

# The American Revenuer

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Dr. M. Perl, private die proprietor, has  
remained somewhat of a mystery until now.  
More, inside, page 132.



◆ THE JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

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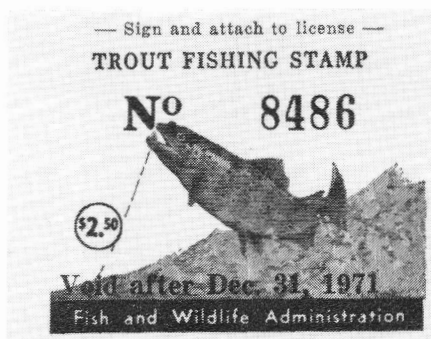
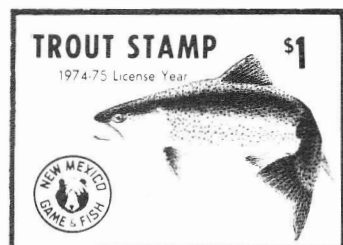
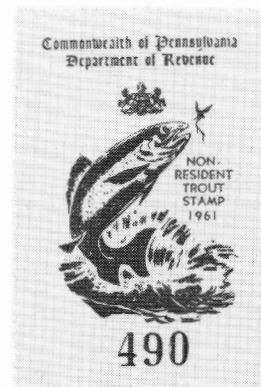


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# The American Revenuer

## *The Journal of International Fiscal Philately*

Volume 45, Number 7

July-August 1991

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## Collectors' and Exhibitors' Forum

**This column has been started** at the suggestion of Tim Mcree to provide a place for comments, letters, questions and announcements having anything to do with the collecting and exhibiting of revenue and cinderella stamps. The column will not necessarily appear at regular intervals but as material comes to the editor. This column will be a forum and therefore organized in a rather informal manner. It will continue to appear only if there is input from readers.

The forum's purpose will not be to present information about any stamps or documents but will rather discuss how to physically handle them both in personal collections and in collections for exhibition. We will not be placing any limitations on the forum's scope, at least in the beginning, so this may also develop into the place for information about where to exhibit and who has been exhibiting. So, your input is desired.

**A series of printed albums** for taxpays is being prepared by member Paul H. Fresco (4223 West 177th Street, Torrance, CA 90504. He writes:

One of the most fascinating areas of revenue stamps are the U.S. taxpaid revenues. When I began collecting this series several years ago, I was amazed that no one was publishing an album for them. Of course, the large "Special Tax" stamps for liquor, peddling, etc., do not lend themselves to an album, because they are well over 14 inches long, but what about the smaller stamps? Many of them contain some of the best

engraving I have seen on any U.S. stamp.

I decided to make an album for myself, using my IBM computer to typeset it. Now I know why no one has done such an album. It appears that the whole series will cover about five albums of 250+ pages each.

I have just finished the first album. The research was aided by my friend Sherwood Springer and with the assistance of Tom Priester. George McNamara, our ARA Librarian was very helpful too. I thought it would never end. It occurred to me that other Revenuers might want a copy, so I have decided to publish it and am currently arranging for its printing.

The first album, Volume I, contains the Beer Series 1866-1951, Cigars 1891-1955, Small Cigars 1897-1955, Customs Cigars 1904-1953, Fermented Fruit Juice stamps, Food Order stamps, Potato Tax stamps, Tax Exempt Potatoes, Alcohol Lock Seals and Fuel Administration stamps. It is 271 pages long, will be printed on quality paper and spiral bound in heavy vinyl. Anyone who would like one is welcome to write to me at the address given above. I am charging \$50 per volume, postpaid.

As part of the next volume I am researching liquor bottle tax stamps, and would be very glad to receive any information that our revenue compatriots have. I will certainly cite any contributors. This is a tough series to obtain information on. Help!

**The ARA Annual Convention** provides an excellent opportunity for collectors to exhibit their revenue

### THE AMERICAN REVENUER

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collections. Held in conjunction with a major national show, the convention attracts more than the usual number of revenue collectors. Additionally, because we hold our convention at their show, the exhibition organizers obtain judges with a knowledge of revenue stamps. Finally, you will have the opportunity to win one of the ARA's own medals or special ARA Grand

Prize given only at the annual convention.

Now is not too early to begin considering the 1992 convention. It will be held May 1, 2 and 3 in San Francisco at WESTPEX '92. A prospectus for this exhibit appears on the mailing wrapper of this issue and for the next several issues.

## 1878 Quarter Barrel Beer Stamp

### the rare plates

by Tom Priester, ARA

The most abundant of all Federal beer stamps is the quarter barrel stamp from the 1878 Issue. In use from the spring of 1878 through the period of use of the 1898 Provisional Issue (spring of 1899), six different classifications of the quarter barrel stamp are collected, separated by different plate and position markings within the stamp design or by paper color. They are cataloged as numbers 40A through 40F, and are arranged chronologically.



The first three classifications show a plate *letter* and position number (1 through 20) within the stamp design. The fourth classification shows a plate *number* and position number. The fifth and sixth classifications are separated by paper color as plate and position markings are not included within the stamp design.

With the introduction of the 1878 Issue, plate letters were used which followed the practice for the previous issues of 1871 and 1875. The first three beer stamps issues, 1;866, 1867 and 1870 did not use plate or position designations within the design; in fact,

neither did any subsequent issue of beer stamps until the 1934 Issue with the exception of the 5, 10 and 25 barrel stamps from the 1914 Issue, rarely seen, which also include plate and position numbers.

This article discusses the plates used to print the first four divisions of the quarter barrel stamp. Eighty-one such plates were used between 1878 and 1891 at which time stamps of divisions five and six were introduced.

After exhausting plates with letters A through Z, plate numbers were used, 1 through 32 and then non-consecutive numbers starting with 1750 and running through 2527. A collection of 1300 of the total 1620 positions has been formed which allows observations concerning the relative scarcity of the lettered and numbers plates with some degree of accuracy. A very uneven use of the various plates emerges.

Use of the alphabet plates seems uniform and extensive for all letters except for plates *I* and *O* from which plates stamps are not commonly found. This perhaps results from the similarity of these two letters to numbers, reason enough to not use these plate designations (as well as *J* and *Q*) for lock seals and perhaps other Government issues.

From the numbered plates, stamps from plate 23 are very scarce. Stamps from plates 19, 21, 1769, 1999, 2156, 2525, 2526 and 2527 are scarce, although not as scarce as from plate 23.

The rarest of all the numbered plates are 5 through 10. In fact, rare to the point that no stamp from plates 5, 9 and 10 is known, and only one stamp each from plates 6, 7 and 8.

If any of our members has a quarter barrel stamp from the 1878 Issue from plates 5 through 10, please let me know what you have, including plate number and position number.

# Dr. M. Perl

## his Peruvian Bark Bitters and Dufilho's Pharmacie Francaise

by Andrew P. Ferry, ARA

Expenses incurred in supporting the activities of the Union Army in the Civil War caused extraordinary demands upon the Federal Treasury. The 37th Congress passed the Revenue Act of 1862 and the bill was signed by President Abraham Lincoln on July 2nd of that year. This was a heavy, comprehensive excise tax law. The government was to issue revenue stamps to be affixed at the time of manufacture to a variety of products, most notably proprietary medicines, as well as to an assortment of documents (telegrams, bank checks, bills of lading, etc.). Proprietary medicines were to be taxed at the rate of 1¢ for each 25¢ of the retail price or fraction thereof up to one dollar, and 2¢ for each 50¢ or fraction thereof above that amount. All of these stamps were to bear the portrait of George Washington.

The tax on proprietary medicines remained in effect until 1883. Soon after the printing of the regular revenue stamps began in 1862, some manufacturers of proprietary medicines questioned whether, for advertising purposes, they could obtain distinctive stamps bearing their own design or trademark. The federal government thereupon authorized the petitioning companies to contract with Butler & Carpen-

ter (the same firm that was printing the general issue revenue stamps) to have dies engraved and plates made for their exclusive use. Stamps prepared from these plates are now known as private die medicine stamps.

After the Civil War ended in 1865, manufacturers of proprietary medicines in the former Confederate States of America were now also required to pay federal taxes on their products. Virtually all of them settled for using the general issue revenue stamps bearing the likeness of George Washington. Only a handful of the southern manufacturers of proprietary medicines arranged to have private dies made. Dr. M. Perl & Co. of New Orleans was one of these firms.

The histories of all the proprietary medicine firms that used private die stamps on their products to satisfy the tax law that was in effect from 1862 to 1883 were recorded decades ago, some of them in magisterial detail, by Henry Holcombe.<sup>1</sup> But he described some of them in little more than outline form. It has been pointed out that companies located in areas other than the Northeast were accorded descriptions which were extremely sparing in detail when compared to the histories of those located closer to New York, where Holcombe was situated.<sup>2,3</sup>

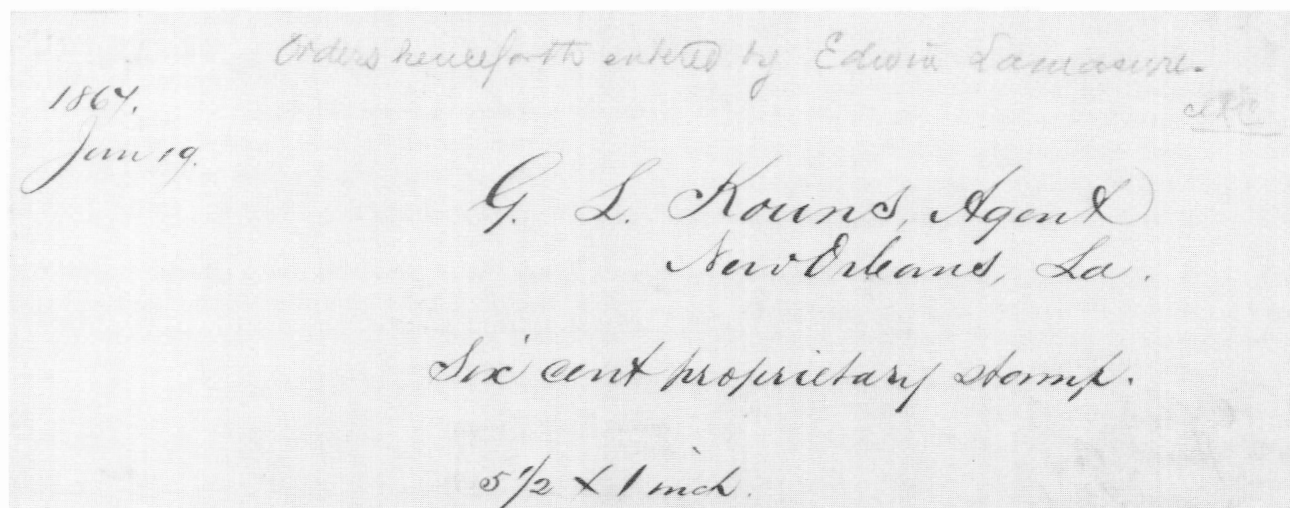
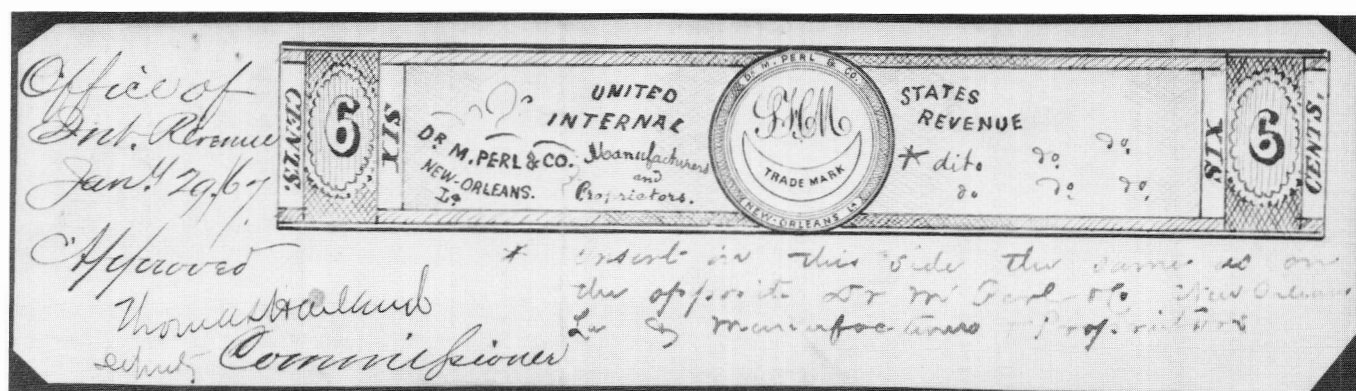


Figure 1. Entry in the left side of the Butler and Carpenter order book.





**Figure 3.** The sketch presented to Butler and Carpenter by Kouns served as the model for the stamp. The overall size of the paper on which the model was printed is 178 x 48 mm. The dimensions of the essay are 139.5 x 24.25 mm, which are very slightly larger than those of the stamp that was ultimately produced.

Holcombe's article on Dr. M. Perl & Co. was published more than half a century ago in *Weekly Philatelic Gossip* and occupies only two-thirds of a page.<sup>1</sup> (All of Holcombe's articles on the histories of the companies that used private die stamps were assembled in anthology form in 1979 by George B. Griffenhagen, thereby rendering them much more accessible to philatelists.<sup>4</sup>) Other than a short account of the history of New Orleans, most of the information in Holcombe's brief article about Dr. M. Perl & Co. is readily available in the *Boston Revenue Book* that was published in 1899.<sup>5</sup> I know of no article about the firm that may have appeared since Holcombe's article was published in 1939.

An entry in the left side of the Butler and Carpenter order book (Figure 1) discloses that the request by Dr. M. Perl & Co. to have a private die stamp made was received on January 19, 1867. It was ordered by G. L. Kouns of New Orleans, acting as agent for Dr. M. Perl & Co. The stamps was to indicate payment of a tax of six cents, and was to measure 5½ x 1 inches (Figure 1).

An entry in the right side of the Butler and Carpenter order book (Figure 2) indicates the "Title," along with the instruction that the monogram and trade-

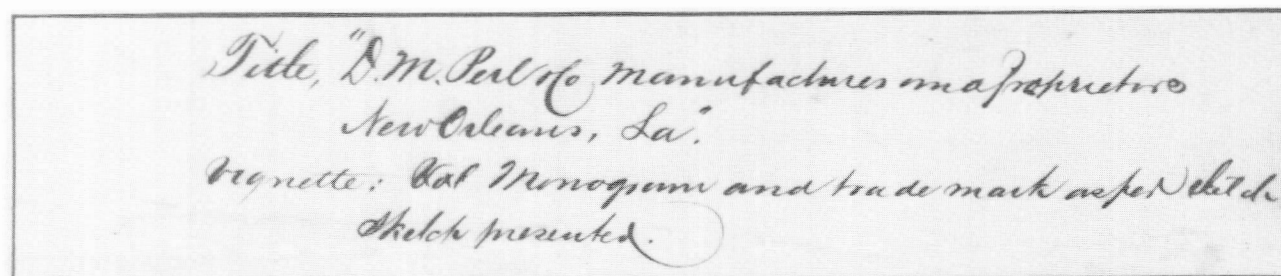
mark were to be as per the sketch presented to Butler and Carpenter by G. L. Kouns.

The sketch presented to Butler & Carpenter by Kouns served as the model for the stamp, and is illustrated in Figure 3. The handwriting of three individuals appears on the model. An asterisk inscribed with pink ink at the right side of the central design directs attention to a pink asterisk beneath the lower frameline, where a handwritten entry in pink ink says:

Inscribe in this side the same as on  
the opposite Dr M Perl & Co New Orleans  
La & Manufacturers & Proprietors

Written in black ink along the left side of the model, by two other hands, is the notice that the model was approved in the Office of Internal Revenue on January 29, 1867, by Thomas Harland, the Deputy Commissioner of Internal Revenue. He signed his name and entered the word "Deputy" before "Commissioner" in the material that had been prepared for his signature by a staff member.

The stamp was first issued on May 1, 1867. The last issue was less than five months later, on September 23, 1867. A total of 15,750 stamps, all of them on old paper, were printed by Butler and Carpenter of Phila-



**Figure 2.** Entry in the right side of the Butler and Carpenter order book.



**Figure 4.** The private die revenue stamp of Dr. M. Perl & Co. The design is printed in black, on old paper. The size of the engraving is 138 x 24 mm.

delphia. The size of the engraving (Figure 4) is 138 x 24 mm. Because the sheets were not perforated, the stamps were trimmed close to the design before being applied to the bottles of medicine. The strip stamp was intended to be affixed over the cork and down the neck, so that in accordance with the requirements of the Revenue Act it would be effectually destroyed when the bottle was opened.<sup>1</sup>

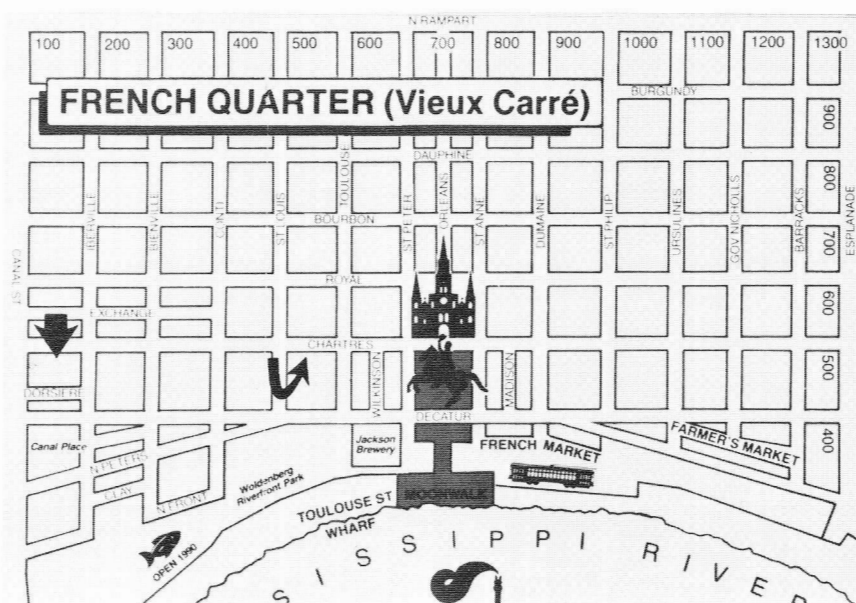
The denomination of value was 6¢, indicating payment of tax on an item that retailed for \$1.50. Dr. M. Perl & Co. are designated on the stamp as the manufacturers and proprietors of the medication. The trade-mark at the stamp's center is puzzling. Neither Holcombe nor the authors of the Boston Revenue Book speculated upon this point. I believe the crescent is probably emblematic of New Orleans, "The Crescent City." The monogram above the crescent (Figure 4) is more enigmatic. According to the Boston Revenue Book, the monogram is "S. A. M." Holcombe described it as "S. H. M." He seems not to have noticed that his interpretation of the monogram differed from that offered in the Boston Revenue Book. If he did

notice the difference, he failed to point it out. I am not sure what the letters in the monogram are, and I don't know what they represent. Holcombe's interpretation (S. H. M.) appears more likely than does the one offered in the Boston Revenue Book.

This stamp has always been scarce. In the 1934 Match and Medicine Stamp Census 20 copies were recorded. In Michael Aldrich's 1987 census, 17 were reported. The stamp is assigned number RS188a in the *Scott Specialized Catalogue of United States Stamps* and is priced at \$1,100 in the 1991 edition.

One crumb of information supplied by Holcombe that is not given in the Boston Revenue Book is the address at which Dr. M. Perl & Co. were listed in the New Orleans city directories: 124 Chartres Street. Because I have occasion to visit New Orleans from time to time, in 1981 I decided to see what I might be able to find in the way of information regarding the recondite activities of Dr. Perl. I pursued this activity intermittently during the subsequent nine years. These efforts were marked by a series of false leads, blind alleys and dead ends. But I reached the end of

**Figure 5.** A tourist map of the French Quarter published in 1989. The Vieux Carré is bounded by the Mississippi River, Canal Street, North Rampart Street and Esplanade. See text for explanation of arrowhead and curved arrow.





Perkins Wm. engineer, 330 Howard  
 Perkins Willis, coffee house, 60 South market  
 Perkins Wm. W. engineer, 77 Gasquet  
 Perkins Willis, pilot, 243 Common  
 Perkins Wm. M. (*Perkins, Swenson & Co.*)  
 Perks M. Mrs. clothing, 65 Front  
 Perl M. Dr. & Co. drug store and chemical  
 laboratory, 124 Chartres  
 Perley, John. blacksmith, 165 Basin  
 Pernolt Constant Mrs. grocery, Claiborne, c  
 Ursulines  
 Perossier Alcide, colored, barber, 85 St. Louis  
 Perpet G. F. piano maker, 514 Camp  
 Perpet H. G. Rev. 333 Dryades  
 Perpere A. clerk, 145 Old Levee

**Figure 6.** Dr. Perl's listing in *Gardner's New Orleans Directory for 1867*. (Photograph prepared from microfilm.)

the trail in Texas, in the spring of 1990.

### The New Orleans Years

A visitor to New Orleans will find that Chartres Street is located in the French Quarter (the Vieux Carré). This old, rectangular portion of New Orleans (Figure 5) was laid out in 1720 by the engineers of Bienville, the city's founder. Many of the old buildings in the French Quarter remain. An impending visit to New Orleans in 1981 offered the prospect of a visit to the Vieux Carré and the possibility of seeing the site at 124 Chartres Street mentioned in Holcombe's article.

At the time of my visit in 1981 I encountered bad news. The building that was situated at 124 Chartres Street had recently succumbed to the wrecker's ball as part of a clearing operation preparatory to the impending construction of the Marriott Hotel on Canal Street. The 124 Chartres Street site is now part of the hotel's parking garage (Figure 5, arrowhead).

This setback, together with the fact that I did not even know what the firm's products had been (the stamp merely advises, "Manufacturers & Proprietors"), caused me to put aside my interest in Dr. Perl until I returned to New Orleans in 1986.

Many firms that manufactured proprietary medicines in the 1800s advertised widely in various formats. These advertisements appeared in almanacs, on advertising trade cards, and in newspapers and national magazines. But I had never seen an almanac published by Dr. M. Perl & Co., nor had I seen either advertising trade cards issued under the company's direction or advertising in national magazines of the day, such as *Harper's Weekly*.

During this visit to New Orleans in 1986, I found no record of Dr. Perl in various histories of the city published by conventional historical sources such as business groups, medical societies or religious organizations. Nor was anything to be found in confederate soldier registries, cemetery records or the like. A search of the city directories showed no entry for Dr. Perl in 1858, 1860, 1861 or 1866. (No New Orleans directories were printed during the Civil War years.)

Dr. Perl's first listing occurs in *Gardner's New Orleans Directory for 1867*. The entry shown in Figure 6 appears in the main section of the directory. The book also contains a separate business directory. Dr. Perl is not listed under the heading of "Physicians." But under "Drug Stores and Apothecaries" appears the brief entry:

"Perl M. Dr. & Co. 124 Chartres"

In the main section of *Gardner's New Orleans Directory for 1868*, the listing of the Dr. M. Perl & Co. drug store and chemical laboratory at 124 Chartres Street again is found, as it was in the previous year. In the business directory at the back of the book, under "Drug Stores and Apothecaries," appears the entry, "Perl M. & Co., 124 Chartres." Although Dr. Perl had not been listed under the heading of "Physicians" in the 1867 directory, his name does appear under that heading in the 1868 directory. The entry is:

"Perl J. M. 124 Chartres, d 2"

The "d 2" signifies "District 2." I believe the initial *J.* in Perl's name is simply an error.

A search of the city directories for the years 1869 through 1883 revealed no later listings for Dr. Perl. But while subsequently leafing through the general

Carondelet and Gravier	Dauphine, d 3	
	Dupas Ernest, machinist, 190 Johnson	Du
	Dupas Ernest, blacksmith, 384 St. Ann	Du
	Dupas Dominick, gardener, First, c Clinton, Carrollton	Du
	Dupas Dominique, mattress maker, White, n Aubrey, d 3	Du
	Dupas J. Dr. 124 Chartres	Du
	Dupas Marcelle, shoemaker, 350 Bourbon, d 3	Du
	Dupasseur Edouard & Co. commission merchants, 8 Royal, res 203 Bourbon	Du
	Dupeire Oscar, sugar broker, 409 1/2 St. Charles	
	Duperon L. planter, Louisiana av, c Laurel, Jefferson city	Du
	DUPERRON L. Dentist, 52 Royal and 66 Bienville	
		Du
		Du

**Figure 7.** Entry for Dr. J. Dupas in *Gardner's New Orleans Directory for 1867*. (Photograph prepared from microfilm.)

s Company, Office co	GUTHRIE HERMAN, Carondelet c. 120	R
	Cusachs & Ozden, Royal c. St. Philip	R
	Cusachs Pierre, 243 Chartres	R
	Czernowski Oscar, 205 Poydras	R
	D-Bonneville J. 101 Camp	R
	Deestelmann Dominique, 105 Royal	R
	Delache Louis, 195 Bourbon	S
	Ducange François P. 39 Chartres	S
	Dufilho's drugstore, Dr. J. Dupas, 124	S
	Chartres	T
	Espinold C. 199 Chartres	W
	Ewing Wm. Carondelet c. Girod	
	Foley T. K. Camp c. Julia	
	Fleminck Charles, 412 Dryades	
	Flourelle, St. Peter c. Dauphine	
	Frederickson F. Poydras c. Baronne	A
	Fritz Charles, St. Claude c. Enterpe	B
	Gutierrez E. Conti c. Burgundy	B

**Figure 8.** Listing for Dr. J. Dupas at Dufilho's drugstore in Gardner's New Orleans Directory for 1866. (Photograph prepared from microfilm.)

section of the 1867 directory once again, I stumbled upon an entry for a Dr. J. Dupas (Figure 7). He was listed at 124 Chartres Street, the identical address as that given elsewhere in the same directory for Dr. Perl. A further search of the 1867 directory for Dr. Dupas indicated that he did not list himself under either "Drug Stores and Apothecaries" or "Physicians."

In the following year, 1868, there was no entry at all for Dr. Dupas, nor was there one in 1869 or in 1870. But in *Edwards' New Orleans Directory for 1871*, Mrs. J. Dupas was listed as residing at 124 Chartres Street. Turning back to the 1866 directory, the one that immediately preceded the year in which Perl's name was first listed, I found the following entry under "Apothecaries, Druggists" (Figure 8):

"Dufilho's drugstore, Dr. J. Dupas, 124/Chartres"

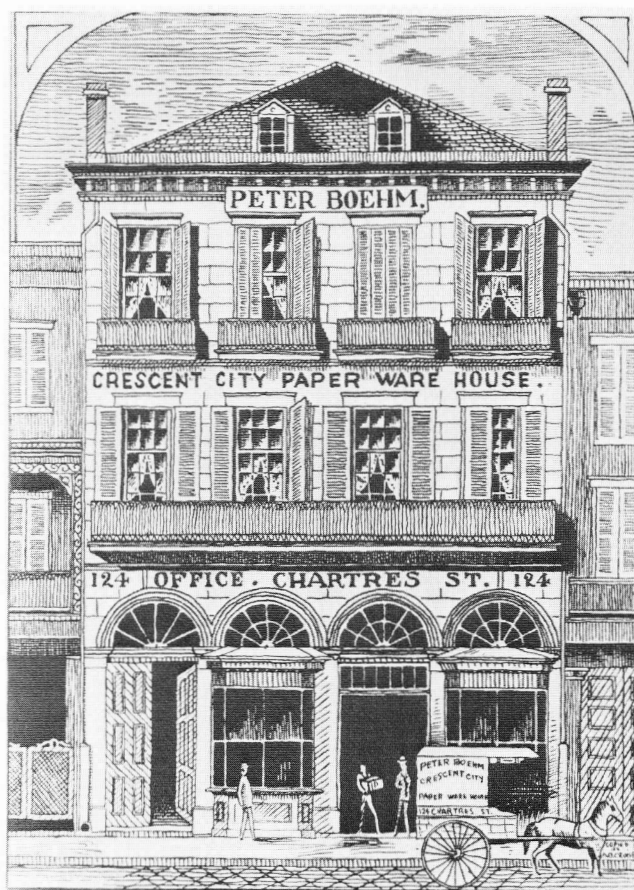
Thus, there seemed to be at least three people or firms at the 124 Chartres Street address: Dr. Dupas, Dr. M. Perl & Co. and Dufilho's Drug Store.

I was conducting most of my research at The Historic New Orleans Collection on Royal Street, which is located in the French Quarter, just a block from Chartres Street (Figure 5). As I was preparing to end this visit to New Orleans in 1986 I mentioned to one of the reference librarians, Mrs. Pamela Arceneaux, how fragmented a trail Dr. Perl (if he existed) had left, and how chagrined I had been in 1981 upon learning that the building situated at 124 Chartres Street had just been torn down. I was astonished to learn from her that the streets in the French Quarter were renumbered in 1894. She added that the building that had borne number 124 until then was still standing in the French Quarter (Figure 5,

curved arrow) and that it housed one of New Orleans' well-known attractions, "La Pharmacie Francaise" of Louis Dufilho. When the streets in the French Quarter were renumbered in 1894, this building was assigned its current number, 514. I immediately recalled having visited this small museum upon several occasions in the past, having had no idea that it was related to the activities of Dr. Perl.

I returned to New Orleans later in 1986, hoping to unravel the mystery surrounding the interrelationships of Dr. J. Dupas, Dr. M. Perl and the Dufilho pharmacy. Could Drs. Dupas and Perl have been one and the same person, "Dr. Perl" having been an invention of Dr. Dupas for use as a surrogate name in the commercial aspects of his enterprises? Why was there no entry for either Dr. Dupas or Dr. Perl in any directory after 1868? And what about Louis Dufilho, whose drugstore seemed to have been intertwined with the activities of Dr. Dupas?

The most convenient and complete assemblage of



**Figure 9A.** Appearance of the building at 124 Chartres Street soon after Peter Boehm purchased it from Dr. Dupas' widow in 1875. (Courtesy of The Historic New Orleans Collection)



information about Dufilho is in "Square 27" of The Historic New Orleans Collection's Vieux Carré Survey. It offers a one-stop opportunity to obtain the flavor of the events that took place at the site where Dr. M. Perl & Co. were located.

Louis Joseph Dufilho, Jr. was born in France in 1788.<sup>6</sup> He was the second son of Jean Dufilho, whose older son was Louis Dufilho. The "Jr." was used for the second son to signify that he was the younger of two siblings with the same first name, rather than a son who had the same first name as his father.<sup>6</sup>

Jean Dufilho arrived in New Orleans between 1800 and 1803, and it is presumed that he was accompanied to America by his wife and children.<sup>6</sup> Louis Joseph Dufilho, Jr. attended the "Collège de Pharmacie" in Paris. After completing his education there, he returned to New Orleans where, no later than 1816, he was licensed as an apothecary.<sup>7</sup> He shares with Francois Grandchamps the honor of being America's first licensed pharmacist.

Louis J. Dufilho, Jr. is of considerable interest to

students of pharmacy and proprietary medicine stamps. The licensing and regulation of pharmacists in Louisiana played a prominent role in the history of legislation pertaining to pharmacy in the United States. The licensing in Louisiana resulted from efforts made by the Medical Board requiring the registration of physicians, dentists, apothecaries and midwives. It was Louis J. Dufilho, Jr. and Francois Grandchamps who played key roles in getting legislation enacted. There is a record of only one licensed apothecary in states other than Louisiana before 1847, while within Louisiana there were at least one hundred twenty-four licensed apothecaries. These data support the view that the pharmacy licensing movement in the United States had its roots in Louisiana with Louis J. Dufilho, Jr.<sup>6,7</sup>

Under the auspices of the American Institute of the History of Pharmacy, a ceremony was held on October 10, 1963, at the former Dufilho pharmacy. The historical plaque awarded at the ceremony reads:

"In his shop on this site Louis J. Dufilho practiced pharmacy. As one of the first of his profession to have been licensed in the United States (no later than 1816), Pharmacist Dufilho symbolizes the beginning of a system of certifying the professional competence of pharmacists and the recognition of the vital significance of that competence for the public health.

"Authorized by the American Institute of the History of Pharmacy."

Of particular interest to students of proprietary medicine stamps is the fact (as noted in *The Times-Picayune* of October 11, 1963) that George Griffenhagen participated in the ceremony. He was there as Editor of the *Journal of the American Pharmaceutical Association* and as a former curator of the Division of Medical Sciences at the Smithsonian Institution. In a recent personal communication, Mr. Griffenhagen advised me that he has since been to the Dufilho museum on many ceremonial occasions, including one in March of this year, but that he had never realized this was the site at which the short-lived Dr. M. Perl & Co. enterprise had held forth.

On June 2, 1822, Louis J. Dufilho, Jr. purchased from Philip Sadtler land upon which he soon began construction of a building. By 1823 the Dufilho Pharmacy was opened on the ground floor and the apothecary's family occupied the apartments above. Dufilho operated his pharmacy at this location for 32 years, becoming one of New Orleans' leading pharmacists. On March 21, 1855, he sold his pharmacy (including the building, fixtures and stock) to Dr. James Dupas for \$18,000. Louis J. Dufilho, Jr. returned to France in April 1856. He is said to have died at La Rue, near Blois, on April 15, 1856.<sup>8</sup>



**Figure 9B.** Dufilho's Pharmacie Francaise as it appears today. (Photograph by Grant L. Robertson)

To obtain further information about Dr. James Dupas, I visited the Rudolph Matas Historical Collection in the library of the Tulane University School of Medicine. It is here that the *Registre du Comité Médicale de la Nouvelle Orleans* covering the period from April 29, 1816, through August 14, 1854, is to be found.<sup>9</sup> This is the official document of the Eastern Licensing District of the state of Louisiana containing the names of the pharmacists and physicians licensed to practice in Louisiana from 1816 to 1854. From 1854 until 1894, licensing was performed by the Louisiana State Board of Health. Records from that period are fragmentary. (Personal communication, Mrs. Paula M. Mensen, Louisiana State Board of Medical Examiners, October 31, 1989)

Dr. Perl is not listed in the registry, but Dr. Dupas is. An entry on June 23, 1840, records the committee's evaluation of James Dupas' qualifications. The transactions were recorded in French in the hand of Louis Dufilho, Jr., who was one of the examining committee members. The records note that Dr. James Dupas had a diploma from the faculty in Paris. His application for a license to practice medicine was approved.

Regarding Dr. Dupas' subsequent activities, one finds a disturbing note in an 1852 issue of *The Boston Medical and Surgical Journal* (the forerunner of today's prestigious *New England Journal of Medicine*). Under "Medical Miscellany," there is the cryptic statement that, "Dr. Dupas, of New Orleans, has been sent to prison for one year—having stabbed a man."<sup>10</sup> (Dr. James Dupas was the only Dr. Dupas in New Orleans.)

After purchasing the pharmacy from Dufilho in 1855, Dr. Dupas leased the drug store to J. Gourdon & Co.<sup>11</sup> In 1859 he took over the business, operating a medical practice and pharmacy in the building.<sup>11</sup> Dr. Dupas died at the age of 60 years on April 2, 1870.<sup>12</sup> His last listing in the city directories was in 1867. Dr. Dupas' name is not found in the directories for 1868 and 1869, either in the general section or in the business directory under the headings of "Physicians" or "Drug Stores and Apothecaries." But his obituary listed his residence as 124 Chartres Street.<sup>12</sup> Thus, he seems to have continued living at 124 Chartres Street after he apparently retired, perhaps for reasons of ill health, from the practice of medicine and pharmacy in 1867. This was the very year in which Dr. M. Perl & Co. of 124 Chartres Street received and used their private die stamps. Thus, I came to regard it as

**Figure 10A.** The initial advertisement by Dr. M. Perl & Co. It appeared on the front page of *L'Abeille de la Nouvelle Orleans* on November 22, 1866. (Photograph prepared from microfilm.)

virtually certain that Dr. Dupas and Dr. Perl (if such a person existed) must have known each other and that, if Dr. Dupas' health permitted, they may well have been involved in a business enterprise together.

Dr. Dupas' widow sold the building to Peter Boehm on February 8, 1875. He converted it to The Crescent City Paper Ware House. Shown in Figure 9A is a woodcut depicting the appearance of the building at 124 Chartres Street soon thereafter. The Boehm family sold it to John Pierce in 1898, and it subsequently endured a checkered course, passing through various hands until it was purchased by Robert S. Maestri, the mayor of New Orleans, in 1937. Late in the year he donated the building to the City of New Orleans, and it is still owned by the City.

In 1950, the building was opened to the public as a pharmacy museum. This was done by the City of New Orleans in conjunction with the School of Pharmacy of Loyola University. The building is shown in Figure 9B as it appears today.

By 1986 I had learned a great deal about 124 Chartres Street, but virtually nothing about the elu-

nov27 3t in10d

124 CHARTRES.....124 CHARTRES.

M. PERL G. L. KOUNS. BEN B. KOUNS.

**Dr. M. PERL & CO.,**

(SUCCESSORS TO DUFILHO, JR.,)

124 Chartres street, New Orleans,

WHOLESALE AND RETAIL

**DRUGGISTS AND CHEMISTS,**

Will keep constantly on hand and for sale cheap

Cash, a full assortment of French, English, German

American

DRUGS,

CHEMICALS,

PATENT MEDICINES,

TOILET PERFUMERIES,

BRUSHES,

COMBS,

PANCY ARTICLES, etc., etc.

Prescriptions carefully prepared from pure Drugs.

A liberal patronage solicited.

Liberal discount allowed to the trade. nov22 1f

**LADIES' SHOES.**

No. 25 Bourbon Street, Corner Custom-

JAMES H. WRIGHT,

Curator.

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**Figure 10B.** The same advertisement as it appeared in *The New Orleans Bee* (the English language version of *L'Abeille de la Nouvelle Orleans*) on December 5, 1866. (Photograph prepared from microfilm.)

sive Dr. Perl. He seems to have appeared in New Orleans in 1866 and to have been gone, if he did exist at all, by 1868. In addition to a complete lack of information about Dr. Perl, there is a corresponding total absence of information about the firm's proprietaries. The private die stamp (Figure 4) bears the cryptic statement, "Dr. M. Perl & Co., Manufacturers & Proprietors." Manufacturers and proprietors of what?

I had never seen an advertisement published by Dr. M. Perl & Co. for any of the firm's products. Although I have had a long-standing interest in almanacs issued by proprietary medicine companies, I have never seen one issued by this firm. And in a list assembled by Rodney Brunsell of all manufacturers of proprietary medicines that issued almanacs, Dr. M. Perl & Co. is not included.<sup>13</sup> Similarly, I have never encountered any advertising trade cards or advertisements in either pharmaceutical journals or in national publications of the day, such as *Harper's Weekly*, that might have offered clues about the firm and its

activities.

I first learned just what it was that the firm made while leafing through Carlyn Ring's splendid book entitled, *For Bitters Only*.<sup>14</sup> The format of her book is such that the bitters are listed alphabetically by the name of the product, not necessarily by the name of the manufacturer. On page 372 I chanced upon an entry for "Peruvian Bark Bitters," with the accompanying notation that this was made by Dr. M. Perl & Co. of New Orleans.

The aqua bottle measures 8.5 x 2.5 inches. Arrayed vertically in two lines on the front is "PERUVIAN/BARK BITTERS"; on one side panel, in a single line, is "DR. M. PERL & Co." On the other side panel, in a single line, is "NEW ORLEANS, La." Mrs. Ring accords this bottle the designation of "Rare." In her classification, this signifies that from 6 to 25 bottles are known to exist.

New Orleans was host to a wide variety of tropical diseases. Malaria was endemic and epidemics of yellow fever occurred until the disease was finally stamped out in the city in 1906. Peruvian bark contained quinine and had been used in the United States since colonial days as a specific for intermittent fevers, the malarias. Because it was often effective in intermittent fevers, it was also widely used for treating virtually all kinds of other febrile illnesses.<sup>15</sup>

While leafing through *For Bitters Only* on another occasion, I found (on page 266) a listing for Stonewall Jackson Stomach Bitters. This amber bottle measures 8.5 x 2.5 inches and bears the words, "Dr. M. PERL & Co." on one side panel. It is accorded the designation "Exceptional" by Mrs. Ring, signifying that only one to five bottles are known to exist.

At least I now knew what it was that Dr. M. Perl & Co. manufactured. But what about the above-mentioned lack of advertising for these products? It became apparent that despite the company having gone to the expense of obtaining a private die stamp, its initial plans did not include wide advertising. A search of local newspapers of the period seemed to be about the last resort remaining in a search for advertisements of the firm's products.

Upon returning to New Orleans in 1989, I found that microfilmed copies of *The New Orleans Bee* (and its French language edition, *L'Abeille de la Nouvelle Orleans*) and *The Daily Picayune* were on file in the New Orleans Public Library and in the Howard-Tilton Memorial Library of Tulane University.

I arbitrarily selected January 1, 1866, as the start-



ing date for my study of the newspapers. Nothing was found until I reached the edition of *L'Abeille de la Nouvelle Orleans* that was published on November 22, 1866. On the front page was the initial advertisement for Dr. M. Perl & Co. (Figure 10A). The advertisement indicated that the firm consisted of M. Perl, G.L. Kouns and Ben B. Kouns. (The Boston Revenue Book notes that the Dr. Perl private die stamp had been ordered by, and registered in the name of, G.L. Kouns & Brother of New Orleans.) The advertisement was in French, and advised the public that the firm was the successor of Dufilho, Jr.

No mention is made in the advertisement that Dufilho had been dead for ten years or that he had sold his business to Dr. Dupas in 1855. The advertisement added that M. Perl & Co. were wholesale and retail druggists and chemists, and that the firm had an extensive assortment of drugs, chemicals, patent medicines, etc. (Figure 10A). No mention was made of a particular patent medicine.

After its initial appearance on the front page of the newspaper, the advertisement was moved back into the classified section. It subsequently appeared in English (Figure 10B) in *The New Orleans Bee*, the

English language version of the newspaper. It offered the same information as that which was given in the earlier advertisements in French.

By January 11, 1867, the names of the three individuals who seem to have been the principals in the firm no longer appeared in the advertisements, which were otherwise little changed.

The first advertisement for a specific product that the firm entered in any of the New Orleans newspapers appeared in *The Daily Picayune* on March 26, 1867 (Figure 11). Dr. M. Perl & Co. advised the public of the virtues of their Peruvian Bark Bitters, "A certain preventive to fever and ague." The bitters were prepared in New Orleans from the recipe of a Southern practicing Physician (Dr. Dupas?; Dr. Perl?). Geo. L. Kouns & Bro. are listed as wholesale agents. Dr. Perl's name does not appear, except in the firm's title.

The Peruvian Bark Bitters advertisement also began to appear in *L'Abeille de la Nouvelle Orleans*, in French.

The last advertisement for Dr. M. Perl & Co. that I found in any of the New Orleans newspapers appeared in *The Daily Picayune* on December 28, 1867. It was the Peruvian Bark Bitters advertisement shown in Figure 11. The wording of the advertisement remained unchanged from that which had appeared in the initial advertisement on March 26, 1867. The control data in the lower right hand corner of the advertisement (Figure 11) indicate that it first appeared on March 26, 1867, and that it was to run for one year. But I found no advertisements for the firm in any of the 1868 editions of either the *Picayune* or the *Bee*. It is known that the last issue of the company's private die stamps was made on September 23, 1867.<sup>5</sup> The firm may have been in the process of dissolution by the end of that year.

Although at this point there seemed to be little hope of learning anything more about the elusive (? illusive) Dr. Perl, I had recently found a Dr. Michael Perl listed in a national medical directory that was published in 1886.<sup>16</sup> He was the only physician named Perl in the directory, and practiced in Houston. A business trip to that city scheduled for the spring of 1990 offered the prospect of learning more about Dr. Michael Perl and his relationship, if any, to the Dr. M. Perl of private die proprietary stamp renown.

## The Houston Years

The previously mentioned listing for Dr. Michael Perl appeared in *Polk's Medical and Surgical Directory for the United States*.<sup>16</sup> It was published in 1886. Dr. Perl was listed in the section pertaining to Houston. The entry indicates that he had received his medical degree from the Medical Faculty of Pesth

**PERUVIAN BARK BITTERS.**  
**CELEBRATED TONIC AND ALTERATIVE.**  
**A CERTAIN PREVENTIVE TO FEVER AND AGUE.**  
**PREPARED IN NEW ORLEANS**

From the recipe of a Southern practicing Physician of acknowledged scientific ability, from the best Red Cinchona (Peruvian) Bark, selected especially for the purpose.

The proprietors offer the Peruvian Bark Bitters as a preventive for Fever and Ague, an excellent Alterative and Tonic, peculiarly adapted to the Southern climate, a Depurative of the Blood and other Fluids, and an agreeable Stimulant.

These Bitters will effectually cure Dyspepsia, Indigestion, Liver Complaint, Chronic Diarrhea, Intermittent Fever, Ague, Diseases of the Kidneys, all Diseases arising from a Disordered Liver, Stomach and Intestines, and all kinds of Periodical Disorders.

**DR. M. PERL & CO.,**  
Sole Proprietors and Manufacturers, New Orleans, La., 124 Chartres street.

**GEO. L. KOUNS & BRO.,**  
59 Common street, New Orleans,  
Wholesale Agents.

Sold by all Druggists and Dealers.

mh26 '67-1y

**Figure 11.** The first advertisement for a specific proprietary (Peruvian Bark Bitters) of Dr. M. Perl & Co., as it appeared in *The Daily Picayune* on March 26, 1867. (Photograph prepared from microfilm.)

1861.	McElory Wm H (R), 241, 1881,	and
2, 1873.	67 Main.	McFar
62, 1874.	Mason Dorsey (R), 162, 1874, 98	ing
26, 1870.	Main.	Roche
R), 281, '53.	Mayo J K, * 327 Congress.	Ida
360.	Palmer Eugene (R), 281, 263	McDou
1878.	Main.	Nowlin
Burleson.	PERL MICHAEL (R), Pesth,	Ion
	Hungary, 1861, 100 Travis.	Bledso
1846.	Pinckard J J, * 50 Liberty.	Reese.
2, 1883.	POWELL BELITHA (R), Jeff	Itas
100.	Med Col, Phila, Pa, 1853, 93	McLea
	Main.	Jac
	Pugh W E, * 124 Travis.	Burns
is. 25,000.	RAMSEY EDWARD B (R),	McClu
ES L (R),	Meharry Med Col, Nashville,	Jac
5, Sess '01-	Tenn, 1880, 118 Travis.	500
ol of Med,	ROBEY FRANKLIN R (R),	Brittai
A C S, '63	Meharry Med Col, Nashville,	1868.
rns bldg.	Tenn, 1883; Col of Phys and	Collins
	Surgs, Chicago, '85, 65 Travis.	Falles
	RUTHERFORD ROBERT (R),	

**Figure 12.** Dr. Michael Perl's listing in the Houston section of Polk's Medical and Surgical Directory for the United States, published in 1886.<sup>16</sup> The R indicates that he was a Regular Physician (i.e., not a Homeopathic or Eclectic Physician). The name of the university (Pesth) from which he reportedly obtained his M.D. degree in 1861 is also given.

University in 1861 (Figure 12). Soon after discovering the listing in Polk's Directory, I found an entry for Dr. Michael Perl in *Medical Obituaries. American Physicians' Biographical Notices in Selected Medical Journals Before 1907*.<sup>17</sup> This advises (Figure 13) that he had been born in 1835, in Vienna. The entry adds that he received his M.D. degree from Pesth University, but cautions that this claim had not been confirmed. Dr. Michael Perl died on January 2, 1895, and reference is made (Figure 13) to three obituary citations.

The reference to the first of these three citations (*The Texas Courier-Record of Medicine*) is flawed in that the obituary notice appears on page 136 of that publication, not on page 106. And the information provided in *The Texas Courier-Record of Medicine* turns out to be, in its entirety, simply: "Dr. Perl, of Houston, died, Jan. 2, of apoplexy."

The entry in the second reference (*The Texas Medical Journal*) cited by Holloway is as follows:

PERL, MICHAEL, Houston, Texas (b/XI-1-1835 Vienna, Austria; d/I-2-1895) MD Pesth, Hungary 1861 [not confirmed]. Texas courier-rec med 12: 106, 1894. Texas med jour 10: 361, 1894-95. Polk 1890: 1082. G P Red: 251-252.

**Figure 13.** Holloway's compilation of medical obituaries<sup>17</sup> cites several notices pertaining to the death of Dr. Michael Perl.

"Death of Dr. Perl.—The Journal is pained to announce the death of Dr. M. Perl, of Houston, a prominent long-time physician of the Bayou city. He died of apoplexy, January 2d, inst."

By far the most valuable of the three citations (Figure 13) is the third one. *The Medicine Man in Texas* was written by George Plunkett Red (Mrs. S.C. Red) and is a compilation of brief biographies of physicians who were prominent in Texas' early days.<sup>18</sup> The entry pertaining to Dr. M. Perl is reproduced in its entirety in Figure 14. The date of his graduation from medical school is given here as 1862, rather than the 1861 date offered in Polk's Directory<sup>16</sup> and in Holloway.<sup>17</sup> One learns that he married Mary Allen, a daughter of Henry R. Allen. Mr. Allen and his brother, Augustus, were speculators from New York who bought several thousand acres of mosquito-infested swampland on the banks of the Buffalo Bayou in 1836. They named their town after the hero of the Battle of San Jacinto, General Sam Houston, and are regarded as the founders of the city.

But although providing considerable biographical background about this Dr. M. Perl, no mention was made by Mrs. Red of his having been involved in any activity other than the practice of medicine. Nor is

DR. M. PERL was born in Vienna, Austria, September 1, 1835. His parents, Leon and Leonie Perl, who were also natives of Austria, were members of respectable and well-to-do families belonging to the agricultural class. After receiving good home training Dr. Perl was sent to one of the leading colleges of his native city, where he took a seven years' course in literature, the sciences and physical training, after which he began preparation for entry into the medical profession. For five years he attended lectures in the Imperial Medical College of Vienna, but before graduating quit school and entered the Austrian Army, serving as assistant surgeon in that army during the war between Austria and Italy in 1859-60.

After the termination of this war he was stationed at the Orzy Hospital at Pesth, Hungary, and at the Royal Hungarian Medical College of that city, graduating January 20, 1862. In 1863 he went to Mexico and resided for something like two years in Matamoras and in the City of Mexico. In 1866 he came to Texas, locating at Houston, May 10th of that year. He at once entered the practice of his profession.

In the twenty-eight years of residence in the city, Dr. Perl became firmly attached to the people of the community, whose liberality in extending him patronage he was glad to acknowledge and whose manner of life, feelings and sentiments he found to be much in accord with his own.

October 1, 1866, Dr. Perl married Miss Mary Allen, a native of Houston, and a daughter of Henry R. Allen, a member of the old and highly respected Allen family. By this union there were three children, one daughter and two sons.

**Figure 14.** Biographical sketch of Dr. M. Perl in G.P. Red's, *The Medicine Man in Texas*.<sup>18</sup> No mention is made of a sojourn in New Orleans.

there any mention of his ever having lived in New Orleans. He is said to have arrived in Houston in 1866 (Figure 14), and to have lived there for the rest of his life, a circumstance discordant with the fact that the Dr. M. Perl of proprietary medicine renown had been located in New Orleans in 1867 and 1868. And because he was listed in the 1867 New Orleans city directory, he probably had arrived in that city by 1866, when data for inclusion in the 1867 directory were being compiled.

I reached the end of the trail in my search for information about Dr. Perl in the Houston Public Library in April of 1990. The first city directory on the shelf was for the year 1866. There was no entry for Dr. Perl. The second directory was Leonard's Houston City Directory for 1867-1868. Again, there was no listing for Dr. Perl. The next directory was Murray's Houston Directory for 1870-1871. In the business directory located near the back of the book there is no listing for Dr. Perl under either "Druggists" or "Physicians." But in the general alphabetical section of the directory the following entry is found among the Ps: "Pearl [sic], Dr. Beef Packer."

In the Brinsmade and Marston Houston City Directory for 1873, brief advertisements for "Dr. Perl's Turkish Baths" are scattered randomly throughout the entries in the general section of the directory. (There is no mention of the beef packing business.) Some of these one sentence advertisements are as follows:

- A. Turko-Russian Baths Cleanse the inward as well as the outward Man.
- B. Turko-Russian Baths are the Greatest Luxury of the Age.
- C. Turko-Russian Baths are adapted to make Health healthier.
- D. Turko-Russian Baths induce free Perspiration.
- E. Turko-Russian Baths cure diseases of the skin.
- F. Turko-Russian Baths cure Consumption and

Perkins Robert, wks and bds Wm. Ruppersberg.  
 Perkins Theater, w s Franklin bet Main and Travis, George W. Gregor, lessee.  
 Perkins Thomas, (col'd), wks William H. Coburn.  
 Perkins Washington, (col'd), res Freedmantown n of San Felipe road.  
 Perkins William J., rse s w cor 5th and Girard.  
**PERL MICHAEL**, physician and surg'n and propr Texas Hygenic Institute and Turco-Russian Baths, s w cor Texas ave and Travis, res same. See front cover.  
 Perry Abram, (col'd), res e s Labranch bet Clay and Polk.  
 Perry Betty, (col'd), res ext. Clay w of cemetery.  
 Perry Charles, (col'd), res n end of Henderson.  
 Perry Miss Hattie, home J. Perry.

**Figure 15.** Dr. Perl's listing in the 1877-1878 Houston city directory includes an advertisement for his enterprises.

## DEATH OF DR. M. PERL.

Gloom Cast Over the Entire City of Houston.

EMINENT IN HIS PROFESSION.

A Man Loved, Honored and Respected by People of All Classes Sketch of His Life and Career.

The announcement of the sudden death of Dr. Michael Perl, in yesterday's Post, cast a deep gloom over many a hundred household in this city, where for years his visits had been as welcome as those of the angel of mercy, his kind, gentle manners soothing the distressed in mind and his skill as a physician alleviating the suffering of the sick. The blow was so sudden and unexpected that his friends could hardly realize that death had claimed him forever, and that the man



who was true and sincere in his friend-

**Figure 16.** The first part of Dr. Perl's obituary published in The Houston Daily Post on January 3, 1895.

Dropsy.

- G. Turko-Russian Baths cure Nervous [sic] Irritations.

The next directory on the shelf was for 1877-1878. Its front cover bears an advertisement for Dr. M. Perl's Texas Hygenic Institute. The advertisement illustrated in Figure 15 appears on page 161 of the directory.

In the 1882-1883 directory, and in subsequent years, no mention is made of either the beef packing business or the Texas Hygenic Institute. Dr. Perl listed himself simply as "Physician and Surgeon."

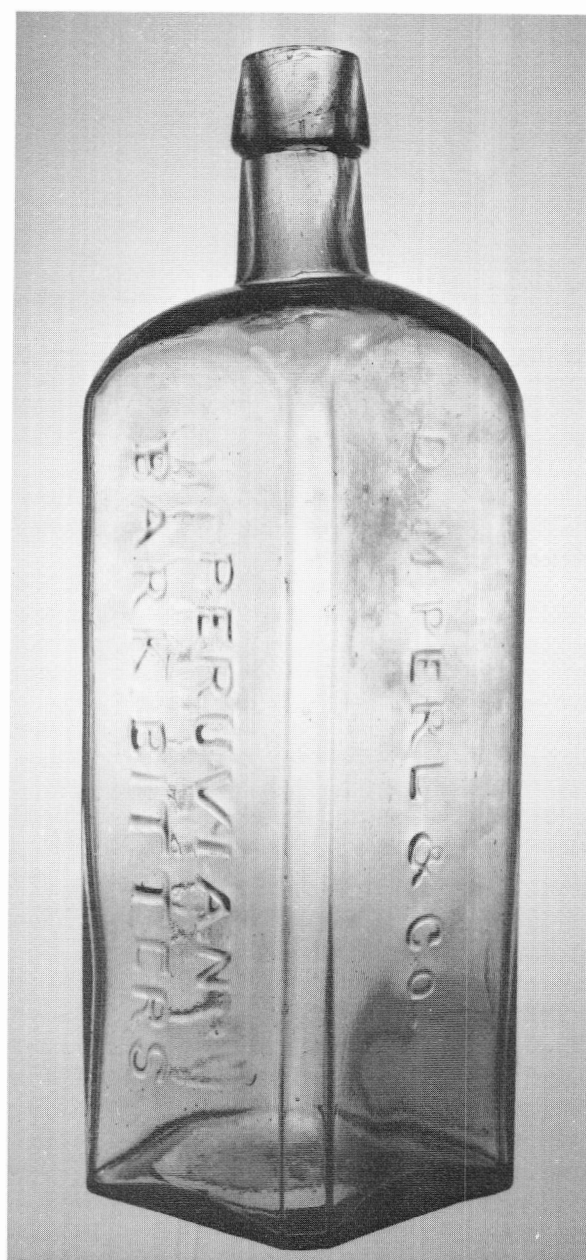




**Figure 17A.** Dr. M. Perl & Co. medicine bottle inscribed "BITTERS" on amber bottle.

Knowing that Dr. Michael Perl had died on January 2, 1895, I sought his obituary in the Houston newspaper in the hope of finding evidence to substantiate my growing belief that he was the Dr. M. Perl who had been located at 124 Chartres Street in New Orleans in the mid-1860s.

His obituary appeared in the *Houston Daily Post* on January 3, 1895, and is partially reproduced in Figure 16. Dr. Perl obviously was held in the highest regard by his fellow citizens. The writer says that after receiving his medical degree in Hungary, Dr. Perl had



**Figure 17B.** Dr. M. Perl & Co. medicine bottle inscribed "PERUVIAN/BARK. BITTERS" on aqua bottle.

served in the Austrian army as a surgeon and was in the Franco-Italian War with Austria. The obituary continues, in part, as follows:

"He came to New York in 1862 and thence went to Mexico, settling in Matamoros. Here he entered upon the practice of his profession and was eminently successful. While he made money rapidly in Mexico, the country was not suited to his tastes, and he resolved to come to the United States and live. He came to Houston in 1865, but after remaining here a few months, he went to Galveston and after a few months' stay in that city, decided to locate in New



Figure 18. Die proof on India paper of the stamp used by Dr. M. Perl & Co.

Orleans, whither he went.

"In 1866, however, Dr. Perl was married in this city to Miss Mary Allen, the daughter of Mr. Henry Allen, the family whose name is so inseparably connected with the foundation of this city.

"In 1868, Dr. Perl returned to this city and had resided here ever since. Having discovered a new process for preserving beef, for a year after his return to this city, the doctor devoted his energies in connection with several other gentlemen to a beef packery, but a man so well equipped by nature and education for the profession of medicine, could not long remain out of its practice and in 1869 he resumed the practice of his profession in this city and continued it most successfully even unto the very day of his death."

He was survived by his wife, a daughter, and two sons, one of whom was a dental student in Philadelphia. Burial was in Glenwood cemetery.

His obituary, therefore, places Dr. Perl in New Orleans in the mid-1860s. He had arrived in Houston in 1865 and, after remaining there for "...a few months..." left for Galveston, where he again stayed for several months before moving on to New Orleans. So, he arrived in New Orleans either at the very end of 1865 or sometime in 1866. The obituary indicates that he returned to Houston in 1868, a timing that is again in keeping with Dr. Perl's listings in the New Orleans city directories.

## Epilogue

By a remarkable coincidence, just as this manuscript was nearing completion I acquired two bottles that had been used by Dr. M. Perl & Co. These became available when a large collection of New Orleans medicine bottles was sold in New York in June 1991. This was the first time I had ever seen a Dr. Perl bottle.

The two bottles are illustrated in Figure 17. Both are square and have smooth (non-pontilled) bases. The first bottle (Figure 17A) is amber with a tinge of olive and measures  $8\frac{7}{16} \times 2\frac{1}{2} \times 2\frac{1}{2}$  inches. It has an applied, tapered collar lip. Three sides bear vertically arrayed embossed inscriptions. On the central panel the inscription is "BITTERS"; the inscription on one

side panel is "Dr. M. PERL & Co." and it is "NEW ORLEANS, La." on the other side panel. This bottle is not listed in Carlyn Ring's book.<sup>14</sup>

The second bottle (Figure 17B) is aqua and measures  $8\frac{5}{8} \times 2\frac{1}{2} \times 2\frac{1}{2}$  inches. It has an applied, tapered lip. Three sides bear vertically arrayed inscriptions embossed in low relief. On the central panel, inscribed in two lines, is "PERUVIAN/BARK. BITTERS"; the inscription on one side panel is "Dr. M. PERL & Co." and it is "NEW ORLEANS, La." on the other side panel. This bottle is of the type described in Mrs. Ring's book.

A number of loose ends remain in the unfolding of Dr. Perl's story. One is the question of whether or not he did graduate from medical school. The entry in Holloway's *Medical Obituaries* cautions that his claim of having received his M.D. degree from Pesth University had not been confirmed.<sup>17</sup> And one cannot help wondering about the romantic account of a newly graduated young physician leaving his homeland in Central Europe for brief stays in Mexico, Houston, Galveston and New Orleans before finally settling permanently in Houston. His entrepreneurial bent was demonstrated in New Orleans. There is no evidence that he engaged in the proprietary medicine business after returning to Houston, but before settling into the conventional practice of medicine he was involved in a beef packing business and in ownership of a "Hygienic Institute" that featured Turko-Russian Baths for which extravagant claims were made. With the aid of colleagues who have connections in Hungary, I am attempting to determine whether or not he did graduate from medical school.

The matter of the monogram on the stamp (Figures 4 and 18) is another unsettled point. The authors of the Boston Revenue Book regarded the letters as being "S.A.M." Holcombe described them as "S.H.M." I am not sure what the letters in the monogram are, nor do I know what they signify. Holcombe's interpretation (S.H.M.) appears more likely than does the one offered in the Boston Revenue Book. The initials don't seem to be a combination of those of the central

characters in the story (M. Perl, the Kouns brothers or Dr. Dupas). Many possibilities come to mind. For example, S.H.M. could stand for "Southern Home Medicines," but there is no evidence that the firm ever used this term in referring to their products. Obviously, without having general agreement as to what the letters are, further discussion of what they may represent is a particularly futile type of speculation.

Because "TRADE MARK" appears in the crescent beneath the monogram (Figure 18), the possibility that the files of the U.S. Patent and Trademark Office might contain information regarding the monogram suggested itself. But a recent visit to that facility in Arlington disclosed that the date on which the federal government issued the first trademark was October 25, 1870, some three years after the Dr. M. Perl & Co. firm was dissolved.

The entry in the right side of the Butler and Carpenter order book (Figure 2) does mention the monogram. In referring to the stamp's vignette, the word "Monogram" is preceded by several letters that are open to a variety of interpretations. One that occurs to me is "K&P." Could this signify "Kouns & Perl"? Perhaps the currently unavailable Butler and Carpenter correspondence may contain information pertaining to the components of the monogram and their significance.

### Acknowledgement

Many individuals were of assistance in this study of Dr. M. Perl & Co. I am particularly indebted to Mrs. Pamela Arceneaux of The Historic New Orleans Collection, J. William Rosenthal, M.D. of New Orleans, John J. Alpar, M.D. of Amarillo and Mr. Will Howard of the Houston Public Library.

### Addendum Submitted in Proof

Shortly after this manuscript was submitted to *The American Revenuer*, I received my copy of the catalog for the auction of the Morton D. Joyce collection of private die proprietary stamps, proofs and essays. The sale is to be held on September 12-14, 1991. Because this is universally regarded as the finest collection of United States proprietary stamps and related materials ever to have been assembled, particular care was taken in preparation of the auction catalog.

One feature is the inclusion of selections from bibliographic material pertaining to private die proprietary stamps compiled by Richard Riley. Upon skimming over the list of articles selected by Dr. Riley, I was astonished to find one by Henry Holcombe entitled "Peruvian-Bark Bitters." Although no mention of Dr. M. Perl & Co. is made in the title, I suspected strongly that the article concerned this firm, and I have just received a copy of it for review.

The paper was published in *Weekly Philatelic Gossip* (1960; 71:174-175). It is about one and one-quarter pages in length and is unillustrated except for a photograph of the firm's private die stamp. No references are provided.

A number of interesting points are included in the article. Holcombe says that Perl was "...trained as a pharmacist...." but offers no further information in this regard. He describes Perl's application to the United States Patent Office in Washington for a patent to protect his "Improved Medical Compound."

Holcombe was now aware of something that he had not mentioned in his 1939 article, i.e., the fact that his interpretation of the monogram on the stamp differed from that offered in *The Boston Revenue Book*. After seeking the opinion of many colleagues, he was convinced that the letters were "S.H.M." and wondered whether they might stand for "Southern Heart Medicine."

Holcombe concluded his article by saying that Dr. Perl "...vanished completely from this earthly scent..." by the end of December 1867.

### References

- <sup>1</sup>Holcombe, H.W. Private Die Proprietary Stamp Notes, XLIV. Dr. M. Perl & Co. *Weekly Philatelic Gossip*, 1939; 29:379.
- <sup>2</sup>Ferry, A.P. and M.K. Ferry. The Collins Brothers Drug Company. *The American Revenuer*, 1986; 40:117-120.
- <sup>3</sup>Riley, R.F. History Concerning RS31: Blow and Company, or, 500 Grand Worth of Eye Salve. *The American Philatelist*, 1984; 98:332-336.
- <sup>4</sup>Holcombe, H.W. G.B. Griffenhagen, editor. *Patent Medicine Tax Stamps. A history of the firms using United States private die proprietary medicine tax stamps*. Lawrence, MA: Quarterman Publications, Inc., 1979.
- <sup>5</sup>Toppan, G.L., H.E. Deats and A. Holland. *An Historical Reference List of the Revenue Stamps of the United States Including the Private Die Proprietary Stamps*. Boston: The Boston Philatelic Society, 1899, pp 288-289.
- <sup>6</sup>Houin, S.M. The Dufilho Family in Louisiana. *New Orleans Genesis*, 1986 January; 25, Number 97.
- <sup>7</sup>Bradley, C.L. *A History of the Dufilho Family and their Relation to Pharmacy*. New Orleans College of Pharmacy, Loyola University of the South, 1948 (Unpublished manuscript on file in Square 27 of The Historic New Orleans Collection).
- <sup>8</sup>Conrad, G.R. (ed.) *A Dictionary of Louisiana Biography*. Lafayette, LA: The Louisiana Historical Association, 1988, p 262.
- <sup>9</sup>Registre du Comité Médicale de la Nouvelle Orleans; 29 April, 1816-14 August, 1854. (On file in The



## A Pretty Puzzle

by Michael Mahler, ARA

This piece combines dazzling eye appeal with an interesting puzzle for the fiscal historian. It is a deed from the Pennsylvania Railroad Company to the Pennsylvania Canal Company, dated March 30, 1867, comprised of nine large handwritten pages on vellum. Before the details of the transaction are given a bit of background will be helpful. In 1857 an Act of the General Assembly of the Commonwealth of Pennsylvania had granted to the Pennsylvania Railroad Co. the whole of the so-called Main Line of public works between Philadelphia and Pittsburgh, specifically including all of the Pennsylvania Canal between Columbia and Hollidaysburg, a distance of perhaps 175 miles. In May 1866 another Act of the General Assembly had incorporated the Pennsylvania Canal Company, and authorized it to purchase the aforementioned canals from the Pennsylvania Railroad Co. at a price agreed upon by the two companies.

By the present deed, the railroad company, acting on a resolution by its board of directors that "it is desirable to separate the canals from the Railway and other departments of this company," conveyed these canals for \$2,750,000, to be paid as 55,000 shares of the capital stock of the Pennsylvania Canal Co., par

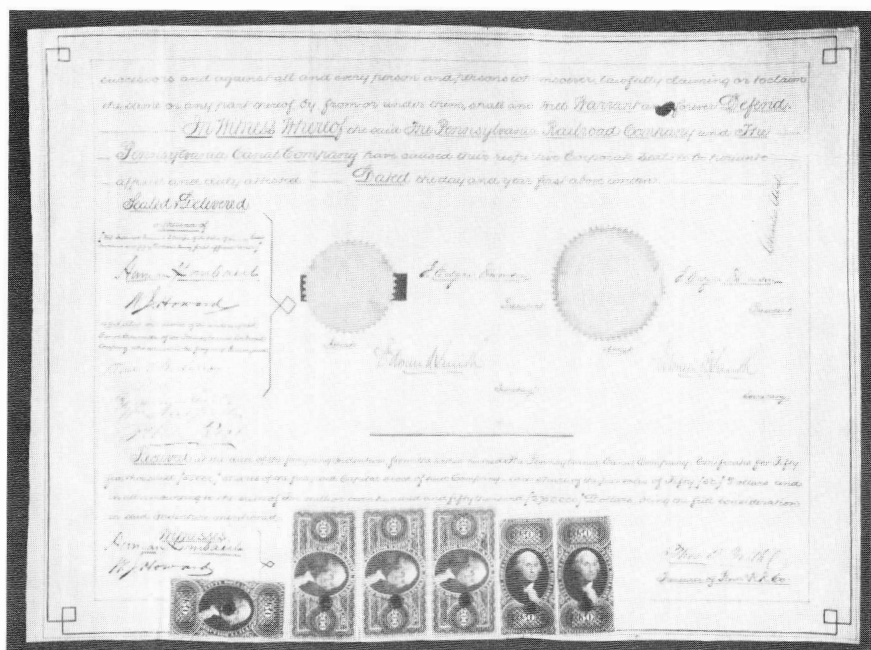


Figure 1. Ninth page of deed conveying Pennsylvania Canal between Columbia and Hollidaysburg to the newly-formed Pennsylvania Canal Company.

value \$50 each. These shares had to be specially issued for this transaction, since the total issue prior to this had amounted to just 353 shares. It follows that the Pennsylvania Railroad Co. had received some 99.4% of the stock of the Pennsylvania Canal Co. On page eight of the deed it becomes clear that this exchange was an inside job—the same two men, J.

### Dr. Perl—concluded

Rudolph Matas Historical Collection, Library of Tulane University School of Medicine.)

<sup>10</sup>Medical Miscellany. *The Boston Medical and Surgical Journal*, 1852; 46:427.

<sup>11</sup>Arthur, S.C. *Old New Orleans*. New Orleans: Harmanson, 1948.

<sup>12</sup>(Obituary of Dr. J. Dupas). *L'Abeille de la Nouvelle Orleans*. 1870 April 3; page 1, column 5.

<sup>13</sup>Riley, R.F. Another Type of Private Die Medicine Facsimile. *The American Revenuer*, 1987; 41:66-68.

<sup>14</sup>Ring, C. *For Bitters Only*. Wellesley Hills, MA: The  $\pi$  Press, 1980.

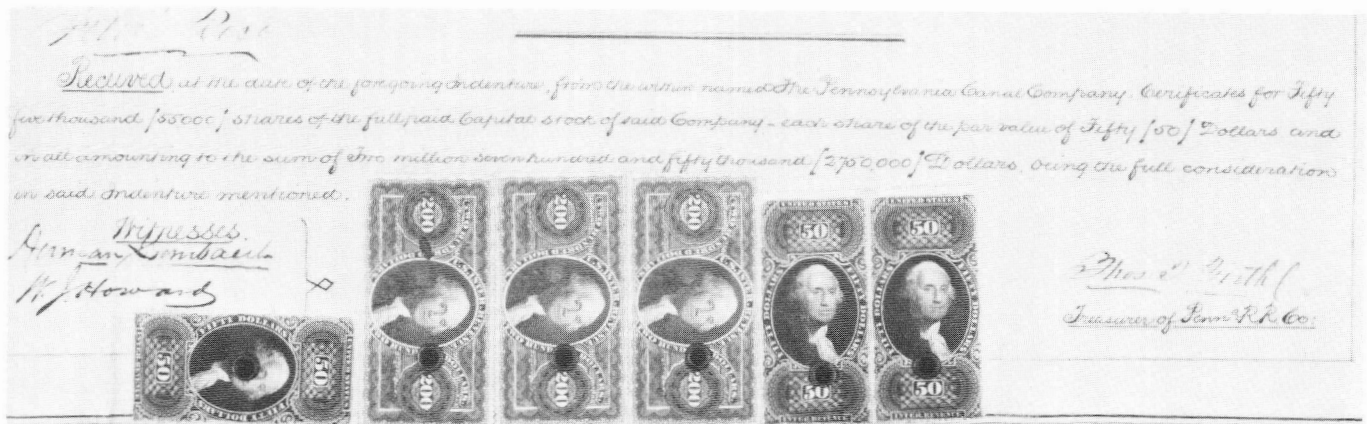
<sup>15</sup>Estes, J.W. The Practice of Medicine in 18th-Century Massachusetts. A bicentennial perspective. *The New England Journal of Medicine*, 1981;305:1040-1047.

<sup>16</sup>*Medical and Surgical Directory of the United States*. Detroit: R.L. Polk & Co. 1886, p 888.

<sup>17</sup>Holloway, L.M. *Medical Obituaries. American Physicians' Biographical Notices in Selected Medical Journals Before 1907*. New York: Garland Publishing, Inc, 1981, p 356a.

<sup>18</sup>Red, G.P. *The Medicine Man in Texas*. Houston: Standard Printing & Lithographing Co., 1930, pp 251-252.

**Figure 2.** Close view showing stamps affixed by grommets, and a statement that the property was conveyed for 55,000 shares of stock with par value \$2,750,000.



Edgar Thomson and Edmund Smith, have signed as President and Secretary, respectively, of both companies. Probably the Pennsylvania Canal Co., though independent on paper, functioned as a subsidiary of the Pennsylvania Railroad Co.

On the same page are three copies of the First Issue \$200, flanked by three of the \$50, with two light green pictorial company seals and a red ribbon nicely complementing the colorful stamps. As was done on a number of other Philadelphia vellum deeds I have seen, the surface of the paper around and beneath the stamps was lightly abraded, evidently a precaution to ensure that the stamps would adhere. Each stamp was then further fastened to the page with a small metal grommet, which cut a 5 mm hole in the process. Some might consider this a philatelic tragedy, but as a fiscal historian, I do not. First and most important, the grommets greatly increased the probability that this very beautiful document would survive to the present day with its stamps intact. Second, other than the grommets the stamps are uncanceled, and this allows the full beauty of their designs and colors to be seen without interference, an effect that is especially fortunate in view of the rich colors and exceptional freshness of these particular copies.

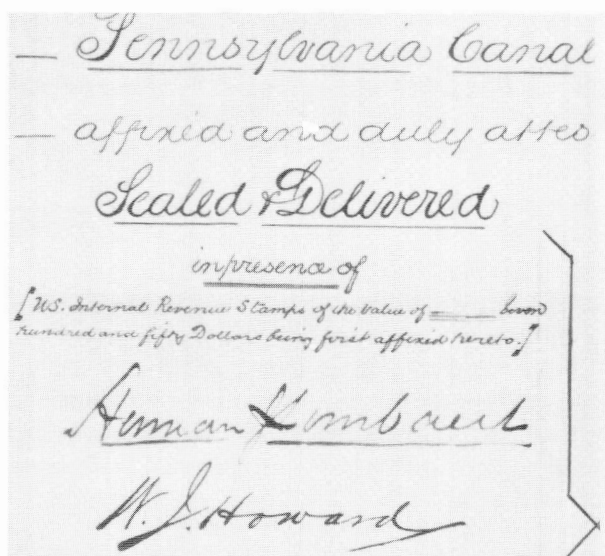
Perhaps the makers of the deed concluded that as the grommets virtually guaranteed the stamps would not be re-used, which is after all the essential purpose of any cancellation, it was unnecessary to inscribe the customary names or initials and date. Finally, if the above conjecture is correct, the grommets can legitimately be thought of as a forerunner of the defacing cancels which came into common use a few years later. As described in detail earlier in this series (Mahler, 1988a), in 1870 the Commissioner of Inter-

nal Revenue ruled that all handstamp or machine cancelers would be henceforth required to break the paper of the stamp. This was part of an ongoing effort to eliminate the re-use of stamps, which eventually led to the Second and Third Issues. Fiscal history concerns itself with the *usage* of revenue stamps, and if that usage sometime included defacing cancels, so be it. I prefer to think of the grommets as part of that panorama of usage, rather than as defects in the stamps

#### The "Missing" \$2,000 Tax

After the excitement of seeing this spectacular franking subsides, a troubling question emerges—at least if one is in the habit of thinking in terms of tax rates. A deed for property valued at \$2,750,000 should have been taxed at \$2,750, computed at 50¢ per \$500 (Mahler, 1988b), but only \$750 in stamps has been affixed. What happened to the other \$2,000? One looks for signs of missing stamps, or missing pages, until noticing a notation in tiny lettering reading, "[U.S. Internal Revenue Stamps of the value of (here a word has been scuffed out, with three red lines drawn through the scuffed space, presumably to show the correction was authentic) Seven hundred and Fifty Dollars being first affixed hereto.]" This statement appears to the left of the company seals, just preceding the witnesses' signatures, beneath the words "Sealed and Delivered in presence of." Only the barest traces remain of the deleted word, but it must certainly have been "Twenty." It is reassuring to have proof that no stamps are missing, and the puzzle is thus narrowed to the question of why only \$750 in stamps was affixed.

There is one more piece of evidence on the deed itself. Just above the rightmost of Thomson's presi-



**Figure 3.** Close view of the statement that "U.S. Internal Revenue Stamps of the value of Seven hundred and fifty Dollars" were affixed. Note that a word was removed before "Seven," probably "Twenty."

dential signatures is an oval embossed seal reading "STAMP DUTY PAID/COLLECTOR OF INTERNAL REVENUE," signed across the middle by one Charles Abel. This would seem to prove that there was no erroneous or fraudulent underpayment.

There remain only two possibilities. The first is that an additional \$2,000 was paid in cash, presumably directly to the Collector. This seems extremely unlikely, but deserves mention if only for the sake of logic. Stamp duties, by definition, were to be paid with stamps.<sup>1</sup> I have seen a few documents with notations that stamps were unavailable at the time of execution, but all were stamped eventually. If the requisite stamps were not affixed, a deed was not legally valid nor could it be legally recorded, and the maker could be liable to a fine. The law made no provision for direct payment of documentary stamp taxes, and one can imagine a number of reasons why not. Moreover, a shortage of stamps would never have occurred in Philadelphia, since they were printed by the Philadelphia firm Butler and Carpenter. Certainty is elusive

<sup>1</sup>See Sections 94 and 95 of the Act of July 1, 1862.

in deductions of this sort, but it would seem that the only plausible meaning of Collector Abel's seal is that the \$750 in stamps constituted the entire duty.

This leads to the remaining explanation, which is that the tax was based on an amount of only \$750,000 not \$2.75 million. My guess is that this was the estimated value of the property itself. It is useful to emphasize here that no money changed hands in this transaction, the canals being conveyed in exchange for stock. The shares were newly issued, their value not tested in the marketplace, and perhaps not intended to be. The par value of the full issue might have been more an optimistic upper limit to what the shares could eventually be sold for, than a realistic estimate of their cash value in March 1867, and the actual value of the stock may have been difficult or impossible to estimate.

The various rulings of the Commissioner do not discuss such a scenario, but do deal with the somewhat similar case of deeds in which the consideration was manifestly inadequate to the value of the property, for example a man conveying property to his wife or children for the nominal consideration of \$1. In such cases the stamp duty was properly based on the value of the property itself (Mahler, 1988b), and one might expect this method to also have been applied if the value of the consideration was indeterminate.

When the deed was originally prepared, the anticipated tax was \$2,750. One wonders how and when the decision was made that \$750 was sufficient. Perhaps the company officers, realizing that neither their property nor stock was worth \$2.75 million, and not wishing to be taxed as if they were, sought a ruling from the district Collector. He might have provided a formula for computing a more realistic tax, but how was the amount \$750 (or equivalently, a value of \$750,000 for the canals) arrived at? Probably it was a rough but acceptable estimate, convenient because it required only one change to the deed, the removal of the word "Twenty."

#### References

- Mahler, M. "ON OR UNDER DECK" and other Nominally Illegal Cancels of the Civil War Era. *The American Revenuer* 1988 July-August; 42:159-162.
- Mahler, M. *Civil War Revenue Stamp Taxes. A Compendium of Statutes, Decisions, Rulings and Correspondence*. Pacific Palisades, CA: Castenholz and Sons, 1988.



## Phil Ward and RS271a

by Herman Herst, Jr, ARA

He doesn't have enough money to buy the stamp, and I wouldn't sell it to him if he did."

Feuds between stamp dealers have always existed, and probably always will. What caused the feud between two prominent now deceased stamp dealers, Philip Ward, of Philadelphia and Ed Stern, of Economist Stamp Co of New York, we may never know, but I on several occasions had good reason to know that it existed.

In a popularity contest in professional philately, Ward had a batting average of about .089. His inability to send a check promptly was only part of it; often his word could not be trusted, and he could be very sharp in a business deal.

What not many knew in Ward's lifetime was the fact that he was a part time dealer. The window on his office door read "Ward Electric Co." Few ever knew what kind of electricity he sold, but it was his main source of income. He put a fortune into collecting. Early in his career he got the desire to own every United States stamp that was known to exist in block form. He succeeded in this effort, and sold the collection intact to a collector. It may have been his life's greatest regret, for years later he attempted, unsuccessfully, to repeat the feat. By then so many of his gems were tightly held by millionaire collectors who had so desire to sell that he could not come any where close to his hope.

Ward was very proud of his Match and Medicine collection which lacked but one stamp of completion. Ward knew where an example of the stamp existed, for Stern had advertised that he had it in stock. It was

a four cent black Thomas E. Wilson stamp, Scott RS271a, listing today at \$3,500.

Ward often used me as a cat's paw. I did not mind, for I was still a newcomer to the trade, and any venture on the right side of the law was worth looking into. Ward once called, asking me to send him a set of the Chicago souvenir sheets (Scott 730 and 731) then selling for about two dollars. When I expressed surprise that he was dealing in such cheap material, he told me that he had 10,000 sets "in the vault" but that he did not want to disturb the count.

I would guess that the intervals on calls for the medicine stamp were about two years apart. Ed Stern and I were on very good terms. I do not know how Ed knew that Ward needed the stamp, but the first time that I called he asked me whether Ward had asked me to phone. I had no desire to lie about it. Stern's response was that if I was calling for Ward, that I should tell him that he did not have enough money in this world to buy the stamp, and that he never would have it.

What makes this story of thirty or forty years ago particularly timely today is the news that the collection of the late Morton D. Joyce now being sold has in it a unique stamp, as rare as the million dollar British Guiana. Both stamps exist in the same known quantity.

So many of our stamps have stories attached to them. Whoever buys this unique stamp in the forthcoming sale of the Morton Joyce collection by Andrew Levitt will take a certain amount of pleasure in knowing that he owns a stamp that years ago all Philip Ward's money could not buy.

## Literature in Review

*Catalogue of the Adhesive Revenue Stamps of Germany: Vol. XI—Berlin*, by Martin Erler. 55 pages, A5, card cover, perfect bound, priced, illustrated. Published by ORA-Verlag, Icking, Germany. Available from ARA Sales, 2323 Hollister Ave, Madison, WI 53705 for \$8 (add \$1 postage for orders less than \$10).

This is the latest in the ongoing series of catalogs by Martin Erler covering the revenues of Germany and Austria (as well as a few other countries). This volume is the result of demand by collectors for a listing of the Berlin material.

This listing is based on very incomplete information. While priced in US dollars, much of the material is unpriced simply because there is so little of it on the market that there is no established price. Another departure from the norm established by previous volumes in this series is that the catalog is in English only rather than in German and English.

In all other respects this volume is up to the standards of those before and works toward the completion of the German revenue picture.

Kenneth Trettin

# Charles Marchand and E. A. Wilson

by Bert Kiener,  
ARA

At first glance, Charles Marchand & Co. and E. A. Wilson have very little in common. Charles Marchand was a French chemist who was prominent in the late 1880s through the turn of the century with Marchand's Hydrogen of Peroxide and Marchand's Golden Hair Wash. His products were made in New York and were available at many pharmacies as proprietary medicines. Reverend E. A. Wilson with a Mr. William J. Minshall, of New York City, prepared and sold the Reverend's *prescription*.

The thing that they both had in common was that the two companies had the most costly private die of their period—E. A. Wilson a 12¢ blue Wilson, in use from 1871-1882, would have been used on a proprietary product retailing for \$3.00. The 7½¢ black C. Marchand, in use from 1899-1901, would have been used on a product selling at the same price.

I had always wondered about the unusual denominations of the Marchand series, as the regular proprietary stamps for the Spanish-American War tax were from 1/8¢ to 5¢. Marchand had three which differed; aside from the 7½¢, he used

## WAR TAX.

United States Revenue Stamps required for Medicinal Preparations, from and after July 1st, 1898.

### PRICE LIST OF E. FOUGERA & CO.,

26, 28, 30 NORTH WILLIAM ST., NEW YORK.

Prices as per Price List.	Retail Prices.	Stamps to be Applied on each.
Up to and including \$ .40 per doz.	\$ .05 each.	$\frac{1}{8}$ of a cent.
Between \$ .40 and .75 "	.10 "	$\frac{1}{4}$ " "
" .75 " 1.25 "	.15 "	$\frac{3}{8}$ " "
" 1.25 " 2.50 "	.25 "	$\frac{5}{8}$ " "
" 2.50 " 5.00 "	.50 "	1½ cents.
" 5.00 " 7.50 "	.75 "	1¾ "
" 7.50 " 10.00 "	1.00 "	2½ "
" 10.00 " 15.00 "	1.50 "	3¾ "
" 15.00 " 20.00 "	2.00 "	5 "
" 20.00 " 25.00 "	2.50 "	6¼ "
" 25.00 " 30.00 "	3.00 "	7½ "
" 30.00 " 35.00 "	3.50 "	8¾ "
" 35.00 " 40.00 "	4.00 "	10 "
" 40.00 " 45.00 "	4.50 "	11¼ "
" 45.00 " 50.00 "	5.00 "	12½ "
" 50.00 " 55.00 "	5.50 "	13¾ "
" 55.00 " 60.00 "	6.00 "	15 "

And for every addition of \$10.00 to price per dozen over \$60.00, stamp of 2½ cents will be required on each.

a 3½¢ and a 4¾¢ stamp.

It was just recently that I obtained a copy of the War Tax price list of the E. Fougera & Co., "to be used

after July 1, 1898." I am sure that many collectors were aware of the tax for \$0.05 to \$2.00, but as the price list states, the prices go much higher. I am indebted to Altana, Inc. of Melville, New York, who

has E. Fougere & Co. as a subsidiary, for the copy of the War Tax shown. For those interested, E. Fougere & Co. will be celebrating 150 years of manufacturing medicines in 1999.

## Advertiser's Notes...

**E.S.J. Van Dam, Limited** has released issue number 78 of their pricelist/newsletter *Van Dam's ReveNews*. This issue features some of the greatest Canada revenue rarities. Included is an offering of the first British Columbia Duck stamp in single and booklet pane with an original booklet cover, a RWS3 war savings stamp in French instead of English and another two pages of other selected and rare Canadian revenues. Also in this issue are seven pages of the small Canadian tobacco stamps. A copy is free but if

you include \$1 to help with postage they will include several newsletters and pricelists along with a \$5 discount coupon.

**Michael E. Aldrich** has published their second issue of *REVE-NEWS Update*. In addition to their featured Wine stamp sale and summer net price sale, a lengthy report about the Joyce auction held by Daniel Kelleher Company on June 4-6 appears in this issue. In case you missed it, issue number 1 is also available for \$1.

## Corrections, additions and other notes to the British Commonwealth Revenue catalog

by **Donald L. Duston, ARA**

The new 1990 Fourth Edition of the Barefoot and Hall British Commonwealth Revenue catalog is a rather simplified listing of the revenues of the Commonwealth areas and was never meant to be a specialized catalog. As such, it leaves out much information useful to the serious collector and could sometimes confuse the casual collector. Sections of the catalog have been compared with my own collection and other sources of information, and the following write-ups are corrections, additions and other notes that should add to the catalog's usefulness.

Unfortunately, my time for the past three years has been concentrated on the completion of the five part series of French Colonies revenue catalogs, and earlier in 1990, with providing input for the new catalog for Spain and Colonies, and it was not possible to provide the new item information to the editors before publication of this edition. Various of the colonies listings will be covered over a period of months, as time and space permit. Correspondence is encouraged, especially concerning corrections, clarifications and unlisted items.

References to "Hall Auction/date" refer to Andrew Hall's Glass Slipper auctions, and are auction lots of unlisted items that were not included in the Fourth Edition. The catalog lists stamps under only the basic colors with, for example, green including aqua to yellow green to olive to blackish green and red including pink to carmine to vermilion to magenta. Although this has little importance in most cases, there are some, where confusion results, or where a collector

might feel he or she has a new variety. In those cases, the correct color is noted.

Please write if you can extend our knowledge of these issues. Donald L. Duston, 1314 — 25th Street, Peru, IL 61354 USA.

### **Bahrain**

The catalog listing is substantially incomplete. A specialized catalog of these issues was published in 1990 by Jeri Cooper under the Alnis Guides Series and is available through Andrew Hall.

### **Barbados**

**REVENUE** (This listing has been re-numbered in the 4th Edition) The overprint "Revenue" exists in two sizes. Although the writer has not seen all values, those seen are as follows:

Small thin overprint in center of the stamp, 13.5 mm long—Nos. 1, 2, 8, 9, 10, 11

Larger overprint (as illustrated in catalog) at top of stamp, 16 mm long without stop—1, 4, 13, 15.

Verification of the unseen stamps would be appreciated to determine which stamps exist with both overprints.

**EMBOSSSED ADHESIVES** The control letters seen are as follows. Please report any values you have with control numbers other than these.

First watermark type (block CA)—3d (F), 6d (A), 1/0 (H), 2/0 (I), 2/6 (G), 3/0 (A), 10/0 (K), £1 (F). **ADD:** New value 5/0 (H) and (K). This is the only value seen by the writer with more than one control number.

Second watermark type (Script CA)—5/0 (AF). **ADD:** (*Commonwealth Update—continued on page 153*)



# The American Revenue Association

## Secretary's Report

### APPLICATIONS FOR MEMBERSHIP

In accordance with Article 4, Section 2(c) as amended 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.

**Pieter P Bosen** 4873, 237 Avalon Dr, Los Altos, CA 94022, by Treasure Island Stamps. US—Scott Listed, US—Non-Scott Listed, Literature, US—State, US—Telegraphs.

**Nelson P Bourque** 4878, Box 105, Milton, LA 70558, by Secretary. United States, US—M&M, China, Peoples Republic of China.

**Juan-Jose Cabuto-Vidrio** 4879, Box 435360, San Ysidro, CA 92143, by Ronald E. Leshner. Mexico, Mexico—Baja California.

**Albert S Korzeniowski** 4874, 2430- Cottage Place, Greensboro, NC 27408, by William G Kremper. Canada, US—Scott Listed, United Kingdom, UK—Colonies.

**Maurice D Licker** 4880, 212 Ringgold St, Apt 9,

Waynesboro, PA 17268, by Ronald E Leshner. United States, Cinderellas.

**John J O'Hare** 4876, Box 1024, West Side Station, Buffalo, NY 14213, by Charles V Kemp. Collector/dealer, O'Hare and Associates.

**George R Salinas** 4877, Box 150033, Fort Worth, TX 76108, by Richard Friedberg.

**Henry J Timmes** 4875, 12080 NW 27th Ct, Plantation, FL 33347, by Kenneth Trettin, Collector/dealer, Trader Jacks—US-Scott Listed, US-M&M, US-Distilled Spirits Excise.

*Highest membership number assigned on this report is 4880.*

## New Members

Numbers 4858-4867

## Reinstated from 1991 NPD List

Harry E Jones

Paul A. Katzman

## Directory Update

*The following members have had changes posted to the Editor's ARA membership computer database since the*

## Board of Directors:

**President:** Richard Friedberg, Masonic Building Suite 106, Meadville, PA 16335. Phone 814-724-5824.

**Vice President:** Eric Jackson, Box 728, Leesport, PA 19533-0728. Phone 215-926-6200.

**Secretary:** Bruce Miller, 701 South First Ave. #332, Arcadia, CA 91006.

**Treasurer:** Larry Cohn, 23351 Chagrin Blvd. No. 403, Beachwood, OH 44122.

**Eastern Representatives:** Brian Bleckwenn and Ernest Wilkens

**Central Representatives:** Kenneth Trettin and Martin Richardson

**Western Representatives:** Richard Riley and Scott Troutman

**Attorney:** William Smiley, Box 361, Portage, WI 53901

## Appointive Officers:

**Librarian:** George McNamara Jr., Box 136, Nora Springs, IA 50458

**Auction Manager:** Coleman Leifer, Box 577, Garrett Park, MD 20896. Phone 301-493-5755 (8-11 PM Eastern time)

**Sales Circuit Manager—US:** J.D. MacLeith, Box 1843, Huntington Beach, CA 92647.

**Sales Circuit Manager—Foreign and catalogues:** Duane F. Zinkel, 2323 Hollister Avenue, Madison, WI 53705. Phone 608-238-4420

**Awards Chairman:** Alan Hicks, 11 Warren Place, Brooklyn, NY 11201.

**Membership Development Chairman:** Ronald Leshner, Box 242, Pineville, PA 18946.

## Representatives in other countries:

**Canada:** E.S.J. van Dam, Box 300, Bridgenorth, Ont., Canada K0L 1H0

**Republic of China:** Sheau Horng Wu, 2 FR #9, Lane 21, Chaun-Yuan Rd., Peuitou, Taipei 112, Taiwan, ROC

**Germany:** Martin Erler, D-8021 Icking, Irschenhauser Str. 5, Federal Republic of Germany

**India:** A. M. Mollah, T/486 New Air India Colony, Santa Cruz East, Bombay 400 029, India

**Italy:** Michele Caso, Casella Postale 40, 00050 Ponte Galeria RM, Italy

**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

**Saudi Arabia:** R.J. Thoden, Aramco Box 1802, Dhahran, Saudi Arabia

**United Kingdom:** Dr. Conrad Graham, 23 Rotherwick Rd., London NW11 7DG, England.

(Volunteers in unlisted countries sought, please contact the

publication of the last Secretary's Report. In some instances changes may involve collecting interests which will not show on this listing.

**Adams, Francis** 3537, Box 420308, San Diego, CA 92142-0308 USA

**Collier, Henry W** 4599, Dept of Acc, U of Wollongong, Box 1144 (Northfields Ave), Wollongong, NSW 2500 Australia

**Fionda, Mark A** 3858, American Embassy Rome/US Customs, PSC 59, APO AE, NY 09624 USA

**Kiener, Bert** 1247, 59 Running Creek Circle, Rochester, NY 14623

**Peters, Brian H** 3068, Box 232, Orangeville, ON L9W 2Z6 Canada Phone 519-942-0769

**Pierce, Peter** 1770, Box 560, Oxford, MA 01540-0760 USA

**Steenerson, Chris** 4018, 16204 E Oxford Dr, Aurora, CO 80013-2742

**Stout, Anson B, Jr** 4475, 730 Pecan St, Apt 20, West Sacramento, CA 95691

**Strohmeier, Albert** 947, 29 East Lincoln Avenue, Gettysburg, PA 17325

### Membership Summary

Previous membership total ..... 1360

Applications for membership ..... 8

Reinstated from NPD list ..... 2

Current membership total ..... 1370

### Commonwealth Update—continued from page 151

New values 3d (F), 2/6 (F). Both the above issues are perforated 12 not 11.5.

#### Bermuda

**REVENUE**—1970 issue No. 25 is shown in the 3rd Edition as a \$2.00 value and in the 4th Edition as \$2.40. My copy is \$2.00. Does a \$2.40 value exist or was this a typo error? The color of the \$10 is magenta not red.

#### British Guiana

**REVENUE**—First series Perf 12.5 ADD: \$2 orange

(No. 2B). Some values in the first series perf 15 x 15 also exist perf 14.5 or 14 or in combination. The combinations known are 14 x 14 \$10; 14.5 x 14.5 \$2; 14.5 x 15 \$8; 15 x 14.5 \$16, \$40.

The unissued set mentioned after No. 16 is perf 12 x 12 and is known to include \$1, 2, 3, 4, 5, 6, 8, 12, 40. These are mint with shiny gum and bright colors.

(This series of updates will be continued in the next issue of *The American Revenuer*.)

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65



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153



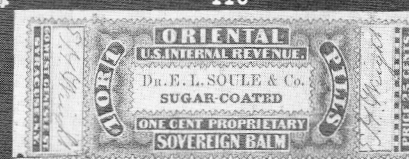
160



126



123



Sovereign Balm of Life.

DIRECTIONS: Put upon a piece of white muslin, take from 2 to 3 pills, according to the constitution of the patient, and apply the balm to the affected part. An expectorant may be given, with a view to the removal of the phlegm, and the patient should be kept in a warm bed, and the balm should be applied to the chest, to induce perspiration. The balm should be applied to the chest, to induce perspiration. The balm should be applied to the chest, to induce perspiration.

Health, a great Earthly Blessing!



181



167



131



190



132



193



135



201



170



173



164



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# MAIL AUCTION #65

**CLOSING DATE: October 16, 1991**

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. Please check your bidsheet as your errors are your responsibility. Successful bidders who are known to us will have their lots sent prior to payment. For others, payment must be received before lots will be sent. Cost of postage & insurance will be charged to the buyer, minimum \$1.50. All payments are due upon receipt of invoice, U.S. funds only. We accept VISA, MASTERCARD and AMERICAN EXPRESS; send all raised information on the card. Any lots found to be unsatisfactory due to error in description may be returned within five days of receipt. Minimum bid is \$2.00; Pennsylvania residents will have state sales tax added to their purchases. The placing of a bid signifies acceptance of the foregoing terms.

**All stamps are in used condition unless noted as mint (\*).**

UNITED STATES - Scott Catalogue Numbers					
1	PROOFS R2P4 XF PHOTO	105.00	55	R049a F-VF thin spots	20.00
2	R11P4 XF	55.00	56	R057c F couple short perfs	15.00
3	R19P4 F-VF	40.00	57	R067TCP1 die proof in blue on india, F tiny thin, creases PHOTO	-----
4	R24P5 VF PHOTO	170.00	58	R059a F short perf PHOTO	50.00
5	R59P4 scratched plate at upper left VF PH	135.00	59	R061b VG-F PHOTO	50.00
6	RB1TCP5 orange & black on bond, VF PHOTO	70.00	60	R062c F thin	15.00
7	RB1TCP5 blue & black on bond, VF PHOTO	70.00	61	R064b F perfs clipped at right	5.00
8	RB3TCP5 blue & black on white transparent paper, VF	60.00	62	R065a VF thin	22.50
9	RB3TCP5 blue & black on white paper, VF	60.00	63	R066b VG thin	3.00
10	CLEVELAND CITY RAILWAY CO ticket plate proof in black on card, VF with security punch	-----	64	R070d F usual rough perfs, tiny abrasion	35.00
11	DRUID HILL PATTERSON PARKS ticket die proof in green on india, VF crease PHOTO	-----	65	R071a F tiny perf tear, thin spot & corner crease PHOTO	250.00
12	FORT PITT TRACTION CO ticket plate proof in black on card, F	-----	66	R073a F	25.00
13	JERSEY CITY, HOBOKEN & PATERSON STREET RAILWAYS ticket die proof in blue on card, VF security punch PHOTO	-----	67	R074d VF small sealed tear PHOTO	35.00
14	PENNA & MAHONING VALLEY RY CO ticket die proof in green on card, VF PHOTO	-----	68	R077a F thin, tiny abrasion PHOTO	45.00
15	JAYNE'S SANATIVE PILLS FOR LIVER COMPLAINTS label die proof in black on india, VF PHOTO	-----	69	R081b F-VF thin PHOTO	65.00
16	HOSTETTERS CELEBRATED STOMACH BITTERS facsimile label plate proof on card, F light stain	-----	70	R085b F PHOTO	50.00
17	R48c on Buck Mountain Coal Co. stock cert., orange with four vignettes, pretty, F-VF	-----	71	R086c F PHOTO	90.00
18	R105 F	12.00	72	R092b F-VF	15.00
19	R130 F crease PHOTO	275.00	73	R096b F-VF perf faults PHOTO	50.00
20	R179 F thin	27.50	74	R0100a VF crease	50.00
21	R192 VF thin	17.50	75	R0101b F PHOTO	110.00
22	R12c Humphreys Specific printed cancel, F-VF small tear PHOTO	55.00	76	R0103b F	20.00
23	R815c F thin PHOTO	60.00	77	R0105b F corner repair	25.00
24	RD162 cut cancel, F-VF PHOTO	140.00	78	R0108d F-VF creases	20.00
25	RD333 VF	30.00	79	R0110b VG-F short perf	4.50
26	RD335 F-VF PHOTO	70.00	80	R0119b F thin spots, light soiling	8.00
27	RF11* VF crease	37.50	81	R0119c VG	30.00
28	RF27* F, unpriced mint in Scott	-----	82	R0122a F thin	10.00
29	RF29* F-VF PHOTO	125.00	83	R0122b VG	6.00
30	RG11a* double impression, F-VF s/e at left	30.00	84	R0126b F thin	20.00
31	RG80 nick in left margin	200.00	85	R0126d VF PHOTO	30.00
32	RG52* VF few short perfs PHOTO	250.00	86	R0128c F short perfs	8.00
33	RN-B1 1st Nat Bank, Hamilton, OH check, VF	-----	87	R0130c F small thin	5.00
34	RN-D1 Southern Bank of State of Georgia, Savannah, GA check, VF	-----	88	R0131b VG PHOTO	85.00
35	RN-G1 Lawrence Mfg Co, Merchants Nat Bank, Boston, MA check, F-VF	-----	89	R0134d F short perf PHOTO	50.00
36	RN-G1 Missouri, Ft Scott & Gulf RR Co, Kansas City, MO draft, VF	-----	90	R0141a F-VF short perf	20.00
37	RN-G1 Pennsylvania RR Co, Philadelphia, PA draft, ABNCo engraved, orange & black with four vignettes, VF	-----	91	R0141b F thin spot	20.00
38	RN-H3f Day & Sons, New Albany, IN draft, F	150.00	92	R0144d F	25.00
39	RN-X7 West Shore RR, Grand Central Station, NY draft, VF	-----	93	R0163a F pinhole	3.00
40	RO2a F crease	10.00	94	R0164d VG thin, short perf	50.00
41	RO58a F-VF corner thin	15.00	95	R0167b F PHOTO	30.00
42	RO7d F-VF thin	15.00	96	R0168a F thin spot	8.00
43	RO8d VG thin	65.00	97	R0170d F-VF	22.50
44	RO10b F-VF rough perfs	15.00	98	R0171c F thin spot	12.50
45	RO12a VG-F	40.00	99	R0177a F pulled perf	8.00
46	RO14b F thin, short perf	25.00	100	R0181b F-VF PHOTO	30.00
47	RO19b F PHOTO	75.00	101	R0186b VF-F thin	15.00
48	RO25b F couple small thins, short perfs PH	110.00	102	RS15a F-VF thin spot, few short perfs PH	100.00
49	RO30b VG-F short perf	90.00	103	RS23a F creases, pinhole	15.00
50	RO33b F-VF small thin PHOTO	50.00	104	RS27a F creases, tiny tear	8.00
51	RO35a F pinhole	10.00	105	RS39b F thin spot	20.00
52	RO45a thin, repaired lower right margin, F appearance PHOTO	750.00	106	RS40a F tiny tear	7.00
53	RO46a F small thin	100.00	107	RS42d F soiling	8.50
54	RO47d F	15.00	108	RS51c F	10.00
			109	RS64c VF thin PHOTO	25.00
			110	RS68d VF thin PHOTO	160.00
			111	RS70b F short perf, light stain	75.00
			112	RS75c F clipped perfs at top PHOTO	175.00
			113	RS81a F clipped perfs at top	7.00
			114	RS84a VF thin, creased PHOTO	100.00
			115	RS87b strip of three, stained, tear	3.75+
			116	RS88d F thin, creased & stained	35.00
			117	RS92d F-VF clipped perfs at bottom	2.25
			118	RS94d* F	16.00
			119	RS95c F printed cancel	17.50
			120	RS97a VG pinhole, crease	15.00
			121	RS97b F	10.00
			122	RS98c F	8.00
			123	RS100a F-VF creases, tear PHOTO	250.00
			124	RS103b F-VF tear, short perf	15.00
			125	RS111c F-VF thin PHOTO	100.00
			126	RS116a F crease, faulty u/l corner PHOTO	125.00
			127	RS117b F creases	25.00
			144	RS171d F perf faults	20.00
			145	RS171ud F usual rough perfs	30.00
			146	RS174c F PHOTO	125.00
			147	RS181d F appearance, multiple faults PHOTO	80.00
			148	RS184d F thin	22.50
			149	RS189b F thin, short perf	10.00
			150	RS189d F-VF small thin	20.00
			151	RS190a VG	20.00
			152	RS193c F-VF light soiling, short perf	8.00
			153	RS197c VF light soiling PHOTO	50.00
			154	RS197d VG-F faulty	7.00
			155	RS202a VF one point missing	10.00
			156	RS202b F-VF one point missing	10.00
			157	RS212b F small faults	6.00
			158	RS212c F thin, stain PHOTO	100.00
			159	RS213c F tiny thin PHOTO	85.00
			160	RS223b F thin PHOTO	70.00
			161	RS227b foreign entry of 1¢ S. Bazin essay, F few small faults PHOTO	-----
			162	RS228d VF thin	12.00
			163	RS245a F-VF edge faults, stain	14.00
			164	RS248a VF few edge faults, sealed tear far from design, usual creases PHOTO	650.00
			165	RS256d F thin spots	22.50
			166	RS257d F small faults	30.00
			167	RS260b F thin PHOTO	90.00
			168	RS261b F-VF	17.50
			169	RS261c F thin	20.00
			170	RS265b VF light stain PHOTO	150.00
			171	RS272d F thin, stain	17.50
			172	RT7b VF thin	20.00
			173	RT11d F-VF thin, small tear PHOTO	50.00
			174	RT12d F-VF thin	6.50
			175	RT13d VF thin	8.50
			176	RT20b F-VF thin spot	4.00
			177	RT22a F short perfs	4.00
			178	RT23a F	8.50
			179	RT27c VG-F	12.50
			180	RT29b F PHOTO	50.00
			181	RT29c F-VF PHOTO	60.00
			182	RT29d F crease	10.00
			183	RT31b F thin spot	25.00
			184	RT31c F	3.50
			185	RT32d F-VF thin spot, wrinkles	40.00
			186	RT33b F short perfs	30.00
			187	RT33c F corner crease	9.00
			188	RU2a F thin spot, pulled perf	60.00
			189	RU3a VG creases, thin spot	30.00
			190	RU7d F thin PHOTO	75.00
			192	RU9b VG	4.00
			193	RU10a VF creased PHOTO	60.00
			194	RU11a F thin spot, short perf	3.00
			195	RU12b F crease	20.00
			196	RU14c F thin	10.00
			197	RU14d F-VF usual rough perfs	2.00
			198	RU15d F	4.00
			199	RU16d F-VF creased	6.00
			200	RVB2 used on license from Philadelphia, VF	25.00+
			201	RY1* F-VF PHOTO	325.00
			202	WHOLESALE LIQUOR DEALERS STAMP, Series of 1878, 10 gallon on blue wmk paper, VF punched remainder	-----
			203	SPECIAL TAX STAMPS Dealer in Manuf. Tobacco, 1881, VF used, few small faults	-----
			204	Retail Liquor Dealer, 1881, with mss notation that it is issued in lieu of another stamp, VF few small faults	-----
			205	Wholesale Liquor Dealer, 1952, F, large tear sealed with tape	-----
			206	MONTANA 3¢ red Punchboard Tax stamp, VF s/e	-----
			207	PHILADELPHIA, PA Documentary stamps, 5¢, 25¢, \$1 and \$5, F mint	-----
			208	POSTAL NOTE, brown on yellow, VF PHOTO	-----
			209	WELLS FARGO & CO 1906 green Express Frank, VF	-----
			210	WESTERN AIRLETTER STAMPS No. 1, 2 & 3, VF*	-----

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**Collector/Dealer** wishes to purchase or trade for all revenue and cinderella literature, catalogs and price lists. Have particular interest in China and Asian material. Please write first with what you have to offer with price. Peter D Wynkoop, 231 Water St, Perth Amboy, NJ 08861. \*914\*

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**Narcotics control** forms. Three different Bureau of Narcotics order forms (used). Also a drug company security with red docs. \$5.00 for four items. Bill Downing, Box 9248, Cincinnati, OH 45209. \*919\*

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