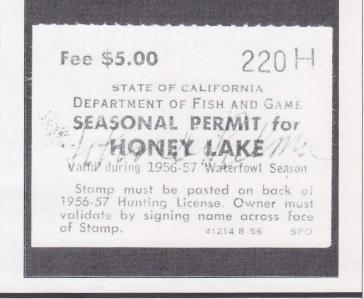


# The American Revenuer

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The Honey Lake waterfowl stamps ...... 44

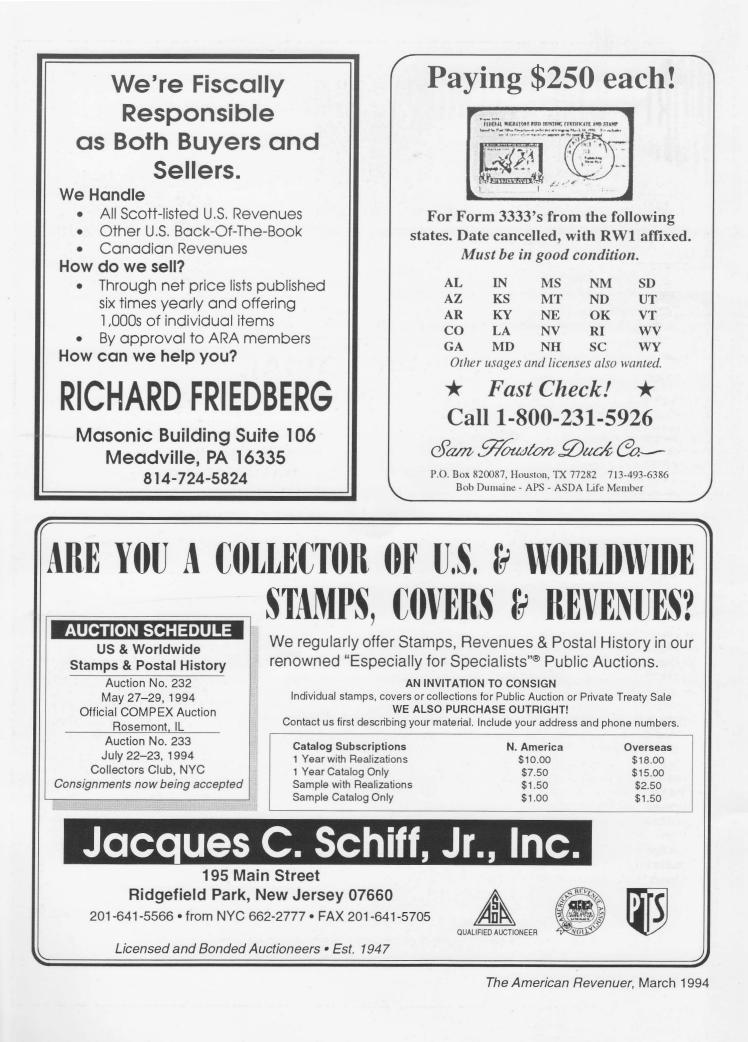
Unknown by collectors for several years, the first stamp for Honey Lake, California, was issued for the 1956–57 waterfowl season. More, inside, page 44.



### THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION

### **MARCH 1994**

Volume 48, Number 3 Whole Number 463









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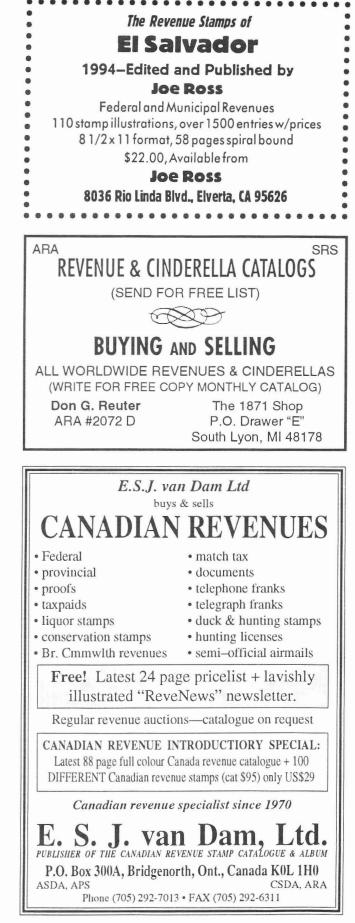
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The American Revenuer, March 1994

## **President's Letter**

This has been an unusually brutal winter on the Eastern Shore, an area in recent years noted for mild weather. I still have lots of trees and tree limbs littering the property and probably will for months to come, the result of an ice storm. Lots of snow days for the kids. And, unfortunately, no electricity for the bulk of five days. These events allowed me some time to catch up on some reading and I wish to commend to you ARA member Tom Kingsley's marvelous book The Legendary Persian Rug. Even though I don't own a single copy of any of the stamps described in the book, I certainly enjoyed the history of the stamps. when two auction catalogs came to the mail box each offering a copy of the Persian Rug, I immediately went to the census in the book to identify the stamps and the story of their recent provenance. Even when we cannot own some of these stamps we can revel vicariously in their history and lore.

The cold winter days also led me back to the stamp albums, an escape from the harsh realities of my surroundings. Fascinating to see how many spaces I have filled in certain sections of my albums and just how many more holes exist. Nothing gives me more pleasure than some of the uncharted areas, where no catalog listings exist. I very much like to collect the distilled spirits bottle stamps: the reds for consumable distilled spirits (liquor), the greens for bottled in bond distilled spirits, the blacks for grain alcohol, and the blues for distilled spirits bottled in bond for export. Now I have a rather extensive collection and I've even looked seriously at some of the records and regulations regarding the use of these stamps. so as a result I have a pretty good idea of what stamps were issued and when. Not far from a trial listing, which I am sure that many of you would enjoy seeing published within these pages. I am sure that there are many uncharted areas among the taxpaids and foreign revenues of which some of you can say much the same thing. Well, here's the call to get busy and send those manuscripts to our

### The cold winter days also led me back to the stamp albums...nothing gives me more pleasure than some of the uncharted areas....

editor, Ken Trettin. we all need the benefits of your collecting the uncharted areas of our hobby.

All of which leads me back to the harsh realities of this winter season. I would have had time to work on those manuscripts during the ice storm. But the lack of electricity and my dependence on my computer for writing prevented me from getting closer to send a new manuscript to our editor. has anyone invented a wood-burning word processor? Sure would be an energy saver and work in time of power outages, too!

Ronald E. Lesher, Sr.

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Editor: Kenneth Trettin Rockford, Iowa 50468-0056. Phone 515-756-3542 (no one else will answer) or 515-756-3680. FAX 515-756-3352. Contributing Editor: Richard Riley 24055 Paseo Del Lago 257 Tower II Laguna Hills, CA 92653 Direct inquiries regarding advertising rates, availability and publication schedules to the Editor.

# The Honey Lake waterfowl stamps

California for Honey Lake

and the Illinois Daily Us-

age stamps. The Honey

Lake stamps are non-pic-

torial, while the Daily Us-

age stamps may be

liberally described as

semi-pictorial. Their ap-

peal results less from

their aesthetic qualities

than from their usages,

#### by David R. Torre, ARA

#### Introduction

Following the federal waterfowl stamps, the two most popular series of waterfowl stamps among longtime collectors are undoubtedly those issued by



Figure 1. In the early 1960s. Applegate was first to publish about the Honey Lake stamps.

Figure 2. E. L. Vanderford's Handbook of Fish and Game Stamps listed two types of 1966-67 stamps. Type II lacks the printer's imprint in the lower right.

Fee \$6.50

of stamp.

related history (both social and philatelic) and longevity.

Their usages differ in a strict philatelic sense. The Honey Lake stamps were required to be affixed to state hunting licenses which they validated for an entire season. The Daily Usage stamps were affixed to permits, distinct from the holder's state hunting license, which they validated for a single day. In a broader sense their usages were alike. Both series of stamps conveyed the right to hunt on public shooting grounds located on state waterfowl management areas. Such areas were widely developed in the 1940s and 1950s to meet a triad of pressing social needs; that is, to preserve the waterfowl of North America for the benefit of current and future

generations, to reduce and control waterfowl depredations on agricultural crops and to provide regulated waterfowl hunting for sportsmen who could not afford to belong to private clubs.

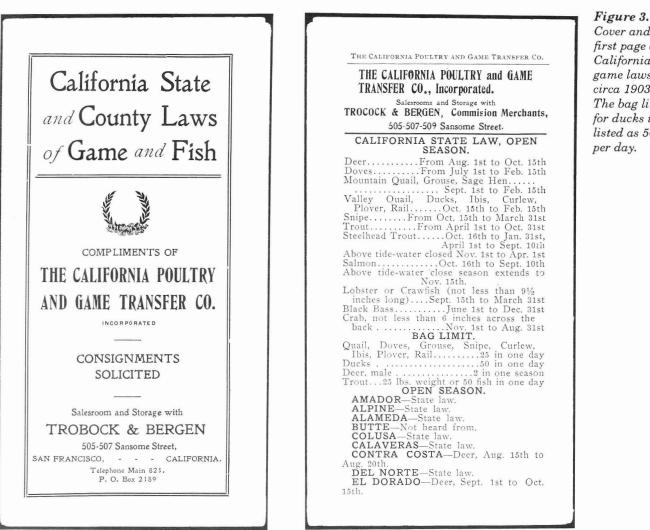


Both series trace their origins to the 1950s. placing them among the earliest state issues required to hunt waterfowl. The Honey Lake stamps are the longest consecutively issued series of waterfowl stamps by any state government (1956 to 1986). The Daily Usage stamps have been issued over an even longer period of time, although not consecutively (1953 to the present). The stamps were first discovered by pioneer fish and game collectors in the early 1960s and have been avidly collected since. Recently they have enjoyed a surge in popularity, prompted by the large number of collectors now specializing in state-issued waterfowl stamps.

One of the difficulties encountered by collectors of all types of fish and game stamps is a scarcity of published information. The primary purpose of this article and a second to follow in the April issue of The American Revenuer is to tell the stories of the two stamp programs. In addition, the need for state waterfowl management areas will be chronicled. Related waterfowl legislation will be included and the Pittman-Robertson Act of 1937 will be discussed at some length. It is hoped that this knowledge will expand the frame of reference collectors have for fish and game stamps thereby allowing the hobby to be more enjoyable and rewarding.

The following is a brief literature review for the California stamps. A separate review for the Illinois stamps will appear as part of the next issue's article. Information about the Honey Lake stamps was first published in [Frank L.] Applegate's Catalogue of State and Territorial Game and Fishing License Stamps in the early 1960s. Applegate provided a description of the first five "Seasonal Permit" stamps, which he reported as first

> being issued for the 1956-57 season (see Figure 1). The number of stamps sold for the first four issues was included and it ranged from 236 to 306. Applegate also published a description of a "Madeline Plains Seasonal Permit" stamp that he reported as being issued for 1956-57 only. Applegate stated that both the Honey Lake and Madeline Plains stamps were printed by the Cali-



fornia State Printing Office and that "all remainders had been destroyed by the state."

Starting in the mid 1960s, E. L. Vanderford wrote a series of articles reporting on state and local fish and game stamps for the State Revenue Newsletter. When Vanderford had finished covering all of the states that had issued stamps up until that time, the articles were updated and compiled into Vanderford's Handbook of Fish and Game Stamps. The State Revenue Society (SRS) published the landmark reference in 1973. In the handbook Vanderford provided descriptions of the Honey Lake stamps that had been issued through 1971-72. For 1966-67 there were two types listed. Type I stamps were numbered from 1 to 700 and bear an imprint in the lower right corner. Type II stamps were numbered 701 to ? and lack the imprint (see Figure 2).

Vanderford provided additional informa-

tion about the Madeline Plains stamp. He stated that Madeline Plains was also a stateowned and operated area north of Honey Lake but had been abandoned "primarily due to the inaccessibility of the area." The California Department of Fish and Game had informed Vanderford that seasonal permit stamps, similar to those used at Honey Lake, had been issued for 1956-57 and that 119 were sold. As Vanderford was previously unaware of a Madeline Plains stamp, he stated, "Verification by actual inspection of [a] stamp is desired."

In 1977 the SRS published Vanderford's Check List of State and Locally Issued Migratory Waterfowl License Stamps. The checklist included descriptions of Honey Lake stamps issued from 1972-73 through 1975-76. By this time Vanderford had come to believe that he was given erroneous information concerning the Madeline Plains stamp and that it

Cover and first page of California game laws. circa 1903. The bag limit for ducks is listed as 50

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	Hare	11
	Rabbits	4
	Rabbits Bush.	11
	Squirrels	
	Terrapin	11
		Vours truly, C. Rauman' & Co.

Figure 4. Receipt for 40 ducks made out to a market hunter from Oregon on November 18, 1903. was in fact a myth. Therefore, the stamp's description was deleted from the checklist and in its place was the statement, "Information needed—none now known to exist."

In 1991 Scott Publishing Company published a *Federal and State Duck Stamp Catalogue*. The catalog pictured all of the Honey Lake stamps issued through 1985–86 and provided a brief description for each. No mention was made of the Madeline Plains stamp.

#### Waterfowl restoration and conservation

The early part of the twentieth century was a grim time for North American water-

fowl. Man and nature combined to reduce once abundant populations to critically low levels. Over killing by professional and recreational hunters was primarily responsible for the initial downturn through the first decade. Hunting regulations were generally lax, with long seasons typically lasting from four to six months and excessive bag limits being the rule (see Figure 3). "Market hunting" was then a legal common practice. and whereby professional hunters killed obscene numbers of waterfowl to sell to market (see Figure 4). Starting around 1910 a nation-wide farming boom in the U.S. precipitated the drainage of huge tracts of wetlands and resulted in the destruction of many prime waterfowl breeding areas. Feeding and rest areas important to migrating waterfowl were also negatively affected.

Waterfowl restoration and conservation soon became prevailing topics for discussion. With the Migratory Bird Treaty Act of 1918, the federal government accepted responsibility for the protection of migratory waterfowl in the United States. In the 1920s conservation leaders, including Connecticut Sena-

tor Frederick Walcott, promoted the idea of federal waterfowl management areas (Madson, 1994). Like the federal refuges developed in the past, the primary purpose of the areas would be to provide much needed habitat, food and protection for breeding and migrating waterfowl. In contrast to the single-purpose refuges, however, the waterfowl management areas envisioned by Walcott and others would serve society in multiple ways. For example, it was proposed that portions of the areas could be opened for public hunting at appropriate times of the year. Although some might question the ethics involved in permitting hunting on a conservation area, it would be consistent with the best interest of waterfowl to have as much harvesting of the resource as possible take place in a highly regulated environment. By increasing the utility of conservation areas for a broader spectrum of the citizenry, it would be easier to win support and secure funding. The waterfowl management area concept quickly received widespread support and funding became the next issue.

Many conservation leaders, including Walcott, favored the idea of a national "hunting stamp." However, the idea encountered opposition from those who thought it would be infringing on the states' rights to license hunters. In 1925 a committee was formed by state conservation leaders to look into an alternative to the hunting stamp. The committee recommended an excise tax on firearms and ammunition. Although receiving support from More Game Birds In America, the forerunner to Ducks Unlimited, the idea soon had to be put aside when Congress repealed all excise taxes (Madson, 1994).

As arguments over funding waged through the 1920s, the need for additional waterfowl areas became increasingly urgent. A decade of lower-than-normal rainfall was followed in the late 1920s by the onset of a severe drought. Some of the most important breeding areas remaining in the U.S. went completely dry and waterfowl production was extremely low. Due in large part to the efforts of Senator Peter Norbeck of South Dakota, the Migratory Bird Conservation Act was passed in 1929. This act basically called for the federal government to live up to the responsibility it had accepted in 1918, in part by developing the waterfowl management areas to offset the effects of drainage and drought on waterfowl habitat (McBride, 1984).

The devastating drought and subsequent Dust Bowl lasted through the first half of the 1930s. A side effect of the drought was widespread botulism which was born in stagnant lakes and resulted in the loss of additional hundreds of thousands of birds (Pacific Waterfowl Flyway Report Number Two, May 1948). Pressure to secure funding for the waterfowl areas was mounting. Senator Walcott was instrumental in the formation of the Senate Special Committee on the Conservation of Wildlife Resources. The committee helped to finally win approval for a hunting stamp. On March 16, 1934, President Franklin D. Roosevelt signed the Migratory Bird Hunting Stamp Act into law (see Figure 5).

#### The Pittman-Robertson Act

It soon became evident that the federal government could not hope to run an effective waterfowl management program without the cooperation of the state conservation agencies. The task was simply too large and complex. State officials were receptive to accepting joint responsibility for the restoration of waterfowl. However, they were lacking well-trained personal to accumulate the data necessary for adequate management and also funding to purchase and develop their own waterfowl management areas.

As a result of efforts by Jay N. "Ding" Darling, conservation champion and designer of the first federal Migratory Bird Hunting Stamp, the First American Wildlife Conference was held in St. Louis in 1937 (Moum, 1987a). The Great Depression had forced Congress to reimpose excise taxes in 1932. Subsequently, there was renewed interest in a tax on arms and ammunition. At the conference conservation leaders agreed that the tax revenue should be made

available for *state* conservation programs (Madson, 1994).

Carl Shoemaker, a former state fish and game director, attended the conference as Secretary to the Senate Special Committee on the Conservation of Wildlife Resources. Upon returning Shoemaker drafted a proposal for a ten percent excise tax and was able to secure support from key leaders in the

firearms industry (Madson, 1994). Senator Key Pittman of Nevada and Representative Willis Robertson of Virginia introduced the legislation known officially as the Federal Aid In Wildlife Restoration Act in Congress. On September 2, 1937, President Roosevelt signed the bill into law (Moum, 1987a; Madson, 1994).

Senator Robertson had previously been a member of the Virginia Game and Inland Fisheries Commission. He was familiar with



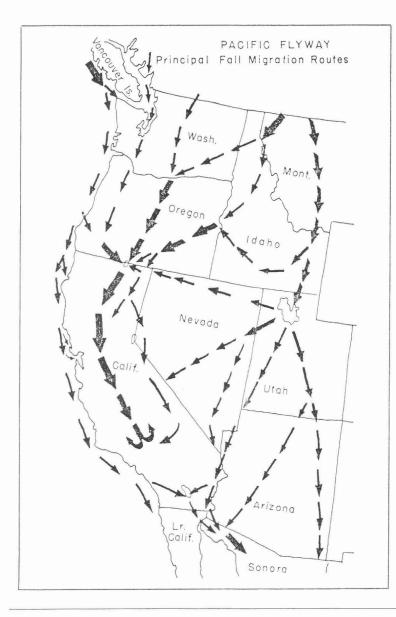
Figure 5. The first federal waterfowl stamp was issued in 1934. the way in which state legislatures sometimes acted. Robertson insisted on adding an amendment to Shoemaker's bill before introducing it in the House. Robertson's farsighted amendment prohibited state legislatures from diverting funds (obtained through the sale of hunting licenses, etc.) from conservation departments to balance state budgets. If this occurred, the state would no longer be eligible for funding from the Federal Aid In Wildlife Restoration Program (Madson, 1994). In recognition of the efforts of the two Congressmen, the act has become popularly known as the Pittman-Robertson (P-R) Act.

Figure 6. California is the ancestral wintering ground for the majority of waterfowl us-

ing the Pacific

Flyway.

According to the Act, "An amount equal to the revenue accruing from the excise tax imposed by Section 610, Title IV of the Revenue Act of 1932 (47 Stat. 169), as extended on



firearms, shells and cartridges is authorized to be set apart in the Treasury as a special fund to be known as The Federal Aid to Wildlife Fund. " (Annual Report of the Pittman-Robertson Program For the Fiscal Year Ending June 30, 1946)

Currently the Pittman-Robertson Program collects an 11 percent tax on sporting rifles, shotguns, ammunition and archery gear intended for hunting, along with a ten percent tax on handguns (Madson, 1994).

The U.S. Fish and Wildlife Service (USFWS) is custodian of the fund. With the exception of administration costs, all of the money is distributed to state fish and game departments (Johnson, 1958). Under the terms of the Act, the funds are apportioned to the departments according to the total land area and the number of hunting license holders in each state. The larger the state and the more hunting licenses a state sells, the larger the portion of the "P-R pie" the state is eligible to receive.

Initially, the state game departments must pay for the full cost of each project through license and stamp sales. Once everything has been completed according to a preapproved plan, the projects may then be reimbursed up to 75 percent of the total cost from the federal fund. Therefore, the states ultimately pay for only 25 percent of each approved project (Johnson, 1958; Moum, 1987b). Pittman-Robertson funds are primarily used by the states for the purchase, development and maintenance of wildlife habitat and also for scientific research into problems facing wildlife restoration (Moum, 1987b; Madson, 1994).

The Migratory Bird Hunting Stamp Act of 1934 and the Pittman-Robertson Act of 1937 are similar legislations in that both were passed to secure funding for wildlife conservation projects—with an emphasis on migratory waterfowl restoration and conservation. While "duck stamp" sales to date have raised about \$500 million to fund federal waterfowl management areas, the Pittman-Robertson Program has collected over \$2.5 *billion* for wildlife conservation work at the state level (Madson, 1994).

Following the 1930s federal and state waterfowl management areas were, for the most part, developed to meet three major objectives:

• To provide habitat, food and pro-

tection for breeding and migrating waterfowl.

- To provide an adequate source of feed to migrating waterfowl so as to minimize depredations to agricultural crops.
- To provide regulated waterfowl hunting for sportsmen who could not afford to belong to private clubs.

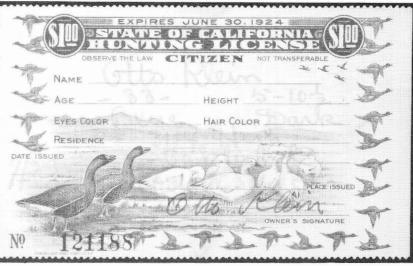
For the federal areas especially, the goal of protection has generally been of primary concern. For state areas, the emphasis has sometimes shifted in order to deal with local conditions and priorities. A classic example occurred in California during the 1940s and 1950s.

#### California: ancestral wintering ground

Waterfowl migration can be defined as "the annual spring and fall movement of a population between its breeding and wintering ranges" (Wesley and Leitch, 1987). In general, migratory waterfowl leave their principal breeding grounds in Alaska, the Arctic and Canada in the late summer or fall to "fly south for the winter." Depending on the species, birds seeking less harsh to warm climates spend their winters in the U.S., Mexico, Central America or South America. In the spring they return instinctively to their ancestral breeding grounds.

In 1935 Frederick C. Lincoln of the Bureau of Biological Survey, forerunner to the USFWS, introduced the "flyway" concept. As a result of extensive waterfowl banding studies, Lincoln recognized what he referred to as "distinct migration corridors" or "lanes of travel" (Hanson and Smith, 1950; Bartonek, 1994). Lincoln showed that ducks and geese strictly adhere to ancestral flight routes. This trait causes them to concentrate over specific regions of the continent as they migrate, as opposed to being more randomly dispersed. Lincoln identified four major regions of concentration and named them the Pacific, Central, Mississippi and Atlantic Flyways (Hanson and Smith, 1950; Flyway Concept, 1955).

California is located within the Pacific Flyway, along with the western states of Alaska, Arizona, Idaho, Nevada, Oregon, Utah and Washington. Ducks and geese using the Pa-



cific Flyway breed and nest primarily in the provinces of Alberta prairie and Saskatchewan, but also to a great extent in Alaska, parts of British Columbia and even Siberia (Flyway Concept, 1955). In the fall Pacific Flyway waterfowl migrate south, keeping west of the continental divide while making their way to wintering grounds in California and Mexico. California is the main wintering ground for Pacific Flyway waterfowl, with more than 75 percent of the ducks and geese spending at least part of their winters there (Gordon, 1950; Bartonek, 1994). Seven Pacific Flyway migration routes converge at the Tule Lake-Lower Klamath Lake area in northeast California alone-making it the largest flyway concentration area in the United States. From there, the waterfowl move down through the central valley of the state (see Figure 6).

The breeding grounds for Pacific Flyway waterfowl in Alaska and British Columbia suffered far less from drainage and drought than those contributing to the other major flyways. Starting in 1935, drought conditions in the prairie provinces were relieved by increasing rainfall and snowfall. Aquatic vegetation quickly recovered as the lakes filled with water, restoring the waterfowl's principle food source. Restoration of the Canadian breeding grounds was further Figure 7. The 1923–24 California hunting license showed geese on the central valley marshlands.

accomplished through the efforts of the Canadian government and Ducks Unlimited. In the U.S., federal waterfowl refuges were established in eastern Washington, eastern Oregon and northeastern California. Hunting pressure was reduced throughout the western states. First through more restrictive federal regulations which included the outlawing of market hunting, then as a byproduct of U.S. involvement in World War II. These events allowed waterfowl populations in the Pacific Flyway to rebound strongly and by the late 1940s the number of ducks and geese wintering in California numbered 10 million per year (Pacific Waterfowl Flyway Report Number Two, May 1948; Waterfowl Pose California Problem, 1955).

Changes in California's land use, initiated by white settlers in the mid 1880s, had accelerated over the previous thirty years. The state could no longer accommodate such large numbers of waterfowl without problems arising. By far the most serious problem was depredation to agricultural crops. Previous to settlers entering California, much of the state's great central valley extending from present day Chico in the north to Bakersfield in the south consisted of vast marshlands (see Figure 7). The marshes were formed by flooding caused by fall and winter storms and were maintained in the summer by the runoff from melting snow in the Sierra Nevada mountains. For thousands of years Pacific Flyway waterfowl had depended on the marshlands for up to six months out of the year (Gordon, 1952a).

Many of the settlers were farmers. Early development of California's fertile valleys regulated the flow of water onto the marshes. Flood control projects were built and soon the marshlands were being drained and used for irrigation purposes. As man "reclaimed the land" for farming, the once vast marshlands began to disappear (Gordon, 1952a; Waterfowl Pose California Problem, 1955). Larger and larger segments of the existing waterfowl habitat were taken over for agricultural use. Many of the ancestral waterfowl areas were turned into rice fields. Rice acreage in California increased from 1,400 in 1912 to 162,000 in 1920 and 485,000 by 1954 (Waterfowl Pose California Problem, 1955). According to an excerpt from a speech by California Wildlife Conservation Board Consultant Seth Gordon in 1952, "[The rice fields] provided

choice food and water in the same place. From a duck's point of view, a rice field is merely an improved marsh; and since the great rice growing districts of the state are located on the sites of some of the best of the original marshes, the birds naturally gravitate to those areas..."

The subsequent losses from duck depredation on rice were enormous, especially when the harvest was delayed. In 1943 alone, ducks took over \$1 million worth of rice. Similarly, widgeon and geese consumed large amounts of fall-planted grains, clover and irrigated pasture grasses, "trampling and puddling what they did not eat" (Gordon, 1952a; Waterfowl Pose California Problem, 1955). During the 1940s the state's rice industry and the Farm Bureau continuously requested relief from the California Department of Fish and Game (DFG).

Since it was the federal government that regulated the harvest of waterfowl, there was little the DFG could do. The DFG and USFWS representatives attempted to school farmers in "herding" techniques. Herding proved to be a temporary solution at best. Once herded away, if the birds had no comparable place to go and stay-they simply returned. In the mid 1940s the USFWS achieved promising results with an experimental feeding program. The agency leased several tracts of land, planted them with rice and other cereal grain crops, and then left it all unharvested for the birds. Once herded to these feeding areas, the waterfowl usually stayed. Although successful to a degree, there were too few areas to do the whole job (Waterfowl Pose California Problem, 1955).

At about this same time, the DFG started to feel additional pressure from another segment of the population with regard to the waterfowl situation.

#### The demand for public hunting grounds

World War II was responsible for a mass migration of people into California to work in the state's war industries. After the war, the state's population continued to grow at a tremendous rate. During one ten-year period alone, from 1946 to 1956, it increased by over 40 percent. This unprecedented increase in population was accompanied by a proportionate increase in sportsmen (Torre, 1993b). Since waterfowl habitat was shrinking, there were fewer places left to hunt. This resulted in an intense demand for additional waterfowl hunting areas available to the public.

The California Fish and Game Commission determined that waterfowl management areas could provide relief for both the state's farmers and its sportsmen. Such areas had been previously developed to serve primarily as refuges. During the late 1940s and early 1950s these areas were extensively redeveloped to better meet the state's current priorities. During this time many new waterfowl management areas were purchased and developed. Thanks to the Pittman-Robertson Act, funding was available for these projects.

Throughout the 1950s, an emphasis was placed on growing cereal grain crops for the purpose of attracting waterfowl away from the rice fields and farmlands. According to the DFG Monthly Progress Report for May 1955, "Farming was the major activity on most waterfowl management areas during the month. Grain grown is left as feed for the ducks and geese to hold them off agricultural crops...and prevent depredation." The feeding program proved quite successful. The 44th Biennial Report, issued by the DFG for the years 1954–56, states, "During the period of this report, waterfowl depredations have been at an all time low, evidence that waterfowl management areas play a major role in the control of crop damage."

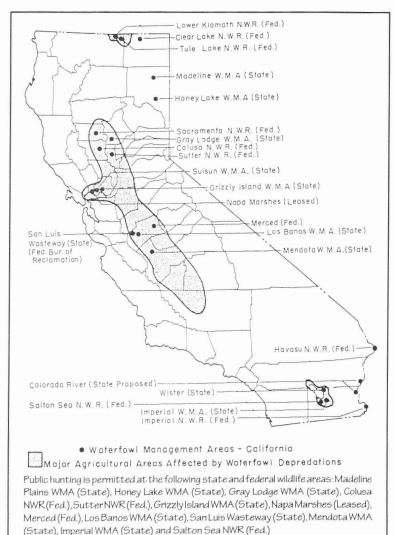
In order to satisfy the demand for waterfowl hunting areas, portions of all state management areas were operated as seasonal public hunting grounds. The DFG, in cooperation with the USFWS, also operated public hunting grounds on many federal waterfowl management areas located within California (see Figure 8). All told, the number of public hunting areas was increased from three in 1948 to thirteen by 1954. During this time the total acreage open to public hunting was increased from 7,730 to 48,410 (Program Review and Analysis of the Department of Fish and Game, July 27, 1956). Of particular interest to stamp collectors are the public hunting grounds which were operated at the Honey Lake and Madeline Plains waterfowl management areas in northeastern California.

#### Honey Lake

Honey Lake is centered within a valley that bears the same name. Honey Lake Valley is located at the western edge of the Great

Basin near the California-Nevada border, approximately 60 miles north of Reno. The surrounding countryside is rugged and picturesque, consisting of forest and desert mountain ranges. The area is relatively isolated and has always been sparsely populated. Honey Lake is unusual in that although covering nearly 100 square miles, the average depth rarely exceeds one to two feet (Holmes, 1993). This characteristic provides for much of the lake's beauty and mystique. In the early morning calm, it appears as though a sheet of polished glass has been laid among the jagged peaks. Later in the day, sunlight reflects off the yellow-amber lake bed and the lake occasionally appears to glow. Legend has it that the area's first settlers observed this color from atop a nearby mountain and gave the lake its name (Holmes, 1993). According to another popular

#### Figure 8. By the mid 1950s, the DFG operated public hunting grounds on thirteen state and federal waterfowl areas.



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	issued only to holders of			, pheasant tags	, or
6. Any unauthorize	y Waterfowl stamps are d person who enters up			shall be deem	ed 1
trespasser. 7 Only the species	and sex of game designat	ed by the permi	r may be taken.		
8. Any portion of th	nis state-controlled hunti e by legally posting notic	ng area may be		by the Departn	nent
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Mallard /	FEMALE	MALE FEMALE	Canada Goose		
Mallard / Gadwall	FEMALE Shoveller	MALE FEMALE	Canada Goose Cackling Goose	/	
Mallard / Gadwall Baldpate	FEMALE Shoveller	MALE FEMALI	Canada Goose Cackling Goose White Front	/	sion
Mallard / Gadwall Baldpate Pintail 2	FEMALE Shoveller Ruddy		Canada Goose Cackling Goose White Front Lesser Snow	/	sion
Mallard / Gadwall Baldpate	FEMALE Shoveller	MALE FEMALL	Canada Goose Cackling Goose White Front	/	sion

Figure 9. Sample application (top) and \$2 daily permit (bottom) used on state operated hunting areas. story, the name was given by settlers who encountered a sweet-tasting substance on vegetation surrounding the lake (Purdy, 1983).

Although distant from the prime agricultural areas of the state, Honey Lake is otherwise strategically located just to the southeast of the Tule Lake-Lower Klamath Lake concentration area of the Pacific Flyway. Along with providing resting and feeding areas for migrating waterfowl, Honey Lake has always served as one of the state's major nesting areas (Kozlik, 1955). In recent years the primary management objective of the area has been, in fact, to provide nesting habitat for waterfowl (Honey Lake Wildlife Area, 1987). Canada geese, mallards, pintails and gadwall are among the waterfowl which nest on the area.

The state waterfowl management area is located at the northern edge of the lake, near the small town of Wendel. Most of the present day 7,843 acres were purchased with Pittman-Robertson funds between 1942 and 1950. The management area is comprised of two distinct units, Fleming and Dakin, which are separated by approximately five miles. The Fleming Ranch, consisting of 2,092 acres, was purchased in 1942 at a cost of \$60,000. the Dakin Ranch, consisting of 980 acres, was purchased in 1944 at a cost of \$22,050 (DFG Game Management Branch Handbook, 1954). Surrounding tracts of land were acquired and merged with the two ranches as they became available. By the mid 1950s the Fleming and Dakin units totaled 5,500 acres (Kozlik, 1955).

Grain has always been grown on portions of both units to provide feed for nesting and migrating waterfowl. The post-war emphasis on growing cereal grain crops resulted in nearly 1,000 acres being devoted to this endeavor by 1956 (DFG News Release, September 7, 1956). These included winter wheat, barley and rye. After state-wide waterfowl depredations were brought under control, cereal grain crop production was reduced to 300 to 400 acres annually (Holmes, 1994).

Very little hunting occurred at the Honey Waterfowl Management Area Lake (HLWMA) until the late 1940s, despite the fact that half of the area's acreage was open to public hunting from the beginning. This can be attributed to at least three factors: the remoteness of the area, U.S. involvement in World War II and the fact that very few improvements were made to the area before 1951 (Mall, 1958). With the increased demand for public hunting areas following the war, the DFG initiated a ponding program at the HLWMA to upgrade hunting conditions. The ponds combined with the increased production of cereal grain crops to attract large numbers of migrating waterfowl. The number of hunters using the area soared from 558 during the 1949-50 season to 1,003 for 1950-51 and 3,611 for 1951-52 (41st Biennial Report for the Years 1948-50; Kozlik, 1955).

Every state waterfowl management area has a "daily shooter capacity." During the 1950s, 150 persons a day were allowed to shoot at the HLWMA—100 at Fleming and 50 at Dakin. Persons intending to hunt on the area, as with all state-operated hunting areas, had to mail a completed application to DFG Headquarters in Sacramento to reserve a date. Validated reservations were then mailed to successful applicants ten days in advance of the reserved shooting date. If any vacancies remained they were filled on a first-come, first-served basis at the area's checking stations (Advance Registration, 1955).

Primarily due to the isolated nature of the area, Lassen County residents accounted for 79 percent of the hunters using the HLWMA during the peak years of 1951-52 and 1952-53 (Mall, 1958). Following the 1952-53 season, local economic conditions took a downturn and the number of hunters began to decline (see Table I). The acceleration of this decline reached a high point in 1955 for two reasons. First, local unemployment reached an all-time high during the year. Second, in order to help defray the cost of the public hunting program at the HLWMA, a \$2 daily hunting fee was imposed for the 1955-56 season. Area Manager Rolf E. Mall compiled a hunting trend analysis for the HLWMA in 1958. According to an excerpt from the report, "In 1955, the inauguration of a two dollar daily fee...placed an additional economic restraint on the already depleted work force of Lassen County." Consequently, Lassen County contributed only 44 percent of the hunters using the HLWMA during the 1955-56 season. This resulted in the total

#### Table I

### Total number of hunters using the state waterfowl management areas in Lassen County

Year	Honey Lake	<b>Madeline Plains</b>
1948–49	586	93
1949–50	558	75
1950–51	1,003	16
1951–52	3,611	111
1952–53	3,677	473
1953–54	2,912	1,064
1954–55	2,237	918
1955–56	742	250
1956–57	1,695	173
1957–58	2,147	_

number of hunters falling from 2,237 in 1954-55 to 742 (44th Biennial Report for the Years 1954-56).

It should be noted that previous to the 1955–56 season all other state-operated waterfowl hunting areas, with the exception of near-by Madeline Plains, charged persons 16 years of age or older the \$2 fee (Fine Public Shooting, 1955). Basically, the DFG had been giving Lassen County residents a break that was no longer feasible. A generic \$2 daily permit in card form was used state-wide (see Figure 9). By the late 1950s, use of the cards was discontinued and the sportsman's state hunting license was validated with a rubber stamp (see Figures 10a and 10b).

Figure 10a. "GRIZZLY ISLAND" and "GIWMA" handstamps on federal waterfowl stamp on 1958–59 state license. b. "GRAY LODGE / W.M.A." and "GRIZZLY ISLAND" applied to front of 1959-60 license.

EXPIRES JUNE 30, CALIFORNIA HUNTING LICENSE C GRAY\$4:00E 20576 8-28-590

The American Revenuer, March 1994

Figure 11. Honey Lake seasonal permit stamps were affixed to the reverse of the holder's state hunting license.



#### Madeline Plains

(Author's note: The Madeline Plains Waterfowl Management Area was located two miles south of the small town of Madeline. In this article "Madeline Plains" refers to the waterfowl management area—not the town. This avoids the extended use of an additional acronym (MPWMA) and hopefully allows for more pleasurable reading.)

Madeline Plains shared many similarities with the HLWMA. Madeline Plains was also located in Lassen County, approximately 70 miles north of Honey Lake. The terrain was considerably more rugged and being farther from the county seat of Susanville, Madeline Plains was even more isolated. Like Honey Lake, Madeline Plains was an important waterfowl nesting site. Nearly all of the land comprising the management area was acquired from a George Williams in 1945 and 1946. In four separate transactions, 4,776 acres were purchased as Pittman-Robertson projects for a total of \$43,913.20. In 1949 two adjacent pieces of property totaling 400 acres were purchased and merged with the area (DFG Game Management Branch Handbook, 1954).

Although roughly the same size as the HLWMA, a much smaller percentage of the acreage at Madeline Plains was able to support cereal grain crops—320 acres vs. 880. This disappointment can be attributed to several factors including a harsher climate, inferior soil quality and a lack of an adequate water supply.

When Madeline Plains was opened to public hunting in 1945–46 it was considered a poor place to hunt (Kozlik, 1955). Eight hundred acres of ponds were added, the same as at the HLWMA, but Madeline Plains always lagged far behind in the number of hunters checked. During the 1950–51 season only 16 hunters used Madeline Plains, as compared to 1,003 for the HLWMA. For 1952–53, it was 473 as compared to 3,677. The number of hunters using Madeline Plains peaked during the 1953–54 season at 1,064 (Kozlik, 1955) and then went into a decline with the Lassen County economy.

In 1955 the \$2 daily hunting fee was also imposed at Madeline Plains. Combined with the high unemployment, the fee had the drastic effect of reducing the number of hunters using the area from 918 during the 1954–55 season to only 250 for the 1955–56 season (44th Biennial Report for the Years 1954–56).

Following the 1955-56 season, two men representing the sportsmen of Lassen County made a plea to the California Fish and Game Commission. Their aim was to reduce the financial burden on local residents wishing to hunt on the two state waterfowl management areas. According to the minutes of the commission meeting of June 29, 1956: "Mr. Harp [Commission Secretary, has] recorded telegrams from A.U. Zimmerman, President Lassen Fin and Antler Club, Susanville, and from James H. Peterson, Director, Chester-Almanor Sportsman Club, recommending a \$5.00 seasonal charge or a \$2.00 daily charge for [the] Honey Lake and Madeline Plains areas." The \$5.00 seasonal charge would provide a savings for hunters using the areas more than two days during the season. The minutes continued, "Mr. [Dan] Gladding [Chief of Game Management for the DFG] said the department would study the matter before the August meeting at which time it would make its recommendation to the commission."

#### Stamps issued

At the August meeting of the California Fish and Game Commission, the DFG announced that it supported a seasonal fee for

the Lassen County waterfowl management areas. It was hoped that such a fee would encourage more use of the areas. The commissioners then amended Section 271, subsection (f), of the Waterfowl Management Area Hunting Regulations to read: "Shooting Fees. Shooting fees on all waterfowl hunting areas (except Napa Marshes) shall be \$2.00 per day for persons 16 years of age or over, except that on Honey Lake Waterfowl Management Area and Madeline Plains Waterfowl Management area the shooting fee shall be either \$2.00 per day or \$5.00 per season for persons 16 years of age or over. Holders of such seasonal permits shall be subject to the same restrictions as holders of daily permits, and shall be accommodated on the same firstcome, first-served basis up to the shooting capacity of the areas named" (Fish and Game Commission Minutes, meeting of August 17, 1956).

To make the purchase of seasonal permits even more attractive, the commission made two further changes. First they dropped the advance reservation procedure for the two Lassen County areas. Section 271, subsection (a), was amended to read, "At the Honey Lake Waterfowl Management Area and the Madeline Plains Waterfowl Management Area permits for each shooting day will be issued in the order of registration on the area, but never at any one time in a number exceeding the shooting capacity of the area as determined by the state employee in charge of each area" (Fish and Game Commission Minutes, meeting of August 17, 1956). By doing away with reservations, holders of the seasonal permits could not be prevented from hunting on days which might have otherwise sold out in advance.

The commission also decided to allow pheasant hunting on the HLWMA, on regular waterfowl shoot days, at no extra charge to holders of daily or seasonal waterfowl permits. A new Section 271.2 was adopted for pheasant hunting on waterfowl management areas. Subsection (a) read: "Pheasant hunting will be allowed on the Honey Lake Waterfowl Management Area as follows: On waterfowl shoot days (Saturdays, Sundays, Wednesdays and holidays) as established in section 271, pheasant hunting will be permitted by persons holding regular waterfowl shooting permits during the regular shooting hours for pheasants...Such pheasant shooting shall be allowed at no additional fee other than the regular entry fee on waterfowl shooting days." No pheasant hunting was to be allowed at the Madeline Plains Waterfowl Management Area. (Fish and Game Commission Minutes, meeting of September 28, 1956).

Unlike the daily permit cards employed at the time, the seasonal permits used at the Honey Lake and Madeline Plains waterfowl management areas were in the form of *stamps*. Once purchased, the stamps were to be affixed to the reverse of the holder's state hunting license. A federal waterfowl stamp was required in addition to the seasonal permit stamp (see Figure 11). The license was presented at manned check stations to show that the state and federal fees had been paid.

The 1956-57 Honey Lake seasonal permit stamps were printed in black ink on white paper. As with all Honey Lake stamps, they were printed as single stamp booklet panes with a tab attached to the top. The panes are rouletted between the stamp and the tab. Fifty panes were stapled together to form a booklet. The stamp without the tab measures approximately 49 x 37 mm (see Figure 1). The Handbook of Fish and Game Stamps states that 750 stamps were printed. As reported by Applegate, the stamps were printed by the State Printing Office. Verification of this fact can be seen on the stamps themselves, included in the imprint located in the lower right corner. The 1956 Honey Lake stamps were serial numbered "XXH" to differentiate them from those printed for Madeline Plains, which were numbered "XXM" (Vanderford, 1973).

A DFG "Report of Licenses Delivered" on October 2, 1956, shows that 250 stamps were initially delivered to Area Manager Mac Foster. These were numbered 1H to 250H. A similar report dated November 1, 1956, shows that Foster received an additional 300 stamps at this time (numbers 251H to 550H). When a delivery of stamps was received, it was divided up between the two units. Due to this procedure, the seasonal permit stamps were not issued in consecutive numerical order.

Both Applegate and Vanderford have reported that 236 stamps were sold at the HLWMA during the 1956–57 season. This number has been verified through monthly sales and inventory reports obtained by the

Table II			Lake stamps p ugh 1966–67	rinted	
Year	Total Printed	Total Sold	Year	Total Printed	Total Sold
1956–57	750 <sup>1</sup>	236	1962-63	450	278
1957–58	500	306	1963–64	450	435
1958–59	500	245	1964–65	550	518
1959–60	500	249 <sup>2</sup>	1965–66	600	563
1960–61	400	287	1966–67 Type I	700	700
1961–62	450	NA	1966–67 Type II	NA	93
			eived from the DFG L Id to Bill Oliver followi		

author from the Fleming Unit office. The stamps were numbered 1H-35H and 51H-251H. Of the 236 stamps sold, only two examples have been recorded. For quantities of Honey Lake seasonal permit stamps printed and sold through 1966-67, see Table II.

The economical seasonal permits combined with an improving Lassen County economy to push the total number of hunters using the HLWMA to 1,695 during the 1956-57 season (44th Biennial Report for the Years 1954-56). The increase in hunter usage reflected a state-wide trend. The 1956-57 season set a record for the number of hunters using state-operated waterfowl management areas (48,661), as well as for the number of birds killed (150,803) and the average number of birds per hunter (3.1). The average of over three birds per hunter "was by far the best of any public shooting areas in the United States" (Waterfowl Hunters Bag Record, 1957).

#### Madeline Plains stamp not a myth

Although reported by Applegate (early 1960s) and Vanderford (1973) as having been issued for 1956-57, no Madeline Plains seasonal permit stamp has ever been recorded. Vanderford obtained a description of the stamp from a license clerk at DFG Headquarters in Sacramento. This information led to the following listing in the Handbook of Fish and Game Stamps:

"1956–57 \$5.00 black on deep yellow, 49 x 37 mm. Serial numbers 1M to 250M. (250 printed—119 sold)." Beneath the listing Vanderford made a request for verification of the stamp actually being issued. As not one of the 119 stamps ever turned up, Vanderford became convinced that the information provided to him was in error and that the Madeline Plains stamp was never issued. For this reason he deleted the stamp's description from his *Checklist of State and Locally Issued Migratory Waterfowl Stamps* published in 1977.

Now, thirty years after Applegate's catalog was published, the author has finally confirmed that stamps were printed and used at Madeline Plains during the 1956-57 season. Also dated October 2, 1956, a second DFG Report of Licenses Delivered shows that 150 Madeline Plains seasonal permit stamps, numbered 1M to 150M, were delivered to Mac Foster (see Figure 12). Foster also served as manager for Madeline Plains at the time. Not all of the information given to Vanderford by the license clerk was correct, however. Monthly sales and inventory records for Madeline Plains were also recently discovered at the Fleming Unit office. The records show that for 1956-57, only 18 Madeline Plains seasonal permit stamps were sold. Stamps numbered 19M to 150M were returned to the DFG Accounting Office in Sacramento by Mac Foster (see Figure 13).

In sharp contrast to the renewed interest shown by hunters for the HLWMA during 1956-57, the number of hunters using Madeline Plains decreased to 173. Of this total, 130 were checked in on the opening weekend of the season (DFG Press Release,

October 26, 1956; 44th Biennial Report for the Years 1954-56). Madeline Plains was now seen as a total failure by the DFG. First the area could not produce cereal grain crops in quantities sufficient to aid in controlling waterfowl depredations. Now it was a bust with the local hunters as well. There would be no stamps issued for Madeline Plains after 1956-57. According to an excerpt from the 45th Biennial Report, issued by the DFG for the years 1956-58: "Upon the recommendations of the department, the Madeline Plains Waterfowl Management Area was declared surplus property by the 1957 Legislature. Disposal of this land is now under way by the Lands Acquisition Division of the Department of Finance. Madeline Plains had failed to come up to expectations. A rigorous climate and lack of adequate water supplies

doomed its development into an efficient management area."

#### Stamps after 1956–57

Effective with the 1957-58 season, the DFG changed the procedure for delivering hunting permits to the state waterfowl management areas. This included seasonal permit stamps printed for the HLWMA. Whereas the 1956-57 stamps were shipped directly from DFG Headquarters in Sacramento to Mac Foster, the 1957-58 stamps were sent to the DFG Regional Office in Redding. From Redding the stamps were distributed to the HLWMA Manager along with a supply of daily permits. Following the season, all unissued permits were returned to the Redding office, which was accountable to the Central Headquarters License Section

Figure 12. The last entry on this report shows that 150 Madeline Plains seasonal permit stamps were delivered to Mac Foster on October 2, 1956.

the second se	and a second of the provides of the			140
City	Monda	1° Court	Date	19/2/56.
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and the second se			10.00	
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Deer Meat Permit				
Tote Control Ner	17301	17000	and at the second	200 -
y and se	9126	9120		NO FO
	KIND         Hunting, Citizen         Hunting, Citizen         Hunting, Citizen         Hunting, Non Resident         Hunting, Alien         Deer Tags, Citizen         Deer Tags, Citizen         Angling, Citizen         Angling, Citizen         Angling, Non Resident - Alien         Angling, Non Resident         Angling, Non Resident         Angling, (10 Day - Non Res. Tourist)         Angling, (3 Day - Pacific Ocean only)         Pheasant Tag         Market         Deer Meat Permit	KIND     NUMB       Hunting, Citizen     FROM       Hunting, Citizen     Hunting, Citizen       Hunting, Alien     Deer Tags, Citizen       Deer Tags, Citizen     Angling, Citizen       Angling, Citizen     Angling, Citizen       Angling, Non Resident - Alien     Angling, Citizen       Angling, Non Resident     Angling, Citizen       Angling, Alien     Angling, Citizen       Angling, (10 Day - Non Res. Tourist)     Angling, Citizen       Angling, (3 Day - Pacific Ocean only)     Pheasant Tag       Market     Market	KIND     NUMBERS       Hunting, Citizen     TO       Hunting, Citizen     Hunting, Citizen       Hunting, Alien     Hunting, Alien       Deer Tags, Citizen     Deer Tags, Citizen       Angling, Citizen     Angling, Citizen       Angling, Non Resident - Alien     Angling, Citizen       Angling, Non Resident     Angling, Citizen       Angling, (10 Day - Non Res. Tourist)     Angling, Citizen       Angling, (3 Day - Pacific Ocean only)     Pheasant Tag       Market     Deer Meat Permit	KIND         NUMBERS         UNIT           Hunting, Citizen         3.00           Hunting, Citizen (Junior)         1.00           Hunting, Non Resident         25.00           Hunting, Alien         50.00           Deer Tags, Citizen         1.00           Deer Tags, Citizen         10.00           Angling, Citizen         10.00           Angling, Citizen         10.00           Angling, Non Resident - Alien         10.00           Angling, Non Resident         10.00           Angling, Non Resident         10.00           Angling, Non Resident         10.00           Angling, Non Resident         10.00           Angling, Alien         10.00           Angling, (10 Day - Non Res. Tourist)         3.00           Angling, (3 Day - Pacific Ocean only)         1.00           Pheasant Tag         1.00           Market         10.00           Deer Meat Permit         10.00

Figure 13. All but 18 of the Madeline Plains stamps were returned following the 1956-57 season.

1-17-57 The following waterfour fumite are being returned to the Macounting Office Seasonal Permit 36 H - 50 H 232H - 550H 19M - 150 M 446 at 15 00 = 2230 00 State Contral Permite 17680 - 17700 37524 - 37540 37547 -37550 42 AH200 = # 8400 Stale Control Pinta - Jr \$ 231400 9132 - 9150 no Fee ma Falt Some Manger I

(DFG IntraOffice Correspondence dated December 26, 1956). It is believed that the Redding office annually forwarded the remainders to Sacramento for a final accounting and subsequent destruction (Vanderford, 1993; Wertz, 1993). This procedure was used through the beginning of the 1961–62 season. In November of 1961, the Redding office advised HLWMA Manager Robert Weld, "Please submit license report forms...to [the] Sacramento License Section...The Redding office no longer handles licenses nor do we accept license returns" (DFG IntraOffice correspondence dated November 7, 1961). After this notice it is assumed that all deliveries and returns of the permits were done directly between the DFG License Section in Sacramento and the HLMWA Manager in Wendel.

The 1957-58 stamps were printed in black ink on blue-green paper and measure approximately 49 x 37 mm. The text printed on the stamps is similar to those from the first year, with a few notable exceptions. First, the year date was changed. Second, since there were no Madeline Plains stamps for 1957-58. the "H" was deleted from the end of the serial numbers. Third, starting with the 1957-58 issue and continuing through 1966-67 Type I, the State Printing Office included the number of stamps ordered and printed as part of the imprint in the lower right corner. The imprint on the 1957-58 stamps indicates that a total of 500 stamps were printed (see Figure 14).

Four examples of the 1957–58 stamp have been recorded. One of the stamps was acquired from a woman in Payette, Idaho, by E. L. Vanderford in the late 1970s. The woman was the mother-in-law of a hunter Vanderford met in a sporting goods store in Susanville. The hunter, whose last name was Vashe, told Vanderford that he had given the woman an old license bearing the Honey Lake seasonal permit as she was an avid collector of duck stamps. Vanderford was able to obtain the Honey Lake stamp in trade for several federal duck stamps she was missing (Vanderford, 1991). Vanderford recalls being elated with the acquisition of the 1957-58 stamp, for it was the last one he needed to complete the Honey Lake series. Much to his surprise, Vanderford soon received a second copy of the stamp, shown in Figure 14, in the mail from a collector in Los Angeles. It was included in a small lot of fish and game stamps, the rest of which were quite common (Vanderford, 1994).

Vanderford acquired one of the three recorded examples of the 1958–59 stamp directly from Vashe (see Figure 15a). The 1958–59 stamps were apparently miscut by the State Printing Office. The author has examined two of the three stamps, numbers 65 and 115. The stamps are from separate books, yet they both measure 51 x 48 mm and have staple holes along the left side. Normally the tabs were stapled together. It seems that the 1958–59 stamps were cut to this larger size, which should have included the tab, in error. In order to staple the oversized panes between the booklet covers, the tabs must have been removed and the stamps inserted sideways. Unused copies exist from 1959–60 with the tab still attached (see Figure 15b). If one of the 1958–59 stamps is turned sideways, it has approximately the same dimensions as a

1959–60 stamp including the tab. It is believed that collectors first discovered the Honey Lake stamps following the 1959-60 season. Bill Oliver, a stamp collector who worked in the same building as the DFG Headquarters in Sacramento, had recently become interested in fish and game stamps. The DFG would not officially make remainders of the Honey Lake stamps available to collectors until after the 1974-75 season. Oliver, however, was allowed to purchase about 25 stamps from an unused book which had been returned following the 1959-60 season. Oliver recalls paying face value (\$5.00) for each of the stamps (Oliver, 1990 and 1993). The balance of the book, which contained stamps numbered 451 to 500, was crumpled-up and thrown into a wastebasket by the License Supervisor (Vanderford, 1993). A license clerk by the name of Dean Cook retrieved the discarded stamps from the trash. Cook was also a quasi-collector of fish and game stamps. Cook showed the stamps to E. L. Vanderford who later obtained them in a trade. According to Vanderford, Cook rescued about 15 stamps-the rest were too badly damaged.

Fee \$5.00 75 STATE OF CALIFORNIA DEPARTMENT OF FISH AND GAME **SEASONAL PERMIT for HONEY LAKE** Valid during 1957-58 Waterfowl Season Stamp must be posted on back of Stamp must be posted on

> Figure 14. Starting with the 1957–58 issue, the number of stamps printed (500 in this case) was included in the bottom right imprint.

Figure 15a. The 1958–59 stamps were mis-cut by the State Printing Office. b. The last stamp printed for 1959–60 was sold to Bill Oliver following the season.

Oliver traded a few of his stamps but

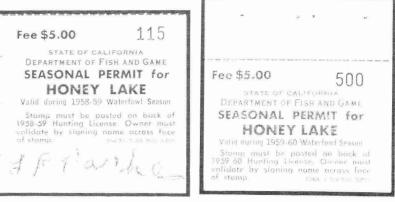




Figure 16. Booklet cover and single stamp pane issued for 1964–65.

saved the majority for exactly thirty years, finally selling them to the author in 1990. Vanderford sold or traded all of his duplicate 1959-60 stamps within a few years. At this time state revenue dealer Frank L. Applegate somehow obtained stamp number 466 (Hubbard, 1991). Applegate subsequently listed the Honey Lake seasonal permit stamps in his Catalogue of State and Territorial Game and Fishing License Stamps, which was published in the early 1960s. Stamp number 466 was later acquired by the legendary revenue collector Morton Dean Joyce (Jackson, 1991).

Oliver's fish and game interest soon narrowed to fishing stamps only. He did not attempt to purchase

Honey Lake stamps in future years. Vanderford, despite having excellent contacts in the DFG License Section, was not allowed to purchase any Honey Lake stamps until remainders were made available to the general public following the 1974–75 season. The only other year for which unused Honey Lake stamps are known to exist prior to the remainders being put on sale is 1964–65. A partial book containing six stamps was found by Area Manager Chuck Holmes while cleaning out a desk in 1991 (Holmes, 1991). The 1964–65 stamps measure 49 x 50 mm including the tab (see Figure 16).

Figure 17. All 1980–81 stamps bear a major typesetting error—the correct fee was \$20.00.

Fee \$15.00 600 STATE OF CALIFORNIA DEPARTMENT OF FISH AND GAME SEASONAL PERMIT for HONEY LAKE

State During passes watertast ease Stamp must be pasted on back of 1980-81 Hunting Litense Owner must validate by signing name across face of stamp.

In the 1960s, the HLWMA became a very popular place to hunt. According to former Area Manager Bob Weld, this can be attributed to the great success hunters enjoyed there during this time period (Weld, 1994). The number of hunters using the area increased for five straight years, from 1,610 during the 1961-62 season to 4,130 during 1966-67 (Resources Agency Memorandum dated January 16, 1985). From Table II it can be seen that the number of seasonal permit stamps sold during this time increased proportionately. It is also evident that a costconscious DFG cut it very close when ordering stamps during this period. For the 1963-64 season 450 stamps were printed and of these, 435 were sold. For the 1964-65 season 550 stamps were printed and 518 were sold. For the 1965-66 season 600 stamps were printed and 563 were sold. Finally, during the 1966-67 season, the DFG got caught short.

The imprint on 1966–67 Type I stamps indicates that 700 were printed. They were printed in black ink on yellow paper and measure approximately 50 x 34 mm. DFG License Section records show that 793 seasonal permit stamps were sold during that season. The 1966–67 Type II stamps listed in the *Handbook of Fish and Game Stamps* obviously were necessitated by the HLWMA exhausting their supply of seasonal permits prior to the end of the season. The records indicate that 93 stamps were sold from what was likely a hasty second printing. Of these, less than five can be accounted for in collections today.

The Type II stamps are similar to Type I with several exceptions (see Figure 2). First, they are printed on a slightly darker yellow paper. Second, they differ slightly in size, measuring approximately 49 x 35 mm. Third, whereas the word "during" on Type I stamps is set with a small "d," Type II stamps have "during" set with a capital "D." Most significantly, the Type II stamps lack the printer's imprint. Never again did the imprint indicating how many stamps were ordered and printed appear on a Honey Lake stamp.

The author has been relatively unsuccessful at finding out the number of stamps which were printed each year after 1966–67. Records found at the Fleming Unit office show that 950 stamps were delivered for 1984–85 and 1,000 for 1985–86. Since DFG License Section records show that sales of the seasonal permits never exceeded the 793 recorded for 1966–67, it is possible that 1,000 stamps were printed each year thereafter. The number of stamps sold to hunters each year from 1967–68 through 1985–86 is shown in Table III. It is important to note that the figures do not include the number of stamps sold to collectors as remainders starting with the 1974–75 issue.

The two largest accumulations of pre-remainder era stamps were formed by a sporting goods dealer in Susanville named Jack Roberts (Vanderford, 1994) and by state fish and game dealer Art. J Solderling. According to Vanderford, Roberts unintentionally accumulated 20-40 Honey Lake stamps for each year on expired licenses. It seems that he was really after the attractive federal duck stamps which were also affixed to the licenses. One day prior to proposing some kind of trade, Vanderford was dismayed to learn that Roberts had recently soaked the federal stamps off of the licenses—and had thrown all the Honey Lake stamps away!

Art Solderling was actively dealing in fish and game stamps during the 1960s. He had many sources for stamps across the country, including several in California. There is no way to know how large Solderling's stock of Honey Lake stamps was during its prime. Toward the end of his career Solderling offered his remaining inventory for sale to several of his major clients. In a letter to E. L. Vanderford dated July 14, 1973, Solderling wrote: "Dear Van...I would like to dispose of as many stamps as I can...I [still] have a fairly nice stock of fishing and hunting stamps...[of] Calif. Honey Lake [I have] at least 40 ... " The lot of Honey Lake stamps was eventually purchased by state revenue specialist Dr. Kenneth Pruess, who has an affinity for all stamps related to "bees and honey" (Pruess, 1990). By the time the author first saw the accumulation, it had provided Dr. Pruess with "swapping material" for many more years. It still numbered over 50 stamps.

In 1972 the name of the HLWMA was changed. Once developed exclusively for waterfowl, the area was renamed the Honey Lake Wildlife Area (Regulations for Hunting on State and Federal Areas, 1972) in order to reflect the diversity of the wildlife now found there.

Starting with the 1974-75 issue, the DFG

Table	111	

### Quantities of Honey Lake stamps sold from 1967–68 through 1985–86<sup>1</sup>

Year	Total Sold	Year	Total Sold
1967–68	711	1977–78	409
1968-69	757	1978-79	404
1969-70	394	1979-80	285
1970–71	405	1980-81	476
1971-72	426	1981-82	251 <sup>2</sup>
1972-73	278	1982-83	319
1973–74	261	1983-84	404
1974–75	307	1984-85	323
1975–76	303	1985-86	255
1976-77	307		
<sup>1</sup> Does not include re the 1974–75 issue <sup>2</sup> No remainders put			starting with

License Section made remainders of the Honey Lake stamps available to collectors. There were no records kept of the number of stamps put on sale or the number sold to collectors (Raglen, 1993). If it is true that approximately 1,000 stamps were printed

each year, then according to Table III there should have been between 524 and 749 remainders of each stamp made available. Vanderford says this simply was not the case. For some issues, Vanderford recalls that only a single book of 50 stamps was saved by the License Section for collectors. It is unlikely that

more than 200 to 250 of any one issue was sold to collectors (Vanderford, 1994).

The 1980-81 stamps are interesting in that they all contain a typesetting error. The stamps have "Fee \$15.00" printed on them (see Figure 17) when the fee charged to hunters was actually \$20.00 (1980 California Regulations for Hunting on State and Federal Areas). Following the 1981-82 season all of that season's remainders were accidentally destroyed by a license clerk (Vanderford, 1991). Less than five examples of the 1981-82 Honey Lake stamp have been recorded, all



Figure 18. All of the remainders for 1981–82 were accidently destroyed. of them in used condition. The stamps were printed in black ink on light yellow-brown paper.They measure approximately 48 x 38 mm with the tab removed (see Figure 18).

#### Honey Lake stamps discontinued



Figure 19. Following the 1985–86 season the Honey Lake stamps were discontinued.

Figure 20. Obverse and reverse of generic seasonal permit cards that were issued to hunters starting in 1986.

In the mid 1980s several changes were made in the way the public hunting program was operated at the Honey Lake Wildlife Area. In an effort to cut costs, the DFG reduced the number of Area personel from seven to three (Holmes, 1993). According to an excerpt from a Resources Agency Memorandum dated January 16, 1985: "Check stations presently require four-five people to operate them each shoot day exclusive of [the waterfowl and pheas-

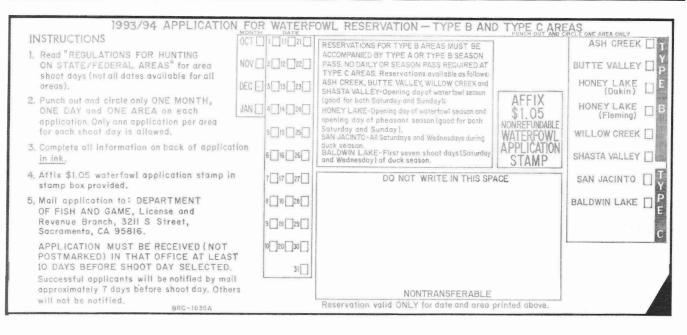
ant] opening weekends which require additional manpower. Under the new program only two-three HLWA personel will be required." Daily permits were no longer sold at the Honey Lake Wildlife Area during the season. The only daily permits available from the Area Manager were for the opening weekends of the waterfowl and pheasant seasons and those only by applying for an advance reservation. After the opening weekends hunting was allowed only by seasonal permit. The check stations were no longer manned, except for on the opening weekends and for one hour prior to the legal shooting time for the rest of the season. Hunters were required

to check-in to the area during this one hour period. The daily hunter quotas remained in effect. The Honey Lake Wildlife Area employee in charge would check-in hunters on a first-come, first-served basis and would close the area if the hunter capacity was reached. The daily hunter capacity for the Area at this time was 125 for the Fleming Unit and 100 for the Dakin Unit (1985 California Regulations for Hunting on State and Federal Areas). Hunters were basically put on their honor regarding bag limits and the skeleton Honey Lake Wildlife Area staff made spot checks to provide enforcement. The 1985-86 seasonal permit stamps would be the last issued for the Honey Lake Wildlife Area. The stamps were printed in black ink on light blue paper with red serial numbers. They were oversized, measuring approximately 51 x 52 mm (see Figure 19).

Previous to the 1986-87 season, the DFG placed all of the state-operated public hunting areas in categories according to hunter usage. Heavily hunted areas were designated as "A" Areas; moderately hunted areas, such as the Honey Lake Wildlife Area, were "B" Areas; areas with little hunting were placed in the "C" catagory. Generic seasonal permits were printed and issued to hunters in card form (see Figure 20). Type A permits allowed hunting at any area state-wide and cost \$75.00. Type B permits allowed hunting at any B or C Area and cost \$25.00 (DFG News Release, September 20, 1986). As the seasonal permit stamps were specific for the Honey Lake Wildlife Area, they were discontinued (Holmes, 1993).

Hunting is still allowed at the Honey Lake Wildlife Area with a Type A or B permit. The

STATE DEPARTME STATE CONTR SEASON FEE S82.40	OO1006 - 01 OF CALIFORNIA NT OF FISH & GAME OLLED HUNTING AREA 1992-93 PERMIT - TYPE A NONTRANSFERABLE FULLY COMPLETED IN INK	NOTICE TO HUNTERS THIS IS NOT A RESERVATION
PRINT AMEADDRESS CITY_STATE 1992_1993_CAUT HUNTING LIC NO DRIVER'S LIC NO	ZIP DATE ISSUED	This permit allows bearer access to any TYPE 4 or TYPE B state controlled hunting area, provided space is available, without further payment of any daily shooting fee for purposes of hunting during legal waterfowl or prieasant hunting season on authorized shoot days, in accordance with the rules and regulations of the Fish and Game Commission.



permits may be purchased "through the mail, at license agents, or at DFG regional offices" (Hunter Information Sheet for the Honey Lake Wildlife Area, 1993). Hunting on the opening weekend for waterfowl continues to be by reservation only at the Honey Lake Wildlife Area. Many other state-operated areas, being more heavily hunted, require apolications for reservations for each day of the season. Previous to the 1986-87 season, the state-wide reservation system was "restricted to allow an individual to apply only once for each area during each half of the waterfowl season" (DFG News Release, June 8, 1985). Starting in 1985, hunters were allowed to submit one application for each day of the season per area. This greatly increases their chances of being allowed to hunt for at least one day during the season. The applications are in the form of computer cards. There are two types, one for Type A Areas and one for type B and C Areas. The application for type B and C Areas is used to apply for opening weekend of the waterfowl season at the Honey Lake Wildlife Area (see Figure 21).

In order to help defray the cost of the new application program, a non-refundable \$1.00 application fee was imposed starting with the 1986–87 season (DFG News Release, September 20, 1986). To show that the fee has been paid, the prospective hunter is required to purchase a "waterfowl application stamp" and affix one to each application submitted. Starting in 1990, the fee was raised to \$1.05 and license agents were allowed to retain five cents for each stamp sold. The application stamps are non-pictorial and are identical year after year, with two exceptions. The paper color is changed and they have a new expiration date. The stamps are die cut and feature pressure sensitive gum. They are placed on a backing material and issued in booklet panes of ten  $(2 \times 5)$  with a tab at the top (see Figure 22). Five panes are stapled together to form a booklet. Once removed from the backing material, individual stamps measure approximately  $17 \times 25$  mm. For quantities of waterfowl application stamps sold, see Table IV.

When the Honey Lake seasonal permit stamps were discontinued following the 1985-86 season, it brought to an end the longest consecutively issued series of waterfowl stamps ever issued by a state government. The Honey Lake series ranks second only to those issued by Marion County, Kan-

Table IV	Quantities o Application		
Year	Total Sold	Year	<b>Total Sold</b>
1986-67	116,089	1990-91	144,665
1987–88	133,645	1991-92	159,183
1988-89	113,084	1992-93	150,592
1989-90	133,085		

Figure 21. Applications

for waterfowl

hunting reser-

vations were

handled by

computer

1985.

starting in

WATERFOWL APPLICATION STAMP 	EXPIRES EXPIRES JAN 31. 1994 JAN 31, 1994
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Figure 22. Non-refundable waterfowl application stamps required on every application submitted; booklet cover. sas, for state *and* local governments (Torre, 1993a). For descriptive information on Honey Lake stamps from specific years, see Table V.

According to a memorandum from Area Manager Kit Novick to DFG Wildlife Management Supervisor Banky Curtis, dated October 24, 1986, "All of the new hunting programs (season permits, no checking stations, reservations) are working well and still provide high hunter opportunity and hunt quality with less DFG manpower and time...The new system works fine—let's not change it." Although stamps are no longer seen as an indispensable part of the Honey Lake operation in California, they continue to serve an important role on public hunting grounds in Illinois. In the next issue of *The American Revenuer*..."The Illinois Daily Usage Stamps."

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#### Table V

### **Description of Honey Lake seasonal permit stamps**

Year	Face	Colors	Approximate dimens	sions Remarks
	Value		without tab	
1956-57	\$5.00	black on white	49 x 37 mm	an "H" follows the serial number
1957–58	\$5.00	black on blue-green	49 x 37 mm	the quantity printed is included in the imprint
1958–59	\$5.00	black on dark yellow	51 x 48 mm	stamps were miscut; have staple holes at left
1959–60	\$5.00	black on dark yellow	49 x 35 mm	about 40 unused stamps exist with tabs intact
1960-61	\$5.00	black on white	49 x 35 mm	
1961–62	\$5.00	black on blue-green	48 x 35 mm	
1962-63	\$5.00	black on dark yellow	49 x 34 mm	
1963-64	\$5.00	black on white	51 x 35 mm	
1964–65	\$6.50	black on pink	49 x 35 mm	six unused stamps exist with tabs intact
1965-66	\$6.50	black on white	50 x 35 mm	
1966-67	\$6.50	black on yellow	50 x 34 mm	Type I; serial numbers 1 to 700
1966–67	\$6.50	black on dark yellow	49 x 35 mm	Type II; serial numbers above 700; lack printer's imprint
1967–68	\$10.00	black on pink	48 x 35 mm	
1968–69	\$10.00	black on blue	49 x 35 mm	
1969–70	\$10.00	black on green	49 x 35 mm	
1970-71	\$15.00	black on dark yellow	49 x 36 mm	
1971-72	\$15.00	black on pink	50 x 35 mm	
1972-73	\$15.00	black on blue	49 x 35 mm	
1973–74	\$15.00	black on blue	49 x 35 mm	
1974-75	\$15.00	black on pink	49 x 35 mm	starts remainders with tabs intact
1975-76	\$15.00	black on green	50 x 38 mm	
1976-77	\$15.00	black on light yellow	50 x 38 mm	
1977–78	\$20.00	black on blue	50 x 35 mm	
1978-79	\$20.00	black on light yellow-brow		
1979-80	\$20.00	black on light yellow	50 x 36 mm	
1980-81	\$15.00	black on light blue	49 x 38 mm	face value should read "\$20.00"
1981-82	\$20.00	black on light yellow-brow		all remainders accidentally destroyed
1982-83	\$20.00	black on pink	49 x 38 mm	
1983–84	\$20.00	black on light green	49 x 38 mm	
1984-85	\$20.00	black on dark yellow	49 x 38 mm	
1985–86	\$20.00	black on light blue	51 x 52 mm	serial numbers printed in red ink

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# The American Revenue Association

### Secretary's Report

#### **Applications for Membership**

In accordance with Article 4, Section 2(c) as ammended December 31, 1979, of the ARA By-laws, the following have applied for membership in the ARA. If the Secretary receives no objections to their membership by the last day of the month following publication the applicants will be admitted to membership.

James P Curry 5094, 33 Pullman Ave, Apt 4, Rochester, NY 14615, by Richard Case. Worldwide, Topicals, Railroad Stamps, US-Boating, Israel.

Wade D Hamby 5096, 32 Wagon Rd, Hilton Head Island, SC 29928, by Ronald Lesher. US-Documentary, US-Documentary Cancels, US-Proprietary Cancels, US-Stock Transfer, US-Wines.

**Paul Hempel, Jr** 5103, 3939 Lyndale Ave N, Minneapolis, MN 55412, by Michael Aldrich. Canada-Federal, US-Scott Listed, US-Non-Scott Listed, US-State. Bill McCarter 5097, Devon Station, Shelby, MT 59474, by Secretary. Canada-Federal, Canada-War Tx, United States, US-Documentary, US-19th Century.

Michael McDermet 5100, 89168 Bridgeway Lane, Elmira, OR 97437, by Bill Brooks. Switzerland.

**Brian McGrath** 5101, 105 Woodside Terrace, New Haven, CT, by H.J.W. Daugherty. Worldwide, Local Posts.

**Carsten Mintert** 5098, Focher Dahl A4, Solingen 42653, Germany, by Eric Jackson and Ronald Lesher.

John A Pratt 5099, Box 4044, Soldotna, AK 99669, by Secretary. United States, US-Cancels, US-Proofs and Essays, US-Stamps On Documents, US-State Fish & Game: Alaska.

**Carmelo spinella** 5095, 20695 Via Belarmino, Yorba Linda, CA 92687, by Ronald Lesher. Worldwide, Cinderellas, Local Posts, Topicals-Waterlow & Sons, Literature, Latin America.

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Japan: A.G. Smith, Language Center, Nagoya University, Furo-cho, Chickusa-Ku, Nagoya 464 Japan

**Mexico:** Marcus Winter, Apartado Postal 696, Oaxaca, Oax. 68000, Mexico

Netherlands:Herman W. M. Hopman, Haringvliet 23, Alphen aan den Rijn, 2401 DD, Netherlands. United Kingdom: Dr. Conrad Graham, 23 Rotherwick Rd., London NW11 7DG, England. (Volunteers in unlisted countries sought, please contact the President.) Stephen A Wittig 5102, Box 2742, Springfield, MO 65801, by Michael Aldrich. United States. *Highest membership number assigned on this report is 5103.* 

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Numbers 5089-5093

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Thomas O Field 4766, 504 Great Falls Rd, Rockville, MD 20850, by APS. United States. Abdul Matin Mollah 2236, T/486 New Air India Colony, santa Cruz East, Bombay 400 029, India, By Kenneth Trettin. worldwide.

M C Sukhani 1827, 4 Chandni Chowk Street, Premier Court, Calcutta 700 072, India, by secretary. Dealer, M/S Stamp Enterprises—India and States.

#### Resigned

5004 Ronald S Edwards, Jr 4923 Dominique J Johns 1888 Charles G Rath 4054 J William ross 2499 Lewis F Shull 2545 Edmund B Thomas, Jr 2108 Robert Westall

#### Deceased

4187 Dewitt S Foster 599 Robert A Siegel

#### Dropped

British North American Philatelic Society

#### **Directory Update**

The following members have had changes posted to the Editor's ARA membership computer database since the publication of the last Secretary's Report. In some instances changes may involve collecting interests which will not show on this listing.

Berry, Charles H 5079, Box 8134, State College, PA 16803 USA

Birch, Rev D L 4501, 224 Wildwood Terrace, West Plains, MO 65775

Cooper, Andrew C 3053, 29800 Ann Arbor Trail, Westland, MI 48185 Phone 513-677-2590

Gilgis, John R 2446, Box 3207, Fayville, MA 0174500207

Hosang, Joachim 3841, Hauptstr 50, Soellingen, 38387 Fed Rep of Germany

Klekotta, Joseph 5014, Box 741364, Orange City, FL 32774-1364 USA

Lifshin, Arthur 1883, 130 Washington Blvd, Apt 2E, Oak Park, IL 60302

Mahler, Michael 1705, 2721 Second Street #211,

Santa Monica, CA 90401

Marks, Evan R 5045, 12710 Maple Road, North Miami, FL 33181

Minner, Leo A 3502, 98 Washington St, Cattaraugus, NY 14719

**Petersen, Raymond E, Jr** 3671, Box 270-511, West Hartford, CT 06127-0511

Philip, Peter V N 1857, Box 395, Bedford, NY 10506

Salmansohn, Rubin 3594, c/o Smith Barney, 1650 Market St, Philadelphia, PA 19103

Shay, Charles Brian 4684, Box 6397, Branson, MO 65615

Siegel, Jerry 3307, 1920 E Hallandale Beach Blvd #507, Davie, FL 33009

Simon, James R 3394, Box 63, Dunn Loring, CA 22027-0063

Stopford, Woodhall 4976, 2200 W Main St, Suite 700, Durham, NC 27705

Taylor, John A 5032, Box 560, Copake, NY 12516

Tremblay, Gerald A 2106, Box 1941, Groton, CT 06340-1941

Van Der Plank, David 4902, Carnstabba House, St. Ives, Cornwall TR26 3LS United Kingdom White, Russell, IV 4421, Box 4516, Manchester, NH 03108-4516 USA

#### Membership Summary

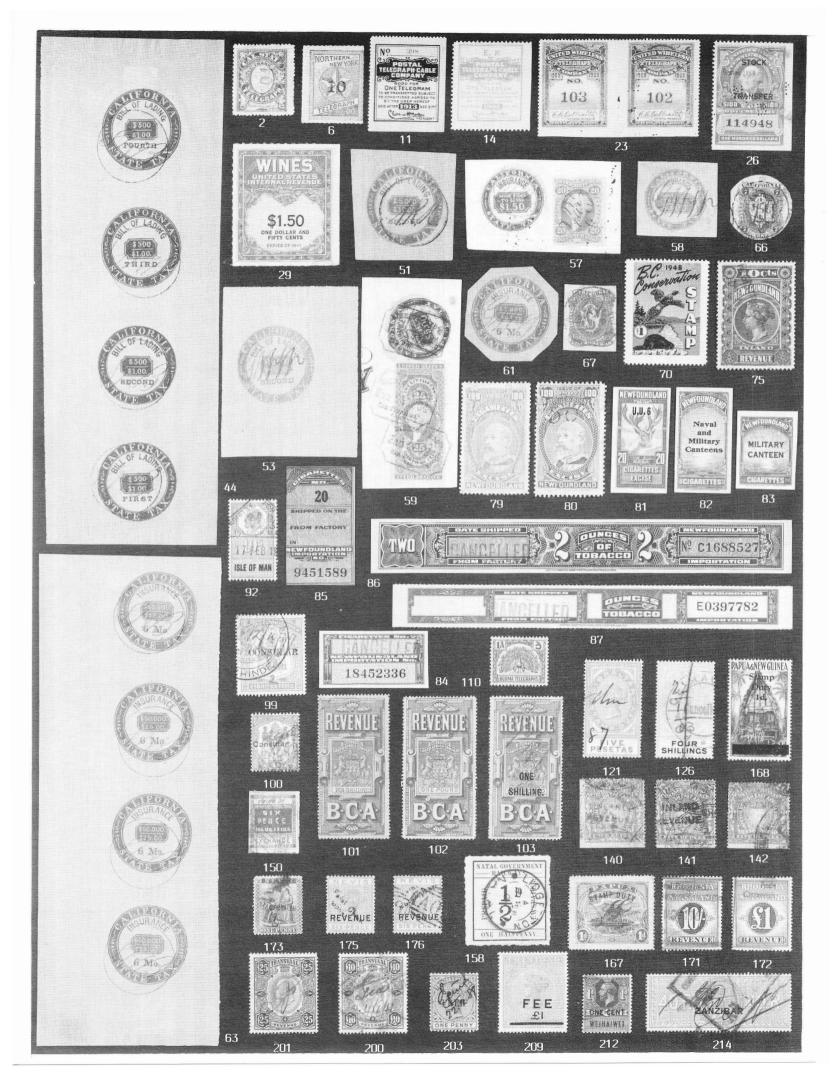
Previous membership total	1338
Applications for membership	
Applications for reinstatement	3
Resigned	7
Deceased	2
Dropped	
Current membership total	1341

## IMMEDIATE PAYMENT

Revenues, Documents, Revenue Stamped Paper U.S. & Possessions Mexico, Canada—Worldwide Ship insured with price or for offer Also selling—send SASE for latest pricelist

### W. G. KREMPER

P.O. BOX 693, Bartow, FL 33830 Phone 813-533-9422 (evenings)



# ERIC JACKSON

215-926-6200 · FAX 215-926-0120 · P.O. BOX 728 · Leesport, PA 19533

# MAIL AUCTION #91

CLOSING DATE: May 17, 1994 TERMS OF SALE: Lots will be sold to the highest bidder at a slight advance over the second high bid. Tie bids go to the

earliest received. Bid on any sheet of paper. Minimum bid is \$2.00. Successful bidders who are ARA members will have their lots sent with an invoice. Postage and handling will be added to the invoice, minimum \$1.50. All payments are due upon receipt of invoice. I accept American Express, Discover, Mastercard, and Visa. Send all of the raised information on the card. Pennsylvania residents will have 6% sales tax added to their purchases. All stamps are in used condition unless noted as mint(\*).

	UNITED STATES - Scott Catalogue Numbers		76 77	-NFR3 VF -NFR6 F-VF
1	TELEGRAPH STAMPS 1T3P3 pair, F	68.00	78	-12 various including perf varieties, F-VF few small faults
2	5T7* F-VF thin spot PHOTO	200.00	79	NEWFOUNDLAND TAXPAIDS Brandom #NT108a VF light
3	9/11 F-VF	20.00		crease PH
4	12T1a single, VF	25.00	80	-NT111 F crease PHOTO
5	12T3 unused, F	45.00	81	-NT154 VF thin PHOTO
6	12T4* F PHOTO	150.00	82	-NT158 VF corner crease PHOTO
7	12T4a single, VF	25.00	83	-NT161 VF PHOTO
8	15T11 unused, VF	20.00	84	-NT163CP VF PHOTO
9	15T40* VF thin spot	30.00	85	-NT170a F PHOTO
10	15T41 unused, VF	15.00	86	-NT201CP VF PHOTO
11	15T46* VF pinhole PHOTO	100.00	87	-NT204CP VF PHOTO
12	15T51* VF crease	20.00	88	Imperial Reply Coupon 5c, VF
13	15T53* VF pinhole	25.00	89	NOVA SCOTIA Bill Stamps, 24 various items, F some faults
14	15TO9* F-VF thins PHOTO	110.00	90	-Liquor Bottle strips, 3 different, all faulty
15	15TO18* VF thin spot	14.00	1	siquor bottle strips, o unreferit, un rutity
16	16T3 F	20.00	BI	RITISH COMMONWEALTH - Barefoot/Hall Catalogue Num
17	16T7 F	25.00		catalogue values are in British £ Sterling
18	16T10P4 F	16.00	1	cotalogue values are at pritistic sterning
19	16T44 unused, VF	10.00	91	GUERNSEY 1903 1d mauve; 1906 1d mauve, (1, 9), F-VF
20	17T1* VF	7.00	1	small faults
21	17T3* VF	9.00	92	ISLE OF MAN 1903 10/ green & black (31), VF PHOTO
22	United Wireless 1908 indigo, F mint	7.00	93	nine different revenues, F-VF
23	-1909 brown (Galbraith) horiz pair, imperf btwn, VF thin Pl		94	ADEN Revenue 2a purple & black (8), VF
24	-1911 red (Galbraith), VF mint, corner crease		95	-2R purple & black (15), F-VF
25	RD56* VG-F	100.00	96	ANTIGUA Stamp Duty 11 different, F-VF couple sm faults
26	RD64 perfin, VF couple short perfs PHOTO	75.00	97	BASUTOLAND Rev 1901 3d lilac & orange (13), VF mint
27	RD103* F	12.50	98	BATUM Revenue 1918 20k, 2R, 3R, latter two creased, and
28	RE10 MDC printed cancel, F soiled	30.00		30k, 6R & 10R, ovpt BRITISH OCCUPATION, F-VF mint
29	RE148* VF small stain at bottom margin PHOTO	110.00	99	BRITISH CENTRAL AFRICA Consular 1898 2/6 blue &
30	RE165 block of four, F staple holes, light soiling, small thin	80.00		black with red overprint (3), VF PHOTO
31	RG11* F	6.00	100	-1901 1/ black & purple (8), F-VF PHOTO
32	RG16* VG-F	37.50	101	Revenue 1891 10/ green & red (7), F-VF mint, crease PH
33	RIA42d F-VF crease	6.00	102	-£1 blue & red (8), F-VF mint, crease PHOTO
34	RJA50b* F	3.25	103	-1893 1/ on £1 blue & black (13), F-VF few short perfs PH
35	RJA55b pair, F-VF light soiling	5.00	104	-KE VII 6d & 1/ postal issues fiscally used, F-VF
36	RJA67a VF faulty	15.00		BRITISH GUIANA Revenue & Summary Jurisdiction,
37	RIA67b VF thin	10.00		collection of 49 various stamps; also 20 postal issues fiscally
38	RIA72c* F-VF	65.00	1	used, most from the 1889-1903 issue, F-VF few small faults
39	RJA74a F-VF faulty	25.00	106	Imperial Reply Coupon 6c violet handstamp on 5c, F-VF
40	RN-V4 black printed redemption, cut square, VF	17.50	107	BURMA Foreign Bill 1930 3a, 6a green & blue (2, 3), VF
41	RO75Ad F	25.00	108	Japanese Occupation Revenue 1942 5c green (10), VF unused
42	RS194a F light staining	3.00	109	Special Adhesive 1940 1R, 2R; 1953 2K blue (18, 19, 31), F-VF
43	RS288a F	6.00		Telegraph 1946 1a carmine-red (Hiscocks 1), VF mint, stated
10	A SPACING A	0.000	1	PLIOTO

#### CALIFORNIA - Hubbard Catalogue Numbers

74

75

-NFC4-5 VF

Inland Revenue NFR2 VF PHOTO

				generally r-vr, son
44	D3abc sheet of four, SHB type V controllers overprint, VF			cut-outs and other i
	unused PHOTO	47.00	112	CEYLON Bill of Exe
45	D4 GWW type II controllers initials, VF unused	3.00		Receipt, Stamp Dut
46	D4 ARM type III controllers overprint, F unused	5.00		collection of over 30
47	D4 ARM type IV controllers overprint, VF unused, crease	5.00		some faults
48	D4abc sheet of four, SHB type V controllers ovpt, VF unused	26.00	113	Telegraph collection
49	D5a ARM type IV controllers overprint, VF unused	4.00		halves, but includes
50	D6 ARM type IV controllers overprint, VF unused	5.00	114	CYPRUS 21 various
51	D6a ARM type IV controllers overprint, VF unused PHOTO	6.00		with faults
52	6b GWW type II controllers ovpt, F-VF unused, sm faults	7.00	115	Revenue 1878 1/, 1
53	7a GWW type II controllers overprint, VF unused PHOTO	7.00		POSTAL SURCHA
54	D86b F square cut	1.50		between Post Office
55	D93b cut to shape, F tiny margin nick	2.00	116	DOMINICA small
56	D130, 132 both die cut, on small piece with R44c (sealed			few other items, F-V
	tear), F-VF attractive		117	GIBRALTAR Stam
57	D133 die cut, on small piece with R42b, F-VF crease PHOTO		118	-1P25 lilac (2), F-VF
58	D135B square cut, VF and very rare PHOTO		119	-1P85 lilac (4), F-VF
59	D137, R48c tied on small piece by Bigelow Bros. h/s, VF PH		120	-2P50 lilac (5), F-VF
60	D138a cut to shape, F-VF tiny hole	4.50	121	-5P lilac & red, F-VI
61	D157 GWW type II controllers overprint, VF unused PHOTO	9.00	122	-1898 3p lilac & yell
62	D161 sheet of four, SHB type V controllers ovpt, VF unused		123	-1/ green (11), F-VF
63	-6 months, \$25 bluish paper, sheet of four, SHB type V		124	-2/ light green & bl
	controllers overprint, footnoted in Hubbard's catalog as		125	-2/ dark green & bl
	known without overprint, VF unused PHOTO		126	-4/ green & black ()
64	1866-9 issue 1c-\$10, 17 different F or better examples	5.95	127	Imperial Reply Cou
65	-die cuts, 10c-\$10, 20 different, F-VF some faults		128	GOLD COAST Rev
66	D217 die cut, F-VF rare PHOTO	35.00		fiscally used postag
67	D223 F-VF PHOTO	25.00	129	War Savings 1d blu
68	accumulation of 44 various, F some faulty	28.80	130	Imperial Reply Cou
69	OHIO Sales Tax, 31/2 lbs of used halves, wide variety		131	GRENADA collecti
				used postage stamp
	CANADA - Van Dam Catalogue Numbers		132	GRIQUALAND Re
				overprints includin
70	BRITISH COLUMBIA BCD3* F-VF PHOTO	95.00	133	IRAQ Foreign Bill
71	Liquor Bottle strips, 3 different, red, blue & green, all faulty		134	British Occupation
72	Social Service Tax 1c black & pink ticket, VF			surcharged, 1/4a or
73	NEWFOUNDLAND Customs Duty NFC1-3* F-VF	7.00		F-VF small faults
7.0	NEGL CIT	E OO	125	Patropus 1022 posts

5.00

50.00

79	NEWFOUNDLAND TAXPAIDS Brandom #NT108a VF light	
	crease PH	4.00
80	-NT111 F crease PHOTO	5.00
81	-NT154 VF thin PHOTO	1.50
82	-NT158 VF corner crease PHOTO	1.00
83	-NT161 VF PHOTO	1.50
84	-NT163CP VF PHOTO	6.00
85	-NT170a F PHOTO	7.00
86	-NT201CP VF PHOTO	8.00
87 88	-NT204CP VF PHOTO Imperial Reply Coupon 5c, VF	8.00
89	NOVA SCOTIA Bill Stamps, 24 various items, F some faults	138 50
90	-Liquor Bottle strips, 3 different, all faulty	\$ 150.50
10	siquer bettle strips, 5 unterent, un nutry	
BF	RITISH COMMONWEALTH - Barefoot/Hall Catalogue Nur catalogue values are in British £ Sterling	nbers
91	GUERNSEY 1903 1d mauve; 1906 1d mauve, (1, 9), F-VF small faults	3.00
92	ISLE OF MAN 1903 10/ green & black (31), VF PHOTO	30.00
93	nine different revenues, F-VF	115.00
94	ADEN Revenue 2a purple & black (8), VF	2.50
95	-2R purple & black (15), F-VF	5.00
96	ANTIGUA Stamp Duty 11 different, F-VF couple sm faults	68.00
97	BASUTOLAND Rev 1901 3d lilac & orange (13), VF mint	5.00
98 99	BATUM Revenue 1918 20k, 2R, 3R, latter two creased, and 30k, 6R & 10R, ovpt BRITISH OCCUPATION, F-VF mint BRITISH CENTRAL AFRICA Consular 1898 2/6 blue &	30.00
77	black with red overprint (3), VF PHOTO	35.00
100	-1901 1/ black & purple (8), F-VF PHOTO	25.00
101	Revenue 1891 10/ green & red (7), F-VF mint, crease PH	50.00
102	-£1 blue & red (8), F-VF mint, crease PHOTO	75.00
103	-1893 1/ on £1 blue & black (13), F-VF few short perfs PH	25.00
104	-KE VII 6d & 1/ postal issues fiscally used, F-VF	
105	BRITISH GUIANA Revenue & Summary Jurisdiction,	
	collection of 49 various stamps; also 20 postal issues fiscally used, most from the 1889-1903 issue, F-VF few small faults	123.50
106	Imperial Reply Coupon 6c violet handstamp on 5c, F-VF	125.50
107	BURMA Foreign Bill 1930 3a, 6a green & blue (2, 3), VF	4.00
108	Japanese Occupation Revenue 1942 5c green (10), VF unuser	
109	Special Adhesive 1940 1R, 2R; 1953 2K blue (18, 19, 31), F-VI	
110	Telegraph 1946 1a carmine-red (Hiscocks 1), VF mint, stated	
	as rare in catalogue PHOTO	
111	CAPE OF GOOD HOPE collection of over 150 stamps,	
	generally F-VF, some with faults, includes a few embossed cut-outs and other miscellaneous items	366.60
112	CEYLON Bill of Exchange, Judicial, Postal Commission,	500.00
	Receipt, Stamp Duty, and Warehouse Warrant, extensive	
	collection of over 300 including postal issues fiscally used, F	
	some faults	668.60
113	Telegraph collection of over 125 stamps, most are used	200 15
	halves, but includes some whole stamps, F some faults	308.15
114	CYPRUS 21 various revenues and cut squares, F-VF some	63.50
115	with faults Revenue 1878 1/, 1883 1pi, 2pi (6, 19, 20), each overprinted	65.50
110	POSTAL SURCHARGE, used for accounting purposes	
	between Post Office at Lanarca and sub-offices, F-VF	-
116	DOMINICA small group of mint and used revenues and a	
	few other items, F-VF, couple faults	22.00
117	GIBRALTAR Stamp Duty 1891 30c lilac (1), VF	10.00
118	-1P25 lilac (2), F-VF	10.00
119	-1P85 lilac (4), F-VF short perf	15.00 15.00
120 121	-2P50 lilac (5), F-VF -5P lilac & red, F-VF PHOTO	20.00
121	-1898 3p lilac & yellow (10), F-VF	10.00
123	-1/ green (11), F-VF	10.00
124	-2/ light green & blue (12), F-VF	20.00
125	-2/ dark green & blue (12), F-VF	20.00
126	-4/ green & black (13), F-VF PHOTO	30.00
127	Imperial Reply Coupon 3d, VF	
128	GOLD COAST Revenue collection of 21 revenues and	20.00
129	fiscally used postage stamps, F-VF couple small faults War Savings 1d blue & 6d red, portrait of elephant, faulty	29.00
130	Imperial Reply Coupon 3d, VF	
130	GRENADA collection of 41 various revenues and fiscally	
	used postage stamps, F few small faults	20.45
132	GRIQUALAND Revenue 1877-9, 25 various, variety of	
	overprints including a couple inverted, F faults	161.00
133	IRAQ Foreign Bill 1915 KE VII 8a green & blue (4), F-VF	10.00
134	British Occupation Revenue 1915 Turkish revenues surcharged, 1/4a on 1pi, 8a on 5pa, 50R on 5pi (13, 14, 15),	
	F-VF small faults	30.00
135	Revenue 1923 postage issues, 10 different 1/2a-10R,	
	overprinted REVENUE, F-VF couple small faults	

-1923-34 postage issues, 21 different, overprinted REVENUE, F-VF few small faults 136 JAMAICA Revenue General Duty Embossed Adhesiv overprinted JAMAICA, 11 various, few on piece, F 137 KENYA, UGANDA, TANGANYIKA Revenue 1984 3a black 138 20.00 on red, violet handstamp, F small faults -1R red, black handstamp, F straight edge at left -4R blue, violet handstamp (14), faulty PHOTO -5R green, black handstamp (15), F stain, s/e at bottom PH 130 15.00 140 45.00 141 50.00 -same, violet handstamp, F faults, s/e edge at bottom PH 142 50.00 LEEWARD ISLANDS 7 various revenues along with a few 143 postage stamps fiscally used, F-VF some faults 112.50 144 MALTA Stocks & Shares 1925 2/, £1 green & red, F perfins 12.00 145 collection of 19 various revenues, F-VF; also 9 postage stamps fiscally used, F 33.25 MAURITIUS Bill of Exchange 1869 1d blue Third of 146 Exchange (1), F-VF 5.00 -2d red Third of Exchange (2), F 147 5.00 -4d orange Second of Exchange (3), vertical pair, F-VF s/h 10.00 148 -4d orange Third of Exchange (3), VF staple holes -6d green Third of Exchange (4), VF PHOTO 5.00 149 5.00 151 -1/8 green Third of Exchange (6), F-VF crease 7.50 Bill of Exchange 1869-1904, collection of 64 different, F-VF 152 96 25 some faults Insurance 1869-79, collection of 21 different, F-VF few faults 104.00 153 Internal Revenue 1869-85, collection of 43 mostly all different, F-VF some faults 154 166.25 MONTSERRAT Inland Revenue 1870 1d red (1), VF 155 3.50 NATAL Entertainment Duty 1929 3d purple (6), F-VF crease 5.00 Revenue, collection of 27 various stamps, generally F-VF 156 with some small faults; also,11 postage stamps used fiscally 112.65 Natal Government Railways 1/2d red prepaid newspaper stamp, F-VF crease PHOTO 158 NORTHERN RHODESIA Revenue 1925 £2 brown (1), F 159 5.00 small faults ORANGE FREE STATE Revenue issues 1878-1900, 29 160 various, values to £5, F-VF few small faults 92.70 ORANGE RIVER COLONY 1903-5 Revenue issue, 12 different, values to £5, F-VF 43.00 PALESTINE Hejaz Railway 1918 2PT on 5m orange (4), F-VF 20.00 -O.P.D.A. Devair 1918 5m on 5M orange (1), VF 10.00 162 163 164 -Stamp Duty 1928 5, 10 & 20m (21-3), F-VF 5.00 PAPUA Stamp Duty 1907 1d red & black (5), F 10.00 165 PAPUA (NEW GUINEA) Stamp Duty 1928 2d red (8), F 166 mint, small stains 10.00 -1916 1d red & black (11), VF tiny tear PHOTO 30.00 167 PAPUA & NEW GUINEA Stamp Duty 1958 1d on 6 1/2d 168 purple (20), VF PHOTO -1933 3c grey (24), VF 7.50 2.00 6d green (1), VF RHODESIA & NYASALAND Revenue 1956 10/ violet (6), 15.00 170 171 25.00 VF PHOTO -£1 blue (7), VF PHOTO 25.00 ST. KITTS 1877 1d perf 15 (5), F PHOTO 15.00 173 -1878 1d red (12), F-VF 10.00 174 St. Christopher 6d green (9), F-VF mint PHOTO -6d green (9), F-VF PHOTO 25.00 22.00 176 177 -1883 1/ lilac (11), F 15.00 178 -1d lilac, no stop (19a), F-VF 10.00 -three postage used as revenues, F ST. LUCIA 13 various revenues or postage stamps used as 170 180 revenues. F few faults 181 ST. VINCENT 24 various revenues, F-VF; also 7 postage 130.00 stamps used as revenues SEYCHELLES Revenue 1894 4c on 8c brown & blue (3), VF; 4c on 15c green & violet (5), F-VF thin SIERRA LEONE Revenue 1884-7, 8 different, F-VF 8.50 16.50 184 SOUTHERN RHODESIA Revenue 1924 3/ blue & brown 20.00 (1), F-VF perfin -£1 purple & black (4), F-VF -1952 2/ blue & blue (33), VF 185 5.00 1.50 187 SOUTH WEST AFRICA Revenue 1923 orange & green, Afrikaans ovpt (5D), VF 3.50 SUDAN Telegraph collection of 23 items, F-VF Passport 1928 5p brown & green, VF tiny crease 199 38.00 10.00 189 TANGANYIKA Stamp Duty 1938 10c-10/ (1-7), VF few 190 small faults 45.00 -1958 10c on 1/ blue (16), VF TRANSVAAL Customs 1909 2d purple (6B), F 5.00 3.50 Pass 1890 6d, 1/ & 5/ (1-3), F faults -1902 1/ & 2/ (11-2), F-VF 40.00 193 22.50 194 -1902 1/ green & purple (13), F-VF crease Revenue 1878/84 8 different including two shades of the 6d, 195 5.00 196 values to £1, F couple small faults Revenue 1886 issue, collection of 35 various mint & used, 23.00 197 perforation varieties, etc., F-VF some faults -eight values, 6d-2/, 5/-£2 with fake POSTZEGEL ovpt, F-VF 84.00 198 1902 1/-£5 (81-7), F-VF couple tiny faults 1902 £10 brown & black (88), VF PHOTO 16.00 199 15.00 200 -£25 red & black (89), F-VF PHOTO Telegraph 1901 1d carmine-red & green, F-VF 35.00 201 5.00 203 TRINIDAD & TOBAGO Fee 1887 1d red, error, overprinted FREE with R deleted in mss (1a), F-VF PHOTO 20.00 -1887 6d green & red (7), F -1/ green & blue (8), VF 204 5.00 1.00 2.00

10.00

12.50

45.50

- -5/ violet (9), VF mint -10/ on 5/ violet (10), VF mint -10/ on 5/ violet (10), VF 206 10.00 207 208 10.00 -£1 on 5/ green (11), VF mint PHOTO 20.00 -£1 on 5/green (11), VF Free Fee 1887-90 issues complete, F-VF 20.00 211 11.50 WEI HAI WEI 1922 1c on 1d red & black (1), F-VF PHOTO 212 15.00
- ZANZIBAR Revenue 1893 1a, 4a, 8a, 1R, & 4R (1/8), F-VF couple tiny faults -40R blue (13), VF tiny thin spot PHOTO ZULULAND Revenue 1888 1d lilac (1), F 35.00 35.00

3.50

- 215
- BRITISH COMMONWEALTH collection balance of over 216 900 revenues, telegraphs, postage (some fiscally used), cut squares, cinderellas, labels, etc. Lots of fun material here.

### **Member's Ads**

Free advertisements will be give to ARA members subject to the following conditions, Requests not conforming to these conditions will not be honored or acknowledged. One ad per 1. issue per member; send only one ad at a time. Send ad on 2. post card or card enclosed in envelope only (no letters or aerograms please). 3 Limit: 50 words plus address. 4 Ads must relate to revenue or cinderella material. You may buy, sell or seek information. There will be 5. no guarantee as to which issue your ad will appear: first come. first served. Ads should only be sent to: Editor, The American Revenuer, Rockford, lowa 50468-0056 USA

Wanted: Printed precancellations on first issue or RB1–RB19. Single stamp or entire collection. M. J. Morrissey, Box 441, Worthington, OH 43085. \*1142\*

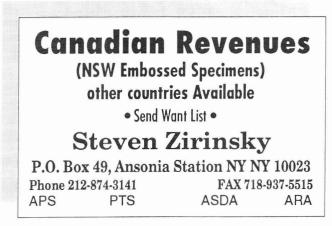
Complete your collection of India revenues: a rare offer of Mengni State full set of six-values mint stamps (Catalog-\$1,000 offered at \$700 only plus two unlisted revenue stamps-cum-card coupons. Full set of six not available elsewhere. Stocks extremely limited. First come, first served. I.K. Thanki, 59E, Manekbag Society, Ahmedabad, India, Pin 380015, Phone 443213, \*1143\* Wanted U.S. Railroad Cinderellas: Baggage Service, Daily Newspaper Ticket, Excess Valuation, Hand Baggage, Interstate Newspaper, Newspaper, Newspaper Ticket, Package Stamps, Parcel Stamps, Prepaid Newspaper, Registration Labels, Storage Stamps, Valuable Package Labels, stamps issued under U.S. Railroad Administration for catalog. For catalog update. Also need similar material used by Express Companies (no envelopes). Barry L. Porter, 107 Southburn Drive, Hendersonville, TN 37075-3012. \*1144\*

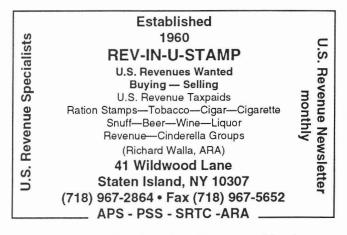
Wanted: I would like to buy revenue stamps, documents and literature from the Kingdom of Serbia, Bosnia and Herzengovina, and Montenegro. I am taking complete collections and smaller quantities for study. Miodrag Mrdja, 11090 Beograd, Rakovica, Rujica 9, Yugoslavia. \*1145\*

Marriage Certificates. I am making a study of First Issue Revenue stamps on Marriage Certificates. I will send two 29¢ stamps for each photocopy of a marriage certificate dated in the 1860s bearing a revenue stamp. John M. Hamilton, 6611 NW Platte Hills Road, Parkville, MO 64152. \*1146\*

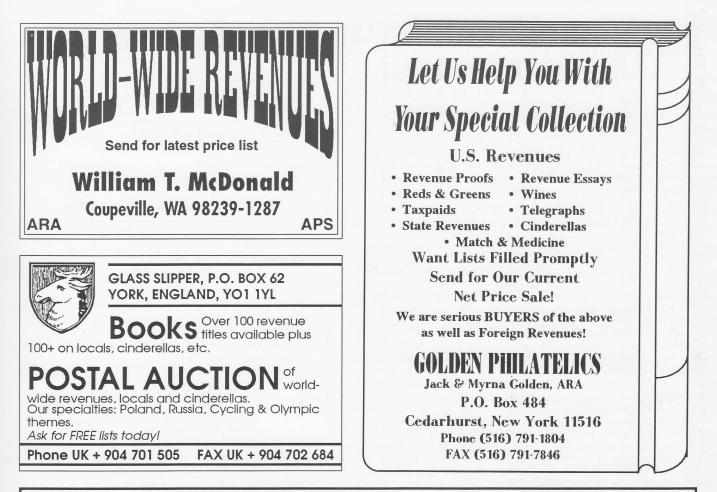
France Revenues: Servicing want lists for nearly all categories including viandes, refugees, fishing, and more common. Pricing based on ARA-

France catalog. Some locals also available. Quantities limited subject to unsold. D. Hirsch, Box 2065, Larchmont, NY 10538. \*1147\* Below market close out sale of personal U.S. revenue collection, including RE31 SFNH, RE19 NH, 29 OG, 40, 47, 83, 106, 155, 162, 163, 164, 165, 166, 169, 171, 178, 179, 183\*, 189, 195, 196, 197 Pl, 196a plus most lower value wines. Most in VF or better condition. Also see previous ads. Send want list to H. Ritter, 68 Heatherwood, Norristown, PA 19403-1944. \*1148\* I pay 1¢ each: Scott listed revenues (cut and punch revenues OK); Philippines 1899-1946; United Nations, Canal Zone. Over 2,000 please write first. Domzall, 904 Wright #4B, Richmond, CA 94804. \*1149\* Wanted for my collection: Republic of Philippines cigarette tax stamps. Also other tobacco and alcohol tax items. Robert W. Haubrich, 1755 W. Main, Apt 221, El Centro, CA 92243.\*1150\* British Commonwealth: G.B. & Comm. revenues, Egyptian cigarette revenues, some foreign plus weird stuff. Buying and selling. Do you have these or other older items from collections & accumulations? Send for fair offer. Includes older cut sgs., stationary & cinderellas. Send large SASE for my list. David K. Wallace, Box 7, Bellevue, Iowa 52031-0007. \*1151\* Third Federal Issue 1814–1817 and other U.S. Embossed Revenue Stamped Paper 1791-1869 by W. V. Combs has been published by the ARA. 240 pages in hard covers, this book is the final in a series on the embossed revenues of the United States and is sure to become the reference on the subject for at least the next century. Published at \$27.50 it is available to ARA members for \$23.00 postpaid anywhere. Order from and make checks payable to The American Revenue Association, Rockford, Iowa 50468-0056. \*1152\*





The American Revenuer, March 1994



### **The American Revenuer Advertising Rates**

Effective January 1, 1991

#### **Rates:**

	One	Time	Five	Times	Ten	n Times		
Ad Size	Net	Gross	Net	Gross	Net	Gross		
Full Page	\$120.00	\$144.00	\$110.00	\$132.00	\$100.00	\$120.00		
1/2 Page	62.50	75.00	57.00	68.50	52.00	62.50		
1/4 Page	32.50	39.00	30.00	36.00	27.00	32.50		
1/8 Page	17.50	21.00	16.00	19.00	14.50	17.50		
m 1	400.00	4 1	1					

Typesetting charges: \$20.00 per page, prorated according to ad size.

#### **Terms:**

- The above rates are exclusive of typesetting charges. Minor changes (dates, addresses, show names) and correction of errors will be done without charge. Advertisers may submit appropriate camera ready artwork (appropriate is considered of professional quality as determined by the editor) or compatible electronic submissions. Contact editor in advance for compatibility of micro computer formats.
- The Net rate applies if account is paid within 21 days (45 days for overseas advertisers) of billing date indicated on invoice or for ads paid for in advance.
- Minimum billing is for a total of one and one-fourth pages. Orders for less than one and one-fourth pages over the run of the ad must be paid for in advance.
- Charges for ads canceled before the end of the contract term will be

recalculated at any higher appropriate rate.

- Ads of more than one page will be charged at the proportional full page rate; example: a one and 3/4 page ad will be charged 1.75 times the page rate.
- Advertisement sizes may be mixed in order to obtain long term rates.
- In the event of error, our liability is limited to reprinting the ad. Accuracy of copy cannot be guaranteed if not typewritten.
- All advertisements must contain the name(s) of the firm's principals and their status as ARA members may be noted, if their name is not part of the firm name.
- Ad copy and all payments shall be sent to the Editor. Payment shall be made in U.S. funds unless arranged previously with the Editor. All checks shall be made payable to "The American Revenue Association."

#### The American Revenuer

#### Kenneth Trettin, Editor • Rockford, Iowa 50468-0056 U.S.A.

Phone: 515-756-3542 (evenings or weekends best) • FAX 515-756-3352

The American Revenuer, March 1994

# Match and Medicine Plate Proofs

FROM THE MORTON DEAN JOYCE COLLECTION

TERMS OF SALE: P3 proofs are on india paper which may or may not be attached to card. P4 proofs are on card. All items are in Very Fine or better condition. Your satisfaction is guaranteed; any stamp purchased from me is returnable for any reason for a prompt and courteous refund. All items are subject to prior sale. Alternate selections are appreciated. Please send payment with order. Refund checks are sent for items that are sold out. I do not issue credit slips. Phone and FAX orders are accepted. For your convenience, I accept American Express, Discover, Mastercard and Visa. Send all of the raised information on the card. Pennsylvania residents must add 6% sales tax. Thank you!

#### MATCHES

RO2P3 1c orange, Alexander's Matches 90.00
RO16P3 1c blue, Geo. & O. C. Barber 60.00
RO28P3 1c blue, H. & M. Bentz 90.00
RO47P3 1c black, Charles Busch 90.00
RO47P4 1c black, Charles Busch
RO58P3 1c lake, Cardinal Match Co
RO85P3 1c brown, L. Frank 100.00
RO86P3 1c black, Gardner, Beer & Co 125.00
RO87P3 1c. black, Wm. Gates, die I
RO90P3 6c black, Wm. Gates
RO91P3 3c black, Wm. Gates
RO94P3 3c black, Wm. Gates Sons 175.00
RO100P3 1c green, Greenleaf & Co65.00
RO101P3 3c carmine, Greenleaf & Co
RO102P3 5c orange, Greenleaf & Co
RO105P3 1c black, Griggs & Scott
RO112P3 1c blue, B. & H. D. Howard 100.00
RO132P3 1c blue, Matches, (head Franklin) 125.00
RO134P3 1c blue, National Match Co
RO148P3 1c blue, V. R. Powell 100.00
RO152P3 1c black, Reading Match Co 75.00
RO153P3 1c black, Reed & Thompson 75.00
RO155P3 1c black, D. M. Richardson 65.00
RO157P3 3c blue, D. M. Richardson 80.00
RO173P3 1c blue, Swift & Courtney
RO179P3 1c black, Union Match Co
RO180P3 1c black, Universal Safety Match Co 80.00
RO184P3 1c black, F. Zaiss & Co

#### MEDICINE

RS4P3 1c black, J. C. Ayer & Co
RS4P4 1c black, J. C. Ayer & Co
RS10P3 4c blue, J. C. Ayer & Co 125.00
RS10P4 4c blue, J. C. Ayer & Co
RS14P3 4c green, Barham Pile Cure Co 150.00
RS18P4 1c black, D. S. Barnes
RS19P4 2c black, D. S. Barnes
RS20P4 4c black, D. S. Barnes
RS21P3 1c black, Demas Barnes
RS22P3 2c black, Demas Barnes
RS23P3 4c black, Demas Barnes
RS31P3 1c green, W. T. Blow 100.00
RS31P4 1c green, W. T. Blow 100.00
RS33P3 1c black, B. Brandreth
RS33P4 1c black, B. Brandreth
RS39P3 1c black, John I. Brown & Son 100.00
RS39P4 1c black, John I. Brown & Son 100.00
RS40P3 2c green, John I. Brown & Son 100.00
RS40P4 2c green, John I. Brown & Son 100.00
RS41P3 4c brown, John I. Brown & Son 125.00
RS41P4 4c brown, John I. Brown & Son 125.00
RS47P3 4c black, J. W. Campion & Co 125.00
RS53P3 1c black, A. W. Chase, Son & Co 125.00
RS54P3 2c black, A. W. Chase, Son & Co 125.00
RS55P3 4c black, A. W. Chase, Son & Co 125.00
RS56P3 3c blue, Wm. E. Clarke

RS57P3 6c black, Wm. E. Clarke 100.00
RS60P3 1c black, W. H. Comstock
RS62P3 1c black, Chas. N. Crittenten
RS64P3 2c black, Chas. N. Crittenton 125.00
RS66P4 1c black, Jeremiah Curtis & Son, die I85.00
RS68P3 2c black, Jeremiah Curtis & Co90.00
RS84P4 1c lake, B. A. Fahnestock
RS88P3 1c black, Fleming Bros. Vermifuge 100.00
RS88P4 1c black, Fleming Bros. Vermifuge 100.00
RS90P3 1c blue, Fleming Bros. Liver Pills 125.00
RS90P4 1c blue, Fleming Bros. Liver Pills 125.00
RS96P3 3c black, Hall & Ruckel
RS106P3 2c blue, Helmbold
RS108P3 4c black, Helmbold
RS118P3 1c red, Herrick's Pills & Plasters 55.00
RS118P4 1c red, Herrick's Pills & Plasters
RS121P3 3c black, J. E. Hetherington
RS122P3 2c black, Hiscox & Co
RS123P3 4c black, Hiscox & Co
RS124P3 1c blue, Holloway's Pills
RS124P 1 c blue, Holloway's Pills
RS127P3 4c green, Holman Liver Pad Co65.00
RS128P3 2c blue, Home Bitters Co
RS131P3 4c black, Hop Bitters Co
RS132P4 4c black, Hostetter & Smith
RS133P3 6c black, Hostetter & Smith 125.00
RS141P3 4c green, Hutchings & Hillyer 125.00
RS144P3 1c blue, D. Jayne & Son 100.00
RS144P4 1c blue, D. Jayne & Son
RS145P3 2c black, D. Jayne & Son 100.00
RS145P4 2c black, D. Jayne & Son
RS146P3 4c green, D. Jayne & Son 100.00
RS146P4 4c green, D. Jayne & Son 100.00
RS153P3 4c black, J. B. Kelly & Co
RS153P4 4c black, J. B. Kelly & Co 150.00
RS161P3 4c black, Lawrence & Martin 150.00
RS172P3 2c black, Manhattan Medicine Co 100.00
RS180P3 3c black, Mette & Kanne
RS183P3 1c vermilion, C. C. Moore
RS184P3 2c black, C. C. Moore 100.00
RS185P3 1c black, Morehead's Magnetic Plaster . 100.00
RS187P3 4c black, New York Pharmacal Assn 100.00
RS192P3 6c black, Bennett Pieters & Co 125.00
RS208P3 1c green, A. B. & D. Sands 100.00
RS208P4 1c green, A. B. & D. Sands
RS212P3 1c green, Schenck's Mandrake Pills 100.00
RS213P3 6c black, Schenck's Pulmonic Syrup 100.00
RS213P4 6c black, Schenck's Pulmonic Syrup 150.00
RS214P3 4c black, J. H. Schenck
RS216P3 1c black, Seabury & Johnson
RS220P3 1c black, A. L. Scovill & Co
RS221P3 4c green, A. L. Scovill & Co
RS226P3 1c blue, E. L. Soule & Co., New York 350.00
RS229P3 2c chocolate, H. R. Stevens
RS231P4 6c orange, James Swaim
RS239P3 2c vermilion, George Tallcot 100.00
RS240P3 4c black, George Tallcot
RS240P4 4c black, George Tallcot, "USIR" &
"4 Cents" obliterated

RS242P3 1c black, John L. Thompson & Co 80.0	0
RS242P4 1c black, John L. Thompson & Co 75.0	0
RS250P3 6c black, S. R. Van Duzer	0
RS252P3 1c vermilion, Vogeler, Meyer & Co100.0	0
RS259P3 1c black, Weeks & Potter 90.0	0
RS260P3 2c black, Weeks & Potter 90.0	0
RS261P3 4c black, Weeks & Potter	0
RS263P3 4c black, Wells, Richardson & Co 90.0	0
RS274P3 1c green, Wright's Indian Vegetable Pills 65.0	0
RS274P4 1c green, Wright's Indian Vegetable Pills 60.0	0

#### PERFUME

RT1P3 2c blue, X. Bazin
RT1P4 2c blue, X. Bazin
RT2P3 1c black, Corning & Tappan 95.00
RT5P3 2c vermilion, Fetridge & Co
RT6P3 1c black, E. W. Hoyt & Co
RT10P3 4c black, E. W. Hoyt & Co
RT27P3 1c green, Young, Ladd & Coffin 100.00

#### PLAYING CARDS

RU3P3 4c black, A. Dougherty.					.100.00
RU6P3 10c blue, A. Dougherty .					.100.00
RU7P3 5c black, Eagle Card Co					.100.00

#### TRIAL COLOR PROOFS

RO101TC3 3c orange, Greenleaf & Co		. 75.00
RO134TC3 1c black, National Match Co		.150.00
RS95TC3 1c green, Hall & Ruckel		. 90.00
RS139TC4 2c black, T. J. Husband		. 90.00
RT5TC3 2c orange, Fetridge & Co		.125.00
RT13TC3 2c black, Kidder & Laird		. 75.00

### Special Offer

Starter collection of 22 different Match and Medicine plate proofs, my choice of selection, retail value over \$1,250... only \$990

#### **DIE PROOFS**

I also have available a large selection of issued and trial color die proofs, approved die proofs, essays and models. Many of these items are illustrated in *Essays and Proofs of United States Internal Revenue Stamps* by George T. Turner. Your want list will receive immediate attention.

### **ERIC JACKSON**

member ARA ASDA APS

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