



STATE REVENUE NEWS

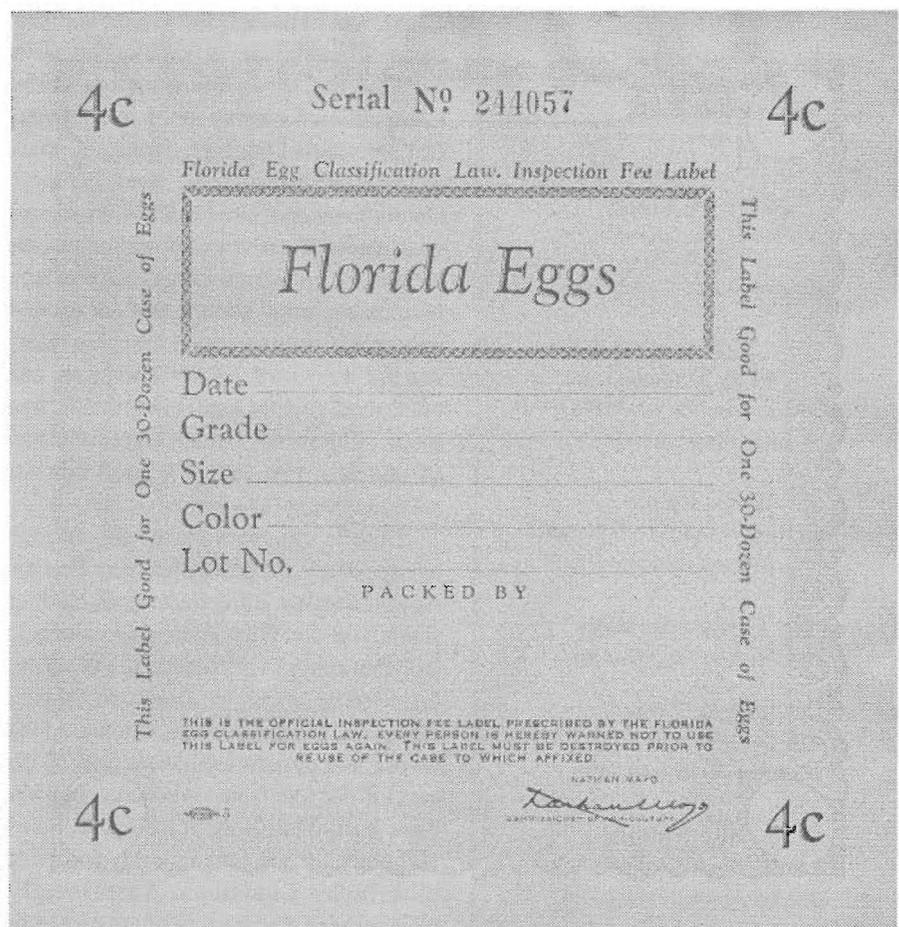
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Florida



Florida Case Egg Stamp

Auction 33

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President's Notebook by Peter Martin

As I said in this column in 2004, state revenues are hot. That was borne out by the tremendous response to the Nutmeg Stamp Sales Auction 100, the eagerly anticipated July sale of U.S. Liquor State Revenue Stamps from the Hubbard Estate. The 464-page catalog has the distinction of being not only the largest state revenue catalog ever produced, it is also the largest catalog the Nutmeg firm has ever published. The catalog was intended as a reference guide with virtually every catalog number and variety illustrated and it has quickly become a collectible of its own.

As was expected, the scarce and rare items in the sale received the most attention with the majority getting multiple bids. Competition for many items was intense. But, because of the high quality of much of the Hubbard material, even the more common material fared well. Many stamps were among the best examples seen on the market and collectors recognized that fact. In addition, mint stamps that are usually only seen in used condition were also extant and did very well. Liquor stamps are one of the most popular state revenue collecting areas. While many bidders were collectors of one or a few states, a good number collected liquor as a topic.

Here is an overview of the auction results. While the selections from Hawaii, Nevada and Wyoming were small, all three states sold out. New Hampshire was next with more than 84 per cent of its lots selling followed by Michigan, Delaware, Alaska, Idaho, and North Carolina, which sold 60-70 per cent of their lots. More than 50 per cent of the lots from Alabama, Indiana, New York, Maryland, Washington, South Dakota and Nebraska sold, followed closely by Louisiana. Surprisingly, Nebraska led the category of most lots sold with 451, followed by Michigan, Arkansas, Georgia, Ohio and Missouri.

Collectors showed the least interest in, in order, Kentucky, Tennessee, Wisconsin, Oklahoma, Iowa, Texas, Mississippi, Rhode Island, Virginia, Kansas and Minnesota. The top price was brought by Lot 20064, one of three recorded Alaska 25 gallon Wine stamps with a manuscript W in the serial panel, which realized \$488.75 (all prices realized include the buyers premium). This was followed by the

two previously unreported Hawaii Private Die Beer stamps, lots 21749 and 21750, which each realized \$345. Tied for fourth at \$287.50 were Lot 20065, a rare Alaska 50 gallon Wine stamp; Lot 23232 a block of 40 Louisiana 4/5th quart Still Wine stamps and Lot 25815, an unlisted New York 1920 \$5 out of state Liquor stamp that is the only recorded example.

Rounding out the top ten at \$230 were Idaho Lot 21851 a rare \$25 Malt Syrup and Malt Extract stamp; Kansas Lot 22464, an unlisted 1941 tax paid Beer label, and Utah Lot 27495, a Dutch Lunch Extra Pale private die Beer label that is one of two recorded examples. The top 15 prices realized included three from Alaska, two from Hawaii and Kansas and one each from eight different states. Nutmeg plans to issue a State Documentary Stamp Catalog later this year. It is expected that SRS members will again receive a free copy of the catalog.

SRS Sales - Harold Effner Jr., the SRS Sales manager for many decades, has asked to be relieved of that duty. Anyone interested in assuming that role, which includes selling SRS publications and acquiring state revenue stamps for the Sales division, should e-mail Harold as soon as possible.

Editor's Notes

Hurricane Katrina is about to hit Louisiana as I write this, so Louisiana revenues may be about to become a lot more scarce.

Auction 33 has a large lot of Ohio beer and wine specimens, something you may not see again in a long time, so bid accordingly. Also a lot of scarce Virginia, Florida citrus, and Georgia beers many from municipalities. All kinds of goodies.

John Bowman tells me he will have a new Alabama catalog for sale in the next issue. We also hope to have my North Carolina and Oklahoma catalogs out for Christmas sales. We have hit a few printing snags.

I am chugging along on the New
Continued page 13

Florida Eggs - New Finds

by Scott Troutman, M.E. Matesen and Kent Gray

In the third quarter 1999 issue of the State Revenue News, an updated listing of Florida egg stamps was made. A considerable number of additional stamps then came to light in the 4th quarter 1999 issue as a result. Since then, new varieties have continued to emerge. This is an attempt to describe them.

Kent Gray reported a stamp like the E5 square Florida egg, but rouletted instead of perforated. It will be come E5B.

Kent also reports three E8 Cold Storage varieties.

E8a 1 doz green (shades) narrower lettering on "Cold Storage Eggs", green serial number

E8b 1 doz green, red serial number

E8c 1 doz green, orange serial number

On the E11 Shipped stamp Kent notes it has a blue serial number. But he also found another variety:

E11b 1 doz blue, orange serial number, rouletted

The large case stamps used from 1938-57 and in particular the E19 4ct and E19A 4ct varieties, the E19 has "Florida Eggs" in a so called "Gothic" type face. This font leans to the right slightly and is partly hollow. The stamp color was omitted from the catalog and it is orange.

Two new values showing an increase in the egg stamp rates are indicated (a 3ct and 6ct below) and many new varieties. These all have a common set of characteristics. Around the title ("Florida Eggs") for example) is an inner frame consisting of a zigzagged lines. Also over the Union label is added in black wording "ROSE PRINTING COMPANY, TALLAHASSEE, FLORIDA" and a "3" follows the union label. One of these examples is used and seems to have a date of 4-4-61. The E18A and E19D varieties both have "FLORIDA/EGG/COMMISSION/TAX/PAID" in black on the state seal at the bottom. This may mean there are yet more varieties we have overlooked (see companion article). Nathan Mayo is the Commissioner of Agriculture. These stamps are:

Florida Eggs
E18A 3ct 15 doz orange, "Florida Eggs" 10mm high

E19C 4ct 30 doz rose "Florida Eggs" 12mm high

Unclassified Eggs

E27A 4ct 30 doz lilac

Shipped Eggs

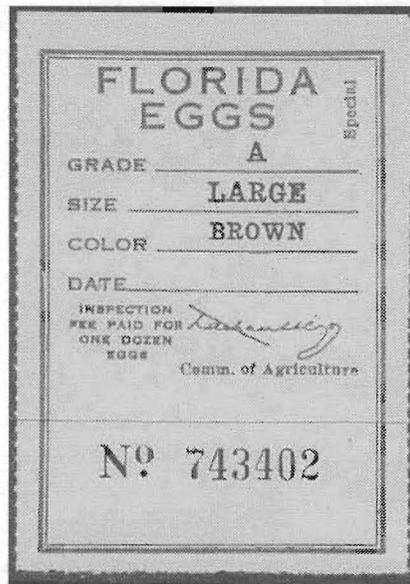
E27B 4ct 30 doz blue, "Shipped/EGGS" 8mm high

One addition stamp has Doyle Conner as the Commissioner.

It is the same as the above otherwise.

E19D 6ct 30 doz orange "Florida Eggs" 10mm high

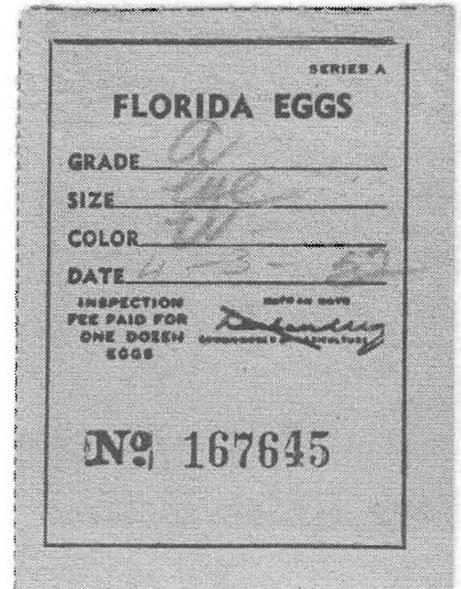
In the 1942-45 smaller double frame line stamps a number of E29a stamps with "Special" reading up in the right corner have been seen. These orange stamps all had blue serial numbers. The serial number color had not been noted before on these stamps. Grade, size and color are typed in in blue ink.



E29a 1 doz red, "Special" reading up, blue serial number

Next, a new version of E45, a red Florida eggs stamp with single line border and Nathan Mayo's name both in small print and signature has surfaced. This stamp has "SERIES A" at the top horizontally and is oddly rouletted 6-1/2x9-1/2. For now I

have called it E45e. The example we have was used in 1952 on a dozen grade A Medium white eggs.



E45e 1 doz red, Series A horiz. red serial #,roul 6-1/2x9-1/2

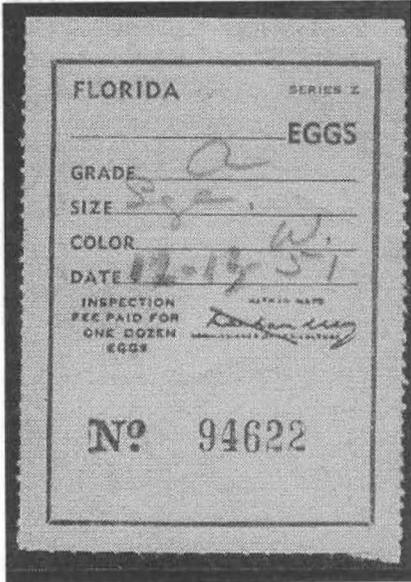
In the 1946 single frame line rouletted 6-1/2 series several new varieties have appeared. We should note that the serial numbers on this series all appear to be in the color of the stamp. This was not noted before. If people find this is not true the editor would like to know that.

In the E48 red Florida stamps, Matesen notes that he has now seen these with Series D,N,X and Z in addition to the K listed in the catalog. Mack notes that there are minor typological differences between these. Mack also noted that the X and Z series had "rather poor quality paper" and on these the word "FLORIDA" appears in a rather small print at upper left. Both the examples shown are used ones from 1951.

Another find is a sheet of six of E48 with a SERIES L vertically. On the sheet in positions 1 and 5 are two stamps where the word "FEE" is missing the "F"(picture on page 4. This missing "F" variety we have called E48a. These stamps have "FLORIDA/EGGS" at the top. These listings have been modified to: "Florida"

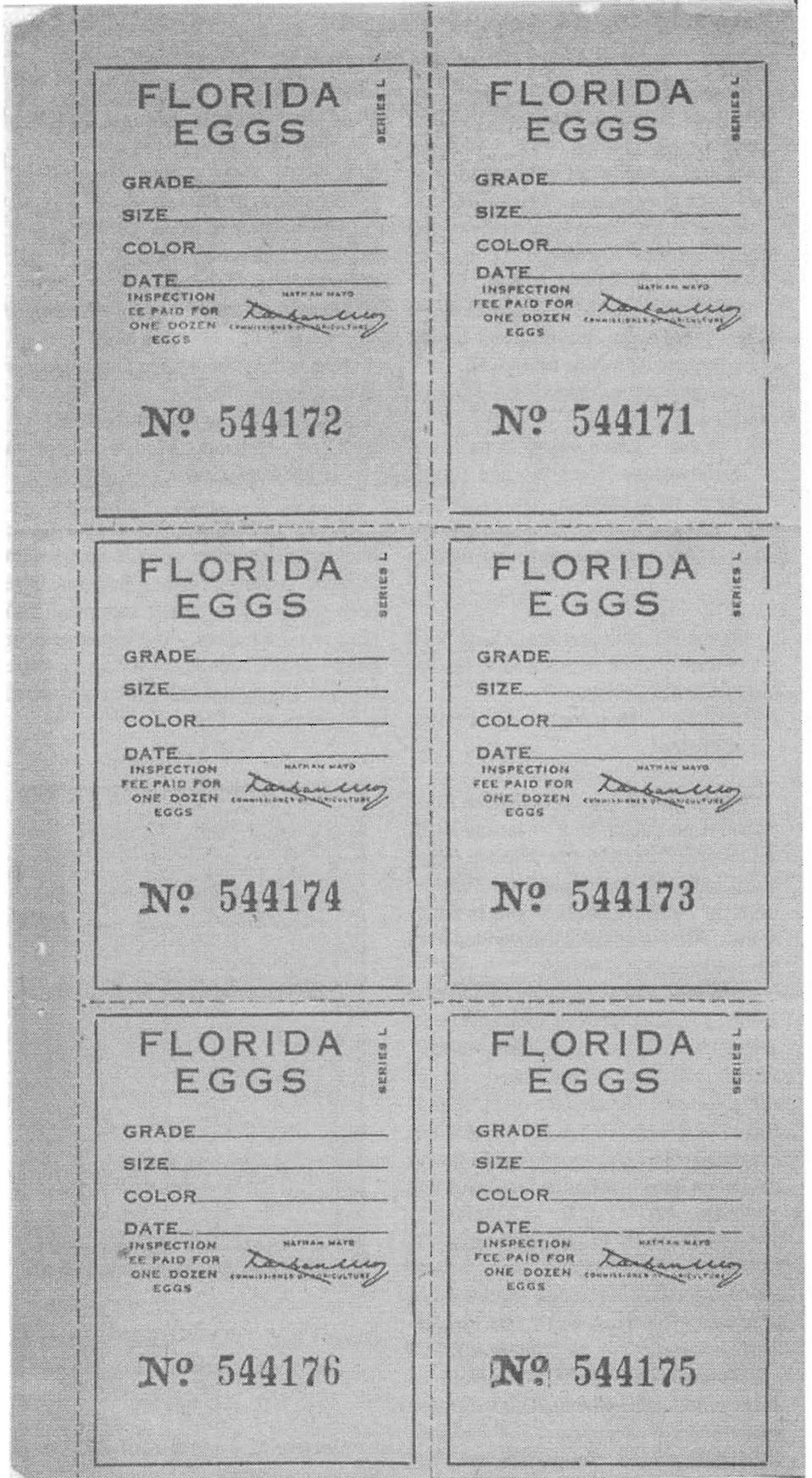
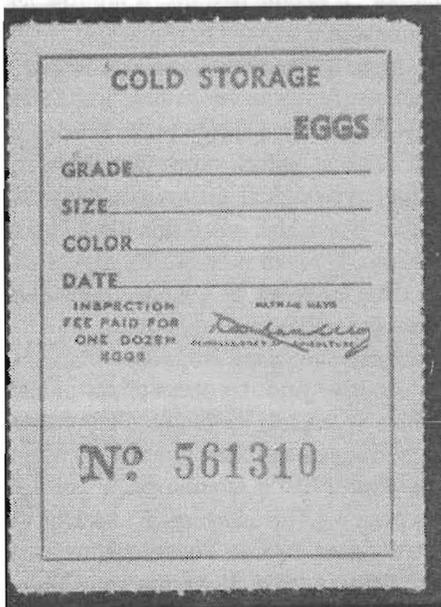
E48 1 doz red (K,L),red serial numbers

E48a 1 doz red (L) "F" missing on word "FEE" (2 out of 6)



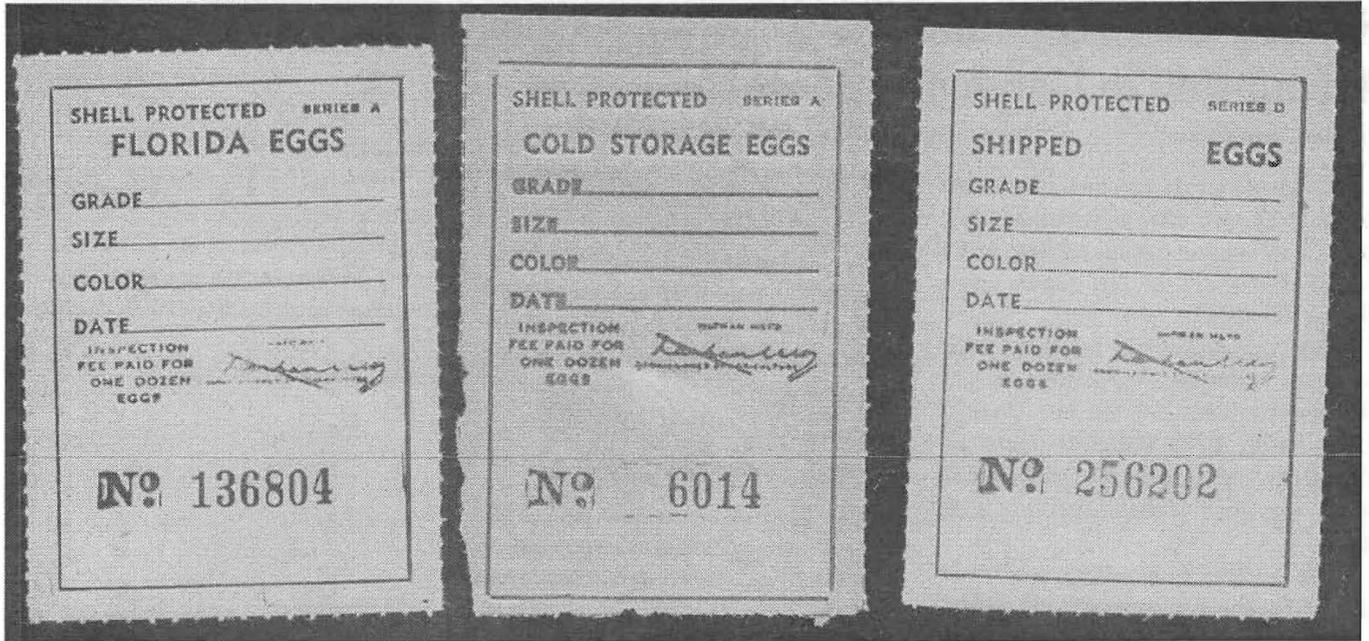
E48A 1 doz red, Series reading horiz. (D,N,W,X,Z), red serial numbers (1951)

Another new find is a "COLD STORAGE" stamp of this series, green with no "SERIES" at the top. Call this E48B.



Top and bottom left stamps have missing F in FEE.

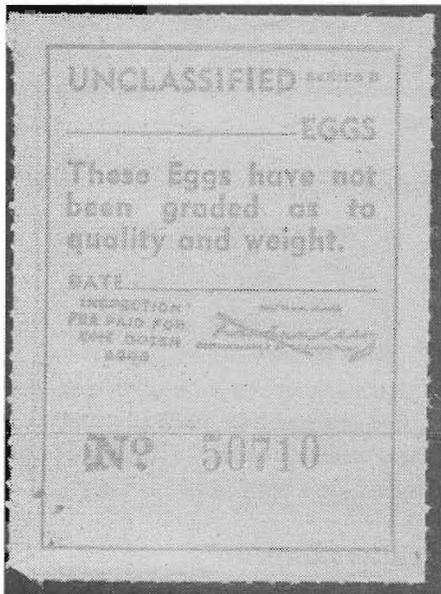
"COLD STORAGE"



Shell Protected Eggs

E48B 1 doz green, no series

Next, E50 the violet UNCLASSIFIED stamp has now been seen with both SERIES A and SERIES B at the upper right. Specimens examined are not on a cream paper but rather are on a coarse brown paper.



"Unclassified"

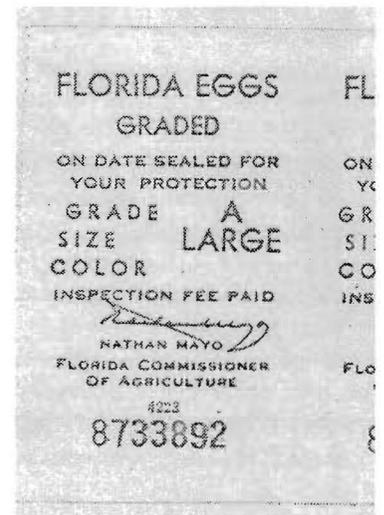
E50 1 doz violet on coarse brownish paper (A,B) Series reading horizontally

An exciting find is a whole new series

of stamps. These are like the 1946 single line series, signed by Nathan Mayo with both the small printed name and his signature, but at the top of the stamp they have the additional wording "SHELL PROTECTED" with the word "SERIES" horizontally and a letter at the upper left. These are rouletted 6-1/2 and are again 50x68m. Three stamps in this series have been seen. The first is a 1 dozen red series A for FLORIDA EGGS. The second is a 1 dozen COLD STORAGE in a blue-green color, Series A but on the rough brownish paper. The third is a 1 dozen SHIPPED in blue, SERIES D on the rough brownish paper. All of these have the serial number in the color of the stamp. I have numbered these E50A, E50B, and E50C for now respectively.

- FLORIDA
- E50A 1 doz red, Series A
- COLD STORAGE
- E50B 1 doz blue green, Series A, coarse brownish paper
- SHIPPED
- E50C 1 doz blue, Series D, coarse brownish paper

Mack Matesen sent a copy of an E56 stamp with a minor peculiarity. The red on white stamp has a small number "4223" over the serial numbers.



E56a red A Large, red serial, "4223" over serial number

Also a new variety of the E57 type Unclassified Eggs. This stamp has a "Series A" horizontally at top under Unclassified Eggs. These are coil stamps rouletted vertically 6-1/2.

E57A faint purple on white, "No" before serial number

Everyone keep your eyes open for new varieties. It is amazing how many unreported 75-50 year old Florida eggs stamps continue to surface.

Florida Case Egg Stamps Attempting to Untangle a Mess

by Scott Troutman

The large Florida egg case stamps are poorly cataloged. Elbert Hubbard took a stab at it in Volume 1 of his catalog, and I took another try in the 2nd quarter issue 1999 of the SRN.

I didn't appreciate how far off we were until some correspondence between the late Charles Hermann and the late George Cabot from 1956 came to light in Hubbard's correspondence and Romie Coltrin was good enough to share it with us.

"The catalog is hopeless, really" is Charles Hermann's statement. And the reason why is that Hubbard had tried "condensing" what was known and got carried away. In working on a new egg stamp catalog or redoing the Hubbard catalogs we would like to undo some of this "condensing".

The problem is these stamps are huge (161x161mm) and fairly rare. That makes them difficult to find and illustrate. We know from Charles Hermann's notes there was a lot more variation and issues than has been described to date, and every one who has tried to describe what they were seeing has used different terminology. What I am trying to do here is to give examples of the differences and what is known, give what I think is a better listing and let people feed us more information. An example of the stamps under discussion is on the cover.

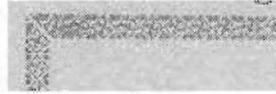
The variations in the stamps seem to be in the following areas.

1. Title frame
2. Background
3. Title size and font
4. Value (2c or 4c) size and font
5. Union label
6. Printers imprint
7. Rate increase
8. Signature
9. Tax Paid

Title Frame.

Four different frames are known around the title, the title being the type of Eggs (Florida Eggs, Cold Storage, Shipped, Processed, and Unclassified). The borders are:

None - The 1935 stamps had no title border.



Lines and Dots - In 1938 the stamps began using the lines and dots internal frame. Herman called it little Swastikas.

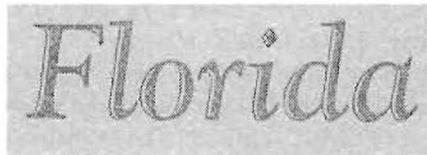


Leaves - This title border has a pattern like small leaves or butterflies chained together. These were first used on stamps used from 1942-45.

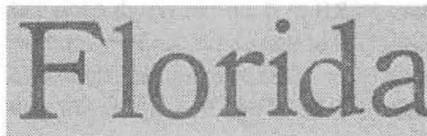


Ziggags - A single line zigzag pattern frame. Hermann indicated this pattern was first used in 1948.

Title Size and Font



Hollow - This font has also been called hollow, outlined italics, shaded and gothic.



Solid - Also called serified. Known used as early as 1948.

COLD STORAGE

Block- Used mostly on Cold Storage and Processed eggs. Not well differentiated from solid in the literature. I have approximated it here with an arial typeface.

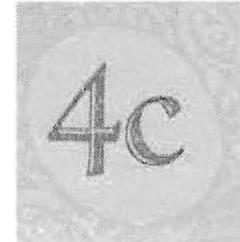
These typefaces came in different sizes. The current catalogs give some of the sizes

of the tallest letters. Hermann notes that "similar title in larger letters" were used in 1949-50.

Background.

Two types have been noted. The more common variety looks like some kind of shrubbery. Some of the earlier stamps appear to have a fish scale background. Shrubbery is on the front cover stamp.

Value Font and Size.

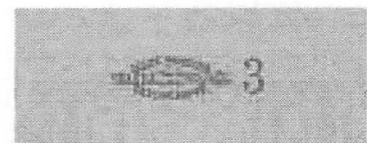


Hollow - Also called shaded. A line of color is missing in the characters. Thought to be used through 1945. Some of the lower left 4c's are said to have a white dot at the top. These have not been well studied.



Solid - Solid numerals according to Hermann began being used in 1948. He also indicates that two sizes may have been used.

Union Label



Hermann reports the black Union label as first appearing in 1949-50 stamps. It seems to always have a "3" after it but this may not have been looked at closely.

Printers Imprint

The black printers imprint of ROSE PRINTING COMPANY, TALLAHASSEE, FLORIDA was added above the Union Label in 1952.

Rate Increase

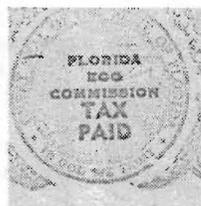
At some point the rate of tax on 15 dozen eggs was raised to three cents. Three cent stamps are known with Nathan Mayo's

signature.

Signatures

Only two signatures are known, Nathan Mayo **beginning in 1935**, and Doyle Conner who took over after Mayo. **The only stamp reported with Conner's signature has the raised rate.**

Tax Paid



On some of the later stamps a black wording **"Florida Egg Commission Tax Paid"** has been added on top of the state seal at the bottom. The raised rate stamps all have this wording.

Given this new lexicon, the following is how I have proposed to redo the catalog where the case stamps are concerned. The old Hubbard/SRS numbers are given, just for a handle and as you can see make little sense. Total renumbering needs done.

The probability is high that more varieties exist, and that the descriptions are inadequate. We would like people to report the varieties you have in terms of the lexicon given. For example the stamp on the front cover would be:

4ct Florida, yellow, lines and dots, title and values hollow, union label, no imprint, Mayo, no tax paid. (E19A)

Also give the height of title and values and if your lower left four has a white dot. And usage dates if they are used stamps. This is the only way we will ever figure out what is out there.

1935. Case stamps. Mayo signature. 161x161mm. Title not framed, in solid letters? Values? Background? No union label, imprint or tax paid.

"Florida Eggs"

E6 2ct 15 doz orange
E18b 2ct 15 doz orange-yellow, F after serial number
E7 4ct 30 doz orange
E19b 4ct 30 doz orange-yellow, solid letters

"Cold Storage"

E9 2ct 15 doz green
E10 4ct 30 doz green, block title

"Shipped"

E12 2ct 15 doz blue
E12a 2ct 15 doz blue, handstamped or printed "15 dozen"
E12b 2ct 15 doz blue, handstamped "Fresh Florida Eggs"
E13 4ct 30 doz blue

"Processed"

E15 4ct 30 doz brown

"Unclassified"

E15A 2ct 15 doz lilac
E16 4ct 30 doz lilac

1938. Case stamps. Title surrounded by diamond with lines and dots frame. Imperforate. 161x161mm Hollow letters. Hollow values. No union label, imprint or tax paid. Nathan Mayo signature.

"Florida Eggs"

E18 2ct 15 doz orange
E19 4ct 30 doz orange, union label

"Shipped"

E24 2ct 15 doz blue
E24a 2ct 15 doz blue, solid letters
E25 4ct 30 doz blue, hollow letters
E25a 4ct 30 doz blue, solid letters

"Processed"

E26 4ct 30 doz brown

1942-45. Title in frame of leaves. Solid titles. Solid Values. Nathan Mayo signature. Imperforate. 161x161. No imprint, union label or tax paid. Title in 10 mm letters.

"Florida Eggs"

E31 2ct 15 doz orange, bottom 2's solid
E32 4ct 30 doz orange
E19a 4ct 30 doz orange "Florida Eggs" in 9mm high letters (1946)

E19B 4ct 30 doz yellow "Florida Eggs" in 12mm solid title, hollow values

"Shipped"

E?? 4ct 30 doz blue?

"Cold Storage"

E34 2ct 15 doz green
E35 4ct 30 doz green

"Processed"

E40 2ct 15 doz brown
E41 4ct 30 doz brown

"Unclassified".

E43 2ct 15 doz blue
E44 4ct 15 doz blue

1949-50. Title in Larger letters 12mm. Frame? Printers union label imprint with 3 after it. Imperforate. 161x161mm. No printers imprint or tax paid. Nathan Mayo signature.

"Florida Eggs"

E18a 2ct 15 doz orange, Zigzag title frame
E19A 4ct 30 doz yellow "Florida Eggs", diamond & dots frame, hollow title and values (1952)

"Shell Protected/Florida Eggs" (1955?)

E?? 2ct 15 doz green, zigzag frame, solid title and values
E??? 4ct 30 doz blue green, zigzag frame, solid title and values, title 10mm high

"Shipped"

E37 2ct 15 doz blue
E38 4ct 30 doz blue, solid 4's

1952. Zigzag title frame. Solid title and values. Union label and "ROSE PRINTING COMPANY, TALLAHASSE, FLORIDA" imprint added. No tax paid.

"Florida Eggs" 10mm high.

E18b 2ct 15 doz orange

- E18A 3ct 15 doz orange (1961), tax paid
- E19C 4ct 30 doz rose, "Florida Eggs" in 12mm letters
"Unclassified _____ EGGS", Block title.
- E27 2ct 15 doz lilac
- E27 2ct 15 doz lilac, no frame around title
- E28 4ct 30 doz lilac, solid title
"SHIPPED/ _____ EGGS", solid title.
- E27C 2ct 15 doz blue, "2" 7x13mm.
- E27D 2ct 15 doz blue, "2" 8x9-1/2mm.
- E27B 4ct 30 doz blue, "4" 8x9-1/2mm.

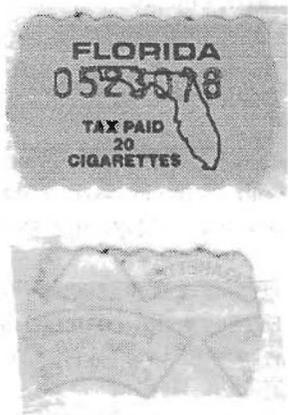
196? Like 1952 Case stamps but Doyle Conner signature. Printers imprint, union label and tax paid. Solid values.

- E19D 6ct 30 doz orange

Florida Cigarette Decal

by Scott Troutman

Shown is a fairly recent cigarette stamp that is black on orangish yellow for 20 cigarettes. It has a black serial number which appears to have been put on later with some kind of stamping device (not ink jet). It is a decal with a wavy border on a very thin surface colored paper. The back shows the paper to be surface coated, as it is white on the back with a gray safety with a arc shaped panel including the wording "FLORIDA/TAX PAID/20 CIGARETTES". This safety is only visable on the back of the stamp and is reversed when read from the back. The stamp is 12x20mm and is crenalated on the top and bottom.



Front and back of Florida Cigarette decal.

Odd Florida Laws

It is illegal to sell citrus in Florida that is full of arsenic. [But is it legal in your state?]

It is illegal to color a grapefruit in Florida. [So much for coloring grapefruit at Easter instead of eggs].

Moonshine is not taxable under Florida liquor laws. (Opinion of the Attorney General 056-136 May 10, 1956)

Unreported Florida Citrus Stamps

by Scott Troutman and M.E. Matesen

An unreported series of Florida citrus stamps has surfaced which may be earlier than any currently listed. Examples of these are shown below.



Four values have been seen. The design is in black with the center of the stamp colored.

- 1ct brown M,U
- 5ct pale green M,U
- 25ct pale yellow M
- \$3.00 lilac U

The stamps are 22x33mm., perforated 13. Two of the used stamps, the 1cent and 5 cent have red "VOID" handstamps. The five cent is shown above. The colored ink may be fugitive as on the one cent and five cent used stamps the color is visably washed out.

The signature is O.L. Strauss and the stamps are worded "Control Committee". The Strauss family is heavily associated with Florida citrus but we have been unable to find anything on O.L. Strauss or the Control Committee. In fairly recent years there was a Control Committee operating to control the spread of citrus canker, a disease deadly to citrus trees. It is our sense that these are from an earlier period in time, though the goal of controlling citrus canker may have been the same.

Fish and Game Update

by J.R. Wooton

Word has been received of changes in stamp issuing policies for several states for the 2005 Hunting and fishing season.

Arizona

A new stamp issue has been discovered from Arizona for hunting in the North Kaibab Habitat Management area, Unit 12A. The Arizona Department of Fish and Game advises that this series began in 2003 with issuance of a \$5.00 stamp. The fee was increased in 2004 to \$15.00. The 2005 stamps, as pictured, costs \$15.00 also and is black on dark blue with a red serial number.

California

California continues to issue a number of stamps, among them the annual upland game bird stamp which this year sells for \$6.85. Stamps are on sale from July 1 through June 30 of the following year. Additional stamps available for 2005 are the Bay Delta Sport Fishing Enhancement stamp for \$5.25, the second rod stamp for \$10.25, and ocean enhancement stamps which sells for \$3.70 and a stamp for fishing the Colorado River selling for \$3.00. Stamps may be ordered from: California Dept. of Fish and Game License and Revenue Branch 3211 S. Street Sacramento California

New Hampshire

Of interest to collectors of fishing stamps is news that New Hampshire has discontinued issuance of its popular Atlantic salmon stamp. This series began in 1995 and concluded with stamps of the last five years (2000 through 2004) picturing classic and colorful salmon flies.

Nevada

Nevada is again issuing five stamps for the 2005 season. Their duck stamp is priced at \$10.00 and both a collector and hunter type stamp is available. Collector type stamps are available from Sept. 1st through August 31st of the following year, but hunter type stamps can only be purchased from Sept. 1 through the end of February of the following year. Trout stamps also are available in a collector and

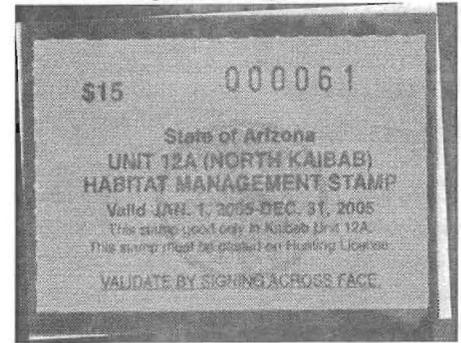
angler type issue from March 1st through the end of February the following year. These stamps to are priced at \$10.00 each. Also issued on March 1st each year and available through the end of February of the following year are a \$10.00 upland game stamp, a \$10 second rod stamp, and a \$3 Nevada special use stamp for fishing the boundary waters of the Colorado River. Only cashier's checks or money orders are accepted as payment. In order to purchase the hunter type duck stamp or trout stamp, a pane of 4 stamps must be purchased. Send orders to: Nevada Dept. of Wildlife License Office: Stamp Sales 4600 Kietzke Lane, Suite D-135 Reno, Nevada 89502

Oregon

Oregon continues to issue both waterfowl and upland game bird stamps. Waterfowl stamps are priced at \$9.00 each and are available as a single stamp, artist signed stamp, and a hunter style sheetlet. Upland game bird stamps are available in the same three formats and cost \$6.50 each. Stamps are available from July 1 through June 30 of the following year. A self addressed, stamped envelope is required with appropriate packing material. Send Orders to: Oregon Department of Fish and Wildlife 3406 Cherry Ave NE Salem, OR 97303

Wyoming

Wyoming has indicated that there will be no goose season this year due to drought conditions. This means their Goose Special Management stamp will not be issued this year. However, Wyoming currently has available for 2005 their annual Conservation stamp, Elk Special Management stamp, Reciprocity fishing stamp for Flaming Gorge reservoir, Pheasant Special Management stamp, and Wildlife Damage Management stamp which is pictured.



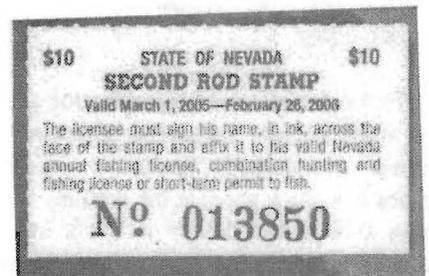
Arizona Kaibab Habitat hunting stamp



California Upland Game Bird



Nevada Trout 2005-2006



Nevada Second Rod Stamp



Wyoming 2005 Wildlife Management

New Finds in South Carolina

by Scott Troutman

Some lots I purchased off E-bay have yielded some unreported South Carolina stamps. To begin, in the 1952? business license stamps a 4 cent green value has been found. Hubbard had speculated this stamp existed.



BL129B 4ct green, buff card with red safety, black roulette 9 1/2 vertically

In the Hubbard Catalog volume II it shows a 24 cent business license stamp labeled "Late", which is the same format as a 1972? soft drink stamp. These are on buff cards with no safety, black rouletted 9 1/2 vertically. The design is in black. These should be listed as:



BL181 5ct pale orange
BL182 6ct pale yellow
BL183 24ct

Two new series of beer and wine and soft drink stamps have been uncovered. Both are oval shaped water decals with the values in a black panel at the bottom. On these stamps the design is black on a colored paper. The stamps are about 11x16mm. All have black roulettes 6 1/2 vertically. The safety is the same regardless of card color and is a two line repeating "STATE OF SOUTH CAROLINA/TAX COMMISSION". I do not know how many are on a pane.



For the business license stamps these are:
BW52 1ct yellow, white safety card

BW53 2ct blue-green, buff safety card
BW54 6ct deep red, gray safety card
BW55 8ct orange, buff safety card
BW56 12ct lilac, gray safety card
BW57 16ct deep red, buff safety card

The same design was also used for soft drinks with the wording on the right hand side changed from "BEER & WINE TAX" to "SOFT DRINKS TAX". These are:



SD70 1ct pale orange, buff safety card
SD71 2ct yellow, gray safety card, clear roulette
SD72 3ct deep purple, buff safety card.

Yet another new series of business license stamps has been found. These appear to be somewhat like the 1948 stamps, but the "South Carolina" is in a straight across banner instead of a curved one. These are 14x10mm, with the design in black on a colored paper. The safety on these is vertical reading up, again the two line repeating "STATE OF SOUTH CAROLINA/TAX COMMISSION". All are roulette 6. The values found on these are:



BL190 1ct green, buff safety card, black roulette
BL191 2ct lilac, buff safety card, black roulette
BL192 3ct red-orange, buff safety card, black roulette
BL193 5ct blue, black safety card, black roulette
BL194 8ct pink, gray safety card, clear roulette
BL195 10ct brown, gray safety card, clear roulette

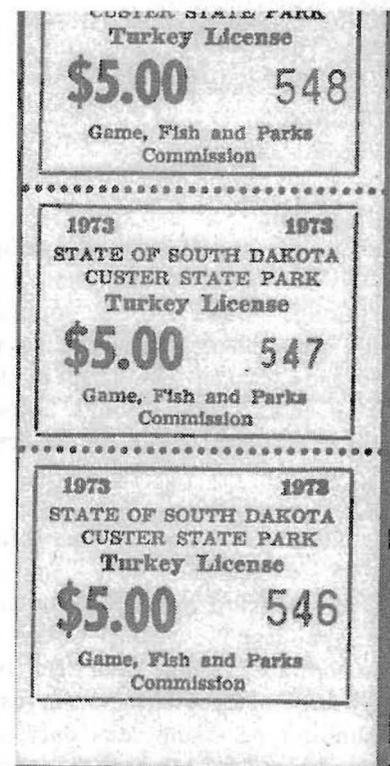
South Dakota Turkey Find

by Jan Wooton

This discovery is a pane of five of the 1973 South Dakota stamp issued for hunting turkey in Custer State Park. Custer State Park is a scenic 71,000 acre park located in the Black Hills of South Dakota. Stamps have been issued for hunting antelope, coyote, elk, big horn sheep, deer and turkey in the park.

What makes this particular pane of stamps of interest is that in the past it was only found used for the 1974 season with the "73" change to a "74", either printed or manually. The stamps are back on yellow with a red serial number. They are not listed in "The Streamside Catalogue of Fish and Game Stamps" as no unaltered stamps were known at the time of publication. The stamp normally thought to be in use for the 1973 season is the 1971 stamp stamp with the "71" changed to "73" - confusing to say the least.

Notable too is that the fourth stamp from the top has a different style and size serial number from the other four stamps in the pane. The bottom three stamps of the five stamp pane are shown.



Middle stamp has different size and shape serial number.

State Revenue Stamp Research Help Needed

SRS catalogers and researchers need your help. They are missing illustrations and or identifying information for the following list of state revenue stamps. if you have information that may help, please provide a photocopy or scan. Unless color copies or scans are sent, identify the color and perforations for the items sent. In order to make it easy for member to respond, send all photocopies/scans to SRS Catalog Project, POB 4503, Danbury, CT 06813 or pmartin@aol.com. We will forward your information to the appropriate cataloger/researcher. Hubbard catalog numbers are used unless otherwise indicated.

State	Cat #	Description	Need				
AK	PB1	\$2 punchboard	illustration, info	OK	D14	\$100 light green doc.	illustration
AK	PB2	\$4 punchboard	illustration, info	OK		Bingo (trucker for hire) 1978	color
AK	LS1-7	liquor seals	illustrations	OK		Veg. seed 1955-78,82-85,post 88	colors
AK	L4	1/2 pint carmine	illustration, info	SC		BL90-95	illustration
AK	L12	1 pint blue "L"	illustration	SC		BL180 scotchcal	illustration
AK	L16	1 pint blue, no serial #	illustration, info	SC		BW1-BW6 beer-wine	illustration
DC	C1-3	cigarette	illustrations	SC		BW17a-BW23 beer-wine	illustration
DC		cigarette any after C3	illustrations, info	SC		CL1-CL6 case liquor	illustration
DC	AL11	additional tax stamp	illustrations, info	SC		crabmeat	illustration
DC	L13	additional tax stamp	illustration	SC		fertilizer	illustration
DC	W11	1/5 gal wine, black value	illustration	SC		L5-L18 liquor	illustration
DC	W12	1/8 gal. wine, black value	illustration	WY	C2	3ct cigarette	illustration
MD	B3	beer	illustration, info	WY	C4	8ct red cig.	illustration
MD	B5	beer	illustration, info				
MT		cigarette- any after C2	illustration, info				
MT	LS12	liquor seal, cream safety	illustration				
MT	PB6	\$2.25 orange punchboard	illustration,info				
MT	PB7	\$3 purple punchboard	illustration,info				
NJ	C3	7 1/2c lilac cigarette	illustration				

Send photocopies/scans to:
SRS Catalog Project
POB 4503, Danbury, CT 06813
E-mail: pmartin2020@aol.com

SRS State Catalog Coordinators

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

Coordinator	Contact	Catalog(s)
Bowman, John	johndbowman@charter.net	AL
Florer, Mike	mflorer@adelphia.net	Fruit, Honey, Seafood, Vegetables
Gilbreath, Jimmy	jdgilbreath@comcast.net	MS
Gray, Kent	kent@staterevs.com	City-County, Municipal
Hines, Terence	terencehines@aol.com	CT,MA,ME,NH,RI,VT
Ivester, Herman	ivesters@swbell.net	AR
Kettenbrink, Ed	kettenbrink@worldnet.att.net	MO,TX
Leshner, Ron	revenueur@dmv.com	PA
Litchfield, Carter	emb906@att.net	Oleo
Malmgren, Richard	rcnstanos@Hawaii.rr.com	HI
Martin, Peter	pmartin202@aol.com	AK,DC,MT,NJ,WY,Ammo, Bedding, Eggs, Potato
Matesen, Mack	mnret@sprynet.com	AZ,ID,NM,UT,WA
Mongen, Art	cind_revs@comcast.net	MD
Pirro, Charles	CAPIRRO@aol.com	IA,SD
Pruess, Ken	kppreuss@aol.com	CO,NE,NY stock transfer
Smiley, Bill	wsmiley@midplains.net	WI
Troutman, Scott	smtroutman@atlanticbb.net	NC,OK,SC,ND
Wooton, Jan	tigrel00@alltel.net	Fish & game

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

CA,DE,FL,GA,IL,IN,KS,KY,LA,MI,MN,NY,ND,NV,OR,SC,TN,VA,WV

Secretaries Report

Previous Total	237
New Members	6
Reinstatements	9
Resignations	0
Deaths	0
Dropped Not Paid	0
Current Total	252

New Members

- 1319** George Q. Booth
2155 Westbrook Drive
Toledo, Ohio 43613-3948
Interests: Tobacco related
- 1320** B. Carl Glawgow
PO Box 547
New Johnsonville, TN 37134
Interests: OH, LA, TN, Columbian
Banknote Specimens, tobacco.
- 1321** Steven M. Bartrom
1520 Howard Court
Hobart, IN 46342
Interests: Fish & Game, waterfowl
- 1322** Ms. Loren Harris
2058 Leland Way
Salina, KS 67401
- 1323** Olaf Leifson
714 Pamplona Avenue
Davis, CA 95616
Interests: NV state revenues and
revenue stamped paper.
- 1324** Kenneth Lee Chotiner
Los Angeles, CA
Interests: AK, CA, AZ, CO, GA, IA, LA
NE, NY, Phil documentaries, perfins
- ### Reinstatements
- 434** Tad Edelis
2017 Stockton Hill Road #A
Kingman, AZ 86401
Interests: Arizona revenues
- 457** Fred Kolcz
729 Hickory Lane
Carol Stream, IL 60188-9145
- 473** Donald Anderson
PO Box 8213
St. Paul, MN 55108-0213
Interests- Minnestosa, DC, US
Administrative areas.
- 1013** Erik Fritzell, OR
- 1054** Rick Loomis, AZ
- 1104** Subway Stamp Shop, PA
- 1209** Patrick Gagnon
- 1301** Joseph Klekotta, OH
- 1306** Vernon Fox

Kentucky Trout Stamps Discontinued

Dick Bilek sent information from Alisa Veverka of the Salato Wildlife Education Center, Department of Fish & Wildlife Resources that "due to lack of consumer interest, we are discontinuing them [trout stamps]. Waterfowl stamps will still be available, however and will go on sale mid-fall".

Malmgren Takes Grand and Reserve Grand at Texpex

by Ken Pruess

SRS member Richard Malmgren had a rare double exhibition victory at the Texpex 2005 show held April 8-10th in Dallas. His state revenue exhibit of "Hawaiian Revenues" took the grand award and an SRS gold. His other exhibit "Hawaiian Postage Stamps" took the reserve grand award and an APS medal of excellence for pre-1900 material. This is the first time in at least ten years that an exhibitor has won both awards at a World Series of Philately show. Our congratulations to Dick on the win.

Art Mongan won a silver SRS medal for his exhibit "United States Revenue Perfins" at Napex 2005 in Washington, DC.

Scott Troutman's "North Carolina Revenues" exhibit took the Grand and a gold at the Scopex show in State College.

SRS medals will be available at AppleFest in Spokane this fall. Exhibitors should let me know well in advance when they plan to show State or local revenues at a World Series of Philately show.

Mort Turner

News reached the secretary that Mort Turner, membership number 24, died May 1, 2004 of a seizure. He had been in bad health for several years. Mack Matesen notes that he joined in October 1959. Elbert Hubbard (#1) had founded the society five years earlier as its sole member. Mort was one of the original 25 members. Other members that were part of the the original 25 were Lee Combs, Sr. (#2), Frank Applegate (#3), Frank Strock (#5 who edited the SRN for many years), John Theil (#6), Colin Makepeace (#7), James Seville (#8 the only one of the 25 still alive and a member) and Dr. Francis Scully (#20).

These early members would, in the years to follow, add their names to a number of articles that were to appear in the State Revenue Newsletter and also penned either individually or as a cooperative effort the first state catalogs.

Mort lived in Washington, DC and when joining listed "U.S. and state revenue stamps" as his interest. He has resided in Colorado for a great many years and is survived by his wife Joanne.

Resignations

Deaths

Dropped Not Paid

Address Changes

- 812** Mark Blaser
310 Main Street
Freemansburg, Pa 18017
- 1226** William Scarpantoni
4 Tulip Court
Highland Mills, NY 10930

We have learned that Mort Turner, one of the founding members of the SRS died May 1, 2004. He was listed as dropped last issue.

State Revenue Research Files

The SRS library maintains state files available for researchers. Correspondence, order forms, regulations and news releases are examples of the type of items in these files.

Over the years much material has been lost because collectors changed collecting interests and discarded old references, moved and no longer had room for extra files, or passed on and their heirs threw out the paper items. If you've done any kind of research, your files will be of interest to a current or future collectors. Preserve the efforts of your labor by send a copy of your files to the SRS Library. If you have unneeded material, send the originals.

Mail to:

SRS Library
POB 4503
Danbury, CT 06813

SRN Back Issues

Back issues are in stock only from 1995 on (issue 230). 1995 thru 1998 are only sold as year sets (see below).

Photocopies of out-of-stock back issues are available for 15 cents per page. Inquire first and send a SASE.

Issue Date

\$5.00 each

- 239 1/99 Games of Chance
- 240 2/99 Arizona
- 241 3/99 FL eggs etc.
- 242 4/99 Beer
- 243 1/00 Printers Waste
- 244 2/00 ID & Potatoes
- 245 3/00 Fishing
- 246 4/00 X-files
- 247 1/01 Alabama
- 248 2/01 CO Bedding
- 250 3/01 Documentary
- 251 4/01 Vending and Scale Seals
- 252 1/02 Colorado Cigarettes
- 253 2/02 Soft Drink
- 254 3/02 Tags and Cards
- 255 4/02 South Carolina
- 256 1/03 Oklahoma
- 257 2/03 Alabama Cataloging
- 258 3/03 Colorado Beers
- 259 4/03 Arkansas
- 260 1/04 Maryland & DC
- 261 2/04 Kentucky
- 262 3/04 Philadelphia Documentaries
- 263 4/04 Pennsylvania
- 264 5/01 OK Documentaries
- 265 5/02 Addendum

1995 thru 1996 year sets (four issues)

\$7.50 per year postpaid

1997-2004 year sets

\$14.50 per year postpaid

For bound copies see Publications Page.

Send all requests to Harold Effner Jr.,
27 Pine Street, Lincroft, NJ 07738

“Seperation of church and state could hardly be more complete. The church teaches that money isn’t everything and the government keeps telling us it is.”

Capsules of Wisdom
Farmer’s Almanac, 1975, Toledo, Ohio

SRS 50th Anniversary Commemorative Tee Shirts From the Boxborough Show



\$18.50

**Order Using the Publications Form
From Harold Effner**

Editor’s Notes Continued from page 2

Hubbard project. Have the text combined on the two Hubbard catalogs, Nutmeg tag sale, Bellinghausen’s Kansas, Pruess’s Nebraska, Matesen’s Utah, Hine’s New England and half the last Nutmeg auction. I am about on schedule. Have had lots of input from Keith Hill, John Funkhouser, Mack Matesen and others on new finds and Ken Pruess supplied much needed better listings of California grapes, tomatoes and sweet potatoes. I still have all the SRS’s to do but I am getting there.

Elections are next issue. If you want to run, please let Peter Martin know. We can always use more helpers.

We just received good news that Kent Gray will be rotating out of Turkey to Albuquerque, New Mexico come November. Welcome back Kent and Sharon!

The article on pages 6 and 7 on the big Florida eggs stamps is an attempt to gather information to straighten out the catalogs. If you have any, please let me know what you have.

Interesting Auction Results

by Kenneth Pruess

Mack Matesen reports two 1867 Assay Office Reports each with Nevada Hubbard D18. One, item number 557955505 sold for \$260, the other (5579820136) brought \$260.50. Rather common stamps but interesting use on documents.

A variety of tax tags on E-bay brought good prices. Most interesting was a damaged NC tag (5592739738) for 25lbs of North State baby chick grain with F105 on the back which sold for \$51.00.

A possible bargain at \$53.89 was a sheet of 10 unlisted Pennsylvania soft drink 24 oz. blue like SD17 (5590256101).

Scarce mint Colorado beers remain popular. B51 with unlisted serial number E (5592732787) brought \$123.50, B52 (5592732414) brought \$123.50, and B58 (5592732491) came in at \$126. Each stamp went to a different buyer, indicating that there is a strong demand for scarce Colorado while more common material often does not even bring 1960 catalog prices.

A lot of state revenues have been appearing on eBay, primarily from three different sellers. Included have been many rarely seen stamps. Almost all from two sellers have been unreserved with a starting price of about \$1.

A West Virginia 1/2 barrel beer stamp, listed but not illustrated in Hubbard addenda (Ebay 5598187309) sold for \$27.85. This was obviously a specimen. Four of these stamps, three of which were specimens, three were also in the Nutmeg Hubbard sale.

Hubbard F16, a 20,000 lb New Mexico feed stamp (5596453128) brought \$26. This stamp has never been illustrated.

High denomination Washington state conveyance stamps brought competition between two serious Washington collectors. A \$50 value (5604172784) realized \$78.88 and a \$100 (5604172523) brought \$108.49. Perhaps collectors should buy more mint high denomination stamps when current?

A \$1 Pennsylvania stock transfer stamp ST6c with inverted overprint (5604442567) brought \$86.88.

A set of three ND illegal drug stamps in pairs (5605026304) sold for \$224.50.

Florida City and County Tax Stamps

by Kent Gray



APALACHICOLA

Cigarette:
1 cent, brown



GAINESVILLE

Cigarette:
2 cent, black on salmon

MARIANNA

Cigarette:
Center Value
1 cent, black on orange
1 1/2 cent, black on orange (Tall "Cig"), white card
1 1/2 cent, black on orange (Squat "Cig"), manila card

Shield

1 1/2 cent, "Red Orange"



BRADENTON

Punch Board:
25 cent, red on orange
50 cent, black
\$1, black on Blue



KEY WEST

Tobacco:
Small size (12 x 16mm)
1 cent, red and pink
2 cent, green and pink
3 cent, blue and pink



MIAMI

Tobacco:
1 cent, light blue
2 cent, red
3 cent, light green
4 cent, carmine
5 cent, dark blue
10 cent, rose
15 cent, green
20 cent, orange red
25 cent, purple
50 cent, black



DAYTONA BEACH

Punch Board:
50 cent, black on blue
\$1, color unknown



Large Size (xx x xmm)
5 cent, black on yellow
10 cent, black on yellow
25 cent, black on yellow
50 cent, black on yellow



Cigarette Meter:

2 cent, purple



De FUNIAK SPRINGS

Cigarette:
1 cent, blue
1 cent, black; white card,
clear horiz roul
1 cent, black; buff card, black roul



State Revenue News

NICEVILLE

Cigarette:

- 1 cent, bright blue
- 1 cent, dull ultramarine

PANAMA CITY

Cigarette:

"CENTERED C"

- 1 cent, color unknown



Steamship (see page 32)

- 1 cent, orange (good anchor)
- 1 cent, orange (closed wave)
- 1 cent, orange (open wave)
- 1 cent, orange (error, Panama City)

Punch Board:

Steamship Design?

- 50 cent, blue
- \$1, green
- \$1.50, brown



PENSACOLA

Cigarette:

Shield, paper stamp

- 1 cent, green



Shield, decal

- 1 cent, violet
- 1 cent, orange red
- 1 cent, orange

Tobacco:

"LARGE"

- 5 cent, black and yellow
- 10 cent, black and yellow
- 25 cent, black and yellow
- 50 cent, black and yellow



Shield, decal

- 1 cent, blue on pink
- 2 cent, black on yellow
- 2 cent, red
- 2 cent, rose red



PORT OF SAINT JOE

Cigarette:

- 1 cent, grey-green



ST. PETERSBURG

Tobacco:

- 1 cent, blue
- 2 cent, black
- 3 cent, green
- 5 cent, dark brown
- 10 cent, red
- 15 cent, violet
- 25 cent, tan

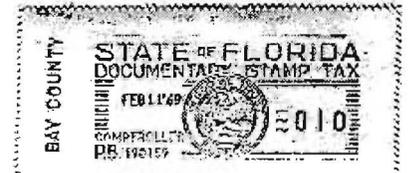


WINTERHAVEN

Cigarette:

- 1 1/2 cent, dull ultramarine

COUNTY DEED STAMPS:



BAY COUNTY

Meter, red

DADE COUNTY

Meter, black

DUVAL COUNTY

Meter, red



HILLSBOROUGH COUNTY

Meter, red "SUR TAX"

Meter, red "STAMP TAX"

PALM BEACH COUNTY

Meter, blue

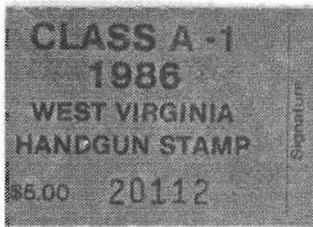
SEMINOLE COUNTY

Meter, red

Interesting Auction Lots Auction 33

by Scott Troutman

Here is a West Virginia item that has never been described in any catalog. It is a 1986 handgun stamp for \$5. It is black on a bright orange surface colored paper, 42x29mm. These apparently came in coils and are roulette 6 horizontally. It is unclear if these were used on handgun licenses, or if it is a hunting stamp. I have friends in North Carolina who engage in "bunny bopping" or shooting rabbits with a pistol. The stamp has the half tone image of a pistol on it and is made like other hunting stamps of that time period.

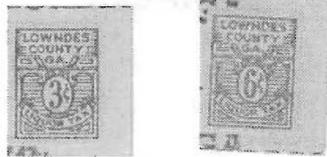


In Georgia three lots have locals which may have never been well described. The first is a City of Mogsansville 2-1/2ct beer.

This decal is gray and white on a buff card, 12x15mm.



Next are two liquor stamp decals from Lowndes County. Both of these are on a buff safety card with a large blue safety black rouletted 6-1/4. The decals are 12x15mm. The 3ct is blue, the 6ct is a lilac color.



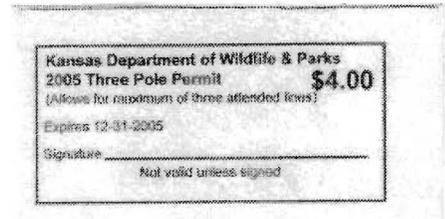
The last one is a small City of Smyrna beer decal, rose carmine for 3-1/2 cents. These are about 12x16mm. The card is a buff safety card with a reversed gray safety reading STATE BEVERAGE TAX.



Kansas 2005 Three Pole Permit

by Charles Glenn

Kansas law limits the number of fishing lines per individual to two. This year, the Department of Wildlife and Park issued a permit for a third pole for \$4.00. It is a 2-1/2" x 1-1/2" self adhesive label, dark blue print on white. An example is shown.



If I understand the Department of Wildlife and Parks, starting next year it will not be self adhesive but printed on paper.

The 2005 permit can be purchased at Kansas County Clerk offices. These offices charge an additional \$1.00 handling fee. Wildlife stamps usually can be ordered from the headquarters at Department of Wildlife & Parks, Pratt, Kansas, 67124 without additional fees.

Alaska Cigarette Tax Stamps

by Kenneth Pruess

On a recent trip, I was surprised to note stamps on packages of cigarettes in Alaska. Cigarette tax stamps are now in use by all but four states according to one report which I found. Who can report which states do not use stamps? Although no one has reported the Hawaii stamp, these were issued beginning 2001.

Use of Alaska stamps began January 1, 2004. The tax rate at that time was five cents per cigarette (38 mills plus 12 mills additional tax.) On January 1, 2005 the tax increased to eight cents per cigarette for participating manufactures (PM), \$.0925 for non-participating manufacturers (NPM). A participating manufacturer is a signatory to the Tobacco Master Settlement Agreement. The higher tax for manufacturers not a part of this agreement is to compensate for the lost revenue received by Alaska as part of the



agreement. Cigarettes on hand January 1 were taxed at the old rate and old stamps can still be found. The best current information comes from the Alaska Department of Revenue web site: www.tax.state.ak.us. All stamps are of the same fusion design but differ in color combinations. Illustrated is the current stamp for packages of twenty five. I thank Johanna Bales of the Alaska Dept. of Revenue for additional information. I believe a current catalog listing might be as follows:

C1	blue on yellow	20 cig	1.00
C2	black on green	25 cig	1.25
C3	black on pink	20 cig	1.60
C4	black on orange	25 cig	2.00
C5	dark purple on light purple	20 cig	1.85

I also found a pale blue on white stamp in a street gutter which most probably was a faded copy of C1 since I was informed that the five stamps listed above are the only stamps Alaska ever issued. No NPM manufacturers sell cigarettes in packages of 25 in Alaska. I did not find a copy of C2 or C5 but both should exist. If you have any contacts in Alaska, and want to acquire these stamps, I would suggest prompt action as most can still be found in stores with some search. Look for poor selling brands to get the older stamps. Alaska considers the tax paid if at least 80% of the stamp is present. That is often the best a collector can hope for in the case of these fragile decals.

It is possible, but not practical, to obtain mint copies. One would need to purchase a \$50 license and then purchase stamps in a minimum quantity of 150 of each stamp desired.

Auction 32 Results

Over 50 bidders took their shots. The most bids were for lot 135 a Maryland Beer (\$5 est./\$22 realized). Other hot lots were 34 CA sweet potato (\$6/\$10), 326 the SC terrapin (\$25/\$36), the two cheapo piles 381 (\$5/\$8.25) and 382 (\$4/\$8.25), 185 Mississippi mineral documentaries (\$2.50/\$4.25) and 225 the NY Buffalo court documentary (\$7.50/\$10).

Other good realizations include lots 35 the CN parking lot stamp (\$2.50/\$11), 88 Iowa bottle refund (\$2.50/\$11), 101 Indiana egg (\$10/\$16), 229 & 230 the Worlds fair tickets (\$5/\$11 ea), 156 Minnesota beer control (\$5/\$7.25), 228 the SD antlerless deer on license (\$24/\$40), 372 WI beer (\$10/\$23) and 5 & 6 the AL sweet potato tags (\$7.50/\$9.25).

Hot areas included Minnesota, Mississippi, Wisconsin, North Carolina, hodgepodes, DC champagne, Utah beer,

Ohio sales tax, Ohio sales cards, fruit, Georgia local beers and on document usages. Alaska went cold and eggs were all over the place.

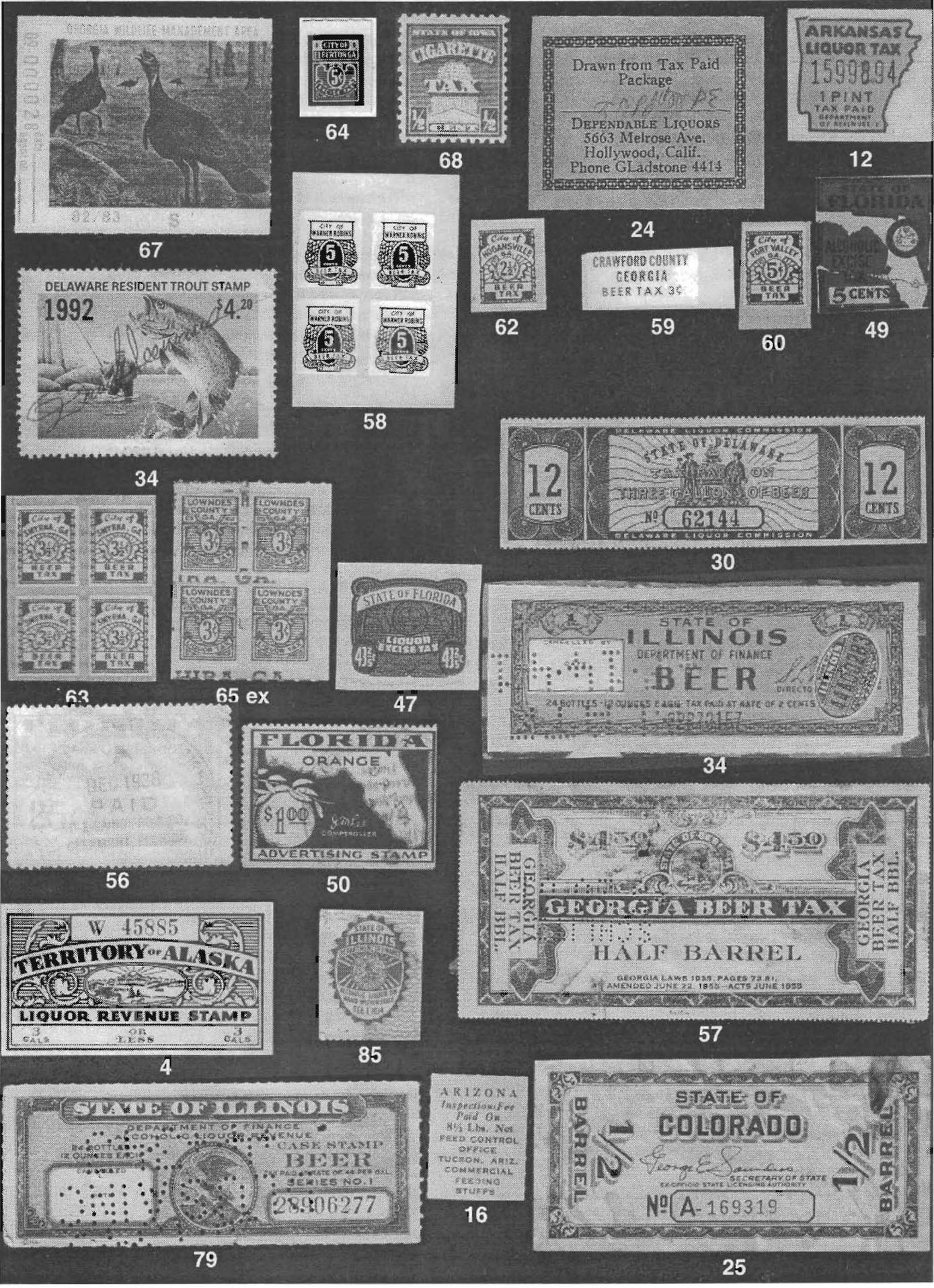
Lot 385 was withdrawn as it was misdescribed.

Note, on the winnings sheet an * indicates you got the lot for lower than your highest bid. t indicates tie bids. Items in bold below went for more than the estimate.

1	-	47	-	93	27.00*	139	-	185	4.25*	231	2.00	277	4.50	323	35.00*	369	-
2	-	48	-	94	16.00*	140	2.75*	186	1.25*	232	1.50	278	-	324	25.00*	370	-
3	15.00*	49	-	95	10.00	141	1.00*	187	4.00	233	3.00	279	-	325	7.25*	371	10.00*
4	14.00	50	-	96	-	142	8.25*	188	3.75*	234	3.50	280	4.50	326	36.00t	372	23.00*
5	9.25*	51	-	97	2.50*	143	2.50	189	2.75*	235	5.00	281	2.00	327	20.00	373	-
6	9.25*	52	-	98	3.00	144	1.00*	190	1.75*	236	-	282	-	328	40.00t	374	-
7	3.50*	53	-	99	4.25*	145	3.25*	191	2.25	237	17.00*	283	5.25*	329	7.50*	375	2.00*
8	4.00*	54	-	100	2.25*	146	1.50t	192	5.00	238	5.00	284	-	330	4.25*	376	1.50*
9	6.00*	55	-	101	16.00*	147	2.25	193	2.00*	239	2.00*	285	-	331	3.00	377	-
10	-	56	16.00*	102	3.50*	148	18.00	194	7.50*	240	1.00	286	1.50*	332	1.00*	378	-
11	-	57	53.00*	103	3.25*	149	23.00*	195	7.50*	241	2.50	287	8.00	333	4.50*	379	4.75*
12	-	58	15.50	104	-	150	23.00*	196	7.50*	242	27.50	288	4.00	334	8.25*	380	4.75*
13	-	59	2.50*	105	-	151	5.50	197	7.50*	243	3.50	289	5.00	335	3.50*	381	8.25*
14	1.50	60	4.25*	106	-	152	12.00*	198	7.50*	244	-	290	7.50	336	3.25*	382	8.25*
15	2.00	61	-	107	2.00*	153	-	199	7.50*	245	2.50	291	-	337	2.50*	383	13.00*
16	10.00t	62	50.00*	108	-	154	13.00	200	7.50*	246	10.25	292	-	338	2.50*	384	7.25*
17	-	63	5.50	109	-	155	4.00*	201	7.50*	247	1.50	293	6.00	339	1.75	385	with
18	1.50*	64	20.00	110	-	156	7.25*	202	7.50*	248	3.00	294	5.00	340	2.75*	386	-
19	2.00*	65	27.00*	111	-	157	5.00*	203	7.50*	249	12.00	295	5.50*	341	2.75*		
20	2.00*	66	1.50*	112	-	158	50.00*	204	7.50*	250	4.50	296	5.00	342	1.50*		
21	5.00*	67	3.25*	113	1.00*	159	20.00*	205	87.00*	251	5.25*	297	15.00*	343	1.75*		
22	1.50	68	1.75*	114	2.50*	160	20.00*	206	5.25	252	3.00*	298	-	344	7.00		
23	4.00*	69	1.25*	115	23.00*	161	4.00	207	5.25*	253	3.00*	299	7.00*	345	-		
24	5.25*	70	2.25*	116	6.00	162	3.00	208	5.00t	254	7.50*	300	-	346	3.00t		
25	-	71	5.25*	117	-	163	10.00	209	12.00	255	-	301	10.00*	347	2.50t		
26	4.00*	72	1.00	118	2.50*	164	3.00t	210	5.25*	256	2.00*	302	3.50	348	2.00		
27	-	73	4.75*	119	2.50t	165	23.00	211	1.75*	257	2.00*	303	28.00*	349	6.25*		
28	-	74	-	120	-	166	2.00t	212	1.50*	258	1.75	304	3.25*	350	1.25*		
29	-	75	1.50*	121	4.75*	167	1.75*	213	1.25*	259	1.75	305	4.00	351	1.00		
30	5.25*	76	1.00*	122	4.50*	168	15.00*	214	1.25	260	2.50*	306	-	352	1.50*		
31	-	77	1.75	123	2.50*	169	8.00	215	2.75	261	-	307	7.00	353	1.75		
32	-	78	2.00	124	2.00t	170	2.50*	216	2.75	262	5.00	308	20.00t	354	2.00*		
33	2.75*	79	8.00	125	2.50t	171	-	217	-	263	3.50*	309	3.00*	355	1.00		
34	10.00*	80	-	126	2.00t	172	7.75*	218	8.00	264	-	310	-	356	1.25*		
35	11.00*	81	2.00*	127	1.25	173	7.75*	219	1.00*	265	2.00*	311	-	357	3.25*		
36	2.50t	82	3.25*	128	18.00*	174	3.50*	220	-	266	2.00*	312	4.00	358	1.25*		
37	3.50	83	3.25*	129	3.00*	175	2.50*	221	1.00	267	-	313	4.00	359	-		
38	1.50	84	3.25*	130	3.25*	176	4.75*	222	5.00	268	1.75	314	4.25	360	5.25*		
39	8.25*	85	3.25*	131	3.50	177	4.75*	223	-	269	5.00	315	4.25	361	-		
40	-	86	-	132	3.50t	178	3.75*	224	3.25*	270	5.00	316	2.00*	362	-		
41	2.00t	87	2.75*	133	2.50*	179	9.75*	225	10.00	271	5.00	317	6.00t	363	1.50*		
42	3.00	88	11.00*	134	7.25*	180	1.75*	226	32.00*	272	-	318	8.00	364	1.50*		
43	16.00	89	1.75*	135	22.00*	181	5.25*	227	2.00	273	3.50	319	4.50*	365	2.75		
44	1.25*	90	3.25*	136	8.50*	182	3.50t	228	-	274	-	320	6.00	366	-		
45	-	91	5.75	137	1.75*	183	1.50*	229	11.00*	275	6.00	321	6.00	367	8.00*		
46	1.50*	92	50.00	138	-	184	2.75*	230	11.00*	276	6.00	322	5.00	368	-		

Auction 33

State Revenues		48	FL liquor L73 13-9/16ct Schott sig. 1952 yellow,MH, VF	3.00	
Hubbard Catalog numbers on non-fish and game		49	FL liquor L8 5ct,U,AVG on piece,scratch across it,P	5.00	
Wooton catalog number on fish & game.		50	FL orange OR11 \$1,U,F,P	12.50	
Other catalogs as noted.		51	FL orange (2) OR7 1ct; OR9 10ct both U,VF	4.00	
1	AK beer B4a 3 gal. MNH,VF	15.00	52	FL orange (3) OR7,OR8,OR9,U,VF	5.00
2	AK liquor L18b 1pt blk/4,MNH,VF, w/union label	25.00	53	FL orange OR10 50ct,U,VF	5.00
3	AK liquor L19b 4/5qt blk/4,MNH,VF, w/union label	30.00	54	FL orange OR11 \$1,U,Avg	9.00
4	AK wine W2 3 gals,MNH,VF,P	15.00	55	FL tangerine TA13 5ct,U,VF	7.50
5	AK wine W2 3 gals,MNH,VF	15.00	56	FL tangerine TA14 25ct,U,VF,rare,thin,P	50.00
6	AL tobacco T10 2ct,U,VF,pulled perf	6.00	57	GA beer B27b \$4.50 no safety U,VF, perfin "SCHLITZ /5-26-61",holes, big tear, surface rub but a really rare stamp,P	25.00
7	AL tobacco T9 1ct,U,F,rare	10.00	58	GA beer City of Warner-Robbins 5ct hop design white card, MNH,VF,P	4.00
8	AR cigarette (2) C29 1/2ct;C33 4ct both U,F	4.50	59	GA beer Crawford County 3ct decal,MNH, VF,P	2.50
9	AR cigarette C31 2ct,U,VF,clear	5.00	60	GA beer Fort Valley 5ct decal,MNH, VF,P	3.00
10	AR feed (2) F48, F50 1943 both MNH,VF	2.50	61	GA beer Laurens County 5ct blue decal,MNH, VF	3.00
11	AR feed F39 1937 50lb,MNH,AVG	2.00	62	GA beer Hogansville 2-1/2ct gray and white on buff card, MNH,VF,P	2.00
12	AR liquor L113 1954 1 pt,U,VF,P	1.50	63	GA beer Smyrna 3-1/2ct blk 4 rose carmine on buff safety card, MNH, VF,P	4.00
12A	AZ beer B11 6ct, U,VF	2.50	64	GA excise (beer) Elberton 5ct,MNH, VF,P	1.50
13	AZ beer B11 6ct,MH,VF	2.50	65	GA liquor Lowndes County (2) 3ct blue and 6ct lilac both blk/4,MNH, VF,P	16.00
14	AZ beer B13 11ct,U,VF	2.00	66	GA shrimp SH5 10.43ct w/orange shrimp,MNH, VF	10.00
15	AZ feed (3) F4 10 lb; F5 25 lb; F6 50 lbs, all MNH, VF-XF	10.00	67	GA wildlife management area #31982-83 \$10.25, MNH, VF,P	35.00
16	AZ feed F1 8-1/2lbs,MNH, VF,P	2.00	68	IA cigarette C1 1/2ct,MH, VF,P	7.50
17	AZ fertilizer (2) FT1 1 lb;FT2 5 lb,both MNH, VF	3.50	69	IA cigarette C6 1/2ct,U,F	10.00
18	AZ luxury (2) LX26 10ct green; LX31 10ct rose, both U,VF	3.50	70	IA cigarette C8 1-1/2ct,U,F,clear	2.50
19	CA feed F8 used on green tag for 100lbs of FEDCO rabbit feed	6.00	71	IA habitat #16 1993 \$5 sig. on license U,VF	5.00
20	CA fishing #2 \$1 1961 w/tab, MNH, VF,tab is toning	5.00	72	ID beer B11 \$.775,U,VF,two punch holes	10.00
21	CA fishing #8 \$1 pair sig.,U, VF, on license	3.50	73	ID beer B16a ultramarine \$.15,U, VF, torn roughly at top but not into design, magenta handstamp "B.G.Co./Permit 4?"	7.50
22	CA liquor (5) L1a,L2,L3b,L4a,L5,all U,VF	10.00	74	ID beer B48 .225ct gray,U, VF-XF	3.00
23	CA res. sport fishing #50 \$5 sig.,U, VF on license	2.00	75	ID beer B55d .2062ct,U, VF,perfin "L.L.B.Co./5-23-52",roul 9-1/2,91x52mm, unlisted	25.00
24	CA withdrawn liquor (see article 4th qtr 2004), black on pink, U, VF,P	10.00	76	ID cigarette C3a single (see article 4th qtr 2004), C3b blk/4 all MNh, VF	10.00
25	CO beer B25 1/2 bbl, end panel with serial Serial A, U, VF,beer stain,P	5.00	77	IL beer B37 1/2 case,U, VF,perfin "PETER FOX", small scuff	15.00
26	CO beer B53 288oz Baker sig.U, VF, faults J serial, rare stamp	5.00	78	IL beer B48 1 case U, VF,perfin, "BLATZ/7-14-41" on piece of box,P	5.00
27	CO wine & liquor W65,U, VF	1.00	79	IL beer B64 24-12oz,U, VF,perfin "DL USA INC/4-3-43,clear, staple hole,P	1.50
28	DC cigarette meter 20 cig,U, VF	1.50	80	IL beer B80c 24-7oz U, VF,perfin, "C.B. Co./4-4-49", clean	10.00
29	DC liquor L6 1/5 gal red shade,U, VF,perfin "1653"	1.50	81	IL beer B80d 12-24oz orange brown,U, VF, perfin "GHBCo/4-9/1954"	25.00
30	DE beer B24a 12ct,U, VF-XF,P	25.00	82	IL beer B82c 36-7oz gray green,U, VF, perfin "A.B. Inc./6-2-54"	7.50
31	DE duck #7 \$5 sig. U, VF on license, pulled corner perf	5.00	83	IL beer B85 3 gal. U, VF,perfin "A.B.Inc./6-27-49"	3.00
32	DE non-res trout #26 1976 \$5.25, MNH, VF	10.00	84	IL beer B86b 1/2 bbl, color in catalog is blue but this one is gray, perfin "A.B.Inc./6-27-56", lower right corner nipped	25.00
33	DE res. trout #25 1976 \$2.10,MNH, VF	10.00	85	IL liquor L1a on wavy safety card, half of safety is gone, M?,P	5.00
34	DE res. trout #67 1992 sig. U, VF-XF,couple short perfs,P	5.50	86	IN beer B21a 24-12oz red serial,U, VF perfin "MILLER/11-14-49",P	25.00
35	FL citrus (3) CF30 1ct,CF31 5ct,CF32 10ct,all U, VF	3.00	87	IN beer B33 24-12oz,U, VF	1.00
36	FL citrus CF29 \$4,U, VF-XF	15.00			
37	FL citrus CF34 50ct, U,AVG	3.50			
38	FL citrus CF35 \$1,U, VF	5.00			
39	FL citrus CF36 \$2,U, VF,rare	25.00			
40	FL citrus CF37 \$4,U, VF,rare, handstamped "Jan 8, 1944"	25.00			
41	FL egg E11 (SRS) U, VF handstamped "APR 15 1936/GEORGIA"	5.00			
42	FL egg E5 (SRS) U, VF	5.00			
43	FL grapefruit GR15 30ct,U, VF, blue handstamp SON "Graines Fruit Co,Clearmont, Florida"	5.00			
44	FL grapefruit GR9 30ct,U, VF	5.00			
45	FL liquor L100 1 qt Lee sig. 1963 blue green,U, VF	3.50			
46	FL liquor L70 27-1/8ct Schott sig. 1952 orange,MH, VF,small adhesion	2.50			
47	FL liquor L71 43-2/5ct Schott sig. 1952 orange,U, VF,P	3.50			



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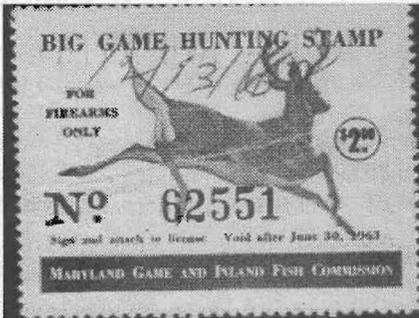
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Auction 33

88	IN beer B4A 13ct with ENFORCEMENT TAX PAID overprint,U,VF,perfin "BLATZ/12-14-42"	50.00	137	MN beer B15 50ct U,VF,large scuff,perfin "P.B.Co./3-12-34"	12.50
89	KS cigarette strip C71 1ct,MNH,VF,folded in middle	2.50	138	MN beer B45 .14516ct U on piece of box, show piece, pefin "BLATZ/7-7-41",P	25.00
90	KS cigarette vending 1972 James T. MacDonald sig. orange & yellow, MNH,Vf, unlisted but known	5.00	139	MN pheasant #15 1997 unsig. U,VF,plate or control number,P	3.00
91	KS egg E55 1 doz Medium,MNH,VF	5.00	140	MO cigarette meter Kansas City, MO 20 cig. U,VF,nicely mounted	1.50
92	KS livestock remedy LR2 10lbs,MNH,AVG,disb gum,P	2.50	141	MO kerosene K32 1 bbl,U,VF,clean	4.00
93	KS upland game bird #2 1962 \$1 sig.,U,VF	2.50	142	MO kerosene K48 100 bbl Gray-Middlekamp "D" serial letter,U,VF	7.50
94	KS upland game bird #5 1965 \$1, unsig.U,VF,clean	2.50	143	MO secured debt proof D1P 5ct,MNH,VF,P	5.00
95	KS upland game bird #8 1968 \$1 sig.,U,VF	2.50	144	MO waterfowl Scott #9 1987 w/tab,MNH,VF-XF	13.00
96	KS upland game bird #13 1973 \$1, sig. U,VF	2.50	145	MS beer & wine BW24 11-1/2ct,U,VF, one corner crimped,P	4.00
97	KY beer B12 \$.0121,MNH,VF	5.00	146	MS malt M6 9ct yellow orange,MNH,VF	10.00
98	KY fertilizer FE43 100lbs,MNH,VF	2.00	147	MS malt M8 9ct blue w/sheet #,MH,VF,P	5.00
99	KY liquor L46 1/5pt green	1.50	148	MS tobacco T10 1ct,U,AVG	1.00
100	KY liquor L51 1/2pt,MNH,VF	1.50	149	MT res. fishing #37 \$5 1978-79 and res. bird Scott A28 \$4 on lic. fishing has problems on right edge, bird has ink bleed on tab and crease in stamp	20.00
101	LA feed F88 1943-44 10 lbs,MNH,VF	1.50	150	NC feed meter specimen on blank tag 10 lbs,MNH,VF	20.00
102	LA feed (5) 1942-43 F82,F83,F85a,F86a, F87,MNH,VF	7.50	151	NC feed meter specimen on blank tag 100 lbs,MNH,VF	10.00
103	LA feed (4) 1943-44 F88, F90,F91,F92,MNH,VF	4.00	152	NC hunt-fish #65 1987-88 \$10 used on a county hunting license, pulled crn on stamp	2.50
104	LA feed (4) 1944-45 F98,F99,F101,F102,MNH,VF,P	4.00	153	ND husband fishing #9 \$10 sig.,U,VF	5.00
105	LA feed F106 1946-47 100lbs,MNH,VF	1.00	154	NE beer B68a 9ct 24-12oz,U,VF,rare,P	25.00
106	LA insecticide-fungicide IF3c 1 lb on violet MNH,XF and paris green PG3 1 lb, MNH,F,corner gone	2.00	155	NE liquor L44 16ct,U,VF	2.50
107	LA law D2 10ct,MNG,VF,beautiful copy,P	7.50	156	NE liquor (2) L68 7-1/2ct; L71 24ct,U,VF,P	2.00
108	LA law D4 50ct,U,F,handstamp cxl	5.00	157	NE upland game bird #2 1959 \$1 unsig,U,VF,clean	10.00
109	LA law D5 \$1,U,F,handstamp cxl	3.50	158	NE wine W100 5-1/2ct,U,VF	1.50
110	MA waterfowl Scott #16 \$1.25,MNH,VF,P	9.50	159	NE wine W30S 10ct,MNH,VF,diamond punches, specimen,P	2.50
111	MD 1975 back tag w/ duck #2 sig. and deer and turkey adult #11 \$5.50 sig.	45.00	160	NJ res. trout #5 1955 \$1,MH,VF,P	10.00
112	MD bedding BE3,MH,VF	5.00	161	NJ res. trout #57 1981 \$4,MNH,VF	8.00
113	MD big game firearms #3 1962 \$2 sig.,U,VF diagonal crease, tough stamp to find,P	30.00	162	NJ woodcock #16 1982 red 7 white,MNH,VF,P	6.00
114	MD big game firearms #6 1965 \$2 sig. U,VF, vertical crease	30.00	163	NM honey HO3,MNH,VF	7.50
115	MD Chesapeake Bay sport fishing #21,\$5 sig.,U,VF	6.00	164	NM trout #2 1974-75 \$3,sig.,U,VF-XF,vertical crease,P	16.00
116	MD liquor (2) L41 1/16 gal perfin "M/3", U,F,faults; L45 1/4 gal perfin "W/22",U,VF,stains	2.00	165	NV documentary D20 1865 50ct,U,VF,P	10.00
117	MD liquor (4) L82,L83,L84,L86,MNH,VF,P	9.00	166	NY big game bowhunting #2 1968 \$3.25 sig.,U,VF	15.00
118	MD liquor (5) L76-80 full set,MNH,VF	9.00	167	NY big game muzzleloading #2 1959 \$4.25 MNH,VF	10.00
119	MD liquor L28 13-3/4ct,U,VF,P	3.00	168	NY cigarettes (2) C6 pane of 10 and counterfeit pane of 10 (See SRN 1st qtr 2005, p. 10), both MNH	30.00
120	MD liquor L46 1 gal,MH,F,P	15.00	169	NY hunting #8 free 1989-90 sig. U on lic, light crease thru stamp	3.50
121	MD recordation D2 20ct,U,VF	50.00	170	NY hunting used for trapping #7 free 1988, sig. U on lic.,light crease thru stamp	3.50
122	MD recordation D1 10ct,U,VF,clean	25.00	171	NY stock transfer (2) ST136 \$1, ST138 \$3 used on 100 shares of stock The New York Central Railroad. Stock has light crease down center and punch holes, the stamps are handstamped.	5.00
123	MD recordation D3 50ct,U,VF	25.00	172	NY stock transfer (5) ST127 (2) 1ct, one stapled, ST131 (3) 10ct punched, one stapled used on 8 shares of stock The New York Central Railroad. Stock has light creases and punch holes, the stamps are handstamped. Basically buying the stock.	5.00
124	MD recordation D7 gray 5ct,U,VF	25.00	173	NY stock transfer ST108 \$100,U,VF,clean,P	35.00
125	ME cigarette C8 2ct (Hines C7),MNH,VF	1.00	174	NY stock transfer ST120 5ct imperf proof heavily toned, Hubbard was asking \$250,P	50.00
126	ME cigarette like Hines C16 25ct green but on a yellow safety card with gray pie wedge safety,P	3.00	175	NY stock transfer ST133 imperf proof, MH,cancelled with red line across it, Hubbard was asking \$250,unique? P	100.00
127	ME liquor seal LS1,U,about 90% there	4.50	176	OH beer B23 1-1/2ct, handstamp "A.B.CO/OCT 31 1935",U,VF	1.00
128	ME real estate meter specimen, gray on hatched safety paper,MNH,XF	3.00			
129	MI beer B22 12 pt,U,F	11.50			
130	MI beer B43 specimen 1/4 bbl punched and no serial numbers,MH,XF	30.00			
131	MI beer B45A unlisted 1 bbl specimen punched and no serial numbers, green on grayish safety paper,MNH,XF	75.00			
132	MI beer B52A 12 qt,U,VF,perfin "TERRE HAUTE/11-28-44"	20.00			
133	MI beer specimen B36S 1/8 bbl,MNG, VF-XF,perfin	45.00			
134	MI beer specimen B38S 1/2 bbl,MNG, hole punched,P	45.00			
135	MI public access hunting #4 \$1 with full tab,MH, VF-XF	10.00			
136	MI wine strip W7 1 7/8ct,U,VF,folded	35.00			



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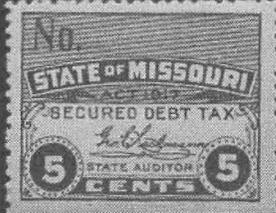
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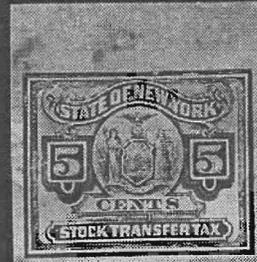
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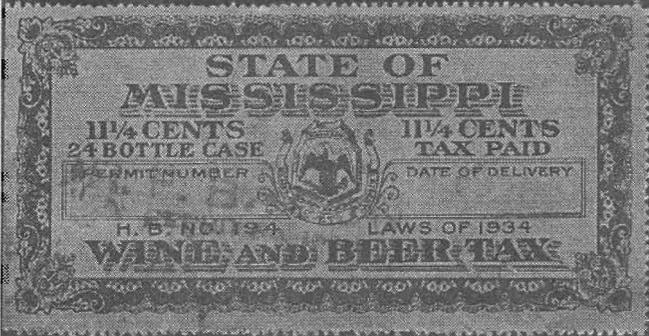
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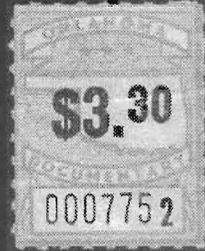
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Auction 33

	Ohio Specimens marked perfin have part of perfin	220	OK tobacco T77 15ct,MNH,VF	10.00	
	COLUMIBAN BANK NO CO. SPECIMEN	221	OK vegetable seed VS31 1986,MNH,VF,P	15.00	
177	OH beer specimen B3S 10ct,MNH,VF,perfin	10.00	222	OK wine W21a 3 gal, MNH,VF	15.00
178	OH beer specimen B4S 50ct,MNH,VF,perfin,P	10.00	223	OK wine W34 4 gal, U,VF,clea	3.00
179	OH beer specimen B5S \$1,MNH,VF,perfin	50.00	224	OK wine W34 4 gal,MNH,VF	1.00
180	OH beer specimen B11S pair 1/2ct,MNG,VF	10.00	225	OK wine W37 4 gal, strip 3,MNH,VF	3.00
181	OH beer specimen B12S pair 1ct,MNG,VF	10.00	226	OK wine (2) W43 9 liter, W44 12 liter,MNH,VF,P	2.00
182	OH beer specimen B13S pair 1-1/2ct,MNG,VF,P	10.00	227	OK wine W43a 9 liter green safety,U,VF,clea	4.00
183	OH beer specimen B15S pair 2-1/2ct,MNH,VF	10.00	228	OR beer Klamath Falls 6ct,MNH,F	2.50
184	OH beer specimen B18S,1-1/2ct,MNH,VF,perfin	10.00	229	OR documentary Multnomah County (2) blk/4	
185	OH beer specimen B19S 2ct,MNH,VF,perfin	10.00		\$20, blk/4 \$50,MNH, VF	20.00
186	OH beer specimen like B21 but imperforate pair 3ct,MNH,VF (never issued imperf)	15.00	230	OR insurance D18 10ct 1880,MNH,VF	12.50
187	OH cigarette C13 pair, MNH,VF,P	1.50	231	OR insurance D28 10ct pair, MNH, light gum creases,P	7.00
188	OH cigarette specimen C1S 1ct,MNH,VF,perfin	5.00	232	OR melon & tomato (5) MT1,MT2,MT4 U, MT6,MT7, rest MNH,VF	5.00
189	OH liquor specimen L2S 10ct,MNH,VF,perfin	10.00	233	OR music device \$1 1947-48,MNH,XF	7.50
190	OH liquor specimen L1S 5ct,MNH,VF,perfin	10.00	234	PA bedding BE4b orange on small homemade "Second Hand" tag,P	25.00
191	OH liquor specimen L2S 10ct,MNH,VF, overprinted in red "SPECIMEN",P	10.00	235	PA bedding BE6c orange on yellow second hand tag of J.C. Ehrlich, Reading, PA	25.00
192	OH liquor specimen L3S 15ct,MNH,VF, overprinted in red "SPECIMEN"	10.00	236	PA bedding BE7 damaged, on damaged cloth tag, tag and stamp are dirty	4.00
193	OH liquor seal specimen LS7S,no serial numbers, roulette 2-1/8,MNG,F,P	10.00	238	PA beer (2) B8 1/8 bbl,U,VF,perfin "34";B10 1/4 bbl U,AVG,perfin,faults	10.00
194	OH liquor specimen L18S 5ct pair imperf,MNG,VF	10.00	239	PA documentary Philadelphia PD15a \$5 blue,U,VF,P	15.00
195	OH liquor specimen L19S 6ct pair imperforate,MNG,VF	10.00	240	PA fishing license 1977 , U, no stamps	1.00
196	OH liquor spec. L21S 7-1/2ct imperf pair,MNH,VF,P	10.00	241	PA liquor seal LS1,MNH,VF	5.00
197	OH liquor specimen L26S 12ct pair imperforate,MNH,VF-XF	10.00	242	PA liquor seal LS2,U,Avg,P	1.50
198	OH malt specimen M6S 3ct,MNH,VF,perfin	10.00	243	PA soft drink SD5 3/4 gallon,P	15.00
199	OH sales tax (17) includes C2(2),C4,C5, C10 \$15,R27,R29,R30 \$3,R30a \$3,R29 stub, SU3,couple other stubs, all U	6.00	244	PA stock transfer ST2B 4ct brown ovpt., U,VF,staple hole	3.00
200	OH sales tax (3) R13 1ct, R14 2ct, R15 3ct proofs? pair with tags imperforate, no serial numbers,MNH,VF light vertical crease on all three	30.00	245	PA trout/salmon #4 1994 sig.,U,VF, on license, stamp & Lic. a bit beat up	3.00
201	OH sales tax (4) R32e (3) 1ct MNH w/stubs; R31 \$15 w/stub MNH,VF,perf seperation repaired with hinges	5.00	246	PA trout/salmon #7 1997 sig.,U,VF, on license, pretty clean	3.00
202	OH sales tax cheapo pile (14)- Reserve (9), Superior (2); Columbian (2), one miscut, all U, two with stubs, 5 are stubs	2.00	247	SC gas pump seal 2001 black & green,MNH,VF	6.00
203	OH wine specimen W2S imperf pair,MNH,VF	10.00	248	SC gas pump seal 2002 blue & green,MNH,VF	6.00
204	OH wine specimen W5aS 25ct,MNG,XF,perfin	10.00	249	SC soft drink SD15 and Palmac card, see back cover SRN 4th qtr 2004,stamp MNH,AVG	10.00
205	OH wine specimen W6aS 50ct red brown,MNG,XF	10.00	250	SD beer & wine BW67 imperf pair horizontally, \$.0725,MNH,VF-XF	25.00
206	OH wine specimen W11S \$5,MNG,VF,perfin,P	15.00	251	SD non-res. West River prairie deer #19 1975 \$35,MNH,VF	6.00
207	OH wine W2 10ct printers waste, odd diagonal perf across stamp,MNH,VF	5.00	252	SD res. antelope #17 1975,MNH,VF	6.00
208	OH wine W2b green printers waste? pair with gutter perfed through pair,MNH,AVG	10.00	253	SD res. antelope #15 1973,MNH,VF	10.00
209	OH wine W5b (3) pairs printers waste all with novel perfin	15.00	254	SD res. big game #29 1973 \$8.50 sig.,U,VF	3.00
210	OH wine W12 \$10,U,F,perfin	10.00	255	SD res. West River prairie deer #17 1975 \$8.50,MNH, VF,P	5.00
211	OK cigarette C2 3ct blk/4,MH,VF-XF	7.50	256	SD res. West River prairie deer #13 1973 \$8.50,MNH, VF	6.00
212	OK cigarette essay C11 3ct, black on shiny paper,MH, VF	20.00	257	TN cigar (3) C9 10ct light olive green unlisted, C9 19ct olive, C11 25ct orange, all U,clea,P	4.50
213	OK documentary D16 \$3.30 pale blue,U,F, serial 775,P	20.00	258	TN feed F128 1/8ct,MH,VF-XF	1.00
214	OK documentary D30 50ct orange,U?,VF,clea, could be mint	20.00	259	TN grasses and clovers GC29 1ct,MNH,VF	3.00
215	OK egg E3 grade B,MNH,VF	4.00	260	TX archery #12 1986 \$6 sig.,U,VF,creased	3.00
216	OK liquor L14 1.00 liter blk/10,MNH,VF	5.00	261	TX beer B4 75ct,U,VF,creases and small stains,P	25.00
217	OK sparkling wine (2) W45, W46 both MNH,VF	2.00	262	TX cigarette C4 1-4ct,U,VF, typed cxl "C.T. CO/10/7/31"	1.00
218	OK tobacco T75 60ct, MNH,VF	3.00	263	TX cigarette C17 3ct (real one),U,VF	1.00
219	OK tobacco T76 10ct,U,VF	5.00	264	TX citrus F25 1ct 1939 green,U,VF, creases only show on back	2.50
			265	TX citrus F28 2ct 1940,U,VF	1.50
			266	TX citrus F30 2ct 1941,U,F	1.50



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243



226 ex



239



257



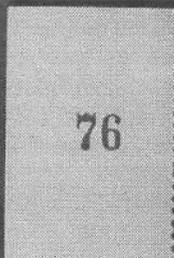
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193



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191



231 part



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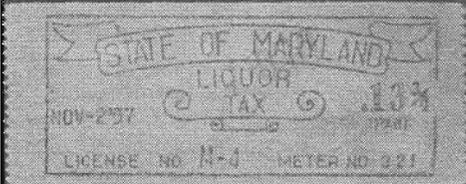
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156 ex



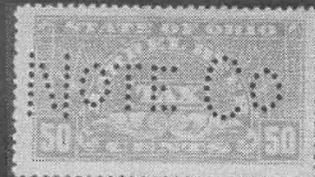
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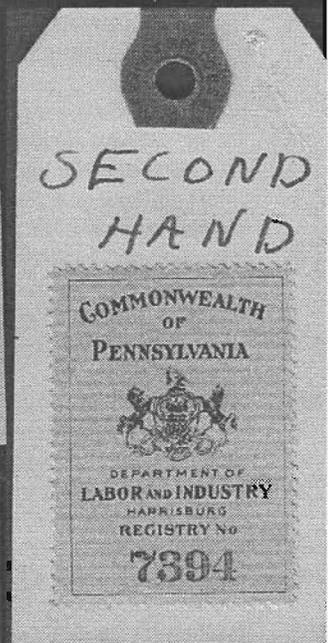
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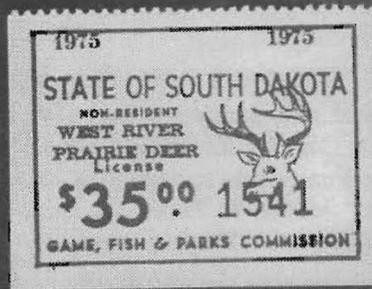


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Auction 33

267	TX citrus (2) F31 1ct 1942 faults,F32 2ct 1942, both U, VF	2.50	303	WA beer B3 2 doz-11oz MNG,VF-XF,tiny tear at top center	5.00
268	TX citrus F33 1ct 1943,U,F-VF	2.00	304	WA beer Matesen B24 salmon 25ct 1/4 bbl,MNH,VF	17.50
269	TX liquor L15 4ct,U,VF	2.50	305	WA upland bird #10 sig. VF,and RW47 duck both unsig.,U, AVG on license	20.00
270	TX liquor L20 24ct,U,VF, purple handstamp "LE SAGE CO"	6.50	306	WA wine W9 1/10 gal,MNH,VF	5.00
271	TX waterfowl Scott #1 \$5,sig.,U,VF,P	8.00	307	WI cigarette C10 2ct,U,VF,P	1.00
272	TX wine (3) W25 .004ct,U,VF,thin; W26 .005ct U,VF, creased corner;W27 U,VF,dirty	4.00	308	WI cigarette C8 1ct,U,VF	2.00
273	TX wine W51 5ct,U,VF, printed cxl "S W D/CORPORTAION/a"	10.00	309	WI liquor (4) L65 1ct; L68 2ct; L74 12-1/2ct; L75 20ct all U on brown paper VF,P	15.00
274	UT beer Matesen B8 1/2 bbl green,MNH,XF	65.00	310	WV 1984 antlerless deer #9 \$8.50,MNH,VF	6.00
275	UT beer Matesen BBM3, Becker's Evanston, Wyo. 12 oz, rare, U,VF,clean	25.00	311	WV 1984 Nationl forest #13 \$1,MNH,VF	6.00
276	UT fishing Lake Powell Matesen FP11 \$6 1976,MNH,VF	1.50	312	WV 1984 trout \$5 #25,MNH,VF	5.00
277	UT oleomargarine (2) Litchfield 830, 831 (Matesen O21,O22) 5ct, 10ct,MNH,VF,P	1.50	313	WV 1986 non-res bow & arrow additional deer, \$25 Wooton #4,MNH,VF	5.00
278	UT trapping Matesen T2 \$5 1952,U,VF,clean	4.00	314	WV 1986 res. bow & arrow additional deer \$10 Wooton #3,MNH,F,P	5.00
279	VA "bingo" stamp for trucker for hire,1979,U,VF	1.50	315	WV 1986 res. firearm additional deer,\$10 Wooton #3, MNH,VF	5.00
280	VA bedding stamp BE2 blue, U,VF,P	2.50	316	WV documentary D1 \$1.10,MNH,VF-XF not punched	2.00
281	VA beer B7 \$1.55,MNH,VF-XF,disb gum?,a gorgeous copy	50.00	317	WV handgun \$5, not listed , 1986 black on orange, MNH,VF,P	6.00
282	VA cigarette City of Portsmouth 18-3/4ct, brown, pane of 10 on blue, MNH,VF	10.00	318	WV handgun \$5 1986 unlisted in Wooton ,MNH,VF	6.00
283	VA cigarette City of Portsmouth 15ct brown on white decal, MNH,VF,P	1.50	319	WV liquor coupon, one unit, black on gray panto, red serial numbers, scarcer type,Not listed in Hubbard,P	5.00
284	VA cigarette fusion 20 cig 2005, red, and light blue on white,U, on pack	1.00	320	WV National Forest #13 \$1 1984,MNH,VF	6.00
285	VA documentary D1 \$1 very rare,U,VF, heavy crease, embossed & manuscript cxl,P	100.00	321	WV res. additional deer bow & arrow #3 \$10 1986,MNH,VF	5.00
286	VA documentary D2 \$1,U,F-VF,embossed cxl	10.00	322	WV trout #27 1986 \$5,MNH,VF,P	5.00
287	VA feed (3) F28 3/8ct MH,F;F31 3/16ct MNH,VF, war paper?; F33 3/4ct U,VF	4.00	323	WY liquor L28 6ct,U,VF	4.00
288	VA feed meter specimen on envelope for Southern States Cooperative Mills, Inc., purple 100 lbs, L.M. Walker Jr. sig., envelope is creased but not on stamped end	10.00	Collections, taxpays and miscellaneous		
289	VA import beer IB7 2-1/2ct,U,VF, four notches at top,P	25.00	324	NJ 1910 Weehawken Ferry Ticket, U,F pencil on back Feb. 9, 1910, light creases	2.00
290	VA import beer IB9 2ct,U,VF	15.00	325	1944 Pullman Passenger's check, New York to Memphis, Troy Union R.R. Co,U,VF	4.00
291	VA liquor coupon 1/2 unit, green on green, red serial no.,MNH,VF,P	5.00	326	Better hodgepodge (35). Great diversity. Apples (MI,WA), WA FR12, Feed (LA,NM,FL,MI, CO,GA,SC,CA), doc. (SC,MA), liquor (NV,TX,CA), AZ luxury (2),IN D27, cig. (TX,UT,IA), SC Business lic.,FL citrus, MO secured debt & stock transfer, beers (UT,KY,MI,TX,PA,AZ)	25.00
292	VA liquor coupons, two 1 units attached, brown on orange background of state seal,MNH,VF, not listed in Hubbard	5.00	327	Cheapo pile (25) AL feed (2); Al tobacco (1) damaged;Fl doc. (2); IA cig. (3);IN intangible;KS cig. (2);MA stock transfer (2);MI feed (3);NY stock transfer (8);TX Stock transfer; UT cig., Equador revenue; most used, a couple of dups but most different	4.00
293	VA liquor meter specimens , pair for \$99.99 dated Jan. 15, 1939 meter 577, one with bad crease/fold over, the other with some pencil marks,MNH,VF, small overprinted magenta stars on either side of "ABC BOARD" ,P	15.00	328	Cheapo pile all different (48), KS beer (2), KS cig.(7), IA cig (3), IN intagalbes (36),most U	6.00
294	VA liquor meter specimens , strip of 3 5ct, one with bad paper clip rust stain, all creased, dated Jan. 15,1939 meter 577 on pink paper with "METER TAX" safety	10.00	329	Cigarette fusions (44?), mostly WI (34), IL (5), KY, MI, FL, NJ, OH all U on cellopane, many with problems, about three dups each on WI, 14 diff stamps	3.00
295	VA National forests hunt-tap-fish #16 1953 \$1 unsig. U, VF,clean	8.00	330	Hodgepodge (10) better items; CO beer, PA L1, CA liquors (3), CO wine & liquor (5) all diff, some used, some mint	10.00
296	VA tobacco Virginia Beach 15ct,MNH,VF	2.00	331	Modern local post hodgepodge (14): Alaska Artic Air Mercy Flight triangles (6 diff); Boston Local Post; Cleveland, OH Edwards hand post; Shrub Oak Local Dog post; Boca Raton Bicycle Post (2 diff); Centerport, Long Island Local post; Brook Hill, WI local service, M and U,P	7.50
297	VA wine W1 no value, rare, U,VF,P	20.00			
298	VA wine W23 25.6,U,VF,heavy cxl	2.00			
299	VT cigarette (3) C9 2ct MNH & used, C12a 2ct MNH, all VF	1.00			
300	VT cigarette C6 1-1/2ct,MNH,VF,P	1.50			
301	VT Old Home Week stamps (9) Aug. 11-17 1901, each stamp a different color combination,MNH,VF,P	4.50			
302	WA beer B3 (2), both U,VF, one missing serial number (See SRN 1st qtr 2005 p. 30) both perfin "S.B.Co."	25.00			

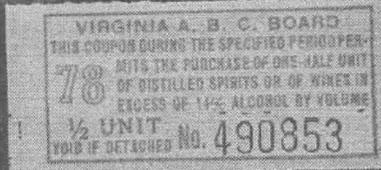
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309 ex



277 ex



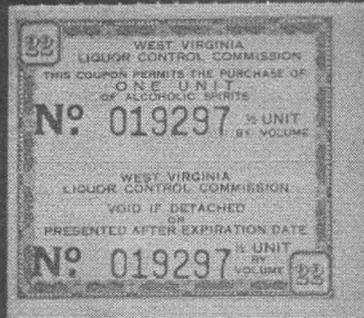
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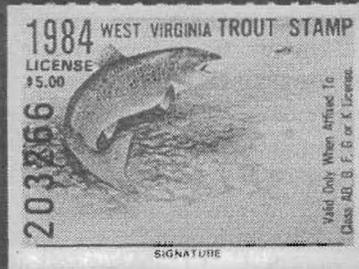
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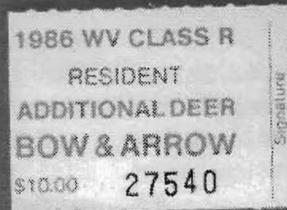
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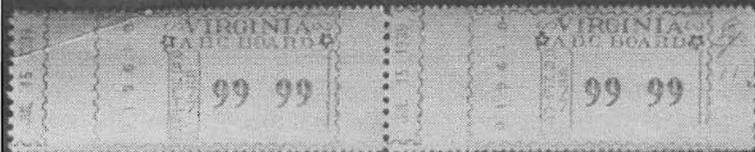
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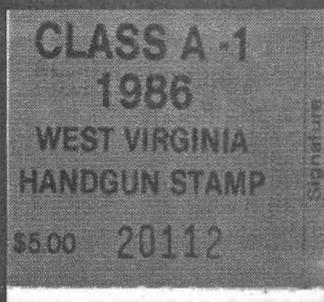
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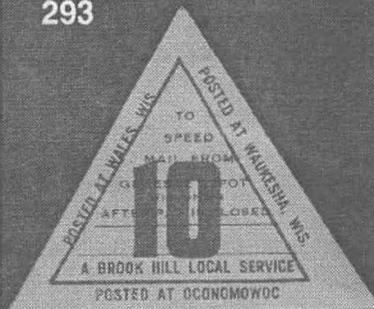
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Oklahoma Documentary Stamp Quantities

By Brady R. Hunt

In the previous article, the history and highlights of the Oklahoma Documentary Stamp issues were recounted. There has been much speculation on the scarcity of these stamps. While few of these treasures have made their way into collectors hands, the number printed for each issue has been, to this date, unknown. Until now, the numbers for each issue have been at issue for those who have collected these scarce issues. But now after some recent philatelic research, the pieces to the puzzle are rapidly filling in. With some logical assumptions and deductive reasoning, a very close approximation for numbers of stamps printed can be determined with a reasonable degree of certainty for most all of the issued stamps. Nevertheless, there will be more information obtained as collectors continue study in this area. The numbers here are based on known facts as well as deductive reasoning. The facts are clearly stated as such as well as the basis for the conclusions. The exact numbers for each issue will change with new discoveries.

It is rare that any government entity producing stamps goes to the extreme of numbering each individual stamp. Because these stamps were produced for the sole purpose of creating revenue for the state and the fact that some 77 counties would be administering this tax, Oklahoma chose to go to the extreme of individual stamp numbering to aid in the accounting of this tax mechanism. Because of this fortunate circumstance, one can reconstruct the history of these interesting philatelic gems.

After a number of contacts to the Oklahoma Tax Commission involving many of its employees the "Rosetta Stone" has been discovered which will give the necessary clues to determining the stamp quantities printed. The key comes from a report by the Oklahoma Tax Commission on the numbers of stamps destroyed. In a letter from OTC records, the OTC reports shredding its entire surplus of stamps on hand, together with the highest serial number of each denomination, on July 14, 1998.

Additionally, this study observed a number of these stamps in the author's collection which fortunately was formed during the few years when the tax rate

changed. Help to reveal what exists has been obtained by no less than 17 of the 77 county clerks in uncovering this story. Finally, thousands of photocopied pages in the records of deeds at several county clerk offices have been researched. Unfortunately, those photocopies do not readily distinguish color of individual stamps, but it is easy to discern the difference in numeral shape which series of stamps were used at any given time. All in all, there is enough information available so that one can conclude with some degree of reliability the approximate numbers of how many stamps of each issue were printed based on this research.

Upon an examination of the stamps in the author's collection, notes taken on deeds record, a comparison to the OTC shredding report, and input from a number of the county clerks, it reasonable to assume the following:

First, all of the stamps printed were printed with serial numbers in ascending order for each denomination of stamp.

Second, it appears that each denomination's serial numbers continued in ascending order regardless of color change, rate change, or style change. There is no current evidence that any denomination deviated from this practice.

Third, one can conclude that the shredding procedure destroyed the unsold stamps as of July 14, 1998 at which time the OTC ceased to sell the stamps due to the fact that all 77 counties used a Pitney-Bowes meter or a computer program to account for the tax paid directly on the deed.

Fourth, that the highest serial number on the stamps shredded for each denomination represents the total number of stamps printed for that denomination.

Fifth, that the number of stamps shredded subtracted from the total amount printed equals the amounts of stamps actually used for each denomination.

With these assumptions, one can deduce the amounts printed for each of the 18 denominations issued by the Oklahoma Tax Commission (OTC).

It is most probable that there were four printings of the stamps in total. It is likely

that the first three printings were of the first series. (Throughout this article the \$1.10 rate stamps will be referred to as the "first series" and the \$1.50 rate stamps as the "second series".) The first series stamps are characterized by thicker numerals than the second series. The numerals were used with two different serif types. One serif was used for the denominations of 55 cents and lower as well as denominations of \$20 and higher. The second serif was used for all \$1 to \$20 stamps. Of the first series, there were most probably three printings. It is uncertain if all denominations were printed in the second or third printing as it appears that subsequent printings were ordered as remaining stocks depleted. Three printings are suspected since the \$2.20 and \$3.30 stamps appeared in blue, then grey, then blue again. In contrast to original Hubbard catalog information, all the original denominations were confirmed as having been printed in the first series including the 55 cent, and multiples of \$1.10 cent stamps.

There is still much to be discovered about the three presumed printings of the first series. Because there are so few stamps in collectors hands, it is difficult to say with certainty the numbers for each color stamp. Time and study will allow collectors to narrow the range of numbers which will allow more clarity.

The second series stamps were issued for the \$1.50 per thousand rate which went into effect on January 1st, 1979, most probably, had only one printing. Serifs for the denominations were of a new, slimmer font and uniform throughout the series. New denominations were added (\$.75, \$1.50, \$3.00) and the old rate denominations were discontinued (\$.55, \$1.10, \$2.20, \$3.30).

One final thought about the numbers that follow. It would be dangerous to assume that only one destruction of stamps occurred in 1998. It is very possible that more than one destruction took place. The maximum numbers printed were undoubtedly far in excess of what were actually used. Further, the number quoted as highest should not infer that the second series stamps, as opposed to the first series, were used consecutively. Oklahoma County was used as a dumping ground for stamps returned to the OTC. It is probable

that stamp destruction by the OTC took place on returned quantities of stamps from small quantities with lower numbers than are known. It is very likely that the second series stamps were sold in far fewer numbers than are listed here.

FIVE CENT: There were 200,000 of all five cent stamp printed. The OTC shredded 30,000 leaving a maximum possible 170,000 having been sold to the public.

Of these it appears that 140,000 were printed of the first series stamp since the first second series BLUE serial number viewed is 140,003. The first printing of the original series of five cent stamps were in PINK. Only low serial numbers have been observed. It is known that each of the 77 counties were issued at least one book of 400 stamps at the beginning of 1968. Therefore, at least 30,800 stamps were issued originally. This number seems quite low. It is not unreasonable to assume that less than 80,000 were printed in the original order. It has also been observed that in subsequent printings the BROWN stamp appeared by number 82,710 and continued to 140,000.

After the rate change in 1978, the five cent stamps were irrelevant. In actuality, the OTC needed only to have produced stamps in denominations of multiples of 25¢ for the new rate. Nevertheless they had been printed in the new BLUE color. Since the OTC rules required that the county clerks did not prorate the tax, (rather, they were to assess the tax to the nearest \$500, which is to the nearest 75¢) there was no use for the 5¢ stamp after 1978 when the thin numeral 5¢ was issued accounting for why only 30,000 were sold. The practice of the clerks was to use this stamp to "make change" as they used up the final amounts of \$1.10, \$2.20 and \$3.30 stamps. There were many interesting combinations used in the first months of 1979. This is one of the rarest of Oklahoma Documentary issues.

TEN CENT: Total printed is unknown as none were at the OTC to be shredded.

The first printing of these stamps was PINK. It is known to 32,517. Again, it would seem that the first printing order was more probably in the 80-90,000 range. BROWN stamps of the first issue have been seen from 98,196 to 209,200.

The second series stamps began by 210,566 which is the earliest of the

BLUEGREEN 10¢ stamps viewed. It has been documented to have continued to at least number 222,776.

Again, after the rate change in 1978, these stamps, just as the 5¢ stamps mentioned above, were irrelevant even as they were being printed. Many of the OTC forms for accounting did not even mention that a 10¢ stamp existed. This indicates that not many of the 10¢ stamps were used. The precise number printed is, as yet, unknown. There were no 10¢ stamps destroyed in the final elimination of OTC stockpiles. It is possible that quantities of these had already been destroyed at an earlier date for which no record has been uncovered.

A search of the Oklahoma County records gives clues on the real purpose for this stamp. Records indicate that Oklahoma County had run out of the first series of 10¢ stamps by mid 1978. The printings for the second series (\$1.50 rate) had been ordered. The second series stamp is actually used in the \$1.10 era from June, 1978 thru very early January of 1979. This may have been a short run on 10¢ stamps for that period only, as none of the reporting forms has a place for the accounting of 10¢ stamps. If so, this would seem to be one of the stamps with the most limited use and fewest known copies (\pm 12,776) ranging from serial number 210,000 to 222,776.

TWENTY-FIVE CENT: The total number of twenty-five cent stamps printed was 290,000. The OTC shredded 53,200 leaving a maximum possible 236,800 sold to the public.

Of the first series stamps, it appears that 150,000 were printed in BROWN. The latest serial number viewed is 147,600. It is logical that there may have been a PINK printing in the early stages, but this has not been confirmed.

The earliest serial number of the 25¢ MAGENTA stamp viewed is 151,603. The highest reported number is only 225,998.

FIFTY CENT: Total printed 310,000 less 77,200 shredded by OTC leaving a maximum possible 232,800 sold to the public.

Originally the fifty cent stamp was issued in PINK. It is known in numbers consecutively to 78,421.

BROWN stamps were printed later in the first series and are known from 148,485 to 169,889.

The second series stamp, ORANGE in

color, are known as early from 170,812 to 181,177. It would seem that the beginning number of the ORANGE stamps is most probably 170,001.

FIFTY-FIVE CENT: This is a first series denomination only. None of this issue was destroyed. Collectors will have to report the highest serial number or further study of recorded deed will need to be done to determine this number. Stamp number 442,838 has been documented. Until an updated report arrives, one can conclude that a approximately 450,000 were printed.

SEVENTY-FIVE CENT: This is a second series denomination only. The total printed was 151,000 less 55,200 shredded by OTC leaving 95,800 of this BROWN stamp available for sale. The highest number seen, has been 86,913.

ONE DOLLAR: None of this issue was destroyed by the OTC. Once again, collectors will have to report the highest serial number or further study of recorded deed will need to be done to determine this number. The highest serial number reported to date has been 762,672.

Of these, it appears that about 470,000 were printed of the first series thick numeral stamp. The latest first issue serial number seen is 466,799.

The first printing was GREEN. It is of an undetermined number and known to at least 65,749.

PINK stamps are from second and/or third printings. The lowest PINK stamp reported so far is 236,634 and continues thru stamp 466,799.

The earliest second series number on a SALMON stamp seen (thin numeral) is 470,163 and continues to at least 762,672.

ONE DOLLAR & TEN CENT: This is a first series denomination only. None of this issue was destroyed. Collectors will have to report the highest serial number or further study of recorded deed will need to be done to determine this number. Only BLUE stamps in this denomination have been reported to this date, the highest number being 309,810. Until an updated report arrives, it appears that a minimum of 310,000 were printed.

ONE DOLLAR & FIFTY CENT: This is a second series denomination only. Total printed 150,000. There were 21,200 shredded by OTC. Only 129,800 were available to be sold to the public. This stamp color is a DARK GREEN. There

was no \$1.50 denomination in the first series as it was not a multiple of 55¢ for the rate of \$1.10 per thousand. Highest number viewed is 131,415, indicating the shreds were not necessarily in strict numeric order.

TWO DOLLAR & TWENTY CENT: This is a first series denomination only. Collectors will have to report the highest serial number or further study of recorded deed will need to be done to determine this number.

This denomination gives the key to the number of printings in the first series. The first stamps printed were BLUE. The highest number of BLUE stamp confirmed is 98,087.

Grey stamps were printed in the second printing of the first series. They range from at least a range of 217,823-389,926. There were greater than 172,000 of these Grey stamps printed in the second run.

A later issue of the \$2.20 issue appeared in BLUE as early as 390,077. The latest use observed is 397,761 in Okla County. This undoubtedly is a third printing. Until an updated report arrives, it appears that a minimum of 398,000 were printed. (This issue came in booklets of 400. 398,000 is the next highest number above 397,000 and divisible by both 1000 and 400. Although the number could be as high as 400,000).

THREE DOLLAR: This is a second series denomination only. The total printed was 231,000. There were 24,400 shredded by OTC leaving only 206,600 available for sale. This stamp color is OLIVE. Highest number reported is 72,447. It is possible that only about 75,000 of the 206,000 were actually used.

THREE DOLLAR & THIRTY CENT: This is a first series denomination only. Collectors will have to report the highest serial number or further study of recorded deed will need to be done to determine this number.

Blue 1st printing in unknown quantities.

Grey 2nd printing from at least 25,334 to 238,483

Blue from at least 312,728 to 380,057.

FIVE DOLLAR: This denomination was used for both series. The total printed was 516,000 less 8,400 shredded by OTC. This leaves 507,600 which were available for sale to the public.

Of these, about 150,000 were printed of the first series stamp with thick numerals. The first printing (or printings) was (were)

GREEN.

The later printing or printings of the first series provided a PINK color five dollar stamp. About 150,000 of the first series PINK stamp were printed. PINK is reported from 164,573 to 299,484.

The second series stamp begins with stamp number 300,000. This second series stamp provides the rarest of all the documentary stamps. By stamp number 300,037 and as late as 315,794 a RED stamp with thin numerals appears. The numbers on this stamp are very low. The probable number of copies known is 16,000. This does not appear to be a special printing. More likely than not this was an error of color at the firm of Weldon, Williams and Lick which was not objected to or recognized by the OTC. But, for whatever reason, these stamps were regularly issued and distributed. This color is the same RED color as on the \$20 stamp.

By stamp number 316,047 and continuing thru at least 368,356 the color for the \$5.00 stamp was changed back to LIGHT SALMON.

TEN DOLLAR: This is a denomination used for both series. Total printed 620,000 less 76,400 shredded by OTC leaves a maximum of 543,600 available for sale to the public.

The first series GREEN stamp is known to number 168,214.

The first series PINK stamp is known from 191,325-288,517.

The second series earliest serial number of the thin numeral SALMON \$10.00 stamp is 320,013 and continues to at least 534,301.

TWENTY DOLLAR: Total printed 485,000 less 3,200 shredded by OTC leaves a maximum of 481,800 of this denomination available for sale to the public.

Of these it appears that 225,000 were printed of the first series GREEN stamp with either thin or thick numerals.

A curious change of fonts in this issue occurs. Without apparent reason the \$20 series begins with the thick font used on the \$50 and \$100 stamps to roughly number 10,000. At that point, the font changes to the font that is similar to the \$1, \$5, and \$10 issues. The thinner font is used until approximately 125,000 then changes back to the original font from about 125,000 to 225,000.

Second series red from 226,426 to

341,416.

FIFTY DOLLAR: Total printed 160,000 less 3,500 shredded by OTC leaves a maximum of 156,500 available for sale to the public.

The latest number viewed for the thick numeral BROWN stamp is 31,964. The earliest serial number is of the thin numeral SIENNA BROWN stamp viewed is 40,002. It looks very likely that 40,000 of the first issue thick numeral stamps were issued. The last seen use of the \$50 stamp was 154,205.

ONE HUNDRED DOLLAR: Total printed 122,000 less 14,400 shredded by OTC leaves a maximum of 107,600 available for sale to the public.

The latest number of the first series stamp viewed is 31,964.

The earliest serial number is of the second series, thin numeral, LIGHT GREEN stamp viewed is 32,012. The highest number seen on these stamps is 105,354.

SPECIAL STAMP: Used for transactions in which tax stamps required amounted to \$1000.00 or more. This issue had only 1000 printed. 439 were shredded and a maximum of only 561 were affixed to deeds or used for promotional, demonstration or other purposes. A deed for this stamp to be affixed would have had to have had a property sales price of at least \$667,000. A clerk could have used multiple stamps or a meter which went to \$999.99. Of course two meter stamps could have been used. This stamp had to be ordered from the OTC in Oklahoma City. Clerks would travel to Oklahoma City to obtain this stamp or have it mailed to them. They were not ordinarily issued to the county clerks. It is the ultimate rarity in Oklahoma Documentary Stamps. None would have been sold over the counter as favors. More than one was used for public relations purposes.

Even though the key to discovery of the stamps issued and their respective quantities printed has been uncovered, not many of these stamps have made their way into collector hands. It is not likely that a collector will be able to pry these away from the hands of a land owners since the documents on which these stamps are found are important documents.

To expect that quantities of these stamps will make their way into collector hands like many of the federal revenues, is also

very unlikely. These issues were only used in one relatively small state for a period of about 25 years (1969-1994). Even then, some counties only used them for less than half that time period before switching to meters.

At the time these issues were printed, regulations demanded that none be sold except for the purpose of affixing them to deeds. Although a few do exist in mint condition, they are few and far between. Though some exist, they are very difficult to obtain.

A reasonable estimate is that no more than a few dozen of any of these varieties have made their way into collectors hands as used examples. Few on deeds. But the irony is that there are literally thousands of deeds out there from which these stamps may be obtained. Collecting them one by one will take some effort. And it will take luck. Until a concerted effort is made by a number of collectors to uncover other examples, all these stamps could legitimately be considered rare. And even if others are able to obtain examples, the approximate numbers of those printed are known. If all the stamps issued were recovered (an impossibility), there would still be legitimate rarities in the Oklahoma Documentary Stamp issues.

To complete a set of the Oklahoma Documentary Stamps is a quest worthy of undertaking and one that will give a great challenge to those who accept this philatelic test. It is not easy, but that is where the fun of collecting begins. There is fantastic Oklahoma Documentary stamp material out there waiting to be found. Most of these finds will take a great deal of philatelic sleuthing. However, philatelic gems await discovery for those determined to accept this daunting challenge. Good luck, and good hunting.

Please send information on new discoveries of Oklahoma Documentary Stamp material to: Brady Hunt, 8000 SE 15th St., Midwest City, Oklahoma, 73110.

Color	Maximum Printed			
5¢	1 st	1 st	Pink	< 82,000
5¢	1 st	later	Brown	> 70,000
5¢	2 nd		Blue	< 30,000
10¢	1 st	1 st	Pink	< 98,000
10¢	1 st	later	Brown	>102,000
10¢	2 nd		Blue-Green	< 12,800
25¢	1 st	1 st	Brown	150,000
25¢	2 nd		Magenta	86,800
50¢	1 st	1 st	Pink	unknown
50¢	1 st	later	Brown	> 25,000
50¢	2 nd		Orange	> 66,000
55¢	1 st		Blue	> 442,000
75¢	2 nd		Brown	95,800
\$1.00	1 st	1 st	Green	< 236,000
\$1.00	1 st	later	Pink	> 263,000
\$1.00	2 nd		Salmon	>270,000
\$1.10	1 st	1 st	Blue	> 310,000
\$1.50	2 nd		Dark Green	129,800
\$2.20	1 st	1 st	Blue	< 217,000
\$2.20	1 st	2 nd	Grey	< 170,000
\$2.20	1 st	3 rd	Blue	unknown, possibly about 10,000
\$3.30	1 st	1 st	Blue	unknown >25,334
\$3.30	1 st	2 nd	Grey	unknown <114,000
\$3.30	1 st	3 rd	Blue	unknown
\$5.00	1 st	1 st	Green	<164,000
\$5.00	1 st	later	Pink	<163,000
\$5.00	2 nd		Red	<16,000
\$5.00	2 nd		Light Salmon	207,000
\$10.00	1 st	1 st	Green	<191,000
\$10.00	1 st	later	Pink	<97,000
\$10.00	2 nd		Salmon	> 214,000
\$20.00	1 st	1 st	Green	10,000
\$20.00	1 st	2 nd	Green	<115,000
\$20.00	1 st	3 rd	Green	100,000
\$20.00	2 nd		Red	> 250,000
\$50.00	1 st		Brown	40,000
\$50.00	2 nd		Sienna Brown	116,500
\$100.00	1 st		Light Green	32,000
\$100.00	2 nd		Light Green	75,600
Special Stamp	later		Black & Gold	< 561

**Quantity Chart for
Oklahoma Documentary
Stamps**

Denomination Series Printing

City of Chicago

Dept. of Revenue

367616

02/04/2005 09:45 Batch 02263 2



Real Estate

Transfer Stamp

\$0.00

**Chicago Real Estate
Transfer Stamp**

by Terence Hines

Shown is a scan of the current Chicago real estate transfer tax stamp. These are

produced by a laser printer and are on self-adhesive labels of the type used for address labels. The stamp is in black.

AD CORNER

AD CORNER RATES: Minimum of \$1 for up to 25 words, 5 cents per word over 25. No charge for name and address. Three insertions for the price of two: five for the price of three. Send all Ad corner copy and payment to State Revenue Society, Treasurer Harold Effner Jr., 27 Pine Street, Lincroft, N.J. 07738..

WANTED: EGG Stamps, labels, licenses, etc. that are related to the sale, inspection, or distribution of eggs. **WARREN KELLEY**, 417 SOPHIA STREET, RIVER RIDGE, LA 70123 email wikelley@worldnet.att.net (16)

CHAUFFEUR's BADGES WANTED. City, Taxi, Hack, Driver, Chauffeur and Transportation Badges.. Disabled Veterans Keychain Tags.. B.F.Goodrich Keychain tags.. Dashboard Discs, One and Two Hourse Vehicle Tags, Registration and Inspection Windshield Stickers, Paper Driver's Licenses and Registrations. Collections Purchased. **DR. EDWARD H. MILES**, 888 8TH AVENUE, NY, NY 10019, 212-684-4708 evenings, emiles33@aol.com (9)

WANTED:STATE REVENUES:Iowa bottle redemption: gambling/punchboard: fruit/vegetables/egg;fireworks; U.S. energy Crisis of 1973-74 gasoline ration coupons/gasoline pump stickers. **SCOTT A. McCLUNG**, 8381-H Montgomery Run Road, Ellicott City, MD 21043 (0)

WANTED:SOUTH DAKOTA REVENUES: Will buy or trade other states, US revenues, US or worldwide stamps. **CHARLES PIRRO**, 3 Baker Lane, Norwalk, CT 06851-2309 capirro@aol.com (2)



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**Coming Next Issue
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and Lots More**

The society would like to acknowledge donations made by Jack Stewart and Lou Marchand.

Auction September 17, 2005

Sam Houston Philatelics will be holding an auction in conjunction with the Greater Houston Stamp Show, Sept. 17, 2005. Catalogs for mail bidding are gratis and can be gotten by writing Sam Houston Philatelics, 13310 Westheimer #150, Houston, TX 77077 or online through shpauctions.com.

I recommend the fish and game collectors check it out.

SRN Publishing Schedule

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

Issue	Goes to Printer	Have stuff in
1st qtr	February 1	Jan. 10th
2nd qtr	May 1	April 10th
3rd qtr	September 1	August 1st*
4th qtr	December 1	Nov. 10th**

* this is because the editor tends to vacation in August. In all cases, the earlier you sent it in the better.

** No SRS auctions in 4th quarter.

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

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1972 The Oldest Philatelic Auction House in Arizona 2004

(3)

SRS SALES SERVICE

At press time the following stamps were available for purchase from the SRS. Sales are on a first come basis. Sold out items will be refunded by check or postage. Return postage is required on all orders. New arrivals are marked with an *. Make checks payable to the State Revenue Society and send to Harold Effner, 27 Pine Street, Lincroft, N.J. 07738.



Alabama	
Playing card 10ct	.10ea
pane/10/	\$1
Tobacco	
Double Springs 4 ct.	.25ea
Arizona	
1935 12c malt liquor, used cat B2	
Red on pink, Moore sig.	.50ea
Colorado	
Town of Walsenberg cigarette	
5ct pane/10	.25
sheet/100	2.50
Florida	
Documentary	
D65A 2ct used	.25
D65 5ct used	.25
D67 30ct used	.25
Georgia	
City of Griffin .05 Excise Tax	Free
Indiana	
Cigarette meter 20 cig. (2 diff meters)	
1 - 25ct 2-45ct	
Iowa	
Cigarette C1 or C7 1ct	.25
New Jersey	
Trout 1991	\$2.30
Non-Res Trout 91	\$2.30
Ohio	
Sales tax 15ct (M25 or M37 w/stub)	.35
Oklahoma	
1964 1 pint liquor (Cat. L4)	
Single	\$1
Block of 4 unused	\$5
Vending \$10 2002	\$5.50
Vending \$15 2002	\$8.25
Vending \$2 2004	\$1.10
Vending \$5 2004	\$2.75
Vending \$10 2004	\$5.50
Vending \$15 2004	\$8.25
Vending \$2 2005	\$1.10
Vending \$5 2005	\$2.75
Vending \$10 2005	\$5.50

Vending \$15 2005	\$8.25
Rhode Island	
Cigarette--20 cig	.37
-50 cig	.925
South Carolina	
Cigarette	.07
Documentary	.10
	.50
	\$1
Tennessee	
Ammunition (new) .10 ea pane/10	\$1
Virginia	
Wine W20 used	.25
Wisconsin	
Liquor stamps	
200 ml	\$2
1 liter	\$2
1.75 liter	\$2

SRS Sales Philosophy

Why does the SRS purchase these stamps? The following rules of thumb apply:

- There is a discount for a large order which can be passed on to the SRS members.
- The sale of the stamps will expire before SRS members can be notified in the newsletter.
- The stamps are non-fish and game.
- The stamps are fish and game stamps that are not readily available.
- There is a minimum purchase requirement.

Note: Certain stamps may have a purchase limit to give all members an opportunity to obtain these stamps.

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LETTERS TO THE EDITOR

Panama City, Florida Varieties

by Kent Gray

Catalog

I would like to take this opportunity to declare my preferences for the pending catalog update. I too would prefer a general catalog of however many volumes as opposed to individual catalogs for each state. The unified format is most efficacious for the user. I am sure that it would be much simpler for the compiler(s) and editors to produce and periodically update individual state catalogs, but it is far easier to use a single compilation.

Douglas Davis

Oklahoma Documentaries

Brady Hunt did a fine article on the Oklahoma documentaries. I have three additions that should be added.

D3A 25ct pink cxl. 12-29-70

D12B \$20.00 brown slim font cxl 9-15-71 on document.

D21a \$1.50 dark gray green

Don Lemon

Iowa

I know Brady picked up the 25ct pink in the article in this issue and the \$1.50 is sort of a hunter green but we went with the "official" description of its color of dark green. The \$20 had been reported but until Don let us know he had one, it was questionable that the stamp existed. The Editor.

Fuson or Fusion

In reviewing some documentation from the Meyercord Company I noted that the name they use for their heat transfer decals is "Fuson" instead of fusion. Are we calling these the wrong thing in our cataloging efforts?

Mack Matesen

Washington.

I have been aware of this, since we published some Meyercord documentation that FUSON is Meyercord's registered trademark for their patented process. For that reason I have been calling them fusions (because they use a heat fusion process) to avoid any trademark problems. Kind of like calling a machine that makes a xerographic copy a copier instead of a Xerox, which is a trademarked name..



"ANCHOR"

Anchor on boat looks like an anchor. On the other stamps it is an "X". Decal on a yellow card.



"WAVE LINE"

Wave trough to left of boat covered by a line. Anchor an "X". This stamp also shows the "PANAMA CITY" error.

Decal on a buff card.



"NO WAVE LINE"

Wave trough to left of ship open. Anchor is an "X". Decal on a buff card.

New Jersey Cigarette

Terence Hines reports a new 2005 New Jersey heat fusion. This one has a white outline of the state, and is a yellow orange color, 10x10mm. The border and wording is in a brown-yellow color.



I cannot make out the micro printed line above New Jersey. The rest is 20 CIGARETTES/TAX PAID.

The black number appears to be from an ink jet printer.

Auction 33 continued.

- 332 Pennsylvania RR 5ct baggage stamp, U,F-VF,P 3.00
- 333 Radio verified reception stamp WSKC, Bay City, MI 1925, MNH, VF 10.00
- 334 Union Dues hodgepodge (12); Metal Lathers (4), Printing Pressmen, Building Service Employees, UMW, NY State Retired teachers, AFL union label, UNSC label, Brotherhood of Electrical workers and something from Hong Kong, all U 10.00
- 335 US duck Scott RW16 sig. used on an Oklahoma hunting license 15.00
- 336 1937 US red liquor strip, "Continental Distilling Corporation/Philadelphia PA. Walla CS913A, U, AVG, small faults 1.00
- 337 US cigarettes (3) Springer TA135a 15 Class A; TA138b 20 Class A; TA353b 20 Class A all U 5.00
- 338 1879 USIR large special tax stamp Dealer in Manufactured Tobacco \$5 black on brown, unused, not punched, corner has been torn off and put back on, pin hole, crease at stubs and coupons (full) 5.00

Foreign

- 339 ZA Austria-Hungary 1858 stemple marke (documentary) Forbin #37A, perf 15-1/2, 6 kr., U, VF, P 2.00
- 340 ZC Quebec sale tax ticket (tax de vente) F.W. Woolworth, AVG, U, P 10.00
- 341 ZC Quebec sales tax tickets (2) (taxe de vente) S.S. Kresge Co. VF; F.W. Woolworth AVG, both U. 20.00

End of Auction

State Revenue Society Publications

1. *Washington State /Cities Revenue Catalog*
M.E. Matesen, 1973, 27 pp.
\$5 (Non-member price \$7)
2. *History of Oleomargarine Tax Stamps and licenses in the United States*
Carter Lichfield, 1988, 128 pp. hardbound
\$23.00 (non-member price \$26.50)
3. *USA State Revenue Stamps Catalog, Volume I (Reprint of the 1960 Hubbard Catalog)*
Elbert S.A. Hubbard, 1960, ills, three hole punched
\$22.50 (Non-member price \$27.50)
4. *USA State Revenue Catalog Volume 2 (1960-1991 issues)*
Elbert S.A. Hubbard, 1992, illus, three hole punched
\$32.50 (Non-member pice \$37.50)
5. *Second Federal Issue: 1801-1802*
W.V.Combs 1988, 142 pp,illustrated,hardbound
\$18 (Non-member price \$21)
6. *Third Federal Issue 1814-1817*
W.V. Combs, 1994,224 pp. illustrated, hardbound
\$24 (Non-member price \$28.50)
7. *Field Guide to Revenue Stamped Paper, Part I-Western States* Bill Castenholz, 1996, revised ed., 128 pp ill. bound
\$19 (non-member price \$21)
8. *State Turkey Stamps*
Dr. John Crook SRN No. 220 1994 32pp \$5
9. *Kansas Revenue Stamps*
Charles Bellinghausen, 1972 \$5
10. *The Kansas Quail Stamps*
David Lucas, 1999 48pp spiral bound
\$14 Members, \$17 non-members
11. *Alabama City, County and Municipal Stamp Catalog.*
Scott Troutman, 35 pages, 2001 \$5
12. *The Streamside Catalog of Fish & Game Stamps (Wooton Catalog)*
Jan Wooton, 2001 210pps (6700+ stamps)
\$34.50 Members (Normally \$41.95)
13. *Bound State Revenue News back issues*
1976-79 23 issues \$25
1980-83 21 issues \$25
1984-88 22 issues \$25
1989-93 30 issues \$30
1994-96 13 issues \$30
All 5 \$125
1997-98 8 issues \$22.50
1999-2000 8 issues \$22.50
2001-03 12 issues \$33.00
All three \$72.50
15. *Nebraksa Revenue Catalog*
Ken Pruess, 1972, 18 pps
\$5 Members, \$7 Non-members
16. *Catalogue of the Revenue Stamps of Utah*
M.E. Matesen, 2003
Black & White \$16
17. *Virginia Department of Agriculture Poster*
Color reproduction of 10 3/4"x16 3/4" poster for "Virginia Quality Labels" for eggs, turkeys, potatoes and tomatoes.
Shipped flat (folded) \$5 mem \$6.50 non-mem
Shipped in tube \$7 mem \$8.50 non-mem
18. *American Bank Note Company State Revenue Index Proofs.* Peter Martin, 2004 Plastic cover, spiral bound.
\$35 Members, \$40 non-members
19. *50th Anniversary Tee-shirt. (XL,L)* \$18.50

Publication	Price ea.	Qty	Total

Prices now include postage Grand total

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 Harold Effner Jr. _____
 27 Pine Street Lincroft, N.J. 07738 _____

Free For All

This free for all is a cover commemorating the 50th year of the SRS. It features a similar cachet to that on the tee shirt (see page 13) and a Tennessee ammunition stamp cancelled with a special SRS cancellation. Thanks to Peter Martin for preparing these.

To get it, send Harold Effner Jr. a self addresseed stamped envelope to SRS Free for All, 27 Pine Street, Lincroft, NJ 07738. Put a stiffener in if you like (I don't think this needs one) and any other business going to Harold.

Free for All items are provided as a benefit to members to enhance their collecting enjoyment. These are given away on a first come-first saved basis and if any are left we will sell them through the sales service.



Illinois Beer Error

by Maynard Bateman

While reviewing stamps received from Auction 31, I found an unusual stamp in lot #94, listed as Illinois Beer B7, 24-12 ounces, U, VF, tack hole in center. The stamp at first glance looks fine, but on closer inspection all the printing is backwards. Holding the stamp up to a light and looking at the back side, all the printing

reads right and the large water soluble VOID is on the back.

These stamps are noted in the Hubbard catalog (Volume 1) as having the design with "all colors on the back also" of these stamps. The backs were usually reversed images. Many of the Illinois stamps were printed this way. Apparently this is a printing error where the printing on the front was never applied, with the exception of the water soluble VOID.

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