

The AMERICAN REVENUER



"Dedicated to the Service of all Revenue Stamp Enthusiasts"

Member: National Federation of Stamp Clubs

Vol. 22, No. 7, Whole No. 207

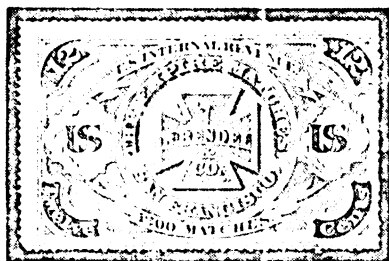
September 1968

THE MATCH COMPANIES OF SAN FRANCISCO

By Bruce Miller, ARA #372

Match makers came West with the gold seekers, and J. T. Haviland and Company were operating a small factory at Sacramento as early as 1850. In later years, private dies were used by several California firms, all located in San Francisco. The largest of these was the EMPIRE MATCH FACTORY, established in 1874 by B. Bendel and Company. This firm consisted originally of Bernhard Bendel and Henry P. Duffy; later others joined the company. Both 1c (RO24) and 12c (RO25) private dies were ordered. The Empire Factory and other West Coast manufacturers seem to have customarily packed matches in boxes of 400 and 1200, as well as 100, hence 4c and 12c stamps were used, and cancelled blocks of 1 of the 1c Bendel stamps are frequently seen.

Bernhard Bendel died early in 1877, and the ownership of the Empire Match Factory passed to his estate. Both 1c and 12c dies were altered in May, 1877 to read: "H. BENDEL DOING BUSINESS AS B. BENDEL & CO." (RO26 and 27). However, this change is not reflected by the directory listings, the "Estate of B. Bendel" remaining the listed owner until 1880. After this date the ownership of the factory is not clear, but



it continued to operate until at least 1887. Beginning in 1879, Hofen & Company were listed as "agents" of the Empire Match Factory. Among the members of Hofen & Company was Charles F. Leege, who had previously been a member, along with Bernhard Bendel, of Campe & Company. This latter firm had been associated with, or part of, B. Bendel & Company as early as 1876, and hence were co-owners of the Empire Match Factory. In 1877 the agents of the factory were Leege & Mills (again including Charles F. Leege).

The "H. Bendel" whose name appears on the stamps was most probably Hermann Bendel, who was in the grocery and liquor importing business at San Francisco from 1869 thru 1881, but who had no listed connection with the match business. The most logical assumption would be that Hermann Bendel was either B. Bendel's heir or the executor of his estate, and although he assumed con-

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trol of his deceased relative's share of the Empire Match Factory in 1877, he never participated directly in the business, leaving its operation to Leego and his associates.

A curious anomaly is the B. Bendel stamp on watermarked paper, of which 220,500 were issued on December 13, 1880, three years after the appearance of the H. Bendel stamps. This was apparently an error of the printer, who inadvertently substituted the B. Bendel plate for the altered H. Bendel plate. Probably no one noticed the difference at the time and the stamps were duly used up. They remain scarce, and surviving

copies often show a smeary purple cancellation.

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ASSISTANT EDITOR AND SALES MANAGER APPOINTED BY PRESIDENT AICHELE

The president is pleased to announce the appointment of two new ARA officers, with the hope of bringing more and better service to the membership.

The post of Assistant Editor of the Revenuer will be filled by the Rev. John C. Ruback, 809 Cedar, Duncan, Okla. 73533 (ARA #292). Copy intended for the AR may be sent to Mr. Ruback either in the form of finished articles, or as notes (preferably legible and coherent) to be worked up into article form. Library inquiries should continue to be directed to Mr. Honer E. Webb, Editor and Librarian.

Gerald M. Abrams, 3840 Lealma Ave., Claremont, Calif. 91711 (ARA #1065) will, as Sales Manager, undertake to set up and operate an ARA Sales Department. How soon this can be done will depend to some extent on the co-operation of the members. Suggestions and advice will be welcomed by Mr. Abrams, but material for inclusion in circuits should not be sent until further notice. Two polls conducted within the last two years have indicated a strong desire for the establishment of a Sales Department, and it is hoped that this new service will prove a success.

To all those who volunteered their

services for these two new offices, the president wishes to extend his heartfelt thanks.

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1149 Anderson, Mrs. Rita M.

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101 Hartley, Dr. Lionel
1108 Horowitz, Leon

Applications Received

Adams, Leland B., 144 Wynnwood Drive, Peoria, Ill. 61614, by Secretary. Collects tax-pays with portrait of Lincoln.

Chapman, Catherine L., 11481A Chandler Blvd., North Hollywood, Cal. 91601, by Secretary. World, except Central America, especially USIR and British Empire.

Gulino, Theodore, 111 W. Washington St., Suite 1309, Chicago, Illinois 60602, by Secretary. Collects 1st, 2nd, 3rd Issues, singles, multiples, on documents, unused and with odd cancels, state revenues, USIR RM numbers, and revenues used as postage.

Harbison, Richard W., 1677 San Onofre Drive, Pacific Palisades, Cal. 90272, by Secretary. Collects M & M and history of same.

Hines, Terence M., 5 Kingsford Road, Hanover, N. H. 03755, by Secretary. Collects all USIR, states, Israel and British North America.

Kleckner, Herbert W., 25220 Leeds Road, Little Neck, N. Y. 11362, by Secretary. USIR.

Mason, Robert A., 1506 Fincke Ave., tica, N. Y. 13502, by Secretary. Collects all USIR, taxpays, states and Canada.

Middleton, C. E., Sr., 9 So. Florida St., Mobile, Ala. 36606, by Secretary. Non-Scott revenues of US, states, world.

Norris, Raymond C., Jr., P. O. Box

4367, San Rafael, Cal. 94933, by Secretary. USIR and foreign.

Sexton, Lawrence E., P. O. Box 1017, Nogales, Ariz. 85621, by Secretary. Collects M & M.

Address Changes

Graham, Victor E., 8365 Gregory Way, Beverly Hills, Cal. 90211.

Huffman, Myron R., 715 Curdes Ave., Fort Wayne, Ind. 46805.

Ivester, John H., 2012 Rigsbee Drive, Plano, Tex. 75075.

Vincent, Dr. William F., 101 South St., Apt. 16, Rockville, Conn. 06066.

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3a	47A, C, D	96A	141A
7	48A, B	99B	141½A
8	49A	101B	142A
10	50B, C, D	102B	143A
13	52A, C, D	103B	144A
14A	53A, B	105A	145A
15aB	54D	106A	146A
16aB	55C, D	109	147A
17A, B	56C, D	110	148A
18A	57A, B, C, D	112	149A
18aA, aB	61	116	150A
19B	68	117	151A
20A, B	71	121A	152A
21C	73	122A, D	153A
22C	75B	123A	153aA
24A	76B, D	124A	154A
25B, C	77A, B, D	125A	155A
26A	78C, D	126C	156A
27C	80A, B, C, D	127A	158A
29C	81A, B, C, D	128A	159A
30A, B, C	82	129A	162A, B
34	87	131D	163C
38A, F	89	133A	164A, B
39A, E	91	134A	165C, D
40A, F	91½	135A, C	167A, B
42A, C, E, F	92	136A	173C
43A	93	137A, B	175C
44A, B, C, D, F	94	139A	181
45A, C, E	95A	140A	184
46A			186

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COLORADO STATE WINE AND LIQUOR STAMPS "BY THE SERIAL NUMBERS"

Oliver Overman and Kenneth Pruess

Paper adhesive stamps were used in Colorado from 1933 to 1961 to indicate payment of wine and liquor taxes. The early issues are well chronicled by Cabot in his 1940 catalog and, in 1960, by Hubbard. Later issues seem less well known with considerable confusion concerning order of issuance or, for that matter, what constitutes a major variety. A recent listing published in the May 1967 State Revenue Newsletter sheds little light on the subject.

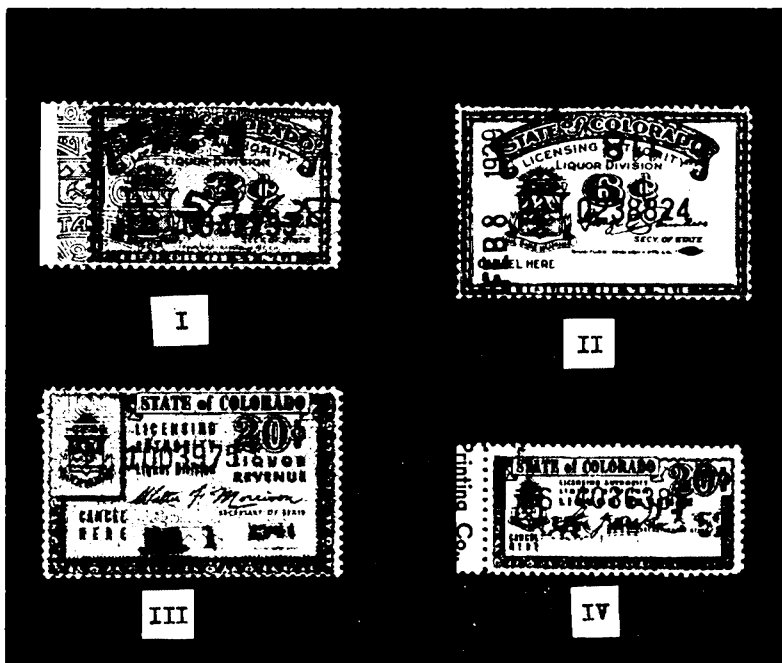
We propose to discuss here only those issues which show serial numbers. These were first added in 1935 and appeared on all subsequent issues. Only the wine and liquor stamps will be considered; i.e., no beer.

Since the Secretary of State's signature appears on all stamps of this era, one would expect—and finds—a set of stamps for each person holding that office. Complications arise because in two instances a Secretary

of State served a second, but not consecutive, term. Also during a single term either the stamp design or type of overprint used for the serial number was sometimes changed. For the record, the term(s) of office of each Secretary of State is given here.

1935	James A. Carr
1936-1941	George E. Saunders
1941-1943	Walter F. Morrison (1st term)
1943-1945	L. J. Bennett
1945-1949	Walter F. Morrison (2nd term)
1949-1953	George F. Baker (1st term)
1953-1955	Homer M. Bruce
1955-	George F. Baker (2nd term)

Some attempts have been made at determining order of issuance by cancellation dates shown on the stamps. Stamps were cancelled by the final seller with his personal outlet number and date of sale. This helped



law enforcement officers to determine where the bottle was purchased. A retail outlet selling to a minor, with the minor being apprehended, could be identified and charged with the offense. But since this date refers to the final sale, it can provide only indirect evidence for the order in which stamps were printed.

Four different designs were used for the stamps considered here. We will designate these as Types I, II, III and IV (Figure 1).

Type I measures 38x25 mm. Type II is the same basic design but has been expanded to 45½x29 mm to allow space for a cancellation. Type III is the same size as Type II but a new design. The design was again modified on Type IV and size reduced to 38½x18 mm.

With the exception of one stamp in the last issue, all are inscribed "Liquor". The tax rate, however, restricted use of each denomination to a single kind of alcoholic beverage until 1959. The tax rate from 1935 to 1959 was 3c per quart or fraction on wine under 14%, 6c per quart or fraction on wine over 14%, and 20c per pint or fraction on liquor. The tax on larger containers was commonly paid by using multiples of the three basic values. The only exception is a 40c stamp for use on one quart of liquor; this denomination was discontinued shortly after the appearance of serial numbers. All 3c stamps were printed in blue and all 6c in violet. The 20c, which was used in largest quantities, varied from orange to scarlet with two distinct shades sometimes occurring in the same issue. The one issue of 40c stamps was printed in green. The new denominations required by the tax increase in 1959 were in new colors which will be mentioned shortly.

The serial number consists of two parts. The two-digit numbers on the left indicate the position in the sheet and run from 01 to 50. Numbering was always from left to right, top to bottom. All issues were printed in sheets of 50 (5x10). With rare exceptions, sheets were straightgedged

top, right and bottom with a perforated selvage on the left.

The seven-digit right hand portion of the serial number is the sheet number. The evidence is that numbering began with 0000001 for each denomination, each subsequent sheet of that value having the next higher number printed on every stamp in the sheet. Numbering was consecutive through all issues until the tax change in 1959 when new values were issued. Thus one can determine the order in which stamps were issued simply by arranging them in ascending order "by the serial numbers."

The numbering device was used only by Bradford-Robinson Co. of Denver who printed all of these issues. Their imprint was either incorporated into the stamp design or shown in the sheet selvage.

We recognize three types of serial numbers, designated a, b, and c (Figure 2).

26 1003975

a

17 2890473

b

35 0638856

c

- a—Position numbers 2½ mm high with 5 mm bar above and below and period after position; total height between bars is 5 mm. Sheet numbers are 3½ mm high.
- b—Position numbers 3½ mm high without bars and period. Sheet numbers 3½ mm high.
- c—Position numbers 2½ mm high with bar below number only; total height 3 mm. Sheet numbers 3 mm high.

Beginning with the second "Saunders" issue, all stamps have a panto-graph background. On the 20c, shades exist. These shades are omitted in this listing as they do not fall into a regular sequence; consecutively numbered sheets often differ in shade. We will list inverted and sideways panto background which do fit into a sequence.

In the following table we have arranged each denomination by the lowest and highest sheet numbers seen for the issue. All stamps are in the collection of the senior author except those followed by (P) for Pruess or (H) for Hermann. We gratefully acknowledge the assistance of Charles Hermann throughout this study. Our thanks also go to Carter Litchfield who had the illustrations prepared.

In the first column we show the Secretary of State whose signature appears on that issue. In the second column we have coded stamp design (I, II, III, IV) and type of serial numbers (a, b, c) as given in the text and include notes on other pertinent changes. The third and subsequent columns show the lowest and highest sheet numbers seen for each denomination of that particular issue. The first color designation is that for the serial number; when a second color is given, it is shown in parenthesis and refers to the stamp color. We do this only where there is a color variance within a single issue. Horizontal lines are employed to separate what we would consider major varieties.

In addition to the stamps listed, a 40c green stamp may be listed as "Carr, Type Ia, Blue." We have seen sheet numbers 0005020 (H) to 0005655 for this stamp.

The tax rate was increased July 1, 1959 and necessitated a new set of stamps. Sheet numbers for each denomination again started with 0000-001. Some explanation seems in order to support our listing of these. It is our belief that the first issue was inscribed "Liquor" for all denominations, following past practice. The tax rate at this time was 5c per quart or fraction on wine under 14%, 7½c

Signature	Stamp and Serial Type	3¢	6¢
Carr	Ia - No panto	Red 0000385 0006310	Red 000059 0011210
Saunders	Ia - No panto	Red 0011815 0011797	Red 002636 0011210
Saunders	Ia - Panto back-ground on this and subsequent issues	Black 0022890 (H) 0011233 (P)	Black 005056 013253
Saunders	IIa - Position above shield (Normal panto)	Black 0011695 0061110	Black 011531 021257
	Same, inverted panto		
	Same, panto again normal		
Saunders	IIa - Position on shield	Black 0062373 0080993	Black 021176 011200
Morrison	IIIa	Black 0081956 0100264 (P) Blue 0107037 0111523 (P)	Black 011180 062579
Bennett	IIIa	Black 0112102 0151235	Black 061553 073237
Morrison	IIIa	Red 0152119 0169477	Red 0734603 0911112
	* Overlap of colors		
Morrison	IIIb	Red 0171982 0200314	Red 0915736 1010329

per quart or fraction on wine over 14%, and 22½c per pint or fraction on liquor. For the first time, a preferential rate of 5c was set on miniature liquor under two ounces. It would appear that after a brief use of the first 5c stamp interchangeably on light wine or miniature liquor, some need was seen for distinctive stamps for the two products. Accordingly the

6¢	20¢
0593	Blue
4240 (H)	0000139 (P)
	0062735 (P)
6369 (H)	Blue
2402	0064385 (H)
	0112991
ok	Blue
0561	0117015
2537 (H)	0307660 (H)
ok	Blue
5312	0314733
2590 (P)	0588888 (P)
	0596777 (H)
	0613934 (H)
	0614986 (P)
	0968652
ok	Blue
4763 (P)	0974132
2000	1595166
ok	Blue
4804	0974132
5793	1595166
603	Blue (Scarlet)*
112	1914151 (P)
	2046637
	Blue (Orange)*
	1984338
	2722606
736	Blue
329	2728285
	3212654

Baker	IIIb	?	Red	Blue (Orange)
			1014557	3219811
			1173550	3708095
				Blue (Scarlet)
				3714250
				3766168
				Blue (Orange)
				3771655
				3784462
				Blue (Scarlet)
				3792002
				3792387

Baker	IVa	Red	Red	?
		0211706	1174572 (P)	
		0229052	1174892	

Baker	IVb	Red	Red	Blue
		0229394	1175070	3794124
		0251371	1204226	4333275

Bruce	IVb, Panto Normal	Red	Red	Blue
		0254354	1284702	4334075
		0291626	1413583 (H)	4557731 (P)

Same, panto reads up 4568522 (P)
4582478 (H)

Same, panto again normal 4585279 (P)
4950631

Baker	IVb	Red	Red	Blue
		0301163	1484757	5005659
		0410323	1740563	6382273

Baker	IVc	?	Red	Blue
			1767760	6427896
				6594446 (H)

CHANGE OF TAX RATE AND NEW NUMBERS:

Stamp and	Serial	Type	5¢	5¢	7½¢	22½¢
Signature	Serial	Type	5¢	5¢	7½¢	22½¢

Baker	IVc	Blue (Brown) "Liquor"	Blue	Blue
		0000371	0006905	0003791
		0019380	0129521 (H)	0729175

Baker	IVc	Blue (Brown) "Wine"	Blue (Green) "Liquor"
		0021632 (H)	0008626 (H)
		0060864 (H)	0019988

inscription on the 5c brown was changed to "Wine" but sheet numbers continued in the sequence begun with the 5c brown "Liquor." A new 5c green stamp was then issued for miniature liquor with the usual "Liquor" inscription and a new numbering se-

quence begun for that stamp. Color of the 7½c is red, of the 22½c brown. There is only one issue of each of these.

Excluding the shades and panto-graph "errors," arrangement of these stamps "by the serial numbers" seems

adequate for defining the major varieties and their order of issuance. The only exception is 0625793 on the 6c Wine in the first Morrison issue. Because this number is well into the Bennett series, it seems logical to conclude that an unnumbered sheet left over from Morrison's regime got mixed with the succeeding issue and thus received a number which should have been used only on the Bennett series.

Whether the so-called pantograph "errors" were accidental or intentional is unknown. Considering that three

operations were required in printing most of these stamps (background, main design, and serial numbers), surprisingly few errors exist. Plate and perforation varieties and different imprints on the sheet margin of at least one issue afford possibilities for further study which we are unprepared to discuss at this time.

We would be pleased to hear of any higher or lower numbers for any issue, especially any conflicting with our findings, and would appreciate confirmation, with serial numbers, of those possibilities indicated by "?".

REVENUE MART

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NEED Boutwell RE34, RE51. Please price. Also want priced offers scarcer RN group, entires or cut squares P through W. J. S. Einstein, 10100 Peach Parkway, Skokie, IL 60076. 207

HAVE finally turned to collecting U. S. Revenues unlisted by Scott. Invite selections. Don't overwhelm me! Joseph L. Elsendrath, 350 No. Deere Park Dr., Highland Park, Illinois 60035. 207

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Great Britain & Colonies REVENUES

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Adolph Koepfel

220 Old Country Rd.
Mineola, N. Y. 11501

The American Revenuer

PRECANCELLED REVENUES OF 1862-1881 USED AS PROVISIONAL STAMPS BY COMPANIES OWNING PRIVATE DIES

Collated by **Richard F. Riley**

The following is a collated list, prepared by reference to items listed in: J. Adenaw, *A Complete Catalogue of the Revenue Stamps of the United States*, New York, no date, pp. 61, 73-4; E. B. Sterling, *Sterling's Standard Descriptive and Price Catalogue of the Revenue Stamps of the United States*, 5th Edition, Trenton, 1888, p. 37-47; and G. L. Toppan, H. E. Deats and A. Holland, *An Historical Reference List of the Revenue Stamps of the United States*, Boston, 1899, p. 405-15.

The listed material is arranged alphabetically by the company who pre-cancelled the stamps in question and ordered sequentially under company name, first by Scott Catalog number and then by date. Letter designations for color are as follows: b, black; bl, blue; br, brown; g, green; o, orange; p, purple; r, red; and s, slate. Under "Reference" is given the source of the listing, A standing for Adenaw; B, Toppan et al; and S, Sterling. The accompanying number is the numerical listing in the quoted source.

There are three general areas of possible ambiguity. Overprints on the first issue proprietaries are assumed to be on perforated old paper unless the sources noted otherwise. Adenaw was uninformative in this regard while Sterling was explicit. Toppan et al. occasionally footnoted items as imperf. or part perf. so it is assumed the others they listed are the more common variety. Types of overprint are described in Toppan et al. and their typing is retained. Adenaw and Sterling do not describe overprint types and these can only be surmised. Thus where Adenaw, Toppan et al. and Sterling all listed a particular date on the same basic stamp, it is assumed Adenaw and Sterling had the type described by Toppan et al. Finally, the color of the ink used in overprinting is assumed to be black unless otherwise stated. Toppan et al. mentioned the color in each instance while both Adenaw and Sterling simply indicated it was black unless they stated otherwise.

The list is being presented to enable any student of these issues to recognize more easily unlisted items in his collection. Hopefully the availability of a collated list will stimulate owners of unlisted material to add to our knowledge of existing items through these pages.

MATCH COMPANY PROVISIONALS

	Scott No.	Denom. & color	Date	Overprint	Type	Reference
A. Beecher & Son						
1	R3c	1c r	Sept. 1864		1b	A1, B801, S846
2	R3c	1c r	Jan. 1865		1b	A2
Brocket & Newton¹						
3	R22c	4c p	May 16, 1886		1r	B1802
Brown & Durling						
4	R3c	1c r	Nov. 1864		1b	B1803
Excelsior Match Co.						
5	RB1a	1c g & b	June 19, 1872		1b	B1804
Farr & Co.						
6	R3c	1c r	Oct. 10, 1864		1b	B1805
G. W. Gaffitt & Co.²						
7	Rc3	1c r	1864		1b	A5, B1806, S847
8	R3c	1c r	1865		1b	A6, B1807, S847a
T. Gorman & Bro.						
9	R3c	1c r	1864		1b	A3, B1808, S846a
10	R3c	1c r	March 1865		2b	B1809

T. Gorman & Co. (questionable)³					
11	R3c	1c r	Sept. 16, 1870	-b	A4
P. T. Ives					
12	R16c	3c g	October 1866	1b	B1810
13	R22c	4c p	September 1864	1b	A20, B1811, S855
Newbauer & Co.					
14	R3c	1c r	March 1, 18—	1b	B1812
15	R3c	1c r	May 1, 186—	?b	S849
16	R13c	2c bl	Sep. 21, 1866	2b	B1813
17	R13c	2c bl	Nov. 15, 1866	2b	B1814
18	R13c	2c bl	April 15, 1867	2b	B1815
19	R13c	2c bl	May 25, 1867	2b	B1816
20	R13c	2c bl	August 15, 1867	2b	B1817
E. R. Tyler (questionable)⁴					
21	R3c	1c r	Feb. 1866	-b	A7, S848
22	R18c	3c g	Oct. 1864	-b	A18
23	R22c	4c p	Oct. 1864	-b	A19
Wise & Co.					
24	R13c	2c bl	Oct. 1866	1b	B1818

1. The assignment of this overprint to Brocket & Newton is suspect since the Woodbridge firm was not acquired by Brocket & Newton until 1872. See Miller, *The American Revenuer*, Oct. 1965. A cancel in black matching the description in B, dated Nov. 25, 187(5?) on RB4a in my collection adds more doubt since only 1 cent denominations were required by the Woodbridge group. See Christopher West, *Mekeel's Weekly Stamp News*, May 29, 1920. Overprints of S. R. V. D. on R3c, A8-17 and S850-53, attributed by A and S to Brocket and Newton are to be found under S. R. Van Duzer in the listing of medicine company provisionals. Van Duzer was principally a wholesale druggist but he did handle at least a portion of the output of the Woodbridge group of match companies (F. E. Clark, Brocket & Newton, Clark Match and F. P. Newton). See: Holcombe: *The American Philatelist*, no. 1, p. 11-14, 1942.

2. These overprints were erroneously attributed to G. W. Griggs by both A and S. As noted in B, p. 347, 'This is plainly an error as Mr. Griggs' initials were A. J.'

3. Cancel: T. G & Co. and date.

4. Cancel: E. R. T. and date. They were assigned to Tyler by S, questionably to Tyler by A and were unlisted in B.

CANNED FRUIT COMPANY PROVISIONALS

T. Kensett & Co.					
25	R3c	1c r	none	1b	B2301
25a	R3c	1c r	none	2b	B2302

MEDICINE COMPANY PROVISIONALS

D. S. Barnes					
26	R3c	1c r	Sept. 5, 1964	1b	B1901, S860
27	R13c	2c bl	Dec. 31, 1863	2b	B1904
28	R14c	2c o	Dec. 4, 1862	1b	B1902, S885
29	R22c	4c p	Nov. 24, 1864	1b	B1903
30	R22c	4c p	? 1865	1b	B1905
D. M. Bennett					
31	R3c	1c r	Sept. 20, 1864	1b	B1906
32	R22c	4c p	'7 mo., '65'	?b	S898
C. F. Brown					
33	R2c	1c r	None	1b	B1907

Fred. Brown

34	R11c	2c bl	None	1b	B1908, S875
35	R13c	2c bl	None	1b	B1909, S878

Joseph Burnett & Co.

36	B18c	3c g	Mar. 24, 1863	1b	B1910
37	R18c	3c g	Oct. 13, 1863	1b	B1911
38	R18c	3c g	Jan. 6, 1864	1b	B1912
39	R18c	3c g	June 7, 1870	1b	B1913
40	R18c	3c g	Aug. 18, 1876 ('66?)	?b	S890
41	R22c	4c p	May 4, 1865	?b	S899
42	R22c	4c p	Sept. 2, 1865	1b	B1914
43	R22c	4c p	June 5, 1866	?b	S900
44	R22c	4c p	Mar. 7, 1867	2b	B1915
45	R22c	4c p	May 6, 1869	?b	S901
46	RB3a	3c g&b	Mar. 3, 1871	4b	B1917
47	RB3a	3c g&b	Oct. 20, 1871	4b	B1918
48	RB3a	3c g&b	Dec. 1, 1871	?b	S974
49	RB3a	3c g&b	Dec. 12, 1871	4b	B1919
50	RB3a	3c g&b	Jan. 24, 1873	4b	B1920
51	RB3a	3c g&b	Apr. 3, 1874	4b	B1921, S976
52	RB3a	3c g&b	May 1, 1874	4b	B1922, S977
53	RB3a	3c g&b	Oct. 27, 1874	4b	B1923
54	RB3a	3c g&b	Apr. 23, 1875	?b	S978
55	RB3b	3c g&b	Apr., 24, 1873	?b	S975
56	RB3b	3c g&b	Apr. 23, 1875	3b	B1916, S979
58	RB11b	1c g	March 1876	new? b	S1023
59	RB13a	3c o	Jan. 28, 1876	4b	B1924
60	RB13a	3c o	Mar. —, 1876	4b	B1925, S1007?
61	RB13a	3c o	Nov. 10, 1877	?b	S1008
62	RB13a	3c o	Feb. 10, 1878	5b	B1926
63	RB13a	3c o	May 10, 1878	?b	S1009
64	RB13a	3c o	Apr. 10, 1879	?b	S1010
65	RB13b	3c o	Jan. 17, 1879	6b	B1927
66	RB13b	3c o	Nov. 25, 1879	6b	B1928
67	RB13b	3c o	Jan. 17, 1882	6b	B1929

O. Crook & Co.⁵

68	R3c	1c r	March 24, 1866	new b	S862
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Father Mathew Medicine

69	RB17b	6c v-bl	None	1b	B1931
70	RB18b	6c v	None	1r	B1930

Seth W. Fowle

71	R3c	1c r	Apr. 29, 1868	1b	B1932
72	R3c	1c r	Sept. — —	2b	B1933
73	RB12b	2c br	Dec. 3, 1881	?b	S1054

G. G. Green⁶

74	RB13a	3c o	Jan. 9, 1878	new p	S1011
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R. P. Hall

75	R3c	1c r	Nov. 1, 1865	1b	B1934
76	R22c	4c p	Apr. 4, 1864	2b	B1935, S904

Hall & Ruckel

77	R14c	2c o	Feb. 25, 1863	(2?)b	S886
78	R18c	3c g	Nov. 29, 1863	1b	B1936
79	R18c	3c g	July 20, 1864	2b	B1937
80	R18c	3c g	Jan. 28, 1865	2b	B1938

A. L. Helmbold

81	RB15b	4c r	Nov. 17, 1882	1bl	B1939, S1072
82	RB15b	4c r	Jan. 12, 1883	1bl	B1940, S1073
83	RB15b	4c r	Apr. 20, 1883	1b	B1941
84	RB15b	4c r	May 5, 1883	1bl	B1942, S1074?
85	RB15b	4c r	June 1, 1883	1bl	B1943

H. T. Helmbold⁷

86	RB14b	4c r-br	July 2, 1876	new b	S1079
87	RB14b	4c r-br	July 1, 1878	new b	S1080

John F. Henry

88	R22b	4c p	Oct. 1, 1863	?b	S906
89	RB14b	4c r-br	None	1r	B1944

Dr. Herrick

90	RB1b	1c g&b	1878	?b	S959
91	RB11a	1c g	None	?b	S994
92	RB11a	1c g	1876	1b	B1945
93	RB11b	1c g	None	2b	B1949, S1024
94	RB11b	1c g	None	2r	B1948, S1025
95	RB11b	1c g	1878	3b	B1946, S1026
96	RB11b	1c g	1878	3r	B1947
97	RB11b	1c g	5-4-80	4b	B1950, S1027
98	RB11b	1c g	7-15-80	4b	B1951, S1028
99	RB11b	1c g	8-25-80	4b	B1952
100	RB11b	1c g	8-28-80	(4?)b	S1029
101	RB11b	1c g	1-12-82	4b	B1953
102	RB11b	1c g	4-17-82	4b	B1954
103	RB11b	1c g	6-8-82	4b	B1955
104	RB11b	1c g	6-17-82	4b	B1956
105	RB11b	1c g	11-12-82	4b	B1957
106	RB14b	4c r-br	4-17-82	4b	B1958, S1081
107	RB14b	4c r-br	11-12-82	4b	B1959, S1082
108	RB15b	4c r	11-12-82	4b	B1960

Holman Liver Pad Co.⁸

109	RB11b	1c g	Apl. 1879	-b	S1030
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Holloway & Co.⁹

110	RB11b	1c g	1881	-b	S1031
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Hostetter & Smith

111	R3c	1c r	None	1b	B1961
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C. E. Hull & Co.

112	R3c	1c r	Jan'y 1869	1b	B1962
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H. A. Ingham & Co.

113	RB1b	1c g&b	Dec. 1, '75	1b	B1963, S963b
114	RB12a	2c br	Sept. 24, '77	1b	B1964, S1000

Dr. D. Jayne & Son

115	R3c	1c r	Jan. 2, '63	1b	B1965, S863
116	R14c	2c o	1, 15, '63	?b	S887
117	R14c	2c o	Jan. 1, '63	1b	B1966
118	R22c	4c p	Nov. 17, '62	1b	B1967, S907
119	R22c	4c p	Jan. 2, '63	1b	B1968, S908

Johnston, Holloway & Co.

120	R3b	1c r	Aug. 1864	1b	B1969
121	R3c	1c r	Nov. 1864	1b	B1970
122	R3c	1c r	1871	?b	S865
123	R11c	2c nl	Feb. 1865	1b	B1971
124	R18c	3c g	July 1865	1b	B1972

1. S. Johnson & Co.

125	R3c	1c r	Oct. 12, 1866	1b	B1973
126	R3c	1c r	June 12, 1867	1b	B1974, S864

Kennedy & Co.

127	RB11a	1c g	Sept. 1877	new b	S995
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Lee & Osgood

128	R3c	1c r	Oct. 10, 1863	1b	B1975
129	R3c	1c r	Feb. 10, 1864	2b	B1976
130	R3c	1c r	May 27, 1864	2b	B1977
131	R3c	1c r	Sept. 3, 1864	2b	B1978
132	R3c	1c r	May 20, 1865	2b	B1979

New York Pharmacal Assoc.

133	RB11b	1c g	May 1, 1880	1p	B1980
134	RB11b	1c g	Mar. 1, 1880	?b	S1052
135	RB11b	1c g	July 1, 1882	1p	B1981

Radway & Co.

136	R3c	1c r	None ¹⁰	?b	S868
137	RB1a	1c g&b	1878	1b	B1983
138	RB1b	1c g&b	1874	1bl	B1982
139	RB1b	1c g&b	1878	?b	S965
140	RB11a	1c g	None	2bl	B1984, S997
141	RB11a	1c g	Oct. 1877	3b	B1985
142	RB11a	1c g	Apr. 1878	4bl	B1986
143	RB11b	1c g	Nov. 1881	5p	B1987
144	RB11b	1c g	Feb. 1882	?b	S1043
145	RB11b	1c g	Jan. 1883	?b	S1044
146	RB11b	1c g	March 1879	6p	B1988
147	RB11b	1c g	Jan'y 5, 1880	7b	S1042
148	RB14a	4c r-br	May 1, 1876	7b	B1989, S1020

A. B. & D. Sands

149	R3c	1c r	1863	?b	S869
150	R22c	4c p	1863	1b	B1990

Dr. D. H. Seelye & Co.

151	R22c	4c p	Dec. 18, 1864	1b	B1991
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Seabury & Johnson

152	RB11b	1c g	S & J	new b	S1045
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H. R. Stevens

153	RB2b	2c g&b	Feb. 9, 1875	?b	S966
154	RB3a	3c g&b	Feb. 9, 1873	1b	B1992, S982-3
155	RB3a	3c g&b	1874	2b	B1993
156	RB3b	3c g&b	Feb. 9, 1874	?b	S981
157	RB3b	3c g&b	Feb. 9, 1875	?b	S985
158	RB13a	3c o	Oct. 3, 1875	?b	S1014, S1013
160	RB13a	3c o	1876	2b	B1994, S1014
161	RB13a	3c o	1877	2b	B1994
162	RB13a	3c o	Mar. 1, 1877	?b	S1015-16
163	RB13a	3c o	1878	2b	B1994
164	RB13b	3c o	1876	?b	S1067
165	RB13b	3c o	Mar. 14, 1881	2bl	B1995

Farrant & Co.

166	R22c	4c v	1868	?b	S910
167	RB2b	2c g&b	1874	1p	B1996, S970
168	RB3a	3c g&b	1874	1p	B1997, S986
169	RB12a	2c br	None	?p	S1003
170	RB13a	3c o	1874	1p	B1998, S1017

S. R. Van Duzer

171	R3c	1c r	March 1865	?b	A8
172	R3c	1c r	Aug. 1865	1b	A9, B1999
173	R3c	1c r	Jan. 1866	1b	A10, B2000, S850
174	R3c	1c r	May 1866	1b	A11, B2001, S851
175	R3c	1c r	Aug. 1866	1b	B2002
176	R3c	1c r	Dec. 1866	1b	A12, B2003
177	R3c	1c r	July 1867	1b	A13, B2004, S852
178	R3c	1c r	Jan. 1868	?b	S852a
179	R3c	1c r	July 1868	1b	A14, B2005
180	R3c	1c r	Jan. 1869	?b	A15
181	R3c	1c r	July, 1869	1b	A16, B2006
182	R3c	1c r	Jan. 1870	1b	A17, B2007, S853
183	R13c	2c bl	1869	2b	B2008
184	R13c	2c bl	1871	?b	S884
185	R14c	2c o	Feb. 1, 1863	new ? r	S888
186	R18c	3c g	1865	3b	B2009, S895
187	R18c	3c g	1866	3b	B2010
188	R18c	3c g	1867	?b	S896
189	R18c	3c g	1869	3b	B2011, S897
190	R22c	4c p	1867	2b	B2013
191	R22c	4c p	1867	3b	B2012
192	RB2a	2c g&b	1871	2b	B2014, S971
193	RB2a	2c g&b	1873	2b	B2015, S972
194	RB2b	2c g&b	1873	2b	B2016, S968
195	RB12a	2c br	1876	2b	B2017, S1005
196	RB12a	2c br	1877	2b	B2018, S1006
197	RB12b	2c br	Dec. 1, 1879	4b	B2019, S1063
198	RB12b	2c br	Mar. 1, 1882	6p	B2020, S1064
199	RB13b	3c o	Dec. 1, 1879	4b	B2021
200	RB13b	3c o	Apr. 1, 1880	5b	B2022
201	RB13b	3c o	Dec. 1, 1880	7b	B2023, S1068
202	RB13b	3c o	June 25, 1881	4b	B2024, S1069
203	RB13b	3c o	Mar. 1, 1882	6b	B2025, S1070

Weeks & Potter

204	R13c	2c bl	None	?b	S883
205	RB3a	3c g&b	None	1b	B2026, S987
206	RB11a	1c g	None	2b	B2027, S999
207	RB12a	2c br	None	2b	B2028, S1004
208	RB14a	4c r-br	None	?b	S1021
209	RB14b	4c r-br	None	2b	B2029, S1084

Edward Wilder

210	R3c	1c r	May 3, 1869	1b	B2030
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A. N. Wright

211	R3c	1c r	1870	1b	B2031
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J. H. Zeilin & Co.

212	RB11b	1c g	1879	1b	B2032
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5 Cancel: O. Crook & Co., Dayton, Ohio and date.

6. Cancel: G. G. G. and date.

7. Cancel: H. E. H. and date.

8. Cancel: H. L. P Co. and date.

9. Cancel: Hol. Co. and date.

10. Question, cancel given as R. R. & Co.

(to be continued)