



# State Revenue News

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## Pennsylvania



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## Presidents Notebook Hermann Ivester

### Constitution and Bylaws

At long last, the proposed SRS Constitution of 2010 has been submitted to the members for a vote. We first circulated it by e-mail to all members for whom we have an e-mail address, and then by regular mail to all other members plus to those whose e-mail messages were returned undelivered. Please cast your vote in favor of or against the Constitution. To be approved, the Constitution must receive a favorable vote from two thirds of those who vote.

Also circulated with the Constitution was a set of Bylaws. The Board has approved the Bylaws and they will become effective upon approval of the Constitution.

If you have not received a copy of the Constitution and Bylaws, you may print one off the SRS website, or let Harold Effner know and he will mail them to you.

However you receive your copy, you may vote by e-mailing a yes or no vote to Kent Gray or by sending your yes or no vote to Kent by regular mail. In either case, please provide enough information for Kent to identify you.

Voting will remain open until October 5<sup>th</sup>. At last check (Aug 29th), the official partial vote count was 85 for and 0 against the new Constitution.

### E-Mail Addresses

We now have e-mail address for approximately two thirds of our members. If you did not receive the Constitution by e-mail and you have an e-mail address, or have a new one, please e-mail it to Kent Gray. Communicating with members by e-mail will undoubtedly become more and more important.

### Annual Meeting

As I write this, I am looking forward to attending Balpex in Baltimore. The show runs from Friday, September 3<sup>rd</sup> through Sunday, September 5<sup>th</sup>. I hope to see many of you there. We have one meeting scheduled for one and one half hours on Saturday from 3:00 – 4:30. I expect that the main topic of conversation will be the SRS Catalog review and the progress being made on the second edition. However, we will discuss any relevant topic you would like to discuss, so come join us. When the discussion winds down, Art Mongan will give a one half hour presentation on Maryland revenues.

Our annual meeting for 2011 will be at the St. Louis Expo, to be held March 18-20, 2011. This show was scheduled a little later than its normal February date in the hope that the weather will be a little better. It is time to make your plans to attend, especially if you are considering entering an exhibit.

## Editors Notes

Sometimes you get lucky. In the case of the article on egg inspections it fits in nicely with current events with salmonella out breaks in Iowa eggs.

Some folks have asked me why there seems to be so many cigarette articles? As the article on page 27 shows, with 460 cigarette taxing entities (and that may not count Native American tribal taxes), a lot are being produced at the moment.

It has been a long hot summer here in Pennsylvania. I am happy to report a lot of swimming has got my arm back in decent shape from the surgery in the spring and we are back on schedule.

## SRS Committees

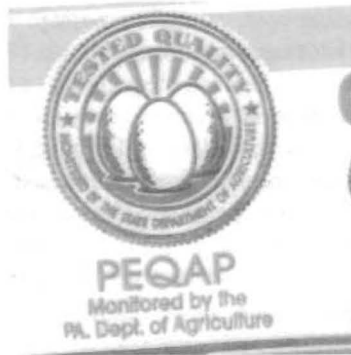
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Auction	Scott Troutman	Nominating	Harold Effner Jr.
Awards	Kenneth Pruess.	Publications	
Bylaws	Hermann Ivester	Publicity	John Bowman
Exhibitions	Ken Pruess	SRS Sales	Terence Hines
Historian	Peter Martin	Webmaster	Dave Wrisley

# MEQAP, PEQAP and Other EQAP's

## A Look at Egg Quality Assurance Programs

by Scott Troutman

### Introduction



Large PEQAP three egg symbol in red and purple on box of 1 dozen Grade A Weis Supermarket eggs (2006) - actual size

Several years back I illustrated the PEQAP (Pennsylvania Egg Quality Assurance Program) symbol on an egg box<sup>1</sup> and indicated that my research indicated it originated from an egg inspection program for which inspection fees were levied by the Commonwealth of Pennsylvania making it an inspection stamp. This was shown in the SRS catalog as Pennsylvania E2. Larry Frederick has shown other examples<sup>2,3</sup>.



MEQAP three egg symbol in red on carton of 1 dozen Grade A Extra Large eggs from Weis Supermarket (2010)- actual size

Recently I was saving a new smaller marking for some eggs purchased locally when I noticed the wording was different and it said "MEQAP/Monitored by the MD. Dept. of Agriculture" and it used the same circular three egg logo with the wording "TESTED QUALITY" that Pennsylvania uses. That brought up the question of is this egg inspection a national program and if so, are these markings revenue stamps? Clearly Maryland had a program much like Pennsylvania.

This article then is a look at the entire EQAP program and its history and a look into the MEQAP and PEQAP to see how

they are administered. Much of the history is from a Center for Disease Control document posted on the internet.<sup>4</sup>

### History

The beginnings of all these programs was an epidemic of *Salmonella enterica* enteritidis infections in the United States which began in New England in 1978 and spread to much of the rest of the country in the next ten years. Grade A eggs were found to be the major source of these infections. Egg Quality Assurance Programs (EQAP's) were started to address the problem. These programs tried to address the sources of the problems: Salmonella infected flocks, proper storage temperatures for eggs and reducing the amount of time eggs are "in shell" before usage. Cleaner environments for flocks is a big part of the process, as is not allowing eggs from infected flocks into the general market place. All the EQAP programs use principals based on Hazard Analysis Critical Control Point (HACCP) principles which involve a lot of inspection and statistical record keeping.

All these programs are voluntary on the part of egg producers. "Motivations for egg producers to Adopt an EQAP may include scientific, public health, public relations, or marketing reasons. Initially, producers enrolled voluntarily into state or industry-sponsored EQAPs. However, in some states, commercial egg producers are required to participate in EQAP's because egg processors, food commodity brokers, insurance companies, and integrated commercial companies are increasingly demanding producer participation in EQAP's as a condition of egg sales."<sup>4</sup>

Put simply it is easier to sell eggs if you can say you've done all you can to control salmonella. The United States Department of Agriculture current works to establish EQAP programs.

As of 2004, 41 states have EQAP programs of some kind. Maine, Mississippi, New Jersey, New Mexico, Virginia, Washington, Wisconsin and West Virginia apparently did not have them. These states produce less than 9% of the eggs in the United States. Ten states have state spon-

sored EQAPs - Connecticut, Pennsylvania, California, South Carolina, Maryland, Ohio, Michigan, Utah, New York and Alabama. Not surprisingly nine of these eleven states had bad Salmonella epidemics originally. Ohio and California are the two largest egg producing states. In other states the EQAP programs are monitored by industry sponsored groups.

The first EQAPs began in 1989. In that year they only covered 1.2% of the eggs produced in this country. By 1999, the last year covered in the CDC report 46.1% of the eggs produced in the 41 states with some kind of EQAP program were involved in the EQAP process. It appears from what I have observed in my local supermarkets, that is about the level it is currently at. By 1999 in the states with state sponsored EQAP's, the number of Salmonella epidemics had dropped by 84%.

### MEQAP

As I noted, in all states participation by egg producers in an EQAP is voluntary. The MEQAP program is administered by the Maryland Department of Agriculture's Department of Health and Mental Hygiene. Interestingly, Maryland may agree to do inspections outside of the state, if an out of state producer sells a lot of eggs in Maryland. Neighboring states of Delaware and Pennsylvania produce many of the eggs consumed in Maryland. The Department of Agriculture does all the inspections, but gives no guarantee or implied warrantee that the eggs produced under MEQAP are free of Salmonella. The same is true in Pennsylvania. But as noted, it certainly improves your odds of that being true.

Participating producers in Maryland have to do seven things<sup>5</sup>.

1. "Cooperate with Maryland Department of Agriculture (MDA) in carrying out monitoring and prevention procedures." This could include destruction of infected flocks, mandated cleaning of coops, and installing monitoring devices on egg storage coolers.
2. "Participate in training sessions on quality control and recordkeeping". Lots of

record keeping. Training sessions run a day or two.

3. "Pay for the cost of training and monitoring of the program including the cost of quarterly visits by MDA to the processing plant". I have not found what the costs are for the quarterly inspections in Maryland.
4. "Maintain a standard log on a form approved by MDA to record monitoring of the requirements established in this program".
5. "Maintain an appropriate rodent control program approved by the MDA." Rodent droppings and urine are a source of the salmonella.
6. "Obliterate the MDA logo from all cartons and cases containing eggs produced and/or processed under conditions not meeting the requirements of the MEQAP program." You can sell eggs that don't meet the high standards of MEQAP but it is a fraudulent sale if you claim they do.
7. "Adopt Standard Operating Procedures and records for plant pre-operational and operational sanitation procedures and egg quality according to the standards set by MDA".

There is an interesting side effect created by item #6 on this list. Small egg producers (my grandfather would have fit into that category) often reuse egg boxes to sell eggs to their neighbors. My relatives all used to save old egg boxes for my grandfather to reuse. When these boxes are reused, you are required to take a sharpie pen and mark out MEQAP, PEQAP or even Pennsylvania Certified markings on the box before you reuse it. If you do not, you are subject to being accused of fraudulent misrepresentation. Reused cartons should not be used at Farmers Markets as this increases the risk of salmonella contamination.

Another curiosity in Maryland's egg laws<sup>6</sup> is that you cannot sell eggs that have not been graded and sized - there is no such thing as Ungraded eggs in Maryland. Stamps exist for ungraded eggs in Idaho and Kansas.

#### PEQAP

It should be no surprise that Pennsylvania was the first state to develop an EQAP program in 1989. Food processing is Pennsylvania's number one industry

(not coal or steel) and the Pennsylvania Department of Agriculture is vigorous in its inspections of nearly all food products. In Pennsylvania, the Department of Health is also involved in an advisory capacity. This is because the Department of Health receives notification of salmonella enteritidis problems. What is surprising is that no one in the SRS noted this indicia on the egg boxes until 2004. The circular three eggs logo is tightly controlled by the state as far as being put on the egg cartons. It remains unclear if the three egg logo was developed as part of the nationwide program, or if it was Pennsylvania's logo and the state has allowed it to be used in other states. Ohio and California do not appear to be using the three egg logo.



Current (2010) red PEQAP symbol on 1 dozen Weis Supermarket eggs- actual size.

Inspections<sup>8</sup> in Pennsylvania are carried out twice a year without forewarning, and failure to achieve 70% compliance to a long list of mandates gets you put on notice. Up to two retests can be requested in a six month period (and the egg producer gets to pay for those). Flunking three tests in a row gets use of the logo suspended for a minimum of three months until you are back in compliance (and having a big load of egg boxes you can't use can get costly). The other no-no is slipping eggs from a non-monitored egg producer in boxes with the logo. Get caught twice and you are out of the PEQAP program. Oh, if caught, all the eggs you have shipped have to be recalled and repacked at your expense.

The program in Pennsylvania is run by the Pennsylvania Department of Agriculture, Bureau of Food Safety and Laboratory Services. They conduct the testing. At one time I had found a charge of \$33 for an inspection, but have been unable to verify this. It may have changed or now be based on how large the operation is. The Pennsylvania thrust is to inspect for "Salmonella enteritidis free chicks to begin a flock, intensive rodent control, cleaning and disinfecting between flocks, and environmental monitoring of pullet and layer

houses with continuous testing of eggs from any environmentally positive houses. Positive eggs are diverted for pasteurization. Eggs must be kept refrigerated."<sup>9</sup>

The overall program is similar to Maryland's in most respects. PEQAP education courses are run through Penn State University and are a day long. Keeping constant logs is a big part of the effort. For example on rat control, daily logs must be kept on how many rodents are killed daily, any holes or entry points noted, and corrective actions taken. If the rodent log doesn't match what the inspectors find you are well on your way to flunking the inspection.



Large blue and red PEQAP symbol (2010) from box of 1 dozen eggs from Esbenshade Farms in Mount Joy, Pa. - actual size

The three egg logo can be in any size and color combination. This seems to be at the discretion of the egg producers. Some are quite elaborate three color examples<sup>3</sup> while most are in a single color that changes with the size of the eggs. This is no doubt also true of the MEQAP logo.

At the January 2009 Pennsylvania Farm Show only nine egg producers were exhibited as being part of PEQAP. Larry Frederick informs me that Darrenkamp's Market at Lancaster, PA was one of those, but has since apparently dropped out of the program. Their PEQAP symbol on Grade A Large eggs was green with yellow sun rays.

#### Conclusion

The MEQAP and PEQAP indicia on egg boxes seem to be state revenue stamps. Inspection fees (and many other fees) are being paid and the state is the source of the inspection and controls the use of the logo. The exciting part is that Con-



necticut, California, South Carolina, Ohio, Michigan, Utah, New York and Alabama could have similar markings which have gone unnoticed. So check your egg boxes if you live in those states. In other states which may have the markings, the control is not by the state but by egg producer associations. As such these would not class as state revenues.

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5. "Maryland Egg Quality Assurance Program Processor Participation Agreement", Maryland Department of Agriculture, 2010.
6. "Synopsis of the Maryland Egg Law", Maryland Department of Agriculture, 2010.
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8. "Penn State Poultry Extension - Penn State Department of Poultry Science, Pennsylvania Egg Quality Assurance Program - Administrative Issue (Non-compliance)", Chris Herr, PennAg Industries Association, 2010.
9. "Pennsylvania Egg Quality Assurance Program (PEQAP)", Pennsylvania Department of Agriculture, Bureau of Food Safety and Laboratory Services, 2010. Web site <http://www.agriculture.state.pa.us/portal/server.pt/gateway/PTARG>  
S\_0\_2\_24476\_10297

## Pennsylvania Cigarette Error Pane

by Kent Gray

The base decal on this pane is like C46 but red and for five cents. (Note - the 5ct red, 6ct and the 5ct reds with 1ct overprints were accidentally omitted from the SRS catalog. Two sizes of the 1ct overprint are known - 3mm and 4-1/2mm high.) This overprint error is definitely unlisted! This sold on Ebay for just shy of \$60. It was Ebay lot 160381056815.

*Note- This appears to be the 4-1/2mm overprint which is doubled.*



## Pennsylvania Orange Drink Tops

Ken Pruess sent in these two orange drink caps as part of his reporting on Ebay auction results. These each have the keystone with 1 or 2 cents showing payment of the Pennsylvania soft drink taxes. These were sold as Ebay lot 170452772273 which sold for the low price of \$28.88.

## Pennsylvania Bedding Stamp Watermarks

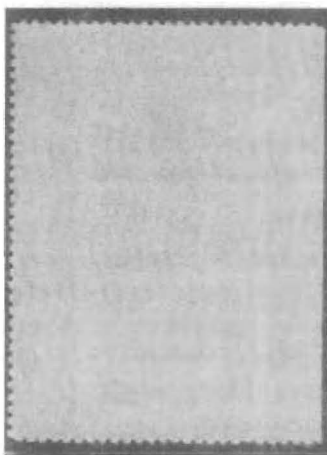
by Kent Gray and Scott Troutman

One of the keys to telling the various Pennsylvania bedding stamps apart is the watermarks in the various safety papers that were used. In this article Kent has provided scans of the backs of some of the key types and Scott has tried to hand draw these to provide a better(?) sense of what they look like.

### Wavy (Bankers Paper)



Ignoring the crudeness of Scott's drawing ability, this gives a sense of what the wavy watermark used in the early issues looks like. Gentle zig-zags would probably be a better description. BD2a shown on the front cover shows this vertical wavy pattern. Within the large pattern are two arched boxes with wording. In an arched box reading down and curving to the right is the word BANKERS. On the stamp on the front cover BANKERS is just to the right of the seal. Along the bottom edge is the top of the arched box bowing left and reading downward "\*\*PAPER\*\*" where the asterisks represent five pointed stars.



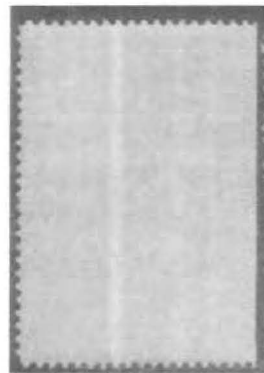
I don't know if the watermark will show

in the back of this BD2d. In this example none of the wording part of the watermark is showing.



On this BD2a stamp (courtesy Mack Matesen), the PAPER arched box shows to the right of the seal.

### Hammermill

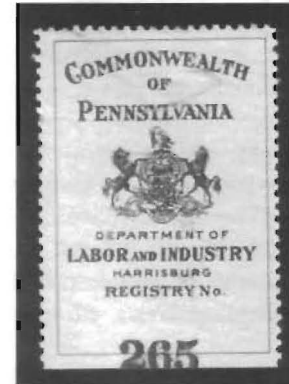


BD7 back



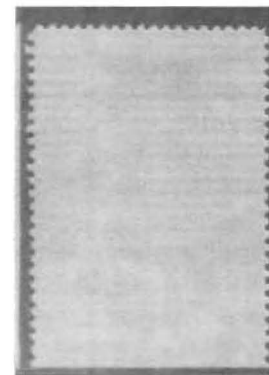
This is the Hammermill safety paper. Much of the design is sort of lazy skinny S shapes at an angle. The arched word HAMMERMILL is included in the design,

but as in this example of Kents, does not show at all.

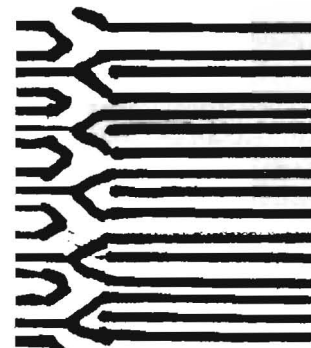


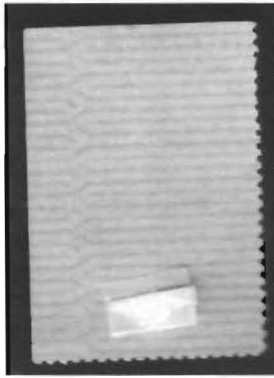
On this BD7copy (courtesy Mack Matesen) the last two LL's of HAMMERMILL can be seen at center left just to the left of the seal. Most stamps have none to only a few letters of the arched HAMMERMILL. This paper is also used on the BD8.

### Fork and Arrow



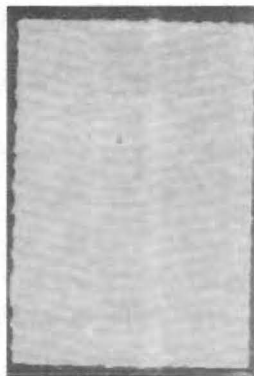
This is a BD7a back, which appears to have a straight horizontal line watermark. But this is fork and arrow paper, and demonstrates that this can be hard to see.





On this copy of a BD7a (courtesy Mack Matesen) the design shows a little clearer. This paper defines the green BD7b.

#### Broken and Straight Diagonal Lines



Back of BD9



This is what the catalog calls "broken straight and diagonal lines paper." This was used on all BD9 perfin and stamp color variations. Scott Troutman has seen this watermark with places where it appears one line forks into two. Whether this is part of the larger pattern or merely localized deformities in the watermark we could not say. The forks appearance is very inconsistent. The easiest way to tell this from fork and arrow is that fork and arrow's lines are horizontal.

## Iowa C24a

by Kent Gray



Shown is a gem I had and never realized what it was until I was doing the scanning. I always remember seeing this block of cigarette stamps - just never paid attention to it. It wasn't until I remembered seeing the C24a listing that I bothered to look at it.

This is C24a, which has the center block of four C24's (with the bottom of the two small square blocks in the corners colored in) surrounded by the twelve C23's. I don't think most people know both come from the same sheet.

What I find interesting is it is possible to tell the difference between a C11 and a C24 - the C24 doesn't have the small dot in the bottom right. C11 does. In the current catalog the C11 and C24 seem to have the same description.



Dot on a C10 (like C11) No dot on C24



Iowa C23 blowup



Iowa C24 blowup

## Pennsylvania Counterfeit? Meters

by Kent Gray

Shown at left is a string of Pennsylvania CM2 type meters I have collected over the years. The top meter is a purple CM2A and the next one down is the listed counterfeit from meter 22307. The real meter at top has many distinguishing characteristics. The late Charles Hermann described the counterfeit in an article in the 1968 State Revenue Newsletter Vol 4, p. 69. He had originally found meter 22307 in two different imprints and described the counterfeit or variant variety as follows.

1. Keystone is about the same width at top and bottom with little flare. *[This actually seems more true on his "normal" version].*
2. Meter number shorter and more rounded than usual and the first two digits are centered between the frame and keystone instead of close to the keystone.
3. Letters of "PENNSYLVANIA" start and end farther from the right and left frames.
4. Letters of "CIGARETTE TAX" crowded together and more space between them and end frame.
5. Left 4c is centered under the first digit of meter number rather than the point of the 4c as on the standard type.

I noticed two more differences.

6. The cent sign on the normal version has a line all the way through it. It does not go through on the counterfeit version.
7. The second "E" of CIGARETTE is under the keystone on the normal version. It is to the right of the keystone on the counterfeit version.

Charles Herman also noted the existence of this second type on a meter 22652. The lower meters shown from my collection are the so called counterfeit type in purple (meter 22383), magenta (meter 23504), and in red (23131 and 23608). The bottom 23608 red impression is quite sloppy, a characteristic of meter counterfeits. I also have meter 23504 in magenta in the counterfeit style.

Are we sure they are counterfeits? I would ask others to look at all the meters in their collection to see if normal versions of these meter numbers can be found. Or did Charles Herman get which one was the counterfeit wrong? The "normal"s weird keystone looks more like something that was counterfeited. Or is it that for some reason Pitney-Bowes redid their meter?

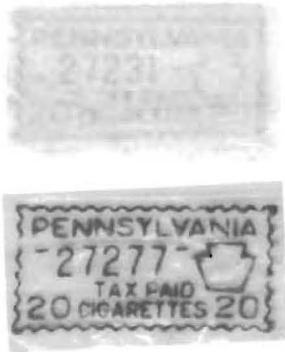
Send the meter numbers and colors you have and whether they are "normal" or counterfeit to the editor and/or the author. The six to one ratio of counterfeit to normal in my collection does not make sense to me.





## Unlisted Pennsylvania Meters

by Kent Gray



These are CM3 style 20000 series meters in green and magenta. These colors are not in the SRS catalog.



This is the CM3 style magenta meter with an overprinted C47 on top. This is a pretty cool usage when you think of it - an overprinted decal added to a meter to pay a one cent increase in the cigarette tax. The only way for it to be cooler is if it was one of the double overprinted C47 copies (see page 4).

## Pennsylvania C18

by Kent Gray



In the SRS catalog C16-C18 is listed as being from 1938. On this C18 the safety has a readable 1939 copyright year on it. I'm not sure about the other two denominations in the series, but this one seems pretty clear.

## New Variety Found on Pennsylvania LS1 Liquor Seal

by Kent Gray



Shown above is a detail from the LS1a gray paper liquor seal at top and from an LS1 at the bottom.

I was comparing the LS1 stamps in my collection, trying to determine the paper type of the upper stamp (white or gray). It scans gray but looks white. One of my copies of LS1 appeared to be printed in a darker brown ink, but the paper looked (at the time) to be the same. What looked different was the engraving. I started looking at it, and I think we have two versions

-- it isn't just the paper that is different (although they are) -- they are two different stamps.

On the top stamp under the right horse the word INDEPENDENCE in the banner is cut off with the C being the last full letter. The lower stamp the word INDEPENDENCE is complete with some white space after it. This stamp is clearly a different version and should be different catalog number.

There are many other difference, but I won't bore you with the fly specking and such. There are details in the left horse that are clearly different and in the details in the upper right corner. But the big difference is in the word INDEPENDENCE. With that determined you get which paper color you have as well if you have nothing to compare it to.



LS1a



LS1

## Pennsylvania LS23

by Kent Gray



The Pennsylvania liquor seal LS23 I have is different than described in the catalog. My copy is blue on yellow with black serial numbers, not black and white with red serial numbers.

## SRS Catalog Sold Out

The State Revenue Society announces that its 2007 publication "State Revenue Stamps Catalog" edited by Scott Troutman has sold out. The catalog was the first comprehensive catalog of state revenue stamps published in nearly 50 years and ran over 700 pages.

The Society is working on a revised and updated second edition of the catalog. Publication is planned in 2012. Current plans are not to produce any more of the 2007 catalog.

## New Jersey Pink Cigarette Heat Fusion

by Harold Effner

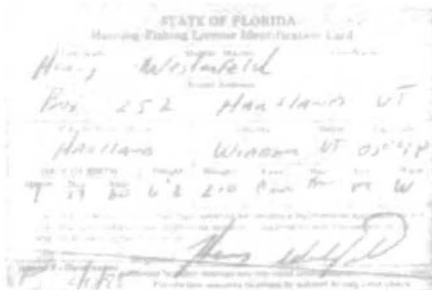


New Jersey is now using a pink 20 cigarette decal to represent the \$2.70 per pack rate that went into effect July 1, 2009, when the excise tax was increased to \$2.70 for a pack of 20 cigarettes and \$3.375 for a pack of 25 cigarettes. Every distributor, wholesaler or retailer was required to pay a floor tax on all cigarette stock in their possession. That additional tax due was \$.125 on a pack of 20 cigarettes and \$.15625 on a pack of 25 cigarettes. That means, therefore, that the green fusion which had an implied value of \$2.58 had a value of \$2.70 after payment of the floor tax. (Gee, the state made \$.005 on each pack - that should close the budget gap in no time.) The change in value for the green fusion is probably why the stamp is denominated as 20 cigarettes and not with a specific value. It eliminates the potential for confusion when there is a tax increase.

The border of the new decal is dark blue versus the black border on the green decal (See article on next page). The white surround for the new decal is basically square. Green decals also exist with a basically square white surround as well as a more rounded square. I have examples of both, but I don't think there is significance in that. The wording is "TREASURY TAXATION" in microprint and "NEW JERSEY/20 CIGARETTES/TAX PAID". The dimensions of the frame are 10x10mm. The overall dimensions, including the white surround are 12x12mm. The control number is printed in reverse in black and appears gray from the front. A clear "NJ" is over the design and measures 7x6mm. It is not centered on the decal but is more to the left side.

## Florida Non-resident Saltwater Fishing Stamp

by Terence Hines



### FLORIDA FIVE-YEAR LICENSES

FRESHWATER FISHING \$ 60  
SALTWATER FISHING \$ 60  
HUNTING \$270

\*You will be notified when your license is due to expire.  
\*Save up to 10% in annual fee.  
\*License holder is insulated from price increases and costs of any new stamps created while license is valid.  
\*Licenses are durable and waterproof, don't fade and last.

Shown is a 1994-1995 Florida non-resident saltwater fishing license stamp affixed to the appropriate license card. The stamp is blue with a red serial number. The stamp has a face value of \$31.50 or \$32 depending on whether it was purchased from the state ("tax collector") or a private license agent. An unusual aspect of the stamp is that it "expires 12 mo. after date of issue." Most fish and game stamps expire at the end of the license year.

## Georgia Images Needed

by John D. Bowman

The following is a list of images needed for the Georgia catalog update. Preference is for 600dpi images (except for the large egg stamps where 150dpi will do). The alternative is get color copies. Email to [jbowman@stx.rr.com](mailto:jbowman@stx.rr.com) or mail to

John D. Bowman  
14409 Pentridge Drive  
Corpus Christi, TX 78410

Bedding BD1

Any beers fro 1960 forward

Any from CG37 group

CG48

Any of CCG40-44

C26, C32 or C33

Any from C34-C38

C41

Any from C46 forward

Cigarette meters

E15

E16 or E17

Feed FE73 or FE74

FE75

Any from FTT24-27

Any from L52-L54

L55 or L56

Any from L63-L65

Any from L66-L72

Any from L78-82

L82A

One type each for L83-L106

OY11 or 12

SP1 and SP2

Any from T1-T3

Any from T4-T9

Any vegetable plants

Any from W114-120

Thank you.

# New Heat Fusions

by Larry Frederick  
Alaska



2008



2009

This fusion at right is from late 2009. Design is blue-green on white, design 10x10mm, fusion 12x12mm. Wording in blue-green "ALASKA/TAX PAID/20 CIGARETTES". Black ink jet control number in black printer in reverse. Pie wedge pink safety.

This is the same design as the 2008 fusion on the smaller 11x11mm fusion.

## Connecticut

Over a period of 18 months I tried to figure out the years in which these Connecticut heat fusions were issued. And finally with the help of the sales person that was in Connecticut in 2005 and 2006, we think we are about 99% accurate with the years.



A fusion like this green fusion but in yellow was in use in 2005. The top half is yellow and bottom half white. 11x11mm fusion. Black wording and border "CT/20 CIGARETTES". Black ink jet control number printed on back in reverse. No safety.

A 2006 fusion (picture lost in computer crash) has the top 1/3 in yellow on a white panel. Open border and wording in black reading "STATE OF/CONNECTICUT/20 CIGARETTES". 11x11mm fusion. Black ink jet control number printed in reverse on back. No safety.



2007



2008

Here is a similar situation with the same design on the small 11x11mm and larger 12x12mm heat fusions.

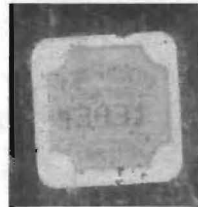
The stamp at right is from late in 2008. It is black on yellow with a white surround. Wording in black is "CT/20 CIGARETTES". The ink jet control number is black printed on the back in reverse and shows on a white panel in the shape of the state. Pie wedge gray safety.

## Iowa



Heat fusion from 2009. Light gold with a white surround. Wording and border in black "IOWA/TAX PAID/ 20 CIGARETTES". Design 10x10mm, fusion 12x12mm. Black ink jet control number printed on back in reverse. Gray pie wedge safety.

## Massachusetts



This fusion is from 2009. It is light orange, with a green closed border and a white surround and four concave corners. Design in 10x10mm, fusion is 12x12mm. Wording in green "MASSACHUSETTS/TAX PAID/20 BAY STATE 20/CIGARETTES." Black ink jet control number printed on back in reverse. Pink pie wedge safety.

## Michigan



This fusion from 2008 is sky blue with white shape of the state, and white surround. 10x10mm design, 12x12mm fusion. Wording in black is "MICHIGAN/GREAT LAKES STATE/20 CIGA-

RETTE". Two line ink jet control number printed on back in reverse. Pink pie wedge safety.

## Mississippi



Heat fusion from late 2008. Orange with a blue border and a white surround. 10x10mm design, 12x12mm fusion. Wording in black "MISSISSIPPI/TAX PAID/20 CIGARETTES". Black ink jet control number printed on back in reverse. Pink pie wedge safety.

## New Jersey



This fusion is from early 2009 and is apple green with a black border. It has a white surround and the shape of the state in white. Black wording "TREASURY TAXATION/NEW JERSEY/20 CIGARETTES/ TAX PAID". Black ink jet control number printed in reverse on back. Pink pie wedge safety. Design 9-1/2x9-1/2, fusion 12x12mm.

## Wisconsin



This fusion is from 2009. It is red, white and blue with the wording "WISCONSIN/20". There is a clear "WI" over the design. This is one of the newer larger size fusions with design 10x10mm and fusion size 12x12mm. Black ink jet control number printed on back in reverse. Gray pie wedge safety.

In general the states are continuing to move to the larger 12x12mm heat fusions.

# Ohio Varieties Not in the SRS Catalog

by He Who Must Not be Named

Beer



B2 Specimen  
COLUMBIAN BANK NOTE SPECIMEN  
perfin, no safety



B9 imperf single, with very, very faint  
red stain in lower right corner.  
Used?



MA6a Specimen, perfin  
COLUMBIAN BANK NOTE SPECIMEN

Cigarettes



B2 imperf pair.



MA5 imperf pair



Cigarette decal essay (never used)



Speciman B6a,  
no watermark.perfin  
COLUMBIAN BANK NOTE SPECIMEN



MA5 Specimen  
COLUMBIAN BANK NOTE SPECIMEN  
perfin



C1 imperf pair



B9 imperf pair



MA6a imperf pair  
gray paper horizontal watermark



C3 imperf pair



## Beer



B15 imperf pair



B31 with red SPECIMEN overprint



B27 imperf pair



B32 with red SPECIMEN overprint



Unlisted stamp



Modified "12"'s



Utah BB16

## Unlisted Utah Beer

Mack Matesen reports the discovery of an unlisted Utah beer on a bottle neck label. The label is the same as the BB16 shown at right, except that it is from Becker's Evanston, Wyoming plant, which would give it a BBM prefix.

This new stamp also has the "12"s created from modified "22"s which are found on other stamps from the Evanston brewery. The stamp is 56x22mm.

**SRN Back Issues**

Single back issues are in stock only from 1994 #5, 1995, 1996 and 1999 #4. Otherwise 1995 thru 1998 are only sold as year sets (see below). 2000 is in stock.

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
256	3/01 Oklahoma	
257	3/02 Alabama Cataloging	
258	3/03 Colorado Beers	
259	3/04 Arkansas	
260	4/01 Maryland & DC	
261	4/02 Kentucky	
262	4/03 Philadelphia Documentaries	
263	4/04 Pennsylvania	
264	5/01 OK Documentaries	
265	5/02 Addendum	
266	5/03 Florida	
267	5/04 California	
268	6/01 Louisiana	
269	6/02 Eggs	
270	6/03 Admissions Tickets	
271	6/04 Counterfeits	
272	7/01 Fractions of a Cent	
273	7/02 Cataloging Troublemakers	
274	7/03 NY Stock Transfer	
275	7/04 Georgia Municipal Beers	
276	8/01 Cigarettes	
277	8/02 Feed, Seed, Fertilizer	
278	8/03 X-Files II	
279	8/04 Meters	
280	9/01 Eggs	
281	9/02 Soft Drinks and Arizona	
282	9/03 Ohio Beers	
283	9/04 New Finds	
284	10/01 Nebraska Documentaries	
285	10/02 New York	

1995 thru 1996 year sets (four issues)

**\$7.50 per year postpaid**

1997-2005 year sets

**\$14.50 per year postpaid**

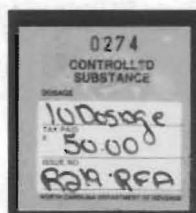
**For bound copies see Publications Page.**

Send all requests to Terence Hines  
Box 629, Chappaqua, NY 10514-0629.

## North Carolina Substance Abuse Stamp Confusion Creates Rare Error

by Terence Hines

As outlined in the 4<sup>th</sup> quarter 2008 issue of the SRN, North Carolina issues a welter of stamps for various classes of illegal substances. One such stamp was a \$50 controlled substance stamp for "low street value material" which, it turns out, is for 10 dosage units. The article stated that this stamp was green because, when I ordered several of these, the stamps I received were green. But this turned out to be an error. The 10 dosage unit controlled substance stamps are supposed to be purple and the next order for these resulted in purple stamps. The error occurred because the basic stamps are blank as to denomination. Whomever filled our first order incorrectly used green blank stamps instead of purple blank stamps and wrote in the \$50 denomination. In fact, the green stamps are supposed to be used to pay the \$200 tax on unauthorized substances by dosage, per 10 units.



Error Stamp



Good stamp

I do not recall how many of these error stamps we received. But one is left. It is illustrated here along side the correct stamp. This is a very rare error stamp and will be offered in the SRS auction 48 as lot xxx. Those SRS members who received the error \$50 green stamp have a truly rare item in their collections.

## Ebay Auction Results

by Kenneth Pruess

Arizona Honey Permit stamped Void (370372238650) \$51.00.

California Apple C Grade AP9 (370369353050) \$65.00.

Idaho Egg E4 (280493018705) \$16.50.

Minnesota 1939 2¢ Tree Tag (280507164326) \$27.00.

North Carolina S. H. Kress 1/3¢ Sales Tax coupon (370372238222) \$89.88.

North Dakota Beer 31¢ B26 unused (150425658910) \$35.68. North Dakota Beer \$1.24 B28 unused (400110467879) \$45.00. North Dakota 1945 Crow Control (180493491976) \$10.50. No longer a rare item.

Ohio Sales Tax Punch Card Unused S3 (220610721962) \$38.65.

Oregon Amusement \$25.00 1972-73 (320514201784) \$5.86.

Texas Onion Inspection Label (200453790899) \$13.50.

Utah Oleomargarine OL7 \$1.50 (280484439866) \$39.96 Utah Beer Beck-er 12 oz label BB5 (370386273455) \$48.87.

## Kansas Egg Set/Colorado Waterfowl in Sales

by Terence Hines

In the sales you will find a new offering of the current Kansas eggs, a set of seven stamps of the style of E80 and E81 in the SRS catalog. These stamps are; blue Grade A Small, medium, large and X-large and red Grade B small, medium and large. These are all the stamps currently available in Kansas and this set has been in use since sometime in the 1990's. Cost for a full mint set is \$5. One of these stamps is pictured in the header of the Sales page.

The 2010 Colorado waterfowl is also now avail for \$5.25.

The reason Congressmen try so hard to get relected is that they would hate to have to make a living under the laws they've passed.

## Secretary's Report

<b>Previous Total</b>	<b>267</b>
<b>New Members</b>	<b>5</b>
<b>Reinstatements</b>	<b>12</b>
<b>Resignations</b>	<b>0</b>
<b>Deaths</b>	<b>-1</b>
<b>Dropped Not Paid</b>	<b>0</b>
<b>Current Total</b>	<b>283</b>

### New Members

- 1441** Michael W. Kelly  
1335 Westbrook Circle  
Gastonia, NC 28052-5260
- 1442** David L. Prentice  
14300 W. Kostner Lane  
New Berlin, WI 53151-1680
- 1443** Greg Ouellette  
2051 Pacific Avenue  
Norco, CA 92860-2635
- 1444** Dana Middleton  
1013 Laurel Valley Drive  
New Bern, NC 28562-2935
- 1445** Robert E. Kopperl  
10221 24<sup>th</sup> Avenue SW  
Seattle, WA 98146-1338

### Reinstatements

- 333** Paul Trower
- 643** Librarian, University of Texas
- 1011** E. J. Guerrant, Jr.
- 1085** John Scroggin
- 1093** Wisconsin Historical Society
- 1101** Stephen M. Jeffries
- 1123** David Torre
- 1224** Champion Stamp Co.
- 1316** Jeff Hofius
- 1349** Robert Cox
- 1351** David Kitchen
- 1381** John E. Young

### Resignations

### Deaths

- 1382** Andrew Baer

### Dropped Not Paid

### Address Changes

- 1142** Steve Miedziak  
2124 Apache Street  
Cheyenne, WY 82009-4932
- 1296** Monte C. Dean  
121 E. Fairview St.  
Spring Valley, MN 55975
- 1318** Steve Schaap  
10 N. Monroe  
Rockford, MI 49341
- 1352** James Timpson Jr.  
957 East Gondola Drive  
Venice, FL 34293

## Catalog Editor's Report

During the quarter, the Catalog Review Committee (CRC) began detailed reviews of five additional States—IL, GA, MT, NH, and WY. Special thanks to John Bowman for having volunteered for, and completed a GA document for review. CRC review comments for all five States are due by the time you read this. Six other States are in various stages of more advanced review and final formatting—AZ, FL, HI, ID, IA, and IN. If you would like to review copies of any of these documents, or the latest for any State (and agree to provide comments or illustrations!), please ask.

So far, over 30 people have provided information to the cataloging effort. We appreciate all of it, and hope to have more join in. Just about the time we've thought a State review complete, a new set of eyes has paid dividends! One area of particular need is with sin tax categories. Alcoholic beverage and Tobacco Product listings seem to have been notorious for being incomplete, ambiguous, and poorly illustrated. If you have knowledge and/or collections in this area we need your help!

Repeating an important requirement on scans for illustrations, please make them a minimum of 600dpi resolution, and done on a contrasting background (usually black is best).

If you wonder about detailed status of Catalog development activities, or where you can help, click the "Catalog Activity Status" hyperlink under "Catalog Review Committee (CRC) Activity" on the Society's website.

## Donations

Thanks to Pete DeSantis for donating six state and federal duck stamps. These will be in Auction 48.

Also thanks to Pieter P. Bonsen for about 100 glassines.

## Duck Tracks

Peter Martin has begun editing Duck Tracks, the journal of the National Duck Stamp Collectors Society. In addition to the articles on federal and state duck stamps there is an interesting article by Ira Cotton on California and Colorado duck stamp Forerunners. In California this includes the Honey Lake stamps and early hunting self adhesives. In Colorado it was the North Central Goose permit.

The third quarter issue includes an excellent article by Ira Cotton on Illinois, Kansas and Maryland duck stamp forerunners and an exciting piece by Bob Dumaine on the discovery of a 1951 Illinois daily usage stamp, something that wasn't even thought to exist. There is also an interesting article by Peter Martin on his experiences as a judge for the 2009 federal duck stamp contest.

Duck Tracks is published quarterly and is received as part of membership in the National Duck Stamp Collectors Society. For more info see their website at [www.ndscs.org](http://www.ndscs.org) or contact their secretary Anthony Monico, POB 43, Harleysville, PA 19438.

## 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 sending a copy of your files to the SRS Library. If you have unneeded material, send the originals. Mail to:

**SRS Library**  
**POB 463**  
**Naugatuck, CT 06770**

## Mystery Solved

### A Tale of Two (?) Liquor Seals

by Kent Gray



Hubbard Catalog Iowa LS1 (Fig. 1)



SRS Catalog Iowa LS1a (Fig. 2)

Hubbard's original catalog (either the small half page, or yellow two to a page version) lists three decals in the 1934 - 1938 series, described as "Certification"; "map shaped decal: 39x24mm. Design in

Black." LS1 is signed by Cooper (Figure 1); and LS2 (yellow) and LS3 (rose) are signed by Manley. This series of seals was not carried forward to the SRS catalog, and is not currently listed.

Hubbard's 1992 catalog supplement on orange paper shows a picture of a Manley (Figure 2 - this example is the Cooper version) signed seal and is labeled with a "1935" date, but has no catalog number or further info. The SRS catalog has a scan of this seal and lists it as LS1 through LS3. It is important to note there are two LS1's in the catalog, the first being overprints on red federal liquor strips.

As I was going through my Iowa liquor seals and converting from Hubbard to SRS catalog numbers, I was stumped by my Hubbard LS1 since I simply couldn't find it in the SRS catalog and it made no sense.

As I was taking it out to scan and send it in to Dave and Scott, I discovered the reason for my conundrum - the seal is two sided! Hubbard describes one side, and the SRS describes the other. The above two scans are not two different seals, but simply a front and back scan of the same seal. Recommend the SRS catalog in the future include scans of both sides since they are so vastly different!

## Elusive North Carolina Egg Revenue Sells on eBay

by Tony Crumbley

For 25 years I have been an active collector of North Carolina revenue stamps. In all these years I've never seen an example of the North Carolina egg revenue stamp. One would expect this would be a common stamp since North Carolina has always been a major producer of eggs.

Recently an example of the two cent purple egg stamp (E3a) turned up on eBay. After some active bidding, I was the successful bidder and returned the stamp back to North Carolina where it belonged.

The interesting point of the stamp was that it was attached with a staple to the original receipt from Elkin & Alleghany Produce Company, a dealer of wholesale produce in Elkin, NC. The receipt is dated October 30, 1956. The stamps were issued in 1954. Also of interest is the fact the tax was paid for 30 dozen eggs and only 15 dozen were indicated on the receipt. Four values of the stamp are recorded including a one cent variety for 15 dozen eggs. This is an indication the stamps were not readily available. Perhaps because they were issued in 1000 stamp booklets.



Elkin, N. C. 10-30-1956		Hens _____ Pounds @ _____ Total _____	
M. Hens _____		Chix _____ Pounds @ _____ Total _____	
Butter _____		Butter _____ Pounds @ _____ Total _____	
Eggs 15 _____		Eggs 15 Dozen @ 43 Total 645	
Hams _____		Hams _____ Pounds @ _____ Total _____	
Stags E-3 _____		Stags _____ Pounds @ _____ Total _____	
Cocks _____		Cocks _____ Pounds @ _____ Total _____	
Bought of		Signed _____	
ELKIN & ALLEGHANY PRODUCE COMPANY WHOLESALE PRODUCE			



**SRS Auction 47 Results**

Most sought after lots were lot 15 a California tomato (\$1.00/\$2.25 est) and lot 259 a SC business license (\$3.50/\$5.75). Other hot lots were 20 Florida bedding (\$40/\$11), 56 Florida wild turkey (\$7.00/9.25), Kansas B4 (\$5.00/\$5.50), 285 Virginia big game (\$12/\$16), 305 Washington export beer (\$12/16), and 308 the faulty WA rhubarb (\$45/42).

Other lots with good realizations were Lot 9 the suagaro cactus tag (\$30/\$37), 58 the Georgia military liquor (\$7.50/8.75), 196 a Nebraska feed (\$1.50/2.50) 248 PA Penn Township deed (\$7.50/10), 282 UT oleo (\$1/2.25), and lots 330, 331 and 333 all WV soft drinks which went for (1.15/2.50), (\$7.50/11) and (\$9/13.50) respectively. Bidding was generally pretty solid with bedding, beer, oleomargarine, soft drinks, and railroad baggage stamps

with strong bids. Hunting and fishing was stronger than it has been, but Michigan trout and surprisingly New Mexico honeys were hard sells.

Several lots were withdrawn as misdescribed.

Consignments for auction 49 in 1st quarter need to be in by New Years.

Note, \* indicates winning bidder was willing to go higher, t indicates tie bids. bold indicates sold for above estimate.

1	2.25*	48	4.00	95	3.00t	141	3.00	188	4.25*	235	4.00	282	2.25*	329	6.00*
2	2.50	49	4.00	96	3.25*	142	-	189	2.50	236	10.00*	283	- 284	330	2.50*
3	2.75*	50	4.00	97	2.25*	143	3.50*	190	10.00t	<b>237</b>	<b>2.75*</b>	13.00*		331	11.00*
4	3.25*	51	-	98	2.25*	144	1.25*	<b>191</b>	<b>12.00*</b>	238	-	<b>285</b>	<b>16.00</b>	332	4.25*
5	-	52	3.25*	99	5.00*	145	3.50*	192	1.00*	239	-	286	5.75*	333	13.50*
6	2.25*	<b>53</b>	<b>5.75*</b>	100	3.25*	146	12.00*	193	7.00	240	1.00*	287	13.00*	334	5.25*
7	11.00	54	13.00*	<b>101</b>	<b>5.50*</b>	147	-	194	22.00	241	-	288	-	335	2.50*
8	5.25*	55	-	102	5.00*	148	-	195	6.50*	242	4.00	<b>289</b>	<b>13.00*</b>	336	2.50*
9	<b>37.00*</b>	<b>56</b>	<b>9.25*</b>	103	4.00*	149	12.50	<b>196</b>	<b>2.50t</b>	243	1.00	290	28.00	337	2.50*
10	5.00*	<b>57</b>	<b>2.00</b>	104	1.00	150	13.00*	197	4.00*	244	-	<b>291</b>	<b>15.00</b>	338	2.50*
11	5.75*	<b>58</b>	<b>8.75*</b>	105	1.00t	151	-	198	6.00	245	-	292	-	339	2.50*
12	13.50*	<b>59</b>	<b>13.00*</b>	106	1.00	152	-	199	6.00	<b>246</b>	<b>5.25*</b>	<b>293</b>	<b>4.00t</b>	340	2.50*
13	1.00	60	25.00*	106A	1.25*	153	10.00	200	4.00*	247	6.00*	294	2.50*	<b>341</b>	<b>4.25*</b>
14	-	61	18.00	107	1.00	154	-	<b>201</b>	<b>2.75*</b>	<b>248</b>	<b>10.00t</b>	<b>295</b>	<b>5.75*</b>	342	10.00*
15	2.25	62	5.00*	108	2.00	155	-	202	4.00	249	3.75*	<b>296</b>	<b>1.75*</b>	343	2.00
16	5.50*	63	14.00	109	2.00	156	4.25*	203	-	250	3.25*	297	5.75*	344	4.50*
17	4.50	64	10.00*	<b>110</b>	<b>2.25*</b>	157	27.00*	204	-	251	6.25*	<b>298</b>	<b>22.50</b>	345	2.75*
18	12.00t	65	13.00*	111	2.75*	158	12.50*	205	-	252	5.75*	<b>299</b>	<b>2.75*</b>	346	1.00
19	5.25*	66	6.25*	112	2.25*	<b>159</b>	<b>15.00</b>	206	-	253	-	<b>300</b>	<b>3.00t</b>	<b>347</b>	<b>5.25*</b>
20	17.00*	67	10.00*	113	3.50*	160	25.00*	207	4.25*	254	9.00	301	14.00*	348	6.00*
21	1.50	68	3.00	114	-	<b>161</b>	<b>8.25*</b>	208	-	<b>255</b>	<b>2.25*</b>	302	8.25*	349	8.25*
22	1.50*	69	11.00	115	8.00*	<b>162</b>	<b>18.00t</b>	209	-	256	1.50	<b>303</b>	<b>5.25*</b>	350	8.25*
23	2.50t	70	-	116	14.00*	163	11.25*	210	-	<b>257</b>	<b>1.75*</b>	304	2.00t	<b>351</b>	<b>11.00*</b>
24	15.00t	71	3.00*	117	-	164	27.00*	211	1.25*	<b>258</b>	<b>1.75*</b>	<b>305</b>	<b>3.25*</b>	<b>352</b>	<b>11.00*</b>
25	-	72	3.00*	<b>118</b>	<b>5.25*</b>	165	22.00	212	4.25*	<b>259</b>	<b>5.75*</b>	306	-	<b>353</b>	<b>11.00*</b>
26	11.00*	73	-	119	7.50*	166	23.00*	213	7.25*	260	6.25*	<b>307</b>	<b>2.25*</b>	354	-
27	2.50*	74	-	120	3.75	167	1.75	214	4.00	<b>261</b>	<b>7.75*</b>	308	42.00*	355	-
28	1.50*	<b>75</b>	<b>2.75</b>	121	-	<b>168</b>	<b>5.25*</b>	215	-	262	6.25*	309	-	356	115.00*
29	2.25t	76	-	122	7.50*	169	2.50*	216	-	<b>263</b>	<b>2.25*</b>	310	6.25		
30	4.75*	77	2.00*	123	-	170	2.25*	217	4.00	264	2.25	311	6.00		
31	1.00*	78	13.00	124	30.00*	<b>171</b>	<b>1.75*</b>	218	4.00	265	3.00*	312	5.50*		
32	-	79	-	<b>125</b>	<b>8.00t</b>	172	-	219	11.00*	266	2.00	313	6.00		
33	3.50*	80	-	126	-	173	-	220	-	<b>267</b>	<b>2.25*</b>	314	-		
34	2.00	81	-	127	13.50*	174	-	221	2.00	268	10.00*	315	24.50*		
35	2.00	82	-	<b>128</b>	<b>1.25*</b>	175	10.00*	222	2.00	269	1.25*	316	5.25		
36	6.00*	83	-	129	-	<b>176</b>	<b>4.75*</b>	223	29.00*	<b>270</b>	<b>5.25</b>	317	10.00*		
37	2.50*	84	-	130	2.25*	177	-	224	-	271	2.25	318	6.00		
38	-	85	-	131	-	178	-	225	-	272	4.00	319	10.00*		
39	8.00	<b>86</b>	<b>3.25*</b>	132	-	179	-	226	3.50*	273	5.25*	320	10.00*		
40	5.00*	87	2.25*	133	-	180	4.00t	227	3.00t	274	-	321	with		
41	-	<b>88</b>	<b>1.75*</b>	134	6.00*	181	75.00*	228	1.50	275	2.50	322	with		
42	1.75*	89	5.00	135	-	182	6.25*	229	1.50	276	4.00*	323	with		
43	-	<b>90</b>	<b>2.25</b>	136	5.25*	<b>183</b>	<b>7.00t</b>	<b>230</b>	<b>2.75*</b>	<b>277</b>	<b>3.50*</b>	324	34.00		
44	2.50*	<b>91</b>	<b>9.25*</b>	137	7.50*	<b>184</b>	<b>2.00t</b>	231	4.50*	278	9.00*	325	14.00		
45	4.00	<b>92</b>	<b>4.75*</b>	138	-	185	5.25	232	4.00	279	6.00	326	-		
46	4.00	<b>93</b>	<b>2.75</b>	139	2.00	186	2.75	233	-	<b>280</b>	<b>2.25*</b>	<b>327</b>	<b>1.25</b>		
47	4.00	<b>94</b>	<b>3.00t</b>	140	10.00	187	-	234	-	281	-	<b>328</b>	<b>3.25*</b>		

## SRS Auction 48

Auction ending -Oct. 29 at 4 p.m.

State revenues

SRS catalog used on non-fish &amp; game

Wooten (Streamside) used on fish &amp; game

Other Catalogs as noted.

1	AK beer B4 1/2 bll,U,VF,first used one I have ever seen	30.00	49	FL documentary D41 (2) \$3 one with fault, on piece of doc with US R674 U,VF	14.00
2	AK liquor L14 1 qt,MNH,VF,P	5.00	50	FL documentary D83a(2) 75ct perf 12-1/2.U,F-VF	2.00
3	AL feed FE38 1/4ct U,VF,ruffed corner,creased and tobacco T6 1ct U,F,SON cxi	1.50	51	FL orange OR1 1ct,U,VF,pulled perf at bottom	1.25
4	AL feed FE55 1/12ct,MNH,F-VF	1.00	52	FL orange OR13 1ct,U,VF	1.50
5	AL liquor seal LS21,MH,VF	5.00	53	GA cotton seed meal CS4 1/2ct,MNH,F-VF	2.00
6	AR feed FE35a 50lbs scarlet,MNH,F,P	10.00	54	GA crabmeat CR1,MNH,VF	4.00
7	AR feed FE45 100lbs,MNH,VF	1.00	55	GA feed (4) FE25 1/2ct,MNH,F-VF; FE26 MH,AVG; FE27 1ct,U,AVG,small thin; FE28 1-1/4ct MNH, F-VF,pencil on back	20.75
8	AZ beer B11 40ct,U,VF,dirty,P	5.00	56	GA feed (2) FE5 1-1/2ct MH,VF creased, FE7 2ct MH,VF,two tears,P	9.50
9	AZ fertilizer FT10 5lbs,MNH,VF	1.50	57	GA fishing #12 \$7.50 1989-90,U,F,P	7.00
10	AZ liquor L25 5ct,MNH,F-VF	1.50	58	HI waterfowl Scott #10 \$10,MNH,VF,P	5.00
11	AZ luxury LX3 4ct,U,VF,P	1.50	59	IA cigarette C6 1/2ct,MH,VF,P	5.00
12	AZ luxury LX33 10ct,U,VF,dirty	3.00	60	IA real estate RE4,U,VF,P	4.00
13	AZ native plant tag U, black on bright yellow self adhesive,P	20.00	61	ID beer B15 \$.1125,U,F-VF	2.50
14	AZ native plant tag U, black on yellow cardboard, PINCUSION cactus w/metal clip	20.00	62	ID beer B16a \$.15,U,VF,SON purple handstamp "No. 105/G.D.S."	7.50
15	AZ native plant tag U?, black on yellow cardboard, OCOTILLO	20.00	63	ID daily fishing 1997 cash register receipt like on Idaho safety paper	10.00
16	AZ native plant tag U?, black on yellow cardboard, BARREL Cactus	20.00	64	ID oleomargarine OL3 5ct MH,VF-XF,P	9.00
17	AZ native plant tag U?, black on yellow cardboard, PRICKLEY PEAR cactus,P	20.00	65	ID oleomargarine OL4a, MNH,VF	30.00
18	AZ wine W15 6ct,MNH,F-VF,P	4.50	66	ID oleomargarine OL11 10ct,U,VF,tiny scuff at top	5.00
19	CA alien poll tax receipt Placer County, \$10 1921, elaborately engraved on back,MNH,VF	35.00	67	ID waterfowl Scott #1 \$5.50 sig.,U,VF	3.00
20	CA liquor L5 20ct,MNH,F,P	8.00	68	IL beer B35 24-12oz,U,VF perfin "G.C.B./2-20-40",dirty,P	5.00
21	CA liquor L15a 2ct,MNH,VF,rare,P	25.00	69	IL beer B38c 24-12oz U,VF perfin "M.B. Co./6/22/1940",small staple hole	10.00
22	CA upland bird #1 \$5.25 unsig.,U,VF,P	6.00	70	IL beer B38c 24-12oz U,VF perfin "M.B. Co./6/8/1940"	10.00
23	CA waterfowl Scott #17 1987-88 \$7.50 sig.,U,VF	3.00	71	IL beer B72 case,U,VF,perfin "PABST/3-5/M-57", clean great color	1.50
24	CO bedding BD7 2ct U on tag	6.00	72	IL habitat #1 \$5 1993,MNH,VF w/tab	12.00
25	CO waterfowl Scott #8& 1996 \$5,MNH,VF,P	12.00	73	IL waterfowl Scott #A5 \$2 1957 issued without gum, pink stain on back, looks used to me, owner thinks it is mint. Cat \$950 mint, \$400 U, you decided. <u>Min bid \$425,P</u>	950.00
26	DC champagne CH7 1/20 gal,U,VF,some kind of gum on face of half the stamp	25.00	74	IN beer B26 12-12oz,U,VF,perfin "MILLER/5-22-50",son blue cxi	1.00
27	DC champagne CH7 1/20 gal,U,VF,P	25.00	75	IN beer B44 24-12oz,U,VF,faded	5.00
28	DC champagne CH9 1/5 gal,U,VF	7.50	76	IN beer B44 24-12oz,U,VF,perfin "S.B. Co./16-30-23",lower right corner nipped	5.00
29	DC champagne CH10 1/4 gal,U,VF	17.50	77	IN beer B45a brown-carmine 12-32oz,U,VF, perfin,staple hole,deep color,P	20.00
30	DC liquor L3 1/16 gal,U,VF	1.50	78	IN intangible D61 50ct U,VF on something bought on installment plan from Sears Robuck	5.00
31	DC liquor L19 1/4 gal U,VF-XF	12.00	79	IN intangibles (2) D70 \$1 U,VF and D79 \$1 U,AVG on promissory note for \$1300, nice usage	6.00
32	DE bedding BD2a,MNH,VF	10.00	80	IN liquor L9a 25ct,MNH,VF	3.00
33	DE trout #37 \$2.10 1982 sig.,U,VF,P	25.00	81	KS beer B18 15ct,U,VF,light crease	3.00
34	FL citrus CF27 10ct,U,VF	1.75	82	KS cigarette Bellinhausen C40, 2ct blue on white card, Grimes signature pane/10, <u>proof?</u> ,MNH,VF, listing bad in SRS catalog,P	50.00
35	FL documentary (3) D1 10ct, D4 50ct, D5 \$1,U,VF	7.50	83	KS cigarette vending machine CVM33 1971,MNH,VF	7.50
36	FL documentary D5 \$1,U,VF,heavy ms cxi	4.50	84	KS cigarette vending machine CVM36 1973,MNH,VF	6.50
37	FL documentary D12a blk/4,MNH,VF	25.00	85	KS cigarettes (3) C42 2ct, C74 3ct, C75 3ct, all MNH,VF	2.00
38	FL documentary D12a gray paper 10ct,U,VF	6.00	86	KS egg E33 AA Extra Large,MNH,VF	2.00
39	FL documentary D13d 30ct blk/4,U,VF,perf 12-1/2	20.00	87	KS egg E37 A Peewee,MNH,VF	2.50
40	FL documentary D14 50ct perf 12-1/2,U,VF, little blue ink bleed	1.75	88	KS egg E48 B large,MNH,VF	2.00
41	FL documentary D14 50ct,U,VF	1.75	89	KS eggs (3) E24 A large, E25 B small, E28 C large, all MNH single state image from double line coil,P	7.50
42	FL documentary D15 \$1 pair,U,one jumbo,one F	3.00	90	KS eggs (3) E61 A small, E63 A large, E66 B large, all MNH,VF	11.00
43	FL documentary D16b \$3,U,F	8.00	91	KS eggs E67 Ungraded Medium,MNH,VF	4.00
44	FL documentary D17b \$5 perf 12-1/2,U,VF	11.00			
45	FL documentary D17b \$5,U,VF,pulled corner perf,P	11.00			
46	FL documentary(3) D21 10ct,U,F; D22 30ct,U,F, interesting handstamp "PENT/IT COURT";D 23,U,VF	2.35			
47	FL documentary D28 \$25,U,VF,perfin "HR".P	15.00			
48	FL documentary D34 30ct pair,U,F	3.50			







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173



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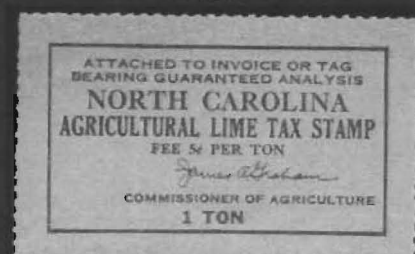
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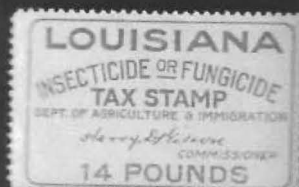
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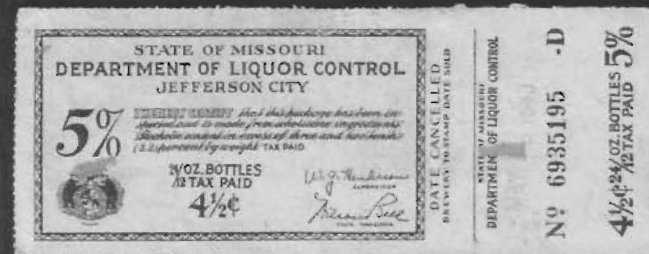
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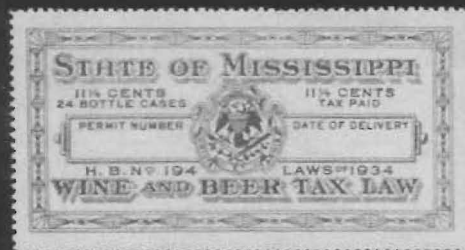
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222



## SRS Auction 48

92	KS feed FE17 50lbs,MNH,AVG	1.00	game #21 \$9.85 sig.,VF, and MI deer #21 unsig,U,VF	
93	KS fertilizer FT4 5lbs,MNH,AVG	5.00	on license	10.00
94	KS liquor L8 12-1/2ct,MNH,VF	3.00	143 MI wine unlisted like W137 but "G" of Gallons	
95	KS liquor L9 20ct,MNH,VF	3.00	under "ur" of Four, U,VF, purple roller cxi.	
96	KS liquor L10 25ct,MNH,F	3.00	"THE WINE & CHAMP Inc./FARMINGTON, MICH./	
97	KS liquor L11 40ct,MNH,VF	3.00	APR 27 1962"	20.00
98	KS liquor L12 50ct,MNH,VF	3.00	144 MI wine W59 12-1/5 bots,U,VF,small scuff on	
99	KS liquor L14 \$2,MNH,F-VF,P	2.00	serial number, handstamped "ITALIAN WINE COMPANY/	
100	KS upland game bird #7 \$1 sig.,U,VF	2.50	NOV 14 1939"	5.00
101	KY beer B9a 1/2 bbl,U,VF,perfin "WIEDEMANN/		145 MI wine W66 12-1/5 bots,U,XF,clean,perfin	
	5/15/42,stained, staple hole	7.50	"1940/G & Co.",P	10.00
102	KY fertilizer FT20 200lbs,MNH,VF	1.50	146 MI wine W97 12-1/5 bots,U,VF,perfin,purplehandstamp	
103	KY fertilizer FT171 125lbs,MH,VF	1.25	"CANCELLED/CHALMERS & CO/LIC NO. 266",P	6.50
104	KY import liquor IL15.,MNH,VF	1.50	147 MI wine W111a U,VF,minor ruff along top border	10.00
105	KY waterfowl Scott #7 \$5.25 1991 sig.,U,VF	2.50	148 MI wine W146 U,VF,clean	25.00
106	LA feed FE96a 100lbs perf 12,MNH,F	2.00	149 MI wine W146 U,VF,surface scuff at right,purple	
107	LA feed FE96a 100lbs perf 12,MNH,F-VF	2.00	roller cxi "LAS. W. INC", MAR 10 1959"	25.00
108	LA feed FE102 blank pounds, perf 13,MNH,VF	1.25	150 MI wine W147 U,VF,clean 1960 cxi	5.00
109	LA feed FE102 blank pounds, perf 13,MNH,VF	1.25	151 MI wine W151a U,VF,little dirty, 1/2 inch tear at right	20.00
110	LA feed(2) FE42 8-1/3 lbs: FE88 10lbs, both MNH,VF	2.00	152 MI wine W152 U,VF-XF	7.50
111	LA feed(2) FE104 25 lbs, FE106c perf 12-1/2		153 MI wine W154a U,VF,perfin "GALLO/2-12-70"	25.00
	unlisted,MNH,VF	5.00	154 MN beer B61 \$.07258 U,VF,clean	4.00
112	LA insecticide-fungicide IF25c 4 lb,MNH,VF	2.00	155 MN deed D43 \$200,MNH,VF	10.00
113	LA paris green PG6 14lbs,NH,AVG-F,P	1.50	156 MN deed D50 \$50 .MNH,VF	3.00
114	MA deed DE4 \$1,U,VF	1.50	157 MN deed D61 \$100 (3) blks/4, one with blind	
115	MD big game/firearms #2 \$2 1961-62,sig.,U,VF,P	30.00	control number "575",MNH,VF	18.00
116	MD cigarette meter Baltimore County 20 cig,		158 MN deed D61 \$100 strip/6 with no roulettes	
	magenta,unlisted,U,VF	5.00	along top, folded between every two stamps	9.00
117	MD recordation D16 \$2.20,U,VF-XF,creased	3.00	159 MN deed D61 \$100 strip/6 with no roulettes	
118	MD recordation D17 \$5.50,U,F,creased	3.00	along top, folded between every two stamps	9.00
119	MD recordation D18 \$11,U,VF,pulled perf at bottom	4.00	160 MN deed D61 \$100 strip/6 with no roulettes	
120	MD recordation D20 \$55,U,F	40.00	along bottom, folded between every two stamps	9.00
121	MD recordation D21 \$110,U,VF,crease,P	80.00	161 MN pheasant #23 \$7.50 \$7.50,sig.,U,VF	3.00
122	MD waterfowl Scott #12 \$6 sig.,U,F-VF	2.50	162 MN waterfowl Scott #29 \$7.50,sig.,U,VF on piece of lic.	2.50
123	ME bedding BD2 1ct on tag for a Wood Fibre Pad	6.00	163 MN waterfowl Scott #32 \$7.50 2008,MNH,VF on backing	
124	ME liquor seal LS5S specimen (no serial #),MNH,VF,P	15.00	paper	11.50
125	ME pheasant #16 \$5.25 1989,MNH,VF,P	10.00	164 MN waterfowl Scott #A1 \$1,U,VF-XF	6.00
126	ME waterfowl Scott #4 1987-88 \$2.50,MNH,VF	8.00	165 MO beer B61 4-1/2ct,U,F,dirt,perfin "KILEY/11-21-25"	8.50
127	MI apple card like AC13 but "No." without		166 MO beer B138 4-1/2ct,U,VF,two repaired holes,	
	serifs, serial numbers with serifs (new variety?) U,VF	10.00	over all pinkish (maybe a fugitive pink),P	5.00
128	MI beer B24a 12 qts.MNG,VF-XF,P	35.00	167 MO cigarette essay 2ct red,MNH,VF,P	5.00
129	MI beer B27 1/2bbl,MNG,F-VF,P	32.50	168 MO depression script Sedalia 2ct strip/6,MNH,F,P	6.00
130	MI beer B32 24 pints,U,VF,lower right corner		169 MO secured debt City of Jefferson 25ct,MNH,VF,P	10.00
	nipped,very dirty,P	3.50	170 MO secured debt Cole County 25ct,MNH,VF-XF,crease	10.00
131	MI beer B36 1/8 bbl,U,VF,perfin "M.M.Brg Co./		171 MO secured debt D4P 20ct proof,MNH,VF-XF	2.50
	4-1-42",clean	10.00	172 MO soft drink SD14 2-1/2ct color looks more	
132	MI beer B37b 1/4 bbl,U,VF-XF,perfin		brown than gray,MNH,VF,corner crease	20.00
	"M.M.BRG CO./x-24-43",two staple pull throughs,P	18.00	173 MO stock transfer ST1 MNH,VF,lower left corner	
133	MI beer B38 1/2 bbl,U,VF,perfin "M.M.BRG CO./		torn off crooked but not into design, min bid \$25,P	65.00
	11-19-41,tear at bottom	6.50	174 MO stock transfer ST8 25ct,MNH,VF	4.00
134	MI beer B38S specimen 1/2 bbl, MNH,VF,punched	20.00	175 MO stock transfer ST8 pane/4,MNH,VF	8.00
135	MI beer B40a 12pt,U,VF,perfin "...12-25-39",		176 MO waterfowl Scott #4 1982,MNH,VF,Min bid \$30	60.00
	pulled perf on bottom edge. heavy handstamped		177 MS beer & wine BW29a pink paper 11.25ct,U,VF,	
	"LICENSE NO. 175/DEC 18, 1939"	12.50	clean,P	5.00
136	MI beer B41 24ct,U,VF-XF, smeared purple		178 MS beer & wine BW30 blue paper 11.25ct,U,XF	4.00
	handstamp over most of stamp	5.00	179 MS beer & wine BW39 11.25ct,U,VF	8.50
137	MI beer B44 1/4 bbl U,VF,perfin "PABSTM/2-23-		180 MS beer & wine BW65 48ct (S),U,VF,dirt	10.00
	pulled through staple hole,P	20.00	181 MS beer & wine BW70,64ct (C),U,VF,clean	8.50
138	MI beer B54 24pts,U,VF,perfin "MILLER/12-5-46"	4.00	182 MS beer & wine BW88a \$.62,MNH,VF,P	15.00
139	MI beer B77 1/2 bbl,U,VF,perfin "PABSTM/		183 MS cigarette C2(2) 3ct U,both with bit faults and	
	6-22-60",dirty,many small pulled through staple holes	10.00	printed cxls	1.00
140	MI trout #2 1949 \$1 unsig. U,VF,pulled perf at bottom	10.00	184 MS cotton seed meal CS5S,MNH,VF,CBNC perfin	4.00
141	MI trout #4 1951 \$1 unsig,U,VF-XF,P	10.00	185 MS feed (3) FE16 25 lbs MNH,AVG; FE17 50lb	
142	MI waterfowl Scott #16 \$3.85 unsig. VF, MI small		MNH,F-VF; FE18 100 lbs MNH,AVG-F	8.25

## SRS Auction 48

186	MS fertilizer FT2 100lb,MNH,VF	2.00	233	OH cosmetic CSM14 2-1/2ct,U,VF,typed cxl	
187	MS tobacco T13 3ct red <b>imperforate not listed</b> , U,VF,handstamp cxl "G.T.Co/No. 55/LAUREL", design on right side of stamp appears incompletely transferred	5.00		"Marshall/Drug/Retail/1-27-6".P	1.50
188	MS tobacco T43 10ct,MH,VF,P	15.00	234	OH liquor seal LS4 U,AVG,a little missing around seal,P	5.00
189	MS tobacco T144 75ct,MNH,VF	13.00	235	OH liquor L36 6ct blk/12,U,VF,red cancel, 11 with full gum (cat \$15 ea) <u>min bid \$125.P</u>	180.00
190	MS tobacco T144 75ct,MNH,VF,light crease,P	50.00	236	OH sales tax card STC10 M,VF,bent corner	12.50
191	MS waterfowl Scott #28 2003-2004,MNH,VF single die cut self adhesive on backer	15.00	237	OK cigarette C36 5ct pair,MNH,VF	1.00
192	MT punchboard PB10 \$30,,MNH,VF-XF, <u>min bid \$90.P</u>	125.00	238	OK documentary D27 5ct,MNH,VF	25.00
193	NC controlled substance error \$50, green instead of purple stamp,MNH,VF,min bid \$50, see article,P	100.00	239	OK egg E46 A,MNH,VF	5.00
194	NC dog food DF4 2ct,MNH,F-VF,crease,P	4.00	240	OK egg E47 dozen Grade B,MNH,VF	3.00
195	NC feed tag FET18 1939 75lbs,MNH,VF	7.50	241	OK egg E49 15 doz Grade A,MNH,VF	10.00
196	NC lime L.M8 1 ton,MNH,XF,P	5.00	242	OK egg E50 A 30 doz,MNH,VF	10.00
197	NC scale seal 2008 vertical type, U,punched,clea	5.00	243	OK egg E52a AA 15 doz,MNH,VF	12.50
198	NC scale seal 2008 vertical type,U,punched,clea,P	5.00	244	OK egg E54 B 15 doz,MNH,VF	12.50
199	NC scale seal 2009 vertical type,U,punched,clea	5.00	245	OK egg E69a A Medium 1 doz,MNH,VF	4.00
200	NC scale seal vertical 2010 type,U,punched,clea	5.00	246	OK tobacco(2) T38a 5ct pair;T60 3ct pair;both MNH,VF,P	3.00
201	NC vegetable and flower seed VF20 \$1,MNH,VF	15.00	247	OR beer City of Salem 55ct,U,VF,pencil cxl, little dirty,P	50.00
202	ND liquor L43 3-3/4ct black overprint,MH,VF	22.50	248	OR califlower CLF1 10ct,MNH,VF	15.00
203	ND liquor L45 7-1/2ct,MNH,VF	20.00	249	OR melon & tomato MT2 4-1/2ct,MNH,VF	1.50
204	ND liquor L65 3-3/4ct MNH,VF	3.50	250	PA bedding like BD10f but brown (possibly an orange changling) on fork and arrow watermarked paper, perf 13. <b>Unlisted</b> , U,VF,P	10.00
205	ND oleomargarine OL1,MH,VF-XF,P	7.50	251	PA bedding BD2 MH,VF,P	10.00
206	NE feed FE6 100lbs,MNH,VF	7.50	252	PA bedding BD9,MH?,VF	3.00
207	NH tobacco T9 1-1/2ct,U,VF,P	1.25	253	PA bedding BD12,U,VF	2.50
208	NH tobacco T27 37-1/2ct,U,VF	4.00	254	PA bedding BD12a green on blue,U,VF on tag for Wood Fibre Pad, from Philadelphia	7.50
209	NH tobacco(2) T106 9ct,MNH,VF; T114 28-1/2ct MNH,VF,P	5.00	255	PA beer B22 1/2 bbl,U,F,perfin "C. SCHMIDT/ 9-13-35,P	7.50
210	NJ waterfowl Scott #6 1989 \$2.50,sig.,U,VF	5.00	256	PA cigarette C6 2ct,MNH,VF	3.00
211	NM beer B24 24-12oz or 12-24oz,MNH,VF	8.00	257	PA cigarette(2) C16 1ct,MNH,VF, C44 4ct MNH,VF	2.10
212	NM feed FE5 100lbs,MNH,AVG-F	1.50	258	PA cigarettes (3) C28 5ct,C30 2ct, C31 4ct,MNH,VF	2.25
213	NM feed FE8 50lbs,MNH,AVG	1.50	259	PA cigarettes(3) C1,C2,C3 all MNH,VF,P	7.50
214	NM fertilizer FT2 25lbs,MNH,AVG	1.50	260	PA documentary D3 25ct,U,F,P	2.50
215	NM honey HY1a, MNH,F	25.00	261	PA liquor strip LS2,U,VF,two nicks into bottom of stamp	1.00
216	NM honey HY2a, MNH,AVG	10.00	262	PA muzzleloader #5 \$3.25 1980,MNH,VF	10.00
217	NM honey HY22, MNH,VF	7.50	263	PA real estate Elk Lick Twp, Somerset Co. 50ct black on red, MNH,VF,P	7.50
218	NM liquor L39B 15ct,MNH,F,P	3.50	264	PA trout & salmon #11 \$5 2001,MNH,VF	9.00
219	NM tobacco T2 2ct,U,VF,used on a US cigarette stamp	2.00	265	SC beer & wine BW10 2ct,MH,VF	2.00
220	NM waterfowl Scott #3 1993 \$7.50 ,MNH,VF-XF	14.00	266	SC beer & wne BW26 48ct, fugitive pink gone,U,VF	5.00
221	NM wine W14 5ct,MNH,VF	1.50	267	SC business license BL48 3ct,U,F	1.00
222	NV documentary D17b orange 2ct,U,VF,P	2.50	268	SC business license BL5 1/2ct,MH,VF,disb gum	4.00
223	NY bedding BD5a 1ct perf 12,U,VF, small thin	2.00	269	SC clams CA2 2ct,MNH,VF	7.50
224	NY hunt/fish #3 \$16.50 1984,MNH,VF	10.00	270	SC crabmeat CM18 4.875ct 1941 MNH,VF,P	7.00
225	NY motor vehicle 1953 \$10,MNH,rumped, small scuff, small faults along left side,P	5.00	271	SC feed FE40 3-1/8mills,MNH,VF	1.00
226	NY sportsman #5 \$23.50 1986-87,sig.,U,VF	4.00	272	SC feed FE43b 1-1/4ct U on Purina Broiler Chow analysis tag, stamp is dinged at top	5.00
227	NY stock transfer (2) order slips, one with ST115 punched, other with ST115 perfin, both with US RD31's similiary punched and perfined	1.00	273	SC liquor meter L8 16ct,U,VF,fugitive design pretty much washed off	15.00
228	NY stock transfer (4) four stock orders from 1929 "crash era" from Jacquelin & DeCoppet brokers, each w/NY and federal stamp 3 with \$1 stamps, one with 20ct	4.00	274	SC oysters OY36a 9-3/5ct 1930,MNG,F, control #18,P	60.00
229	OH bedding BD6 2ct,MNH,F-VF,imperforate, may be a cut down	5.00	275	SC oysters OY80 5/8ct 1939,MNG,F	3.00
230	OH beer B21 3ct,MN,VF,P	3.00	276	SC scale seal 2008 U,punched	5.00
231	OH beer B82 pair 1-1/2ct U,VF,clea, full gum with perfin from 1957, used to pay a 3ct rate	22.00	277	SC shrimp SH9 .0187-1/2ct 1931,MNH,VF-XF	8.00
232	OH beer B82 pair 1-1/2ct U,VF,clea, full gum with perfin, used to pay a 3ct rate	22.00	278	SC soft drink SD1 1ct,U,F,dirty	1.50
			279	SD oleomargarine OL4,MNH,VF	15.00
			280	SD waterfowl Scott #27 2007 \$5,MNH,VF on sales strip	9.00
			281	TN big game #3 \$5 1958,sig.,U,VF-XF,P	15.00
			283	TN feed FE10 1/2 mill,MH,VF,P	3.50



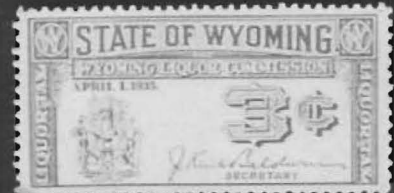




335



293 ex



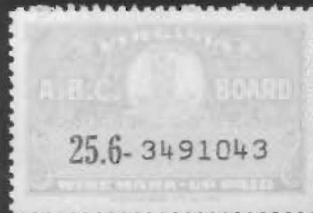
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323



375 ex



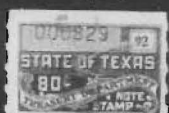
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295



319



292



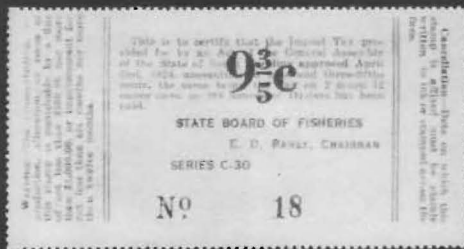
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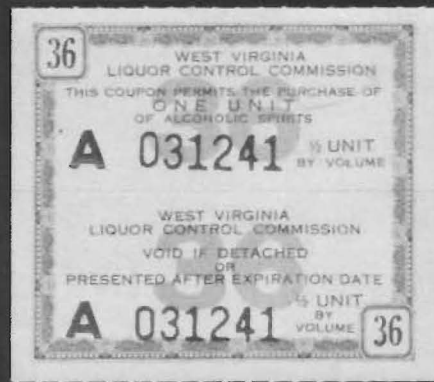
300



328



274



343



330



358



340 ex



336



207



322



288 ex



## SRS Auction 48

284	TN feed FE13 3/4ct,M,VF,gum cracked and piece of gum missing	4.00	334	WI Great Lakes salmon & trout #5 1986 \$3.25,sig. U,VF	3.00
285	TN feed FE14 1ct,U,VF	3.50	335	WI wild turkey #9 \$5.25 1991-92,MNH,VF w/plate number,P	9.00
286	TN feed FE72a 1-2 mill black,MNH,VF	5.00	336	WI wine W51 24ct,U,crease,color very pale,P	7.00
287	TN feed (3) FE131 1/8ct, FE132 1.4ct, FE133 1/2ct all MNH,VF	1.50	337	WI wine W69 72ct,U,VF,pulled perfs along upper edge	5.00
288	TN tobacco (3) T76 2ct,T77 4ct,T78 10ct all MNH,VF,P	9.50	338	WI wine W85 3 gal,U,VF,dirt	17.50
289	TX citrus fruit (5) CF20 2-1/2ct U,notch into design;CF22 2ct U,VF; CF24 2ct U,F;CF26 2ct U,VF, dirty; CF27 1ct U,VF,short corner and dirty	10.00	339	WV bear damage #12 \$4 1985,MNH,VF	5.00
290	TX citrus fruit CF23 1938 1ct,M?,VF	5.00	340	WV cigarettes (7) C1,C2,C3,C3a,C4,C5,C17, all MNH,VF,P	13.00
291	TX citrus fruit CF24 1938 2ct M?,XF	5.00	341	WV documentary D1 \$1.10,MNH,VF	3.00
292	TX documentary D4 80ct,U,VF,P	37.50	342	WV feed FE1 25lbs,MNH,VF	2.50
293	TX liquor (4) L1 5ct U,AVG,pulled perf; L2 10ct U,VF,handstamp "JULIUS SCHERPS/Wholesale Liquors"; L3 16ct U,F,purple handstamp "TEXAS BEVERAGE COMPANY;L4,U,VF,small stain on one corner,P	7.00	343	WV liquor permit LPI 1 unit,MNH,VF,P	5.00
294	UT beer B4 32oz,MNH,VF,2 creases	1.25	344	WV liquor permit LPI 1 unit,MNH,VF	5.00
295	UT cigarette C33 4ct pane/10,MNH,VF,P	6.50	345	WV packet seed PS31 1980 \$1,MNH,VF	3.00
296	UT consumers formula feed tax (3) CFM1 1/2ct, CFM2 10ct, CFM3 10ct all MNH,VF	8.50	346	WV packet seed PS31 1980 \$1,MNH,VF	3.00
297	UT fish old age or blind Matesen F1 5ct,MNH,VF	13.00	347	WV soft drink SD33 1ct red pane/10,MNH,VF	1.50
298	UT game bird Matesen GB4 \$15,MNH,VF, <u>min bid \$75.00</u>	150.00	348	WY conservation #12 \$5 1995,U,VF	5.00
299	UT oleomargarine OL4b \$1.60 yellow gum,MNH, VF-XF	3.50	349	WY liquor L2 6-3/4ct,MNH,VF	4.00
300	UT oleomargarine OL4b \$1.60,MNH,VF,P	3.50	350	WY liquor L5 46-1/2ct,MH,VF	25.00
301	UT oleomargarine OL17 \$2.00,MNH,VF	1.00	351	WY liquor L7 2ct,MH,VF	3.50
302	UT oleomargarine OL19b \$3.60,MNH,VF	2.75	352	WY liquor L8 3ct,MNH,VF,P	4.00
303	VA big game #37 \$1 1956-57,U,VF	8.00	353	WY liquor L13 8ct,MH,VF	7.50
304	VA egg <b>unlisted red Grade B Large</b> ,MNH,VF	25.00	354	WY liquor L29 31ct,MNH,VF	15.00
305	VA liquor permit LPI one unit,MNH,VF	5.00	355	WY oleomargarine OL1 10ct,MNH,VF-XF	15.00
306	VA liquor permit LPI one unit,MNH,VF	5.00			
307	VA waterfowl Scott #22a \$9.75,MNH,VF	15.00			
308	VA wine W30 25.6 oz,MNH,XF,P	2.50			
309	VA wine W30 25.6oz blk/4 MNH,VF	10.00			
310	WA apple AP15 \$1,MNH,VF	3.00			
311	WA apple AP27 \$2,MNH,F	50.00			
312	WA apple AP96a \$12.32 gray,MNH,VF	50.00			
313	WA beer B3 24-11oz,U,VF,half of green bleached white	3.00			
314	WA beer B14b 24-12oz,U,VF,perfin "G.A.B. Inc./ 3-21-46",has been folded twice at one time,dirt	1.00			
315	WA beer B14b 24-12oz,U,VF,perfin "SSB&M Co./ 7-5-46",three small holes	1.00			
316	WA beer B15 12-12oz,U,VF,perfin "C.B. Inc./ 11-1-51",creased corner	3.00			
317	WA conveyance D3 \$2,U,F-VF	2.00			
318	WA conveyance D4 \$5,U,VF-XF	5.00			
319	WA honey label Sioux Bee,HSB9,3lb,MNH,VF,P	7.00			
320	WA honey HN18 1lb,U,VF on piece of box,P	3.00			
321	WA liquor seal LS2,MNH,F,crease or rumple at end	5.00			
322	WA liquor seal LS4d,U,F-VF,P	30.00			
323	WA potato PT1 1ct,MNH,VF with big piece of selvedge,P	20.00			
324	WA soft fruit FR10 10ct stp/3,MNH,VF-XF	1.20			
325	WA soft fruit FR18 50ct,MNH,VF	4.50			
326	WA soft fruit FR22a \$10 MNH full gum,VF	25.00			
327	WA soft fruit FR22a \$10 MNH full gum,VF	25.00			
328	WA waterfowl Scott #18 2002,MNH,XF,P	17.50			
329	WA waterfowl Scott #4a 1989 \$5 booklet pane of 1,MNH,VF	9.00			
330	WI Great Lakes salmon & trout #7 1988,\$3.25,sig. U,VF,P	3.00			
331	WI Great Lakes salmon & trout #6 1987 \$3.25,sig.,U,VF	3.00			
332	WI Great Lakes salmon & trout #6 1987 \$3.25sig.,U,VF	3.00			
333	WI Great Lakes salmon & trout #16 1997 \$7.25,MNH,VF	12.00			

## Collections and tax paid

356	US beer REA166 1/2bbl,U,VF,perfin "TWPB Co/ 5-25-33",small paper attachment	15.00
357	US beer REA39 25ct,U,AVG	5.00
358	US beer REA39e 25ct blue paperU,AVG,pinhole,P	30.00
359	US beer Scott REA174 1/2 bbl,U,VF,perfin "B&H BRG Co./8-25-34", circular stain, staple holes	5.00
360	US beer Scott REA174 1/2 bbl,U,VF, perfin "B&H BRG Co./6-6-34",circular stain	5.00
361	US beer Scott REA181 1/8bbl,perfin "R&H Brg Co./ 12-25-35/U-214",internal tear in perfin,U,AVG (somebody was busy on Christmas),crease	7.50
362	US beer Scott REA183 1/4 bbl U,AVG,perfin "ATLANTIC Co/4-25-47",fault along right edge	4.00
363	US beer Scott REA183 1/4 bbl U,VF,perfin "GUNTHER/10-29-48/BRG. Co."	4.00
364	US beer Scott REA77c 25ct,U,AVG,tack hole, tear along upper edge	25.00
365	Cheapos and ratty boys (17) IL B85 U,hole;US beer REA173 U,mangled corner cat \$8;US oleomargarine Springer FE94 dirty; US cigarettes Springer TA303 (2) 20 cig U,F;US documentary Scott R197? 2ct U,F, FL documentary D21 (11) U,F-VF	4.00
366	Hodgepodge (7) Ohio beer B12 U,VF; Louisiana Wildfile Federation 1985 \$3;PA bedding B12 U,F; AK liquor L19a;CA fishing #1 and #2 (2) sig. U,F;	6.00
367	US poster stamp Edison Day 36th Anniversary of Incandescent Lighting (1915),MNH,VF	3.00
368	US duck #21 1954 sig. U,F on Pennsylvania hunting and trapping lic.	12.00
369	US duck #25 \$2 1958 sig. U,VF, on 1958 IL res. hunting lic.	12.00
370	US duck RW16 \$2 sig.,U,VF on Ohio backtag, small stain	15.00
371	US duck RW28 \$3 unsig.,U,VF on Minnesota lic. w/post card and (3) game shipping tags	10.50
372	US duck RW29 \$3 sig.,U,VF on NY hunting lic. stamp creased	12.50

- |     |   |       |
|-----|---|-------|
| 373 | US duck RW39 \$5 unsig., U, VF on Washington state license  | 7.75  |
| 374 | Bill of sale and shipping documents from Rosenthal & Company Liquor Merchants (Pittsburgh) w/ National Wholesale Liquor Dealers Association August 1915 stamp attached, stamp F-VF  | 5.00  |
| 375 | Three bills of sale and shipping documents from Freiberg & Kahn Distillers (Cincinnati) w/ National Wholesale Liquor Dealers Association stamps attached July 1915 (2) and August 1915(1), stamps F-VF, pretty letterhead, P                    | 15.00 |
| 376 | US case liquor Walla CL505 3 gals in 12 bottles. 23rd dist of Pennsylvania, U on cardbard, heavy cancel. Interesting in that several lines giving the supervisory district, collector, and district have been added over the black cancellation | 10.00 |
| 377 | US oleomargarine (5) Springer FE8I 10lbs. FE82 12lbs, FE84 20lbs, FE85 30 lbs. FE94 24lbs short corner, all U, F-VF   | 5.00  |
| 378 | US oleomargarine Springer FE88 60lb. U, VF, perfin  | 15.00 |

**End of Auction 48****Mississippi LS2**

by Chuck Soter



Here is a Mississippi LS2 liquor seal. It's only partially described in the SRS catalog. It is carmine-rose with the design measuring 21x26mm. The serial numbers are in black. It is roulette 5-1/2 at bottom on this copy. It is on a cream colored card.

**Unlisted Michigan Wine**

by Kent Gray



Shown is a scan of a roulette version of the W74 perforated stamp. Color is black on red. This would be W92A in the SRS catalog.

**Michigan Liquor Seal LS84****Variety**

by Kent Gray



From the depths of my collection, something I didn't even know I had. This Michigan LS84 has an inverted red serial number at the top instead of the bottom. I do not know if this is a legitimate error or a piece of printers waste.

**Ohio C9 Imperf Block**

by James Timpson



Shown is an imperforate block of four on the Ohio C9 cigarette stamp. The sun has a rim, and the rays of the sun are very pronounced.

*Editors note - the mark above the lower right "2" in the block was caused by having to scan a smeared print out. It is not on the actual block.*

## Washington State Fireworks - Stamps or Stickers?

by M.E. Matesen

In the July 1978 issue of the State Revenue Newsletter an article appeared on the cover penned by then editor Dave Drury. The focus of that piece was on revenue stamps applied to fireworks sold in Indiana. The article closed with this note. "Pictured here are a number of Washington fireworks stamps, all being printed on the labels of the packages."

Later a companion article was published by then editor Terence Hines in the Nov-Dec 1990 issue, from a manuscript whom the editor stated to be an unknown party, which was passed to him when Dave Drury stepped down as editor. The author did an excellent job of explaining the numerical designation which appeared on what was termed to be "stamps".



Well, a more thorough search of state laws indicates there were no such "revenue stamps" issued or used in the state of Washington. Stickers or labels, whatever term one may choose, would be more appropriate, but revenues they are not.

Washington State law simply entitled "Fireworks" stipulates that fireworks sold in this state had to bear a label of registration and classification issued by the state fire marshal. It is these classifications that were described in the second SRN article and that are shown on the above stickers. The only fees the state charges is \$1,500 for a manufacturer (there is one major fireworks manufacturer in the state) or \$900 for an importers' license. These fees are not connected with the labeling but merely go into a fund to promote statewide education on safe and sane ways to display fireworks.

*Editors note - The above stickers will be in auction 49. We suspect that the California fireworks stamps listed in the Hubbard and SRS catalogs are more of the same.*

## Most Expensive Places in the United States to Buy Cigarettes

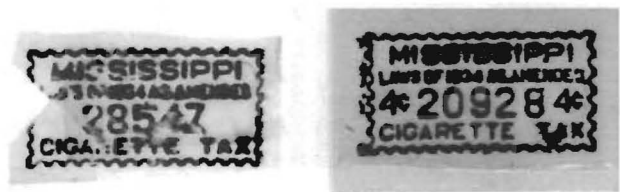
The following information is from the web site for the Campaign for Tobacco-Free Kids, June 23, 2010. <http://tobaccofreekids.org/research/factsheets/pdf/0267.pdf>. These rates do not include the federal cigarette tax of \$1.01 per pack. Rates are those that will be in effect as of July 1, 2010. "More than 460 local jurisdictions have their own cigarette tax rates bringing in more than half a billion dollars in annual revenue and working effectively to reduce smoking rates, especially among youth. U.S. Centers for Disease Control & Prevention estimates show that total smoking-caused health costs and lost productivity totals more than \$10.28 per pack nationwide. The average state cigarette tax is now \$1.45 per pack."

Taxes per pack.

1. New York City (\$1.50) plus New York State (\$4.35) \$5.85
2. Chicago (\$.68) plus Cook Co. (\$2.00) plus Illinois (\$.98) \$3.66
3. Evanston, IL (\$.50) plus Cook Co. (\$2.00) plus Ill. (\$.98) \$3.48
4. Rhode Island (\$3.46) \$3.46
5. Anchorage, AK (\$1.452) plus Alaska (\$2.00) \$3.452
6. Cicero, IL (\$.16) plus Cook Co. (\$2.00) plus Ill. (\$.98) \$3.14
7. Rosemont, IL (\$.05) plus Cook Co. (\$2.00) plus Ill. (\$.98) \$3.03
8. Washington state (\$3.025) \$3.025
9. Barrow, AK (\$1.00) plus Alaska (\$2.00) \$3.00
10. Matanuska-Susitna Bor., AK (\$1.00) plus AK (\$2.00) \$3.00
11. Sitka, AK (\$1.00) plus Alaska (\$2.00) \$3.00
12. Juneau, AK (\$1.00) plus Alaska (\$2.00) \$3.00
13. Connecticut (\$3.00) \$3.00
14. Hawaii (\$3.00) \$3.00

"Alabama (42.5 cents per pack) has 240 cities and 46 counties with their own low cigarette taxes; Missouri (17 cents) has 120 cities and 2 counties; Tennessee (20 cents) has one city; and Virginia (30 cents) has 50 cities and 2 counties with local tax rates ranging from 2 cents to 70 cents with the highest combined rate of \$1.05 per pack in Falls Church, VA."

There are a whole lot of municipal stamps to be found. Thanks to Kent Gray who spotted this web site.



## Unlisted Mississippi Cigarette Meters

by Kent Gray.

These are two cigarette meters not listed in the SRS catalog. Both are purple.

# Unlisted Specimens, Essays and Trial Colors From all Over

## California



This California "Trial Stamp" decal is without tax validity, but was for practice purposes in applying liquor decals. Because the design is incomplete compared to issued stamps, but roughly the same shape and size we are not sure you call this a specimen, essay or just a trial stamp.

## Indiana



Kent Gray sent in these two stamps with Columbia Bank Note specimen perfin. The first is a D24S. The second is the same stamp in a trial color of black or dark gray.



Here is an Indiana intangible D81 from Kent with is a trial color example in red.



And here is Kent's D82 \$10 in a trial color of red. D81 was issued in yellow-orange and D82 in red lilac.

## Louisiana



Kent Gray reports these two Louisiana soft drink stamps with Columbia Bank Note Company Specimen cancels. At the top is a 5 cent SD4aS with inverted safety and a \$4.00 SD7S.

## Nevada

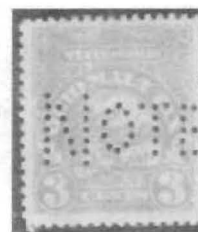


Mack Matesen sent in this Nevada meter specimen. It is on a very, very thick velum like material. He notes that he has others from other states on this same material. This appears to your editor to be black.

## Ohio



Norm Hart reports finding this specimen of Ohio beer B5. It has the Columbian Bank Note Company specimen perfin, and the color is a little more orange yellow than the stamp.



Kent Gray sent in this Ohio MA5S malt with the Columbian Bank Note Specimen perfin. Kent notes that it is on a plain white paper, but it does look like it has arepeating "ohio" horizontal watermark that had him almost fooled as a safety on the back. The watermakr was only visible when on a black backer face down - very small-looks just like the small Ohio safety.

## Virginia and Alabama



Chuck Soter sent in these specimen or essay meters for liquor from Virginia and Alabama. Neither was used.



## North Carolina Sweet Potato Certificate

by Scott Troutman and Don Lemon

In early 2010 Don Lemon found this sweet potato certificate from North Carolina on a box of Covington variety sweet potatoes shipped Jan. 28, 2010 to Eden Prairie, Minnesota. While North Carolina is the largest producer of sweet potatoes in the United States, this is the first stamp or tag related to them seen from that state. The hard to read signature is Steve W. Troxler, the current head of the North Carolina Department of Agriculture and Consumer Services, Plant Industry Division. Like the sweet potato tags in other southern states, this one relates to efforts to control the sweet potato weevil.

The laws in North Carolina on sweet potatoes stem from Chapter 48 of the Laws of North Carolina, Sub Chapter 48A, Section 900 which went into effect January 1, 1985. Section 908 indicates that a "tag" called a "Certificate of Movement" must go with sweet potatoes shipped out of the state. There is no mention in the laws as to whether a fee is charged for these.

North Carolina is blessed with no sweet potato weevil infestations. In 2004 the state did extensive insect trapping statewide and found the weevils only on two barrier islands off the coast of New Hanover and Brunswick Counties near South Carolina. These islands are not farmed. As such, the entire state except for these two islands is considered a non-regulated area. Regulated areas are states with known weevil problems - Alabama, Florida, Georgia, Louisiana, Mississippi, South Carolina and Texas.

The laws on sweet potatoes in North



2010 North Carolina sweet potato certificate

	Produce of USA
	North Carolina
Sweet Potato Covington	LOT #
US #1	
40 Lbs JAN 28 2010	
Conventional	

Label from box the sweet potato certificate was found on.

Carolina can be boiled down to one sentence - Keep your weevil infested sweet potatoes out of our state! Basically the state tries to prevent any weevil infested sweet potatoes, leaves, cuttings or even equipment that has been around them from entering the state. The laws require (specifically subsection 908) shipments from N.C. will have a Sweet Potato certificate attached. If sweet potatoes are brought into the state for reshipment from elsewhere, presumably there is another tag for those

from "regulated" areas. That is something to watch for.

The unregulated certificate shown is black on an imperforate pale green cardboard. The design is 76x37mm. The seal of the N.C. Department of Agriculture is in a light gray half tone under the state map and wording and the serial number is black. The certificate is business card size - 3-1/2 by 2 inches. The possibility is that older varieties of these certificates may exist.



Michigan B55

## Michigan B55

by Kent Gray

This Michigan beer B55 has a perfin "BLATZ/ 2-27-41". This usage is a year earlier than date listed for this series in the SRS catalog.

## North Carolina Finds in the Hubbard Correspondence

by Scott Troutman

Romie Coltrin has, as was noted before, turned much of Elbert Hubbard's correspondence over to the SRS library. The following are items of interest that I found in the North Carolina material.

Cigarette - The following is from a 1989 document entitled *Cigarette Excise Tax Indicia Available to Licensed North Carolina Distributors*.

Large cigarette manufacturers got a 7/24 ct per stamp discount on orders of \$100 or more. [Cigarette manufacture was and is a major industry in North Carolina].

### Pitney Bowes Meter Imprints

2 ct NC Ink color dark blue - for use on packs of 20 cigarettes packed 2 by 5 per carton. Must be purchased in units of 100 or multiples thereof and shall not exceed 99,900 units with a minimum setting of 1,000 units. Each meter unit equals 10 imprints.

2 1/2 ct NC Ink color dark blue - for use on packs of 25 cigarettes packed 2 by 4 per carton. Must be purchased in units of 100 or multiples thereof and shall not exceed 99,900 units, with a minimum setting of 1,000 units. Each meter unit equals 8 imprints.

Note - appears meters were available since 12/85.

### Heat Transfer Stamps:

2 ct red stamps - roll of 30,000 stamps. For use on packs of 20 cigarettes packed 2 by 5 per carton. Adaptable to American Decal or Myercord Stamping equipment.

2 ct red stamps - roll of 5,000 stamps. For use on packs of 20 cigarettes packed 1 x 10 per carton. Adaptable to R.J. Reynolds Cigarette stamping equipment. Ascending and descending numbers may vary from roll to roll.

2 1/2 ct dark green - roll of 6,000 stamps - for use on packs of 25 cigarettes packed 2 by 4 per carton. Only adaptable to American Decal Stamping equipment.

2 1/2 ct dark green - roll of 9,600 stamps - for use on packs of 25 cigarettes packed 1 by 10 per carton. 200 stamps in full section; 48 sections per roll. Adaptable for use on R.J. Reynolds Cigarette Tax Stamping

machine.

Hand (Water decal) stamps - all ordering in multiples of 100 stamps, minimum order of 10 sheets of 1000 stamps.

1 cent medium green - for use on packs of 10 cigarettes

2 cent red - for packs of 20 cigarettes

4 cent orange - for packs of 40 cigarettes

5 cent light blue - for packs of 50 cigarettes

6 cent purple - for packs of 60 cigarettes

10 cent black - for packs of 100 cigarettes

Machine Heat Transfer stamps (being phased out with note to please use up quickly)

2 1/2 cent dark green - Roll of 3600 stamps - for use on 25 cigarettes packed 1 by 9 per carton.

2 1/2 cent dark green - Roll of 6000 stamps - for use on packs of 25 cigarettes packed 2 by 4 carton.

### Hand Heat Decal Stamps

2 1/2 cent dark green - sheets of 90 stamps - were for use on packs of 25 cigarettes.

## Nevada Tribal Heat Fusion

by Kent Gray



A little hard to see, but this a tribal fusion. I didn't even realize it was tribal until I got ready to scan it. I spent five days in Vegas in October 2009 at a course and managed only one decent Nevada pack! The rest were destroyed or incomplete (I bet I threw 10 packs away to get this one).

Fusion is orange with black border and lettering, a white center panel and thin white surround. Black wording "NEVADA/TRIBAL/20 CIGARETTES". with the "N" and last "A" in Nevada underlined (for Native American). 11x11mm. Black ink jet control number printed in reverse on back. Gray safety.

## When Is Nevada In Massachusetts?

by Terence Hines



Shown herewith is a lovely two cent Massachusetts stock transfer stamp with a handstamp cancel reading "NIXON NEVADA / MINING CO. / DEC. 9 1915". One would naturally wonder what a Massachusetts stamp is doing with a cancel from a Nevada mining company. But it turns out that the Nixon Nevada Mining Company was not a Nevada company. It was, according to a decision by the Massachusetts Supreme Judicial Court (Vol. 231, 1918, p. 334), a "company incorporated under the laws of the State of Maine and having a place of business in Boston". Thus, under the terms of the statute that imposed a stock transfer tax in Massachusetts (Chapter 770, Acts of 1914), any stock transfers made by the company were subject to the state's stock transfer tax of 2 cents per \$100 value of shares transferred. It's just too bad this stamp was soaked off the original document.

## Louisiana Tobacco



John Bowman sent in this Louisiana Tobacco decal and asked what is it? The design measures 7x10-1/2mm. A set of these with values in rectangles was reported with a 1ct blue, 2ct purple and 5ct red, but without a picture. We think this is a member of that set. They are from the 1930's. See the article "The Louisiana Tobacco Mess", *SRN* 4th Qtr 2008, p. 8. This would be T26J in that article.

## State Revenue Stamp Research Help Needed

SRS catalogers and researchers need your help. They are missing illustrations and or identifying information for the following list of state revenue stamps. If you have information that may help, please provide a photocopy or scan. Unless color copies or scans are sent, identify the color and perforations for the items sent. In order to make it easy for member to respond. We will forward your information to the appropriate cataloger/researcher. SRS catalog numbers are used unless otherwise indicated.

State	Cat #	Description	Need			
AK	PB1	\$2 punchboard	illustration, info	GA	CG48 cigar	300 dpi color scan
AK	PB2	\$4 punchboard	illustration, info	GA	E15 egg	300 dpi color scan
AK	L4	1/2 pint carmine	illustration, info	GA	E16 or E17 egg	300 dpi color scan
AK	L12	1 pint blue "L"	illustration	GA	FE73 or FE74	300 dpi color scan
AK	L17	1 pint blue, no serial #	illustration, info	GA	FE75 feed	300 dpi color scan
DC	C1-3	cigarette	illustrations	GA	FTT24-27 fertilizer tags	300 dpi color scan
DC		cigarette any after C3	illustrations, info	GA	L52-56	300 dpi color scan
DC	L13	additional tax stamp	illustrations, info	GA	L63-65	300 dpi color scan
DC	W9	1/5 gal wine, black value	illustration	GA	L66-L72	300 dpi color scan
DC	W10	1/8 gal. wine, black value	illustration	GA	L78-L82	300 dpi color scan
FL	Doc. Amos	\$25, \$50, \$100	300 dpi color scan	MD	B3 beer	illustration, info
FL	L111	Liquor Brautigam 1/5 gal	300 dpi color scan	KS	BLB2 beer label	300 dpi color scan
FL	Panama City	1ct cig centered "C"	300 dpi color scan	KS	BLB3 beer label	300 dpi color scan
FL	Pensacola	2ct tobacco red	300 dpi color scan	MD	B5 beer	illustration, info
FL	Pensacola	2ct tobacco rose red	300 dpi color scan	MT	cigarette- any after C2	illustration, info
FL	O1	1-1/4ct oil	300dpi color scan	MT	PB6 \$2.25 orange punchboard	illustration,info
FL	TA18	tangerine	300 dpi color scan	MT	PB7 \$3 purple punchboard	illustration,info
GA	BD1	bedding	300 dpi color scan	OK	D39 \$100 light green doc.	illustration
GA	C41	cigarette	600 dpi color scan	OK	Veg. seed 1955-78,82-85,past '88	colors
				WY	C2 3ct cigarette	illustration

### SRS State Catalog Coordinators

Listed below are the SRS lead catalogers for the states and topics indicated. Contact the coordinator directly if you have material that can help the cataloging effort or if you have questions.

Coordinator	Contact	Catalog(s)
Bowman, John	jbowman@str.rr.com	AL
Gray, Kent	kent@staterevs.com	City-County, Municipal
Hill, Keith	kjhill1@bellsouth.net	LA
Hines, Terence	terencehines@aol.com	CT,MA,ME,NH,RI,VT
Ivester, Herman	ivesters@swbell.net	AR
Kettenbrink, Ed	kettenbrink@worldnet.att.net	MO,TX
Leshner, Ron	revenue@dmv.com	DE, PA
Malmgren, Richard	rcmstamps@Hawaii.rr.com	HI
Martin, Peter	pmartin2020@aol.com	AK,DC,MT,NJ,WY, Real Estate
Mongen, Art	revs.perfins@gmail.com	MD
Pirro, Charles	CAPIRRO@aol.com	SD
Rind, Joel	joelrind@aol.com	TN
Pruess, Ken	kppreuss@aol.com	CO,NE,NY stock transfer
Smiley, Bill	wsmiley@midplains.net	IL,KY,MI,WI
Troutman, Scott	smt troutman@atlanticbb.net	NC,OK,SC
Wooton, Jan	tigre100@alltel.net	Fish & game
Wrisley, Dave	dbwrisley@verizon.net	FL

The following states have no lead catalogers identified. If you are interested in serving as a state coordinator for one or more of these states, contact Peter Martin at pmartin2020@aol.com for details.

CA,NV,GA,IA,IN,KS,MN,MS,NY,ND,OR,SD,VA,

**Send photocopies/scans to:**  
**SRS Catalog Project**  
**POB 463, Naugatuck, CT 06770-0463**  
**E-mail: pmartin2020@aol.com**

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**AD CORNER RATES:** Minimum of \$1 for up to 25 words, 5 cents per word over 25. No charge for name and address. Three insertions for the price of two; five for the price of three. Send all Ad corner copy and payment to State Revenue Society, Treasurer Terence Hines, Box 629, Chappaqua, NY 10514-0629

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

Issue in	Goes to Printer	Have stuff
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 send it in the better.

\*\* No SRS auctions in 4th quarter.

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

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Rainsville 2 ct decal/pane 10	.50	City of Griffin .05 Excise Tax	Free	Block of 4 unused	\$5.00
Marijuana		Louisiana		Vending \$10 2004	\$5.50
1 gram	\$3.50	Feed		Vending \$15 2004	\$8.25
5 gram	\$17.50	Packet FE42, 70, 76,78,79,80,82,83,		Vending \$2 2005	\$1.10
10 gram	\$35.00	85a,86,86a,87	\$5.00	<b>Oregon</b>	
20 gram	\$70.00	same minus FE42	\$4.75	Klamath Falls beer 25ct	\$4.00
Playing card 10ct	.10ea	Packet FE88, 90-93,99,101-103,		<b>South Carolina</b>	
pane10/	\$1	105, 108-110	\$5.00	Cigarette	.07
<b>Tobacco</b>		Same minus FE96	\$4.75	<b>Tennessee</b>	
Double Springs 4 ct.	.25			Ammunition (new) .10 ea pane/10	\$1
<b>Arizona</b>		<b>Maine</b>		<b>Texas</b>	
Fertilizer FT10a, 5lbs	.50	Beer B1 dark blue roul.	.10	Marijuana	\$3.50
1935 12c malt liquor,used cat B2		Beer B1c ultramarine on blue	.50	<b>Washington</b>	
Red on pink, Moore sig.	.50	<b>Massachusetts</b>		Toppenish beer 1/2 ct	2.00
<b>California</b>		Marijuana	\$3.50	Toppenish beer 1ct	2.00
1959 fishing stamp, used	.50	<b>Minnesota</b>		<b>Virginia</b>	
1960 fishing stamp, used	.50	Deed D61 \$100,MNH	\$1.00	Wine W20 used	.25
<b>Colorado</b>		<b>New York</b>		<b>West Virginia</b>	
Bedding BD8 on white tag \$4.00		2009-10 habitat	\$5.00	Soft drink 48ct perf 11, unlisted	1.00
2006 Habitat \$5	\$5.25	Secured debt D2 5ct used	\$3.00		
2006 Waterfowl \$5	\$5.25	Secured debt D9 \$5 used	\$1.50		
2007 Habitat \$5	\$5.25	<b>North Carolina</b>			
2007 Waterfowl \$5	\$5.25	Marijuana 1 gram	.40		
2008 Waterfowl \$5	\$5.10	Marijuana seed & plants	\$3.50		
2008 Habitat \$10	\$5.10	Illegal mash	\$1.28		
2009 Habitat \$10	\$5.00	Illegal liquor	\$12.80		
2009 Waterfowl \$10	\$5.00	Illicit mixed beverage	\$20.00		
2010 Habitat \$10	\$5.00	Illicit liquor by the drink	\$31.70		
2010 Waterfowl \$5	\$5.25	Cocaine	\$50.00		
Town of Walsenberg cigarette		Controlled substance 10 dose	\$50.00		
5ct pane/10	.25	<b>Ohio</b>			
sheet/100	2.50	Sales tax 15ct (M25 or M37 w/stub)	.35		
<b>Connecticut</b>					
Marijuana	\$10.00				
<b>Florida</b>					
Documentary					
D65A 2ct used	.25				
D65 5ct used	.25				
D67 30ct used	.25				
<b>Idaho</b>					
Marijuana	\$3.50				
<b>Kansas</b>					
Eggs (7) E79A-E82	\$5.00				

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## LETTERS TO THE EDITOR

### Pennsylvania Stock Transfers and Mississippi Beer and Wine

In Pennsylvania stock transfers I have at least three colors of overprint for the ST8 \$10 - red, pink and lilac or faded purple. Whatever it is I also have a \$20 ST9 with the same shade.

I have a copy of Mississippi BW15 that is olive green -definitely not "dark green", but it isn't in the best of shape.

Kent Gray  
New Mexico

### Ohio Liquor Seal



Here is an Ohio liquor seal that looks like LS7, but has no serial number and is roulette horizontally with an odd roulette. This item was up for sale on Ebay back in June 2009.

Jim Timpson  
New York

*Probably a proof.*

### Tennessee Seed Flyspecking

Quite a while back Chuck Soter had sent me a query on a Tennessee seed S24. The SRS catalog shows a separate listing for two varieties (S24a and S24b) with partial signatures. He inquired because he had found a different variation and wondered if it should be added to the catalog.

Our expert on Tennessee studied it and has a full sheet of these stamps. He notes "remnants of Ellington's signature appears on some twenty stamps in this sheet. If you start doing a close examination of each then you have 20 different variations with at least 4 similar types. He did not think these merit individual cataloging, but maybe a note in the catalog.

The pictures were lost in my computer crash this spring.

The Editor.

### Some Updates

I have a Tennessee FE84 feed perforated 12.5. I also have a Washington soft fruit like FR8 but with the 1ct value in gray. I also have a stamp similar to Arkansas feed FE9 but a 5 pound value.

C. Wayne Moore  
Florida

*The soft fruit may be a color error. The Arkansas stamp was missed by mistake.*

### Tennessee Feed



I spotted this Tennessee feed on Ebay in April 2009. It is yellow brown 8-1/3 pounds with a Peck signature and slot perforations like those listed for FE15. But there is no value whatsoever. Can anyone verify if this the FE15?

James Timpson  
New York

### Illinois Cigarettes



Shown is SRS C21 50 cig decal which is listed as used in the 1960's. A C20A 20 cig decal in blue and white in the same design is also now known. In reading through Charles Hermann's column in the June 26, 1954 Weekly Philatelic Gossip, he reported these stamps. So the catalog is off by about several years on when they were used.

Kent Gray  
New Mexico

### Michigan LS89

Please change the color listed in the SRS catalog on Michigan liquor seal LS89 from green to blue. It is wrong.

Kent Gray  
New Mexico

## Illinois Cigarettes

Kent Gray



Shown is a scan of an unlisted C6a. Note that Hubbard's supplement changed the "Decal on pink card" to "Decal on rose card" for the header. This rose card is a colorless roulette - not specified. The "a" variety was the "Pink card, roul. 6-3/4".

I have C6 and C7 as black roulette 6-3/4. I have C5 as uncolored roulette 6-3/4 as well. I really don't see a difference between the color of the cards --and they could be called rose or pink and be correct.



I have two distinct colors of C10. The one at left is red, and I am not sure what to call the other - almost pink. The safety on the pink version is much more pronounced.



A black on gold version of this heat fusion has been reported. Here is a black on green one with a white surround. It is 11x11mm and has the black wording "TAX/ILLINOIS/PAID/CIGARETTES" with 20 in a round circle at bottom. Numbers of unknown meaning are in the bottom two corners and I have copies with numbers 3/4, 2/6 and 2/4. One day I'd like to crack these security codes - they can't be as simple as position numbers. It has a magenta safety.



This heat fusion is the same as C43 in the SRS catalog, but has a green border and value instead of a salmon colored one.

# State Revenue Society Publications

## 1. Washington State /Cities Revenue Catalog

M.E. Matesen, 1973, 27 pp. \$5 (Non-member \$7)

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

States Bill Castenholz, 1996, revised ed., 128 pp ill. bound  
\$5 **REDUCED PRICE**

## 8. State Turkey Stamps

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

## 9. Kansas Revenue Stamps

Charles Bellinghausen, 1972 \$5

## 10. The Kansas Quail Stamps

David Lucas, 1999 48pp spiral bound  
\$14 Members, \$17 non-members

## 11. Alabama City, County and Municipal Stamp Catalog.

Scott Troutman, 35 pages, 2001 \$5

## 12. The Streamside Catalog of Fish & Game Stamps

(Wooton Catalog)

Jan Wooton, 2006 239pps (6700+ stamps)  
\$34.00 Members (Normally \$41.00)

## 13. 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  
1997-98 8 issues \$22.50  
1999-2000 8 issues \$22.50  
2001-03 12 issues \$33.00  
All three \$72.50

## 15. Nebraska Revenue Catalog

Ken Pruess, 1972, 18 pps  
\$5 Members, \$7 Non-members

## 16. American Bank Note Company State Revenue Index

Proofs. Peter Martin, 2004 Plastic cover, spiral  
bound. \$35 Members, \$40 non-members

## 17. 50th Anniversary Tee-shirt. (XL,L)

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## 18. The Revenue Stamps of North Carolina

Scott Troutman 2005 40pps. Color \$20.00

## 19. Real Estate State Revenue Stamps Catalog

Peter Martin 2006 32pps. Color \$16.00

## 20. Colorado Revenue Stamps

Kenneth Pruess 2007 58pps. B&W \$12.50

## 21. SRS Archive Series, by Peter Martin, spiral bound

Florida (2007), 260pps \$33.50 members \$39.50 non  
member

North Carolina (2008) 116pps \$18 members \$23 non.

## 22. State Revenue Catalog Number Prefixes

Peter Martin 2009 4pps

Members \$1.50

Non-Members \$2.00

The SRS catalog is sold out. Plans are to print a heavily revised  
version in 2012.

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## Free For All

This Free-For-All is a used Kentucky beer B11. All of these are short on both ends, as they often are used. These were donated by Steve Schaap.

To get them send Terence Hines a self addressed stamp envelope to SRS Free-For-All, Box 629, Chappaqua, NY 10514-0629. Put in a stiffener if you like. This can be included with other sales or treasurer business going to Terry.

Free-For-All items are provided as a benefit to members to enhance their collecting enjoyment. These are given away on a first come-first served basis and any left are sold through the sales-service.



## California 1944 Paper License Plate

by John Boal

Shown is a Gilmore Oil decal with a 1944 California windshield sticker, which replaced the license plates that year. The Gilmore Oil decal was made specifically to "house" the DMV sticker. Other oil companies had similar decals made as well.



## Georgia Feed Variety

by Kent Gray

At left is a FE50 and at right is a new variant. FE50 is perf 12, has 3 lines of instructions 4-1/2mm high, and the signature is 19-1/2mm.

This new stamp is perf 12-1/2, the instructions are 3-1/2mm high and the signature is 19-1/2mm long.

There is an FE50b which lists a 4mm high three line instructions and a 16mm long signature - this obviously isn't it.

Not the distances between the signature and the frame as well. Lastly the variant almost looks to have secret marks in boxes in the corners.

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Kent Gray  
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