STATE REVENUE NEWSLETTER

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THE STATE REVENUE SOCIETY
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MEMBERSHIP DIRECTORY AND INDEX

Whole Number 75

COMPREHENSIVE INDEX TO STATE REVENUE LITERATURE? - A PLEA FOR HELP

It will surprise many of our newer members, we are sure, to discover there is a vast amount of literature on State revenue stamps. Many of the published studies were done many years ago and are virtually unknown to present collectors of these stamps. Even the journals in which these studies were published have, in many cases, gone by the wayside. How many of you have seen one of the philatelic (and literary!) gems from the pen of E. L. Vanderhoof? What about Applegate, Cabot, Heydon, Bartlett to mention some other oldtimers? Or articles by Dr. Scully or Chas. Hermann who are still active in SRS?

Your editor is in the process of compiling a card index to <u>all</u> State revenue literature and invites your assistance. At such time as this index reaches a reasonable degree of completion (hopefully within a year), it will be published and distributed to all SRS members. But I must have help.

How can you participate? Simply by sending me a complete bibliographic reference to any and all literature with which you are familiar. Do not send the literature itself unless requested. Citations should include the author(s), date of publication, place of publication, and page numbers. Even clues will be helpful in the event you can not give a full citation.

What should be included? Anything pertaining to State revenues. Some screening and editing may be necessary but this can come only after we have something to edit. The index should include catalogs (including dealer's price lists such as those of Applegate); catalogs of auctions having a good representation of state revenues (such as the Cabot auction); all publications or articles which have appeared in the philatelic press, whether in general circulation papers or specialist journals; all privately printed or mimeographed articles (even typewritten manuscripts if they were circulated to any extent or copies have been deposited in libraries); books which pertain to stamp taxes; even articles in trade journals where appropriate.

Will you start the ball rolling by submitting any information you have?

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Photocopies at a reasonable price if available. Give complete citation

FREE ADVERTISING - Short ads offering material for trade are accepted free for one insertion. This privilege available to any SRS member. _______

HELP CREATE PHILATELIC LITERATURE Specialized articles on the printing, history, and use of State revenues have been requested by many members.

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The State Revenue Journal, Vol 3, Number 1, 1957, a list of State Revenue Collectors - priced at \$1.00 originally, but 25¢ for those who would like it.

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The State Revenuer Vol 2, No. 2 (1956) - a very few at 25¢

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of the various states. All of these should be ordered from Editorial Office, 1441 Urbana Lane, Lincoln, Nebraska 68505. All pages are approximately $5\frac{1}{2}$ x $8\frac{1}{2}$ " and punched to fit the small binder used for filing Hubbard's catalog pages. SRS members are entitled to 50% discount from prices shown. Please add 10¢ on small II. U. S. & POSSESSIONS, orders to cover mailing costs. III. GENERAL INFORMATION

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success if they point out areas in which the Newsletter has been deficient

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and will stimulate the user to fill those gaps.

SUBJECT INDEX TO STATE REVENUE NEWSLETTER Whole Numbers 1-72 (1957-1967)

Compiled by O. R. Bloom and K. P. Pruess 1109 - 25th Avenue S.W., Seattle,

By necessity, this is primarily a subject index. The vast majority of entries refer to listings of one, or only a few, stamps. Most notes published in the Newsletter were written by the various editors, based on information submitted by members, and show no author. Often it is impossible to associate a note with the person who contributed it and we have not attempted to do so in any case. Those few articles showing an author in the title are listed in a separate short section.

It is always difficult to decide what to include or exclude. This index represents a combination of two independently prepared compilations. As a result, we believe it exceptionally complete. While probably having but ephemeral interest, many notes on tax changes, proposed taxes, discontinuance of stamps, etc. have crept in. We hope these inclusions will not tempt the user to rely too heavily on these reports in his research. Our reports are admittedly very incomplete and the serious researcher is better advised to obtain such information from the statutes and regulations of the various states.

We have elected to divide the index into four divisions which should be self-explanatory:

I. STATE AND LOCAL REVENUES

II. U. S. & POSSESSIONS, FOREIGN, MISCELLANEOUS STAMPS

III. GENERAL INFORMATION

IV. AUTHOR INDEX

Entries are alphabetical except for local issues which are listed alphabetically at the end of each State listing. We have not been entirely consistent in reporting different taxes; persons using the index should keep this in mind and scan the listing for related taxes. This is especially true for taxes on alcoholic beverages, tobacco products, and fishing and hunting stamps.

Notation is by Whole Number and page; 71:95 refers to page 95 in Whole Number 71. Some issues did not have numbered pages; we have supplied page numbers for the individual issues in those cases. Two different issues bear Whole Number 61; these are designated as 61(1) and 61(2). Whole Number 64 was never published. In many issues the catalog pages included at the end of an issue are unnumbered; these are designated with an "A" suffix (e.g., 36A). This suffix is also included even when the pages are numbered, thus 67A:29. faiana insecticide & fungicide

We would be pleased to have any errors or omissions called to our attention; it is unlikely that none have occurred in an undertaking of this magnitude. Elsewhere in this issue we give a list of back issues still available and prices. Any person desiring to know if a certain indexed reference is important in his research is invited to correspond with the Newsletter editor. Copies of more important information is best obtained by purchase of back issues; however where a back issue is no longer available, photocopies can be provided at cost through the editorial office.

If we have accomplished nothing more, we will consider our efforts a success if they point out areas in which the Newsletter has been deficient and will stimulate the user to fill those gaps.

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doner, State Capitol, Hartford Oblis

INSTRUCTIONS FOR REQUESTING INFORMATION ON STAMPS FROM STATE OFFICES

When writing for information to any addresses shown on the following pages, we recommend that you include a self-addressed stamped envelope for the reply. This is especially important when writing to individuals such as license agents, judges, etc for fish and game stamps. These persons are under no obligation to give you a reply in any event; it pays to give them every possible incentive to do so. As a member of SRS, you are obligated to help maintain good relations with those few states which still cooperate with collectors. Be reasonable in your demands. Also consider that most dtate officials are not stamp collectors and fail to understand why anyone else would be. One sometimes get strange replies! Most will make a serious effort to cooperate with collectors - if State laws permit. But most also abide by the state laws!

(Cigarette, Realty transfer)

ADDRESSES FOR STATE AGENCIES WHICH ISSUE REVENUE STAMPS Compiled by Kenneth Pruess

I have elected to divide this list into three parts: I. excise and documentary, II. agricultural inspection, and III. fish and game. In most cases separate agencies handle these different types of stamps. This list was compiled from various sources, many of which are several years old. While some addresses may be incomplete, or even incorrect, I think the agencies listed should at least be able to refer you to the correct taxing authority. I have not been able to include all stamps, e.g. bedding, which are handled by still other agencies for which I do not have addresses. I hope members using this list will inform me of correct addresses, stamps currently in use, and their availability to collectors so we can include information in future Newsletters.

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I. EXCISE AND DOCUMENTARY

- ALABAMA Department of Revenue, State Capitol, Montgomery 36104 (Tobacco, playing cards) Alcoholic Beverage Control Board, State Capitol, Montgomery 36104 (Alcoholic beverages)
- ARIZONA State Tax Commission, State Capitol, 2 N. 17th Ave., Phoenix 85007 (Cigarettes, tobacco, malt)
- ARKANSAS Commissioner of Revenues, State Capitol, Little Rock 72201 (Cigarettes, alcoholic beverages)
- CALIFORNIA State Board of Equalization, State Capitol, Sacramento 95814 (Cigarettes)
- COLORADO Department of Revenue, State Capitol, 200 E. Colfax Ave., Denver 80203 (Cigarettes)
- CONNECTICUT Tax Commissioner, State Capitol, Hartford 06115 (Cigarettes)
- DELAWARE Tax Department, State Capitol, Dover 19901 (Cigar and cigarette)
 Alcoholic Beverage Control Board, Dover 19901 (Alcoholic beverages)
- DISTRICT OF COLUMBIA Finance Office, Washington D.C. (Cigarette)
- FLORIDA Comptroller, State Capitol, Tallahassee (Documentary)
 Alcoholic Beverage Control Board, State Capitol, Tallahassee
 (Alcoholic Beverages, cigarettes)
- GEORGIA State Revenue Commissioner, State Capitol, Atlanta 30334 (Tobacco, Alcoholic beverages, realty transfer)
- HAWAII Department of Taxation, Honolulu (Realty transfer)
- IDAHO State Tax Commissioner, State Capitol, Boise (Cigarette)
- ILLINOIS Department of Revenue, State Capitol, Springfield 62706 (Cigarette, Realty transfer)

- INDIANA Alcoholic Beverage Commission, State House, Indianapolis 46204 (Cigarettes, Alcoholic beverages)
- IOWA Department of Revenue, State Capitol, Des Moines 50319 (Cigarettes, Realty transfer)
- KANSAS Department of Revenue, State House, Topeka 66612 (Cigarettes, Alcoholic beverages)
- KENTUCKY Department of Revenue, Frankfort 40601 (Cigarettes, Alcoholic beverages)
- LOUISIANA State Tax Commission, State Capitol, Baton Rouge 70804 (Tobacco, Soft drinks)
- MAINE State Tax Assessor, State Capitol, Augusta 04330 (Cigarettes)
- MARYLAND State Comptroller, Annapolis 21404
 (Documentary, Cigarettes, Alcoholic beverages)
- MASSACHUSETTS Department of Corporations and Taxation, State House, Boston 02133 (Cigarettes, Stock transfer, Realty transfer)
- MICHIGAN Department of Revenue, State Capitol, Lansing 55101 (Cigarettes)
 Liquor Control Commission, same address (Alcoholic beverages)
 State Treasurer, same address (Realty transfer)
- MINNESOTA Department of Taxation, State Capitol, St. Paul 55101 (Cigarettes, Deed)
- MISSISSIPPI State Tax Commission, Jackson (Tobacco, Alcoholic beverages, Malt, Mineral documentary)
- MISSOURI Department of Revenue, Jefferson City 65101 (Cigarettes)
- MONTANA State Board of Equalization, Helena 59601 (Cigarettes)
- NEBRASKA State Tax Commission, State Capitol, Lincoln 68509 (Cigarettes, Realty transfer)
- NEVADA Tax Commission, Carson City 89701 (Cigarettes, Realty transfer)
- NEW HAMPSHIRE State Tax Commission, Concord 03301 (Tobacco, Realty transfer)
- NEW JERSEY Department of Treasury, State House, Trenton 07025 (Cigarettes)
- NEW MEXICO Bureau of Revenue, Santa Fe 87501 (Cigarettes, Alcoholic beverages)
- NEW YORK Miscellaneous Tax Bureau, Department of Taxation and Finance, State Capitol, Albany 12224 (Cigarettes, Stock transfer)
- NORTH CAROLINA Commissioner of Revenue, Raleigh (Alcoholic beverages, Realty)
- NORTH DAKOTA State Treasurer, Bismarck 58501 (Cigarettes, Oleo)
- OHIO Tax Commissioner, State House, Columbus 43215 (Cigarettes)

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HAWAII Department of Agriculture, P. O. Box 5125, Honolulu 9681h (Egg)

GEORGIA Depar

Atlanta 30303 (Feed, Egg)

- PENNSYLVANIA Department of Revenue, Finance Bldg., Harrisburg 17127 (Cigarettes, Alcoholic beverages)
- RHODE ISLAND Tax Administrator, State House, Providence 02903 (Cigarettes, Alcoholic beverages)
- SOUTH CAROLINA Tax Commission, State House, Columbia 29201
 (Alcoholic beverages, Cigarettes, soft drinks, etc.)
- SOUTH DAKOTA State Treasurer, Pierre 57501 (Alcoholic beverages, Oleo, Cigarettes)
- TENNESSEE Department of Revenue, State Capitol, Nashville 37219
 (Alcoholic beverage, Cigarettes and tobacco)
- TEXAS State Treasurer, Austin 78711 (Cigarettes, Beer, Liquor)
- UTAH Tax Commission, State Capitol, Salt Lake City 84114 (Cigarettes, Realty)
- VERMONT Commissioner of Taxes, Montpelier 05602 (Cigarettes, Realty transfer)
- VIRGINIA Department of Taxation, State Capitol, Richmond 23219 (Cigarettes)
 Alcoholic Beverages Control Board, same address (Alcoholic beverages)

MONTANA State Board of Equalization. Helena 59601 (Cigarettes)

- WASHINGTON Department of Revenue, Olympia 98501 (Cigarettes)
- WEST VIRGINIA State Tax Department, State Capitol, Charleston 25305 (Cigarettes, Realty transfer, Soft drinks) Liquor Control Commissioner, same address (Alcoholic beverages)
- WISCONSIN Department of Revenue, State Capitol, Madison 53702 (Alcoholic beverages, Cigarettes, Oleo)
- WYOMING State Tax Commission, Cheyenne 82001 (Cigarettes)

II. ACRICULTURAL INSPECTION on MI for Igg of state of the Commission of the Commissi

- ALABAMA Department of Agriculture and Industries, State Office Bldg., Montgomery 36104 (Feed)
- ARIZONA Commission of Agriculture and Horticulture, Phoenix 85007 (Feed, Fertilizer, Egg)
- ARKANSAS Division of Resources and Development, Little Rock 72201 (Feed, Egg)
- CALIFORNIA Department of Agriculture, 1220 N St., Sacramento 95814 (Feed)
- COLORADO Department of Agriculture, 316 State Services Bldg., Denver 80203 (Feed, Fertilizer)
- FLORIDA Department of Agriculture, State Capitol, Tallahassee 32304 (Feed, Seed, Egg)
- GEORGIA Department of Agriculture, Agriculture Bldg., Capitol Square, Atlanta 30303 (Feed, Egg)
- HAWAII Department of Agriculture, P. O. Box 5425, Honolulu 96814 (Egg)

- INDIANA Department of Agriculture, 332 State House, Indianapolis 46204 (Egg)
- KANSAS State Board of Agriculture, State Office Bldg., Topeka 66612 (Feed, Egg) GEORGIA State Geme & Fish Commission, 401 State Co
- MINNESOTA Department of Agriculture, 530 State Office Bldg., St. Paul 55101 (Feed, Seed)
- NEW JERSEY Department of Agriculture, Trenton 08625 (Egg)
- NEW MEXICO Department of Agriculture, Box 728, University Park 88070 (Egg, Feed, Fertilizer) INDIANA Department of Natural Resource
- NORTH CAROLINA Department of Agriculture, Raleigh 27602 (Agricultural Lime, Feed, Seed, Land Plaster, Dog Food, etc.)
- NORTH BAKOTA Department of Agriculture and Labor, State Capitol, Bismarck 58501 (Feed)
- OHIO Department of Agriculture, State Office Bldg., Columbus 43215 (Seed)
- fon IIIw) dodIS atlogs OKLAHOMA State Board of Agriculture, Room 122, State Capitol, Oklahoma City 73105 (Egg) 32 June 27 E7 one) & selvedell to note will entablicate in
- SOUTH CAROLINA Department of Agriculture, Wade Hampton Office Bldg., Box 1080, Columbia 29202 (Feed, fertilizer, others?)
- TENNESSEE Department of Agriculture, Ellington Agricultural Center, Nashville 37220 (Feed, Seed)
- MESHASHA Came & Parks Commission, State C: TEXAS Department of Agriculture, P. O. Drawer BB, State Capitol, Austin 78711 (Citrus fruit ?)
- VIRGINIA Department of Agriculture and Immigration, 203 N. Governor St., Richmond 23219 (Feed)
- WASHINGTON Department of Agriculture, Box 120, Olympia 98501 (Egg)
- WEST VIRGINIA Department of Agriculture, State Capitol Bldg., Charleston 25305 (Seed) SOUTH CAROLINA Division of Commercial Fisheries, 91 Br
- WISCONSIN Department of Agriculture, Hill Farms Office Bldg., Madison 53702 SOUTH DAKOTA Department of Game, Fish and Parks, State Office Bldg., Pintro Syl

(Will not sell, Stamps must be pur

- III. FISH AND GAME (Also seafoods)
- ARIZONA Game and Fish Department, 2211 W. Greenway Rd., Phoenix 85023
- CALIFORNIA Department of Fish and Game, 1416 -9th St., Room 1225, Sacramento 95814 ichmond 23213 (Stamps must be obtained from
- COLORADO Game, Fish a d Parks Department, 6060 Broadway, Denver 80216
- DELAWARE State Board of Game & Fish Commissioners, Fish and Game Management, MEST VIRGINIA Dept. of Natural Resources, State Office Bldg. # revol

(Will not sell. Stamps must be purchased through license agents)

FIORIDA Game & Fresh Water Fish Commission, 620 South Meridian St.,
Tallahassee 32304 (Will not sell to collectors. Current issue may
be purchased from any County Judge)

GEORGIA State Game & Fish Commission, 401 State Capitol, Atlanta 30303 (Have never issued hunting or fishing stamps)

ILLINOIS Department of Conservation, State Office Bldg., Springfield 62706 (Can not sell to collectors)

IDAHO Fish and Game Department, 600 South Walnut St., Boise 83707

INDIANA Department of Natural Resources, Fish and Game Division, Room 605, State Office Bldg., 100 North Senate Ave., Indianapolis 46209

IOWA Conservation Commission, East 7th and Court Ave., Des Moines

KANSAS Forestry, Fish & Game Commission, Box 1028, Pratt 67124

MARYLAND Dept. Game and Inland Fish, Room 109, State Office Bldg., Box 231,
Annapolis 21404 (Will not sell. Current issues can be purchased from
Clerk of Circuit Court, Anne Arundel County, Annapolis)

MASSACHUSETTS Division of Fisheries & Game, 73 Tremont St., Boston 02108

MICHIGAN Department of Conservation, Lansing 48926

MONTANA Department of Fish and Game, Helena 59601

NEBRASKA Game & Parks Commission, State Capitol, Lincoln 68508

NEVADA Fish & Game Department, P. O. Box 678, Reno

NEW HAMPSHIRE Fish & Game Department, 34 Bridge St., Concord 03301

NEW JERSEY Livision of Fish and Game, Box 1809, Trenton 08625

NEW YORK Conservation Dept., Division of Fish & Game, Albany 12226

NORTH DAKOTA State Game & Fish Department, Bismarck 58501

SOUTH CAROLINA Division of Commercial Fisheries, 91 Broad St., Charleston (Have never issued hunting or fishing stamps)

SOUTH DAKOTA Department of Game, Fish and Parks, State Office Bldg., Pierro 57501

TENNESSEE Game and Fish Commission, Cordell Hall Bldg., Nashville 37219 (Will not sell. Stamps must be purchased through license agents)

UTAH State Department of Fish & Game, 1596 W. N. Temple, Salt Lake City 84114 (Will not sell. Stamps must be purchased through license agents)

VIRGINIA Commission of Game and Inland Fisheries, 7 N. 2nd St., Box 1642, Richmond 23213 (Stamps must be obtained from Circuit Court Clerks)

WASHINGTON Department of Game, 600 N. Capitol Way, Olympia 98502 (No stamps issued since 1957)

WEST VIRGINIA Dept. of Natural Resources, State Office Bldg. #3, Charleston 25305

WYOMING Game and Fish Commission, Box 378, Cheyenne 82001
(Will not sell. Stamps must be purchased through license agents)

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San Diego, Calif. 92106

165 BRINK, WALTER C. 11520 - 110th St. N. Largo, Florida 335ໄທ U.S., state, and foreign revenues U.S. and foreign postage, postal stationery, locals

Hunting and fishing stamps

Beer stamps (State and federal)

Rettering Onto 1512)

Washington revenues; general U.S. revenues; Japan

State revenues; taxpaids; Cigar, cigarette and tobacco; all non-Scott material

Cigarette stamps

All U.S. and State revenues

Sutherford, New Jersey 07070

All U.S. revenues; Canada revenues; U.S. and Canada postage

Beltimore, Md. 21228

ETTHER, HAROLD A. JR.

Few state revenues; United States

GIBBS, C. DORANCE

Everything non-Scott

38 CARVER, FRED E. Washington revenues; Plants on 1509 Summitview Ave. stamps; United States Yakima, Wash. 98902 105 CASE, MRS. ELLEN United States 8552 Nestle Ave. Northridge, Calif. 91324 64 COATES, WILLIAM W. Documentary and general revenues 2730 Trust Ave. Bakersfield, Calif. 93306 Tax paids; adhesive state revenues; 107 COBLE, WALLACE L. Ships on stamps, perfins, precancels, 1230 Princeton Rd. Muskegon, Mich. 49441 Cinderella; mixture maniac U.S., state, and foreign 130 LBPARS, ONFULD M 152 COLBY, SYLVESTER Philatelic literature 17 East 48th Street New York, N. Y. 10017 131 COMPTON, GLENN E. Ohio revenues; U.S. Scott-listed 3601 Roslyn Ave. and some non-Scott revenues; Kettering, Ohio 45429 Canada revenues 98 DEAN, G. DONAVAN U.S. revenues; trous stamps; match 216 Stadium Drive and medicine; first day covers, Middleville, Mich. 49333 plate blocks U. S. revenues 2834 Clermont Pittsburgh, Penna. 15227 162 DRZAZGA, JOHN Revenues The data of 257 Rte. 2, Box 39 Westville, Florida 32464 167 EARLE, M. MACK Misc. revenues; U.S., Canada; 1602 Timbercrest Drive Ship topicals; Coins Baltimore, Md. 21228 All U.S. and State revenues 148 EFFNER, HAROLD A. JR. U.S. revenues - especially dateds 210 Eastern Way State revenues - especially New Jersey Rutherford, New Jersey 07070 U.S. in general All state revenues, U.S. taxpalds; U.S. postage; U.S. internal revenue, 6425 Chelwynde Ave. tax paids; Pennsylvania deed tax Philadelphia, Penna. 19142 locals; State revenues on small scale 136 GADBAW, JOSEPH J., M.D. State hunting and fishing stamps 23607 Farmington Read Canada revenues Box 318 Farmington, Mich. 48024

129 GIBBS, C. DORANCE

223 North 20th

LaCrosse, Wisconsin 54601

- 104 GOMBAR, STEPHEN J. 17814 Northwood Ave. Lakewood, Ohio 44107
- 49 GREEN, DICK P. O. Box 248 Waterford, Calif. 95386
 - 56 HALLIDAY, DR. W. R. 1117 - 36th Ave. E. Seattle, Wash. 98102
 - 55 HAYNES, ROBERT 2932 - 115th St. Toledo, Ohio 43611
- 123 HENELY, AMOS domestic by a 1236 Himebaugh Omaha, Nebr. 68111
- 42 HERMANN, CHARLES H. 10124 Samoa Ave. Tujunga, Calif. 91042
 - 103 HILTON, M. S.
 Box 73
 Elkhorn, Wisconsin 53121
- 137 HINES, TERENCE M. 5 Kingsford Road Hanover, New Hampshire 03755
- 120 HOLLANDER, SAMUEL J. 167 Overlook Terrace Roslyn Heights, N.Y. 11577
 - 143 HOWALD, THOMAS S. 25390 Chatworth Dr. Euclid, Ohio 44117
 - 1 HUBBARD, ELBERT S. A. 3739 Benton St. Santa Clara, Calif. 95051
 - 111 HURT, MILLER H. 1679 Turnbull Canyon Road La Puente, Calif. 91745
 - 115 IVESTER, HERMAN 2012 Rigsbee Drive Plano, Texas 75075

Ohio, Pennsylvania, New York, California revenues; precancels; Coins and tokens; Match & medicine

Christmas and charity seals; poster stamps; few state revenues, especially Utah

California, Washington, Nevada, odd denominations; few other states

Mostly Ohio revenues; Colored cancels on U.S. postage; Cancels from Alaska and Hawaii territories; Colored money order cancels of Canada

State revenues, especially Nobraska (no decals or meters)

State and local revenues; U.S. tax paids; R.R. express; Savings bank; Cinderella; Rockhound

State and foreign revenues and taxpaids, especially Wisconsin and Canada; United States revenues

New England State revenues; all fish and game; all U.S. revenues; French newspaper revenues; U.S., U.N., British America, Israel

All U.S. regular, tax paid, state revenues; U.S. Possessions and foreign revenues; U.S. postage

Ohio revenues U.S.; Philippines; Austria

U. S. local revenues, especially documentary and beer

Playing card revenue stamps

Arkansas, Texas revenues Fish and game All USIR, taxpaids

- 85 JENSEN, NELS V. 601 Pennsylvania Ave. St. Cloud, Florida 32769
- 149 JONES, GENE E.
 Route #1
 Cambridge, Ohio 43725
- 135 KING, HAROLD J. 9 Randall Place Keansburg, New Jersey 07734
- 70 KOEPPEL, ADOLPH 220 Old Country Road Mineola, N. Y. 11501
- 154 LARSEN, R. WILLIAM 2116 Oak Glen Place Los Angeles, Calif. 90039
- 159 LAURIA, FRANK P. 426 Mt. Pleasant Ave. Mamaroneck, N. Y. 10543
 - 141 LEBO, LESTER E.
 7917 Bennington Drive
 Knoxville, Tenn. 37919
 - 58 LICHTENBERGER, R. W. 1003 Second St. Brilliant, Ohio 43913
- 125 LITCHFIELD, CARTER 412 West Brookside Bryan, Texas 77801
 - 32 MARKEY, JOSEPH 8546 Prest Detroit, Michigan 48228
 - 155 MASCIERI, RUSSELL S. 3331 Mary St. Drexel Hill, Penna. 19026
 - 128 MASON, ROBERT A. 1506 Fincke Ave. Utica, New York 13502
 - 16 MEYER, EDWIN H.
 3408 N. 83rd St.
 Scottsdale, Ariz. 85251

Florida; U.S. (R series); tobacco, match and medicine revenues; AMG; air mails, 19th century postage

State revenues; taxpaids; non-Scott stamps such as radio, protective, Union dues, bank savings, etc.

All State revenues with emphasis on paper stamps

All state revenues; U.S, British Colonial revenues

Research on all phases of revenues and sidelines - worldwide

State and foreign revenues, fishing stamps; Cinderella, Union dues, War ration; seals; sweepstake tickets; precancels

Omnier, Nebr. 68111

State fishing stamps and Virginia fish & game; stamps and pre-1920 postcards

All U.S. federal, State and local revenues

U.S. oleomargarine taxpaids, special tax, process butter taxpaids, special tax; State oleo stamps and licenses for manufacturers, dealers, etc.

All state revenues; U.S. listed and unlisted revenues; U.S., Germany, Scandanavia

Maryland revenues; Fish and game; Seals; U.N.; Fish on stamps

N.Y. Stock transfer stamps; U.S. revenues

Local, States, and U. S. revenues

Plano, Texas 75075

63 MORSE, RUSSELL A. JR. 6 Sharon Road Triangle, Virginia 22172

151 O'BRIEN, JOHN F. 6213 Conness Way Sacramento, Calif. 95842

164 OLSON, STEVEN G. 10828 Lorene St. Whittier, Calif. 90601

100 PAYNE, MRS. ETHEL M.
242 North Western Ave.
Los Angeles, Calif. 90004

166 PENHOLLOW, DR. JACK E. 83 Kenosha Street Albany, New York 12209

163 PETERMAN, RAYMOND 909 West South Salina, Kansas 67401

144 PHILLIPS, ROBERT R.
Room A138, Bldg. #16
Esso Research
Linden, New Jersey 07036

45 POWELL, MRS. ROBERT Traer, Iowa 50675

48 PRUESS, KENNETH P.
1441 Urbana Lane
Lincoln, Nebr. 68505

142 PUSTEL, GABRIEL
34 Laurelton Ave.
Jackson, New Jersey 08527

110 REED, CHARLES A. 4059 Garrett Drive Columbus, Ohio 43214

92 RICHARDS, ROBERT G. 880 Keen Road Pottstown, Penna. 19464

134 SCHELLENBERG, CAPTAIN W. A. 15 Seafirth Place Tiburon, Calif. 94920

138 SCHROEDER, WERNER R.
151 Forest Place
Fredonia, New York 11,063

Colorado and Iowa revenues; U.S. revenues; foreign precancels; U.S., India, British postage

Wine, beer, liquor and liquor seals; U.S. Bureau precancels; Philatelic literature

U.S. revenues and taxpaids, hydrometers, lock seals; State stamps for alcoholic products only; Orange Free State

Literature MERMAN ALLIVES 4-H

State revenues for hunting and fishing; U.S., British empire

State hunting stamps
Hobbies: painting, hunting & fishing

State revenues U.S., AMG, U.N.

State fish and game; U.S. documentary, duck; U.S. postage

All State revenues; Insects & beehives on stamps, especially revenues; Teabag tags

Pitney Bowes tax meters; Meters on a world wide scale

Ohio revenues

All state and foreign revenues; Postal stationery and postal issues of Austria and Germany

Western states revenues

Fish and game stamps only

- 127 SCHUR, STANLEY E. 8243 - 17th Ave. N.E. Seattle, Wash. 98115
 - 96 SCOVILLE, OGDEN D. 4027 Marchena Dr. Los Angeles, Calif. 90065
- 20 SCULLY, FRANCIS J. 16 Conway Blvd. Hot Springs, Ark. 71901
- H-4 SEVILLE, JAMES W.
 P. O. Box 866
 Statesville, N.Carolina 28677
 - 36 SHELLHAMER, ROBERT H. 2364 Crestview Road Pittsburgh, Penna. 15216
- 114 SMOTHERMAN, TRAVIS E.
 1220 North Spring St.
 Murfreesboro, Tenn. 37130
 - 147 SODERLING, ARTHUR J.
 19 North Clark Street
 Chicago, Illinois 60602
 - 52 SPRINGER, SHERWOOD 3761 West 117th St. Hawthorne, Calif. 90250
 - 158 STADTMAN, E. A.
 201 Warren St.
 Watertown, Mass. 02172
 - 146 STARR, EARL W.
 E. 14013 Wellesley
 Spokane, Wash. 99215
- 126 STERNAD, FRANK
 P. O. Box 813
 Healdsburg, Calif. 95448
 - 160 STRITZINGER, E. C. 819 Key Route Blvd. Albany, Calif. 94706
 - 5 STROCK, DAVID C. 4109 - 25th Ave. S.W. Seattle, Wash. 98106

U.S. and all state revenues; U.S. and possessions, U. N. postage

All U.S. revenues-tobacco, cigar, snuff, precancelled; State and foreign revenues; U.S. postage

Whittier, Calif. 90601

242 North Western Ave.

Local and state revenues, especially Arkansas

U.S. paper currency

U.S. Possessions revenues (Puerto Rico, Philippines, D.W. Indies, Alaska, Hawaii); Free of tax labels; literature on all revenues; Stamps & stationery of U.S. possessions

All revenues, especially Tennessee; Seals; FDCs; Coins, paper money; Precancels; books; Indian relics

Indiana intangibles; postage size adhesive state revenues; Wine and battleship revenues; fish & game

All U.S. listed and unlisted revenues; U.S. local post counterfeits

B.N.A; Swiss; U.N.

U.S., State and foreign revenues; General postage; locals; phantoms

131 SCHELLENBERG, CAPTAIN W. A.

151 Forest Place

U.S. and State revenues: documentary, proprietary, taxpaid, license; Antique bottles; Proprietary medicine and pharmacy Americana

State revenues

General revenues

145 THIEFELS, FRANCIS J. 307 Netherfield St. N.W. Comstock Park, Mich. 49321

118 THILL, DR. ALBERT E. 5642 Grandview
Yorba Linda, Calif. 92686

All U.S., State and foreign revenues

153 THURSTON, BETTY 129 W. Clinton Fresno, Calif. 93705 State hunting and fishing stamps; Korea; Olympics

21 TURNER, GEORGE T. 408 A St. S.E. Washington D. C. 20003

Philatelic Literature

24 TURNER, MORT D.
3920 Rickover Road
Silver Spring, Md. 20902

U.S. State, territories and possessions revenues; Foreign revenues, especially Mexico; U.S. cancellations; Mexico, Haiti, Far East postage

66 VANDERFORD, E. L. 532 San Miguel Way Sacramento, Calif. 95819 State and local hunting and fishing license stamps; Federal Duck stamps

95 WARD, RAYMOND W. 4048 Third Ave. San Diego, Calif. 92103

All revenues except decals

150 WILLETS, GILSON V.
Flying Horse Stamp Co.
Villa Grande, Calif. 95486

All U.S. and foreign revenues; Masonry on stamps

156 ZAMBELLA, JOHN M. 129 South Main St. Sharon, Mass. 02067 State revenues; U.S.; Flag and fancy cancels

69 ZIMMERLI, R. H.
313 North Main
North Syracuse, N. Y. 13212

State and U.S. revenues U.S., United Nations; British America; British Pacific

161 ZINDA, HENRY R. 8709A W. Lisbon Ave. Milwaukee, Wisc. 53222 All non-Scott and State revonues; Revenues of Poland, Austria, Germany, Baltic countries