



The American Revenuer

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The captains of the whaleships captured and burned by the Rebel Cruiser *Shenandoah*. Read about whaling documents, inside, pages 72 and 80.



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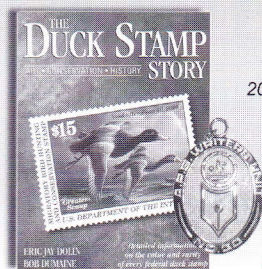
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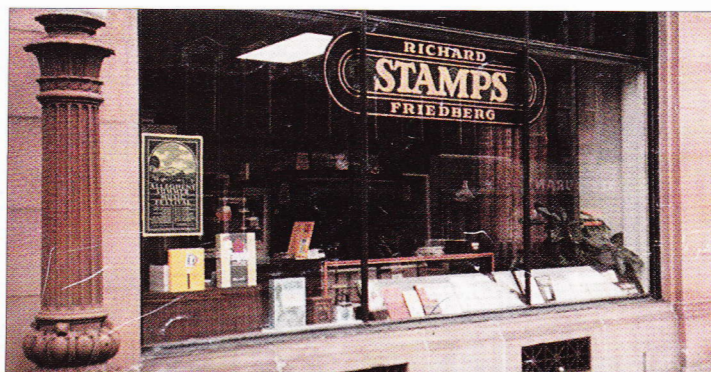
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To the Editor ...

Stamped playing card wrapper

In his March-April article (*The American Revenuer* 61:35), Steve Blair illustrated a magnificent example of a provisional floor tax wrapper. In fact, his "Bicycle" wrapper, I believe is the only one that was produced by the United State Paying Card Co. At least another five are known, most being "plain Jane" brown wrappers with the imprint "Internal Revenue Tax Paid / 8 cents per pack."

Rich Lesnewski (check his request for RFs under "Member's Ads") penned a wonderful expose about playing cards which appears in the March 1996 issue

of *Scott Stamp Monthly*. Quoting from same the author states that "These provisional brown wrappers were used to wrap decks of cards to show that a higher tax rate was paid, probably shortly after implementation of a new rate." In addition if you have *Riley's fiscal philatelic literature handbook* (*The American Revenuer* June 1997; 51 (6)), you can review the section on playing cards and there is a very, very small article from an early issue of *The American Revenuer* (around the 1950s) which basically says the same as I have noted.

Again a wonderful find!

M. E. Matesen, ARA

South Dakota to debut new cigarette-tax stamp

By *Rapid City (SD) Journal* staff

Monday, November 26, 2007

The state of South Dakota will soon be issuing a purple cigarette-tax stamp with additional security features.

Beginning in the next few weeks, the Department of Revenue and Regulation's Property and Special Taxes Division will be changing from the current pink excise-tax stamps to a new purple version, which offers increased security features, according to a news release. The new stamps cost just a fraction more than the current ones, but the added security makes them worth it, Property and Special Taxes Division Director Michael Kenyon said.

"The new stamps have invisible security features, which can be verified with special scanning equipment," Kenyon said. "Those features make it easy for the depart-

ment to spot any invalid stamps, which is a definite benefit for both distributors and the department. The new tax stamps will help to ensure that the packs of cigarettes sold in South Dakota are properly stamped and the tax is being paid as it should be."

Kenyon says the department had a reason for choosing purple: None of the states surrounding South Dakota use purple for their cigarette-tax stamps.

The cigarette-excise-tax stamps are applied to packs of cigarettes by cigarette distributors before any sale to retailers for resale. No pack of cigarettes can be legally sold in South Dakota without a tax stamp. The new purple tax stamps will begin showing up on packs of cigarettes in the state as soon as the current supply of pink stamps is depleted.

Literature in review

The Revenue Stamps of Peru by Clive Akerman and Herbert Moll 100 +viii pages, A4, wire comb binding with card covers. Published by Clive Akerman (2007). US \$40. From Clive Akerman, Bell Hill Cottage, Lydbrook, Glos, GL17 9SA, United Kingdom.

This is a much needed update of the original *The Revenue Stamps of Peru* that was published in two volumes in 1991 and 1992 by Herbert Moll. Thanks to eBay much newly discovered material has been added. The author has reorganized the layout which required a major renumbering of the issues.

The major addition to the catalog is the first section on the Papel Sellado and provides listings from 1640 to 1990. This was a major effort to add this material to the catalog. Only papers seen the authors are listed but it is assumed that paper for each class was prepared and

therefore space lefty in the tabular format for notation when recorded.

The second major change was the merging the lists of proofs and stamps with a new and simplified numbering system which at first glance reminds one of an "algebra lesson." The new system is actually easy to use.

The authors elected not to provide pricing for the issues however noted that "many issues are relatively common with a few rarities-while proofs and SPECIMENS from printers archives are not rare but sometimes achieve high prices. Stamped documents should command a premium but sometimes are regarded as waste paper and at other times "rare and valuable"...worth whatever a collector is willing to pay on the day.

Joe Ross, ARA

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Note to the ARA membership

There has been some concern by members that they have not gotten their 2008 dues notification. The dues notices for 2008 have been delayed until *The American Revenuer* was a little closer to being on schedule. The notices are being printed and processed now. Everyone who has paid their 2007 dues will receive all of their 2007 issues and no one will be dropped for not paying 2008 dues until notice has been published in the January-February 2008 issue.

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A find of stamped whaling manifests

by Michael Mahler, ARA

As part of the broad range of U.S. documentary stamp taxes enacted in 1862, a three-tiered levy was placed on manifests for customs house entry or clearance of ships arriving from, or departing for, foreign ports. For decades, examples of this tax have been one of the

most difficult to obtain. *A Catalog of Revenue-Stamped Documents of the Civil War Era by Type and Tax Rate* (Mahler, 1999) lists just seven, of which at least two are faulty, all inward manifests from the Philadelphia customs house bearing \$1 stamps. The \$1 rate was for vessels with registered tonnage up to 300 tons; above 300 to

Table I

Census of New Bedford stamped manifests

Date	Number	Stamp(s)	Ship, Master	"bound for"	Cargo/Comments	Type
1/2/1864	1	R66c	Bark <i>Tropical Bird</i> , Charles H. Hagar	"a whaling voyage in the Atlantic ocean"	"65 Bbls. salt Provisions, 50 Bbls. Bread, 25 Bbls. Flour, together with other stores and materials necessary for a whaling voyage," value \$5000; cancel 1/2/63 W.P.H" in different hand than Hagar's	I
2/2/1864	4	R66c	Bark <i>Elizabeth</i> , Hiram Francis	"a Whaling Voyage" (Atlantic Ocean)	"Casks, Provisions and Ships Stores and Utensils necessary for a Whaling Voyage," value \$5000	I
3/24/1864	8	R69c	Brig <i>Oxford</i> , John Charry	"The Atlantic Ocean & Hudson's Bay"	"Articles and utensils for a whaling Voyage," value \$4000; from port of Fairhaven; cancel "March 24 1864" in different hand than Charry's	I
3/25/1864	9	R69c (x3)	Ship <i>Ansel Gibbs</i> , C. B. Kilmer	"The Atlantic Ocean & Hudson's Bay"	"Outfits for a Whaling Voyage," value \$15,000	I
4/18/1864	??	R69c (x3)	Bark <i>Oliver Crocker</i> , John A. Lapham	"Pacific Ocean"	"Whaling Stores and Utensils," value \$20,000	I
5/6/1864	??	R85c	Bark <i>Black Eagle</i> , ???	"Hudson's Bay"	???	I?
5/17/1864	21	R85c	Bark <i>General Pike</i> , Shadrack R. Tilton	"a Whaling Voyage"	"Provisions, Stores, Casks and all other articles all necessary for a Whaling Voyage," value \$32,000, plus fifteen boxes Tobacco value \$910. Captured by Confederate raider <i>Shenandoah</i> in Bering Sea June 25, 1865; released on \$30,000 bond June 27, arrived San Francisco with prisoners August 2.	I
5/19/1864	22	R70c	Schooner <i>Emerald</i> , Zenas F. Eldridge	"North Atlantic Ocean"	"Provisions, Casks and Whaling Utensils," value \$20,000	II
5/20/1864	23	R70c	Bark <i>Governor Carver</i> , Thomas H. Macy	"a Whaling Voyage to the Atlantic & Indian Oceans"	"Casks, Provisions & Ships Stores for a Whaling Voyage," value \$15,000; from port of Westport	II
5/27/1864	26	R70c	Bark <i>Leonidas</i> , Francis M. Cottle	"the Atlantic Ocean, on a Whaling Voyage"	"Casks Provisions Craft &c," value \$10,000	II
6/8/1864	33	R68c	Bark <i>Cornelia</i> , Warren Luce	"a Whaling Voyage" (Atlantic Ocean)	"Casks, Provisions & Ships Stores for a Whaling Voyage," value \$12,000; cancel "June 8 1864" in what appears to be Luce's hand	I
6/21/1864	36	R69c	Schooner <i>Glacier</i> , George Tabor	"Hudson's Bay"	"Provisions, Stores and Utensils necessary for a Whaling Voyage," value \$20,000	I
6/25/1864	38	R86c	Ship <i>Wm. Thompson</i> , F. C. Smith	"North Pacific Ocean"	"Casks, Shooks, Provisions and other articles necessary for the prosecution of a Whaling Voyage," plus 20 cases "Manufactured Tobacco 1/2# Lump Navy containing Eight Boxes of Caddies in a case," value \$1927.20. Ms. "Honolulu" on outside. Captured and burned by <i>Shenandoah</i> June 22, 1865.	II

The appearance in the marketplace of a sizable batch of stamped manifests in 2006 thus came as a most welcome surprise. As no more appear to be forthcoming from the two secondary sources that offered them, now seems a good time to take stock. The first ten examples appeared as a single auction lot; all ten are included in the accompanying census. Some months later more began popping up in a prominent online marketplace, one, two, three at a time. I recorded nine of these, hopefully all that were offered, but may have missed one or two. The nineteen recorded are all from the customs house at New Bedford, Massachusetts, dated between January and December 1864, all for outbound vessels, all but one on whaling voyages (Table I).

Figure 1. Manifest for Tropical Bird of New Bedford bound for a whaling voyage in the Atlantic Ocean, January 2, 1864, stamped with \$1 Conveyance, on Type I form.

[illegible]

7/9/1864	41	R86c	Ship <i>Florida</i> , Thomas E. Furham	"a Whaling Voyage" (Pacific Ocean)	"Provisions, Stores and Appurtenances for a Whaling Voyage," value \$30,000, plus Fifteen Cases Manufactured Tobacco value \$1,457.40	II
7/13/1864	43	R86c	Ship <i>Roman</i> , John C. Hamblin	"a Whaling Voyage" (Pacific Ocean)	"Provisions, Casks and Whaling Appurtenances," value \$30,000, plus "Fifteen Cases Manufactured Tobacco containing Eight Boxes or Caddies ½ pound Lump Tobacco" (2427lb) value \$1456.20; cancel "E C I 7/13/64" in same hand used to fill out form	II
7/25/1864	46	R86c	Barque <i>Lagoda</i> , Charles W. Fisher	"a Whaling Voyage" (Pacific Ocean)	"Outfits for a Whaling Voyage," value \$35,000, plus Thirteen Cases Manufactured Tobacco (2080lb) value \$1248	II
7/26/1864	47	R86c	Ship <i>Jireh Perry</i> , D. H. Halsey	"a Whaling Voyage to the North Pacific Ocean"	"Casks, Shooks, Provisions and other articles necessary for the prosecution of a whaling voyage," plus manufactured tobacco value \$3166	II
11/19/1864	68	R85c	Ship <i>Sea Gull</i> , Josiah Webber, Jr.	"ports on West Coast of Africa via Boston"	"18000 gals Oil cask shooks," value \$900	la
11/29/1864	71	R67c	Schr. <i>C. C. Comstock</i> , Nehemiah West	"Whaling Voyage in N & South Atlantic ocean"	"Whaleman Supplies Casks Craft &c necessary for the voyage"	la
12/5/1864	72	R85c	Ship <i>Sophia Thornton</i> , Moses G. Tucker	"a Whaling Voyage to the North Pacific Ocean"	"Ships Stores & Utensils for a Whaling Voyage," value \$30,000, plus Twenty Boxes Tobacco value \$951.25. Captured and burned by <i>Shenandoah</i> June 22, 1865.	la

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OUTWARD FOREIGN MANIFEST—WHOLE CARGO.

Report and Manifest of the Cargo laden at the Port of *New Bedford* on board the Ship *Sea Bull*
Frank Miller Jr Master, bound for *ports on West Coast of Africa via Boston*

MARKS.	NUMBERS.	PACKAGES AND ARTICLES IN BULK. To be arranged alphabetically, and each kind to be separately inserted and described.	CONTENTS OR QUANTITIES. In gallons, pounds, yards, pieces, &c. To be inserted in figures.	Value at the Port of Exportation.					
				Value of Foreign Produce or Merchandise.		Value of Domestic Produce or Merchandise.		TOTAL AMOUNT.	
				DOLLARS.	CENTS.	DOLLARS.	CENTS.	DOLLARS.	CENTS.
		18000 gals Oil Cask Shooks				900	00		

[illegible]

No 38
Ship M^{rs} Thompson and Son.
for Pacific Ocean
June. 25 '88
H. H. H.
V
Master manifest.

Figure 2. Top portion of manifest for Sea Gull of New Bedford bound for ports on West Coast of Africa via Boston, November 19, 1864, stamped with \$3 Charter Party, on Type Ia form.

Figure 4. Outside of manifest shown in Figure 3, with penciled "Honolulu."

Figure 3. Manifest for William Thompson of New Bedford bound for a whaling voyage to the North Pacific Ocean, June 25, 1864, on Type II form. On June 22, 1865, the William Thompson was captured and burned by the Confederate raider Shenandoah.

nearby Fair Haven or Westport. Whaling destinations include the North and South Atlantic, Indian, and Pacific Oceans, and Hudson's Bay. The registered tonnage of the vessels, the basis for the stamp tax, does not appear on any of the manifests.

The forms are large, either 14 x17 inches in two styles I have labeled Types I and Ia (Figures 1, 2; Type Ia has a different style print with closed letters in the heading instead of open, and imprint "ABRAHAM TABER & BROTHER. 49 Union and 47 Purchase street, New Bedford."); or 17 x14 inches (Type 2, imprint "Sold at Kehew's Navigation store, 69 North Water Street." Figure 3). They were stored folded into eighths. On the outside they are numbered in chronological order, from number 1 (executed January 2) to number 72 (Decem-

ber 5). Beneath are written the ship name, master's last name, destination and date, and at bottom "Masters manifest." On number 38, for the *William Thompson*, is penciled "Honolulu" (Figure 4). This numbering was evidently begun anew each year; the New Bedford customs house had been in operation since 1836 and must have generated hundreds of manifests before January 2, 1864.

Even the lone recorded manifest in this group for a

non-whaling voyage nevertheless appears to have been whaling-related: the *Sea Gull* departed November 19, 1864, for the West Coast of Africa via Boston carrying "18000 gals Oil cask shooks." Shooks were disassembled barrels (or in the terminology of the manifest, casks): barrel staves, ordered for assembly and bundled for transportation (Figure 5). The oil referred to can only have been whale oil. Presumably the shooks would be needed by whalers touching in at West African ports.

Enter the *Shenandoah*

An internet search on some of the ship names revealed a sensational twist to the story of this find. The *William Thompson* (number 38) and *Sophia Thornton* (number 72) never returned from the voyages chronicled here; both were captured and burned by the infamous Confederate raider *Shenandoah* in the Bering Sea on June 22, 1865 (Figure 6). The *General Pike* (number 21) was captured three days later, but bonded* for \$30,000 and released to carry prisoners from the many destroyed vessels to San Francisco. The Civil War had ended some two months earlier, but conclusive proof had yet to reach the *Shenandoah*. Accounts of these captures fill in two important details: the *William Thompson* and *Sophia Thornton* were vessels of 495 and 426 tons, respectively, confirming that the \$3 stamp tax on their manifests was correct.

The exploits of the *Shenandoah* have been the subject of numerous articles and books (e.g. Chaffin, 2006). A compact and rollicking online summary is furnished by Mackenzie Gregory's website (<http://www.ahoy.tk-jk.net/MaraudersCivilWar/CSSShenandoah.html>), from which we quote below some excerpts.

[The North Pacific whaling fleet was in] the Bering Sea or in the Arctic, all hunting whales, and now, *Shenandoah* was to be hunting them.

On the 22nd of June, early that morning two ships were reported by the lookouts, two prize crews were readied, [Captain James] Waddell intent in capturing

*As employed by the *Shenandoah*, bonding required the Master to execute a bond promising that the vessel's owner would pay the Confederate government a specified sum, typically the estimated value of the vessel and cargo. Bonded vessels were then released. The usefulness of the bonded vessels in carrying off the prisoners from the *Shenandoah*'s many captures outweighed the probability that the promises to pay would never be honored.

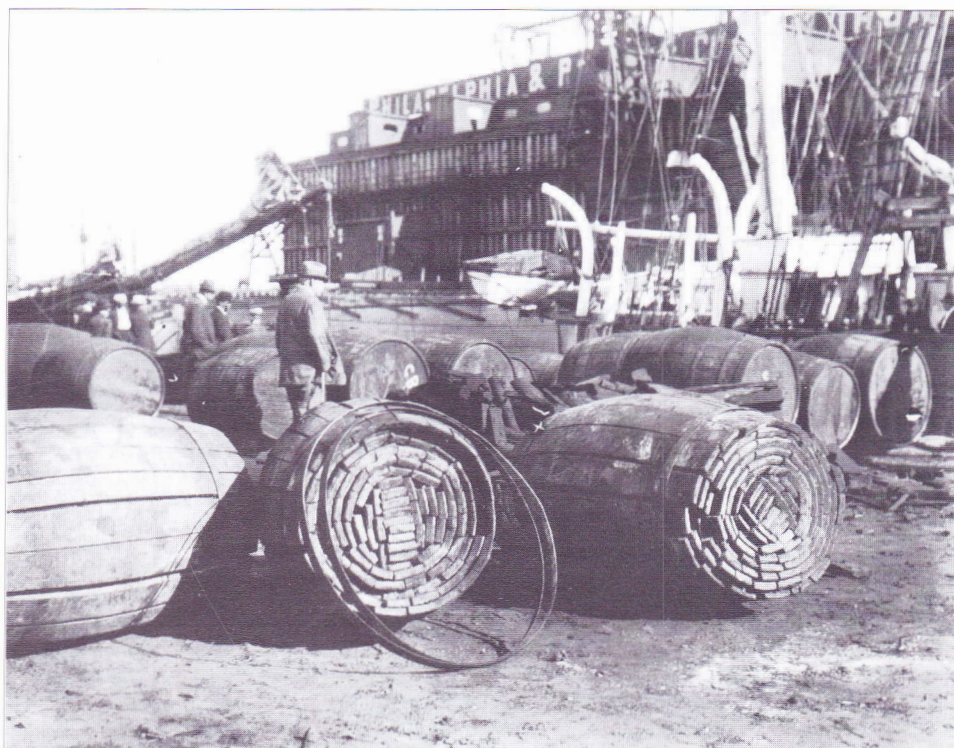


Figure 5. Shooks (disassembled casks), themselves packed within casks.

them both simultaneously. One was hampered by having a whale lashed to her side, it was the 495 ton *William Thompson*. One crew was despatched in passing, whilst they went off after the second ship. This was the 364 ton *Euphrates*. Not bothered by the approaching steamer with the Russian flag in evidence [*Shenandoah* was flying a Russian flag as a deception], she was soon another victim to the Confederate raider.

On returning to the *William Thompson*, her master Francis Smith insisted the war was all over, but Waddell took this news as the Captain merely trying to save his ship, and torched the ship anyway, unsure as to the real status of his Southern States.

Shenandoah was now really amongst the whaling fleet, with eight ships in sight all at once, and took the New Bedford 410 ton *Milo*. Her Captain came aboard the raider, and told Waddell the war was over. Now this was the second time he had heard that story, and was beginning to perhaps believe it. He asked for proof, but none was forthcoming, and he decided to bond the vessel for \$46,000, plus he could rid himself of all prisoners.

Two other whalers, with a freshening breeze rising, decided it was a good chance to move off, and they went in opposite directions. The first sought shelter in the ice, but two shots from the 32 pounder brought her scurrying out of the ice pack, it was the 426 ton *Sophia Thornton*. It was then *Jireh Swift*'s turn, this 428 ton ship almost reached the safety of the Siberian coast, but the wind changed and she was taken; within 30 minutes she was ablaze.

Four ships to go, the first two were foreign, the other two chose the safety of the ice floes, and for now

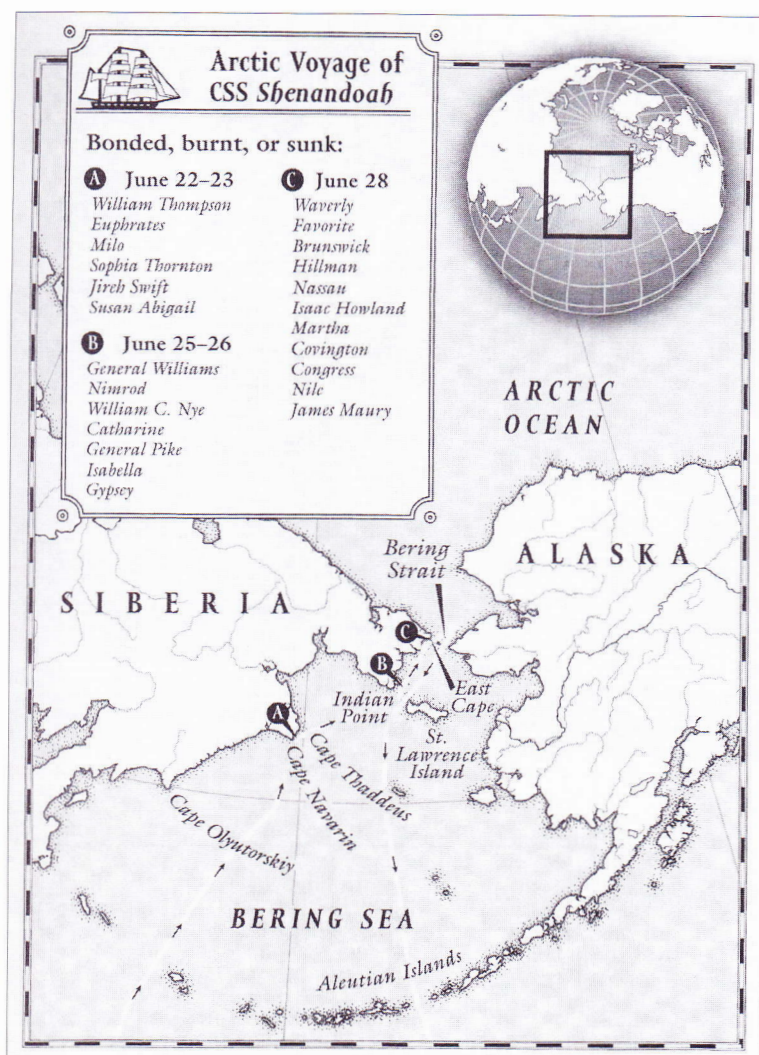


Figure 6. Map showing location of Shenandoah's Arctic depredations in June 1865 (Chaffin, 2006).

were free. Prisoners from *Milo* were sent off to *Sophia Thornton*, with orders to remove what was needed for a voyage to California, then to return to *Milo*. *Sophia* was now burned (Figure 7).

Waddell was still unable to obtain concrete evidence that the South had lost the Civil War, and was obviously loathe to believe it had.

As the *Sophia* burned, with U.S. colors flying, the ever busy raider now pursued the 159 ton *Susan Abigail*. Her Captain came on board *Shenandoah* to make a social call on a fellow U.S. Captain, but was shocked to learn it was a Confederate ship, his story told that he believed the war over, he had heard the victory guns fire in San Francisco, he had read of Lincoln's assassination whilst in that city.

Still Waddell wanted actual proof of a Union victory, not just stories told by Union Captains, all of whom had an axe to grind in this regard. He was well aware that if the war was over, that he ran the risk of a subsequent charge of piracy, but still ordered the latest capture to be destroyed.

On the 25th of June, the 419 ton *General Williams* was fired, the next day, *William C. Nye* had the

same fate, next came *Catherine*, of 384 tons. Now the 340 ton *Nimrod* was boarded, and Smith Lee was the boarding officer. The Captain of this ship, James Clark, had been through this agony before; as master of *Ocean Rover*; the [CSS] *Alabama* had captured him, and both the Union Captain and the Southern boarding officer knew each other. Clark was horrified to see Lee boarding his ship, realizing his impending fate, and he did not have long to wait, the match was soon applied.

The raider was stuffed with prisoners, some 200 of them, they were placed into 12 whale boats to be towed behind the Confederate ship; although it somewhat impeded her progress, off they went after the next victim. It made navigating the ice floes dangerous, slowed the ship considerably, and gave all the towed prisoners a perilous ride.

The *General Pike* was captured and bonded for \$30,000, then a further two ships were taken, the 315 ton *Isabella*, and the 360 ton *Gypsy*. Both were burned, and now the ordeal of the towed prisoners ended, all were placed aboard *General Pike*.

By the 28th of June, a New Bedford whaler *Waverly*, becalmed, was an easy capture burning nicely.

Waddell continued into Bering Strait flying a Union flag, but still believing the South was forming a legitimate Government. The whaler *Brunswick* had run into an iceberg, and her Captain Potter was seeking another ship to take his oil cargo. In the area were another 10 whalers, and negotiations were in hand with the nearby *Congress*. Now two more ships drew near, *Hillman* and *Martha*, a fog had lowered visibility, on lifting the ships saw a black steamer slowly moving amongst them all.

Potter in his whale boat came to seek assistance from *Shenandoah*, to be told the ship was presently busy, but would attend to them soon. He returned hopefully to his ship, unaware that this black steamer was preparing five prize crews to grab the lot of these ships.

There is a rather bizarre twist to the capture of the whaler *James Maury*. When at Ponape Waddell had heard that her master S. L. Gray had died, his wife and three children sailing with him. Mrs. Gray had arranged that her husband's body be preserved in a cask of whiskey, so she could take him home for a proper burial. Remembering this story, Waddell instructed his boarding officer, Lieutenant Chew, to assure Mrs. Gray that both she and the ship would be spared. After the First Mate Cunningham signed a ransom bond for \$37,000, the ship was filled with prisoners and released.

Shenandoah proceeded slowly through the whaling fleet, removing anything of value, then burning, burning, burning. The bark *Favorite*, the 399 ton *Isaac Howland*, *Covington* of 350 tons hailing from Baltimore, *Martha* and *Hillman* skippered by the Macomber brothers, *Nassau*, a forty year old ship, all torched, and Master Daniel Wood saw his third command *Congress* destroyed. An old bark, *Nile*, which had known 11 masters over a mixed two years of operations, was used to take the remaining prisoners to safety.

On the 29th of June, Waddell took his ship through Bering Strait, on his port hand was Siberia, and Alaska was in sight to starboard as he sailed into the Arctic

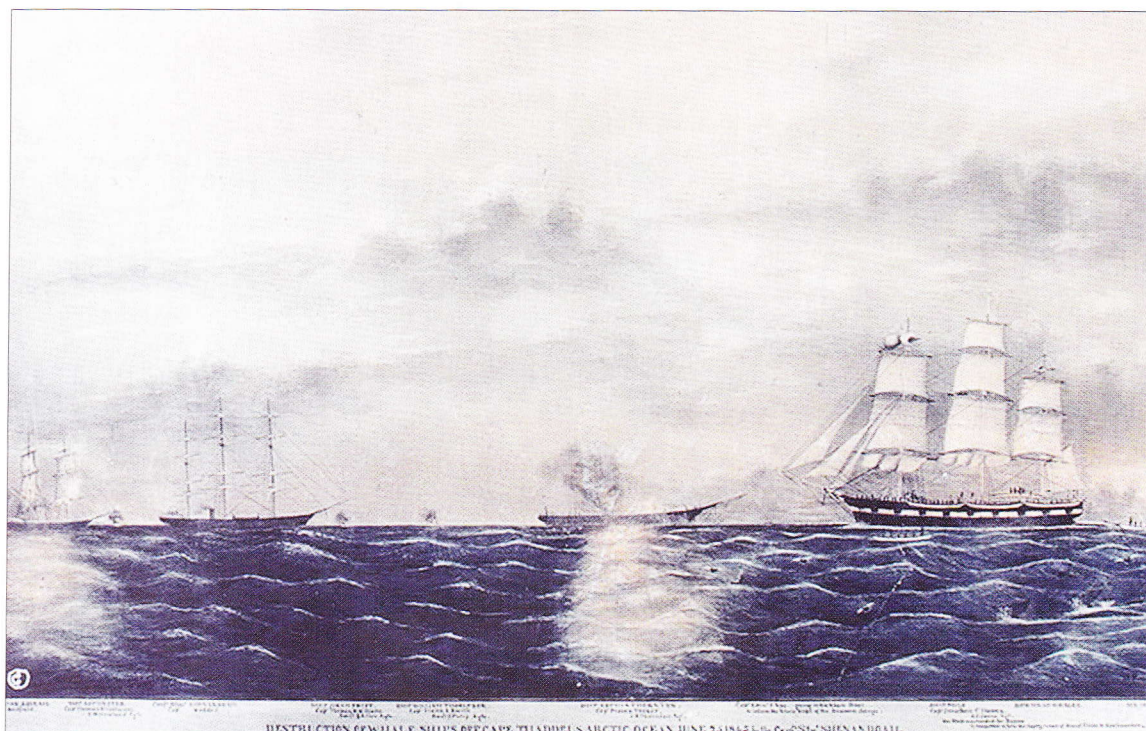


Figure 7. Colored lithograph of 1874 watercolor by Benjamin Russell depicting Shenandoah's assault on U.S. whale ships off Cape Thaddeus June 22–3, 1865. Individual ships shown are (from left to right): Susan Abigail; Euphrates (burning in distance); Shenandoah (with smoke-stack); Jireh Swift and William Thompson (both burning in distance); Sophia Thornton (burning); whaleboat going to warn other whalers (very distant; see text); and Milo, its deck crowded with prisoners. (Collection of President Franklin D. Roosevelt, U.S. Naval Historical Center Photograph)

Ocean. He had heard a story that only 10 days earlier, 60 vessels had headed this way, and he was looking for them, but an impassable ice field blocked the way. He was afraid of being locked into the Arctic Ocean, and decided to retrace his steps. The three ships he had released were on their way to California, they would report his activities, it was time to gain the freedom of the open sea.

Since the ship had left Melbourne on the 18th of February, 29 vessels had been captured, another three bonded for \$124,600, and the four at Ponape were valued at \$117,759. The 21 of the total taken had a value of \$843,028, a busy time for the Raider. But, unknown to Waddell, other than the four ships destroyed at Ponape, all other vessels had in fact been captured after the fall of the Southern States.

When *Milo* reached the U.S. on the 20th of July, the news of *Shenandoah's* rampage was reported to Secretary Welles by Captain David McDougal, who commanded the Navy Yard at Mare Island on the west coast of the United States. For some unexplained reason, this message did not reach the Secretary's desk until the 18th of August. McDougal followed up with a second letter to his Secretary of the Navy:

Great apprehensions felt by mercantile community of San Francisco in consequence of depredations of *Shenandoah*. Merchant ship owners and underwriters have addressed memorial requesting me to telegraph department for authority to charter, arm and man steamer *Colorado* of Pacific Mail Company to pursue that vessel.

There was no response from Washington. Now *General Pike* arrived with a further group of prisoners,

and the local paper *Alta California* headlined its attack on the government, claiming apathy, and called for private initiatives to fit out ships with an armament at least equal to the raider: "To get out there, find her, and destroy this ship *Shenandoah*."

Now on the 2nd of August came the dreaded news: Irvine Bulloch had boarded the British bark *Barracouta* and returned, armed with a stack of recent newspapers. Lee and Johnston had surrendered, former Southern President Jefferson Davis imprisoned, the armies defeated, and the world's navies out on the hunt for the rebel ship *Shenandoah*. At last: THE WAR WAS OVER. The ship's log now carried this entry:

Having received ... the sad intelligence of the overthrow of the Confederate Government, all attempts to destroy shipping or property of the United States will cease from this date, in accordance with which the 1st. Lieu, William C. Whittle, Jr., received the order from the commander to strike below the battery and disarm the ship and crew.

Shenandoah then made for Liverpool, a perilous gauntlet run in fearful anonymity, and improbably completed on November 6, 1865, the Confederate flag defiantly unfurled just before anchoring. She had traveled 58,000 miles, circumnavigated the globe (Figure 8), and taken thirty-eight prizes (thirty-two destroyed, six bonded) valued at \$1.4 million, and 1,053 prisoners.

Chaffin's account of the bonding of the *General Pike* (manifest number 21) adds interesting detail:

Since the recent death at sea of the *General Pike's* captain, the bark had been commanded by her first mate, who, upon boarding the *Shenandoah*, proposed

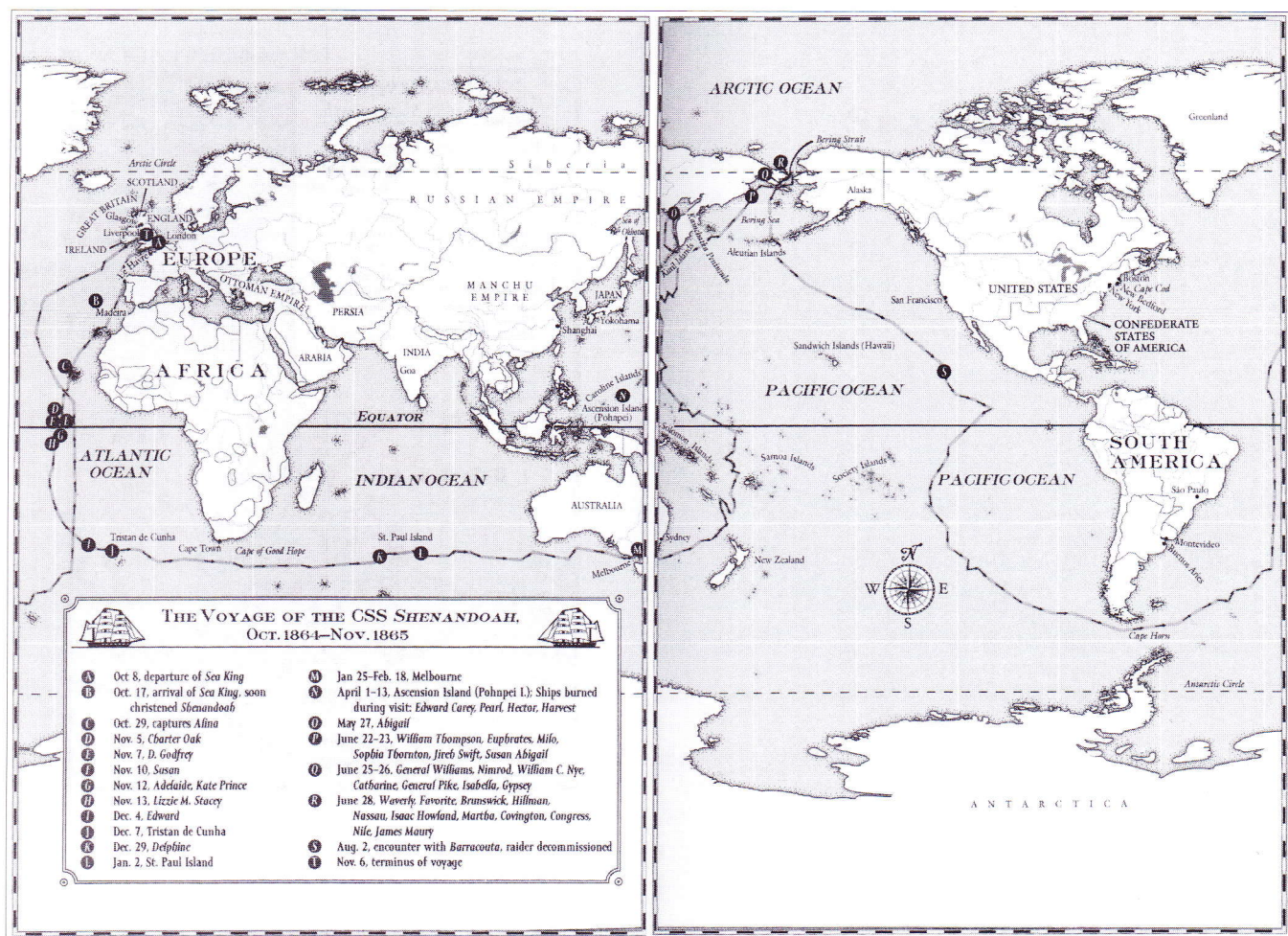


Figure 8. Map tracing Shenandoah's entire expedition (Chaffin, 2006).

a deal: "If you ransom the *Pike* her owner will think me so fortunate in saving her that it will give me a claim on them for the command," Waddell recalled the whaleman's offer. As the *Shenandoah's* commander pondered the proposal, however, it seems likely that the raider's teeming prison population weighed on Waddell's mind more than any sympathy for the *General Pike's* first mate.

Regardless, the deal was struck, and the first mate signed a bond for \$30,000, agreeing to sail his ship directly to San Francisco. As part of the agreement, all of the officers and crew captured that morning from the *General Pike*, the *Isabella*, and the *Gypsy* were paroled by the Confederates and placed aboard the *General Pike*. Though the bark's first mate later claimed that he had agreed to take only 160 prisoners, Waddell placed 222 men on board, "making with my own crew, 252 all told, all crowded into this small ship." He also reported that Waddell sarcastically dismissed concerns about crowded conditions on the bark, and whether they even had enough food for their return voyage: "He said if I did not have provisions enough on board to reach San Francisco, I should cook Kanakas [Hawaiians], as I had plenty of them."

The *Florida* (manifest number 41), although not cap-

tured by the *Shenandoah*, nevertheless had a minor part to play in this saga. Again from Chaffin:

... the bravest and most dramatic effort to stem the *Shenandoah's* destruction had come from two of the Confederates' former prisoners. Prior to the *Milo's* departure for California earlier that same day, on the morning of June 23, the prisoners crowded aboard her from the captured *Sophia Thornton* had been required to torch their own ship. Once that blaze, witnessed by the men aboard the *Shenandoah*, had been set, the *Milo* sailed away toward San Francisco, her captain thus fulfilling his promise to Waddell.

Once the *Milo* was out of sight of the *Shenandoah*, however, the whaleship's crew and passengers witnessed one of the most singular acts of defiance ever committed against the raider. From the start, Ebenezer Nye, captain of the *Abigail*, which was captured by the *Shenandoah* on May 27 in the Okhotsk Sea, had resented the Confederates' taking and burning of his ship. So that morning he, the *Abigail's* first mate, and other men from that vessel lowered two of the *Milo's* whaleboats onto the water and set out for Cape Bering, two hundred miles away, to alert the gaggle of whalers likely gathered there.

A trip over that many miles of ice-clogged open wa-

ters was dangerous enough. But because Nye had signed Waddell's parole papers, if caught by the Confederates he could face harsh punishment. As it turned out, however, a mere two days after Nye and the other men had bid adieu to the *Milo*, the New Bedford bark *Mercury* picked up the party. Nye told his rescuers of his own ship's destruction and, according to the *Mercury's* logbook, "stated that the ship was within a few miles of us and said if we went any further East we should be in danger." Shortly thereafter, the *Mercury* spoke another vessel, the *Florida*, relayed the warning, and "we all put to the westward hoping to keep out of sight."

Shenandoah had left London October 8, 1864, as the British merchant steamer *Sea King*, 1,025 tons, under orders to hunt Yankee whalers in the Pacific, Siberia's Sea of Okhotsk, the Bering Sea and Strait, and the Arctic Ocean. First, though, she needed to be converted to a warship. At Las Desertas near Madeira cannons, gun carriages, and other necessities were taken aboard, brought to the rendezvous by the Confederate-controlled *Laurel* (Figure 8). In the process she lost most of her crew, who wanted no part of manning a Confederate raider. The newly christened *Shenandoah* now rounded the Cape of Good Hope and made for Melbourne, taking nine prizes enroute, adding in Australia forty-two crew members smuggled aboard under the suspicious eyes of the authorities. At Ponape (now Ascension) Island, four Yankee whalers snug in harbor were captured April 1, yielding precious booty: annotated charts providing detailed information as to the best Arctic whaling grounds. *Shenandoah* now possessed the key to locating the Yankee whaling fleet. The four ships were torched, and the raider proceeded eagerly northward toward her spectacular successes now less than three months in the future.

The 1871 Disaster

The *Oliver Crocker* (Table I, manifest of April 18, 1864), *Florida* (number 41 in Table I) and *Roman* (number 43), untouched by the depredations of the *Shenandoah*, completed the voyages chronicled in these manifests, but would all be lost in an even greater disaster that befell the Arctic whaling fleet in September 1871, when no fewer than thirty-two ships, fully 80%

of the fleet, became entrapped in ice off the coast of Alaska and had to be abandoned. The *Lagoda* (number 46) would be one of seven rescue vessels anchored off Icy Cape that carried some 1,200 evacuees to safety (Allen, 1973; Bockstoce, 1986; Mahler, 2007).

It is natural to wonder where and how these manifests survived, and how they reached the philatelic marketplace. If, like the Philadelphia manifests, they are from customs house archives, where are the others? Number 1 and number 72 have surfaced, and seventeen others, leaving fifty-three unaccounted for. Perhaps, like most other surviving whaling-related stamped documents, they survived among the papers of whaling factors Swift and Allen of New Bedford, which first reached the market decades ago (Mahler, 2007). This would account for the presence of only a portion of the year's manifests, just those of ships whose voyages were financed by Swift and Allen. The *Jireh Swift*, which was among the victims of the *Shenandoah* (see Figure 6 and the accompanying article), was one of these, and I suspect some of the nineteen listed in Table I were also. But in any case, where are the manifests from years other than 1864? Hopefully more chapters of this story remain to be written.

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The Editor notes...

...that the Editor is looking for a member that would be interested in becoming an Advertising Manager for *The American Revenuer*. The position involves maintaining existing advertising accounts, obtaining new advertising and billing and collecting fees for that advertising. No

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Whaling-related revenue stamped documents of the Civil War era

by Michael Mahler, ARA

The nineteen New Bedford manifests reported in the accompanying article (Mahler, 2007) comprise a sizeable addition to the relatively short list of whaling-related stamped documents of the Civil War era in philatelic hands. This paper will describe another twenty-three.

Whaling vignettes

The most obvious are checks, drafts and notes with vignettes of whaling scenes—or to be precise, various versions of the same whaling scene, of a harpooned whale capsizing a whaleboat. Figure 1 shows a small version of it on a check of the Marine Bank of New Bedford

dated October 18, 1862, stamped with 2¢ Bank Check orange, a very early example of the bank check tax, which like the entire slate of Civil War stamp taxes had taken effect October 1; note the Quaker-style date in the cancel. A larger version of the scene ornaments a pair of generic New Bedford promissory notes with imprint “Charles Taber & Co. No. 45 Union & No. 47 Purchase St. New Bedford.” (Figure 2).^{*} Both were taxable at the inland exchange 1863 rates: one dated March 26, 1863, for \$100 payable in one month bears 2¢ Bank Check blue overpaying the tax of 1¢ per \$200 on notes due in 33 days or less; the other made September 26, 1863, for \$1,140 payable in five months bears a 25¢ Certificate part perforate underpaying the 36¢ due at the rate of 6¢ per \$200 (Mahler, 1999). On all three the vignettes are significantly obstructed by the stamps. Figure 3 shows a clearer view, in purple no less, on a New York sight draft of James Turner dated November 30, 1863, a 2¢ Bank Check blue conveniently placed at the upper right of the scene. Close examination shows minute differences from the vignette of Figure 2; this one carries the imprint of Geo. F. Nesbitt, familiar to philatelists as printer of all U.S. stamped envelopes 1853–70.[†] The use of such vignettes in New Bedford is not surprising; that port was the heart of the American whaling industry in the mid-1800s. Its use in New York, though, is unexpected.

^{*}Compare with that on the Type Ia manifests profiled in the accompanying article.

[†]“GEO. F. NESBITT & CO. 167 & 169 Pearl cor. Pine St. N.Y.”

Figure 1. (Bottom) Whaling vignette on October 1862 New Bedford check. (Top) Close view of vignette.



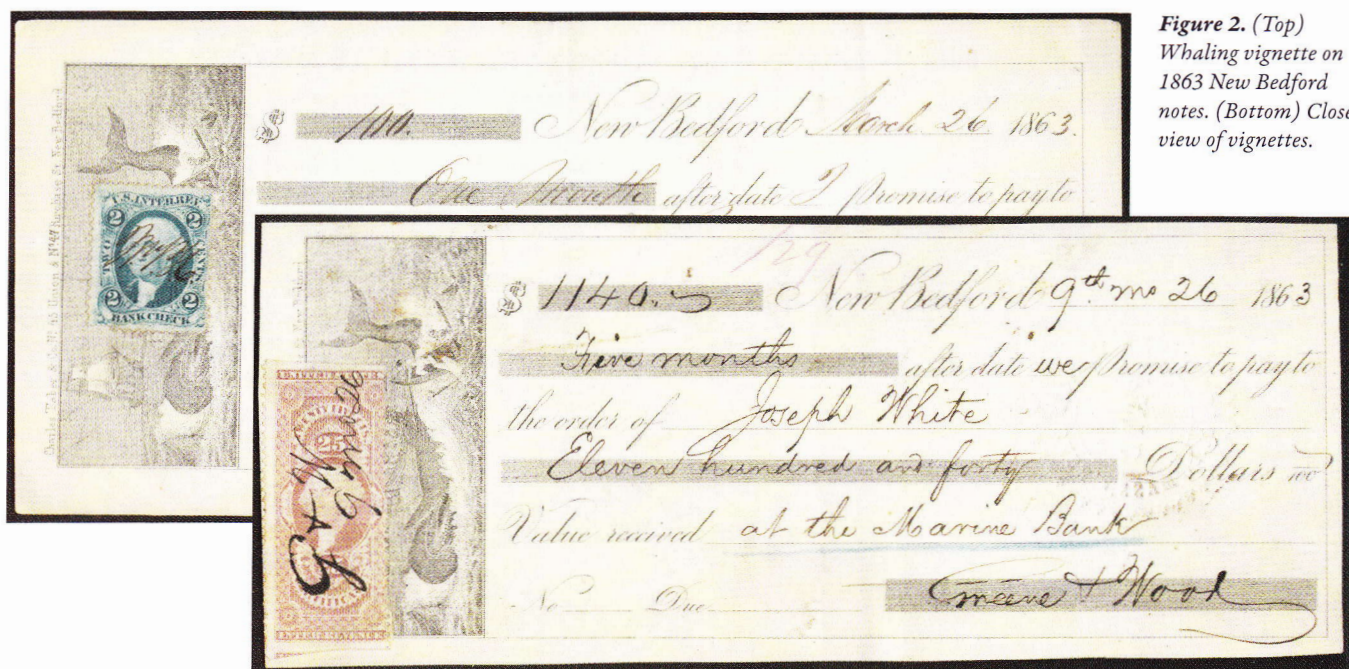


Figure 2. (Top) Whaling vignette on 1863 New Bedford notes. (Bottom) Close view of vignettes.

California bills of exchange

The holdings of Morton Dean Joyce dispersed in 1990 included five 1863–65 bills of exchange drawn on ship brokers and whaling factors* Swift and Allen of New Bedford bearing California Exchange stamps. All were executed in San Francisco, by the masters of Swift and Allen barks *Gratitude*, *Jireh Swift*, or *Elizabeth Swift* (Table I).

Jireh Swift and *Shenandoah*

Arguably the best of this select group is a Second of exchange of Chas. Hare, made October 31, 1864, by Thomas W. Williams, master of the *Jireh Swift*, for \$1,000, stamped with two California \$1 red Second Exchange (Hubbard D86) and U.S. 2¢ Bank Check blue (Figure 4). The California stamps paid the state \$2 tax of 1861–66 on bills for over \$750 and up to \$1,000 (Mahler, 2008); the U.S. stamp paid the federal 2¢ Bank Check tax.† Hare, according to contemporary



*Factors were merchants who provided funds to pursue a commercial venture in exchange for a share of the eventual profits. The term is more often encountered with regard to cotton factors of the South.

†Bills of exchange were drafts drawn on distant funds, virtually always made in sets of two or three in case one was lost in transit to the drawee. During 1862–72 bills executed in the U.S. but payable out of the country were taxed at specific foreign exchange rates. If payable domestically, bills payable at sight were taxed as sight drafts at the 2¢ bank check rate; if payable otherwise than at sight, the inland exchange rates applied (Mahler, 1999).

San Francisco directories, was a dealer in “Anchors, chains, blocks, ship stores, etc.,” on Stewart St. opposite Pier 3. The *Jireh Swift*, putting in at San Francisco, evidently needed supplies and/or repairs, to be charged to Swift and Allen. After checking first by telegram, Hare furnished the required services, accepting as payment one of his own bills of exchange, drawn by Williams on Swift and Allen, for \$1,000 in gold. In essence, Hare was acting as a local agent for Swift and Allen. According to Williams (1967) the *Jireh Swift* had arrived in San Fran-

Table I

California bills of exchange drawn on whaling factors Swift & Allen

Date	Vendor	Location	Type	Amount	Stamps	Comments
12/15/1863	Generic	San Francisco	First	\$3,229.54	\$8 Exchange First (D92), R48c	Drawn by Lewis N. Herendeen, Master of Bark <i>Gratitude</i> ; 8.2"x10.6" double form; U.S. 1863 Inland Exchange tax of 17¢ overpaid
10/31/1864	Chas. Hare	San Francisco	Second	\$1,000	\$1 Exchange Second (x2, D86), R5c	#7; drawn by Thomas W. Williams, master of bark <i>Jireh Swift</i> , sunk by <i>Shenandoah</i> June 22, 1865
12/6/1864	Chas. Hare	San Francisco	First	\$1,400	\$3 First (D111)	#18; drawn by Thomas W. Williams, master of <i>Jireh Swift</i> ; U.S. stamp missing; <i>Jireh Swift</i> sunk by <i>Shenandoah</i> June 22, 1865
3/10/1865	Chas. Hare	San Francisco	First	\$2,500	\$6 First (D122), R5c	#25; by Rueben Pentius, master of bark <i>Elizabeth Swift</i> , "SATHER & Co. S.F." cancels
8/2/1865	Generic	San Francisco	First	\$500	\$1 Exchange First (D86), R5c?	Drawn by Thos. W. Williams, payable to Charles Hare; #33,519; "SATHER & Co. S.F." cancels; Williams formerly master of bark <i>Jireh Swift</i> , sunk by <i>Shenandoah</i> June 22, 1865

cisco October 20, 1864, with a large cargo of whale oil and bone worth over \$100,000, and remained there until December 9.

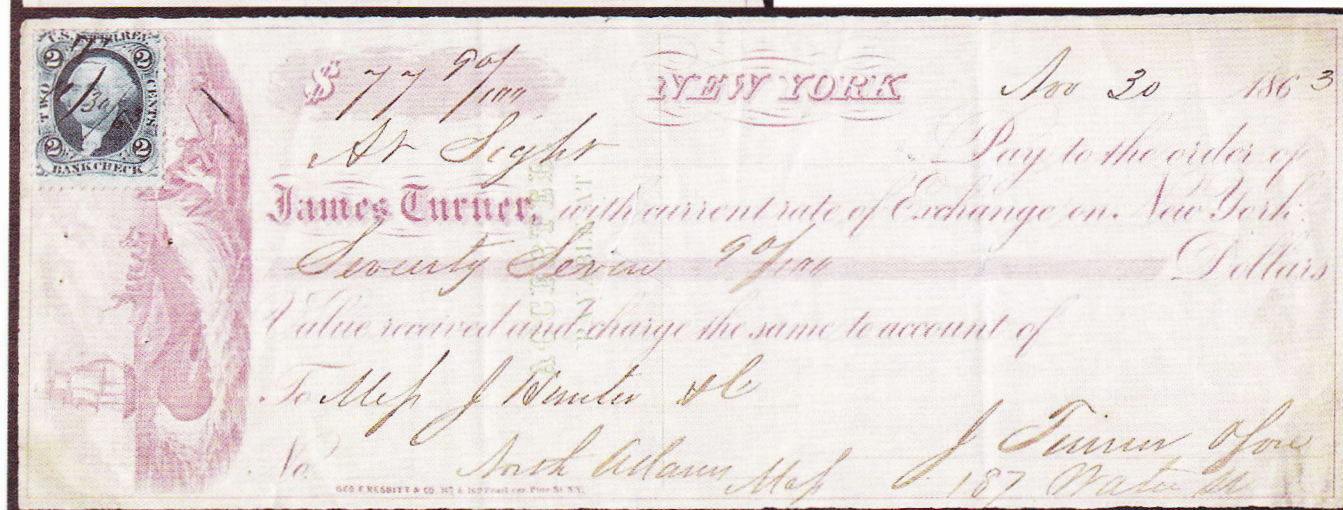
As with the manifests of the *William Thompson*, *Sophia Thornton*, and

Figure 3. (Bottom) Whaling vignette on 1863 New York draft. (Top) Close view of vignette.



General Pike described in the preceding article, the story of this bill takes a tragic turn. On June 22, 1865, the *Jireh Swift* would be captured and burned in the Bering Sea by the Confederate raider *Shenandoah*, which was specifically targeting the U.S. whaling fleet. The Civil War was over, but convincing proof of that did not reach the *Shenandoah* until August 2. The *Jireh Swift*, an exceedingly fast sailer, had made a run for the Siberian coast. Even under steam and fore-and-aft sail it had taken the *Shenandoah* three hours to run her down; finally a shot whistling past her stern brought her to, and twenty minutes later the *Jireh Swift*, with 400 barrels of whale oil aboard, was in flames (Williams, 1967; Chaffin, 2006).

Joyce's collection included a bill made by Williams August 2, 1865, on his return to San Francisco after the burning of his ship, for \$500, again drawn on Swift and





Allen and payable to Chas. Hare (Table I); evidently a sympathetic Hare advanced Williams \$500 against payment of the bill. While in San Francisco, Williams sat for a photograph together with the Captains of the *William Thompson*, *Sophia Thornton*, *Milo* and *Euphrates* (Figure 5), identified as "Captains of the Whaleships Captured and Burned in the North Pacific on the 21st and 22nd of June, 1865, by the Rebel Cruiser *Shenandoah*: the last act of expiring insolence." In fact, the cannon shot that ended the attempted escape of the *Jireh Swift* on June 22, 1865, was arguably the final shot of the Civil War.†

The bill shown in Figure 4 was endorsed to the banking house Sather & Co., and I believe it was they who affixed the stamps. This is a paid Second. In nearly all cases it was the First that was paid, and the Second rarely left its place of origin; only a handful of paid Seconds have been recorded. On the front is a vertical notation "Accepted Dec 6, 1864 Swift & Allen," and on the reverse "Paid 12/9/1864." Also on the reverse are five endorsements, made in San Francisco, New York and Boston, nicely illustrating that bills of exchange often functioned as a form of commercial currency, and a notation "Received the within" stamped with 2¢ Bank Check orange.

The woodblock vignette of hounds chasing a hare adds a quaint, delightful touch to the bills of Chas. Hare.

*In fact the *Milo* had not been sunk, but bonded, and in fact had carried the men from the other four ships to San Francisco, arriving July 19 (Chaffin, 2006).

†New Bedford has a *Jireh Swift* Elementary School. Whether it memorializes the lost whaleship or its namesake is not clear; neither is mentioned on the school's website.

A custom-made illustration would have been prohibitively expensive, so the printers provided the next best thing, a cut chosen from their stock that made a visual word play on the customer's name. A similar tactic was often employed on Western stock certificates of this era,‡ but this is the only example I am aware of on a bill of exchange.

Bills of exchange fall into a few general types. The majority of bills executed in California during the Gold Rush era were those sold to the public by banks. These were essentially equivalent to modern-day cashiers' checks, by which one individual could send funds to another at a distant location. For example, a California miner with gold dust to send to his wife in the East could buy a bill of exchange in the desired amount from, say, a nearby office of Wells, Fargo & Co., payable at the Wells Fargo head office in New York, and mail it home. His wife would not have to take the bill to New York for payment; it functioned as a type of commercial currency. A bill of exchange of Wells, Fargo & Co., properly endorsed, could be cashed almost anywhere in the U.S., and might change hands several more times before finally reaching their New York office (Mahler, 2008).

The bills drawn by whaling masters were of a different sort. The sale of bills of exchange to the public had actually been an innovation born during the California Gold Rush. Prior to this, bills of exchange, since their origin

Figure 4. 1864 bill of exchange drawn in San Francisco master of whaling bark *Jireh Swift*, on whaling factors Swift & Allen of New Bedford. In June 1865 the *Jireh Swift* would be sunk by the Confederate raider *Shenandoah*.

‡For example, the 1863–64 certificates of the Sunbeam, Pilot and Fly By Night mining companies illustrated in Mahler (2006) show this tactic of matching vignettes to company names employed with varying degrees of success.

Figure 5.

"Captains of the Whaleships [William Thompson, Sophia Thornton, Milo, Euphrates and Jireh Swift] Captured and Burned in the North Pacific on the 21st and 22nd of June, 1865, by the Rebel Cruiser Shenandoah: the last act of expiring insolence."



in the fourteenth century, had been used almost exclusively by merchants and traders as a means of facilitating commerce. The whaling-related bills listed in Table I are examples of merchant bills.

Gratitude the twenty-first victim

Between June 22 and June 28, 1865, the *Shenandoah* captured twenty-four whaleships in the Arctic, and destroyed twenty. Even as it abandoned the chase and steamed southward, it claimed two more victims, albeit indirectly. By June 29 nearly the whole of the whaling fleet had been warned of the raider's presence, and scattered in all directions. The *Gratitude* (Table I) headed northeast to Cape Lisburne and the protection of the ice there, was stove and sank. The *Louisiana*, fleeing to the inner reaches of Kotzebue Sound along with the *Martha* (Table II), ran aground and was wrecked, the final victim (Bockstoe, 1986; Figure 12C).

John Bull pays the tab

The havoc wreaked by the *Shenandoah* would eventually be compensated, not by the Confederacy, but by Great Britain. As early as 1863, U.S. Secretary of State William Seward had argued that the British government

was liable for damages inflicted by commerce raiders obtained by the Confederacy in Great Britain, or otherwise assisted in British ports. The American claims, eventually totaling \$19,021,048, came to be referred to collectively as the *Alabama* claims, after the most successful of the raiders. By the 1871 Treaty of Washington, the United States and Britain agreed to have the matter arbitrated by an international tribunal. The Alabama Claims Commission, composed of representatives from the U.S., Britain, Italy, Switzerland and Brazil, met in Geneva, and in September 1872 awarded the U.S. \$15.5 million in gold to be paid by Great Britain. In the case of the *Shenandoah*, the tribunal ruled that Britain was not liable for her conversion into a warship, nor for any depredations before reaching Melbourne, but that during her long stay there in early 1865 the Australian authorities had failed to uphold neutrality obligations, rendering Britain liable for all damages incurred thereafter. The largest part of the claims submitted by the whaleship owners had been for their anticipated catch during the remainder of the 1865 whaling season, but these and other indirect claims were disallowed. For the *Jireh Swift*, the claims were as follows:

Owners. Loss of vessel	\$30,000.00
Loss of outfit	30,000.00
Loss of whalebone and oil on board	25,500.00
Loss of prospective catch	138,087.50
Thomas W. Williams (Master)	
Loss of personal effects	963.00
James O. Aveline (First Mate)	
Loss of personal effects	180.25
Joseph B. Smith (Second Officer)	
Loss of personal effects, &c.	1,150.00
Total	\$225,880.75

The claims of Thomas Williams were paid by drafts dated May 1, 1876, as follows:

For his 3/32 ownership in the <i>Jireh Swift</i>	\$7,207.47
For his same share of the catch at time of capture	3,325.05
For his personal effects plus 12 months wages	3,102.46

Apart from the dismissal of the claim for the prospective catch, the valuations were generous. From Williams' payments it follows that the total award for vessel and outfit was \$76,879.68, and for the catch, \$35,467.20, both including interest, against the claims of \$60,000 and \$25,500, respectively. The wheels of justice had ground surely, albeit slowly (Williams, 1967; Chaffin, 2006).

At first impression, the reparations imposed on Great Britain seem unexpectedly harsh. In New England in 1865, though, British culpability was clear. On July 21, 1865, a month after the burning the *Jireh Swift*, Thomas Williams wrote to his wife from San Francisco, "I am very sorry such a fine ship should be Burned by an English Pirate and I hope our Government will make them pay every Dollar or sweep her Commerce from the Ocean ... tell the Copper Heads if you have any around you that I do not care one cent about loosing my ship and my seasons work which is worth ten Thousand Dollars to me so long as we lick the Rebels and their English Friends with them which I consider we have all ready done all I want now is to hang Jeff Davis and I will call President Jonston the man to wind up the war." A bit later the *Republican Standard* of New Bedford reprinted an editorial from the Boston *Commercial Bulletin* opining, "To call her [*Shenandoah*] a Confederate vessel of war, is a downright falsehood. She is to this day as much a British vessel as the *Great Eastern*;* and we believe this is the light in which she is viewed by our own Government."

**Great Eastern* had famously attempted the laying of an Atlantic telegraph cable in July 1865. The following year it would succeed.

Table II

Incoming foreign bills of exchange drawn on whaling factors Swift & Allen

Date	Vendor	Location	Type	Amount	Stamps	Comments
11/3/1863	Generic	Honolulu, H.I.	First	\$3,665.58	R53b, 36b pair & single	Drawn by George W. Bliven, Master of Bark <i>Fanny</i> ; 30 days sight, 1862 Foreign Exchange 70c rate paid in error
1/14/1864	Generic	Honolulu, H.I.	First	\$2,100	R36b, 1b	Drawn by Daniel B. Greene, Master of Bark <i>Massachusetts</i> ; 10 days sight, 1863 Inland Exchange 1c/\$200 rate; stamps on back
1/15/1864	Generic	Honolulu, H.I.	First	\$1,500	R36b, 1b pair	Drawn by Daniel B. Greene, Master of Bark <i>Massachusetts</i> ; \$1500 gold paid as \$11.50 gold plus \$2389.04 currency; one day after sight, 1863 Inland Exchange 1c/\$200 rate paid on \$2400, not \$1500
5/1/1865	Generic	Honolulu, H.I.	First	\$903.08	R51c, 36c (x2)	Drawn by Wm. W. Thomas, Master of Bark <i>Martha</i> ; 10 days sight, 1864 Inland Exchange rate
12/12/1866	Generic	Honolulu, H.I.	First	\$62.50	R24c	Drawn by Bolles & Co.; five days sight, 1864 Inland Exchange rate; pink underprint, three vignettes, imprint "Henry M. Whitney, Stationer, Honolulu"
11/15/1869	A. J. Cartwright	Honolulu, H.I.	First	\$3,180	R68c, 64c	Drawn by Nathan B. Wilcox, Master of Bark <i>Massachusetts</i> ; signed by Cartwright; 10 days sight, 1864 Inland Exchange rate
11/24/1870	A. J. Cartwright	Honolulu, H.I.	First	\$1,400	R34c (x7)	Drawn by George W. Bliven, Master of Bark <i>Elizabeth Swift</i> ; signed by Cartwright; 10 days sight, 1864 Inland Exchange rate; stamps on back
11/26/1870	Generic	Honolulu, H.I.	Second	\$404	R34c, 27c, 23c, 18c, 15c	Drawn by George W. Bliven, Master of Bark <i>Elizabeth Swift</i> ; 10 days sight, 1864 Inland Exchange rate; stamps on back
3/15/1871	Enrique Schuyler	Talcahuano, Chile	Second	\$2,327.82	R69d, 34d, 23d pair	Drawn by Peter Gartland, Master of "American Whaler Bark" <i>Martha</i> ; 10 days sight, 1864 Inland Exchange rate; "MERCHANTS NATIONAL BANK New Bedford MAY 2 1871" h.s. cancels; scarce paid Second

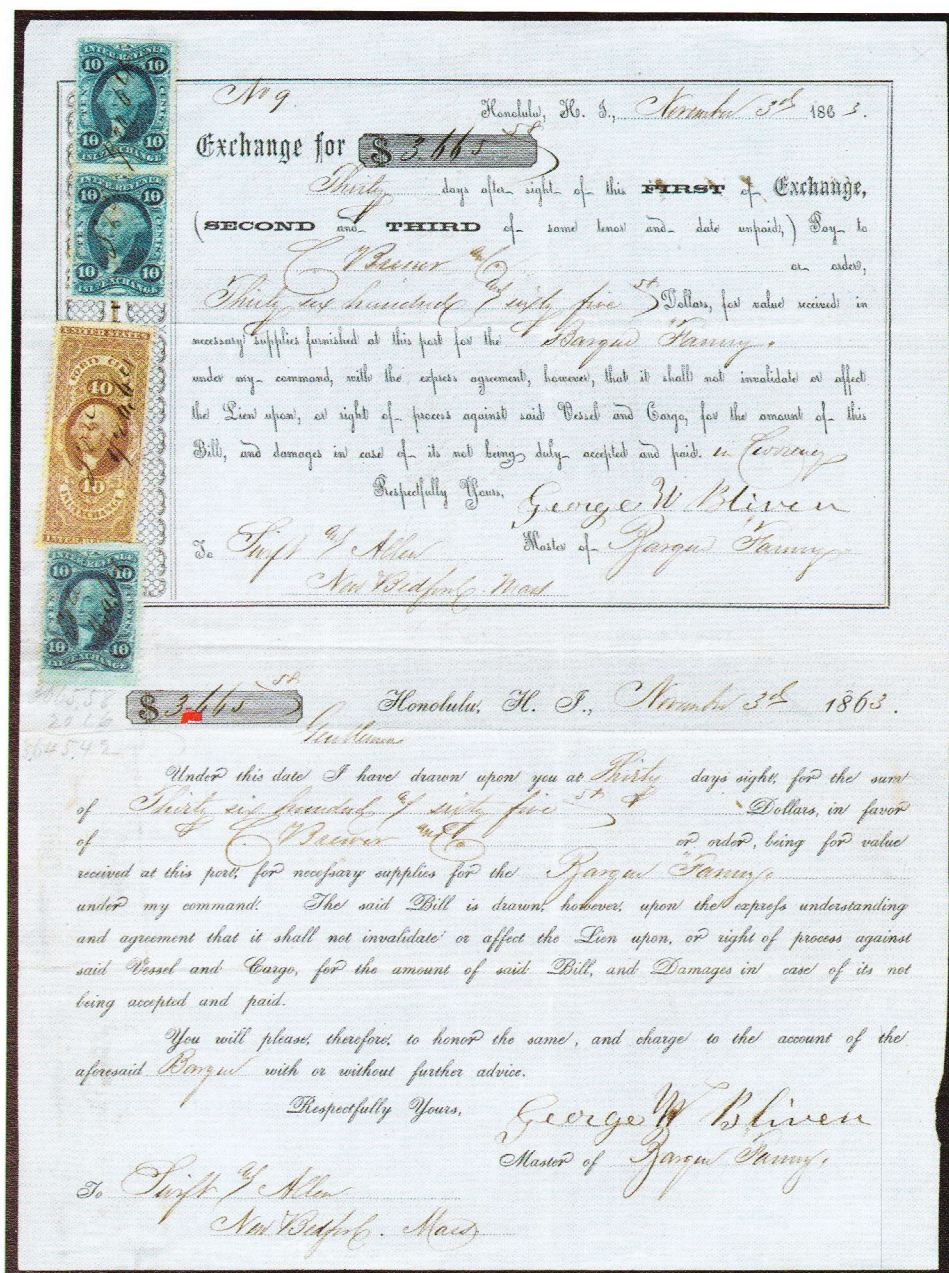


Figure 6. 1863 bill of exchange drawn at Honolulu by master of whaling bark Fanny, stamped on acceptance by Swift & Allen in New Bedford.

Incoming foreign bills of exchange

Bills of exchange drawn outside the U.S. but payable within it were liable to stamp tax on acceptance for payment, at the same rates as inland exchange. Three different inland exchange schedules applied, effective October 1, 1862; March 3, 1863; and August 1, 1864 (Mahler, 1999). Table II lists nine such bills, all drawn on Swift and Allen and stamped on acceptance in New Bedford, eight executed in Honolulu, one in Talcahuano, Chile; eight by masters of Swift and Allen whaling vessels, one by Bolles & Co. in Honolulu. This last is ex-Buford; the other Honolulu bills are all ex-Lipson.

The 70¢ tax on the earliest of these bills (Figure 6) is puzzling. The stamps are canceled "S&A 1/20/64."

The correct tax at the 1863 inland exchange rate of 1¢ per \$200 was only 19¢; moreover, there is no imaginable misinterpretation of the 1863 rates that could lead to a 70¢ tax. The mystery is solved with the realization that there *was* a 70¢ foreign exchange rate, for amounts over \$3,500 up to \$5,000, precisely the bracket this bill falls into. Evidently the person affixing the stamps mistakenly consulted the foreign exchange schedule. The error is understandable; after all, this is a foreign bill, albeit an incoming one.

This bill is on a generic form printed specifically for use by masters of ships touching at Honolulu, to pay for supplies, and specifies that it constitutes a lien against the vessel and its cargo. Appended beneath is a portion that restates the particulars of the bill. This was evidently intended to be separated from the bill proper, but on five of the seven such bills listed here (all but those of November 24 and 26, 1870), it was not, merely folded under. The 1863 San Francisco bill made by the Master of the *Gratitude* is on a similar two-part form, also intact.

The bill made January 15, 1864, by the Master of the *Massachusetts* (Figure 7) has its stamp tax paid in a fashion I have not seen elsewhere. The bill was for \$1,500 in gold. Notations on the reverse reveal that only \$11.50 was paid in gold, and the remaining \$1,488.50 by its equivalent in currency, computed at a gold premium of 60.5% (i.e.,

\$1.605 currency for \$1 gold), or \$2,389.04. To this was added the \$11.50, making \$2,400.54 paid. The stamp tax of 1¢ per \$200 was computed on this amount, evidently rounded down to an even \$2,400, at 12¢. To be consistent it should have been 13¢, as the amount did exceed \$2,400, even if only by 54¢. This minor illegality can be forgiven, however, as the correct basis for the tax was the \$1,500 stated in the bill, and the correct tax only 8¢.* By the time the next bill listed in Table II was paid, the correct practice had been arrived at. The bill made May 1, 1865, for \$903.08 in gold was paid entirely in currency,

*This would be formally established in a legal decision handed down years later (Mahler [1988], 206–7).

by \$1,282.34 at a premium of 42%, but the 50¢ stamp tax, at the 1864 inland exchange rate of 5¢ per \$100, was figured on \$903.08, not its currency equivalent.

"The man who invented baseball"

Amazingly, the 1869 and 1870 bills of Alexander J. Cartwright (Figure 8) are choice baseball thematics. As described by Liefer (1999), Cartwright, while living in New York, was a confidant of Charles Hercules Ebbets, owner of the Brooklyn Trolleydodgers and namesake of Ebbets Field. Later he set out the rules for the "New York" version of baseball, including the following:

- "Soaking," or putting the batter out by hitting him with a thrown ball, was eliminated. The ball had to reach the base ahead of the batter for an out.
- There would be nine men to a side (Cartwright "invented" the position of shortstop).
- Bases would be ninety feet apart.
- Teams were to exchange sides after three outs were made.

On the basis of these fundamental contributions, Cartwright, not Abner Doubleday, is considered by cognoscenti to be the Father of modern baseball. By 1848 he had left New York for California, and by the following year had reached Honolulu, where he resided the rest of his life, engaging in ship chandlering,* banking, insurance, and real estate.

*A ship chandler is a retail dealer in special supplies or equipment for ships, who may also be responsible for the berthing and docking of the vessel before it arrives into port, and is usu-

ally considered the liaison officer for the vessel's needs and demands in a foreign port.

†In the context of autograph collecting, do these constitute signatures?

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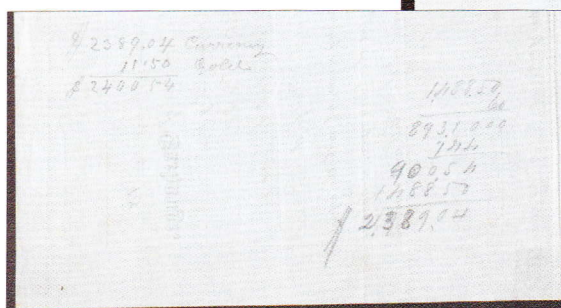
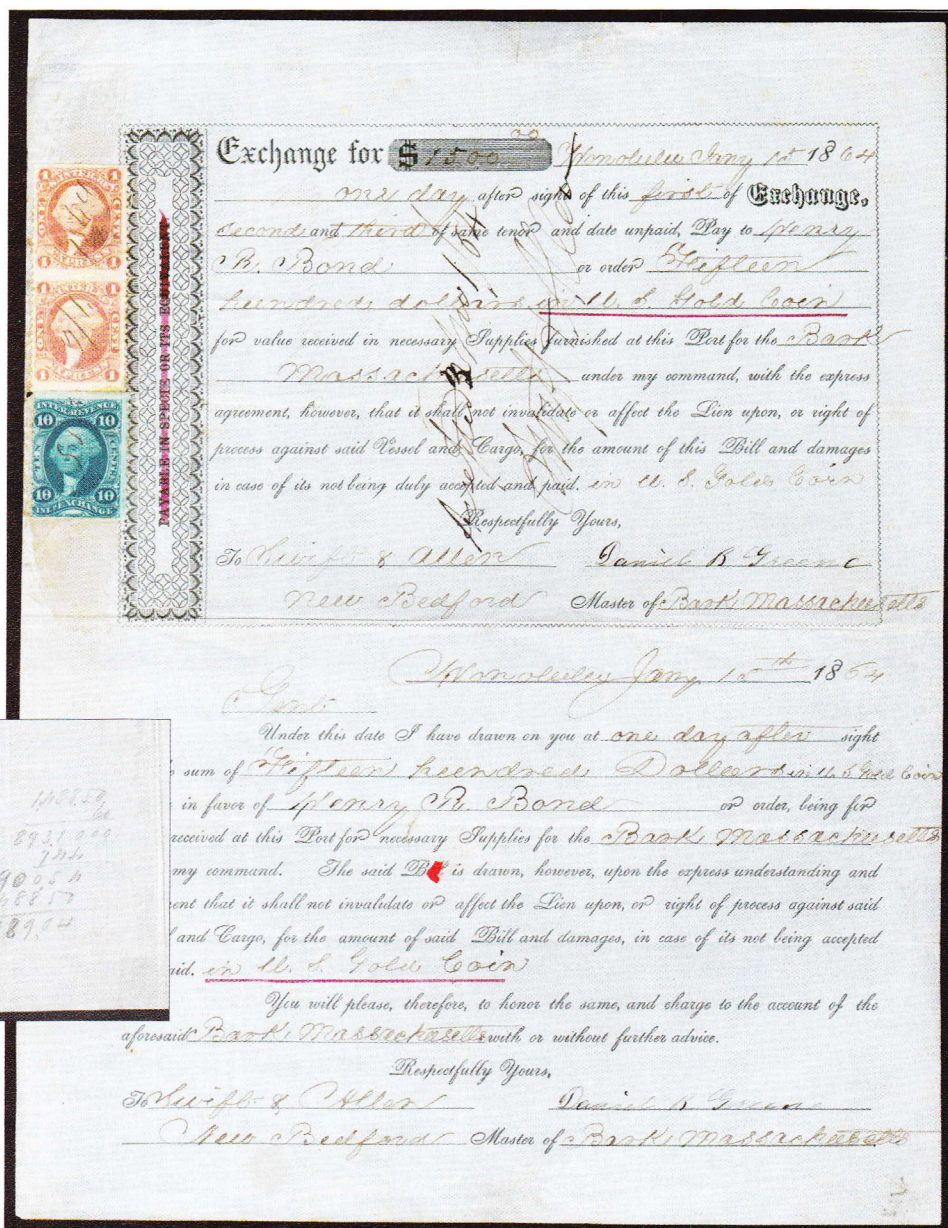


Figure 7. (Right) 1864 bill of exchange drawn at Honolulu by master of whaling bark Massachusetts, stamped on acceptance by Swift & Allen in New Bedford. (Inset) Calculations on reverse showing payment of \$1,500 gold was made by \$11.50 gold plus \$2,389.04 currency.



We think it would not be prudent to leave a single soul to look after our vessels, as the first westerly gale will crowd the ice ashore, and either crush the ships or drive them high upon the beach. Three of the fleet have already been crushed, and two are now lying hove out, which have been crushed by the ice, and are leaking badly. We have now five wrecked crews distributed among us. We have barely room to swing at anchor between the pack of ice and the beach, and we are lying in three fathoms of water. Should we be cast on the beach it would be at least eleven months before we could look for assistance, and

\$ 2327 ~~by cash~~

Talcahuano, Chile, March 15th 1871.

Ten days after date, of this second of Exchange first and third of said tenor and date unpaid. Pay to Mr. ENRIQUE SCHUYTLER or order The sum of — Two thousand three hundred twenty even dollars $\frac{2}{100}$, American Coin — for value received, in necessary supplies, purchased at this Port for the American Whaler Bark "Martha" under my command, with the express agreement, however, that it shall not invalidate or affect the lien upon or right of process against the said vessel and cargo, for the amount of this Bill and damages, in case of its not being duly accepted and paid.

To Messrs. Swift & Allen
New Bedford.
U.S.A.

Respectfully Yours,
Peter Gortland
Master of the American Bark "Martha"

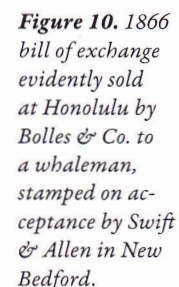
To Messrs. Swift & Allen — Talcahuano, Chile, March 15th 1871.

(three) Under this date I have drawn on you at Ten days sight, for the sum of Two thousand three hundred twenty even dollars $\frac{2}{100}$ Dollars, payable in American Coin in favor of Mr. ENRIQUE SCHUYTLER, as order, being for value received at this Port for necessary supplies for the American Whaler Bark "Martha" under my command. The said Bill is drawn, however, upon the express understanding and agreement, that it shall not invalidate or affect the lien upon or right of process against said vessel and cargo for the amount of said Bill and damages, in case of its not being duly accepted and paid.

You will please, therefore, to honor the same, and charge to the account of the aforesaid Bark "Martha" with or without further advice, on the Third line (three) is right?

Messrs. Swift & Allen
New Bedford.

Peter Gortland
Master of the American Bark "Martha"



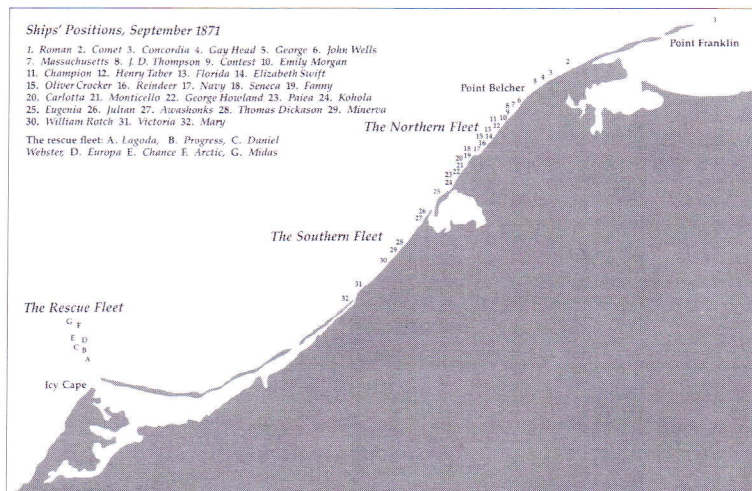


Figure 11. (Left) *Abandoning the George, Gayhead and Concordia off Point Belcher, September 14, 1871.* From Harper's Weekly. (Right) *Names and locations of ships abandoned (Bocksatoce, 1986).* (Facing page) Map providing larger geographical context of the disaster.

in all probability nine out of ten would die of starvation or scurvy before the opening of spring.

Therefore, we have arrived at these conclusions after the return of our expedition under command of Capt. D. R. Frazer, of the *Florida*, he having with whale-boats worked to the southward as far as Blossom Shoals, and found that the ice pressed ashore the entire distance from our position to the shoals, leaving in several places only sufficient water for our boats to pass through, and this liable at any moment to be frozen over during the twenty-four hours, which would cut off our retreat, even by the boats, as Captain Frazer had to work through a considerable quantity of young ice during his expedition, which cut up his boats badly.

[Signed by the masters]

Fortunately, seven ships including the *Lagoda*, whose 1864 stamped manifest has survived (Mahler, 2007), had worked their way free of the ice and were anchored off Icy Cape some eighty miles to the south. By the sixteenth all 1,219 evacuees from the trapped vessels had safely run a perilous gauntlet to this rescue fleet, and on November 7 the last of the seven, the leaking *Chance* carrying sixty refugees, limped into Honolulu. These gallant seven were all that remained of the Pacific whaling fleet of forty ships that had proudly departed that port mere months earlier.*

*The evacuees included wives and children of several of the masters. One unnamed crewman, said to be a trifle "touched," deserted and stayed with the ships, evidently tempted beyond resistance by the riches left behind, including some 15,000 barrels of whale oil and 100,000 pounds of bone (these alone worth roughly half a million dollars), all of which the Eskimos (for whom the abandonment was nothing less than a miracle) happily relieved him of. His life, though, was spared. His rescue by salvagers

Lagoda and the Opening of Japan

Years before its service in the rescue fleet of 1871, the *Lagoda* had played an incidental but important role in the opening of Japan to foreign commerce by Commodore Perry in 1853. As Dolin (2007) tells it,

In June 1848 fifteen crewmen on the *Lagoda*, fed up with whaling and their abusive captain, stole three whaleboats and set out for the shores of Japan. What would quickly become apparent was they had traded one hell for another, the second being significantly worse. On landing in a small village, the deserters were quickly surrounded by sword-wielding soldiers who demanded that the whalers return from whence they came. Instead the men fled, but were soon caught and placed under house arrest. For the next ten months the whalers remained imprisoned, ultimately being transported to Nagasaki. Repeated escape attempts were made, but each time the men were recaptured and severely punished. Most of the time they were forced to live, barely clothed, in open-air cages and sleep on insect infested mats. One of the crewmen hanged himself, and his body was left hanging for two days. Another crewman died a slow, agonizing death, with his throat blackening, his tongue swelling, and froth

the following spring was accompanied by the declaration, "A hundred and fifty thousand dollars would not tempt me to try another winter in the Arctic." The owners of the destroyed vessels were for the most part compensated by insurance, but the rescue fleet, which had sacrificed a lucrative season to save the evacuees, did not fare as well. The Hawaiian government paid them for the passages of Hawaiian subjects (more than half the crewmen had been Kanakas), but not until 1891 did the U.S. Congress award the five U.S. ships \$138.89 passage allowance for each U.S. citizen carried.



coming from his mouth—an odd series of symptoms that caused his shipmates to suspect the Japanese of poisoning him. At one point the men were told that they would be beheaded, only to have their execution mysteriously stayed, and another time they were forced to stomp on an image of the Virgin Mary and Child. Finally, on April 17, 1849, a single cannon shot rang through Nagasaki's harbor, announcing the arrival of the USS *Preble*, which had come to take the *Lagoda's* crewmen home.

The *Preble*, under the command of James Glynn, had been sent to Nagasaki after the Americans had learned of the whalemens' predicament from the Dutch. Glynn's orders were clear. He was to demand the release of all the American whalemens and conduct himself in a "conciliatory, but firm" manner. "The protection of our valuable whaling fleet and the encouragement of the whale fishery," the instructions continued, "are objects of deep interest to our government. . . . Be prompt to aid and promote these objects." Negotiations between Glynn and the Japanese went on for more than a week, after which the *Preble* left with the whalemens and proceeded to Shanghai. When news of the harsh treatment of the *Lagoda's* men reached the United States, it created an uproar and helped to cement the government's plans, already under discussion, to send an expedition to Japan to open up the closed kingdom. As the official report of the *Preble's* mission noted, "The narrative of the imprisonment of these unhappy mariners shows the cruelty of the Japanese government,

and the necessity of making some arrangement with it, involving the better usage of those who are cast upon its shores." Humane treatment of shipwrecked whalemens, however, was not the only reason for seeking improved relations with Japan. The U.S. government, eager to compete with the European powers, also desperately wanted permission to enter Japanese ports to obtain coal for its rapidly expanding fleet of steamships so that they wouldn't have to bring all their fuel from America on their trips to the Far East.

When Commodore Perry's squadron of ships arrived at Edo four years later, in July 1853, he delivered a letter to the emperor from President Millard Fillmore addressed to his "Great and Good Friend," which told of America's desire to establish commercial, diplomatic, and humanitarian links between the two countries. In preparing for his mission Perry had communicated with various whalemens . . . to gather information about Japan, and he used this knowledge to his advantage in subsequent negotiations with the Japanese, which resulted in the Treaty of Kanagawa on March 31, 1854. This "Treaty of Peace, Amity, and Commerce" gave the Americans what they had wanted. Various ports were opened to visits by American ships for the purposes of replenishing food and supplies, including coal. Shipwrecked sailors were to be assisted by the Japanese and handed over to their countrymen. And while in Japan the sailors were to be "free as in other countries, and not subjected to confinement, but shall be amenable to just laws."

The *Lagoda* had a long and estimable career. Built in 1826, she was converted into a whaler in 1841 and served in that capacity until 1890! Her six expeditions between 1841 and 1860 returned an average profit of 98 per cent (Dolin, 2007). A half-scale model of *Lagoda*, the largest ship model in the world, is a permanent feature of the New Bedford Whaling Museum.

Insurance policies

Mahler (1999) describes two stamped insurance policies on whaling vessels. One of the Pacific Mutual Insurance Co. of New Bedford (Figure 12), May 2, 1863, on the bark *Rose Pool*, her whaling outfits, and catchings, from her sailing on January 29, 1863, until her return on September 27, 1864, is stamped with 25¢ Entry of Goods imperforate. Just \$300 insurance was provided, with premium \$18, to be applied to the vessel (valued at \$11,000), outfits (value \$17,000) and catchings (enumerated in manuscript as "Sperm Oil 175, Whale do 100, Bone 150"). A paste-on slip also dated May 2, 1863, states that the company assumed "the risk of loss or capture by Confederate cruisers, privateers, and their vessels of war" for an additional 6% premium (doubling the cost of the policy). Presumably the *Rose Pool* carried other insurance as well; it was customary for the risk to be spread among several insurers.

A similar policy of the Union Mutual Marine Insurance Co. of New Bedford insures the bark *Northern*

Figure 12. 1863
policy insuring
whaleship Rose
Pool.

SHIP AND OUTFITS.
New Bedford & Fairhaven.

No. 3900

By the Pacific Mutual Insurance Company of New Bedford.

This Policy of Insurance Witnesseth,

Edward Mayhew
Thos Hancock
Bark Rose Pool
at from the 29 day of Jan 1863 at noon

to be insured, lost or not lost, on the

1300

wherever she may go on a whaling voyage, with liberty to touch at all ports or places for refreshments, and to sell her catchings, or ship them home as the risk of the insured, or to take freight when homeward bound; whosoever shall be Master for this present voyage, or whoever else shall be Master in the said vessel, or by whatsoever other name or names the said vessel or Master thereof, is, or shall be, named or called: Beginning the Adventure upon the said vessel and outfit.

Dollars, and whaling outfit, on each interest in proportion as valued in the margin,

Vessel Valued, Including Premium, \$ 11,000

Outfit, \$ 17,000

as aforesaid, and to continue during the voyage aforesaid, until she shall return and anchor at New Bedford, or until she shall return before

And it shall be lawful for the said vessel, in her voyage, to proceed and sail to, touch and stay at, any ports or places, if thereunto obliged by stress of weather, or other unavoidable accidents, without prejudice to this Insurance.

Touthing the adventures and perils which the said Insurance Company are contented to bear, and take upon them in this voyage, they are, of the Sea, Fire, Enemies, Pirates, swelling Tides, Rains, and Detonations of all Kings, Princes, or People, of what nation or quality soever, liability of the Master (unless the insured be owner of the vessel) and of Mariners, and all other losses and misadventures which have, or shall come, to the damage of the said vessel and outfit, or any part thereof, to which Insurers are liable by the rules and customs of Insurers in Boston; provided, that the Insurers shall not be liable for any partial loss on the vessel and outfit unless it amount to five per cent. exclusive, in each case, of all charges and expenses incurred for the purpose of ascertaining and proving the loss; but the owners of such goods shall recover on a general average. Not liable in PARTIAL LOSS for Cables and Anchors. Not liable for partial loss on the vessel, factors, servants, and assigns, to sea, labor, and travel for, in and about the defence, safeguard, and recovery of the said vessel and outfit, or any part thereof, without prejudice to this insurance to the charges whereof, the said Insurance Company will contribute, in proportion as the sum insured is to the whole sum at risk. And so the Company are contented, and do hereby bind their absolute and contingent funds, according to the Charter and By-Laws thereof, to the insured, executors, administrators, and assigns, for the true performance of the premises, confounding themselves paid the consideration due unto them for this insurance, by the insured, at and after the rate of per cent, if the risk ends within

Premium, \$ 18.
Policy, 1.
\$ 19.

AND IT IS HEREBY AGREED, that if the insured shall have made any other insurance upon the vessel and outfit aforesaid prior in date to this Policy, then the said Insurance Company one part of the voyage insurance answerable therefor out of the port aforesaid is considered.

No. 3900
Note, \$ 18

New Bedford, May 2nd 1863

In consideration of an additional premium of six per cent., for two years, with the privilege of terminating the same at any time after the expiration of one year, by paying pro rata, no loss being claimed, the Pacific Mutual Insurance Company assumes the risk of loss or capture by Confederate cruisers, privateers, and their vessels of war, on the within Policy, at and from the 29 Jan 1863 to 1863 Warranting in case of loss full war and marine premiums.

B. S. R. May

IN WITNESS WHEREOF, the President of said PACIFIC MUTUAL INSURANCE COMPANY hath signed, and the Secretary thereof hath countersigned the Policy, at their Office, in New Bedford, the 2nd day of May 1863.

B. S. Richardson Secretary. Guilford Allen President.

Light for \$25,000 on a four year* "Adventure" beginning October 10, 1871, premium \$2,250, and bears a 50¢ Original Process.

*Even for whalers, whose voyages typically lasted well over a year, this seemed excessive. Sure enough, the fine print reveals that the 9% premium was figured on a two year voyage; beyond that it would be pro-rated upward.

New Bedford Cordage Co.

Mahler (2008) illustrates three 1863–66 San Francisco bills of exchange payable to one L. A. Plummer. Two identify him as "Treasurer," and one places him in New Bedford. A bit of digging reveals Plummer was Treasurer of the New Bedford Cordage Co., manufacturers of whaling line. During the 1860s San Francisco was in the process of supplanting Honolulu as the primary refitting

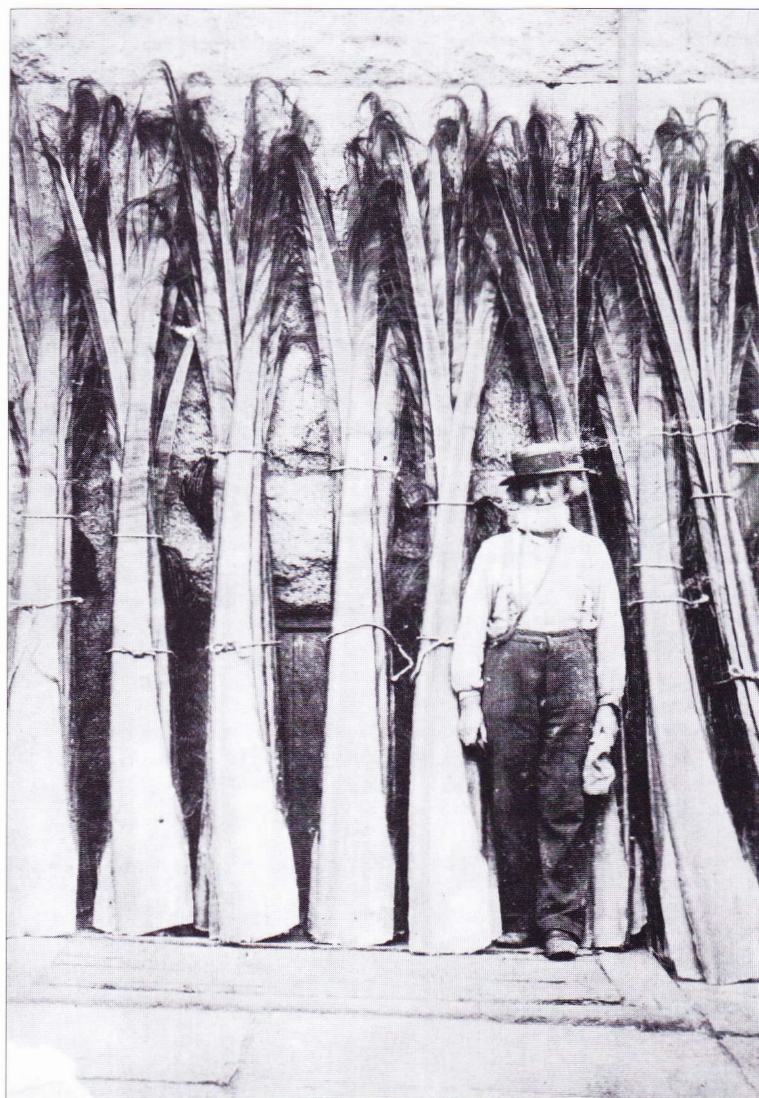
port for the Yankee whaling fleet. These bills evidently paid for line shipped to California to resupply ships touching there.

Money, Honey

Of the fourteen Pacific whaleships whose stamped manifests and bills of exchange are described here and in the preceding article, four were lost to the *Shenandoah* and six more in the 1871 disaster. Moreover, the *General Pike* had its 1865 season disrupted when it was captured by the *Shenandoah*, bonded, and filled with prisoners, and the *Lagoda* lost its 1871 season in rescuing evacuees. These documents and events comprise only a brief snapshot of whaling, and these twin disasters overstate its perils. Even in more normal times, though, whaling was difficult and dangerous. What possessed men to leave home for years at a time, sail thousands of miles around Cape Horn, across the Pacific, and finally to the icy Western Arctic? There can be only one answer to all such questions: it paid, and plenty.

We have already glimpsed this in the records of the *Jireh Swift*: she had brought to San Francisco over \$100,000 in oil and bone in October 1864; another \$25,500 worth were already on board when she was captured by the *Shenandoah* the following June, at the beginning of the Arctic season; and her prospective catch for the rest of the 1865 season was estimated at \$138,000. Stupendous amounts for a time when a clerk in a typical Eastern shop earned about a dollar a day! Even in the face of such figures, it is hard not to remain a bit incredulous. How were such valuations possible, especially given the considerable contemporary purchasing power of a single dollar? The explanation lies in part in the peculiar composition of the bowhead whale, the predominant species in the Western Arctic, and in part in the failure of the incredulous landlubber to comprehend how big whales actually are. A large bowhead could be worth nearly \$10,000, and here is how. The bowhead was a baleen whale, its mouth filled with some 600 keratinous plates (known as baleen) that hang, lattice-like, from the upper jaw, their inside edges covered with a hairy fringe. The bowhead feeds by grazing open-mouthed through plankton-rich waters, then closing its cavernous mouth, expelling the water and swallowing the mass of plankton ensnared on the baleen. "Whalebone" referred, not to the bones of the whale's skeleton, but to its baleen. Prized for its pliability, it was much in demand for women's corsets and skirt hoops, buggy whips, and all manner of products today made from plastic or spring steel. The largest bowheads could have baleen as long as fourteen feet (Figure 13), weighing more than 3,000 pounds, and using a rough average wholesale price of \$1.50 per pound,* worth in excess of

*After 1875 the price rose steadily, if somewhat erratically,



\$4,500. A more typical yield was about 2,000 pounds and \$3,000.

The second immensely profitable aspect of bowhead whaling was the prodigious amount of oil it produced. The average yield from an Atlantic gray whale was about thirty barrels;† for sperm whales, about forty-five. But a bowhead rarely yielded less than a hundred. In 1849, one of the first years the fleet had ventured through the Bering Strait, the average across the entire fleet was 150 barrels per whale. The highest recorded figure from the Western Arctic was a whopping 375 barrels, over 11,800 gallons; using a rough average price of \$1 per gallon, the oil from this leviathan was worth nearly \$12,000.

topping \$5 in 1890 and peaking at nearly \$6 in 1904. By 1909 the market had collapsed. Bockstoece (1986, Appendix 3) gives the yearly prices for oil and bone from 1849 until 1913.

†A barrel was a unit of measurement, equal to 31.5 gallons.

Figure 13. Bundles of Whalebone in New Bedford, ca. 1860.

A more typical 150 barrel yield was still worth about \$4,725. The lining of fat, or blubber, from which much of the oil was produced, was up to eighteen inches thick (as opposed to six inches or so on the sperm whale), its immense volume a simple consequence of the gigantic size of the beast; a sixty-ton whale seventy feet in length has a huge surface area. The bowhead's lips alone, some four feet thick, could yield up to sixty barrels themselves; the tongue weighs five tons and contributes another twenty barrels or so.

Not included in this figuring was the meat of the whale. With the exception of a few hundred pounds of tenderloin occasionally cut from the tail for the crew's use, the carcass, with its tons of meat—enough to feed an entire Eskimo village for months—was simply set adrift.

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Birsigthalbahn tramway stamps

By **Donn Lueck, ARA**

In the last years of the nineteenth century the Basel Land suburban railways were built. As was the case with the national railway companies, they were constructed with private capital and received very little financial support from the state.

The Birsigthalbahn was started in 1887 as a narrow gauge steam railway. Original intentions were that it should extend from Basel via the Birsig River valley to Porrentruy but it never went farther than Rodersdorf. In 1905 the line became electrified.

On December 21, 1974, four suburban trains merged to form the Basel Land Transport AG or the BLT. Those in the merger were the Birsigthalbahn or BTB, Birseckbahn or BEB (a line from Basel up the Birs River valley to Arlesheim, Baselland and Dornach, in Kanton Solothurn), the Trambahngesellschaft Basel-Aesch or TBA (which operated on the other side of the Birs valley from Basel to Aesch) and the Basellandschaftliche Überlandbahn (intercity rail) or BueB.


This combination led to the creation of line 10 (Dornach-Arlesheim-Basel-Flüh-Rodersdorf) which is today Europe's longest tram line. It is actually an international line as one stop in the middle (the old Leymen station) is actually in France. It takes more than an hour for a tram to run the length of line 10. It is obvious that most

of the line was built for trains and not trams as the old stations were not made for today's low-floor trams. Line 11 is another remarkably long line running from Aesch-Basel-St. Louis with fast train-like service near the Aesch end of the line.

Birsigthalbahn tramway stamps were issued from 1946–1950 to pay for the use of the tramway for one month. The stamps are inscribed "BRISIGTHALBAHN" at the top with an illustration of a streetcar in the center and the word "WERT" inside a wreath on either side of the streetcar. The word wert is German for value. The 1947 issues are surcharged with a new value in manuscript. The values on all other issues are printed in black. The stamps are perforated 10.75–11. The size of the design is 17 mm x 22 mm on all stamps.



1	1946	6.05	orange-brown
2	1946	12.25	orange-brown
3	1946	13.90	orange-brown

4	1946	9.55	green	51	1949	19.80	lilac-rose
5	1946	18.60	green	52	1949	20.80	lilac-rose
6	1946	24.20	green	53	1949	21.80	lilac-rose
				54	1949	22.80	lilac-rose
				55	1949	23.80	lilac-rose
				56	1949	24.80	lilac-rose
				57	1949	25.80	lilac-rose
				58	1949	26.80	lilac-rose
				59	1949	27.80	lilac-rose
				60	1949	28.80	lilac-rose
				61	1949	29.80	lilac-rose
				62	1949	30.80	lilac-rose
				63	1949	no value	dark brown
7	1947	7.70 on 6.75	gray	64	1949	9.25	dark brown
8	1947	9.25 on 8.45	gray	65	1949	15.40	dark brown
9	1947	10.80 on 9.75	gray	66	1949	18.50	dark brown
10	1947	3.30 on 3.60	dark brown	67	1949	21.60	dark brown
11	1947	12.40 on 11.40	dark brown	68	1949	24.65	dark brown
12	1947	15.40 on 13.90	dark brown	69	1949	29.15	dark brown
13	1947	6.60 on 7.05	blue	70	1949	31.95	dark brown
14	1947	15.40 on 14.05	blue	71	1949	37.55	dark brown
15	1947	29.80 on 26.85	blue	72	1950	3.30	red
16	1947	9.25 on 9.85	red	73	1950	5.50	red
17	1947	15.40 on 13.35	red	74	1950	6.60	red
18	1947	31.95 on 29.50	red	75	1950	7.70	red
19	1948	5.50	blue-gray	76	1950	8.80	red
20	1948	6.60	blue-gray	77	1950	9.90	red
21	1948	7.70	blue-gray	78	1950	10.40	red
22	1948	8.80	blue-gray	79	1950	11.40	red
23	1948	13.40	blue-gray	80	1950	11.90	red
24	1948	17.60	blue-gray	81	1950	12.90	red
25	1949	no value	green	82	1950	13.90	red
26	1949	3.30	green	83	1950	15.40	red
27	1949	5.50	green	84	1950	7.70	gray
28	1949	6.60	green	85	1950	9.25	gray
29	1949	7.70	green	86	1950	10.80	gray
30	1949	8.80	green	87	1950	12.35	gray
31	1949	9.90	green	88	1950	11.00	violet
32	1949	10.40	green	89	1950	13.20	violet
33	1949	10.90	green	90	1950	15.40	violet
34	1949	11.40	green	91	1950	17.60	violet
35	1949	11.90	green	92	1950	19.80	violet
36	1949	12.40	green	93	1950	20.80	violet
37	1949	12.90	green	94	1950	21.80	violet
38	1949	13.40	green	95	1950	23.80	violet
39	1949	13.90	green	96	1950	25.80	violet
40	1949	15.40	green	97	1950	26.80	violet
41	1949	no value	yellow	98	1950	27.80	violet
42	1949	7.70	yellow	99	1950	28.80	violet
43	1949	9.25	yellow	100	1950	29.80	violet
44	1949	10.80	yellow	101	1950	30.80	violet
45	1949	12.35	yellow	102	1950	9.25	yellow
46	1949	no value	lilac-rose	103	1950	15.40	yellow
47	1949	11.00	lilac-rose	104	1950	18.50	yellow
48	1949	13.20	lilac-rose				
49	1949	15.40	lilac-rose				
50	1949	17.60	lilac-rose				

Birsigthalbahn/page 97

The case and stub stamps of the Series of 1922 Distilled Spirits Bottled in Bond

by Ronald E. Leshar, ARA

The Prohibition years were difficult ones for Americans to obtain distilled spirits. The only legal way to do so was through a doctor's prescription and even then the maximum quantity permitted was a monthly amount of one pint. The permitted bottle sizes during the Prohibition years were a half pint and pint; in 1924 the quarter pint size was also allowed. This latter size was at the urging of the distilling interests to permit them to market the quarter pint to physicians with the idea that the

physicians could hand out a sample to their patients to get them started on the road to health before filling their prescription of spiritus frumenti or whiskey. The quarter pint case and bottle stamps of both the Series of 1924 and 1926 are quite scarce.

But by far the scarcest size of the Prohibition permitted sizes is the half pint. Since a prescription could be written for a full pint, who would want a half pint? In years of examining the government required prescription blanks I have never seen one written for a half pint.

Each examined was for a quantity of one pint. So it comes as no surprise that the half pint case and bottle stamps are rare. I use this word rare advisedly for until now I had seen exactly two bottle stamps and no case stamps. One of those bottle stamps was torn in two and this one I had traded to my collaborator in the listing of the bottled in bond stamps (2005). Many years ago a dealer offering from the A. C. Stagg collection contained none of this denomination.

The recent appearance of a lot on eBay consisting of the stub, case stamp and three attached bottle stamps was cause for elation. When the lot arrived it contained eight additional bottle stamps. The distiller was Charles Kobert & Co., Distillery Number 299, Kentucky. A bonus was the plate number 25409 in the top margin, this being the center pane of what was undoubtedly a sheet of three panes arranged horizontally (remnants of the cutting lines separating the panes are visible at both left and right). This was printed from one of the large size plates (often referred to as super plates) that were being used beginning in 1919 to reduce the costs of production on the offset presses.

Reference

Leshar, R. E. and E. C. Wilkens. 2005. Bottle and case stamps for distilled spirits bottled in bond: a catalog listing. *The American Revenuer* May-June; 59: 48-63.



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.

KEISER, DICK 6998. PO Box 1881. Silverdale WA 98383. United States, US-State Fish & Game, US-Taxpays, Worldwide.

PARKER, WILLIAM 6996. 13916 174th St Ct E, Puyallup WA 98374. Proposed by: Martin Richardson 1507. US-Scott Listed.

PRIVE, ROBERT V 6999. Proposed by: Eric Jackson 1563.

SHAPIRO, SHELDON 6997. 2417 S 20th St, Philadelphia PA 19145. US-Scott Listed.

Application for re-instatement

GRAY, KENT 4746. PO Box 67842, Albuquerque NM 87193.

WALD, KIMBER A 2855. 2949 Duvall Rd, Woodbine MD 21797.

WHITMORE, JOHN S 2824. PO Box 11045, Canoga Park CA 91309.

Dropped (RTS—refused)

YOUNGBLOOD, WAYNE 1030.

Deceased

ASHWORTH, HARRY A 1819.

GARSICK, JOSEPH 2479.

PROKESCH, CLEMENS E M.D. 3002.

RIESENFELD, SANFORD 1574.

Address changes

BROOKS, GORDON 3504. PO Box 100, Station N D G, Montreal, Quebec H4A 3P4 Canada.

FREEMAN, ROBERT S 3287. 960 N Gilbert Rd, Gilbert AZ 85234.

MACLEAN, WILLIAM 6971. 34 Myrtle Dr, Manahawkin NJ 08050.

RYAN, CHRISTOPHER 3286. 25 Lessard, Toronto ON M6S 1X6, Canada.

ARA Convention update

As mentioned in the "Editors notes" column in the May-June issue, the 2008 ARA Convention will be held at NAPEX in Tysons Corner in McLean, Virginia, (suburban Washington, D.C.) on June 6-8, 2008. The show will be open from 10 a.m. to 6 p.m. on Friday and Saturday and on Sunday from 10 a.m. until 4 p.m. at the Hilton McLean Tysons Corner, 7920 Jones Branch Drive. There is a special show room rate of \$120 per night; the hotel can be contacted by phone at 703-761-5111 or by FAX at 703-761-5100; be sure to mention

NAPEX for the rate.

The show prospectus appeared on the mailing wrapper for the last issue and this issue of *The American Revenuer*. NAPEX also has a literature competition. A copy of the literature prospectus is available online at the show website <NAPEX.org>.

The show website also maps and instructions on how to reach the show site by auto, bus and train from area airports and major freeways. Admission to the show is free as is parking next to the hotel.

Birsigthalbahn/ from page 95

105	1950	21.60	yellow
106	1950	24.65	yellow

The author has listed only those stamp in his collection, other values probably exist. Anyone with addi-

tional information about these Birsigthalbahn tramway stamps is invited to contact the author directly. You may contact Donn Lueck at P. O. Box 11582, Phoenix, AZ 85061 or by e-mail at <donn3@earthlink.net>.



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MAIL & INTERNET AUCTION #221

CLOSING DATE: February 29, 2008 at 11:00 pm EST

Mail, Phone and Fax bids must be in our hands by 3:00 pm

Bid online on our website www.ericjackson.com until 11:00 pm EST closing time.

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 or online. Mail, Phone and Fax bids must be in our hands by 3:00 pm on closing day so that they may be entered into the system prior to closing time. Minimum bid is \$2.00. Successful bidders who are ARA members will have their lots sent with an invoice. Postage and handling will be added to the invoice, minimum \$2.00. All payments are due upon receipt of invoice. I accept American Express, Discover, Mastercard, and Visa. Pennsylvania residents will have 6% sales tax added to their purchases.

All stamps are in used condition unless noted as mint.

UNITED STATES

Scott Catalogue Numbers

1	First Issue Revenue Stamps R5a tied by SON BANK OF WATERBURY h/s to bank check. Waterbury, Ct. 1863. F-VF --	
2	Documentary Stamps R357 cut cancel, VF thin PHOTO	450.00
3	R460 used, VF PHOTO	140.00
4	R601 mint, F-VF PHOTO	140.00
5	R704 perfin, VF short perf PHOTO	700.00
6	Stock Transfer Stamps RD57 mint, F	90.00
7	RD348 mint, F-VF	27.50
8	Wines and Cordials RE79 used, VF small thin	200.00
9	RE179 mint, F-VF crease PHOTO	1,250.00
10	RE189 mint, VF PHOTO	125.00
11	Beer Stamps REA43c (44C) F crease, corner fault PH	900.00
12	REA76b (84B) F creases, sealed tears & light soiling	350.00
13	REA78a (86A) F crease, repaired tear	200.00
14	REA83 (91) mint, VF	150.00
15	REA84 (92) F repaired PHOTO	450.00
16	REA87 (95) VF thins, repaired hole PHOTO	750.00
17	REA91 (103) VF PHOTO	100.00
18	REA188 (214a) VF	200.00
19	REA194 (220a) mint, XF	100.00
20	REA195 (221a) mint, XF	200.00
21	REA196 (222a) mint, XF PHOTO	1,250.00
22	Silver Tax RG1-18 tied by oval h/s cancels to a document fragment, F-VF	193.65
23	RG51 mint, VF few nibbed perfs PHOTO	350.00
24	Revenue Stamped Paper RN-B3 New York, N.Y. National Citizens Bank, W.A. Ransom & Co. check. 1867. VF	40.00
25	RN-B10 New York, N.Y. Bank of New York, R.O. Edwards check. 1866. VF	22.50
26	RN-G1S New York, N.Y. Greenwich Bank. Corlies Macy & Co. sample check. VF	--
27	RN-G1S Chicago, Ill. North-Western Bank. Corlies Macy & Co. sample check. VF	--
28	RN-G1S Nashville, Tenn. North-Western Bank. Morris Stratton & Co. Corlies Macy & Co. sample check. VF	--
29	Private Die Medicine Stamps RS14d unused, VF	85.00
30	RS72d F faults including small nick at left PHOTO	1,000.00
31	RS106b F-VF small sealed tear, short perf	350.00
32	Snuff Specimen TESS F	10.00
33	Paper Tobacco Wrappers PW6-5 F thins & tear, small hole at lower right	50.00
34	PW8-3 F-VF small faults including tear, small hole	50.00
35	Test Stamps TD47 mint, F-VF	200.00
36	Local Posts 107LU1 unused, VF	125.00
37	Sanitary Fair WV2 unused, F-VF thin PHOTO	700.00
38	Telegraph Stamps 107t6 mint, VF PHOTO	275.00
39	15749A booklet pane of eight, mint, VF	800.00
40	Telephone Stamps United Telephone & Telegraph Co. message coupon. 5 blue. 1905. mint, F PHOTO	--
41	Union Dues Stamps Western Federation of Miners Due Stamp. Red. 1907. Used, F	--

STATE REVENUE STAMPS

Catalog Numbers and values are from the new *SRS State Revenue Stamps Catalog*, available from us for \$66 postpaid in the U.S.

42	ALABAMA Beer B23 mint, VF	15.00
43	ALASKA Liquor B7a mint, VF	7.00
44	Wine W5 mint, F-VF	75.00
45	ARIZONA Feed Tags FET1 mint, VF	15.00
46	FET4 mint, VF	37.50
47	FET8 mint, VF	37.50
48	ARKANSAS Documentary Stamps D56 used, VF	5.00
49	D57 used, VF	7.50
50	D58 used, VF	7.50
51	Feed Tags FET8 used, F-VF torn at top from removal	--
52	CALIFORNIA Bill of Lading DBL1 SHB controller's overprint, F-VF PHOTO	18.00
53	DBL2a-c strip of four, unused, VF	22.00
54	DBL5c GWW controller's overprint, cut to shape, F PH	40.00
55	Documentary Stamps D20 GO controller's overprint, die cut, F-VF	--
56	Insurance DN51 strip of four, unused, VF	--
57	DN59 SHB controller's overprint, F-VF PHOTO	12.00
58	FLORIDA Feed Tags FET5 mint, F-VF	20.00
59	Liquor L22aS punched Specimen, VF PHOTO	20.00
60	L47 used, VF PHOTO	40.00
61	GEORGIA Beer B33a used, VF usual small faults	50.00
62	IDAHO Beer B8 mint, VF light crease	5.00
63	ILLINOIS Beer B10 used, F-VF small faults	7.50
64	B31 mint, VF PHOTO	--
65	GEORGIA Beer D50-57 imperforate singles, mint, VF	--
66	D281 used, VF	7.50
67	KANSAS Secured Debts D5 used, VF	12.50
68	D16 used, F-VF	20.00
69	Feed Tags FET9 mint, VF	35.00
70	FET17 mint, VF	10.00
71	Liquor L2b-7b imperforate pairs, mint, F-VF	30.00

72	Livestock Remedy Tags LRT1 unused, VF small abrasion at left	40.00
73	LRT2 mint, VF	20.00
74	KENTUCKY Liquor, Imported IL21 sh. of 24, mint, VF	72.00
75	IL22 sheet of 12, mint, VF	54.00
76	LOUISIANA Liquor L43a mint, VF	4.50
77	MAINE Beer B23b mint, VF PHOTO	35.00
78	MARYLAND Recordation Tax D19 used, VF	5.00
79	MICHIGAN Beer B36S Columbian Bank Note Co. specimen, VF	20.00
80	MICHIGAN Malt MA14 mint, F-VF	35.00
81	MA26 mint, VF	40.00
82	Trout 3 mint, F-VF	35.00
83	8 die proof on glazed paper, staple holes in upper left corner, VF	--
84	MINNESOTA Deed Tax D43 booklet pane of two, mint, VF	20.00
85	Seed Tag SET2 mint, VF	15.00
86	SET3 used, VF staple holes, crease	15.00
87	Wine Case Stamp W30 mint, VF	16.00
88	Wine and Liquor WL36/56, BC5-6 23 different affixed to a plastic Salesmans sample page, F-VF	--
89	MISSISSIPPI Beer and Wine BW27S Columbian Bank Note Co. specimen, VF	20.00
90	BW30 mint, VF	12.50
91	Malt MA1S horiz strip of 10, Columbian Bank Note Co. Chicago specimen perfin, VF	--
92	MA5 mint, F-VF tiny inclusion PHOTO	50.00
93	MISSOURI Beer B26 mint, F-VF small nick at upper left	50.00
94	B46 mint, VF	15.00
95	B131a perfin cancelled but unused, VF	--
96	Liquor L27 mint, F	8.50
97	L32 mint, VF	12.50
98	L60 used, F small faults	45.00
99	Soft Drinks (Drinks & Syrups) SD9 mint, VF couple short perfs	15.00
100	SD14 mint, VF	20.00
101	Wine W11 mint, VF	4.50
102	MONTANA Punchboard PB5 mint, VF	25.00
103	PB10 used, VF PHOTO	95.00
104	NEBRASKA Beer B60 mint, VF	7.50
105	Feed Tags FET29 mint, VF	5.00
106	NEW MEXICO Feed Tags FET2 mint, VF	20.00
107	FET9 mint, VF	20.00
108	NORTH DAKOTA Beer B5b mint, VF	30.00
109	PENNSYLVANIA Philadelphia Documentary 50c orange, Specimen with security punch, F-VF	--
110	\$1 yellow, Specimen with security punch, F	--
111	\$5 dark green, Specimen with security punch, VF	--
112	\$10 purple, Specimen with security punch, F-VF	--
113	\$50 purple, Specimen with security punch, VF	--
114	\$100 carmine, Specimen with security punch, VF PHOTO	--
115	\$500 orange with receipt tab, Specimen with security punch, VF PHOTO	--
116	\$1,000 brown with receipt tab, Specimen with security punch, F-VF PHOTO	--
117	SOUTH CAROLINA Fertilizer Tags FTT29 used, F faults	40.00
118	FTT32 mint, VF	40.00
119	SOUTH DAKOTA Duck Hunting 2 used, VF	65.00
120	WISCONSIN Beer B67/70 imperforate printers waste, vertical pair, printed on both sides, VF	--
121	UTAH Beer B11 booklet of 50 stamps, mint, VF	150.00
122	CANADA Supreme Court Stamps VanDam FSC22 mint, VF	35.00

GREAT BRITAIN & COMMONWEALTH REVENUES

Barefoot Catalogue Numbers & Values

123	GREAT BRITAIN Motor Vehicle Tax Disc June, 1957	--
124	Workers Compensation 9 used, VF	£7.50
125	ISLE OF MAN Revenue 20 mint, VF	£5.00
126	35 used, F-VF	£20.00
127	ANTIGUA Stamp Duty 7 mint, F-VF	£10.00
128	8 mint, VF	£10.00
129	9 mint, VF	£10.00
130	11 used, F PHOTO	£75.00
131	AUSTRALIA Victoria Stamp Duty 9 used, F	£5.00
132	Western Australia Stamp Duty 2 used, F	£5.00
133	3 used, F	£5.00
134	8 used, F-VF	£5.00
135	10 used, F PHOTO	£25.00
136	BARBADOS Revenue 9 mint, VF PHOTO	£25.00
137	13b mint, F-VF short perf	£7.50
138	16 used, VF	£7.50
139	24-5, 28-31 six different, used, F-VF small faults	£28.50
140	BERMUDA Revenue 8 used, VF	£5.00
141	18 used, F-VF	£20.00
142	BRITISH EAST AFRICA Judicial 15 used, VF PH	£50.00
143	Revenue 5V used, F	£20.00
144	BRITISH GUIANA Revenue 16A used, F	£10.00

145	BRITISH HONDURAS Revenue 1 used, F-VF	£5.00
146	BRITISH SOUTH AFRICA CO. Revenue 3 perfin, F-VF	£25.00
147	4 used, F	£35.00
148	8 perfin, VF PHOTO	£175.00
149	17 perfin, VF	£35.00
150	CAPE OF GOOD HOPE Revenue 13 mint, F-VF light crease	£20.00
151	20B used, VF	£10.00
152	26 used, VF	£10.00
153	52 used, F	£25.00
154	83 used, F	£25.00
155	Embossed Revenue £2/10 & £10 blue embossed stamps on a large cut square, VF small faults	--
156	CEYLON Foreign Bill 15 used, F-VF	£35.00
157	65 Second of Exchange, used, F light crease	£30.00
158	Receipt 1 used, VF PHOTO	£10.00
159	Stamp Duty 61 used, VF	£5.00
160	CYPRUS Revenue 2 perfin, F-VF	£5.00
161	30 used, F-VF	£7.50
162	39 used, VF	£15.00
163	DOMINICA Revenue 1-3 used, VF	£7.50
164	FIJI Stamp Duty 10 used, F	£5.00
165	GIBALTAR Stamp Duty 11 used, F-VF	£10.00
166	GOLD COAST Judicial 1 mint, VF corner crease	£10.00
167	3 used, F-VF	£10.00
168	4 used, F-VF	£5.00
169	5 used, VF	£15.00
170	6 used, VF	£20.00
171	9 used, VF PHOTO	£50.00
172	17 used, F-VF	£10.00
173	GRIMALAND Revenue 39 used, F	£15.00
174	47 used, F-VF	£10.00
175	61 used, F	£7.50
176	62 used, F	£7.50
177	67 used, F couple short perfs	£50.00
178	68 used, F	£15.00
179	70 used, F	£50.00
180	HONG KONG Bill of Exchange 123 used, VF	£10.00
181	Contract Note 2B used, F-VF	£10.00
182	4B used, F	£10.00
183	Revenue 82 used, F-VF PHOTO	£50.00
184	INDIA Court Fees 75 horizontal pair, punch cancel, F-VF	£20.00
185	79 horizontal pair, punch cancel, F	£30.00
186	134 horizontal pair, punch cancel, F-VF	£20.00
187	137 horizontal pair, punch cancel, F	£20.00
188	Foreign Bill 30 used, F	£15.00
189	IRELAND Petty Sessions 2 used, F-VF small faults	£5.00
190	Consular 7 used, VF	£10.00
191	8 used, F	£15.00
192	JAMAICA Judicial 8 used, F	£10.00
193	14 used, F-VF	£10.00
194	KENYA Judicial 9A used, VF short perf	£10.00
195	9C used, VF	£10.00
196	10C used, VF	£10.00
197	11B used, VF	£25.00
198	12D used, VF	£20.00
199	13A used, VF	£10.00
200	14D used, VF short perf	£10.00
201	15C used, VF	£20.00
202	MALTA Postal/Fiscal Scott 4 block of four, SON POLICE OFFICE MALTA blue oval h/s, F-VF	--
203	Stocks & Shares 7 perfin, F-VF	£25.00
204	MONTERRAT Inland Revenue 1 used, F	£7.50
205	NEW ZEALAND Fine Paid 2a used, F light crease	£20.00
206	Stamp Duty 21 used, F-VF PHOTO	£75.00
207	27 used, F	£35.00
208	ORANGE FREE STATE Bank Draft 4a used, F	£15.00
209	ST. KITTS NEVIS Revenue 3 used, F	£5.00
210	4 used, F	£7.50
211	ST. LUCIA Postal/Fiscal Scott 39 used, VF	--
212	ST. VINCENT Revenue 1 used, F	£10.00
213	5 used, F	£25.00
214	10 used, F	£25.00
215	13 used, F	£25.00
216	16 used, F	£7.50
217	17 used, F	£15.00
218	19 used, F	£10.00
219	26 used, F PHOTO	£100.00
220	29 used, F	£10.00
221	35 used, F	£15.00
222	SEYCHELLES Bill 5A Second of Exchange, used, F-VF	£10.00
223	5A Third of Exchange, mint, VF PHOTO	£10.00
224	Revenue 5A used, F-VF	£15.00
225	11 used, F	£10.00
226	12 used, F	£10.00
227	13 used, F light crease	£15.00
228	15 used, F	£25.00
229	SIERRA LEONE Stamp Duty 12 used, F-VF light crease	£20.00
230	TRANSVAAL Pass 2 used, F	£7.50
231	5 used, VF	£5.00
232	Revenue 89 used, VF light creases	£25.00
233	UGANDA Revenue 7 used, F-VF short perf	£25.00
234	12a Revenue error, used, F-VF PHOTO	£75.00
235	18 used, F-VF	£5.00
236	32 used, F-VF	£5.00
237	50 used, F-VF	£5.00
238	WEI HAI WEI Revenue 1 used, VF crease	£35.00
239	ZANZIBAR Revenue 1 mint, F-VF	£10.00
240	ARGENTINA Playing Cards red, used, F PHOTO	--
241	DENMARK Playing Cards red, used, F-VF small thin PH	--
242	FRANCE Playing Cards 0fr.75 black, for packs of 36 cards or less. Used, VF small faults PHOTO	--
243	4fr.50 black, for packs of 36 cards or less. Used, VF light creases PHOTO	--
244	7fr.50 magenta, for packs of more than 36 cards. Used, VF PHOTO	--
245	1fr.50 blue, for packs of less than 36 cards for clubs. Used, PHOTO	--
246	ITALY Playing Cards 30c brown, affixed to a card, VF PHOTO	--
247	SPAIN Playing Cards 15c blue & green, mint, VF creases, small thin PHOTO	--
248	30c red & brown, mint, VF PHOTO	--
249	30c red, unused, F PHOTO	--

Member's Ads

ARA members: send your request for free ad to Editor, The American Revenuer, Rockford, Iowa 50468-0056 USA. Send on a postal card, one ad at a time, limit 50 words plus address, must be about revenues or conderellas. First come, first served, space available. Ad may be emailed to <revenue@omnitel.com>.

Catalog update underway. Wm. Barber published *The Impressed Duty Stamps of the British Colonial Empire* catalog in 1998. It lists stamps directly printed or impressed upon documents, as opposed to Barefoot catalog of adhesive revenues. A revised edition is planned. Please send new listings to either Wm. Barber (PO Box 15009, Chesapeake, Virginia, USA, 23328-5009) or Norman Seidelman (9240 Quick Fox, Columbia, Maryland, USA, 21045-5312). Scans or photocopies should accompany. Email to either <wbarber2@aol.com> or <niseide@aol.com>.

1894

FREE giveaway of auction catalogs to the recipient(s) who will reimburse me for postage: *Morton Dean Joyce Collection of United States Revenue Stamps*, w/prices realized—Daniel F. Kelleher Co. *Robert H. Conliffe Collections of the United States Embossed Revenues and Revenue Stamped Paper*, no prices realized—Daniel F. Kelleher Co. *Adm. W.V. Combs Collection of Embossed Revenues (and others)*, w/prices realized—Matthew Bennett, Inc. *Robert Zoellner and Henry Tolman II Collection of U.S. Revenues*, w/prices realized—Robert A. Siegel. *Henry Tolman II Collection of U.S. Revenue Stamps Part Two—Beer Stamps*—Robert A. Siegel. *Henry Tolman II Collection of U.S. Revenue Stamps Part 3—Match and Medicine Stamps and Federal Hunting Permits*—Robert A. Siegel. *Henry Tolman II Collection of U.S. Revenue Stamps Part 4—Documentary and Proprietary Issues, Tax Paid Stamps and Specialized Collections*—Robert A. Siegel. If I don't give them away I'll throw them away; I'm running out of room. Henry Fisher <Embrevfisher@aol.com>.

1895

WANTED: Italian Taxpaid revenues, such as; Liquor strips, Tobacco strips, Railroad baggage insurance stamps, etc. by collector. Willing to trade my US/Foreign taxpaid revenues for your Italian taxpaid revenues or will make an offer for outright purchase. All inquires responded to! Snail mail: Mark Fionda, 159 Oak Street, Ridgewood, New Jersey 07450-2508. email: <ellomom@aol.com>.

1896

Send \$10.00 to Miss Cindy Sutantio, 4187 Greensbury Dr, New Albany, Ohio 43054-9107 and get 45 different revenues sent registered by A. Slesantio, Box 15, Lasem 59271, Indonesia.

1897

Wanted: Playing Card Stamps! I will buy or trade other Revenue material for your duplicate

RF material. All RF or RU material is wanted. Richard Lesnewski, 1703 West Sunridge Drive, Tucson AZ 85704.

1898

The Revenue Stamps of Iraq, 3rd Edition. Published July 2002, Tetail \$40 postage paid in the US. Available from author, Joe Ross, 8036 Rio Linda Blvd, Elverta, CA 95626 USA. Email <calrevjoe@aol.com>

1899

Beer Stamp Album for sale. 125 pages, unpunched, on bright white 65 lb card stock with image of first stamp in most series. Modeled after Priester. \$77.50 plus \$2.50 P&I, prepaid, to: David Sohn, 725 Carlyle Court, Northbrook, IL 60062; 847-564-0692 or 941-966-6505. E-mail <drsohn32@CS.com>.

1900

Qatar Revenue Catalog 1961–2002 by Joe Ross. Five + iv pages, color illustrations. US price \$15 postpaid; overseas add \$5 for airmail. Cash, check or Paypal. Joe Ross, 8036 Rio Linda Blvd, Elverta, CA 95626 USA <calrevjoe@aol.com>.

1901

Third Federal Issue 1814–1817 and other U.S. Embossed Revenue Stamped Paper 1791–1869 by W. V. Combs has been published by the ARA. 240 pages in hard covers, this book is the final in a series on the embossed revenues of the United States and is sure to become the reference on the subject for at least the next century. Published at \$27.50 it is available to ARA members for \$23.00 postpaid anywhere. Order from and make checks payable to The American Revenue Association, Rockford, Iowa 50468-0056.

1902

The American Revenuer back issues available. Most issues since 1977 (a few earlier) are available for \$2.00 each plus shipping (\$3 for 1 issue, \$2 for 2 issues, \$1 for 3 issues, 4 or more issues postpaid). Write Editor, The American Revenuer, Rockford, Iowa 50468-0056.

1903

A Catalog of U.S. Revenue-Stamped Documents of the Civil War Era by Type and Tax Rate by Michael Mahler. 284 pages, 8.5 x 11 inch hardbound, illustrated including eight pages of color. Includes eight page price guide supplement. \$45 postpaid, ARA members take 20% discount. Order from and make checks payable to The American Revenue Association, Rockford, Iowa 50468-0056.

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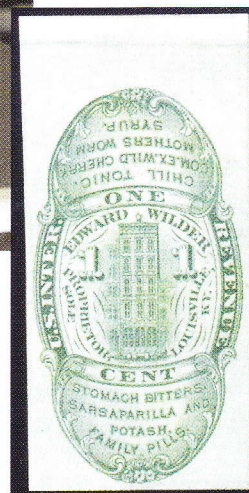
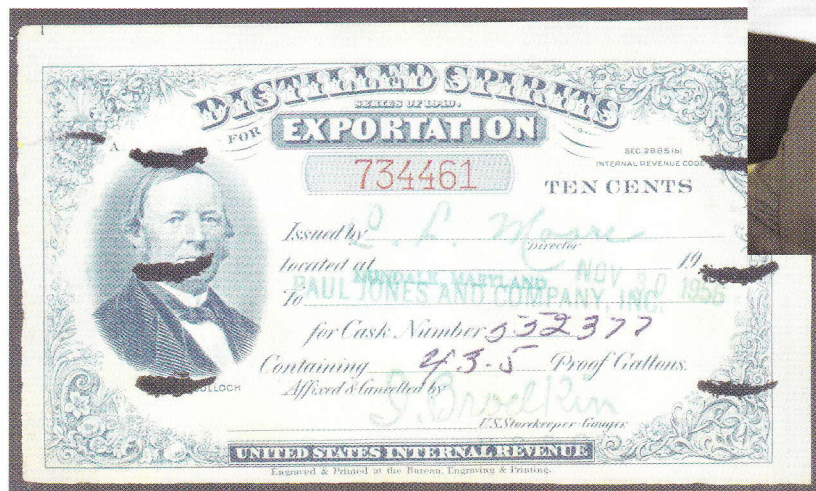
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