

# THE STATE REVENUE NEWSLETTER

Editorial Office  
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## WASHINGTON CIGARETTE HISTORY

M. E. Matesen

In our quest to collect state issued stamps we have sometimes left "history" standing at the gate. As time passes and state officials change office "history" can become more and more difficult to ascertain. I was lucky in that I found a state official in the Department of Revenue who took the time to dig through the state archives and provide me with answers to my myriad of questions which resulted in the following:

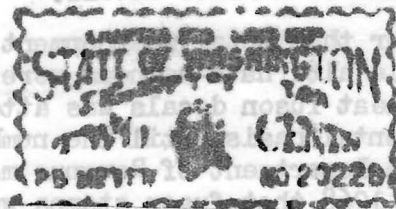
"The Washington state cigarette tax was first effective with the enactment of the "Revenue Act of 1935", on May 1, of that year. The tax at its origin was based on the intended retailing prices of the cigarettes. For taxing purposes only a formula was adopted governing the prevailing price which was the manufacturers list price less 3%. The first tax rate was to be  $\frac{1}{2}\%$  for each 10¢ or portion thereof per package. Since there had to be a means of identification to denote payment of this tax "decalcomania" or "decal" stamps were adopted for this purpose. The state was confronted with yet another problem since the individuals who would be required to affix these new decal stamps would be unfamiliar with their method of application, but this hurdle was solved with the issuance of "trial stamps" which were utilized to demonstrate the "soak and slap-on" method of application. The 1935 rate was to provide a tax of 1¢ per package of standard brands. Since at the time manufacturers were selling cigarettes in packages of 10 and 50, as well as 20, there was a need for several denominations of stamps as the tax was collected entirely through their use until 1940. Consequently, stamps were issued in denominations of  $\frac{1}{2}\%$ , 1¢, and 2¢ to facilitate the varied package sizes.

Between 1936-38 the tax rate remained unchanged but the stamps themselves underwent several design changes. In 1939 the state celebrated it's 50th year of statehood and also another tax increase this time to 2¢ per package (1¢ per 10¢ or fractional thereof of intended retail selling price). To celebrate the occasion a limited supply of a special Golden Jubilee Commemorative was issued. The following year a new denomination would appear on the scene this being the 5¢ which would be required on packages of 50 cigarettes.

1940 was to bring a new means to tax collection. Up until this time the "decal" had been the only method used but it was a slow and cumbersome process on the part of the affixers. The meter was to spark a new era and in this year the state authorized its first use, this being the 2¢ denominational metered imprint. (Cont. p. 190)

Commemorative  
Issue

Trial Stamp



Denominational Meter

## WASHINGTON CIGARETTE HISTORY (Cont.)

Over the years the use of metered imprints would grow until they had accounted for 95% of the cigarette tax collections.

Between the years 1941-1948 the tax remained unchanged with only the stamps undergoing "face-lifts" and design changes. 1949 was to bring another tax increase this being "tagged" to pay for a Veteran's Bonus. The rate went to 2¢ per 10¢ of intended retail selling price, or 4¢ per package. Curiously enough a 4¢ denomination was never issued but this is easily understood since the state had switched to the use of non-denominational decals and metered imprints for the standard brands of 20 cigarettes, thus eliminating the need for a 4¢ denomination. There was still, however, a need for other denominations due to the varied prices of those cigarettes other than the standard brands. The idea to use non-denominational decals and meters was one of an economy measure and was done to save the cost of destroying old stamps on hand and having new ones printed with each new tax increase. This allowed for the simple procedure of re-valuing the non-denominational stamps and/or meters with each new increase.

Nondenominational  
Decal



They had a fine idea while it lasted since in 1955 the tax was increased to the equivalent of 5¢ per package (2½¢ for each 10¢ of intended retail selling price). This presented somewhat of a problem in that there was additional tax due on inventories of cigarettes on hand at both the retail and wholesale levels. The non-denominational stamps in use at the time would have been no problem since they could have been simply re-valued, but what about the ones carrying a denominational stamp? Since the state had no ½¢ and 1½¢ stamps on hand to use for the additional tax due and having them printed for the small quantity required would have been too costly, they overprinted a 6¢ denominational decal with the applicable values (½¢ & 1½¢) and had them affixed to the stocks on hand. The 1¢ overprint was placed on packages previously taxed at 4¢, these having non-denominational decals or meters, and the 1½¢ overprint to those carrying a 6¢ and 10¢ stamp respectively, all of which created some peculiar combinations that would be "eye-catchers" in anyone's collection. Curiously enough, the 6¢ denomination that was used as the "carrier" of the additional tax due had some slight design changes and was unlike its comparable design issued in 1950.



Overprinted

Again in 1959 and later in 1961 tax increases were placed into effect, but at this time the tax base was changed to a mills per cigarette base which totally eliminated the need for denominational stamps. This as mentioned earlier, would have accounted for the strong use of non-denominational meters which grew in use until they had accounted for 95% of the cigarette tax collections, but problems were beginning to be encountered with illegible imprints and cases of counterfeiting. This prompted the state to begin looking for an alternate method of stamping without having to totally revert to the cumbersome use of water transfer decals.

Rather than total abandonment the state continued their use while alternate methods were sought. Early in 1964 the use of heat fusion decals was attempted, at first only on an experimental basis until the numbers of users grew to such that the Department of Revenue made an administrative ruling in 1968 that fusion stamps were to be the only method recognized or permitted for the stamping of cigarettes.



Fusion Decal

One can now easily see with "HISTORY" we lose some of the "MYSTERY" behind stamps.

HIGHLAND COUNTYBear-Deer Damage Hunting Stamps

Required for residents and non-residents to hunt deer or bear within County boundaries. Funds derived from sales of these stamps were used to reimburse farmers for bear and deer crop depredations.

First known issued for the 1946-47 season. Stamps through the 1953-54 issue are inscribed "Virginia Bear-Deer Damage Stamp". "Virginia" deleted on all subsequent issues. All stamps through 1968-69 are perf 11 3/4. All stamps through the 1953-54 issue are from booklet panes of 15 (3 x 5) perforated between stamps and at left selvage printed by the Everett Wadley Co. of Richmond, Va. At least a portion of subsequent issues are believed to be from the same printer.

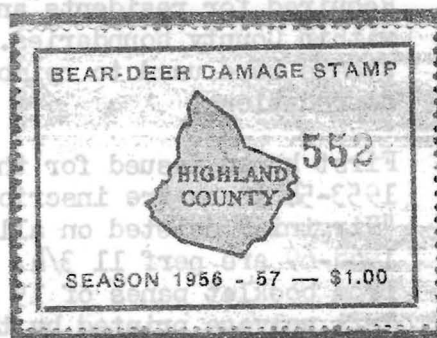
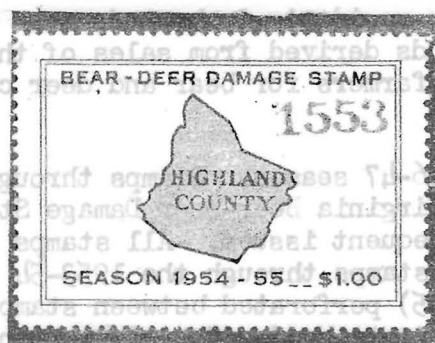


- 1946-47 \$1.00 black on dull yellow. Black bear. Red 4 mm high HIGHLAND overprint. Design size 50 x 35 1/2 mm. No serial numbers.
- 1947-48 \$1.00 black on blue. Red 4 3/4 mm high HIGHLAND overprint. Otherwise same as 1946-47.
- 1948-49 \$1.00 black on bluish green. Red 4 1/4 mm high HIGHLAND overprint. Red serial number. "Season, 1948-49", and "\$1.00" in slightly heavier font type. Otherwise same as 1946-47.
- 1949-50 \$1.00 black on white. "Season, 1949-50" and "\$1.00" in lighter type. Otherwise same as 1948-49.
- 1950-51 \$1.00 black on light yellow. Otherwise same as 1949-50.
- 1951-52 \$1.00 black on blue. Otherwise same as 1949-50.
- 1952-53 \$1.00 black on pink. "Season, 1952-53", and "\$1.00" in smaller font type. Otherwise same as 1949-50.
- 1953-54 \$1.00 black on yellow orange. Otherwise same as 1949-50.



HIGHLAND COUNTY

Bear-Deer Damage Hunting Stamps



- 1954-55 \$1.00 black on yellow. Shaded map of Highland County. Red serial number. Design size approx 48 x 32 mm.
- 1955-56 \$1.00 black on pink. "Season, 1955-56", and "\$1.00" in smaller font type. Otherwise same as 1954-55.
- 1956-57 \$1.00 black on blue. Heavy single line borders. Black serial numbers. Design size approx 51 x 35 mm. Otherwise similar to 1954-55.
- 1957-58 \$1.00 black on blue. Same as 1956-57 except change in year dates.
- 1958-59 \$1.00 green on white. Otherwise same as 1956-57.
- 1959-60 \$1.00 black on white. Red serial number. Otherwise same as 1956-57.
- 1960-61 \$1.00 blue on white. Red serial number. Otherwise same as 1956-57.
- 1961-62 \$1.00 black on white. Otherwise same as 1956-57.
- 1962-63 \$1.00 black on white. Red serial number. Otherwise same as 1956-57.
- 1963-64 \$1.00 black on white. Otherwise same as 1956-57.
- 1964-65 \$1.00 black on white. Red serial number. "Season, 1964-65 - \$1.00" in heavier font type. Otherwise same as 1956-57.
- 1965-66 \$1.00 black on white. Same as 1964-65 except change in year date.
- 1966-67 \$1.00 black on white. Black serial number. Otherwise same as 1964-65.
- 1967-68 \$1.00 black on white. Same as 1966-67 except change in year date.
- 1968-69 \$1.00 black on white. "Season, 1968-69 - \$1.00" in lighter font type. Otherwise same as 1964-65.
- 1969-70 \$1.00 black on white. Black serial number. Roul 9 $\frac{1}{2}$ . Otherwise same as 1968-69.
- 1970-71 \$1.00 black on white. Same as 1969-70 except change in year dates.



PATRICK COUNTYBear-Deer Damage Hunting Stamps

Required for residents and non-residents to hunt deer or bear within County boundaries. Funds derived from sales of these stamps were used to reimburse farmers for bear and deer crop depredations.

First issued for the 1962-63 season. All stamps through the 1970-71 issue have red serial numbers and design size approx  $50\frac{1}{2} \times 35\frac{1}{2}$  mm. All 1962-63 through 1965-66 stamps were from booklet panes of 15 (3 x 5) perforated between stamps and at left selvage printed by the Everett Waddey Co. of Richmond, Va. All 1966-67 through 1970-71 stamps were from booklet panes of 10 (2 x 5) rouletted or perforated between stamps and at left selvage and by the same printer. All stamps through the 1970-71 issue are inscribed "Virginia Bear-Deer Damage Stamp".



- 1962-63 \$1.00 black on blue. Black bear. Red 4 mm high PATRICK overprint. Perf 11 3/4. 1962-63 is in black.

Note: Due to an unanticipated heavy hunter demand stamps were quickly sold out. Subsequent applicants were issued a small printed permit which was NOT a stamp.

- 1963-64 \$1.00 black on bluish green. 1963-64 in red. Otherwise same as 1962-63.  
 1964-65 \$1.00 black on pink. Otherwise same as 1963-64.  
 1965-66 \$1.00 black on white. Otherwise same as 1963-64.  
 1966-67 \$1.00 black on pink. Roulet 6 3/4. Otherwise same as 1963-64.  
 1967-68 \$1.00 black on yellow orange. Roulet 9 1/2. Otherwise same as 1963-64.  
 1968-69 \$1.00 black on blue. Red 4 3/4 mm high PATRICK overprint. Otherwise same as 1967-68.  
 1969-70 \$1.00 black on pink. "1969-70" in smaller font type. Otherwise same as 1968-69.  
 1970-71 \$1.00 black on yellow orange. Perf 11 3/4. Otherwise same as 1968-69.

ROCKBRIDGE COUNTYBear-Deer Damage Hunting Stamps

Required for residents and non-residents to hunt deer or bear within County boundaries. Funds derived from sales of these stamps were used to reimburse farmers for bear and deer crop depredations.

First known issued for the 1946-47 season. All stamps through the 1970-71 issue inscribed "Virginia Bear-Deer Damage Stamp", have printed year dates and design size of approx  $50\frac{1}{2} \times 35\frac{1}{2}$  mm. 1946-47 through 1965-66 stamps are from booklet panes of 15 (3 x 5) perforated between stamps and at left selvage printed by Everett Wadley Co. of Richmond, Va. 1966-67 through 1970-71 stamps are from booklet panes of 10 (2 x 5) rouletted or perforated between stamps and at left selvage and by the same printer.



- 1946-47 \$1.00 black on dull yellow. Black bear. Red 4 mm high ROCKBRIDGE overprint. Perf 11 3/4. No serial numbers.
- 1947-48 \$1.00 black on blue. Wider spaced and different type red 3 3/4 mm high ROCKBRIDGE overprint. Otherwise same as 1946-47.
- 1948-49 \$1.00 black on bluish green. Red 4 1/4 mm high wide spaced ROCKBRIDGE overprint. Red serial number. "Season, 1948-49 - \$1.00" in larger font type. Otherwise same as 1946-47.
- 1949-50 \$1.00 black on white. "Season, 1949-50 - \$1.00" in lighter type. Otherwise same as 1948-49.
- 1950-51 \$1.00 black on orange. Otherwise same as 1949-50.
- 1951-52 \$1.00. Believed probable stamps were issued. Information solicited.
- 1952-53 \$1.00 black on bluish green. Otherwise same as 1949-50.
- 1953-54 \$1.00 black on pink. Otherwise same as 1949-50.
- 1954-55 \$1.00 black on dull yellow. Otherwise same as 1949-50.
- 1955-56 \$1.00 black on pink. Otherwise same as 1949-50.

ROCKBRIDGE COUNTYBear-Deer Damage Hunting Stamps

- 1956-57 \$1.00 black on yellow orange. "Season, 1956-57 - \$1.00" in larger font type. Otherwise same as 1949-50.
- 1957-58 \$1.00 black on pink. "1957-58" in larger font type. Otherwise same as 1956-57.
- 1958-59 \$1.00 black on blue. Otherwise same as 1949-50.
- 1959-60 \$1.00 black on pink. Otherwise same as 1949-50.
- 1960-61 \$1.00 black on blue. Otherwise same as 1949-50.
- 1961-62 \$1.00 black on light yellow. Otherwise same as 1949-50.
- 1962-63 \$1.00 black on yellow orange. Otherwise same as 1949-50.
- 1963-64 \$1.00 black on orange. 1963-64 in red. Otherwise same as 1949-50.
- 1964-65 \$1.00 black on light yellow. Otherwise same as 1963-64.
- 1965-66 \$1.00 black on yellow orange. Otherwise same as 1963-64.
- 1966-67 \$1.00 black on blue. Roul 6 3/4. Otherwise same as 1963-64.
- 1967-68 \$1.00 black on light yellow. Roul 9 1/2. Otherwise same as 1963-64.
- 1968-69 \$1.00 black on pink. Red heavy font 4 1/2 mm high ROCKBRIDGE overprint. Otherwise same as 1967-68.
- 1969-70 \$1.00 black on light yellow. Otherwise same as 1968-69.
- 1970-71 \$1.00 black on pink. Perf 11 3/4. Otherwise same as 1968-69.

VIRGINIA MALT BEVERAGE -

Charles Hermann shows us this new stamp: 20¢ brown, roul 9 1/2 horizontally, imprint of "Everett Wadley Co. Richmond".



SMYTH COUNTYBear-Deer Damage Hunting Stamps

Required for residents or non-residents to hunt deer or bear within County boundaries. Funds derived from sales of these stamps were used to reimburse farmers for bear and deer crop depredations.

First known issue was for the 1952-53 season. Design sizes vary slightly but are approx  $47\frac{1}{2} \times 32$  mm on all stamps through the 1970-71 issue. Red serial numbers on all stamps through the 1970-71. 1952-53 through 1965-66 stamps were from booklet panes of 15 (3 x 5) perforated 11  $\frac{3}{4}$  between stamps and at left sel-  
vage and printed by the Everett Waddey Co. of Richmond, Va. 1966-67 through 1970-71 stamps were from booklet panes of 10 (2 x 5) perforated or rouletted between stamps and at left sel-  
vage and by the same printer.

Note: There are numerous year to year variations of type size and arrangement of the printed text at bottoms of the following listed resident and non-resident stamps.

For Residents of Virginia Only

1952-53 \$1.00 black on blue. Shaded map of Smyth County. Inscribed "Season" and blank for date to be rubber stamped or written in.

1953-54 Believed probable same "blank for date" stamps as 1952-53 were used. Verification solicited.



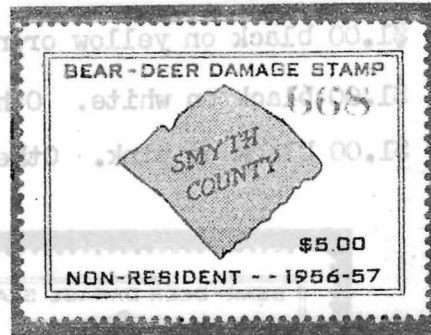
1954-55 \$1.00 black on dull yellow. Printed year date and inscribed "Resident". "Season" has been deleted. Otherwise similar to 1952-53.

SMYTH COUNTYBear-Deer Damage Hunting StampsFor Residents of Virginia Only

- 1955-56 \$1.00 black on green. Otherwise same as 1954-55.  
 1956-57 \$1.00 black on yellow orange. Otherwise same as 1954-55.  
 1957-58 \$1.00 black on white. Otherwise same as 1954-55.  
 1958-59 \$1.00 black on pink. Otherwise same as 1954-55.



- 1959-60 \$1.00 black on white. Inscribed "Season". "Resident" has been deleted. Otherwise similar to 1954-55.  
 1960-61 \$1.00 black on yellow orange. Printed text at bottom rearranged. Otherwise similar to 1959-60.  
 1960-61 \$1.00 Provisional. Due to an unanticipated heavy hunter demand the 1960-61 stamps were sold out prior to the close of the season. 1956-57 remainders were used as provisionals by rubber stamping them "SEASON: 1960-61".  
 1961-62 \$1.00 black on orange. Otherwise similar to 1960-61 regular issue.  
 1962-63 \$1.00 black on blue. Otherwise similar to 1960-61 regular issue.  
 1963-64 \$1.00 black on dull yellow. Otherwise same as 1959-60.  
 1964-65 \$1.00 black on green. Otherwise same as 1959-60.  
 1965-66 \$1.00 black on light yellow. "Season, 1965-66 - \$1.00" rearranged and in red. Otherwise same as 1959-60.  
 1966-67 \$1.00 black on pink. Roul 6 3/4. Otherwise same as 1965-66.  
 1967-68 \$1.00 black on yellow. Roul 9 1/2. Printed text rearranged. Otherwise same as 1965-66.  
 1968-69 \$1.00 black on pink. Otherwise same as 1967-68.  
 1969-70 \$1.00 black on light yellow. Printed text rearranged. Otherwise same as 1967-68.  
 1970-71 \$1.00 black on pink. Perf 11 3/4. Otherwise same as 1969-70.

SMYTH COUNTYBear-Deer Damage Hunting StampsFor Hunters Not Residents of Virginia

- 1952-53 \$5.00 black on pink. Shaded map of Smyth County. Red serial numbers. through Inscribed "Season", and blank for year dates to be rubber stamped or written in. Perf 11 3/4.
- 1956-57 \$5.00 black on blue. Printed date. Printed text at bottom rearranged. "Season" deleted and replaced with "Non-Resident". Otherwise same as 1952-53 through 1955-56 stamps.
- 1957-58 \$5.00. The 1956-57 printed date stamps were used by writing the date of sale on the face of the stamp. Game wardens were provided with information covering serial numbers of stamps so dated and valid for the 1957-58 season.

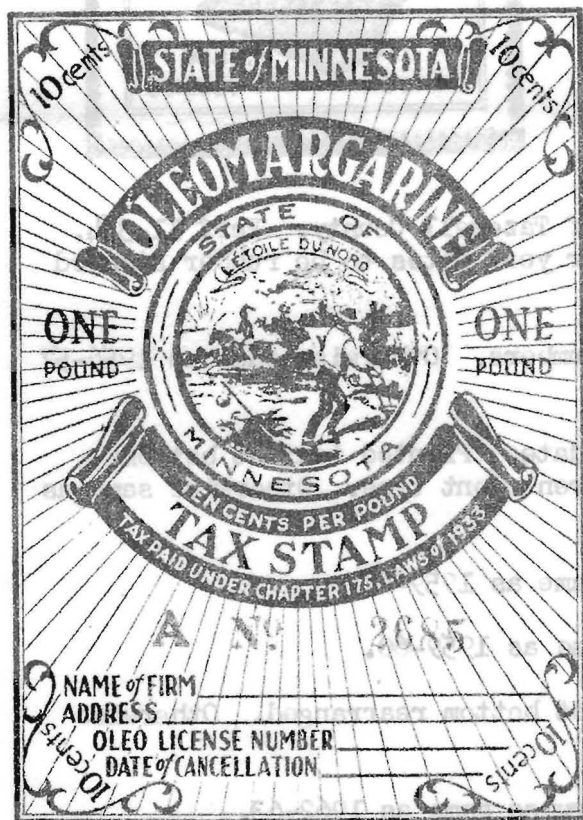


- 1958-59 \$5.00 black on green. Only "19" of year date printed and space left and for ending two digits to be written in. Otherwise same as 1959-60 1956-57.
- 1960-61 \$5.00 black on pink. Otherwise same as 1958-59 and 1959-60.
- 1961-62 \$5.00 black on yellow. Otherwise same as 1956-57.
- 1962-63 \$5.00 black on pink. Otherwise similar to 1956-57.
- 1963-64 \$5.00 black on white. Otherwise similar to 1956-57.



SMYTH COUNTYBear-Deer Damage Hunting StampsFor Hunters Not Residents of Virginia

- 1964-65 \$5.00 black on pink. "\$5.00" moved to top right of stamp. Otherwise similar to 1956-57.
- 1965-66 \$5.00 black on white. "Non-resident, 1965-66" and "\$5.00" printed in red. Otherwise similar to 1956-57.
- 1966-67 \$5.00 black on yellow. Roul 6 3/4. Otherwise same as 1965-66.
- 1967-68 \$5.00 black on blue. Roul 9 1/2. "\$5.00" printed higher on stamp. Otherwise similar to 1965-66.
- 1968-69 \$5.00 black on yellow. Otherwise same as 1967-68.
- 1969-70 \$5.00 black on pink. Otherwise same as 1967-68.
- 1970-71 \$5.00 black on yellow. Perf 11 3/4. Otherwise same as 1967-68.

MINNESOTA OLEOMARGARINE

Carter Litchfield sends the old 10¢ Type A oleo with the comment that it does not exactly agree with the description in his 1967 checklist. This stamp is (a) redrawn in minor details, (b) perforated 11 3/4 x 11 3/4 rather than 12 1/2 x 12 1/2, and (c) is about 75 1/2 x 107 mm rather than 76 x 110 mm. He suspects that it is a latter day issue that marked the transition from case to package stamps for oleo in Minnesota. Note the "A" series designated in the control number. His checklist inclusion of a 10¢ Type A stamp perforated 12 1/2 is probably erroneous and should be deleted. This listing was made from a report which he was unable to verify when preparing the checklist and no doubt refers to the stamp shown here.

MICHIGAN APPLE - On a recent visit to the Michigan Apple Committee I found their address changed to: 2726 E. Michigan Ave., Lansing, Mich. 48912. There are no changes in the stamps or cards. In going through all the stamps I did find more of the ones I thought were scarce. These are the ones described as "orange on pale greenish blue, value touches bottom frame line". These were interleaved with the ones described as "orange on light green", in the same pad. I have a couple if anyone wants them at face value. .... John F. Siefen

"orange on pale greenish blue, value touches bottom frame line". These were interleaved with the ones described as "orange on light green", in the same pad. I have a couple if anyone wants them at face value.

TAZEWELL COUNTYBear-Deer Damage Hunting Stamps

Required for residents and non-residents to hunt deer or bear within County boundaries. Funds derived from sales of these stamps were used to reimburse farmers for bear and deer crop depredations.

First issued for the 1956-57 season. Design sizes vary slightly but are approximately  $47\frac{1}{2} \times 32$  mm on all issues through the 1970-71. All 1956-57 through 1965-66 stamps are from booklet panes of 15 (3 x 5) perforated  $11\frac{3}{4}$  between stamps and at left selvage and printed by the Everett Wadley Co. of Richmond, Va. All 1966-67 through 1970-71 stamps are from booklet panes of 10 (2 x 5) rouletted or perforated between stamps and at left selvage and by the same printer.



- 1956-57 \$1.00 black on white. Shaded map of Tazewell County. Perf  $11\frac{3}{4}$ .  
and Red serial numbers. Blank for year dates to be rubber stamped  
1957-58 or written in.
- 1958-59 \$1.00 red on white. Black serial numbers. Otherwise same as 1956-57  
and 1957-58.
- 1959-60 \$1.00 black on pink. Printed year date. Printed text at bottom  
rearranged and slightly different font type. Otherwise same as  
1956-57 and 1957-58.
- 1960-61 \$1.00 black on yellow. Otherwise same as 1959-60.
- 1961-62 \$1.00 black on white. Otherwise same as 1959-60.
- 1962-63 \$1.00 black on blue. Printed text at bottom rearranged. Otherwise  
same as 1959-60.
- 1963-64 \$1.00 black on yellow orange. Otherwise same as 1962-63.
- 1964-65 \$1.00 black on white. Otherwise same as 1962-63.
- 1965-66 \$1.00 black on pink. "Season, 1965-66 - \$1.00" in red. Otherwise same  
as 1962-63.

TAZEWELL COUNTYBear-Deer Damage Hunting Stamps

- 1966-67 \$1.00 black on green. Roul 6 3/4. Otherwise same as 1965-66.
- 1967-68 \$1.00 black on yellow orange. Roul 9 1/2. Otherwise same as 1965-66.
- 1968-69 \$1.00 black on blue. Perf 12 1/2. "\$1.00" in smaller type. Otherwise same as 1965-66.
- 1969-70 \$1.00 black on yellow orange. Roul 9 1/2. "Season, 1969-70 - \$1.00" rearranged and different font type. Otherwise same as 1965-66.
- 1970-71 \$1.00 black on green. Otherwise same as 1969-70.

GEORGIA DOUBLE IMPRESSION

For this issue Charles Hermann sends the 1 1/2¢ blue Georgia cigarette with FOOTE & DAVIES CO., ATLANTA, GA. imprint. The weaker impression is shifted to the right and shows strongly in GEORGIA and inner frame surrounding the central seal. All of the lettering has taken on a smudgy appearance due to the extra impression.

MULTNOMAH COUNTY, OREGON

Ford Wilson and Charles Hermann send information on the real estate transfer stamps which went into use on July 1, 1971. All have black printing but the background for the central seal is in a different color for each denomination. All seen are perf 12. Office panes are about 4x4 with some straight edges.



- .05, yellow background
  - .10, orange background
  - .25, deep pink background
  - .50, blue background
  - 1.00, green background
- There are also \$5, 10, 20, 50, and \$100 but colors are unknown. Any can be obtained at face value from John D. Weldon, Director, Department of Records and Elections, Room 141, County Court House, Portland, Oregon 97204. Enclose a self-addressed, stamped envelope.

KENTUCKY REAL ESTATE - El Hubbard reports that no stamps are used in the collection of the tax in Kentucky.



# STATE REVENUE SOCIETY - MEMBERSHIP LIST

## HONORARY MEMBERS

- H-1 GEORGE D. CABOT (deceased) Cataloger, writer, collector and dealer  
H-2 LEE HEFNER COMBS (deceased) Avid student, collector  
H-3 FRANK L. APPLGATE (deceased) Cataloger, writer, collector, dealer  
H-4 JAMES SEVILLE Ex-collector, dealer, cataloger  
H-5 CHARLES H. HERMANN Writer, collector  
H-6 DR. F. J. SCULLY Writer, collector

## MEMBERS

- 207 Abbott, Gordon K., 2648 Haili Road, Honolulu, Hawaii 96813. State revenues; U.S. revenues, cut squares, telegraphs, ducks; Perfins; Xmas seals  
130 Abrams, Gerald M., 3840 Lealma, Claremont, Calif. 91711. State revenues; U.S. and foreign revenues & postage; postal stationery; locals  
140 Adams, Willard, RD #4, Lititz, Pennsylvania 17543. Hunting & Fishing stamps.  
245 Allen, William C., Box 51, East Lansing, Mich. 48823. United States (all kinds); U.S. precancels; Germany, Canada, Great Britain  
133 Anderson, Mrs. Rita Marie, 943 S.E. 18th Ave., Minneapolis, Minn. 55414. Beer stamps (State and Federal)  
258 Bailey, Edward W., 204 Crystal Hills Blvd., Manitou Springs, Colo. 80829. Revenues on paper (primarily U.S.), check, certificates  
198 Barni, Thomas A., 5329 Pattison Ave., St. Louis, Missouri 63110.  
181 Bates, Jerry, P.O. Box 777, St. Charles, MO 63301. U.S. and foreign sales tax tokens and stamps; Christmas seals; OPA tokens; Trade tokens, etc.  
139 Bellinghausen, Charles, 725 North Derby, Derby, Kansas 67037. State revenues; Taxpays; cigar, cigarette and tobacco; all non-Scott material  
238 Betz, T., 391 Case, St. Paul, Minn. 55101. Minnesota revenues; non-Scott U.S. locals; U.S. beer, tobacco, cigarette, liquor strips, consular service  
170 Bilek, Richard M. 1515 So. Highland, Arlington Hts., Ill. 60005. Mint local trout stamps; Fishing, Automobile stamps; mint postal stationery, U.S., U.N.  
81 Bill, Joseph W., 5194 Sidney Road, Cincinnati, Ohio 45238. Cigarette stamps  
224 Birl, Jack, Route 1, Millsboro, Delaware 19966. Metered state revenue; metered postage, meters and UPS - tapes and handstamps  
201 Blaser, Mark, RD #1, Center Valley, PA 18034. Revenues, Christmas  
29 Bloom, O. R., 2559 South Hametown Road, Barberton, Ohio 44203. All State and U.S. revenues  
250 Boden, Kenneth, P. O. Box 167, Flushing, N.Y. 11352. State, federal and foreign revenues; embossed revenues, revenues on document; Cinderella  
132 Bookler, Leon, 1219 Yarmouth Road, Philadelphia, PA 19151. All State revenues; U.S. revenues, taxpays; Canada revenues; U.S., Canada postage  
165 Brink, Walter C., 11520 - 110th St. N., Largo, Florida 33540. Everything non-Scott  
233 Brodie, James W., 26 Croydon St., Wellington 5, New Zealand. U.S. State, federal, New Zealand, foreign revenues; Railways; U.S. stationery  
232 Brown, Stephen E., 711 E. 7th, Hialeah, Fla. 33010. State revenues; U.S. revenues; U.S. mint  
176 Campbell, Robert E., Box 965, Boulder City, Nevada 89005. Meter stamps  
105 Case, Mrs. Ellen, 8552 Nestle Ave., Northridge, CA 91324. United states  
257 Clark, Scott Jr., 509 Wolcott Bldg., Hutchinson, KS 67501. Kansas Quail  
107 Coble, Wallace L., 1230 Princeton Rd., Muskegon, Mich. 49441. U.S. and foreign revenues (except decals, meters); Perfins; Cinderella; Ships  
152 Colby, Sylvester, 17 East 48th St., New York, N.Y. 10017. Philatelic literature  
2 Combs, Lee, 264 Tigertail Road, Los Angeles, Calif. 90049. State and local revenues; U.S., Possessions

- 131 Compton, Glenn E., 3601 Roslyn Ave., Kettering, Ohio 45429. Ohio revenues; U.S. Scott-listed and some non-Scott revenues; Canada revenues.
- 248 Cook, Merle A., 3806 St. Louis, Wichita, Kansas 67203. Kansas revenues.
- 189 Crown, Jeffrey N., 2943 Hewitt #371, Silverspring, MD 20906. State revenues, especially Texas; U.S. taxpays; U.S. Scott-listed revenues.
- 174 Crown, Steven, 2215 Avenell, Houston, Texas 77034. State revenues; U.S. postage and revenues.
- 175 Czyl, James C., 2337 W. 144th Place, Posen, Ill. 60469. Revenues, locals, Cinderellas; British Colonials.
- 192 Dartmouth College Library, Dartmouth College, Hanover, N.H. 03755
- 117 DeLeuze, C. W., 2834 Clermont, Pittsburgh, PA 15227. U.S. revenues; Belgium parcel post with town and RR cancels.
- 252 Deschl, Edward F., Poplar Ridge, N.Y. 13139. State & Federal revenues; revenue stamped paper; embossed revenue stamped paper.
- 208 Dixon, J. Herbert Jr., 210 Inwood Road, Pittsburgh, PA 15237. U.S.; some foreign.
- 168 Dryden, Dr. B. R., 2101 Longview, Dodge City, Kans. 67801. Kansas quail; other State hunting.
- 162 Drzazga, John, Rte. 2, Box 39, Westville, Fla. 32464. Revenues.
- 148 Effner, Harold A. Jr., 210 Eastern Way, Rutherford, N.J. 07070. State revenues, esp. N.J.; U.S. revenues, esp. dated.
- 253 Ellwanger, F.R. Jr., 904 Miami Ave., Pittsburgh, PA 15228. U.S., Canada, Mexico revenues; Cinderellas; Philatelic literature.
- 182 Englert, DuWayne, 500 Skyline Drive, Carbondale, Ill. 62901. State and U.S. revenues; U.S. and foreign postage.
- 235 Fitzgerald, Harry, 1903 N. Tripp Ave., Chicago, Ill. 60639. Revenues for diversion; Worldwide used postage.
- 157 Fox, R. Maurice, 6425 Chelwynde Ave., Philadelphia, PA 19142. Pennsylvania local deed, some other state revenues; USIR, taxpays, postage.
- 136 Gadbow, Joseph J., 23607 Farmington Road (Box 318), Farmington, Mich. 48024. State hunting and fishing stamps; Canada revenues.
- 205 German, William, 57 East Pearl St., Nashua, N.H. 03060. State & U.S. revenues.
- 129 Gibbs, C. Dorance, 223 N. 20th, LaCrosse, Wisc. 54601. State revenues, esp. fish & game; U.S. revenues; British North America, Austria postage.
- 259 Gerstenberger, Alvin, 204 W. Glenrosa, Phoenix, Ariz. 85013. All U.S.; precancel dealer.
- 104 Gobar, Stephen J., 17814 Northwood Ave., Lakewood, Ohio 44107. Ohio, Penn., N.Y., Calif. revenues; Match & medicine; precancels; Coins & tokens
- 228 Goode, Charles, 1528 W. Highland Ave., Chicago, Ill. 60626. State revenues; Cinderellas; meters; Xmas seals
- 204 Gould, George S., Box 707, Madison, Conn. 06443. State & U.S. revenues; U.S. mint.
- 49 Green, Dick, P. O. Box 658, Waterford, Calif. 95386. Utah revenues; Christmas and charity seals; poster stamps.
- 240 Griffenhagen, George B., 2501 Drexel St., Vienna, VA 22180. Medicine tax stamps; Drugs and medicines on stamps.
- 191 Hagler, Irving, HJMR Co., P.O. Box 308, North Miami, Fla. 33161. Philatelic literature dealer.
- 56 Halliday, Dr. W. R., 1117 - 36th Ave. E., Seattle, Wash. 98102. Early California, Washington, Nevada revenues; odd denominations.
- 190 Hallinger, Donald E., 1405 Glengarry Rd., Pasadena, Calif. 91105. Forgeries.
- 217 Harrison, Robin, 17 Nellis Terrace, Bedford, Mass. 01730. State revenues; USIR, Match & medicine; customs; Transportation & OPA tokens.
- 251 Hay, James W., 1900 W. 59th St., Chicago, Ill. 60636. U.S. revenues, plate blocks, FD covers.
- Henderson, Virgil S., 1420 D St., Lincoln, NE 68502. State revenues; U.S., Germany, Austria, S. America postage.
- 123 Henely, Amos, 9507 Binney, Omaha, NE 68134. State revenues, esp. Nebraska



- 42 Hermann, Charles H., 10124 Samoa Ave., Tujunga, Calif. 91042. State & local, U.S. revenues; taxpays; Cinderellas, savings banks, R.R. express.
- 137 Hines, Terence M., 5 Kingsford Road, Hanover, N.H. 03755. Maine, New Hampshire, Vermont, N.Y. revenues; U.S. revenues; Indonesian revenues.
- 1 Hubbard, Elbert S.A., Box 2711, Santa Clara, Calif. 95051. U.S. local revenues, especially documentary and beer.
- 206 Hyzy, Robert L., 6359 Abington, Detroit, Mich. 48228. U.S. and some State revenues; U.S. singles.
- 249 Ittel, William, 136 Dickson Ave., Ben Avon, Pittsburgh, PA 15202. All revenue stamps, especially Austria and successors.
- 115 Ivester, Herman, 1306 Southedge Drive, Little Rock, Ark. 72207. Arkansas, Texas revenues, Fish & Game; All USIR, taxpays.
- 220 Kettenbrink, Edwin C. Jr., 320 N. Johnson St., Iowa City, Iowa 52240. State and federal revenues; general U.S.
- 135 King, Harold J., 9 Randall Place, Keansburg, N.J. 07734. All state revenues with emphasis on paper stamps.
- 70 Koeppel, Adolph, 220 Old Country Road, Mineola, N.Y. 11501. All State revenues; U.S.: British Colonial revenues.
- 199 Kornhauser, Arnold M., 15281 Elvina Drive, San Leandro, Calif. 94579. All U.S. State and federal revenues.
- 159 Lauria, Frank P., 426 Mt. Pleasant Ave., Mamaroneck, N.Y. 10543. Hunting & Fishing stamps; Union Dues, lottery revenue; modern locals & Cinderella.
- 197 Lauze, Wilfred L., 198 Union Ave., Rutherford, N.J. 07070. U.S. and State revenues; Cinderellas; Local posts; General U.S.
- 141 Lebo, Lester E., 7917 Bennington, Knoxville, Tenn. 37919. Fish & Game stamps, especially Virginia; stamps and pre-1920 postcards.
- 200 Lederer, Richard M. Jr., Box 270, White Plains, N.Y. 10602. Maps on stamps.
- 221 Lefkowitz, Martin, 2304 Shady Ave., Pittsburgh, PA 15217. U.S. State and federal revenues (no foreign); U.S. postage, plate blocks.
- 184 Leshner, Ronald E., 1408 West Broad St., Quakertown, PA 18951. State revenues; U.S. revenues, taxpays; U.S. specialized.
- 58 Lichtenberger, R. W., 1003 Second St., Brilliant, Ohio 43913. All U.S. State, federal, and local revenues.
- 125 Litchfield, Carter, 1050 George St., Apt. 2D, New Brunswick, N.J. 08901. U.S. & State oleo and process butter stamps and licenses.
- 203 Lorino, Walter J. Sr., 937 Elmeir Ave., Metairie, LA 70005. General U.S., State, and foreign revenues.
- 211 Lunan, Frederick W., 2812 Beach Boulevard South, Gulfport, Fla. 33707. U.S. revenue stamped paper, revenue embossed paper, old strip revenue stamps.
- 32 Markey, Joseph, 8546 Prest, Detroit, Mich. 48228. All State, U.S. listed & unlisted revenues; U.S., Germany, Scandinavia.
- 128 Mason, Robert A., 1506 Fincke Ave., Utica, N.Y. 13502. U.S., Canada, Newfoundland revenues; N.Y. Stock transfer
- 179 Matesen, Mack E., 801 Fairmont Ave., Kingsport, Tenn. 37660. Wash., Oregon, Utah, Montana, Idaho, New Mexico; USIR, taxpays, M & M's.
- 244 McHenry, Gordon D., Box 14463, Gainesville, FL 32601. All U.S.; Dealer.
- 173 Mead, Frank A., 4150 N. Paulina St., Chicago, Ill. 60613. U.S. (all phases including revenues); Canada, Great Britain.
- 234 Melnicoff, Julius B., 333 Pearl St., New York, N.Y. 10038. State and U.S. revenues; foreign silver coins.
- 16 Meyer, Edwin H., 3408 N. 83rd St., Scottsdale, Ariz. 85251. Local, State, and U.S. revenues.
- 239 Monroe, W. H., Box 323, Great Bend, Kansas 67530. U.S.
- 243 Monteiro, Claude M., 4615 West Franklin St., Richmond, VA 23226. State revenues; early Americana; Virginia merchants tokens; political items.
- 63 Morse, Russell A. Jr., 7314 W. 57th Ave., Arvada, Colo. 80002. Colorado, Wyoming, Utah, New Mexico; India revenues; military postal history.



- 229 Moskal, David A., 142 Sterling St., Worcester, Mass. 01610. Some States; Scott listed revenues, narcotics, tobacco, beer; Canada revenues
- Moss, LeRoy E., 1431 Ave. 47, Los Angeles, Calif. 90042. State revenues; U.S. revenues, tobacco, M&M; Postal stationery.
- 180 Mustain, Earl L., P. O. Box 228, Yuma, Colo. 80759.
- 219 Nielsen, C.M., P. O. Box 21005, Cottonwood Branch, Salt Lake City, Utah 84121. U.S. & Possession & B.N.A. including revenues & cinderella; few states.
- 151 O'Brien, John F., 6213 Conness Way, Sacramento, CA 95842. State revenues; U.S.I.R; World revenues, especially Brazil.
- 196 Overman, Oliver C., 1345 Cherry St., Denver, Colo. 80220. Colorado revenues.
- 100 Payne, Mrs. Ethel M., 242 North Western Ave., Los Angeles, CA 90004. Literature.
- 166 Penhollow, Dr. Jack E., 100 East Fifth St., Jamestown, N.Y. 14701. State revenues for hunting & fishing; U.S.; British Empire
- 163 Peterman, Raymond, 907 West South, Salina, Kansas 67401. Hunting & fishing stamps; U.S.
- 237 Pfalser, I.L., R.R. 1, Caney, Kans. 67333. Cinderella stamps & material.
- 144 Phillips, Robert R., 506 - 6th Ave., Spring Lake Heights, N.J. 07762. State revenues; U.S., AMG; U.N.
- 254 Pieterse, W.J., 13 Franconia Drive, Nashua, N.H. 03060. State revenues; foreign revenues
- 236 Pinas, Ted, 2792 - 10th St., Cuyahoga Falls, Ohio 44221. U.S. revenues; some State revenues; U.S.
- 45 Powell, Mrs. Robert, Traer, Iowa 50675. State fish and game; U.S. duck, documentary; U.S. postage
- 218 Prior, Stanley J. Jr., 717 - 11th Ave., Coralville, Iowa 52240. United States.
- 48 Pruess, Kenneth P., 1441 Urbana Lane, Lincoln, NE 68505. All state & local revenues; foreign revenues with insects and beehives; tea tags
- 142 Pustel, Gabriel, 34 Laurelton Ave., Jackson, N.J. 08527. Metered revenues; beer, rarities, specimens; U.S. Possessions
- Pucher, Malin M., 2142 N. 39th St., Milwaukee, Wis. 53208.
- Rech, Robert E., 4019 Sumner, Lincoln, NE 68506. State revenues; U.S.
- 110 Reed, Charles A., 4059 Garrett Drive, Columbus, Ohio 43214. Ohio revenues.
- 222 Resnick, Larry, 1720 S.W. 84th Ave., Miami, Fla. 33155; Florida revenues, covers, cancels; World postal history
- 92 Richards, Robert G., 31 King St., Pottstown, PA 19464. All State revenues; U.S. taxpays; most foreign revenues.
- 185 Rickerich, William C., 5 Rutland Road, Massapequa, N.Y. 11758. State revenues; World revenues & locals; Cinderella; Match & Medicine
- 256 Roenigk, Daniel J., Morganville, KS 67468. Kansas Quail stamps.
- 40 Salzer, Richard L., RR3, Box 791, Knox, Ind. 46534. State revenues, esp. Indiana; U.S. revenues; Mexico revenues; Indiana broken bank notes
- 134 Schellenberg, Capt. W.A., 15 Seafirth Place, Tiburon, CA 94920. Western States revenues.
- 209 Schimmel, Jerry F., 40 Prentiss St., San Francisco, CA 94110. Ohio, Kentucky, Michigan sales tax stamps & cards; Cataloging of sales tax tokens, stamps
- 246 Schirmer, Joseph E., Hudson Towers, 7300 Blvd. East, North Bergen, N.J. 07047. Hunting & fishing revenues; Sports & olympic stamps
- 138 Schroeder, Werner R., 151 Forest Place, Fredonia, N.Y. 14063. Fish & game stamps only.
- 20 Scully, Dr. Francis J., 16 Conway Blvd., Hot Springs, Ark. 71901. State and local revenues, esp. Arkansas
- 127 Schur, Stanley E., 8243 - 17th Ave. N.E., Seattle, Wash. 98115. All State and U.S. revenues; U.S., U.N. postage
- H-4 Seville, James W., P. O. Box 866, Statesville, N.C. 28677. U.S. Paper currency
- 36 Shellhamer, Robert H., 2364 Crestview Road, Pittsburgh, PA 15216. All U.S. and possessions revenues; Philippines; Spain & colonies stamped paper

- 202 Siefen, John F., 14344 Archdale St., Detroit, Mich. 48227. State, U.S., Canada revenues.
- 193 Smiley, Hugh L., 1752 Nottingham Lane, Wichita, Kansas 67204. State revenues.
- 114 Smotherman, Travis E., 1220 North Spring St., Murfreesboro, Tenn. 37130. All revenues, esp. Tennessee; U.S. & western Europe stamps & seals
- 241 Snure, Howard F. Jr., 4211 Villa Lane, St. Clair Shores, Mich. 48080. Michigan, Florida revenues; U.S., Canada revenues.
- 147 Soderling, Arthur J., 19 North Clark St., Chicago, Ill. 60602. Fishing, hunting, duck stamps; U.S. Wine, battleship revenues
- 52 Springer, Sherwood, 3761 West 117th St., Hawthorne, CA 90250. M&M, local posts, taxpays, proofs, telegraphs, college, license & coyalty, counterfeits.
- 230 Stanford, Eidsel C., 497 Sherburne Road, Portsmouth, N.H. 03801. U.S. State, federal, territorial revenues; Canada revenues; revenue literature
- 146 Starr, Earl W., Box 226, Spokane, Wash. 99215. State, U.S., foreign revenues; Phantoms, seals
- 90 Stauffer, Nevin A., 6 South Fifth St., Columbia, PA 17512. All revenues.
- 226 Steinhardt, Hans R., 35 Parkhurst Drive, Spencerport, N.Y. 14559.
- 126 Sternad, Frank, P. O. Box 813, Healdsburg, Calif. 95448. State revenues; U.S. documentary, proprietary, taxpaid; Pharmacy Americana
- 216 Stoddard, Walter, 1222 William St., Keokuk, Iowa 52632. State revenues; Tuberculosis seals of world
- 160 Stritzinger, E.C., 819 Key Route Blvd., Albany, Calif. 94706. U.S. State and city revenues
- 5 Strock, David C., P. O. Box 24463, Seattle, Wash. 98124. General revenues.
- 186 Stuntzner, Edwin L., 1003 Exchange St., Emporia, Kans. 66801. U.S. & German Perfins; Christmas seals; Germany
- 242 Sundman, Maynard, Littleton Stamp Co., 16 Maple St., Littleton, N.H. 03561. Most anything unusual. Stamp & coin dealer.
- 247 Thomas, Donald A., 18473 Walnut Road, Castro Valley, Calif. 94546. State revenues, esp. California; U.S. wines, tobaccos, oleos, liquors
- 153 Thurston, Betty, 3079 Parkview, Fresno, CA 93705. State hunting & fishing revenues; Korea; Olympics
- 227 Thurston, Robert C., 3205 Sharon Way, Yakima, Wash. 98902. All revenues; U.S., U.N., silver dollars.
- 183 Tupper, Edward B., 6241 - 34th Ave. N.E., Seattle, Wash. 98115. State revenues; U.S. revenues, taxpays, match & medicine; Canada revenues
- 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. State revenues; U.S. & possessions revenues; foreign revenues, esp. Mexico
- 66 Vanderford, E. L., 532 San Miguel Way, Sacramento, CA 95819. State & local hunting & fishing stamps; U.S. Ducks
- 212 Vargo, Edward F., 14122 St. James Ave., Cleveland, Ohio 44135. Ohio revenues, esp. sales tax
- 178 Violet, Maynard, 2529 W. Pensacola, Chicago, Ill. 60618. Revenues; Dealer
- 95 Ward, Raymond W., 4048 Third Ave., San Diego, CA 92103. All revenues except decals
- 171 Wessel, Mrs. Dorothy W., P.O. Box 651, Elgin, Ill. 60120. Hunting & fishing stamps; Canada revenues
- 150 Willets, Gilson V., Flying Horse Stamp Co., Villa Grande, Calif. 95486. All U.S. and foreign revenues, esp. telegraph, telephone
- 231 Wilson, Ford E., P.O. Box 5, Pasco, Wash. 99301. State revenues; U.S. taxpays
- 156 Zambella, John M., 129 South Main St., Sharon, Mass. 02067. State revenues; U.S.; Flag, fancy cancels
- 69 Zimmerli, R.H. 38 E. Brutus St., Weedsport, N.Y. 13166. State and U.S. revenues; U.S., U.N.; British America, British Pacific
- 161 Zinda, Henry R., 8709A W. Lisbon Ave., Milwaukee, Wisc. 53222. State revenues except decals; U.S. taxpays; Poland, Austria, Germany
- 255 Zinman, Michael, Hillcrest Ave., Ardsley, N.Y. 10502. State & local revenues



# STATE REVENUE NEWSLETTER

official organ of  
THE STATE REVENUE SOCIETY

Issued bimonthly. Dues \$2 per year.

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## SECRETARY'S REPORT

Not available at time of publication.  
All known applicants for membership  
are listed in Directory (included in  
this issue) without membership numbers.

## MARYLAND RECORDATION

Ronald Leshar shows us an unlisted 55¢  
stamp in black. This would be D7a in  
the addenda and completes this set in  
roul 6 $\frac{1}{2}$ .



Current Maryland stamps may be obtained  
at face value from Mr. Charles C. Cona-  
way, Clerk, Circuit Court for Carroll  
County, County Office Building, West-  
minster, Maryland 21157. Enclose a  
self-addressed stamped envelope.

Texas  
Citrus  
Pane

1
roul 2.0
2
roul 2.0
3
roul 6.0
4
roul 3.5
5

VIRGINIA LIQUOR - While on vacation I  
picked up several of the cash register  
receipts from the Virginia ABC store.  
In a sense they are used as control  
stamps. The tapes are gummed and stuck  
on the bottle when a purchase is made.

..... Ed Kettenbrink

VIRGINIA  
ABC BOARD

083602558

STORE No. 228

6319-14

## 1971 TEXAS MATURE CITRUS FRUIT



Again the design and size is identical  
to that of the preceding fifteen years.  
The print is black on yellow paper. The  
only plate variety noted is in position  
1. The central seal is a half-tone gray  
with the exception of ten dots on the  
upper edge of the upper portion of the  
seal and the upper portion of the word  
"OF" which is black. The inner part  
of the lower frame exhibits a triangular  
half-tone gray area above the letters  
"ITRUS" of citrus. This variety is  
shown in the accompanying photograph.

The stamps are printed in panes of five  
Compound rouletting produces additional  
varieties. This becomes somewhat com-  
plicated and I think is best illustrated  
by the accompanying diagram.

..... Ed Kettenbrink



ADVERTISING: 2¢ per word, 3 insertions for price of 2, 5 for price of 3. Send copy and payment to David C. Strock, P.O. Box 24463, Seattle, Wash. 98124. Short ads offering material for trade accepted free for 1 insertion.

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WANTED: Sales tax receipts and/or punch cards of Kentucky, Penn., N.C., W.Va., Iowa, Kan., CA, Nebr., Wash., and Ill. Scrip and tokens used by food stores to make change in the Federal Food Stamp Program. Jerry Bates, Box 777R, St. Charles, MO 63301

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200 MIXED PRECANCELS \$1 - Precancels on approval. 1,000 business cards \$8. Alvin Gerstenberger, 204 W. Glenrosa, Phoenix, Arizona 85013

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

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Will trade or buy mint Trout stamps from DELAWARE, INDIANA, MARYLAND, PENN. that I need. (Also need \$12 1951 Utah, 1965 Cisco Netting). Any reasonable trade or offer welcome. Please write to Richard M. Bilek, 1515 So. Highland, Arlington Hts., Illinois 60005

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WANTED: U.S. SUBDIVISIONS Document Stamps. Can swap Cal. Counties stamps etc. of equal face value and condition. Also buy, or swap for, other paper stamps I can use. "El" Hubbard, Box 2711, Santa Clara, CA 95051

-----  
APPROVALS FROM WORLD'S LARGEST 'STATES' AND U.S. REVENUE STOCK. Send for sample lot and state preferences. No obligation to buy if not pleased! Hubbard's Cupboard, 17 W. San Fernando, San Jose, CA 95113

-----  
FOR SALE: Obsolete Virginia State Hunting stamps. 10 different years, late 1930's to early 1960's, although not consecutive, Mint Condition. Will include BGL, 2, 3, 4 and 5. Also two mint 1916, 5¢ L1 Virginia liquor revenues. All for \$5.00. Claude M. Monteiro, 4615 W. Franklin Street, Richmond, VA 23226

## THILL COLLECTION RESERVATIONS

NOW \$50

-Name your State, and you will be next in line to receive approvals against your deposit (Any balance is 100% refundable).

-Don't miss this rare opportunity!!

"U.S. Specialties", Box 2711, Santa Clara, CA 95051

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BUILD YOUR REVENUE LIBRARY: Springer's Handbook, 5th edition, on tobacco strips, express labels, M&M essays, etc. \$2.00; 4th edition, listing cigarette, small cigars, BNA fantasies, M&M facsimiles, etc., \$2.00; 2nd, 3rd editions, 50¢ each; Griffenhagen's book on M&M's, \$4.00; "Encased Postage Stamps", \$1.00. All postpaid. Sherwood Springer, 3761 W. 117th St., Hawthorne, Calif. 90250

-----  
Wanted: 1962 Pennsylvania trout stamp. Will pay \$5. A. J. Soderling, 19 N. Clark St., Chicago, Ill. 60602

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\$1 Hubbard Non-Scott U.S. Revenue Handbook only 50¢! Approvals accompany with 50¢ credit allowed! HUBBARD, 17 W. San Fernando, San Jose, CA 95113

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WORLD'S LARGEST U.S. NON-SCOTT STOCK Special discount to ARA and SRS members, upon request, from approvals. Thousands of Scott listed also. HUBBARD'S CUPBOARD, 17 W. San Fernando, San Jose, CA 95113

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ALABAMA OLEOMARGARINE tax stamps wanted. Paying top prices for single copies for specialized study. Carter Litchfield, 1050 George St., Apt. 2-D, New Brunswick, N.J. 08901

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WANTED: Selected Washington, Utah stamps. Better grade, Montana, Ida., New Mexico & Colorado. Accept accumulations. Send description & ask prices first - please. M.E. Matesen, 801 Fairmont Ave., Kingsport, Tenn. 37660

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For 8¢ you can't go wrong. That's all it takes for you to receive a list of 50 lots. Some specific items, some specific state lots, some miscellaneous mixed state lots, and some Canadian lots. Please enclose SASE. T. Betz, 391 Case, St. Paul, Minn. 55101