

THE STATE REVENUE NEWSLETTER

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

Volume 9, Number 3

May 1969

Whole Number 82

CALIFORNIA TERMITE STAMPS

Steve Olson

On September 15, 1961, a law came into effect requiring that each licensed "structural pest control operator" make and file with the state a report of each inspection for termites, etc. made by the exterminator. These reports, each on a state-supplied form, were intended for use by state inspectors in cases where complaints were filed against the exterminator originally doing the inspection. The cost of filing the reports was to be borne by the individual exterminators, and stamps were sold to the exterminators in order to avoid shipment of cash through the mails. As the stamps are attached to reports, these issues may be classified as documentaries.



The stamps were originally green and black, the termite and letter "A" being green, and all lettering and frames being black. They were adhesive backed and issued in die-cut sheets of twenty on brown backing paper. Although no value was indicated, they originally had a value of 50¢, one stamp being required per report.

Sometime before February of 1967 (September 1, 1964?), the color was changed to blue and black, still with letter "A". In February of 1967, the color was again changed; this time to red and black, and the value of the stamps (the cost of filing a report) was increased to 80¢. On March 15, 1968, the value of the stamp was decreased to 50¢. By this time the printer had run out of five place serial numbers, and the serial letter "A" has now been replaced by "B". The change in serial letters did not coincide with the change in the value of the stamps.

On September 1, 1964, a requirement for filing "Notice of Work Completed" reports became effective. Certified copies of these reports, and of "Inspection" reports, were available to the public upon payment of a fee (now \$2.00) with either cash or a specially prepared "Report of Inspection" stamp. This stamp was identical to the first (green and black) inspection stamp except for the added legend "Report of Inspection" in black in the panel at the lower left. This panel is blank on the inspection stamp.

A stamp was also issued for use by the exterminators on the completion reports. Its value was 50¢, and it was made by overprinting the legend panel of the green report stamps with a solid black rectangle. When the price of the inspection stamps was increased to 80¢, the price of the completion stamps was increased to \$2.00, where it remained until March 19, 1969 (Cont. page 30)

CALIFORNIA TERMITE STAMPS (Cont.)

when it was decreased to \$1.00. Sometime around February of 1967, the original completion stamp was replaced by another green stamp, this one with the legend "Notice of Work Completed". This stamp has been seen with letters "A and "B", while the report stamp and the original inspection stamp have been seen only with the letter "A".

Specimens (without serial number) exist of the red inspection stamp and are cancelled "VOID" in red. Both the author and editor have been able to obtain used copies on documents of all of the inspection stamps, and of the first completion stamp. In each case these stamps bear the same cancellation as the specimens.

GEORGIA AGRICULTURAL INSPECTION - Terry Hines was successful in obtaining some remainders of 4 varieties, 3 of which are new. He will be glad to make these available to members for a self-addressed, stamped envelope or for 10¢, if you prefer. His address is 5 Kingsford Road, Hanover, N.H. 03755. In addition to F91a ($\frac{1}{2}$ ¢ green), the following new varieties with signature of Phil Campbell were obtained:

- Feed - 50 lbs. purple, roul $9\frac{1}{2}$
100 lbs. black, roul $9\frac{1}{2}$
- Cottonseed Meal -
100 lbs. black on yellow,
slot perf $5\frac{3}{4}$



On all of these issues, the middle gutter is slightly wider than the others.

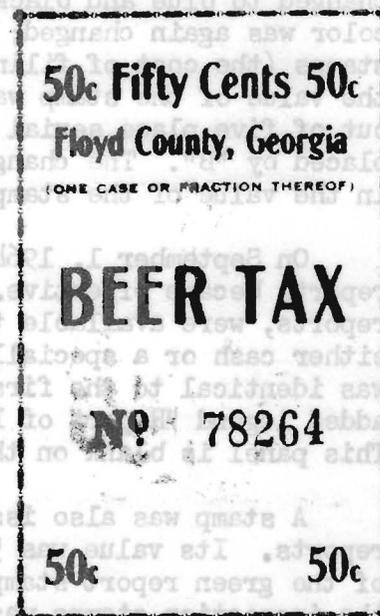
FLOYD COUNTY, GEORGIA BEER - Charles Hermann shows us the new issue with lettering in blue, red border, and light red center (which may not come through too well in the illustration).

LEE COUNTY, ALABAMA BEER - Also from Charles Hermann, we can report a new $48\frac{1}{2}$ ¢ black on blue $48\frac{1}{2}$ ¢ stamp. This is typeset, black serial no., diecut 53 x 105 mm. The design portion has a single-line black frame 43 x 94 mm.

GEORGIA BEDDING stamps were discontinued July 30, 1964 according to information supplied Terry Hines.

PENNSYLVANIA CIGARETTE - Although the stamps have not been seen, Terry Hines tells us that the current cigarette decals are $6\frac{1}{2}$ ¢ orange, 13¢ green and $32\frac{1}{2}$ ¢ red.

OKLAHOMA TOBACCO - Who can help bring the catalog listing up to date on these? Charles Hermann shows us stamps from a number of unlisted sets. Anyone having a few of these decals is invited to send details to either Charles or your editor.



STATE REVENUE NEWSLETTER
official organ of
THE STATE REVENUE SOCIETY

Issued bimonthly. Dues \$2 per year.

SECRETARY'S REPORT

NEW MEMBERS:

#199 KORNHAUSER, ARNOLD
15281 Elvina Drive
San Leandro, Calif. 94579

U.S. - All areas Federal and State.
Proposed by K. Pruess

#200 LEDERER, RICHARD M., JR.
Box 270
White Plains, New York 10602
Maps on stamps. Proposed by K. Pruess

#201 BLASER, MARK
R. D. #1
Center Valley, Penna. 18034
Revenues, Christmas. Proposed by
K. Pruess

#202 SIEFEN, JOHN F.
1434 Archdale
Detroit, Michigan 48227

United States, Masonic, Canada;
U.S. and Canada Revenues. Pro-
posed by E.S.A. Hubbard.

#203 LORINO, WALTER J. SR.
937 Elmeor Avenue
Metairie, Louisiana 70005
General collecting and worldwide
revenues, State revenues. Proposed
by E.S.A. Hubbard.

#204 GOULD, GEORGE S.
Box 707
Madison, Connecticut 06443
U.S. mint; Revenues, U.S. and
State. Proposed by E.S.A. Hubbard.

#205 GERMAN, WILLIAM
57 East Pearl Street
Nashua, New Hampshire 03060
U.S. Revenues, State Revenues.
Proposed by E. Hubbard.

#206 HYZY, ROBERT L.
6359 Abington
Detroit, Michigan 48228

U.S. Revenues, U.S. singles, and
some State Revenues. Proposed by
K. Pruess.

#207 ABBOTT, GORDON
2648 Haili Road
Honolulu, Hawaii 96813

Used only, U.S. 19th Century; U.S.
administration of Canal Zone,
Hawaii, Puerto Rico, Philippines,
Cuba, Ryukyu, Guam, Pitcairn,
French Polynesia; U.S. Revenues,
cut squares, ducks, State revenues,
perfins, telegraphs, postal sta-
tionary; U.S. Seals, charity,
Christmas, philatelic misc. Pro-
posed by K. Pruess.

CHANGE OF ADDRESS:

#49 GREEN, DICK
P. O. Box 658
Waterford, California 95386

TREASURERS REPORT - April 30-Dec.31,1968

Cash in Bank - April 30, 1968 \$198.25
Cash on Hand - April 30, 1968 2.58
Total on hand - April 30, 1968 200.83

Dues received \$110.34
Interest earned 6.95
Advertising 11.05
Sale of back numbers 74.71
and addenda

Total receipts 203.05
\$403.88

Cost of Newsletters:

Stencils 51.11
Paper 33.75
Envelopes 8.11
Postage 47.94

Total disbursements 140.91

Cash in Bank - Dec. 31, 1968 \$262.97

BLOOM ELECTED SRS PRESIDENT, STERNAD
wins Vice President spot. Mr. Strock,
who was unopposed, will continue as
Secretary-Treasurer. See page 38 for
a complete summary.

ADVERTISING: 2¢ per word, 3 insertions for price of 2, 5 for price of 3. Send copy and payment to David C. Strock, 4109 - 25th Ave. S.W., Seattle, Washington 98106.

WANTED - Revenues of Poland, Austria, Germany, Baltic and Bulcan area.

Henry R. Zinda
8709A W. Lisbon Ave.
Milwaukee, Wis. 53222

OFFBEAT MATERIAL

OPA Ration Stamps, Coupons, Mint, Unused in Original Sheets and Books. Price List for stamped addressed envelope.

Jerry Bates
Box 546S
St. Charles, Mo. 63301

NEW HAMPSHIRE

Wanted: Information on any and all unlisted New Hampshire stamps. I'll buy any New Hampshire stamps, listed or unlisted, that I need. Write with description and price or for offer.

Terry Hines
5 Kingsford Road
Hanover, N. H. 03755

Unused Ohio Paper Sales Tax Receipts: 25 to 27 different \$2.50; 15-18 different \$1.50. Price lists of other items included with order or for a stamped addressed envelope.

Jerry Bates
Box 546S
St. Charles, Mo. 63301

BARGAINS OFFERED IN INTANGIBLES, FISHING & HUNTING STAMPS, DATED REVENUES AND WINE STAMPS.

A. Soderling
19 N. Clark St.
Chicago, Ill. 60602

STATE REVENUE LITERATURE WANTED!

K. Pruess, 1441 Urbana Lane, Lincoln, NB 68505

NEW YORK CIGARETTE METERS - Terry Hines shows us meters from what may be a new Pitney-Bowes series. These are 4-digit numbers split into two elements. Those seen in the past have been above 30 00. The new ones are in red and have numbers just above 20 00. Numbers seen to date are 20 10, 20 16, 21 01, 21 61, and 22 67.

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

ROBERT H. SHELLHAMER
2364 Crestview Road
Pittsburgh, PA. 15216

INTANGIBLES STAMPS OF INDIANA

I offer to pay full face value for the 15¢ values of these years: 1943, 1948, 1949, 1951 & 1957 and half face value for these \$5.00 values: 1935, 1941, 1942, 1943, 1944, 1945 and for these \$10.00 values: 1934, 1935, 1938, 1943, 1944, 1946. Soderling, 19 N. Clark St., Chicago, Illinois 60602

WANTED

Mint Trout stamps from the states of DELAWARE, INDIANA, IOWA, MARYLAND, NEW JERSEY, PENNSYLVANIA, and TENNESSEE. Mint Cisco Netting stamps from MICHIGAN. Please state price or trade requirements.

Richard M. Bilek
1217 So. Chestnut
Arlington Hts., Ill. 60005

HEAR, HEAR of the TRI-STATE TRADER, new subscriptions. A weekly newspaper of auctions, old autos, books, genealogy, buttons, cards, stamp collections, coins, collectibles, flea markets, etc. TRI-STATE TRADER Limited Special Offer One Year \$2.00 Money Order. Write Elmer Coy, 510½ Orange Street, Richmond, Kentucky 40475

Your Want List Invited for older Agricultural Inspection Stamps. Will also buy those I need. Sorry, no Fish & Game to offer. K. Pruess, 1441 Urbana Lane, Lincoln, NB 68505

MINNESOTA

Wildlife Lands Stamp

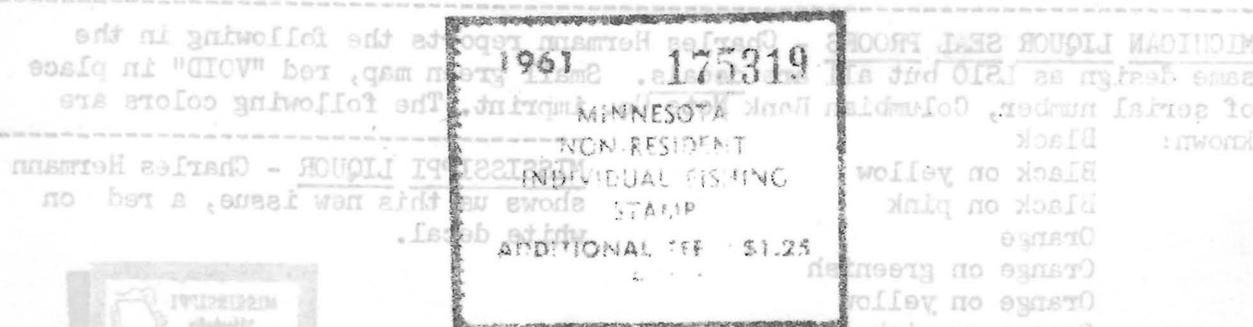
These stamps were required to be purchased and affixed to all 1957 hunting licenses. Funds derived were specifically for the acquisition and development of wildlife lands within the state. Stamps were discontinued after the one year and the \$1.00 surcharge was included in the regular license fee.



1957 \$1.00 blue and black on white. Mallard ducks flying over water scene. Hen pheasant with egg clutch on bank. Perf 12½. Design size 44 x 31 mm. From sheets of 10 (2 x 5) approx 95½ x 200 mm including 23½ mm perforated selvage at top. Straight edge at bottom and both sides. Imprinted "Minnesota Department of Conservation, Division of Game and Fish" in top selvage. Sheet serial number in black above top left stamp.

Non Resident Individual "Additional Fee" Fishing Stamp

After the 1961 Nonresident fishing licenses had already been printed, legislation was passed which increased the fee by \$1.25. Stamps were ordered and affixed to the licenses to cover this additional amount.

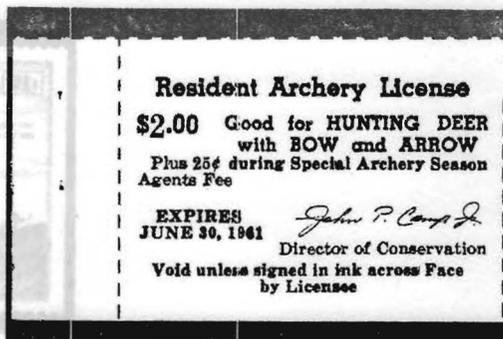
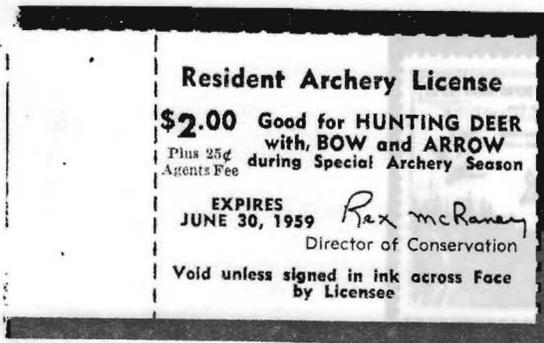


1961 \$1.25 black on off-white. Printed text. Black serial number. Perf 12 x 12½. Overall size 50 x 39 mm.

MISSISSIPPI

Resident Archery Deer Hunting Stamps

First issued for 1958-59 season and discontinued after 1960-61 season. All issues are on white paper and similar in design, having a large colored Mississippi Game and Fish Commission insignia depicting a buck deer's head and leaping black bass. Black printed text on all issues.



- 1958-59 \$2.00 (plus 25¢ agent's fee). Light green insignia. Overall size approx 51 x 38 mm. From booklet panes of six (3 x 2) 172 x 76 mm including 19½ mm selvage at left. Imperforate at top, bottom and right. Roul 6½ between stamps and at left selvage.
- 1959-60 \$2.00 (plus 25¢ agent's fee). Rose red insignia. Overall stamp sizes vary from 50 to 57 mm long x 38 mm high. Roul and booklet pane detail same as 1958-59 except is 171 x 76 mm including 14 mm roul selvage at left.
- 1960-61 \$2.00 (plus 25¢ agent's fee). Light blue insignia. Overall size 51 x 38 mm. Roul and booklet pane detail same as 1958-59 except is 167 x 76 mm including 14 mm roul selvage at left.

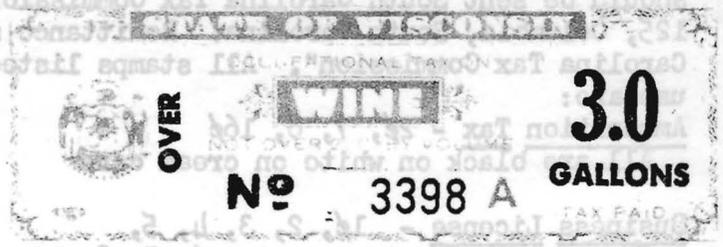
MICHIGAN LIQUOR SEAL PROOFS - Charles Hermann reports the following in the same design as LS10 but all are decals. Small green map, red "VOID" in place of serial number, Columbian Bank Note Co. imprint. The following colors are known:

- Black
- Black on yellow
- Black on pink
- Orange
- Orange on greenish
- Orange on yellow
- Orange on pink
- Green on greenish
- Blue on bluish
- Blue on lavender

MISSISSIPPI LIQUOR - Charles Hermann shows us this new issue, a red on white decal.



WISCONSIN LIQUOR & WINE - Mr. H. J. Grady of the Wisconsin Department of Revenue provided Terry Hines with information on the current stamps and an order form. Unfortunately, collectors are not permitted to purchase these. The following are the current denominations (most will show only size without monetary value).



Wine Case Stamps:

Under 14% - green, black size

1.5 gal. - .253125

2.4 gal. - .405

3.0 gal. - .50625

4.0 gal. - .675

Over 14% and up to 21% alcohol, printed in red on canary paper, black size

1.5 gal. - .50625

2.4 gal. - .81

3.0 gal. - 1.0125

4.0 gal. - 1.35

Liquor (decals) :

Quarts - .5625 red bottom, orange top

Fifths - .45 yellow bottom, blue top

Pints - .28125 blue bottom, yellow top

Tenths - .225 orange bottom, red top

1/2 Pints - .140625 orange bottom,

green top

1/4 Pints - .0703125 green bottom,

blue top

Miniatures - .03515625 green bottom,

orange top

Pharmacist Stamps:

2¢ for quart or fifth

1¢ for pint or tenth

1/2¢ for half pint or less

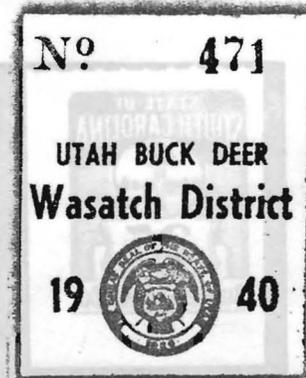
NEW JERSEY TROUT STAMPS AVAILABLE -

The 1963 New Jersey stamps are now available at reduced prices. There are two denominations, \$2 black on pink for resident fishermen, and \$5 dark blue on white for non-residents. A single set (one of each) may be had for 50¢, blocks of 4 for \$2, or a full sheet of 10 of each denomination for \$5. Collectors must obtain these before June 1, 1969. Any remainder after that date will be destroyed as has been done in the past. Remittances by check or money order only should be made payable to "New Jersey Division of Fish and Game". Send orders to Trout Stamps, Division of Fish and Game, Box 1809, Trenton, New Jersey 08625.

UTAH DISCOVERY - Mr. Vanderford sends a photocopy of a recent discovery, a 1940 Buck Deer stamp. This is black on pink, imperf all four sides. Purpose of the stamp appears to be to restrict the licensee to take Buck deer only - and in the Wasatch District only. Van would appreciate any information on this or other possible Utah stamps of a similar character.

RHODE ISLAND BEDDING - This stamp was discontinued in 1960 according to Terry Hines.

FLORIDA AGRICULTURAL INSPECTION - Terry Hines tells us that all stamps have been discontinued.



SOUTH CAROLINA REVENUES - Terry Hines sent a number of the current issues. All are available to collectors in any quantity. Orders, accompanied by remittance, should be sent South Carolina Tax Commission, License Tax Division, P. O. Box 125, Columbia, South Carolina. Remittance should be made payable to "South Carolina Tax Commission". All stamps listed are decals. Those currently in use are:

Ammunition Tax - 2¢, 7, 8, 16¢

All are black on white on cream card

Business License - 1¢, 2, 3, 4, 5,

5¢ machine, 5¢ cigar strip, 6, 7, 8, 10, 25,
25¢ cigar strip, 27, 40, 50, 50¢ cigar strip

Soft Drinks - 1¢, 2, 3, 4, 6, 7, 25, 50, 54, 75¢, \$1, \$1.07

Soft Drink Syrup - 23 3/4¢, 47 1/2¢, 71 1/4¢, 95¢

The Business License and Soft Drink stamps represent a variety of different issues and we will attempt to show each. Your editor has a first draft of the South Carolina addenda and would appreciate information on other denominations which have been used in each set.

Business License -

I. Value in black panels just below and to either side of map, brown safety.

3¢ black on orange

II. Values at bottom in clear panel, cream card.

6¢ black on yellow

7¢ light salmon on yellow

III. Values at top, cream card

2¢ black on light blue

8¢ black on deep red

10¢ black on pale lilac

IV. Value given to left side of map, cream card

1¢ black on white

4¢ black on light green

5¢ black on green

V. (Not shown), heat transfer decal (machine stamp), 5¢ light blue



VI. Large vertical decal, yellow safety card.

25¢ red

27¢ blue

40¢ red

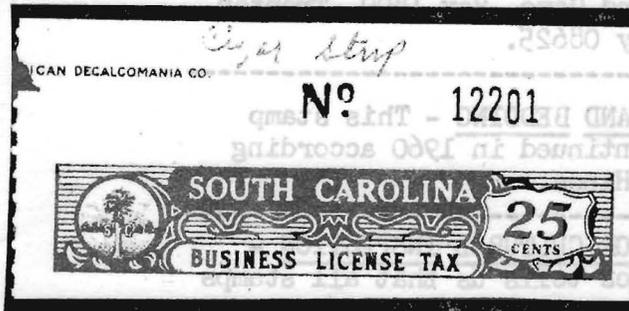
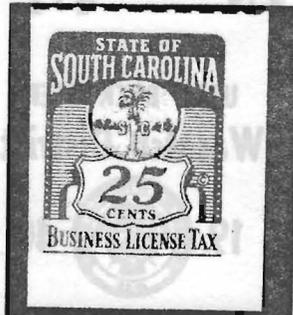
50¢ black

VII. Large horizontal decals for cigars, yellow safety card.

5¢ green

25¢ red

50¢ black



SOUTH CAROLINA (Continued)

Soft Drinks -

I. Values at bottom, lines emanating from map are horizontal, yellow card with brown safety.

7¢ black on salmon

II. Values at bottom, lines radiate from map, cream card.

2¢ black on yellow

III. Values at top, cream card

1¢ black on light blue

3¢ black on light gray green

4¢ black on red

6¢ black on blue

IV. Large decals inscribed "Soft Drinks Tax", cream safety card.

¼ gal. green (= 25¢)

54¢ light violet

50¢ blue

\$1.07 brown

V. Same, inscribed "Syrup Tax".

23 3/4¢ green (¼ gal)

47 1/2¢ blue (½ gal)

71 1/2¢ deep red (¾ gal)

75¢ maroon (¾ gal)

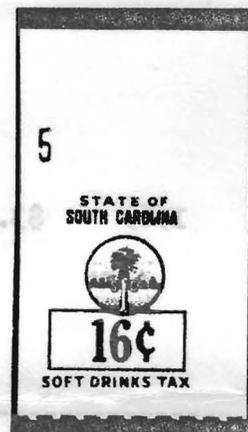
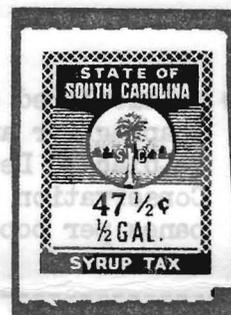
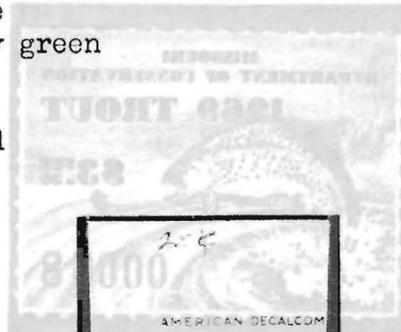
95¢ orange (1 gal)

\$1.00 orange (1 gal)

(Due to a change in the tax rate, the 75¢ and \$1 are now used on soft drinks and are listed as such on the order form)

VI. New design, no border, on yellow card with multiple safety in 2 colors. The darker safety apparently applied as an overprint as it seems to cover the stamp. Inscribed "Soft Drinks Tax".

16¢ brownish red



Documentary - These are also available to collectors. The current set is of the same design as the last set listed in Hubbard's catalog but is on much different paper and is rouletted. Denominations available are 1¢, 4, 8, 10, 20, 50¢, \$1, 5, 10, 30, 50, \$100. Order these from the same address.

Bedding - The 2¢ bedding stamp is sold only in multiples of 250.

RHODE ISLAND REAL ESTATE TRANSFER - According to Terry Hines, both stamps and a P.B. meter are used in collection of this tax. Neither are available to collectors but a punched sample of the 1¢ stamp was obtained.

Values in the current series are 1¢ light blue, 5¢ olive, 10¢ brown, 25¢ purple, 50¢ green, \$1 green, \$5 yellow, \$10 blue-gray, \$20 olive, \$50 blue, \$100 orange, and \$500 red.

A new series went into use April 1. Values and colors are 55¢ light blue, \$1.10 purple, \$2.20 aqua, \$5.50 orange, \$11 dark blue, \$22 olive, and \$55 pink.





MISSOURI

Trout Fishing Stamps

First issued for 1969 season.



1969 \$3.30 multicolored on white paper. Rainbow trout in natural colors leaping for artificial insect. Printed text and serial number in black. Design size 49 x 36 mm. Roul 6 3/4. Dept. of Conservation advises from booklet panes of 10 (2 x 5). Five panes per booklet.

ELECTION RESULTS - Results given below are based on 75 ballots received up to time of publication and may be considered final as results would not be changed by the few votes which might yet come in.

	Votes for Choice			Total Points
	1st	2nd	3rd	
President:				
Bloom	50	20	0	190
Hubbard	25	15	3	108
Pruess	0	2	0	4
Vanderford	0	1	0	2
Hermann	0	0	1	1
Vice President:				
Sternad	41	9	19	160
Bloom	18	30	6	120
Hubbard	14	14	13	83
Vanderford	0	1	0	2
Pruess	0	0	1	1
Secretary-Treasurer:				
Strock	73	0	0	219
Vanderford	0	1	0	2

FROM THE PRESIDENT ELECT - I wish to extend my sincere thanks and appreciation to all members for their efforts in my behalf during the recent election. I hope that we may continue the updating of the Catalog and the enlarging of the Newsletter.

Everyone is doing a fine job. Keep the writeups coming. I will try to answer any questions that may come up.

Thanks again for doing a great job for our growing Society.

Sincerely,
O. R. Bloom, SRS 29

Our Secretary-Treasurer, David C. Strock, states "As for comments from me, I haven't any for my own part except that it has been a pleasant task and I'm glad to continue it, with the hope of doing a little better than I have at times".

We have not heard from Mr. Sternad as of press time. However Frank recently showed your editor some of the publications of the Cardinal Spellman Philatelic Museum. A most attractive publication with a regular revenue column written by Frank which features material in the museum, including State revenues.

In stepping down from the SRS Presidency, which post I have unintentionally held since 1955, quite an array of feelings come to mind. There have been ups and downs of all sorts, partly due to my action or inaction, and partly due to the 'natural' hazards of trying to please the many different kinds of people who comprise the SRS.

It definitely must be said that the very existence of the SRS has depended upon the great amount of work done by the past Editors of the Newsletter. Without this means of communication between the sources of news, and the SRS members and officers, the SRS could not exist for long.

In this vein, the greatest amount of help I have received as past Editor-in-Chief and President has been from Dave Strock, Ken Pruess, and Charles H. Hermann. The first two have done a magnificent job as Managing Editors---in spite of the usually-petty disagreements and misunderstandings that occur when people are separated by great distances, as we have been. --And Charlie has helped immeasurably with news and cataloging.

Many comparatively new members have also been invaluable in the work of producing our Newsletter, notably the other members listed in the Newsletter as assistants to the Editor. I trust that all shall continue under President Oliver Bloom and Vice President Frank Sternad.

Since I have passed through the same transition in the American Revenue Association, this is not a new experience--but I hope that the new officers will not go out of their way to prove that ex-Presidents do not deserve any consideration, not even that accorded ordinary members. However--I suppose that this type of reaction is human nature, and always occurs in such cases.

Before stepping down, I recently proposed that the Board of Governors vote to affiliate more closely with the ARA by taking an individual membership in it for the Society, as other clubs have done. I trust that this will be culminated favorably.

My future role in the SRS, I believe, will be mainly to help with final-editing of the State Revenue catalog listings; however, the initial work will have to fall to specialists in the State whose listings are to be updated. I have done most of the initial work on nearly all of the States for the first addenda, and the material is in Ken Pruess's hands to refine and update as necessary. Here again, I usually see the 'final' product just before publication in the Newsletter. As senior member of the Board of Governors, I will probably make suggestions for action from time to time, and try to help guide the SRS on an ascending path.

In the past year I have spent thousands of hours trying to get publicity for the SRS and for State Revenues, aimed primarily at recruiting new members. My work in writing news releases toward that end is now finished, since I found it necessary several months ago to resign as Editor-in-Chief and then Publicity Chairman. Some of the releases will continue to appear--as Editors pull them out of their storage files for publication. -If any of these offend or inconvenience SRS members in any way, I am sorry--and I must say that it is unintentional in all cases. In order to do all the writing that I did, I had to sandwich it in among my many other endeavors. This wasn't easy, especially when some members seemed entirely unappreciative of the great amount of effort and time (and expenditures) it cost me. I did it freely and have no regrets at having made the attempt to satisfy everyone concerned in this matter.

To the new officers, I offer my hearty congratulations and I wish them every bit of luck possible in conducting their offices. I'm confident that they shall all do a good job, and they can all count on my counsel when they feel that they need my opinion or viewpoint on SRS matters.

There is always the feeling of 'release' that goes along with stepping down as President, and I am not exempt from that feeling. However, since the

(Cont. next page)

FINIS (Cont.)

'ball' is passing on to persons whom I feel are competent, I also have a feeling of fulfillment in seeing the SRS continue successfully without my needing to be 'at the helm'. I trust that the SRS will continue as successfully as the ARA has in the many years since I stepped down from its Presidency!! Best of luck to our new officers and the Society!

--Elbert S.A. Hubbard, ARA1, SRS1.



MASSACHUSETTS DEEDS EXCISE -

Massachusetts has both meters and stamps, both of which are available to collectors. The values and colors of the stamps are as follows:

- 5¢ purple-red
- 10¢ dark blue
- 50¢ gray-brown
- \$1 green
- \$5 blue
- \$10 red
- \$50 light green
- \$100 dark blue
- \$500 yellow-green
- \$1000 blue



AVAILABILITY OF FISH & GAME STAMPS -

Arizona - Van tells us his money was returned when he ordered the 1968 stamps as remainders. We can only hope these will be available later.

Indiana - Art Soderling says only the 1969 Trout stamp is available. All others have been destroyed after auditing.

Michigan - Only the current issue of the Cisco Netting stamp is available at face value.

Collecting Fish & Game stamps is a bit of a gamble, especially those from States which do not have well established policies on disposal of remainders. The year you pay face value is likely the year remainders are given away. But if you wait for remainders, you are likely to end up with a blank space in your album!

EDITORIAL - This turned out to be a record-sized issue. But it almost exhausted your editor's backlog. Unless more material is received soon, your editor may yet have time to go fishing.

All values, except the 10¢ and \$1 are of the same size. (Ed. note: the large size was originally used on these denominations also). It would seem to me that the value and serial number on the stamps must be printed separately as they are of slightly different shades of blue.

Meters are also used and are available in any denomination requested up to \$99.95. The Massachusetts meter is really poor. The design is bad, and the ink looks washed out.

Both stamps and meters can be obtained from the Department of Corporations and Taxation, Sales and Use Tax Bureau, P. O. Box #2061, Boston, Mass. 02106.

--- Terry Hines