

# THE STATE REVENUE NEWSLETTER

Editorial Office  
THE STATE REVENUE SOCIETY  
1441 Urbana Lane  
Lincoln, Nebraska 68505

Volume 7, Number 4

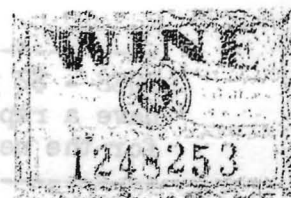
March, 1967

Whole Number 68

GEORGIA TOBACCO - Mr. Hubbard shows us the illustrated copy of Georgia C25 overprinted in black to make a 75¢ value.



GEORGIA LIQUOR - Current stamps seem to be of the illustrated type. Note that monetary value has been replaced with size of container. Further details are unavailable.



TEXAS WINE - According to Mr. Hermann, collectors should check all stamps of the illustrated design. Our thanks to Mr. Litchfield for the illustration. This type has been in use for several years but occasional tax changes result in new values. The following seem to be in current use:

Not over 14% - 31.68¢ yellow, 2.4 gal.  
39.6¢ dark or olive green, 3.0 gal.

Not over 24% - 63.36¢ blue, 2.4 gal.  
79.2¢ carmine, 3 gal.

Natural or Carbonated -  
79.2¢ green, 2.4 gal.  
99.0¢ orange, 3 gal.

TEXAS MATURE CITRUS - Mr. Bloom and Mr. Hermann sent copies of the 1966 stamp which differ in color. One is light blue, the other dark blue. The value is again 1½¢. This year, each stamp in the sheet is slightly different. Mr. Bloom marked a strip of 5; unfortunately the color of this stamp did not permit a usable illustration. Constant differences occur in the centering of "1966" on the State Seal which suggests that 5 plates were used. The dotted outline border of the seal cuts into the "1" and last "6" of "1966" to varying degrees.

Other differences were also pointed out by Mr. Bloom but these do not seem constant. Included among these are a break in the outline of the lower right fruit on position 3; at position 4 some copies have a line running from the right edge of the dark panel bearing "TEXAS" and continuing into the upper right fruit. Whether the great difference in shade indicates two printings has not been determined; however the major differences are constant in sheets of both shades.

STATE REVENUE NEWSLETTER  
official organ of  
THE STATE REVENUE SOCIETY

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DUES - \$2 per year. We expect to have a report from the Secretary for the next issue.

ADDRESSES UNKNOWN - Can anyone supply current addresses for these members? We give the last known address.

H. S. Bissell  
Box 217  
Idyllwild, Calif.

John P. Bramer  
3712 85th St.  
Jackson Heights, L.I., N. Y.

We have a number of address changes which will be published in the next issue.

MAINE TOBACCO - Charles Hermann reports two additional decals similar to those listed in the January Newsletter:

3¢ orange  
75¢ cerise (no black in design - punched remainder)

Used copies of the following values have been reported: 1, 2½, 3, 4, 8, 10, and 25¢.

WYOMING - The cigarette tax will go to 8¢ in July. The last decal stamp seen by your editor was like C1 but had a 4¢ value. If this is still in use, a new issue will be required.

VIRGINIA BEAR-DEER DAMAGE STAMP -

Charles Hermann reports the 1966-67 stamp has year and serial number in red. The Bear design and value (\$1.00) is in black; paper is green. This is slot perf. 6 3/4. His copy is stamped "GILES" (County).

VIRGINIA FEED - Illustrated is a feed tag for the 1908 season submitted by Mr. Hermann. This is printed in black on green.



Information on other tags has been submitted by Mr. Strock and Mr. Hermann. We will try to include some of this in the next issue.

KENTUCKY FERTILIZER - Illustrated is a pair of FELL4, the top stamp with inverted "N" in "Pounds". This is the second stamp from the left in the top row. Apparently the mistake was discovered and corrected as sheets are also known without the error.



Many States are considering real estate transfer taxes. Watch for stamps.



NEW HAMPSHIRE TOBACCO - Mr. Bloom reports a used copy of T64 (37 $\frac{1}{2}$ ¢ of 1947) with the "1" tall and thin, measuring  $\frac{1}{2}$  x  $4\frac{1}{2}$  mm. He also reports a 37 $\frac{1}{2}$ ¢ value, all green, 20 $\frac{1}{2}$  x 20 $\frac{1}{2}$  mm. with four holes punched in the value space, one in each corner.

NORTH DAKOTA BEER - Mr. Sternad confirms the existence of some of these which are unpriced in the catalog and also reports some new varieties.

1933. B1 ( $\frac{1}{2}$ ¢ red strip stamp) reported perf. 11  $\frac{3}{4}$   
same, roulette 6 $\frac{1}{4}$  (catalog gives this as 6 $\frac{1}{2}$ )  
same, imperforate horizontally  
same, imperforate vertically

1934. B9 ( $\frac{1}{2}$ ¢ red) exists on white card perf. 12  
B12 (2¢ blue) is confirmed on salmon card, perf. 12.

B14 (16¢ blue) is confirmed unused

1939. B41 (18¢ greenish blue) is confirmed unused

CATALOG VOLUNTEERS SOUGHT - Members who have the time and knowledge to help with the State Revenue Catalog are asked to inform El Hubbard of any States they can undertake as co-editors. Mr. Hubbard will send copies of data he now has on hand to the volunteers and will final-edit the manuscripts as required.

The material should be typed (or printed) in the format now used for the Addenda appearing in the Newsletter. It will be used either in the Newsletter or will be photo-reduced for printing in the regular catalog size. Co-editors will be listed on the first page of the State Catalog.

A note from your Editor - Only through the cooperation of all our members can we ever hope to have a comprehensive catalog. We realize the difficulty of this task and, though we do our best, perfection in this area is not a realistic goal. Your editor will continue to publish addenda as fast as possible even though he recognizes that they have errors or omissions. Notes and corrections will be published from time to time as received by your editor. But it would be better if anyone with unpublished information would communicate with Mr. Hubbard before an addenda is printed. This is too large a task for one person alone to accomplish.

DELAWARE NOTES - From Charles Hermann comes some additional notes on the Addenda published in the January Newsletter.

CIGAR: CR2, 3, and 4 come with red serial numbers

BEER: B26 has red serial number

B29 comes with and without letter "B" before number  
(both types have red serial number)

B30 The following letters are reported followed by red serial numbers: A, B, C, D, E, H, L. This stamp is also reported with letter G and blue serial.

B31 Occurs with and without letter A; both have red serial.

WANTED -- Iowa oleomargarine tax stamps. I am making a specialized study of these issues. Will purchase or trade for anything from a single stamp to a box full.

CARTER LITCHFIELD  
412 West Brookside  
Bryan, Texas 77801

WANTED - REVENUES-TAX PAIDS-REVENUE STAMPED PAPER OF - THE U.S. POSSESSIONS Before, during and since U.S. administration. Philippines; Puerto Rico; U.S. Virgin Islands; Vera Cruz, Mexico, during U.S. 1914 Occupation; Hawaii & Alaska. Free of Tax Cigarette Labels. Literature on Entire World's Revenues.

ROBERT H. SHELIHAMER  
2364 Crestview Road  
Pittsburgh, Pa. 15216

Have dups of rare denoms. Wash. State Apple Tax, some on original documents, also some off paper, few plate blocks etc. Need early Calif. Nevada on documents, also some off paper; some S. Carolina business license. What have you? William R. Halliday, 1117 36th Ave. E., Seattle, Wash.

O. R. Bloom, 2559 South Hametown Rd, Barberton, Ohio 44203 has obtained a few mint copies of USDA Food Stamps (as illustrated in recent issue of American Revenuer). Interested members should contact Mr. Bloom for more information.

Any person having information on the map-shaped Nebraska liquor and wine decals is requested to contact me. Information also needed on cigarette decals, feed stamps & tags, and other unlisted items. Kenneth Pruess, 1441 Urbana Lane, Lincoln, Nebraska, 68505.

Charles Hermann, 10124 Samoa Ave., Tujunga, California 91042 would like to correspond with anyone interested in reengravings, double transfers, etc. on New York Stock Transfer stamps. Who can help him on this specialized study?

DISTRICT OF COLUMBIA - Scott considers the rotary press printed stamps perf. 11 x 10½ as major varieties. In the addenda published in the January Newsletter, these are listed as "b" varieties of the original flat plate stamps. Thanks to Mr. Hermann for calling this to our attention.

IDAHO OLEOMARGARINE - The illustrated stamps were intended for use in the addenda in this issue. The little decal is unlisted. This is 10¢ green on cream card. Our apologies for the poor quality of most of the illustrations in this issue. We did not discover that the stencil was faulty until stamps had already been returned to their owners.



IDAHO LIQUOR SEALS - Mr. Hubbard shows us the two illustrated decals.



NEW JERSEY TROUT STAMPS - The 1961 issue is now offered to collectors at reduced prices. There are two denominations: \$2 black on white and \$5 purple on yellow. The set of two is 50¢, blocks of 4 of each at \$2, full sheets of 10 at \$5. Orders, accompanied by U.S. check or money order payable to New Jersey Division of Fish and Game should be sent to: Trout Stamps, Division of Fish and Game, Box 1809, Trenton, New Jersey 08625. Orders must be received before June 1 as any remainders will be destroyed after that date.

Indiana & Kentucky Addenda next issue

STATE REVENUE ADDENDA - Hubbard  
FLORIDA

DOCUMENTARY:

D4 1.00

1933. Change to 1934. Perforated 12 $\frac{1}{2}$ ;  
c. perf. 12. d. on rough greyish "war"  
paper (1945-47). "d" variety is known in  
all values except the \$100; worth triple  
price.

D13c 1.00  
D14A 50¢ black ('45?) 1.00

1949. New signature: A. M. Gay.

D21 10¢ blue .10  
D22 30¢ orange .25  
a. yellow orange 1.00  
D23 50¢ black .20  
D24 \$1 red .15  
a. brownish red  
D25 \$3 light yellow green .75  
D26 \$5 gray green 1.25  
D27 \$10 purple 2.50  
D28 \$25 blue RR?

1960? Roy E. Green signature.

D 10¢ purplish blue .10  
D 15¢ ultramarine .50  
D 20¢ pink  
D 30¢ orange .25  
D 50¢ black .15  
D \$1 red .25  
D \$3 magenta

CIGARETTE:

1943-45. Unused prices:

C1 .10  
C2 .10  
C3 .25  
C4 .50

LIQUOR:

1950? Schott signature. (large stamps - 24 x  
20 $\frac{1}{2}$  mm.)

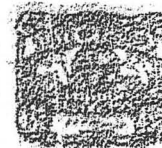
L68 7 $\frac{1}{2}$ ¢ tan .25  
L69 13 9/10¢ blue  
L70 27 1/8¢ orange  
L71 43 2/5¢ ? .50

1952? Schott signature. (Smaller stamps - 21 x  
18 mm.)

L72 7 $\frac{1}{2}$ ¢ green .25  
L73 13 9/10¢ yellow 1.00 .50  
L74 27 1/8¢ blue 1.00  
L75 43 2/5¢ orange

1953? Hunter Jr. signature. On green safety  
card roul. 5¢.

L 43 2/5¢ red



1956? McKinney signature. Prices for mint  
punched stamps.

STATE REVENUE ADDENDA - Hubbard  
FLORIDA

LIQUOR (Cont.):

L	13 9/10¢ ?	?	?
L	27 1/8¢	.50	
L	43 2/5¢ red	.75	
L	54 1/4¢	1.00	

19 ? Montgomery signature.

L	43 2/5¢ blue		
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19 ? Pegale signature. New design. Value in oval at top right and bottom left.

L	7 1/8¢ green		
L	27 1/8¢ blue		

FEED:

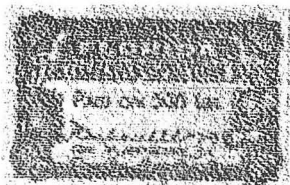
F17	a. deep red	.10	
	b. same, perf. 12 1/2	.50	
F20	b. deep orange	1.00	

FERTILIZER:

FE10a	very thick paper		U
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1940? Rouletted.

FE	10 lbs. blue		
FE	25 lbs. orange		
FE	50 lbs. black		
FE	5 tons black on blue		



1950?



1960?

1950? Rouletted. Value typeset. Design in black.

FE	500 lbs. (yellow)		
FE	1/2 ton (pink)		
FE	10 tons (green)		
	a. imperf pair		

1960? Typeset over seal.

FE	5 lbs. red over yellow		
FE	1 ton black over green		

PEAT AND HUMUS:

1950? Smaller type in top 3 lines, "5"s larger, etc.

PH4	1 ton blue on light blue		
PH5	5 tons green on light green		

19 ? Much smaller type in top three lines, "5"s fatter.

PH6	5 tons yellow green on light green		RR?
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EGG:

El46	rouletted 6 1/2, not 16 1/2
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CITRUS FRUIT:

1925 and 1927: Add "7 of 10 are straight edged". (Also 1935 and 1937).

1932: Add "All are straight edged."

1945. Change to 1943.





STATE REVENUE ADDENDA - Hubbard  
FLORIDA

CITRUS FRUIT: (Cont.)

1943. Map and orange bunch. Red orange.  
Additional Tax. (Like illustration on pre-  
ceding page).

CF41	1¢	.10
CF42	2¢	.25
CF43	3¢	.10
CF44	5¢	.35

GRAPEFRUIT:

1935. A few come perf. on all sides; worth  
about 5 times prices given.

TANGERINE:

1936 and 1937. \$5 and \$20 are all straight  
edged.

SEED:

These continue yearly. Used stamps worth  
face, unused double face. 1960 has new  
signature: Lee Thompson.

25¢ 1947 through '52, '55, '56, '58,  
'60 known  
50¢ 1947, '48, and '55 known

CITRUS:

1¢ and 30¢ light green CITRUS stamps re-  
ported but unclassified.

BEDDING:



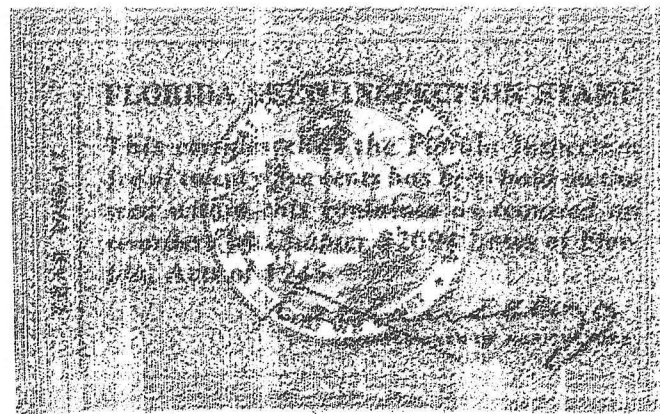
1956? State seal, value in bottom corners.

Rouletted.

BE1 1¢ blue

BE2 2¢ orange

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STATE REVENUE ADDENDA - Hubbard  
GEORGIA

CIGARS, CIGARETTES, TOBACCO:

C7A 50¢ blue RRR

C15 through 18 have wide oval around value.

C9a roul. 9½ RRR

C10 used price .10

C13a used price .25

C14a 2½¢ bright orange, wide oval  
 around value

C14b lemon yellow

C18 used price .50

C18A 12½¢ olive RRRR

C22a dark green .50

C27A 37½¢ brown

1932-33. Perforated 10 vertically; 18 x 19  
 mm. Shades.

C34a remove "?"

C40 .25 .25

C42 .15 .15

C42a U?

C49 blue design

C53 1.50

C62 should be "7½¢"

C65 add "1944?" to heading

1946. Like C65 but Thompson signature.

LIQUOR:

1946. Number L30, 31, 32 consecutively.

1947. Thompson signature.

L33 6¼¢ blue violet .20

L34 12½¢ green .30

1948. Phillips signature. Value, "Liquor" and  
 lower half of stamp in color. Design in black.

Green safety card roul. \_\_\_\_; \_\_\_\_ x \_\_\_\_ mm.

L35 6¼¢ blue .15

L36 12½¢ green ("Liquor" above value) .25

L37 20¢ turquoise blue .50

1949. Musgrove signature.

L38 6¼¢ blue .15

L39 12½¢ green .25

L40 20¢ turquoise blue .50

1950. Engraved decal, map at top left, seal at  
 right. Value and serial number in black. On

\_\_\_\_ card roul. \_\_\_\_; \_\_\_\_ x \_\_\_\_ mm. ABNC

imprint.

L41 6¼¢ olive .25

L42 12½¢ brown .50

L43 20¢ purple .60

19 ? Similar but value in black and ABNC much  
 smaller.

L44 6¼¢ ultramarine

L45 12½¢ brown

L46 20¢ olive

19 ? ABNC much smaller.

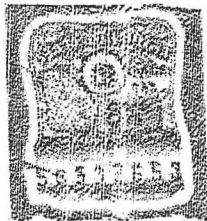
L 6¼¢ olive

L 12½¢ brown



STATE REVENUE ADDENDA - Hubbard  
GEORGIA

LIQUOR (Cont.):



1961? Black value at right center. Blue serial number in bottom panel.

L	6 1/4¢ red	_____	.25
L	12 1/2¢ olive	_____	.50
L	25¢ blue	_____	.25

1962? Same but value in same color as stamp.

L	6 1/4¢ olive	_____	.50
L	12 1/2¢ brown	_____	.75
L	25¢ ?	_____	?

EXPORT LIQUOR:

EL2b	same, number printed above border	5.00	_____
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WINE:

1945. Number W55 and 56 consecutively.

W57	50¢ blue green	.85	_____
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1946. Number W58 to 60 consecutively.

1947. Value, "Wine" and lower half of stamp in color. Design in black.

W61	5/8¢ pale green	.05	_____
W62	12 1/2¢ rose	.20	_____

1948. Phillips signature. Recut.

W63	12 1/2¢ old rose	.20	_____
W64	20¢ wine	.30	_____

1949. Musgrove signature.

W65	6 1/4¢ dark green	_____	.15
W66	12 1/2¢ wine red, "Wine" is below value	_____	.20

1955? On pink card with value in black. ABNC imprint.

W	3 1/8¢	RRR?	_____
W	5¢	RR?	_____
W	6 1/4¢	RRR?	_____
W	12 1/2¢ ?	?	_____
W	20¢	RR?	_____
W	40¢ ?	?	_____
W	\$1 ?	?	_____



1961? Black value in bottom panel.

W	3 1/8¢ light blue	_____	.75?
W	6 1/4¢ light green	_____	1.00?
W	10¢ brown	_____	_____
W	6 1/2¢ surcharged on 12 1/2¢	_____	_____
W	10¢ surcharged on 12 1/2¢	_____	_____
W	12 1/2¢ rose	_____	_____
W	20¢ green	RR?	_____
W	25¢ orange	_____	_____
W	40¢ blue	_____	_____
W	\$1 ?	_____	_____

1962? Same but value in same color as stamp.

W	5¢ light green	RRR?	_____
W	10¢ rose	_____	.15
W	12 1/2¢ brown	_____	.20

STATE REVENUE ADDENDA - Hubbard  
GEORGIA

WINE (Cont.):

W	25¢ green	RRR?	_____
W	40¢ orange	RRR?	_____
W	\$1 pale violet	RRR?	_____

BEER:

1937. Add "Horizontal or vertical lined safety paper."

FEED:

F1b	on white	_____	.25
F56	1/4¢ green	_____	U

1933. Perf. 12 1/2.

F71A	1/4¢ olive green	_____	U
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F90	change to "F88"	_____	
F90	now 1/10¢ pale blue violet	_____	.05
	a.	_____	.10
	c. as "a" blue (shades)	_____	.50
	d. dark blue violet	_____	.10
F92	b. "war" paper	_____	.50

1955? Rouletted.

F	50 lbs. brown	_____	_____
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1960? Typeset over State seal.

F	1/2 lb. blue over orange	_____	_____
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COTTON SEED:

CS3	c. perf. 12 x 11 3/4	_____	RRR
CS8	b. roul. 9 1/2	_____	_____

OLEOMARGARINE:

1935. Similar to F67.

BEDDING:

BE2	_____	.25
BE3	_____	.25
BE4a	roul. 9 1/2	_____

FERTILIZER:

1955. Linder signature. (Quite similar to 1944 Feed stamps but different seal.) Roul. 9 1/2, 27 x 26 mm.

FE1	100 lbs. brown	_____	.10
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SWEET POTATO:

19 ? Two potatoes on State map at top left.

Perf.	_____
SP1?	Brown ? _____

19 ? Black border. One and one-half potatoes at top left. Perf.

SP2?	Deep red ? _____
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APPLE:

19 ? Black border. One and one-half apples at top left. Perf.

A2?	Red ? _____
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STATE REVENUE ADDENDA - Hubbard  
IDAHO

CIGARETTE:

C2		.10	.05
C5		.10	.05
C6	3/4 red (1951)	.10	.05
C7	3/4 blue (1954) (black roul. 6 1/2, cream safety card)	.10	.05
C8	4/2 (1955)	.10	.05

BEER: (Discontinued 1961)

1935 set should be 1933. Add "Watermarked  
 'University Bond'".

1938. Change B16a to B16b

1939. Add B22a ultramarine

1945. Assign numbers - B28, B29, B31.

1946. Assign numbers - B32, B33.

1947. Add: "OUNCES" has large "0" etc.  
 B34 assign this number 1.00 .50  
 a. .225 grey and black,  
 perf 12 1/2 1.00 .50

1947. Rouletted 6 1/4. a. slot perf 6 3/4.  
 B35 .1031 ?  
 B36 .1125 ?  
 B37 .2062 yellow green 1.00  
 B38 .225 grey  
 a.  
 b. rouletted 6 1/2 x 10  
 B39 .30 orange 1.50 1.00

B40 .775 pale blue  
 B41 1.55 rose RR? 1.00  
 b. last "55" in too-large type RRR?

1949. Perforated 12 1/2. (Still small size.)  
 B42 .1125 yellow 1.00  
 B43 .2062 green 2.50 .50  
 B44 .225 grey 1.00 .25  
 B45 .30 very pale orange RR 1.50  
 a. orange RR  
 B46 1.55 rose RR 2.50

1951. Large size again, 93 x 53 mm. Reads:  
 "DEPARTMENT OF LAW ENFORCEMENT" as have all beer  
 stamps to date. Rouletted 10.  
 B47 .1125 yellow RRR? 1.00  
 B48 .225 grey RRR  
 B49 1.55 rose

1951. Large size, 93 x 53 mm. reading: "OFFICE OF  
 TAX COLLECTOR". Rouletted 10.  
 B50 .1031 violet  
 B51 .1125 lemon yellow, roul. 4 3/4 1.00  
 B52 .2062 yellow green R?  
 a. black roulette  
 b. light turquoise R?  
 B53 .225 grey .50  
 B54 .30 orange  
 B55 .775 pale blue  
 B56 1.55 rose 2.50

19 . "OFFICE OF TAX COLLECTOR" much smaller.  
 B .1031 violet  
 B .225 grey  
 a. black roulette

MALT: (Discontinued 1949)  
 Move the mint prices to the used column and  
 double the prices for mint copies.

STATE REVENUE ADDENDA - Hubbard  
IDAHO

OLEOMARGARINE:

193\_? should read "1929"

1946? Redrawn: Clearer, with no lines from  
 seal toward "5". Perf  $12\frac{1}{2}$ ;  $17\frac{1}{2}$  x  $21\frac{1}{2}$  mm.

03 5¢ bright green 1.00 .50

1946? Faint vertical lines of shading around  
 top panel.

04 5¢ light green 1.00 .50

1947. Redrawn, almost no shading lines at  
 sides of top panel. Hyphen hole roul.  $6\frac{1}{2}$ ;  
 19 x  $22\frac{1}{2}$  mm.

05 5¢ green .25

1947. Again redrawn: one horizontal row of  
 vertical lines below seal. Roul.  $6\frac{1}{2}$ .

06 5¢ green .25

a. rouletted  $9\frac{1}{2}$  .25

06A 5¢ green, narrower stamp .25

1947. Bi-colored stamp perforated  $12\frac{1}{2}$ .

07 5¢ violet and blue .20 .15

a. roul.  $9\frac{1}{2}$  .25 .10

1951. New denomination for colored oleo.  
 Perf.  $12\frac{1}{2}$ .

08 10¢ red and pink .35 .25

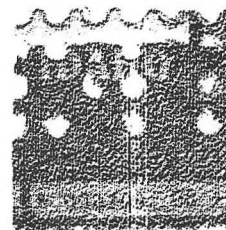
a. rose and pink .15

b. same, roul.  $9\frac{1}{2}$  .25

PUNCHBOARD: (Discontinued 1953):

1947. Violet on pink meter stamps.

PB1	5¢	_____	.25
PB2	10¢	_____	_____
PB3	40¢	_____	_____
PB4	50¢	_____	.25
PB5	\$1	_____	.50
PB6	\$2	_____	_____
PB7	\$4	_____	_____
PB8	\$5	_____	_____



1949. Decals.. Only very poor used copies known.  
 Cent values are red and black and dollar values  
 orange and green.

PB	5¢	_____	?
PB	10¢	_____	?
PB	25¢	_____	?
PB	40¢	_____	?
PB	50¢	_____	.75
PB	\$1	_____	.75
PB	\$2	_____	.75
PB	\$5	_____	1.00