

# THE STATE REVENUE NEWSLETTER

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

Volume 10, Number 6

November 1970

Whole Number 91



TYPE I

TYPE II

## THE INEVITABLE UTAH CIGARETTE

M. E. Matesen

The Utah cigarettes have yet another variety which has eluded us for this long period of time. This one appears on the 1¢ orange cigarette stamp which was issued by the Rocky Mountain Bank Note Company and appeared starting with the first 1923 issue. For identification purposes I will list these variants as Type I and Type II. The following is a list of but some of the diagnostic characteristics, all of which are located in the scroll and surrounding background area of the lower left "1":

- Type I -
1. The scroll is broken on the right side and gives the appearance of being doubled.
  2. Scroll has a petal-like protrusion that juts upwards towards the headdress of the chief.
  3. Small "o" which appears at the base and to right of the "1" is partially doubled.
  4. Scroll surrounding "1" merges with exterior frame line.

Type II -

1. Right side of scroll normal.

2. Lacks petal-like projection.

3. No doubling in "o".

4. Scroll clear of exterior frame line.

Other variations in this area can be noted but the above are the more conspicuous. Types I and II can be found in C2, 2a, 2b, 8, 19, and 26 (Hubbard's catalog numbers).

Examination of a block of 25 from the upper right corner of a sheet of C2a shows the types occurring in alternate columns with the right column being Type I, the second column from right Type II, etc. Thus two dies were used in preparing this denomination, probably with one of each being used in making the transfer roll. Based on this conclusion, every horizontal pair will have one stamp of each type. It only goes to say, that in this field of state revenues many, many new discoveries are still waiting to be made.

STATE REVENUE NEWSLETTER  
official organ of  
THE STATE REVENUE SOCIETY

Issued bimonthly. Dues \$2 per year.

President: O. R. Bloom  
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Vanderford

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SECRETARY'S REPORT

REINSTATEMENT:

#40 SALZER, RICHARD L.  
R.R. #3, Box 791  
Knox, Indiana 46534

Mexico revenues, U.S. revenues,  
State revenues (particularly Indi-  
ana), revenue stamped paper, old  
checks with or without revenue  
stamps (Mexico & U.S.), Mexico  
paper money with revenues, Indiana  
broken bank notes and script.

NEW MEMBERS:

#233 BRODIE, JAMES W.  
26 Croydon St.  
Wellington 5, New Zealand

Revenues (US federal & state, New  
Zealand, foreign). Railways, U.S.  
postal stationery. Proposed by  
K. Pruess

#234 MELNICOFF, JULIUS B.  
511 Ave. M.  
Brooklyn, N.Y. 11230

U.S. and State revenues; Foreign  
silver coins. Proposed by K. Pruess

#235 FITZGERALD, HARRY  
1903 North Tripp Ave.  
Chicago, Illinois 60639

World wide used stamps. Would  
like to collect revenue stamps for  
diversion. Proposed by K. Pruess

#236 PINAS, TED  
2792 - 10th Street  
Cuyahoga Falls, Ohio 44221

Federal revenues, State revenues,  
U.S. mint and used. Proposed by  
K. Pruess

#237 PFALSER, I. L.  
R.R. 1  
Caney, Kansas 67333

Cinderella stamps and material;  
also freelance writing. Proposed  
by K. Pruess

CHANGE OF ADDRESS:

#170 BILEK, RICHARD M.  
1515 So. Highland  
Arlington Hts., Ill. 60005

#189 CROWN, JEFF  
6939 Burgess  
Houston, Texas 77021

#123 HENELY, AMOS  
9507 Binney  
Omaha, Nebr. 68134

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ELECTION - It has been 2 years since the  
last election was held. Please submit  
nominations. All nominations should  
have the consent of the person nominated.

\*\*\*  
DUES - This is the last issue of 1970  
and Mr. Strock is more than willing to  
accept your \$2 for 1971. Your coop-  
eration in submitting these without a  
further reminder would be greatly ap-  
preciated.

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WHAT WILL 1971 BRING? Your editor now  
has the complete manuscripts for a  
completely new catalog of New Hampshire  
and Vermont stamps by Hines and of  
Kansas by Bellinghausen. Hopefully these  
will be printed and one will be ready  
for distribution in January. More manu-  
scripts by other authors are in prepara-  
tion. Would you like to write a new  
catalog of the revenues of your state?  
Publication of addenda will continue.  
These are an important first step in  
preparation of new catalogs.

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WANTED - MORE MEMBERS TO WRITE MORE  
ARTICLES. WHERE IS YOUR CONTRIBUTION?

# TEXAS NOTES

Jeff Crown

## Mature Citrus Fruit - The

1968 Texas Mature Citrus Fruit Tax stamp is red on white paper. The design is the same as that of the 1956-1967 issues; no plate varieties have been noted. The 1970 issue is black on light blue paper and the design is unchanged. As in 1969, plate varieties are noted: Position 1 - 10 dots above "E OF T" in "STATE OF TEXAS" in the central seal are black, Positions 2 and 5 - the seal is completely grey, Positions 3 and 4 - the seal is completely dark grey. Mature Citrus Fruit Tax stamps are issued in booklet form in panes of five stamps.



Cigarette Meter Numbers - The following is an addition to the list of cigarette meter numbers listed in the March 1970 SRS Newsletter.

29231 R	29283 R	29358 R	29383 R	40399 R	40548 R
29265 R	29326 R	29366 R	29941 R	40428 R	40555 R
29274 R	29337 R	29373 R	40339 R	40547 R	

Plating of Import Liquor and Stock Transfers - The plating of Texas Import Liquor (March 1970 SRS Newsletter) and Texas Stock Transfers is different than that of Texas Bedding (B2).

The sheet consists of one pane of 100 stamps with no gutter, numbered in a form of reverse order.

Case Wine Stamps - The following is an approximation of the number of Case Wine Stamps printed, as determined from the serial numbers.

\$1.056	purple	303,960
99¢	orange	77,146
79.2¢	lt. green	985,001
79.2¢	red	1,956,315
69.36¢	blue	2,728,931
52.8¢	brown	31,443
39.6¢	dk. green	2,299,634
31.68¢	yellow	3,581,017

91	81	71	61	51	41	31	21	11	01
92									
93									
94									
95									
96									
97									
98									
99									
00									10

Your editor has the 69.36¢ blue from a few years back with higher serial numbers, e.g. 7,694,501. This is probably the most used value and the numbering sequence was started over again.

Stamp Tax - First levied in 193?, the rate was 10¢/\$100 over the first \$200 on all notes and obligations secured by chattel mortgages, deed of trust, mechanic lien contract, vendors lien, conditional sale contract, and all instruments of a similar nature. Repealed 1946.

Stock Transfer - First levied in 1941 at 3¢/\$100 of stock. Increased in 1950 to 3.3¢/\$100. Tax repealed 1967.



## IOWA OLEO ERROR

E. C. Kettenbrink Jr.

Mr. Carter Litchfield in his 1969 checklist of Iowa Oleomargarine Tax Stamps lists three major types. The error stamp illustrated corresponds to Litchfield's \$1.20 type II. In this series the value in both lower corners is upside down. In the error stamp the value is right side up in the lower left corner and upside-down in the lower right corner. Were it not for perforation differences between the type I and type II stamps the type of the error stamp could not be determined. The error stamp is perforated  $11 \frac{3}{4} \times 12 \frac{1}{2}$  with straight edges on the bottom and left side indicating that it was located at the corner of the sheet.

Mr. Litchfield has indicated the method of printing of these stamps in his checklist. The basic design, being the same for all value stamps in the series, was printed first. The values and weights were added by a second printing using a simple typeset plate. It was during this second printing that the inverted value error was produced. A similar error is also known to exist on the 60¢ type II oleo stamp. Both stamps are believed to be unique.



LIBRARY ADDITIONS - An exchange of publications has been made with the ARA library and we now have the following American Revenuer in the SRS library: 1950: Jan., Nov.; 1951: Nov-Dec.; 1952: Jan.-Feb., Mar.-April, July, Aug., Sep., Oct., Nov., Dec.; 1953: Fall; 1954: Spring; 1955: June; 1956: May, Sep., Oct., Nov., Dec.; 1957: 10 issues complete; 1958: Feb., Mar., Apr., May, June, Sep., Oct., Nov., Dec.; 1959: Feb., Apr., May, June, Sep., Oct., Nov., Dec.; 1960: Jan., Feb., May, Oct., Nov., Dec.; 1961: Feb., Mar., Apr., May, June, Sep., Oct., Nov., Dec.; 1962: 10 issues complete; 1963: 10 issues complete; 1964: 10 issues complete; 1965: 10 issues complete; 1966: 10 issues complete; 1967: 10 issues complete; 1968: 10 issues complete; 1969: 10 issues complete; 1970: complete to date.

A slight change in rules for borrowing material from ARA library. If you are not also a member of ARA, your request should be sent to the SRS library.

Our thanks to Jerry Schimmel, Robert Shellhamer, and Larry Resnick for the following library additions; also to Ronald Leshner and El Hubbard for tax laws, etc. for the State files.

Anon. 1905. New York stock stamps. Mekeel's, June 24 (reprint from June 1 N. Y. Herald)

True, David O. 193. Florida state revenue stamps. American Philatelist, pp. 75-6.

True, David O. 1938. Florida tax stamps. 7 pp. mimeo

Whitt, Luther H. 1938. Ohio Tax stamps. 20 pp.



CHRISTMAS LETTER (?) FRANKED WITH A NEW YORK BEDDING STAMP

E. C. Kettenbrink Jr.



The illustrated cover has been in my possession since my earliest stamp collecting days (about 15 years ago). I don't remember where I obtained it but I do remember that it was the first state revenue stamp that I ever owned. The cover was posted Dec. 24, 1937 in Bryn Mawr, Pa. The domestic letter rate in 1937 was 3¢ per ounce. This required amount was met by the use of a 2¢ red Washington regular issue of the period and a 1937 1¢ blue New York bedding tax stamp (Hubbard #BE4). The sloppy manner in which the bedding stamp was affixed, overlapping the 2¢ regular issue, suggests to me that this cover was the result of need and not philatelic manufacture. Since the letter was postmarked on Christmas Eve one can not help but wonder under what circumstances the bedding stamp was pressed into postal service. Perhaps the sender found that he (or she) didn't have enough stamps to send that last minute card or letter to someone special?

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WHO HAS INFORMATION ON CHESUNCOOK LAKE STAMPS? Mr. Werner Schroeder sends a photograph of a 5¢ stamp (sorry it will not reproduce) which appeared in a recent auction along with 1¢ and 3¢ denominations. The central design appears to be a moose head. As near as your editor can make out, the inscription says "Tourists Despatch". Thus it would appear to be a form of local post stamp - certainly not a State revenue. Can anyone supply more information?

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ARIZONA FISHING STAMPS AVAILABLE TO COLLECTORS - The Arizona Game and Fish Department has 51 different trout and special use stamps dating back to 1956 available for collectors at \$1 each which covers postage and handling. Some supplies of stamps are limited. All are sold on a first-come basis. A list of stamps is available from: Fiscal Supervisor, Arizona Game and Fish Department, 2222 West Greenway Road, Phoenix, Arizona 85023

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MISSISSIPPI TOBACCO - Charles Hermann reports some more roulette varieties: 65¢ roul 6 3/4, 33¢ roul 5 3/4, and 17¢ roul 5. Most of us would probably be happy to just have a set of these with any roulette!

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"SECRET" INITIALS - Keep a close watch on cigarette decals is the advice of Charles Hermann. Many of these incorporate initials in the design which change from time to time. A precaution to make counterfeiting more difficult?

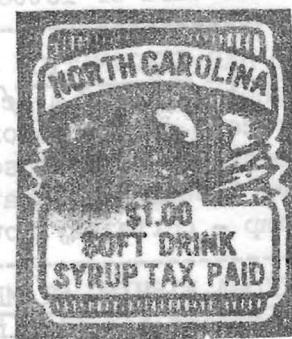


### TAX CROWNS

John Drzazga shows us some of these printed on bottle caps or metal cans for Alabama and Mississippi beer and for Louisiana soft drinks. Do any of our members have suggestions for "mounting" such items short of obtaining pages at the lumber yard and hinges at the hardware store?

NORTH CAROLINA SOFT DRINKS - These stamps can be sold only to persons holding a license. Terry Hines has purchased a license and offers to provide these stamps for collectors at 5% over face value. We believe the following denominations are available: 1¢, 5, 10, 15, 24, 25, 32, 36, 48, 50, 72, 75, 80, 85, 90¢, \$1.00, 1.20, 1.44, 1.50, 3.84, \$5.00. A complete set would come to \$22.38 + 1.12 = 23.50. Of course Terry will provide just the denominations you desire. His address during the school year is Box 5598, Duke Station, Durham, N.C. 27706. All values are of the same design in red with black value except the 1¢ which is smaller and in brown.

Terry also shows us an interesting "tax crown" or private-die stamp used by Coca-Cola on 1 gallon cardboard cartons of syrup. This is of the same design as the stamps but larger and the value is also in red. Unfortunately the only way collectors can obtain this is by salvaging the empty cartons.



### Hunting and Trapping Stamps 1951

First issued in 1951. All stamps are on white paper, perf  $12\frac{1}{2}$  and without serial numbers. Design size is 17 x 23 mm on all. Printed by The Rocky Mountain Bank Note Co.



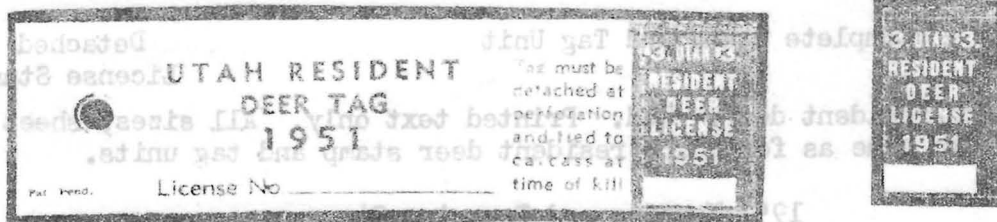
\$3.00 Resident Game Bird. Brown. Flying ducks over pond, pheasant on shoreline. From booklet panes of 25 (5 x 5) measuring 105 x 127 mm including 9 mm perforated selvage at left.

\$15.00 Non-resident Game Bird. Carmine. Design same as \$3.00 Resident. From horizontal booklet panes of 10 (5 x 2) measuring 105 x 52 mm including 9 mm perforated selvage at left.

\$5.00 Resident Trapping. Gray. Beaver. From booklet panes of 10 with same detail as non-resident game bird.

### 1951 Combination License Stamps and Deer Tags

These were of unusual format with a detachable portion at right end rouletted  $9\frac{1}{2}$  vertically, gummed on reverse, and serving as a license stamp. Regulations required entering the hunting license number on the stamp portion and affixing the entire unit to the license in marked spaces. The stamp and tag unit remained intact until a deer was killed, at which time the ungummed tag portion - with reinforced eyelet at left - was detached and tied to the carcass. The gummed stamp portion remained attached to the hunter's license. All were on a treated white linen cloth and without serial numbers. Printed by the Eastman Tag and Label Co.

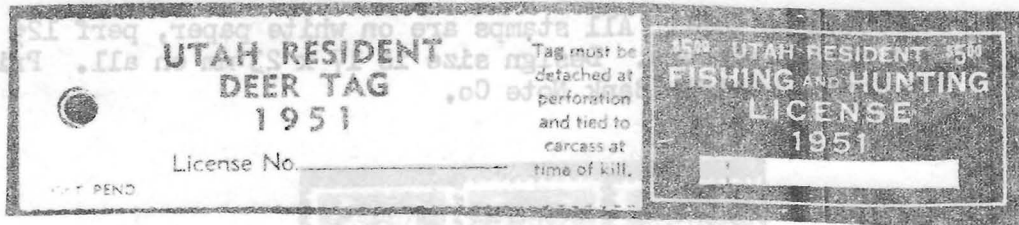


#### Complete Stamp and Tag Unit

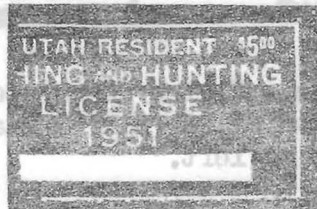
#### Detached License Stamp

\$3.00 Resident Deer. Blue. Printed text only. Overall size approx 110 x 28 mm. Gummed stamp portion is 18 x 28 mm overall. From vertical sheets of 10 (1 x 10) measuring 110 x 282 mm. Rouletted  $9\frac{1}{2}$  horizontally between each combination stamp and tag unit.



1951 Combination License Stamps and Deer Tags

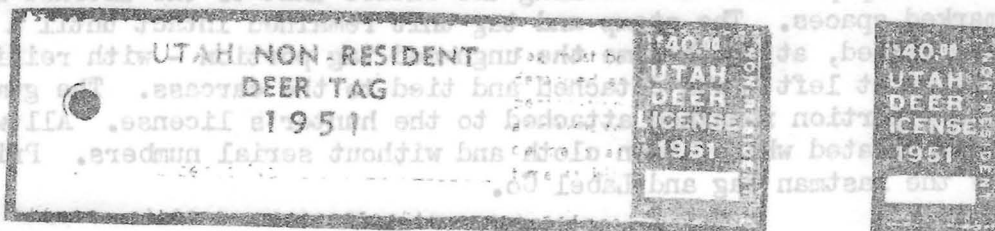
Complete Stamp and Tag Unit



Detached License Stamp

\$5.00 Resident combination hunting and fishing license stamp with deer tag attached. Blue. Printed text only. Overall size approx 151 x 28 mm. Gummed stamp portion is  $44\frac{1}{2}$  x 28 mm overall. From vertical sheets of 10 (1 x 10), 151 x 282 mm. Rouletted  $9\frac{1}{2}$  horizontally between each unit.

Type 2. Coarser woven linen cloth. All other detail same as above.



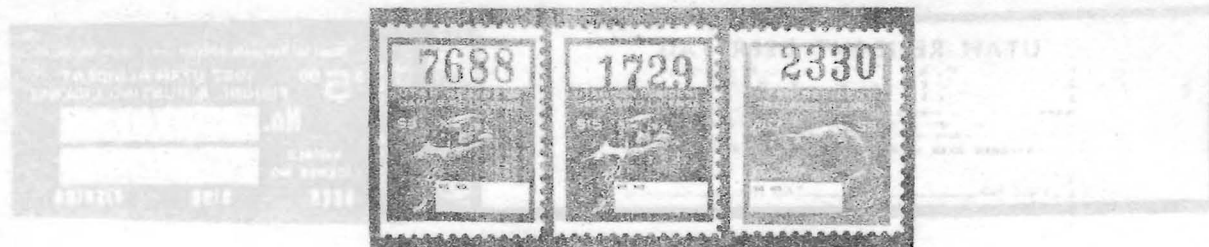
Complete Stamp and Tag Unit

Detached  
License Stamp

\$40.00 Non-resident deer. Red. Printed text only. All sizes, sheet detail etc same as for \$3.00 resident deer stamp and tag units.

1952 Hunting and Trapping Stamps

All stamps are on white paper, perforated  $11\frac{3}{4}$  and with black serial numbers. Design size of all is 19 x 24 mm. All are from vertical booklet panes of 10 (2 x 5) measuring approx 64 x 153 mm including 16 mm perforated selvage at top. Panes are of unusual format with a fully perforated but blank space in the center with vertical rows of five stamps at right and left. Printed by the Quality Press of Salt Lake City.

1952 Hunting and Trapping Stamps

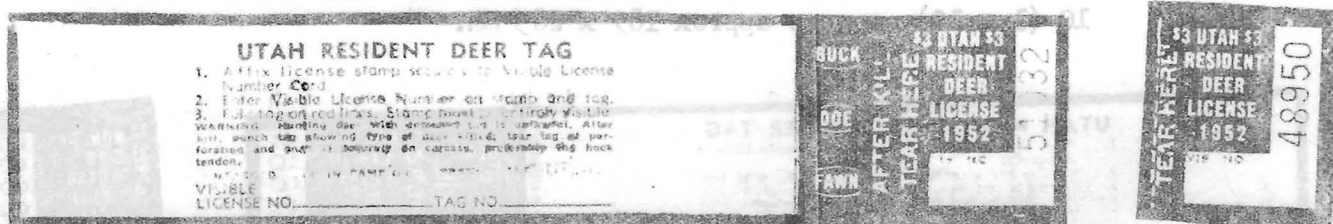
\$3.00 Resident Game Bird. Deep red. Cock pheasant.

\$15.00 Non-resident Game Bird. Dark blue. Cock pheasant.

\$5.00 Resident Trapping. Yellow. Beaver.

1952 Combination License Stamps and Deer Tags

Generally similar to 1951 issues in format and required usage but all are light manila card stock instead of treated linen cloth. All deer tags have black printed text. Eyelets as used for 1951 have been replaced by metal snaps, similar to those on gloves, which are held in place by strips of gummed red paper. All stamps and attached deer tags have corresponding serial numbers in red. Colors listed are for the license stamp portions of units. Printed by Eastman Tag and Label Co.

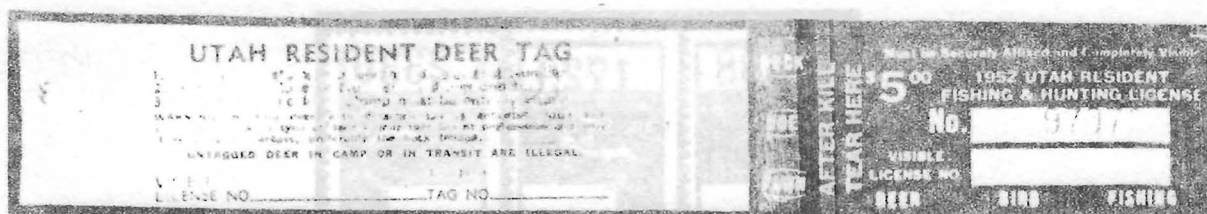


Complete Stamp and Tag Unit

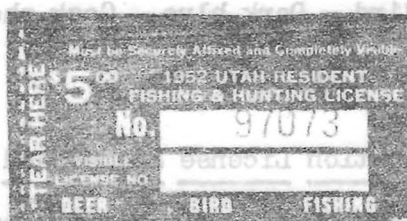
Detached  
License Stamp

\$3.00 Resident Deer. Brown. Overall size approx 156 x 28 mm. Gummed stamp portion is 24 x 28½ mm. 7 3/4 vertical rouletting at point for separation of gummed license stamp at right is paralleled at each side by rows of small holes interlaced with thread in zig-zag design across the rouletting. Believed intended to prevent accidental separation of the tag after the stamp portion was affixed to the license. From vertical sheets of 10 (1 x 10) measuring approx 156 x 285 mm. Die cut horizontally between units except a small area left imperforate at each end of cut.

PLEASE PAY YOUR DUES NOW. Send to David C. Strock, 4109 - 25th Ave. SW, Seattle, Wash. 98106. Next year will bring some new State catalogs (complete manuscripts for New Hampshire & Vermont by Hines and Kansas by Bellinghausen are already on hand ready to be printed.

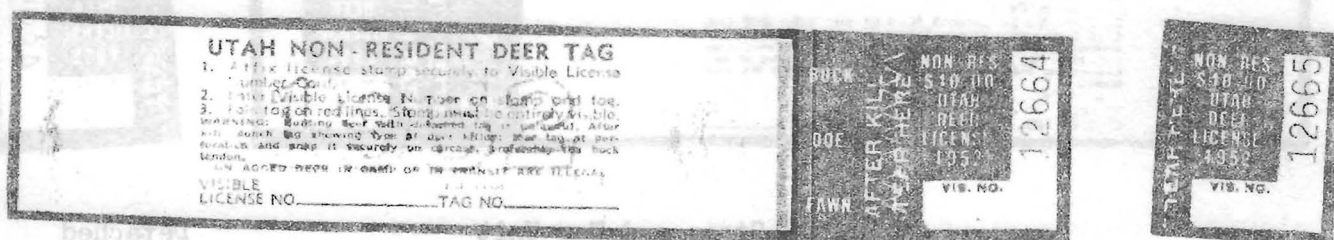
1952 Combination License Stamps and Deer Tags

Complete Stamp and Tag Unit



Detached License Stamp

\$5.00 Resident combination hunting and fishing license stamp with deer tag attached. Green. Overall size approx 189 x 28 $\frac{1}{2}$  mm. All other detail same as for 1952 \$3.00 resident deer except 7  $\frac{3}{4}$  vertical rouletting at stamp separation point does not have the additional rows of holes with thread reinforcement and vertical sheets of 10 (1 x 10) measure approx 189 x 285 mm.



Complete Stamp and Tag Unit

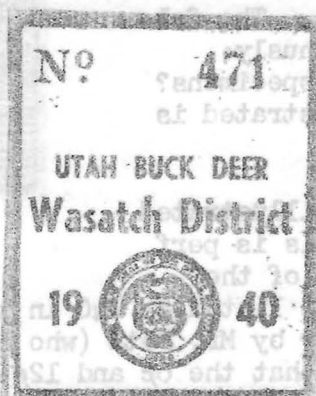
Detached License Stamp

\$40.00 Non-resident deer. Black. Overall size 156 x 28 $\frac{1}{2}$  mm. Gummed stamp portion is 24 x 28 $\frac{1}{2}$  mm. Vertical rouletting, additional holes and thread reinforcement as 1952 \$3.00 resident deer. All sheet detail same as 1952 \$3.00 resident deer.

Combination stamps and deer tags were discontinued after 1952.

NEW HAMPSHIRE TOBACCO - Following the last tax increase the following new values or colors were issued: Small numeral design decal -  $\frac{1}{2}$ ¢ orange, 7 $\frac{1}{2}$ ¢ red brown on pink, 8 $\frac{1}{2}$ ¢ red on yellow, 9¢ blue, 12 $\frac{1}{2}$ ¢ blue, 13 $\frac{1}{2}$ ¢ black, 17¢ orange, 21¢ red, 23¢ brown olive, 25 $\frac{1}{2}$ ¢ blue, 34¢ green. Large green decals - 85¢, \$1.02, 1.36, 1.70, 2.12 $\frac{1}{2}$ , 2.29 $\frac{1}{2}$ , 2.55



Wasatch District - Buck Deer

1940. Face value unknown. Black on pink. Utah State seal and printed text. Black serial number. Imperforate, 37 x 47 mm overall. Believed to have been required to take one buck deer in cited district. May possibly have been issued on a drawing basis.

Information on this or any similar issues is solicited.

1962 \$3.00 Special Grouse Hunting Stamp

Specimens as illustrated are believed to be printers proofs.

On white paper, panes of 5 (5 x 1) measure 143 x 22 mm.

Rouletted  $9\frac{1}{2}$  vertically between stamps. Ruffed Grouse design in deep brown and printed text in black. Left stamp without light orange framed background color; other four stamps with light orange framed background.

The Utah Dept. of Fish and Game states stamps have never been issued for Grouse hunting in the state. Any additional information is solicited.

NEW FLORIDA DOCUMENTARY - Apparently the Department of Revenue has taken over the previous Comptroller's job of collecting the Florida Documentary tax. All order forms have been overprinted "DEPT. OF REVENUE". 5¢ and 50¢ stamps received were still Roy E. Green, Comptroller, but the 15¢, 30¢, and 75¢ are new "Dept. of Revenue". No doubt there will be a complete changeover to new stamps in both the documentary and surtax series as present stocks are exhausted.

..... Ronald E. Leshner

MINNESOTA REVENUE NOTES - Terry Hines and Ronald Leshner provided some information on recent issues.

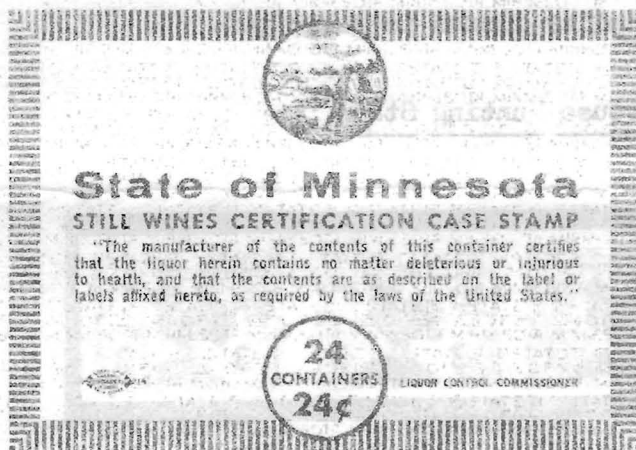
Cigarette - The current water transfer decal is red on white.

Liquor - Decal stamps of the 1941 series exist without serial numbers. The following values are reported thusly:

3 3/4¢, 6¢, 15¢. Are these specimens? Liquor Certification - Illustrated is a red on yellow decal.



Case Wines - The 48¢ in the illustrated design has now shown up. This is perf 12 1/2 with small "14" to right of the printer's "bug". It should be listed as W40 in the addenda. Some notes sent to Mr. Leshner by Mr. Betz (who has applied for SRS membership) suggest that the 6¢ and 12¢ denominations are the most common. The tax is 1¢ per bottle with no tax due on the case (compare with liquor). Thus it is very common to use multiples of the 12¢ for 24 or 48 bottle cases or to tear the 12¢ in half for a 6-bottle case. The current series seems to be roulette 6 3/4 (W28-31) with the perf 12 1/2 being an older issue, only the 48¢ perf 12 1/2 continuing in use.



Case Liquor - These seem to be listed in the addenda as W42 and W43 but actually belong under the CL section. While no denomination is shown, the tax is 1¢ per bottle plus 1¢ per case. Thus the 12-bottle stamp has a value of 13¢, the 24-bottle 25¢, and the 48-bottle 49¢. The latter denomination is relatively scarce as it is used only on cases of 1/2 pints. There are quite a few roulette varieties of these. All can probably be found roulette 3 1/2 at the top which seems due to different roulette on the binding selvage. The 12, 24, and 48 container are all known roulette 9 1/2 and the 12 and 24 also can be found roulette 7 x 9 1/2.

LIBRARY MATERIAL URGENTLY WANTED - American Revenuer Jan. 1958, Jan. 1959, March 1959, March 1960, April 1960, June 1960, Sept. 1960, Jan. 1961. Also any earlier issues not already in library (see page 106). We especially want the recent ones so our files can be bound. Copies of Hubbard's, Cabot's, and Kenyon's catalogs would be useful. We can use pages for individual states for Hubbard's catalog for inclusion in State files.

ADVERTISING: 2¢ per word, 3 insertions for price of 2, 5 for price of 3. Send copy and payment to David C. Strock, 4109 - 25th Ave. S.W., Seattle, Wash. 98106. Short ads offering material for trade accepted free for one insertion.

UNUSUAL 50¢ MINT STAMP to new applicants for U.S. approvals (including 'Non-Scott' and 'States'). Hubbards, Box 2711, Santa Clara, CA 95051

Used Indiana Intangibles offered for sale at 1/4 face and for mint 1/3, except the 15¢ values. For these I offer to pay double face for used or mint. A. J. Soderling, 19 N. Clark St., Chicago, Ill. 60602

BARGAINS OFFERED IN INTANGIBLES, FISHING & HUNTING STAMPS, DATED REVENUES AND WINE STAMPS. A. J. Soderling, 19 N. Clark St., Chicago, Ill. 60602

#### OHIO SALES TAX RECEIPTS

Vertical pairs Imperf between!

*C18 .08	C34 .07	C39a 2.00
*C28A .25	C36 .20	*C40 2.00
C29c .10	*C37 .20	C41a 5.00
*C30 .07	C38a .75	*C42 7.50

\* = no serial numbers

Total catalog as single entires 18.22  
Total catalog as pairs 36.44. Set, of 12 pairs above, \$12.00 postpaid. Jerry Bates, Box 546R, St. Charles, MO 63301

IT KNOCKS BUT ONCE -  
OPPORTUNITY OF A LIFETIME!!  
I must curtail my activities, so this offer is made initially to SRS members only, in the hope that they will use the State material as the "key" reference collection for the SRS and the catalog. Other helpful data and addresses shall be included. Beer and document stamps excluded.

ANY STATE'S COLLECTION\* \$1,000

ANY STATE'S STOCK\* \$1,000

STORE IN SAN FERNANDO \$50,000

STORE IN WESTGATE \$25,000

Let me know what interests you and we will work out mutually agreeable details. (\*omitting California and Missouri)

Elbert S. A. Hubbard, Founder ARA & SRS, Box 2711, Santa Clara, CA 95051

HAVE MATERIAL NO TRADE? Try a free ad for one insertion. Ads should be brief and specific.

#### MINNESOTA AND FLORIDA

1. Minnesota Still Wines Case Stamps, Hubbard #28-31 used but many uncanceled. \$1.50
2. Minnesota Wines Case Stamps, Hubbard #42-43 and unlisted 48 container value. Used but many uncanceled. \$1.50
3. Florida County Coin Operated Machine License Tax Stickers (see Newsletter #81, p. 16). Alachua, Brevard and Clay County 10¢ each or 25¢ for the three.

Terry Hines, Box 5598, Duke Station, Durham, North Carolina 27706

WANTED: Specialized State Revenue collections, better single items. Job lots only at bargain prices. Write first and describe on lots valued over \$100. K. Pruess, 1441 Urbana Lane, Lincoln, NB 68505

UTAH Combination deer tags and stamps as donated by Dick Green. Proceeds of sales used for benefit of SRS. Set of 7 tags - \$1.00. Includes 1951 \$3, \$5, \$40 and \$5 coarse weave; 1952 \$3, \$5, \$40. Total face value \$101. Order from David C. Strock, 4109 - 25th Ave. SW, Seattle, Wash. 98106.

NEW HAMPSHIRE TOBACCO - New values or colors. 11 low values (face 1.72) \$2.00  
7 high values (face 11.90) \$13.00.  
K. Pruess, 1441 Urbana Lane, Lincoln, NB 68505

NEW HAMPSHIRE stamps advertised above can be purchased at face value from the state. However low values must be ordered in multiples of 10 and high values in multiples of 5. Payment should be by money order to New Hampshire State Tax Commission, Tobacco Products Division, Box 193, Concord, N.H. 03301. The following are listed on the most recent form:  $\frac{1}{2}$ ,  $1\frac{1}{2}$ , 2,  $2\frac{1}{2}$ , 3,  $3\frac{1}{2}$ , 4,  $4\frac{1}{2}$ , 5,  $5\frac{1}{2}$ , 6,  $6\frac{1}{2}$ , 7,  $7\frac{1}{2}$ , 8,  $8\frac{1}{2}$ , 9, 10,  $10\frac{1}{2}$ , 11, 12,  $12\frac{1}{2}$ ,  $13\frac{1}{2}$ , 17, 21, 23,  $25\frac{1}{2}$ ,  $34\frac{1}{2}$  in the small decals and 39, 85¢, \$1.02, 1.36, 1.70,  $2.12\frac{1}{2}$ ,  $2.29\frac{1}{2}$ , 2.55 in the large decals.

MISSING "x" - The typewriter got tired at the bottom of page 89 in September Newsletter. Add an "X" for Type 1 of the 3.8¢ Tennessee ammunition tax decal. Chas. Hermann caught this. Thanks.



ALABAMA EGGS - Charles Hermann sends a listing of what he has. See the March 1969 Newsletter for some more information.

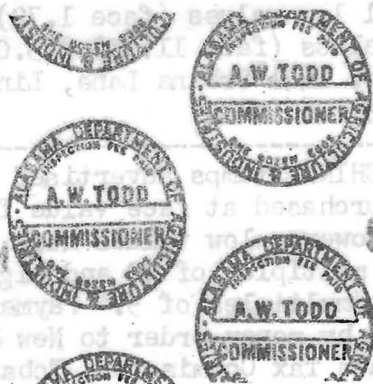
STATE OF ALABAMA  
DEPARTMENT OF AGRICULTURE  
AND INDUSTRIES  
A. W. TODD, Commissioner

Grade, Size, Date Graded and Packer  
of Eggs as Stated on Carton.

Inspection Fee Paid - One Dozen Eggs

381

1. One dozen eggs as illustrated above except without Commissioner. Black, perf 12 $\frac{1}{2}$ , approx 42 x 16 mm.
2. One dozen eggs, "A. W. Todd, Commissioner" added. See illustration above.
3. Continuous tape, lower 4 lines at top, black, approx. 52 x 33 mm.
4. One dozen eggs, green, approx. 40 x 28 mm. "Date Graded" reads up on right side.



5. One dozen eggs, black, continuous tape as illustrated above.
6. 4 $\frac{1}{2}$  black on yellow, 30 dozen eggs, seal each lower corner, approx. 192 x 115 mm.

buying or selling price. It is free to anyone who will cooperate. We are sure Van will welcome opinions on value even if you don't want to buy or sell. Who knows - your cooperation might help you make some trades. Forms can be obtained from your editor. Please help.

ARA AUCTION - Gerald Abrams is starting to gather material for the next ARA auction. State revenue collectors are welcome to contribute material. Each lot should be accompanied by a suggested or minimum bid as well as a brief description. ARA commission is 10%. Material should reach Mr. Abrams before Jan. 1. His address is 3840 Lealma Ave., Claremont, Calif. 91711

FLORIDA DOCUMENTARY - Here is an illustration of the 15¢ stamp in the new series reported on page 113.



NEW YORK STOCK TRANSFER VARIETIES - Beginning in January (hopefully) we will begin serial publication of a fully illustrated study by Charles Hermann on the double transfers, recuts, etc. on these stamps. Your editor plans a future study of the cancels used on these stamps. Don't we have other members interested in either aspect? Please let us hear from you. Would anyone be interested in printed illustrated album pages for the plate varieties? If so, let your editor know what type pages you use. The cost will depend on the amount of interest shown. We need 10 takers before such a project can be undertaken.

PRICED GUIDE TO FISH AND GAME STAMPS - When Van's serialization is complete, we hope to prepare a pricing guide. Your help is invited in determining prices. Market prices are determined by the price you will pay for a stamp you need or the price you would take for a dup. Your editor is preparing a form on which you can report your