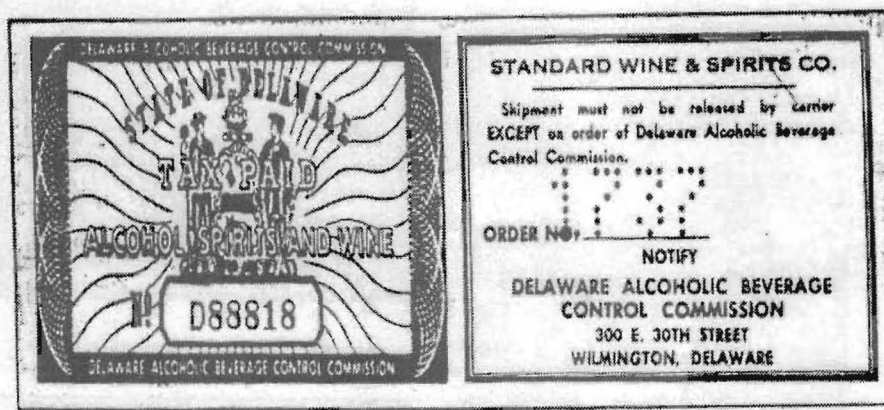


Figure 2 - Delaware alcohol, spirits and wine with order number perfin.



Figure 3 - Perfin A46

11 W,L,C	15 W,L,C	17 W,L	35 W	38 L	50 W,L
64 W,L	70 L	1653 W,L,C	1811 W	2172 W,L,C	2249 W,L
2249 L	2271 L	2271 W,C	2350 W,L,C	2365 L	2445 W,L,C,A?
2445 W,L,C	2513 L	2768 W,L,C	3185 W,L,C	3187 L	3193 W,L
3194 L,A	3231 W	3652 L	4047 L	4735 W	5199 L
5301 W	5404 L,W	5404 L	5423 W,L	5448 W,L	5448 L
5618 L	5683 W,L	5754 W,L	6040 W,L	6194 L	6585 W,L
7143 W	7308 L	8050 W	9331 L		

Table 1 - District of Columbia perfins.
 Sizes shown are as close to exact as we can make them.

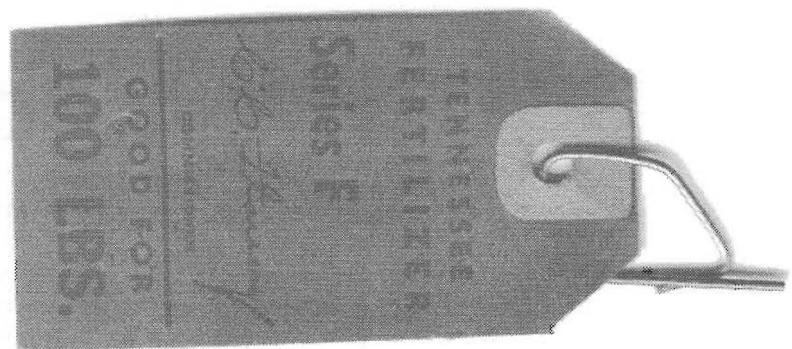
Tennessee Fertilizer Tag

by Scott Troutman

Shown is a Tennessee Fertilizer tag with the signature of C.C. Flannery. Flannery was the Agricultural Commissioner from 1938-1944. This tag is black on a bright red cardboard with a rather unique copper clip. I'm guessing that the copper clip would have been used before World War II.

On the back of the tag is the wording "The fact that one of these "tags" is attached to each bag, barrel or other package of fertilizer shall be taken as evidence that the sale thereof has been

authorized by the state, provided other requirements as to labeling have been complied with. All persons are warned against the buying or selling of fertilizer not bearing such tag."



Secretaries Report

Previous Total	272
New Members	2
Reinstatements	0
Resignations	0
Deaths	0
Dropped Not Paid	0
Current Total	274

New Members

1303 James Koutsoures

489 Crest Lane

Antioch, IL 60002-1205

Interests-Variou

1304 Sean Roberts

18809 Chandler Heights Road

Queen Creek, AZ 85242

Interests - documentaries (especially
CA & NV, fruit & vegetable, seed,
eggs and municipals)

Reinstatements

Died

Resignations

Dropped Not Paid

Address Changes

1007 David A Schaubroeck

4515 SE Peachwood Terrace

Stuart, Florida 34997-2278

Exhibiting Results

Mack Matesen's new catalog of Utah Revenue Stamps got a vermeil in the literature competition at Chicagopex this summer. Congratulations are in order.

Scott Troutman became the first person to win an SRS medal with a silver for his North Carolina Revenues which were exhibited at the OKPEX show in Oklahoma City in November.

Colorado Duck Stamps Being Discontinued

by Scott Troutman

An article in the September 21st, Denver Post reported that Colorado's electronic licensing for fish and game stamps has now been extended to duck stamps. Apparently for the 2003 season, hunters received a duck stamp in the mail about two weeks after buying their license, but the stamp was not required to hunt.

The newspaper indicated that next year hunters will have to specifically request the stamp to get one. I suspect the program will follow the fishing stamps into history.

Free for Alls

Harold Effner asked me to note that we have enough material in for Free-for- Alls to supply us into next year thanks to some generous donations from Mack Matesen, Ken Pruess and others. And it is a good range of stuff from secured debts stamps to feed to oleomargarines. Looks like it is going to be a fun year.

Hugh L. Smiley 1916-2003

The December 22, 2003 issue of Linn's Stamp News reported the death of stamp collector and dealer Hugh Smiley on March 24, 2003. In addition to collecting China, Australia, Kansas precancels and US revenues, Hugh was one of great state revenue collectors.

Hugh began collecting at age 10 and in his teens worked in a drug store affixing Kansas cigarette strips to packs of cigarettes. He put them on loosely and then picked them up off the floor. Most of the strips that exist today came from Hugh.

In 1938 Hugh got a job as a letter carrier with the Post Office and his collecting interests took off.

After Charles Bellingshausen's death Hugh purchased much of his Nebraska and Kansas material. His collections of these two states may have been the most extensive put together to date. He also had extensive state material from all the states.

He served as president of the Wichita Stamp Club and was a fixture for decades at their shows. In the late 1990's back trouble forced him out of dealing, and he sold his state material to several prominent collectors and at auction. It is unclear if his main Kansas collection was ever dispersed.

Hugh was happy to mentor others and he helped many youngsters get started in the hobby. "He just couldn't get enough of stamps" his daughter reported. She also reported he couldn't stand it and had started collecting again before his death.

I for one will miss him. He was a true gentleman. Scott Troutman.

State Revenue Research Files

The SRS library maintains state files available for researchers. Correspondence, order forms, regulations and news releases are examples of the type of items in these files.

Over the years much material has been lost because collectors changed collecting interests and discarded old references, moved and no longer had room for extra files, or passed on and their heirs threw out the paper items. If you've done any kind of research, your files will be of interest to a current or future collectors. Preserve the efforts of your labor by send a copy of your files to the SRS Library. If you have unneeded material, send the originals. Mail to:

**SRS Library
POB 791**

State College, PA 16804

Note - If you have any application forms with Kent Gray's PO Box in Abilene on them, please heave them! It could take months for his mail to be forwarded.

SRN Back Issues

Back issues of the *State Revenue News*, through whole number 229, are available for \$3 each or 6 for \$10 (post paid). Issue 230 and later at \$5 each.

Photocopies of out-of-stock back issues are available for 15 cents per page. Inquire first and send a SASE

Issue Date**\$5.00 each**

230	1/97 Bedding
231	2/97 Liquor
233	3/97 MO
234	4/97 Fruit
235	1/98 Apples
236	2/98 Seafood & Md
237	3/98 Cigarettes
238	4/98 Cataloging
239	1/99 Games of Chance
240	2/99 Arizona
241	3/99 FL eggs etc.
242	4/99 Beer
243	1/00 Printers Waste
244	2/00 ID & Potatoes
245	3/00 Fishing
246	4/00 X-files
247	1/01 Alabama
248	2/01 CO Bedding
250	3/01 Documentary
251	4/01 Vending and Scale Seals
252	1/02 Colorado Cigarettes
253	2/02 Soft Drink
254	3/02 Tags and Cards
255	4/02 South Carolina
256	1/03 Oklahoma
257	2/03 Alabama Cataloging
258	3/03 Colorado Beers
259	4/03 Arkansas

1995 or 1996 year sets (four issues)

\$7.50 per year

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

Remember This in an Election Year

"One may discern an ass in a lion's skin without spectacles."

Jayne's Medical Almanac
1887

Editor's Notes

As the sharp eyed may note, this issue was advertised to be on Philadelphia documentaries. Well, Jack Stewart wanted some more time as him and Jerry Lurie are making new finds, so it has been pushed out until later this year.

Jan Wooton's amazing finds in Maryland plus an article that had been in the hopper for a long time on a Washington, D.C. lottery ticket inspired this issue. Chuck Spaulding did some quick work and put together the article on the DC perfins. And Ira Cotton noted some interesting things in a new book out on Maryland fishing stamps. Thanks to all for helping the editor out.

In the Presidents column you will find that we had a tie last year for best article. That is healthy. To all the authors, a thank you because you make this publication. And I am not talking about just the guys who do the big articles, but all the sharp eyed folks who take time to send in copies of new finds, ask interesting questions or point out the errors we have made. We haven't come up with any way to reward you, but all your efforts are most appreciated.

This issue has the biggest auction we have ever run. Several big collections are being offered as single lots or collections, which ever way brings the most. I haven't done that for a while. There is great material all through the auction, but some very seldom seen stamps in Florida in particular. Plenty of goodies in Arizona,

North Carolina, Pennsylvania and Virginia too. A lot of tough egg stamps. Even an amazing unreported California documentary from the 1880's!!

And there is real depth in the fish and game material as well with everything from ice fishing to antelope hunting and a good run of the Indian Reservation stamps.

I hope everyone has some money left after Christmas. You'll need it.

SRS Library Donations

We continue to receive donations to the SRS state reference files. Romie Coltrin has submitted additional correspondence files and publications from the Bert Hubbard estate and there are many interesting bits of information contained therein.

Joe Jeter Jr. sent a folder of Frank Applegate correspondence from 1948 and 1963 that included details of his favorite topic: collecting by denomination. Applegate put together a denomination collection of more than 500 stamps that was sold in the November 1986 Michael Aldrich auction.

Mack Matesen, author of the recently issued Utah catalog, also sent correspondence files, mostly from western states.

If you have duplicate or unneeded material, or can make photocopies of your files related to state revenues, send your items to: SRS Library, POB 791, State College, PA 16804. Future researchers will appreciate it.

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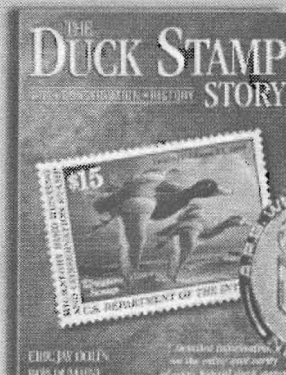
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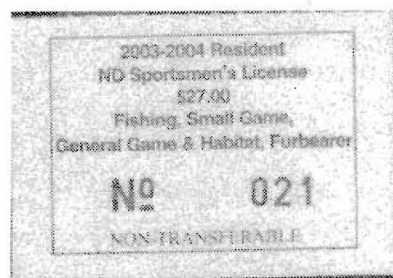
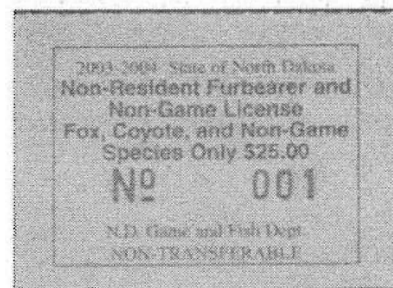
Fish and Game Update

by J.R. Wooton

North Dakota

Both fishing and hunting issues for 2003 have been received from the State. As noticed in the list of available issues that follows, there have been changes for 2003 in both the types of stamps issued and in fees charged. The following stamps are available

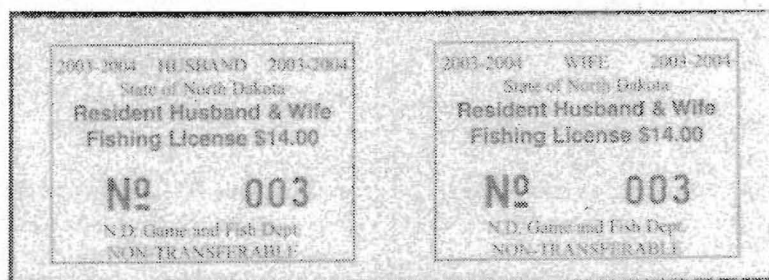
Resident fishing	10.00
Resident husband & wife fishing - husband	14.00
Resident husband & wife fishing - wife	14.00
Resident senior citizen	3.00
Resident sportsman's license	27.00
Non-resident fishing	25.00
Non-resident husband & wife fishing - husband	35.00
Non-resident husband & wife fishing - wife	35.00
Non-resident 3-day fishing	10.00
Non-resident 7-day fishing	15.00
Non-resident general game & habitat	13.00
Non-resident non-game	15.00
Non-resident furbearer & non game	25.00
Resident furbearer	7.00



These should actually be termed 2003-2004 stamps as the fishing stamps remain on sale through March 31, 2004 and the hunting stamps remain on sale through June 30, 2004.

Send orders to:

Collector Stamps
North Dakota Game & Fish Dept.
100 N. Bismark Expressway
Bismark, ND 58501



Little Mystery 2004.1

by Chuck Spaulding

What is it? It's not a Minnesota beer stamp that I've seen before. It measures 3 7/16 inches by 5 7/16 inches and is printed in black on an orange colored paper.

It was discovered in our research to document all the perfin that are found in United States revenue stamps. This slip or stamp is very important because it identifies the user of the perfin design M.B.G.Co./date as the Minneapolis Brewing Company of Minneapolis, Minnesota. This is printed on the lower portion of the slip.

Our research of beer perfins is going well. So far, we have discovered 1,358 perfin designs in State and Federal beer stamps. We estimate there are at least 1,000 more beer perfin designs. All contributions to the rev-perfs project will be noted in the final catalog. If you know what the answer is to the item above, or have more beer

perfins to share, send them to Chuck Spaulding, 48 Strathmore Lane, Rockville Centre, NY 11570-1848 or e-mail me at perfinzman@juno.com.

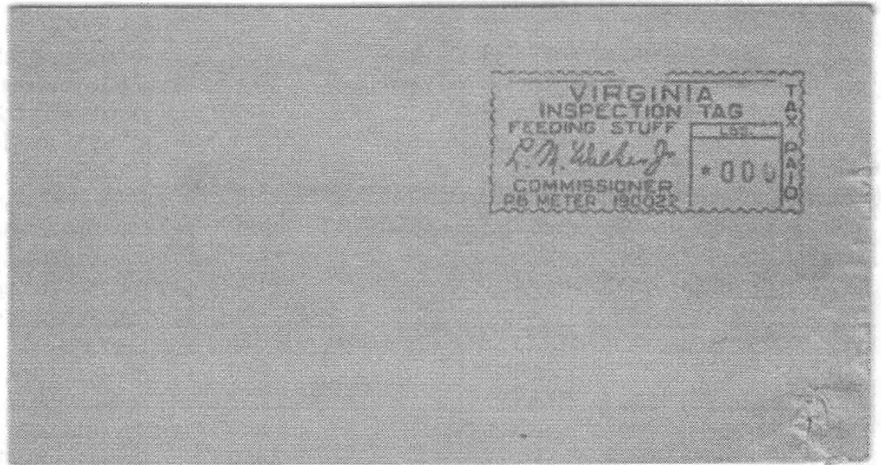


Interesting Auction Lots

Three meter items in auction 28 are quite interesting. The first is a feed analysis for 100 lbs of Turkey Growing Mash from Cooperative Mills out of Richmond, Virginia. This tag has obviously been used as there is a place where it was affixed to the sack and some tape may have held it on also. On the back is a purple Pitney Bowes meter cancel for feeding stuff but with *000 pounds. The signature is L.M. Walker Jr. who was commissioner in 1915. Apparently they just forgot to set the poundage on the meter.

The second item is a Virginia liquor meter. This one is red on a pinkish paper. An essay from the same Pitney Bowes machine #577 was shown by Terence Hines in the SRN, 1989, No. 6, p. 85. While this one has a value of 50 cents, unlike the 0 cents one in the Hines article, it has the same date of July 15, 1939. I suspect it is also an essay and never saw use.

The third item is a red on pinkish paper Pitney Bowes meter from machine 190000 dated April 15, 1942 from Fairmont, West Virginia. This also appears to be an essay, probably for a documentary tax.



Virginia feed meter on back of Turkey Growing Mash tag.



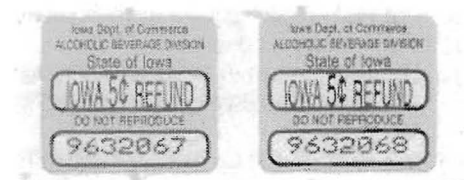
Virginia liquor meter essay?



Fairmont, West Virginia documentary essay

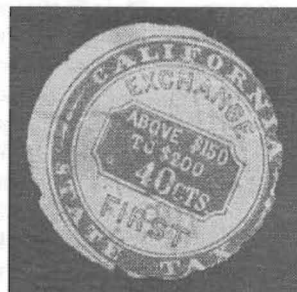
around the central tablet at top and left like the D105 stamp. While the stamp is cropped into the design, there is enough present that in comparison with a D101, the period definitely is not there. I have labeled it as D117A in the auction.

Yet another interesting item is a pair of stamps from Iowa. These stamps are 23 1/2 x 26mm, have writing in black on a pale blue stamp with white panels. The stamps are die cut self adhesives on a white backer. The wording is "Iowa Dept. of Commerce/ALCOHOLIC BEVERAGE DIVISION/State of Iowa/IOWA 5c REFUND/DO NOT REPRODUCE, with an ink jet applied serial number. Maybe one of you can find out what these are being used for. (lot 124).



Iowa Alcohol refund stamps

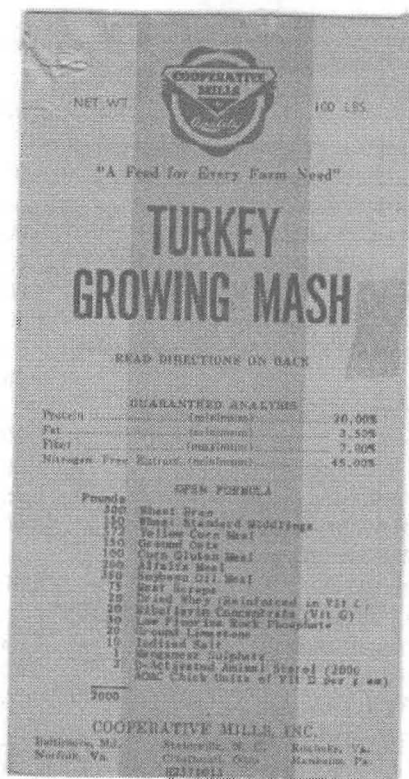
Possibly the most interesting auction lot is an undiscovered California documentary from the 1860's! This is even more remarkable given that Elbert Hubbard specialized in this material. The new find, lot 48, is an Exchange first from the 1863-66 last series that has no period after the word TAX. It has a partial double line



California D117A 40c



Blow up showing the lack of a period.



Virginia Turkey Growing Mash tag

Auction 28

Hubbard Catalog on non-fish and game
Wooton (Streamside) on fish and game
Other catalogs as mentioned.

1	AK 1985 duck #1 \$5,MNH,VF,P	15.00
2	AK 1943 liquor L18a 1 pt. cream card pane/8,MNH,VF,P	10.00
3	AK 1943 liquor L19a 4/5qt cream card pane/8,MNH,VF	10.00
4	AL 1932 cigar C9 33 3/4ct,U,XF	15.00
5	AL 1884 seal D1,U,VF-XF,ms cxi,P	10.00
6	AL 1867 seal D2 \$2,U,F	17.50
7	AL 1932-33 tobacco(3) T11,T12,T13,all U,F,interesting cxls	1.00
8	AR 1951 beer B30 .17578125c,MNH,F	4.50
9	AR 1951 beer B32 .46875c,MNH,VF	12.50
10	AR 1949 beer B47 .3515625ct,MNH,VF	5.00
11	AR 1924 cigar CR4,MNH,VF-XF	25.00
12	AR 1933 cigar CR41 2ct,MNH,VF,P	2.00
13	AR 1919 feed F4 10 lbs,MNH,VF,huge,P	1.50
14	AR 1936 feed F37 100lb,U,AVG	1.00
15	AR 1937 feed F39 50lb MNH,F,this stamp is bright red instead of light red	2.50
16	AR 1947 honey HO3a 5ct black roulette,MNH,VF	10.00
17	AR 1947 honey HO4 10ct,MNH,VF,P	10.00
18	AR 1945 liquor L70 9 3/8ct pane/8, scuff on one stamp, stain on back,M,VF	15.00
19	AR 1932 malt M10 1ct,MNH,VF	1.50
20	AR 1937 wine W10, colors poorly registered and with row of perfs in middle, freak MNH,VF,P	7.50
21	AZ 1935 beer B1 11ct,U,VF,SON cxi	3.00
21A	AZ 1936 beer B2 12ct,U,VF	1.50
22	AZ 1935 beer B2 12ct,U,AVG	1.50
23	AZ 1935 beer B4 40ct,U,F	3.00
24	AZ 1935 beer B5a 80ct orange brown variety,U,VF,light dirt,P	4.00
25	AZ 1939 beer B8 3ct,U,VF	2.50
26	AZ 1938 beer B11 pair w/selvedge,MNH,XF	4.00
27	AZ 1958 Colorado River special use fishing for California licenses Wooton #5,MNH,VF	10.00
28	AZ 195? egg E? 1 doz green unlisted but known,MH,VF,P	10.00
29	AZ 1941 egg E1b 1 mill perf 12 1/2 blue,MNH,VF	5.00
30	AZ 1941 egg E2 (2) light and dark brown shades,MNH,VF	10.00
31	AZ 1941 egg E3 3 mill,MNH,VF,P	5.00
32	AZ 1940 feed (6) F12 (2) shades, F13 light brown unlisted, F13 dark brown, F14 orange unlisted,F14 red, all MH, F-VF	7.50
33	AZ 1937-39 feed (2) F1,F3,both,MH,VF	3.50
34	AZ 1940 feed tag, brown on green,25 pounds, M	5.00
35	AZ 1939 feed F5 25lbs,MNH,VF	4.00
36	AZ 1940 feed F9 blk/4 w/plate numberMH,VF	1.00
37	AZ 1940 feed F15 1 ton,MH,F,P	6.50
38	AZ 1937 fertilizer (2) FT1,FT2 both MNH,VF	3.50
39	AZ 1939 fertilizer (4) FT5,FT6,FT7,FT8,MNH,VF, hard to find set	20.00
40	AZ 1935 luxury LX40 1 ct blk/4,MH,VF, printing flaw on one stamp	5.00
41	CA 1973-74 duck #3 \$1,MNH,VF,just starting to tone	14.00
42	CA 1976-77 duck #6 \$1,MNH,VF,toned	15.00
43	CA 1863 exchange (5) D101 AVG, D102 VF, D104 F faults, D107 faults, D108 F-VF all U	8.50
44	CA 1866 exchange (2) D80, D81,U,F-AVG	3.00
45	CA 1866 exchange D101a (second),U,VF, SON CXL, cut round	2.00
46	CA 1863 exchange D111,U,AVG,SON	8.00

47	CA 1864 exchange D1151/2 8 ct first,very tough to find,U,AVG,SON	10.00
48	CA 1864 exchange unlisted D117A? no period variety 40ct,U,AVG,SON,P	25.00
49	CA 1935 feed F9a 1 ton,U,F,P	2.00
50	CA 1964-1966 fishing (4) 1964-1, 1964-2, 1965, 1996 all sig. U,VF	10.00
51	CA 1958 fishing #1 \$1 MNH,VF	12.00
52	CA 1958 fishing CA1 sig.,U,VF	3.00
53	CA 1964 fishing CAF7(2) on lic.,stamps scuffed badly	1.00
54	CA 1925 scale seal San Francisco Co,black on lime green, U,VF,P	8.00
55	CA 1927 scale seal Los Angeles Co.,black on blue, faults at bottom,U	4.00
56	CA 1941 scale seal Los Angeles Co.,reddish-orange on white,U,very faulty and dirty	1.00
57	CA 1942 scale seal Los Angeles Co,blue on white,MNH, VF	12.00
58	CA 1944 scale seal San Mateo Co.,orange on white,U, one short tooth	6.00
59	CA 1967 scale seal Los Angeles Co. black on brown,U, torn at base	4.00
60	CA 1969 scale seal, no county stamp,black on yellow,M, VF,dirt on back	10.00
61	CA 1969 scale seal handstamped Santa Clara Co, black on yellow,M,VF,dirt on back	5.00
62	CA 1969 scale seal printed Santa Clara Co. R.W. Horger Sealer,M,VF	8.00
63	CA 1969 scale seal printed Santa Clara Co. R.W. Horger Sealer,M,VF	8.00
64	CA 1969 scale seal printed Santa Clara Co. R.W. Horger Sealer,M,VF	8.00
65	CA 1970 scale seal handstamped "Santa Clara County/ R.W. Horger/Sealer" black on orange,M,VF,small discoloration	5.00
66	CA 1970 scale seal printed "Alameda County/ R.H. Fernsten/Sealer" black on orange,MNH,VF	10.00
67	CA 1971 scale seal printed Santa Clara Co. R.W.Horger Director black on green,MNH,VF,corner of backer bent	8.00
68	CA 1971 scale seal printed Santa Clara Co. R.W.Horger Director black on green,U,VF,backer cut close	5.00
69	CA 1972 scale seal printed "Santa Clara County/ R.W.Horger/Director" black on yellow,MNH,VF	10.00
70	CA scale seal collection, lots 54-69min bid \$25.00	112.00
71	CA 1994-95 upland game #2 \$5.50 unsig.,U,VF,P	5.00
72	CO 1941 beer B29 288 oz. U,VF,large repaired tear	7.50
73	CO 1959 wine & liquor (2) WL67 and WL69, both MNH, VF	2.50
74	CO 1934 wine & liquor WL17 blk/4 imprint partially removed,MNH,F	20.00
75	CO 1937 wine & liquor WL36a,U,F	4.00
76	CO 1934 wine & liquor WL7 pair 3ct,MNH,VF	7.00
77	DC 1946 champagne CH1 1/20 gal MNH,VF,P	10.00
78	DC 1946 champagne CH2 pair 1/16 gal,MNH,VF, one disb gum spot on one stamp	20.00
79	DC 1946 liquor (4) L1a 1/80 gal;L3a 1/16 gal;L4a 1/8gal; L7a 1/4 gal, all MH,VF,bright orange	6.00
80	DC 1946 liquor L9 1/16 gal,U,VF-XF,clear	2.00
81	DC 1946 liquor L11 1/5 gal.,U,VF	2.00
82	DC 1946 wine W5 1/8 gal,MNH,VF	1.50
83	DE 1939 beer B15 10ct,MNH,VF	10.00



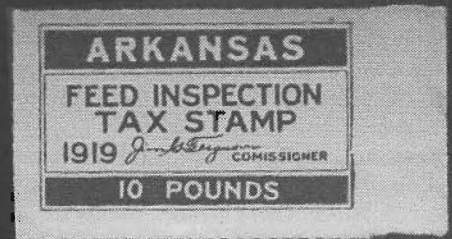
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17



20



13



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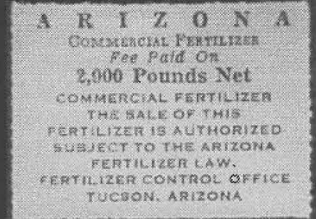
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31



28



37



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49



2 ex



94



71



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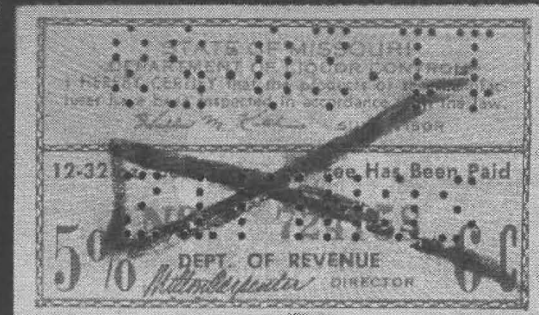
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255



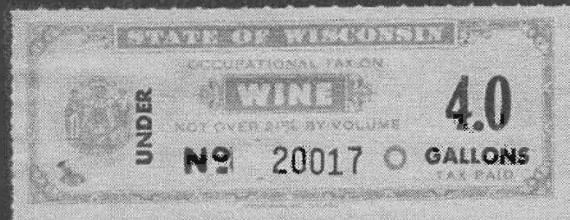
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175



24



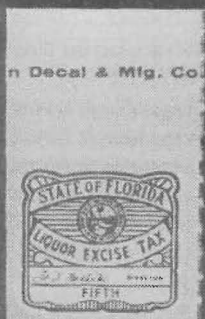
363

Auction 28

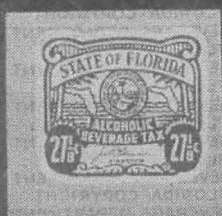
84	FL 1952 cigarette vending decal, round black on blue and white,MNH,VF, punch cancelled as specimen,P	10.00	127	IA 1933 feed F35 25lbs,MNH,VF	2.50
85	FL 1932 citrus (2) CF10, CF11 both full gum,U,F,cxl "Florence Citrus Growers Ass'n"	2.00	128	IA 19?? oleomargarine O14,U,VF,handstamped "Armour /Kansas City,Kans", P	10.00
86	FL 1938 citrus shipping document w/(9) stamps attached. Grapefruit GR14 15ct;citrus CF25 (3) 10ct; CF24 5ct; CF 26 50ct;OR15 (3) 10ct, stamps are heavily cancelled but a remarkable document	50.00	129	ID 1988 upland game \$5.50 UG2 sig.,U,VF	6.00
87	FL 1938 citrus shipping document w/(17) stamps attached. Grapefruit GR14 (6) 15ct;citrus CF25 10ct;CF26 50ct; CF27 \$1; orange OR8 (6), stamps heavily cxl, but a show piece document	50.00	130	IL 1941 beer B38b case brown serial,U,VF, perfin "G.H.Brg.Co./8-8-41"	6.50
88	FL 1937 citrus CF24 5ct,MNH,VF	2.00	131	IL 1941 beer B64 12-24oz,U,VF,handstamp NOR. ILL. BEV. CO./SEP 27 1941",very clean, P	3.00
89	FL 1937 citrus CF25 10ct,MNH,VF,disb gum	2.00	132	IL 1941 beer B64 12-24oz,U,VF,perfin "G H BRG/9-24-41",some toning	1.50
90	FL 1937 citrus CF26 50ct,MNH,VF	3.50	133	IL 1941 beer(2) B57 2 gal,U,VF,staple hole repaired internal tear;B85 3gal U,VF,perfin "K.BRG.Co./9-11-45, small hole in center	1.50
91	FL 1937 citrus CF27 \$1,MNH,F-VF	5.00	134	IN 1940 beer B1 U,VF,perfin "RED T??/9-16-40/BRG. Co.", hole	15.00
92	FL 1946-55 doc.(6) D21,D24,D31,D34,D35,D40 all U,VF	3.00	135	IN 1958 beer B34 U,VF,little dirty, perfin "M.B.Co./11-11-58"	2.50
93	FL 1952-1970 documentary (4) D37 U;D66 MNH (2); D69 U	1.00	136	IN 19?? case liquor CL1, M,VF,some scuffing	4.50
94	FL 1955 documentary D45 \$10,U,VF,thin, P	4.00	137	KS 1941 beer B7 strip/12 U,VF	2.50
95	FL 1945 egg E45 (SRS) series H 1 doz,MNG,VF, P	5.00	138	KS 1988 duck KS2 \$3 MNH,VF, P	7.50
96	FL 1938 eggs SRS E25 4ct 30 dozen SHIPPED, eggs from Missouri,U,VF	10.00	139	KS 1925 fertilizer FE1 5lb,MH,AVG	5.00
97	FL 1935 feed F17 8 1/3lb strip/3,MNH,VF	1.00	140	KS 19?? scale seal circular and serrated red on white,U,VF,clear	8.00
98	FL 1925 feed(2) F11 scuffed but rare,F12b rose, perf 14's, U,VF	10.00	141	KY 1913 fertilizer FE14 125lb,MH,VF 2.00	
99	FL 1914 feed(2) F9,F9b 100lb,U,VF	6.00	142	KY 1936 import liquor IL1(3),all U,VF, faulty	1.50
100	FL 1925 feed(3) F13,F14,F15a,U,VF	1.50	143	LA 19?? gasoline pump seal black & yellow,MNH,VF, P	10.00
101	FL 1945? feed(4) F24,F25,F26,F27,MNH,VF	7.50	144	LA 1880 law D5 \$1 round punch,U,AVG 1.50	
102	FL 1940? fertilizer FE33 10 tons,MNH,F, rare,P	20.00	145	LA 1989 waterfowl Scott #1 \$5,sig.,U,VF, P	2.50
103	FL 1935 fertilizer(2) FE23 5lb;FE24 8 3/4 lb, MNH,VF	2.00	146	MA 1986-88 Amherst sanitary landfill,MH,VF	6.00
104	FL 1925 fertilizer(3) FE17(2) 100lb one dirty;FE16,U,VF	1.00	147	MA 1997 boat registration, MNH but punched for May	10.00
105	FL 1964 liquor decal miniature Keating sig. block/4,MNH, VF	40.00	148	MA 1984-86 fishing lic. (3) non-res. no stamps,U	2.00
106	FL 1968 liquor decal 1/5 gal. Meikeljohn sig.,MNH,VF, P	10.00	149	MD 1964 big game Wooton BGF5 sig.,U,VF, signature is well hidden, P	30.00
107	FL 1936 liquor L23 1 1/2ct,MNH,VF, P	3.50	150	MD 1981 duck MD8 \$3,MNH,VF	7.00
108	FL 1957 liquor 27 1/8c brown on pale blue, green card with panto,sig. Williamson,MNH,VF,P	25.00	151	MD 1947 recordation (6) D14,D15,D16,D17,D18,D19, all U,F-VF, P	20.00
109	FL 1936 orange (2) OR1 and OR2 pairs, U,VF,cxl "Milne O'Berry Packing Co. Inc. in blue	3.00	152	MD 1988 waterfowl Scott #15 \$6 sig.,U,VF	2.50
110	FL 1938 peat & humus PH1 50lb,U,VF,clear, P	5.00	153	MD 1975 waterfowl Scott #2 \$1.10 sig.,U,VF, small crease	2.50
111	FL 1938 peat & humus PH2a 1 ton violet blue,MH,VF	20.00	154	MD 1978 waterfowl Scott #5 \$1.10 sig.,U,VF,clear	2.50
112	FL 1938 peat & humus PH3 5 ton,MH,VF	30.00	155	MD 1979 waterfowl Scott #6 \$1.10 sig.,U,VF	2.50
113	FL 1950? peat & humus PH4 1ton,MNH,VF	20.00	156	MD 1989 waterfowl \$6 #16 \$6 sig.,U,VF 2.50	
114	FL 1950 peat & humus PH5 5 ton pair U,F	10.00	157	ME 1941 cigarette C6 2ct gold,MNH,VF, overprinted "CANCELLED" Specimen?	5.00
115	GA cheapos (6) cigarettes C2,C12,C36,C44 all U; feed F74 U VF; City of Griffin Excise,MNH	1.00	158	MI 1978 duck #3 sig.,U,VF	8.00
116	GA 1943 beer B14 2ct,U,XF, P	1.50	159	MI 1984 fishing F17 \$7.25 and deer D7 \$9.95,U,VF	6.00
117	GA 19?? cigarette Town of Catchee 1ct green pane/10 MNH, VF	1.00	160	MI 1985 hunt H17 \$7.25,U,VF	3.00
118	GA 196? egg E22 2c 30-doz Graded MNH,VF-XF	20.00	161	MI 1945 non-res. fishing lic. \$2,no stamps,U,ruffled on both ends,creased down center	5.00
119	GA 19?? excise City of Griffin 5ct pane/24,MNH,VF	1.00	162	MI 1985 res. deer D9 U on lic.	5.00
120	GA 1940 feed F91a roulette 6x9 1/2 variety, MNH,AVG	1.50	163	MI 1985 res. spouse fishing unlistedbut known, U,VF	5.00
121	GA 1948 liquor L45A 6 1/4ct pane/6, MNH,VF, perf 12 1/2 instead of roulette, P	6.00	164	MI 1969-79 small game back tags (11) no stamps,M,VF	35.00
122	GA 19?? shrimp SF29 10.43ct later variety orange shrimp,MNH,VF	10.00	165	MI 1980 trout & salmon MITS13 unsig., U,VF,presed out crease	3.50
123	GA 1944 wine specimen (no value) blue,Cook sig. like W51 ,MNH,VF, P	10.00	166	MI 1972 trout & salmon MITS5 sig.,U,VF,creased	4.00
124	IA 19?? alcoholic beverage refund 5ct pair,MNH on backing, unlisted,P	10.00	167	MI 1968 trout MIT22 \$3 sig.,U,VF	4.00
125	IA 1975 duck #4 \$1 sig.,U,VF	20.00	168	MN 19?? beer unlisted \$.07258 Schall and Peterson sig. like B78c,U,VF,clear	10.00
126	IA 1979 duck #8 \$5 sig.,U,VF, crease in white across upper part of stamp,Min Bid \$20	100.00	169	MN 1940 beer B45 .14516,U,VF,perfin "G.H.Brg.Co."	10.00
			170	MN 1940 beer B72c .07258,U,VF, perfin "G.H.Brg.Co./ 8-8-40"	7.50
			171	MN 1957 duck Scott #1 unsig.,U,VF	15.00
			172	MN 1986? gambling first issue on flair card,U,VF, P	5.00
			173	MO 1940 beer B79NWB 4 1/2ct Noel-Winn sig.	



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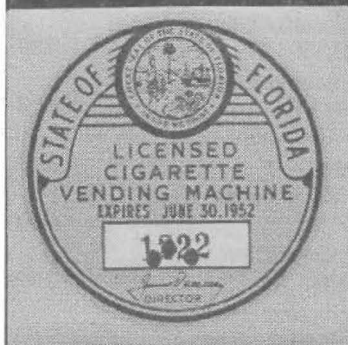
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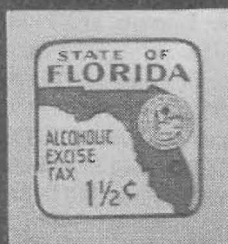
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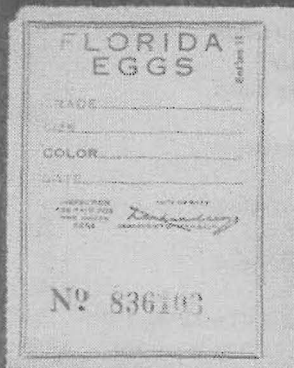
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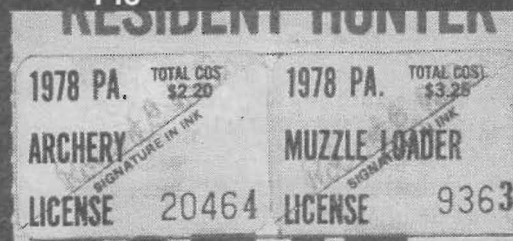
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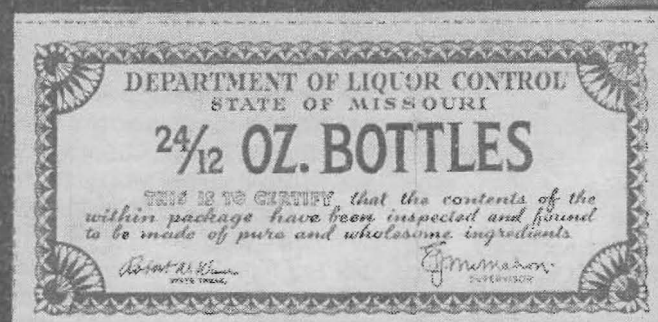
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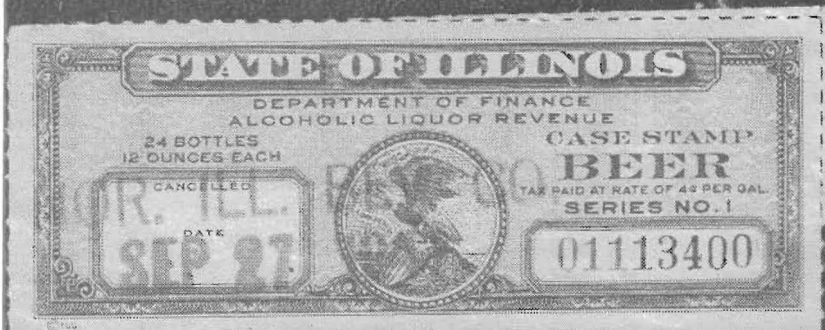
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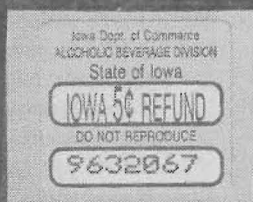
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Auction 28

B serial perfin "G.HEILEMAN/11-6-40/BREWING C?",U, VF,big ink stain in lower right corner	5.00	219 NC 1984-90 trucker for hire (bingo)stamps (5) 1984- 1990, MNH?,VF,P	5.00
174 MO 1959 beer B129 4 1/2ct,U,VF,perfin "M.K.G.B Co./ 3-4-59"	10.00	220 NC 1946 vegetable & flower seed VF7, \$1 MNH,VF	10.00
175 MO 1958 beer B130a 6ct,U,VF,perfin "SCHLITZ/11-20-58", heavy crayon cxi,P	10.00	221 NC 1944 vegetable & flower seed VF6, \$1 MNH,VF	10.00
176 MO 1938 export beer EB7 24/12oz,U,VF, stamps has been sliced in half and repaired,P	2.50	222 NC 1943 vegetable & flower seed VF5 \$1,MNH,VF	10.00
177 MO 1917 secured debt proofs(3) D15ct;D2 10ct; D8 \$1.25,MNH,VF,P	10.00	223 NC 1937 wine W4a carmine & black,MH,VF	3.00
178 MO 1926 stock transfer ST8 (good roads) 25ct,M,VF, little gum disb.	5.00	224 NC 1941 wine W41 3ct,MNH,VF	2.00
179 MS 1942 beer & wine (2) BW50 ;BW67 both with faults, U,VF	6.00	225 ND 1995 duck (small game & habitat) Scott 69 MNH,VF,P	8.00
180 MS 1936-37 cotton seed CS5,U,VF	5.00	226 ND 1992 Standing Rock Indian Reservation fishing Dumaine SRST3,MNH,VF	10.00
181 MS 1985-86 duck #10 \$2,MNH,VF	8.00	227 ND 1992 Standing Rock Indian Reservation furbearer Dumaine SRST4,MNH,VF	5.00
182 MS 1986-87 duck #11 \$2,MNH,VF	8.00	228 ND 1995 Standing Rock Indian Reservation antelope Dumaine SRST31,MNH,VF	10.00
183 MS 1939 levee tag(cotton) \$1,U,VF w/letter from James Seville explaining tax	7.50	229 ND 1993 Standing Rock Indian Reservation small game Dumaine SRST18,MNH,VF	2.00
184 MT 19?? egg Martin E26 B grade red,U,VF,clea,P	7.50	230 ND 1992 Standing Rock Indian Reservation pheasant Dumaine SRST6,MNH,VF	6.00
185 MT 19?? egg Martin E29 A Extra Large,U,VF,clea,small 1/4" tear at left	7.50	231 ND 1992 Standing Rock Indian Reservation prairie dog Dumaine SRST7,MNH,VF,P	4.00
186 MT 19?? egg Martin E4 AA Large Special,U,VF-XF,clea	7.50	232 ND 1993 Standing Rock Indian Reservation pheasant Dumaine SRST16,MNH,VF	2.00
187 MT 1978? Flathead Indian Reservation 3-day fish \$8, MNH,VF	10.00	233 ND 1993 Standing Rock Indian Reservation grouse & partridge SRST15,MNH,VF	2.00
188 MT 1979? Flathead Indian Reservation 3-day bird \$12, MNH,VF,P	10.00	234 ND 1993 Standing Rock Indian Reservation prairie dog Dumaine SRST17,MNH,VF	7.00
189 NC 1937 bedding BE1a 12 1/4 perf,U,VF 4.00		235 ND 1993 Standing Rock Indian Reservation turkey Dumaine SRST19,MNH,Vf	2.00
190 NC 1933-1942 cleaning & pressing (5) C1 M;C1a U; C2 M;C3 M;C4 U;C5 M,P	10.00	236 ND 1993 Standing Rock Indian Reservation antelope Dumaine SRST11,MNH,VF	4.00
191 NC 1940 dog food DF1 1ct serial #E12,MNH,creased,P	6.00	237 ND 1993 Standing Rock Indian Reservation fishing Dumaine SRST13,MNH,VF	4.00
192 NC 1940 dog food DF1b G serial,MH,VF	5.00	238 ND 1992 Standing Rock Indian Reservation antelope Dumaine SRST1,MNH,VF	10.00
193 NC 1940 dog food DF2 2ct D serial MNH,creased	6.00	240 NE 1959/1965 upland game (2) #1 and #7 both sig. U,VF	12.50
194 NC 1939-40 feed tag 100lbs,M	5.00	241 NE 1970//72 upland game bird (2) UG12 little scuffed & UG14 sig. each on res. lic,U	3.00
195 NC 1910 feed F13 1ct,U,VF,small scuff or something on front,rare	20.00	242 NE 1940 beer Pruess B31 7 7/8ct green Carmichael sig.,U,VF,crease,P	2.50
196 NC 1913 feed F38 2ct,U,F-VF,clea	6.00	243 NE 1957-58 pheasant & quail (2) #3 and #4 both sig.,U,VF	7.00
197 NC 1917 feed F70 2ct,MH,VF	7.50	244 NE 1971 upland game bird UG13 on non-res. lic. sig.,U,F	2.50
198 NC 1940 feed F117a error pair ,min bid \$15,MNH,VF,P	50.00	245 NH 1995 Atlantic salmon Specimen #1 MNH,VF	10.00
199 NC 1938 fortified wine (2) W24a 3 3/4ct green & orange; W25 6ct both U,AVG	5.00	246 NH 1960 hunting Wooton HLV1 \$1, tiny sig.,U,VF,thin,P	18.00
200 NC 1938 fortified wine W12 7 1/2ct,MH,VF	3.00	247 NJ 1959//64 trout (2) NJT13, NJT23 both sig.,U,VF, 1964 stained	3.00
201 NC 1918 gasoline G10 6000 gal.U,VF, two light creases and rumpled lower left corner	5.00	248 NM 1939 feed F6b war paper,MH,AVG	1.50
202 NC 1987-88 hunt-fish #66 \$15 on lic.,U,VF	3.00	249 NM 1940 feed F7 war paper,MH,AVG	1.50
203 NC 1987-88 hunt-fish #67 \$20 on lic.,U,VF,corner fault	3.00	250 NM 1944 honey HO2a 12oz,MH,AVG,P	8.00
204 NC 1941 insecticide-fungicide IF9 200lbs MNH,VF	5.00	251 NM 1944 honey HO8 10lb,MH,VF	8.00
205 NC 1910 kerosene K11 1ct,MH,VF	25.00	252 NM 1988 Jacarilla Apache Reservation wildlife \$5 stamp Dumaine JAR2,MNH,VF,P	10.00
206 NC 1946 land plaster (gypsum) LP1 block/4 MNH,F	4.00	253 NM 1976 scale seal blue on white round,U,VF on brown paper	5.00
207 NC 1944 lime LI10 2tons,MNH,VF-XF	3.50	254 NM 1977 scale seal blue on white,punch dated Apr. 77, U,VF	5.00
208 NC 1944 lime LI11 3 tons,MNH,VF-XF,P	4.00	255 NV 1865 documentary D8 5ct,U,VF-XF,herringbone cxi.,P	2.50
209 NC 1944 lime LI12 4 tons,MNH,VF	5.00	256 NY 1962//69 hunting back tags (3),1962,1967,1969,M, clea	5.00
210 NC 1944 lime LI14 15 tons, MH,VF	15.00	257 NY 1993-94 bow hunting res. Wooton B38 sig.,U,VF, big crease	2.50
211 NC 1944 lime LI17 40 ton,U,VF-XF	15.00	258 NY 1992-93 fishing Wooton F47 \$14 sig.,U,VF	2.50
212 NC 1922 linseed oil LO1 1/4ct serial #92, MNH,VF	5.00	259 NY 1993-94 fishing res. Wooton F51 \$14 sig.,U,VF	2.50
213 NC 1936 linseed oil LO10a 2 1/2ct large S variety,MNH,VF	5.00	260 NY 1984 fishing \$9.50 #12 unsig.,U,VF	4.00
214 NC 1936 linseed oil LO11 5ct,MNH,VF	6.00		
215 NC 1936 linseed oil LO13 no imprint variety ,M,VF,tear at top	10.00		
216 NC 1936 linseed oil LO8 1/2ct ,MNH,VF	5.00		
217 NC 1985-86 sportsman S5 \$30 on lic.,U,VF,w/plate #	10.00		
218 NC 1987-88 sportsman S9 \$40 on lic.,U,VF	10.00		



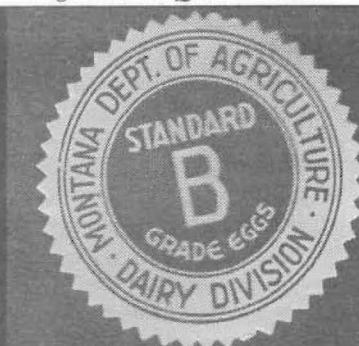
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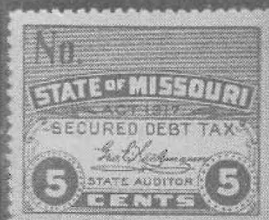
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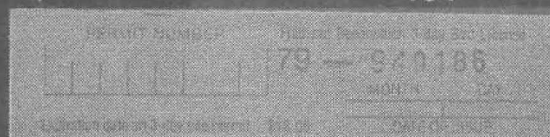
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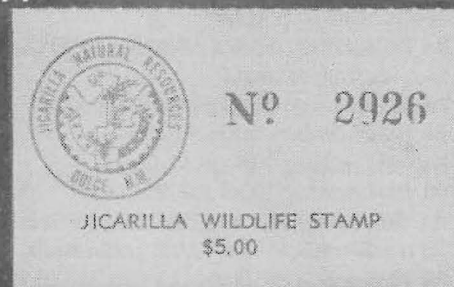
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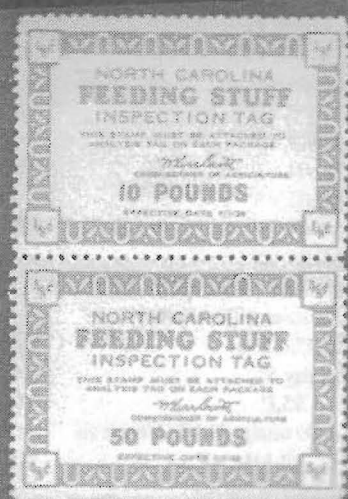
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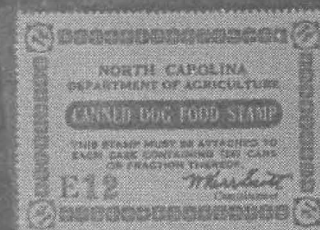
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Auction 28

261 NY 19?? New York City cigarette relief meters (11) and water decals (18) all U, good collection of different meters, most of the decals the same	10.00	299 SD 1988 senior fishing free #18, MNH, VF 5.00	
262 NY 1992-93 sportsman Wooton S11 \$31 sig., U, VF	2.50	300 SD 1994 Sisseton-Wahpeton Dakota Nation upland game bird Dumaine SWDN49, MNH, VF, P	4.00
263 NY 1994-95 sportsman Wooton S12 \$31 sig., U, VF, big crease	2.50	301 SD 1994 Sisseton-Wahpeton Dakota Nation turkey Dumaine SWDN47, MNH, VF	8.00
264 NY 1904-45 stock transfer (65), 24 diff. some perfins, all U	4.00	302 SD 1948 transportation \$3 #1, MNH, VF, P	25.00
265 OH 1953 sales tax (2) M19b 15ct, M22 \$1.50, is my best guess, MH, w/stubs	3.00	303 TN 194? ammunition AM33b 1ct pair pink card, MH, VF, P	5.00
266 OH 1953 sales tax (4) M7 15 ct; M8A 30ct; M9 60ct, M10 \$1.50, no stubs, U, you figure out varieties	4.00	304 TN 1945 ammunition AM48 1ct pane/10, MH, VF	10.00
267 OH 1952 sales tax (7) R104 9ct, R105 12ct, R106 15ct, R107 30ct, R108 60ct, R107 \$1.50, R109 \$3, all MH w/stubs, varieties	6.00	305 TN 1943 cigar CR12 5ct strip/3, U, VF, some repaired perf seperation	3.00
268 OH 1953-54 sales tax (8) M5FI, M6, M16f, M17, M18a, M34c, M35d, one I can't identify, all but two w/stubs, you figure out varieties	5.00	306 TN 1943 cigar CR13 10ct strip/5, U, VF	5.00
269 OH 1965 wine W32a 72ct, U, VF	7.00	307 TN 1929 grass & clover GC29, U, AVG, crease, P	2.00
270 OH 1965 wine W33 90ct, U, VF	3.00	308 TN 1944 grass & clover GC43, MNH, VF-XF	1.50
271 OK documentary (3) D19A 10ct, D19B 50ct unlisted , D22 \$1.50 all U, VF, P	75.00	309 TN 1944 grass & clover GC42, MH, VF	2.00
272 OR 19?? beer (2) City of Klamath Falls 6ct and 25ct, MNH, AVG	2.50	310 TN 1972? liquor tax paid(3) LTP8, LTP9, LTP10, U, VF	3.00
273 OR 19?? beer City of Marshfield 25ct, M, VF, thin along bottom of stamp, P	2.50	311 TN 1968-69 res hunt & fish lic. no stamps, U, wallet wear	3.00
274 OR 2001 duck #18 whole sheetlet sig., U, VF	3.00	312 TN 1966-67 trout #11 sig., U, VF	8.00
275 PA 1975-83 (6) back tags 1976 junior and senior M unused; 1975, 1977, 1981, 1983 adult hunter used, some faulty, figure \$1 postage	18.00	313 TN 1968 trout F12 sig. on lic which has been laminated in plastic	8.00
276 PA 1978 archery A3 and muzzleloader ML3 on back tag (rare combo), P	10.00	314 TN 1968-69 trout #13 sig., U, VF	8.00
277 PA 1979 archery A4 \$2.20 on lic sig., U, VF	2.00	315 TN 1976-77 vegetable seed VS77 blue serial #559, U, VF, scotch tape burn across stamp, P	5.00
278 PA 1987 bear back tag, U, VF, clean	5.00	316 TN 1982 vegetable seed VS79, U, VF, scotch tape on top & bottom	5.00
279 PA 1930 bedding BE4a, U, VF, fault, P	1.50	317 TX 1937 citrus fruit F22 2ct, U, VF	3.50
280 PA 1944 bedding(2) B9 and B9a, U, VF	6.00	318 TX 1940 citrus fruit F28 2ct, U, F	2.00
281 PA 1934 beer (5) B1 MH, F; B2 MH AVG; B3 MH VF-XF, B5 block/4 MH, VF, B10 U, VF, perfin faults	7.50	319 TX 1943 citrus fruit F34 2ct, U, VF, clean	2.00
282 PA 1933 beer B23 1/2 bbl U, VF, stained, perfin, small faults	1.50	320 TX 1934 citrus permit to move fruit after inspection, Bureau of Entomology and plant quarenteen, Form EQ-443, black on white, U, square stain	5.00
283 PA 1938 beer B31 1/2 bbl, U, VF, stamp badly torn and repaired, perfin "ERIE/8-19-63/BREW. CO."	3.00	321 TX 1941 liquor(2) L44 crease, L45 strip of 3, all U	5.00
284 PA 1985-86 duck #3 \$5.50, MNH, VF, P	12.00	322 TX 19?? Texas Department of Corrections commissary tickets (7), 1ct, 2ct, 5ct, 10ct, 25ct, 50ct, \$1, MH, VF, P	5.00
285 PA 1991 duck PA9 \$5.50, MNH, VF	9.00	323 TX 1981 white wing dove #11, MNH, VF	6.00
286 PA 1991 res. hunting \$12.75 #38, U, VF on back tag, small faults, P	3.00	324 TX 1982 white wing dove #12, MNH, VF, P	6.00
287 PA 1988 res. adult furtaker \$12.75 #16 on back tag sig., U, VF, ruffed on right side	3.00	325 TX 1971 white wing dove #1, MNH, VF	3.00
288 PA 1969 res. fishing lic. no stamps, U, VF, three creases	3.00	326 TX 1972 white wing dove #2, MNH, VF	3.00
289 PA 1916-42 stock transfer (27), at least 21 different, six w/double hole punches, all U	5.00	327 TX 1973 white wing dove #3, MNH, VF	3.00
290 PA 1995 trout PAT5 on lic. sig., U, VF, clean	5.00	328 TX 1974 white wing dove #4, MNH, VF	3.00
291 RI 1939 tobacco like T8 but 15c instead of 12ct. either unlisted or an error in the catalog , MNH, VF, P	25.00	329 TX 1975 white wing dove #5, MNH, VF	22.00
292 SC 1952? business license BL133(2) on piece of cigar box, U, VF, faults but a great usage, P	10.00	330 TX 1977 white wing dove #7, MNH, VF	6.00
293 SD 1948 beer or wine BW68, U, VF clean	5.00	331 TX 1979 white wing dove #9, MNH, VF	6.00
294 SD 1987 duck SD5 (2) normal and one with partial black omitted variety leaving geese noticeably lighter, both sig., U, VF, error stamp a little dirty	10.00	332 UT 19?? beer Beckers Matesen BBM2 22oz, MNH, VF	1.50
295 SD 1987 pheasant #10 sig. U, VF	4.00	333 UT 1967 Lake Powell fishing Matesen FP2A w/date missing MNH, VF Cat \$175 Min Bid \$35	175.00
296 SD 1988 pheasant #11 sig. U, VF	4.00	334 UT 1983 Panguitch Lake ice fishing \$5 Matesen FIP2, MNH, VF, Min Bid \$5, P	10.00
297 SD 1990 res. fishing #21 \$9; 1990 small game #62 creased; 1992 fishing #25 \$9 small tear; all sig., U, VF	8.00	335 VA 1950-51 bear-deer Wise Co #6 unsig., U, VF-XF clean	16.00
298 SD 1933-34 res. hunting lic. no stamps, U, VF, creased, beat up but old	10.00	336 VA 1915 feed (3) F30, F31, F32a, all MH, VF	3.00
		337 VA 1915 feed meter purple, used on back of tag for Turkey Growing mash, P	10.00
		338 VA 1915 feed(2) F30 3/40ct; F31 3/16ct, both MNH, VF	2.00
		339 VA 1939 liquor meter essay? unlisted, MH, VF, P	10.00
		340 VA 1938 wine W7, U, VF, blue cxl	2.50
		341 VT 19?? scale seal black on white round, U, VF, P	5.00
		342 WA 1935 apple A20 \$7.56, MNH, VF	4.00
		343 WA 1935 beer B8a black serial, perfin "G.B. BR/ 9-30-35/1297", U, on piece of cardboard, creased	2.00
		344 WA 1935 documentary D3 \$2, U, VF	5.00
		345 WA 1935 documentary(3) D1, D2, D2b purple blue, all U, F-VF	7.50
		346 WA 19?? fishing Makah Indian tribe salmon/steelhead card Dumaine L2, MNH, VF	2.00
		347 WA 19?? liquor seal LS3 blue, U, VF	25.00



ATTACHED TO INVOICE OR TAG
BEARING GUARANTEED ANALYSIS
NORTH CAROLINA
AGRICULTURAL LIME TAX STAMP
FEE \$4 PER TON
W. H. Scott
COMMISSIONER OF AGRICULTURE
3 TONS



NO. 21591D

15th PA. RESIDENT ADULT HUNTING LICENSE
TOTAL COST \$12.75
ISSUE DATE 11/23
MONTH DAY YEAR
SIGNATURE OF APPLICANT *John A. Butler*

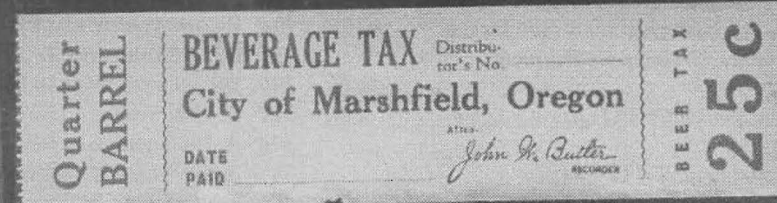
341



358

383

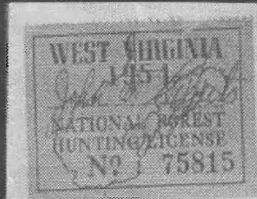
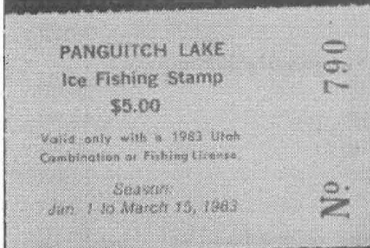
388



286

284

273



368 ex



334

300

307

324

1950 Non-Resident Angling Licence
No. 34426
FISH SHIPPING COUPON

This coupon permits the licensee to ship 20 crappies from any point in Ontario to any other point in Ontario.

Licensee.....

Cancelled by..... F. A. MacDOUGALL,
Date..... Deputy Minister.

393



379

TENNESSEE DEPARTMENT OF AGRICULTURE
VEGETABLE SEED STAMP
No. 559

THIS IS TO CERTIFY THAT THE LICENSE PROVISION OF THE TENNESSEE SEED LAW HAS BEEN COMPLIED WITH.

1976



1977

THIS STAMP SHALL BE AFFIXED TO DISPLAY BAYS OR CONTAINERS, AND WILL EXPIRE JUNE 30, 1977

E. S. Porter
Commissioner

291

315

Auction 28

348 WA 19?? Seattle liquor strip 2/3ct black on brown-orange, U,AVG,P	10.00
349 WA 19?? Seattle liquor strip no fee green,U,AVG	10.00
350 WA 1947 soft fruit(2) FR12 50ct U,VF; FR13 \$1,MNH,VF, both low serial #'s 5.00	
351 WA 1936 wine W8 24 oz. MH,VF	10.00
352 WA 1936 wine W10 1/8 gal. MH,VF	5.00
353 WI 1941 beer B45 .07258,U,VF,perfin "G.H.Brg.Co."	3.50
354 WI 1947 beer B57c green serial #,perfin,U,VF	10.00
355 WI 1949 beer B84b .07258 U,VF,perfin "MILLER/7-8-49"	5.00
356 WI 2000 Great Lakes salmon & trout #19 \$7.25, MNH,XF	12.00
357 WI 1954 oleomargarine O2,U,VF,P	7.50
358 WI 2000 pheasant #9,MNH,XF,P	12.00
359 WI 1988 sturgeon #1 U,VF	2.50
360 WI 2000 turkey #18,MNH,XF	12.00
361 WI 1968? wine W98 2.4 gallon,U,VF	3.00
362 WI 1968? wine W99 3 gal,U,VF-XF	4.00
363 WI 1968? wine W100 4 gal,U,VF,P	7.50
364 WI 1968? wine W102 2.4 gal,U,VF-XF	3.00
365 WI 1968? wine W103 3 gal. U,VF	4.00
366 WI 1968 wine W104 4 gal,U,VF,little pink bleed,U,VF	5.00
367 WV 1991 duck #9 \$5,MNH,VF	9.00
368 WV 1954 national forest hunting NFH4 sig. and fishing NFF4 unsig. on one lic., both extremely rare stamps,P	100.00
369 WV 1942 tax paid meter specimen for Fairmont, WV on something,P	10.00
370 WY 1988 conservation Scott C5 \$5,heavy sig.,U,VF	4.00

Collections and Oddballs

371 Hodgepodge (22) mostly feeds,fertilizers and cigarettes all diff. most M, AL(1),AZ(1),CO(4),FL(3),GA(3),IA(2), MI(1),NC(1)PA(1),SD(2),TX(1),UT(2)	12.50
372 Fruit and vegetable hodgepodge (6),GA apple, WA apple and soft fruit,OR melon, FL citrus (2 diff) some U some M	7.50
373 Big hodgepodge (75) all diff. M and used,couple little rough but most good stamps AZ,CA,GA,IN,KY,LA,MD, MA, MI,MS,NH,NJ,NY,OH,PA,SC,TX,WA. Feeds,wines,beer,liq., doc.,stock transfer,tobacco,fruit	15.00
374 Beer hodgepodge (6) AZ B2 U,VF; AZ B14 U,dirt; CA L22 strip/6 MNH,VF; OR Klamath Falls 25ct & 50ct MH,VF;NE B39 ratty U	6.00
375 Cinderella lot (65) or so, conservation,religious, holidays, sports, cities, comercial, stamp expos, no Xmas seals	6.50
377 Cheapos, old mounted collection (130+):AL (14), CO Denver cig meters (2), IN malt,IA (2), ND, MA stock transfers (18),NY stock transfers (54), NY bedding (6), GA cig (6), FL feed, OH wine (2), OH sales tax (17), OH other (7),all U,some goodies in the pile, dups in stock transfers	20.00
378 Cheapos, old collection on Scott homemade pages - CA (12), FL (2), IN (4), IA (2) MA (1), MI feed (6), NY stock transfer(40), NC cleaning, OH sales tax (33) PA (10), TN (4), most U, hinged, extra postage if you want pages	10.00
379 19?? union stamp 25ct brown on pink for United Brewery and Soft Drink Workers of America,U,F,P	1.50

US Ducks and Taxpays.

380 US 1953 duck RW20 sig.,U,AVG	4.00
381 US 1954 duck RW21 sig.,U,VF,tiny margin thin	4.00
382 US 1955 duck RW22 sig.,U,VF	8.00
383 US 1956 duck RW23 light sig.,U,F,short corner perfs,P	4.00
384 US 1957 duck RW24 sig.,U,VF	8.00

385 US 1959 duck RW26 sig.,U,VF	4.00
386 US 1970 duck RW37 sig.,U,F	6.00
387 US 1972 duck RW39 sig.,U,VF	6.00
388 US 1976 duck RW43 lightly sig.,U,VF,P	6.00
389 US 1986 duck RW53 sig.,U,VF,pressed out crease does not affect appearance	4.00
390 US customs cigars Springer TCB39 U,VF on piece of box.	1.00
391 US customs cigar Springer TCB32b Philadelphia U,VF,thin	5.00

Foreign

392 Australia 1994 duck imperf color plate proof, MNH,VF, P	10.00
393 Canada 1950 Ontario Non-resident angling license Fish	

The following lots are on 7 5/8" x 8 1/8" pages and were part of the Fleetwood collections for state fish stamps or state duck stamps. The MNH, VF stamps are each in a black mount. The pages give the quantity issued, denomination, date, designer, and a paragraph about the issue. **Minimum bids are face value.**

Fishing (Wooton-Streamside catalog values)

394 DE 1988 res. trout \$4.20 #55	35.00
395 DE 1989 res. trout \$4.20 #58	30.00
396 DE 1989 res. trout \$4.20 #58	30.00
397 IL 1988 salmon \$2.00 #13	15.00
398 IL 1989 trout & salmon \$2 #14	10.00
399 IL 1989 trout & salmon \$2 #14	10.00
400 IN 1988 trout & salmon \$6.75 #39	12.00
401 IN 1989 trout & salmon \$6.75 #40	12.00
402 IN 1989 trout & salmon \$6.75 #40	12.00
403 IA 1988 trout \$8,XF #29	20.00
404 IA 1989 trout \$8 #30	20.00
405 IA 1989 trout \$8,this stamp is a distinctly different color with more black	20.00
406 KY 1988 trout \$3.50,AVG #18	12.00
407 KY 1989 trout \$3.50,VF-XF #19	12.00
408 KY 1989 trout \$3.50,VF #19	12.00
409 MD 1988 trout \$3.50 #43	8.00
410 MD 1988 Chesapeake Bay sport fishing \$2.50 #11	20.00
411 MD 1989 Chesapeake Bay sport fishing \$2.50 #12	20.00
412 MI 1988 trout & salmon \$9.85 #21	15.00
413 MI 1989 trout & salmon \$9.85 (mount broken) #22	15.00
414 MN 1988 trout & salmon \$5 #3	10.00
415 MN 1989 trout & salmon \$5 #4	10.00
416 MN 1989 trout & salmon \$5 #4	10.00
417 MO 1988 trout \$5 #20	18.00
418 NE 1988 trout \$5,F #5	10.00
419 NE 1988 trout \$5 #5	10.00
420 NE 1989 trout \$5,F #6	10.00
421 NY 1988 Lake Erie fishing \$3 #3	6.00
422 NY 1989 Lake Erie fishing \$3,XF #3	6.00
423 NY 1989 Lake Erie fishing \$3 #4	6.00
424 ND 1988 trout & salmon,\$4,F #5	12.00
425 ND 1989 trout & salmon,\$4 #6	12.00
426 ND 1989 trout & salmon,\$4 #6	12.00
427 TX 1988 saltwater fishing \$5 #4	15.00
428 TX 1988 freshwater fishing \$5 #4	18.00
429 TX 1989 freshwater trout \$5 #5	14.00
430 TX 1989 freshwater trout \$5 #5	14.00
431 TX 1989 saltwater fishing \$5 #5	12.00
432 TX 1989 saltwater fishing \$5 #5	12.00

Auction 28

433	WA 1988 salmon \$3 #41	5.00
434	WA 1989 salmon \$3 #43	5.00
435	WA 1989 salmon \$3 #43	5.00
436	WI 1988 trout \$3.25 #11	7.00
437	WI 1988 Great Lakes trout & salmon \$3.25 #7	7.00
438	WI 1989 trout \$3.25 #12	7.00
439	WI 1989 trout \$3.25 #12	7.00
440	WI 1989 Great Lakes trout & salmon \$3.25 (card creased, stamp ok) #8	7.00
441	WI 1989 Great Lakes trout & salmon \$3.25 #8	7.00
442	Entire fishing collection lot 394-441 \$123 Min bid, Catalog #614	614.00

Ducks (Scott Catalog Values)

443	AL 1988 duck \$5	10.00
444	AZ 1988 duck \$5.50	11.00
445	AR 1988-89 duck \$7.00	10.00
446	AR 1989-89 duck \$7.00 second issue	11.00
447	CA 1988-89 duck \$7.50	11.00
448	DE 1988-89 duck \$5	9.00
449	FL 1988-89 duck \$3.50	9.00
450	GA 1988 duck \$5.50	8.00
451	IL 1988 duck \$5.00	7.50
452	IN 1988 duck \$6.75	10.00
453	IA 1988 duck \$5.00	12.00
454	KS 1988-89 duck \$3 (mount broken)	6.00
455	KY 1988 duck \$5.25	9.00
456	ME 1988-89 duck \$2.50	8.00
457	MD 1988-89 duck \$6.00	9.50
458	MA 1988 duck \$1.25	12.00
459	MI 1988 duck \$3.85	9.50
460	MN 1988 duck \$5.00	11.00
461	MO 1988 duck \$3.00	8.00
462	NH 1988 duck \$4.00	8.00
463	NY 1988 duck \$5.50, XF	8.00
464	NC 1988-89 duck \$5.00	9.50
465	ND 1988-89 duck (res. small game & habitat) \$9.00	14.00
466	OH 1988-89 duck \$6, VF-XF	11.00
467	OR 1988-89 duck \$5	9.00
468	PA 1988 duck \$5.50	9.00
469	SC 1988-89 duck \$5.50	20.00
470	SD 1988 duck \$2	8.50
471	TN 1988-89 duck \$6	12.00
472	TX 1988-89 duck \$5	9.50
473	UT 1988-89 duck \$3.30	7.50
474	VT 1988 duck \$5, XF	8.00
475	WA 1988-89 duck \$5	9.00
476	WV 1988 duck \$5	10.00
477	WI 1988-89 duck \$3.25	6.00
478	Entire 1988 duck collection lots 443-477, Min Bid \$172 Cat. #424.50	424.50

End of Auction

Our Rep. Robert L. Doughton, chairman of the House Ways and Means Committee, in plucking the taxpayer for more taxes than ever before, says his job is "to get the most feathers with the fewest squawks from the goose".

The State

January 24, 1942

Oklahoma Items in the SRS Library Files

by Scott Troutman

The following are interesting items I found in the correspondence files donated to the SRS library.

Vegetable Plants¹ - In 1962 vegetable plants had to get an inspection certificate tag, which was attached to each container of plants sold. The tags cost 2 cent each.

Vegetable Seed² - Vegetable seed stamps were being issued in 1962 for \$1 and were required on each packet [box] on a vegetable seed rack.

Sweet Potato¹ - In 1962 sweet potato seed or plants had to be inspected and a tag purchased to attach to the container. The tags for sweet potatoes was 4 cents each.

Seed¹ - In 1962 seed inspection was required and used inspection tags which cost 4 cent each.

Motor Vehicle³ - The motor vehicle tax stamp was raised from \$2 to \$3.50 effective January 1, 1985.

Documentary^{4,5} - Indians were exempt from paying documentary taxes on deeds. So were deeds that merely partitioned property, deeds caused by corporation mergers, and deeds involving the State of Oklahoma or the Federal Government. So were deeds between a husband and wife and deeds which merely corrected or confirmed a previously recorded deed. A deed used to secure a debt did not have to be stamped.

Effective January 1, 1992 deeds involving land in multiple counties were directed to purchase the stamps in the county with the most land involved. Also, the county clerks no longer had to cancel and initial the stamps when placed on the deed.

Eggs⁶ - In 1948 the eggs stamps were being produced by the Printers Label House in Oklahoma City. These appear to the stamps E4-E11 on the 1998 4th quarter SRN listing.

Liquor⁷ - Oklahoma liquor stamps were eliminated January 1, 1981. It appears Elbert got his stocks from distillers as the remaining stocks were not destroyed.

Bibliography

1. Letter to R. H. Zimmerli from James E. Rogers, Oklahoma Department of Agriculture, Entomology & Plant Industry Division, May 23, 1962.
2. Letter to R.H. Zimmerli from Parks A. Yeats, Director Oklahoma Department of Agriculture, Seed, Feed & Fertilizer Division, May 21, 1962.
3. Letter to Terence Hines from Oklahoma Tax Commission, Sept. 26, 1986.
4. "Notice to Public, Pursuant to Title 68, O.S., Article 32, Section 3201 through Section 3206", Oklahoma Tax Commission, 1992.
5. Letter to Elbert Hubbard from Brady Hunt, 1982?
6. Letter to George Cabot and Charles Hermann from T.F. Howard, Nov. 19, 1948.
7. Letter to Elbert Hubbard from Jacqueline Snyder, of Major Brands, Inc., Nov. 11, 1981.

Plating the Missouri ST8 Stock Transfer

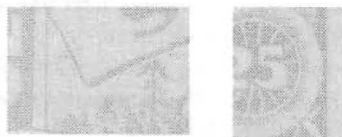
by Scott Troutman and Roger Hoffman

The free for all this time is MNH panes of 4 of the Missouri ST8 stock transfer or "Good Roads" stamp featuring the old jalopy. These came in booklets of fifty panes of 4 stamps each. In looking at the stamps closely we discovered all four positions had unique features that allow them to be plated. In the Hubbard catalog, Hubbard mentions a type "a. recut" and a type "b." white dot variety. It turns out these are just two of the differences in these stamps.

1	2
3	4

Positions in the pane.

Position 1. These are the type a. stamps Hubbard mentions where the white circles outside the "25" cent "wheels" are far less shaded. Also in the corner of the banner at left of "STATE ROAD" there are no lines of shading at the bottom left corner.



Position 1. No lines in banner below S and white rim around 25's only half to 1/3 shaded.

Position 2. This is the Hubbard type b. with a tiny white dot above the 2 in "25" in the upper right corner. Roger Hoffman noticed that the 5 in the lower left "25" has a pimple on the top of the curve of the 5. Also to the right of "OPTION STAMP" there is a short plate scratch gong through the right hand border of this panel. And at the lower left corner of the "STATE ROAD" banner there are three distinct lines of shading.



Tiny white dot.



Pimple on LL 5.

Position 2.



Plate scratch to right of "STAMP" enhanced Position 2 and 4

Position 3. At the lower left corner of the "STATE ROAD" banner there are four shading lines, but they are staggered.



Staggered lines of shading enhanced Position 3

Position 4. The plate scratch to the right of the "OPTION STAMP" panel is again present. However, there is a very large plate scratch running from the left side of the lower right "25" and clear into the lower border of the stamp. The lower left portion of the "STATE ROAD" banner has two parallel lines of shading and just the hint of two other short lines.

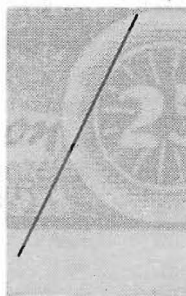


Plate scratch position 4 enhanced. Fuller normal shading on white surround.



Shading lines enhanced Position 4.

These stamps are like looking at a "What Changed" puzzle. Get yourself a free copy and see what else you can find.

Pennsylvania Cigarette Tax Increase

by Larry C. Fredericks

Pennsylvania has raised the price of cigarette taxes again, upping them by five cents a pack on the week of November 9, 2003.

They issued a new fusion. The new stamps are pale blue heat fusions and is a repeat color from the year's of 2001 and 2002. This new color replaces the old white and magenta from the last increase back on January of 2003.

All wording is the same - PENNSYLVANIA/TAX PAID/ KEYSTONE STATE/20 CIGARETTES. The size is the same, the fusion is 10x10mm and the design is about 9x9mm. The "PA" in big letters is gone.

Editors Note-Since this was sent in, the Pennsylvania legislature upped the cigarette tax again in late December to \$1.35 a pack.



Best Article in 2003

The 2003 award for the best article in the *State Revenue News* was a tie. Frank Bocovich for a record third consecutive year was at the top with his "Colorado Beer Stamps" article in the third quarter SRN. However, receiving an equal number of votes was John D. Bowman with his "Alabama Cataloging" of playing cards and liquor and wine in the 2nd quarter SRN. Our congratulations to both authors.

Beat out for the award were two articles by Scott Troutman: "The Lost Theatre of the Cimmaron" and "Fixing Dogpatch-The Arkansas School Tax Stamps" in the 4th quarter issue.

Keep those great articles coming.

Punchboard Meters

by M.E. Matesen

In Western states in which they were used, cities rather than states were usually the taxing agency for punchboards and in the vast majority of instances Pitney Bowes meters were the taxing vehicle of choice. Idaho is an exception in that both the state as well as select cities imposed taxes on punchboards and used both meters as well as stamps.

Here are two examples from the city of Portland, Oregon. The upper meter is grey in color with a handstamped imprint to the right side, that being in red which reads "1036" and is dated February 24, 1948. The other is in the usual red ink coloring with a like handstamped imprint "1100" at the left and a date of February 11, 1947. The handstamp on the two meters is completely different in font and had to have been applied after the meters were printed. Both have the notation at left "Merchandise Board Only" in the meter. I have no idea what the handstamp represents other than possibly being some kind of identification for recording the punchboard onto which the meter was to be attached.

According to SRS member Joe Jeter Jr., his research revealed that the late George Cabot indicated that a meter with the valuation of 99 1/2 cents was also to have existed for Portland as well. I have a meter with this exact valuation not from Portland, but from Boise, Idaho. We wonder if Mr. Cabot could have mixed up his



Portland, Oregon punchboard meters

notes?

Aside from these two cities Seattle, Washington is the only other city to have employed meters. They were reported to have been heavily counterfeited. I've never seen one of these and have but a sketch of the probable design. If anyone has one in their possession please share it with the Editor.

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by Neal E. Danielson

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WANTED: EGG Stamps, labels, licenses, etc. that are related to the sale, inspection, or distribution of eggs. WARREN KELLEY, 417 SOPHIA STREET, RIVER RIDGE, LA 70123 email wikelley@worldnet.att.net (2)

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LET's TRADE!!!! My taxpaid (US) for your Arizona, NM liquor, Utah beer and Olco, Philly Docs w/imperfs. I desire Utah and Washington liquor strips & perfed, rouletted and surcharged federal strips. Also looking for auction realizations of Philadelphia Documentaries over the past 10 years. Contact JERRY LURIE (925-682-3020), email (calrev1@yahoo.com) or BOX 5593, CONCORD, CA 94524-0593. (0)



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SRN Publishing Schedule

The State Revenue News is published to the following schedule, or we try to. Advertisers and auction consignors should note this schedule.

Issue	Goes to Printer	Have stuff in
1st qtr	February 1	Jan. 10th
2nd qtr	May 1	April 10th
3rd qtr	September 1	August 1st*
4th qtr	December 1	Nov. 10th**

* this is because the editor tends to vacation in August. In all cases, the earlier you sent it in the better.

** No SRS auctions in 4th quarter.

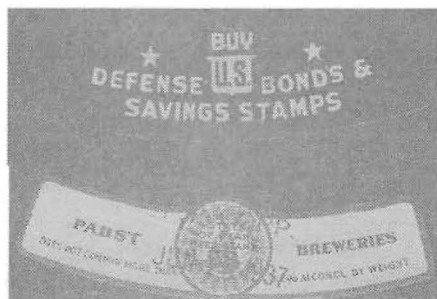
Advertising rates are available from the editor. Business card size will run you \$5 an issue (cheap). A full page is about \$50.

Bonds and Beer

by M.E. Matesen

During WWII the government hyped the sales of savings bonds in a diverse number of ways. In at least Utah and I suspect other states as well, labels such as the one at right were attached to the long neck beer bottles. The one just above the Pabst revenue stamp is almost of the same configuration and I think was attached by that brewery.

Beckers was the largest brewery in the state of Utah and they had one that appeared on their beer products as well.



Buy bonds label shown with a Pabst Matesen BP1 beer stamp

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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.



Alabama

Tobacco
Double Springs 4 ct. .25ea

Arizona

1935 12c malt liquor, used cat B2
Red on pink, Moore sig. .50ea

Colorado

DMV Search Request \$2.20
Town of Walsenberg cigarette
5ct pane/10 .25
sheet/100 2.50

Florida

Documentary
D65A 2ct used .25
D65 5ct used .25
D67 30ct used .25

Georgia

City of Griffin .05 Excise Tax Free

Indiana

Cigarette meter 20 cig. (2 diff meters)
1 - 25ct 2-45ct

Iowa

Cigarette C1 or C7 1ct .25

Maryland

Duck stamp \$3
1997-2004 scale seal \$5

Nebraska

Pickle card (cut off flare card) 50ct
On flare card add \$1.03 postage,
flare card may have to be folded
in half in many cases (they are
huge)

New Jersey

Trout 1991 \$2.30
Non-Res Trout 91 \$2.30
Woodcock-91 \$2.30
Pheasant 91 \$2.30

Ohio

Sales tax 15ct (M25 or M37 w/stub)
.35

Oklahoma

1964 1 pint liquor (Cat. L4)
Single \$1
Block of 4 unused \$5
Farm Implement \$6
Vending \$5 2002 \$2.75
Vending \$10 2002 \$5.50
Vending \$15 2002 \$8.25
Vending \$2 2003 \$1.10
Vending \$5 2003 \$2.75

Pennsylvania

Waterfowl Management
\$5.50 1998 \$4.20

Rhode Island

Cigarette--20 cig .37
-50 cig .925 10/9.25

South Carolina

Cigarette .07
.09 10/90

Documentary .10

.50

\$1

Richland County Recording

\$1 gray-black \$1

Tennessee

Ammunition (new) .10 ea pane/10 \$1

Texas

Bedding 1990 Series .75 ea
Blk/10 \$7.50
Blk/4 \$3

Virginia

Wine W20 used .25

Wisconsin

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

Wyoming

2002 Pheasant Special Management \$10
2002 Flaming Gorge Fishing \$10

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.

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LETTERS TO THE EDITOR

Florida Feeds

These are in response to a question posed in the 4th quarter 2003 SRN

I have the 50, 100 and 175 pound issues (Florida F1, F2 and F4). All three have the Franklin-Lee Bank Note Company imprint. It is complete on the 50 and 100 pounds, and it is in the perfs on the 175

Arthur Lifshin
Illinois

It's clear that by examining Bert Hubbard's collection that the "FRANKLIN-LEE BANK NOTE COMPANY, NEW YORK" was the printer of record for all the 1905 Florida feed issues.

I likewise checked the 1912 series and find they carry the indicia "AMERICAN BANK NOTE CO. N.Y."

The 1889 fertilizers FE1-3 carry the indicia "FRANKLIN BANK NOTE COMPANY, NEW YORK". I suspect the company had a name change after these were printed.

The 1902 fertilizers FE4-7 have the same indicia as the 1905 feed stamps, and the 1912 fertilizers FE8 and FE9 are like the 1912 feeds.

There are issues which lacked an indicia but I believe this can and should be attributed to the manner in which the perforating process was applied. I suspect that when the perf's were applied and the application process was off center, they'd cut off the indicia. This is most apparent when you examine those issues with a large top margin and a very small bottom margin.

M.E. Matesen
Washington

Thanks also to Pieter P. Bonson, Harry Najarian and John Conklin who also sent examples.

Connecticut and Nevada Heat Transfers

I picked up a used cigarette package in Connecticut today while Christmas shopping and it had a new heat transfer decal on it. Shown is a scan. It's not a great scan. But it's the best I could do. The color is light purple and white with black print. The serial number is sprayed

on with an ink jet.



I also just got back from a conference in Las Vegas at which I picked up a copy of the current Nevada 20 cigarette heat fusion decal. The top portion is blue, the bottom portion is pink with blue printing and outline. The serial number is ink jet applied in black.

Terence Hines
Massachusetts

Where's Dogpatch?

Regarding your Arkansas School Tax article, I was always under the impression that Dogpatch was in Kentucky.

Don Thomas
California

According to an Al Capp web page Dogpatch became an Appalachian stereotype for any place where the houses were "hopelessly ramshackle", people were "dumber than dumb" and "poorer than poor". Very early in his career Al Capp once referred to Dogpatch being in Kentucky, however afterwards he never spoke of its location for fear of having the cartoon cancelled in that state. He later was part owner of an 800 acre theme park called "Dogpatch USA" near Harrison, Arkansas.



Randolph County Secured Debt

I came across a small pile of these Missouri stamps all mint in panes of five. They are perfed between the stamps, straight edged all around.

John M. Conklin
New York

These are listed in the Hubbard Municipal catalog as being perforated horizontally. This was true of all the county secured debt issues in Missouri. Elbert Hubbard may not have known they came in these small panes. The Randolph Counties also come in values of 75ct, \$1 and \$5. All values of Randolph County stamps are brown.

State Revenue Society Publications

1. Washington State /Cities Revenue Catalog

M.E. Matesen, 1973, 27 pp.

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

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

Carter Lichfield, 1988, 128 pp. hardbound

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

3. USA State Revenue Stamps Catalog, Volume I (Reprint of the 1960 Hubbard Catalog)

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

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

4. USA State Revenue Catalog Volume 2 (1960-1991 issues)

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

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

5. Second Federal Issue: 1801-1802

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

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

6. Third Federal Issue 1814-1817

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

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

7. Specialized Catalog of US Non-pictorial Waterfowl Stamps

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

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

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

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

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

9. State Turkey Stamps

Dr. John Crook SRN No. 220 1994 32pp \$5

10. Kansas Revenue Stamps

Charles Bellinghausen, 1972 \$5

11. The Kansas Quail Stamps

David Lucas, 1999 48pp spiral bound

\$14 Members, \$17 non-members

12. The Streamside Catalog of Fish & Game Stamps (Wooton Catalog)

Jan Wooton, 2001 210pps (6700+ stamps)

\$34.50 Members (Normally \$41.95)

13. Alabama City, County and Municipal Stamp Catalog.

Scott Troutman, 35 pages, 2001 \$5

14. Bound State Revenue News back issues

1976-79 23 issues \$25

1980-83 21 issues \$25

1984-88 22 issues \$25

1989-93 30 issues \$30

1994-96 13 issues \$30

All 5 \$125

15. Nebraska Revenue Catalog

Ken Pruess, 1972, 18 pps

\$5 Members, \$7 Non-members

16. Catalogue of the Revenue Stamps of Utah

M.E. Matesen, 2003

Color \$31

Black & White \$16

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Free For All

This issues free for all is one of the most intriguing we have ever offered, and that thanks goes to Roger Hoffman. As the article on page 26 explains these are most interesting MNH panes of the Missouri ST8 "Good Roads" stamp.

As always send Harold Effner Jr. a self addressed stamped envelope to SRS Free for All, 28 Pine Street, Lincroft, NJ 07738. Put a stiffener in if you like and any other business (like your dues or publication purchases) going to Harold.

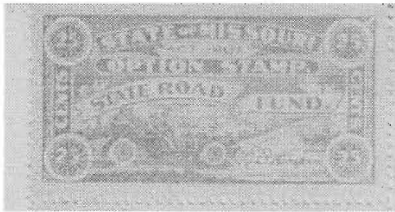
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Idaho B16 Color Varieties

by M.E. Matesen

Shown are two stamps with dramatic differences in their color. The top B16 is a gray-slate blue. The bottom stamp is a very striking purple. I don't think the catalogs have noted this difference.



State Revenue Society
Scott Troutman, Secretary
P.O. Box 421
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