



# The American Revenuer

Missing at Sea: The Search For Ship Cancels on U.S. Revenues .....	102
Emry Davis and Delos Whitney Hatch. Proprietors of the Home Relief Co. ....	110
John L. Hickey. Druggist of Buffalo, N.Y. ....	112
Cancellation of Langley & Michaels, San Francisco .....	114
Bisected "I.R." Provisional Overprints.....	115
Identifying and Authenticating a New Narcotic Provisional Overprint .....	117
Federal Oleomargarine Tax Stamps Used on a Carton...	120
Discovery Copy of REA154a.....	120
Indonesian Tobacco Tax Stamps, 2013–2017 .....	121

Ship-name cancels are rarely seen. This \$3 Manifest imperforate cancelled "Bark Achilles" in January 1863 is doubly desirable, as it was almost certainly used on the ship's manifest, a rare tax. More inside, page 102.



◆ JOURNAL OF THE AMERICAN REVENUE ASSOCIATION ◆

FOURTH QUARTER 2017

Volume 70, Number 4  
Whole Number 608

# Welcome to a New Experience

[Home](#) [Federal](#) [State and Local](#) [Tribal and Military](#) [Gun and Powder](#)

[Contact](#) [Marketplace](#)

## Waterfowl Stamps and More

*Your comprehensive resource for fish and game stamps, licenses and prints*



[About](#) [Society](#) [Hall of Fame](#) [Articles](#) [Catalogs](#) [Exhibits](#) [Gallery](#) [Killer](#) [Wanted](#) [Links](#) [Forum](#)

# waterfowlstampsandmore.com

**David R. Torre**

P.O. Box 4298 • Santa Rosa, CA 95402

(707) 525-8785

dektorre@comcast.net



**The American Revenue Association**  
*Meeting the needs of the fiscal philatelist for over 50 years*  
<http://www.revenuer.org>

**Board of Directors:**

**President:** Robert Hohertz, PO Box 808, Northfield, MN 55057-0808; e-mail: <ARA@northfieldmail.com>  
**Vice President:** Hermann Ivester, 5 Leslie Circle, Little Rock, AR 72205-2529; e-mail: <ivesters@swbell.net>  
**Past-President:** Eric Jackson, Box 728, Leesport, PA 19533-0728; phone 610-926-6200; e-mail: <eric@revenuer.com>  
**Representatives:** David D'Alessandris, Michael Mahler, Paul Nelson, Frank Sente, Andrew Titley, Don Woodworth

**Appointive Officers:**

**Secretary:** Lyman Hensley, 473 E Elm, Sycamore, IL 60178-1934; email: <ilrno2@netzero.net>  
**Treasurer:** Timothy Wait, 9185 Kipling Way, Machesney Park, IL 61115; e-mail: <t.wait@comcast.net>  
**Attorney:** Jonathan Levy; email: jonlevy@hargray.com  
**Auction Manager:** Martin Richardson, Box 74, Grosse Ile, MI 48138; phone 734-676-2649; fax 734-676-2959; e-mail: <MartinR362@aol.com>  
**Sales Circuit Manager, US:** Paul Weidhaas, 208 Van Ostrand Road, Newfield, NY 14867; e-mail: <pkweidhaas@gmail.com>  
**Awards Chairman:** Timothy Wait; e-mail: <t.wait@comcast.net>

**Representatives in other countries:**

**Belgium:** Emile Van den Panhuyzen, Avenue des Lauriers Cerises 14, 1950 Kraainem, Belgium  
**Canada:** E.S.J. van Dam, Box 300, Bridgenorth, Ont., Canada K0L 1H0  
**Republic of China:** Sheau Horng Wu, 2 FR #9, Lane 21, Chaun-Yuan Rd., Peuitou, Taipei 112, Taiwan, ROC  
**Costa Rica:** Rafael Pinto, San Jose, Costa Rica <rafapinto@hotmail.com>  
**Germany:** (vacant)  
**India:** A. M. Mollah, E-302, Gaurav Galaxy, Mira Road (East), Maharashtra, Dist. Thane 401 107, India  
**Italy:** Michele Caso, Casella Postale 14225, 00149 Roma Trullo, Italy  
**Mexico:** Marcus Winter, Apartado Postal 696, Oaxaca, Oax. 68000, Mexico  
**United Kingdom:** Victor, Lord Denovan, 8 Abbotsford Terrace, Darnick, Melrose, Scotland TD6 9AD United Kingdom. <lorddenovan@btinternet.com> (Volunteers in unlisted countries sought, please contact the President.)

*THE AMERICAN REVENUER* (ISSN 0163-1608) is published four times per year (quarterly) by the The American Revenue Association, 2721 2nd St. #211, Santa Monica, CA 90405. Subscription only by membership, dues \$22.50 per year. Periodicals postage paid at Rockford, Iowa 50468 and at additional offices of entry. Members send your change of address to Lyman Hensley, Secretary, 473 E Elm, Sycamore, IL 60178-1934 (changes sent to the editor must be remailed to the Secretary before changes are made to the mailing list). Advertising rates and terms available from the Editor. ©Copyright 2017 by The American Revenue Association. **POSTMASTER: Send change of addresses to: The American Revenuer, ARA Secretary, 473 E Elm, Sycamore, IL 60178-1934.**

**THE AMERICAN REVENUER**  
*The Journal of International Fiscal Philately*  
**Volume 70, Number 4, Whole Number 608**  
**Fourth Quarter 2017**

**Editor:** Michael Mahler, 2721 2nd St. #211, Santa Monica, CA 90405; phone 310-399-9304; email: <mikemahler1@verizon.net>

**Associate Editor:** Ronald Leshner, Box 1663, Easton, MD 21601-1663; phone 410-822-4357; email: <revenuer@atlanticbb.net>

**Direct inquiries regarding advertising rates, availability and publication schedules to the Editor. Deadline for the First Quarter 2018 issue: March 2018.**

**In this issue:**

Missing at Sea: The Search For Ship Cancels on U.S. Revenues.....	102
<i>Bill Halstead</i>	
Emry Davis and Delos Whitney Hatch. Proprietors of the Home Relief Co. and D. W. Hatch & Co. of Jamestown, N.Y. ....	110
<i>Michael Morrissey</i>	
John L. Hickey. Druggist and Pharmacist of Buffalo, N.Y. ....	112
<i>Michael J. Morrissey</i>	
Cancellation of Langley & Michaels, Wholesale Drug Firm, San Francisco .....	114
<i>Ronald Leshner</i>	
Bisected "I.R." Provisional Overprints.....	115
<i>Len McMaster and Frank Sente</i>	
Identifying and Authenticating a New Narcotic Provisional Overprint.....	117
<i>James N. Drummond</i>	
Federal Oleomargarine Tax Stamps Used on a Carton....	120
<i>Michael R. Florer</i>	
Discovery Copy of REA154a .....	120
<i>Charles Souder</i>	
Indonesian Tobacco Tax Stamps, 2013–2017 .....	121
<i>Terence Hines</i>	
ARA: President's Message.....	123
ARA: U. S. Sales Circuit Notes.....	123
ARA: Secretary's Report .....	123
ARA: Auction Update.....	123

Printed in U.S.A. on recycled paper with soy based ink.



# Missing at Sea – The Search For Ship Cancels on U.S. Revenues

By Bill Halstead

In 1985, a collector named Jay Miller published an article in *The American Revenuer* titled “An Updated Listing of Ship Cancellations on Civil War Revenues.” His efforts followed one 20 years earlier by Dr. Hugh Shellabear, author of the first survey of railroad cancels on Civil War revenues.

Miller noted that “a particularly exciting part of working on this update has been adding to the number of listed Pacific Mail Steamship Company cancels,” and that he had established a new category for cancels of individual ships whose parent companies have not been identified. Such cancels are the focus of this presentation.

I don’t know how many Pacific Mail cancels bearing ship names were in Shellabear’s work, but Miller cited 17 names and a total of four varieties for three of those names. Below are examples of the cancels for the Pacific Mail ship *Japan*, indicating

to world trade. But despite being relative marvels of engineering and technology, even the steamships were a riskier mode of transportation than most travelers of the time cared to contemplate.

For example, British-owned Cunard (see the C-5A cancel), which exists today (although now owned by Carnival), had some 23 ships operating from 1862 to 1872 and later. Of those, two sank, two were wrecked, one burned and one was lost at sea.

Pacific Mail Steamship Co. (see the P-1E cancel), formed in 1848, had some 30 vessels in service from 1862 to 1872 or later. Of those, three burned (two with some 400 lives lost), two were wrecked (one with 330 fatalities), one sank and one was lost at sea. The company was in business a century, until 1949.

General Transatlantic (see the G-1B cancel) was a French concern that had some 31 ships in its fleet during the period of Civil War documentary stamp taxes. I found no list with troubles involving its vessels in that time, but in 1917 its *SS Mont Blanc*, a freighter, collided with a Norwegian ship while entering the harbor at Halifax, Nova Scotia. The *Mont Blanc* was carrying wet and dry picric acid, a “highly nitrated organic compound”; the high-octane fuel benzole, TNT and guncotton. We are talking about a floating bomb factory. Townspeople flocked to the dock to watch the fire. Eventually, parts of the ship blew more than 1,000 feet into the air and heavy fragments rocketed to earth as much as 2.5 miles away. More than 2,000 people perished and about 9,000 were injured. To borrow from the movie “*Jaws*,” this *was* a boating accident.



that while the company may have strived for uniformity in cancels, it fell a bit short.

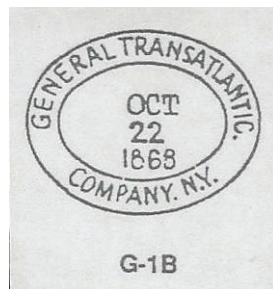
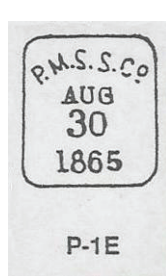
Incidentally, these so-called “straightline” cancels are pretty desirable, selling for \$25–\$30 for the most common (the “JAPANS”) up to \$200 for the supposedly scarcer names. And yet, they are around and are frequently seen in auctions and on eBay. Conversely, the cancels cited in this article are the only examples I have seen — each literally could be unique.

Miller listed 63 steamship companies, and he credited five major revenue collectors for their contributions. Below are examples of three of the leading firms of the 1862–1872 era and beyond.

## Identified Ship Name Cancels

But back to the cancels using individual ship names. Miller listed 14. Of those, I have but two: a handstamped cancel for the steamer *Mary Houston*, which operated on the Mississippi River between Louisville and New Orleans, and a manuscript cancel for the bark *Burnside*, about which more later. But the next information points up once again the wonderful advantages we have, eBay and the internet, etc., compared to Miller and his contributors.

I now have no fewer than 14 additional manuscript cancels with ship names (one has a combination of a handstamp and a manuscript cancel, as you will see), and I owe nearly all my good fortune to the internet. What follows are illustrations and commentary about the 12 ships for which I have been able to establish an identity and/



These companies thrived in a time when ships were at least on a par with railroads in moving people and products, and they opened up America



or ferret out information. I also will cite two tantalizing “iffies.”

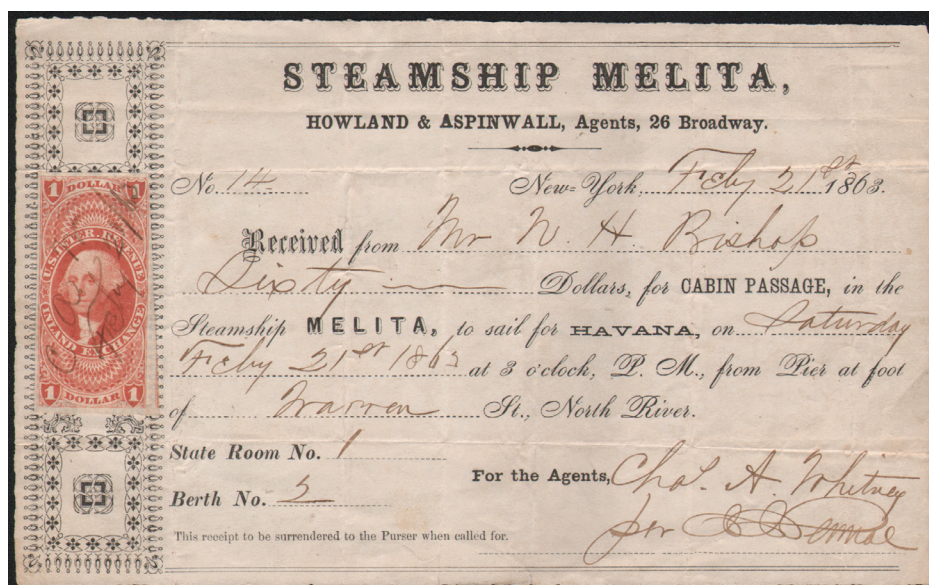
Given the existence of such stamps and cancels, it would seem reasonable to assume that some exist on documents. But I have not seen and do not know of *any* documents bearing stamps with individual ship cancels. At right is an image of one of just a handful of items bearing any kind of cancels related to individual ships; a ticket for passage on the steamship *Melita*, travelling from New York to Havana in 1863. Even here, the manuscript cancellation is not for the ship itself—it contains the initials of one Charles A. Whiting, signing for the company agents Howland & Aspinwall (Michael Mahler exhibit).

I also have not seen more than one example of any ship name that appears on a stamp. So, are mine—and those that Miller cited—unique?

**Bark Achilles**—The only American *Achilles* listed in the invaluable *Record of American and Foreign Shipping*, 1871 was built in Philadelphia in 1870—too late for this cancel—and it was a “topsail screw steamer,” not a bark. But from a book titled *Marching to Victory: The Second Period of the Rebellion* by Charles Carlton Coffin, we are enlightened by an account of the famine and starvation that hit England in the 1862–3 period



when, among other problems, textile mills had to shut down because of a shortage of cotton from the South. There is mention of a ship *George Griswold* departing New York for Liverpool, England, on January 10, 1863, with \$108,000 worth of foodstuffs contributed by the people of the major East Coast port cities to the “starving of Lancashire.” On January 19, the *Bark Achilles* left Philadelphia on a similar mercy mission. Note the January 17, 1863, cancel on the stamp, two days before the *Achilles* sailed. It is highly likely that this stamp was on a document related to that voyage.



[Ed. note: The document was very probably the ship’s outward manifest, paying the Manifest \$3 rate, for vessels above 300 to 600 tons, with matching \$3 Manifest stamp. If so, its removal from the document constitutes a philatelic tragedy: only eight examples of this rate are recorded, and no EMUs (Early Matching Usages). Even so, the stamp is doubly rare, for its probable usage as well as its cancel.]

**Ship Amazon**—This vessel might be one built in Baltimore in 1853; there is mention of it as late as 1887. It weighed 229 tons and was 116 feet long. In a speech about Baltimore ships of the period, an *Amazon* of those dimensions was cited as “plying the South American trade.” There is also information from 1854 on “two ships of the Morgan Line, the *Palestine* and the *Amazon*, which [each] weighed an [amazing] 1,800 tons.” One of the ships, it was noted, “outdid the Cunard Line by two days” on a run to London (presumably from New York), making the voyage in 14 days.

[Ed. note: Another doubly rare stamp. In April 1863 this \$5 Manifest very probably paid the Manifest \$5 rate for vessels of above 600 tons, for which no examples have been recorded. This suggests that the *Amazon* of the cancel was the Morgan Line vessel, as it falls into this tonnage category, while the Baltimore *Amazon* does not.]



**Bark Bessie Simpson**— This ship was launched in 1862 at Calais, Maine, by George Murchie, who was big in timber and, later, in ships. It appears he might have been an early practitioner of vertical integration — he produced his own means of transporting lumber to distant customers. The Schooner *E. H. Hatfield* noted in its log that it encountered *Bessie* June 6, 1866, at St. Andrews,

*Bark Bessie  
Simpson  
Sep - 9 1867*



New Brunswick, 12 days' sail from Bangor, Maine, and bound for St. Kitts in the West Indies with a cargo of lumber. In 1871, now listed as an English bark, the *Bessie Simpson* carried ice from Boston destined for the Tudor Ice Co. in Cuba, making it to Havana in 18 days.

The *New York Times* reported on Oct. 22, 1887, from St. John's, Newfoundland, "The bark Bessie Simpson ... took fire at the public wharf, Harbor Grace...The firemen were quickly on the spot, and all night four streams of water were played on the burning vessel ... At 4:30 this morning (Oct. 23) the vessel was still burning off in the stream."

**Bark Burnside** — As I mentioned, I have two cancels listed in Jay Miller's 1985 survey, and one is for the bark *Burnside*. Also labeled a "scow schooner," the 392-ton vessel, built in 1845 as the *Quebec*, was renamed (apparently sometime in 1863, on the heels of some initial Burnside military successes) and operated primarily on the



*December 23/65  
Bark "Burnside"*  
IS-13

Great Lakes. Maj. Gen. Ambrose Burnside, of course, is the individual whose resplendent whiskers inspired coinage of the term "sideburns."



While he scored some early triumphs as a Union commander in the Civil War, his later blunders were such that the noted historian Bruce Catton said Burnside had repeatedly demonstrated that it had been a military tragedy to give him a rank higher than colonel. But as someone had remarked, "He made friends easily, smiled a lot, and remembered everyone's name." Perhaps it was these traits that helped get him named president of the Cincinnati & Martinsville, the Indianapolis & Vincennes and the Cairo & Vincennes Railroads and the Rhode Island Locomotive Works, and got him elected to three one-year terms as Governor of Rhode Island and two terms as a U.S. Senator.

Given that barks and brigs and schooners are being discussed, here are their definitions:

**Bark** — Barque, barc, or bark is a type of sailing vessel with three or more masts that have the fore and mainmasts rigged square and only the mizzen (the aftmost mast) rigged fore-and-aft. The bark was the workhorse of the Golden Age of Sail in the mid-19th century because it attained



passage speeds that nearly matched a full-rigged ship, but could operate with a smaller crew. Other advantages were that a bark could outperform a schooner and was both easier to handle and better at going to windward than a full-rigged ship.

**Brig or Brigantine** — A brig is a sailing vessel with two square-rigged masts (fore and main). The mainmast of a brig is the aft one. To improve maneuverability, the mainmast carries a small (gaff-rigged) fore-and-aft sail. In the early 19th century





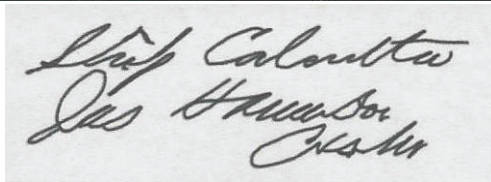
the brig was a standard cargo ship. It was seen as “fast and well-sailing,” but required a large crew to handle its rigging.

**Schooner** — A schooner is a type of sailing vessel with fore-and-aft sails on two or more masts, the foremast being shorter than the main and no taller than the mizzen, if there is one. The most



common type of the era, with two masts, was popular in trades requiring speed and windward ability, such as slaving, privateering, blockade running and offshore fishing.

**Ship Calcutta** — Note that the stamp also bears a faint double-circle New York Customs handstamp with the characteristic “handbell” cut cancel often seen with it. This vessel’s original home port was



Portsmouth, New Hampshire, where it was built in 1867, and was owned by the J. G. Moses Co. An 1889 source had its home port as Boston.

**Steam Ship Columbia** — This cancel might as well be for the SS *Smith* — there were about as many *Columbias* afloat during the period as there are *Smiths* in your average phonebook. The *Record of American and Foreign Shipping* lists no fewer than nine of them that were afloat during the Golden Era. But five were foreign ships; two out of Maine were whaling/fishing vessels and another was one of 14 steamers comprising the Pacific Mail Steamship Co.’s fleet during the 1850s. And, she began sailing a San Francisco-to-Shanghai route under British colors in April 1862 — too soon for this June 3, 1863, cancel.



A fun candidate would have been the Confederate *Columbia*, which was captured August 3, 1862, by the *Santiago de Cuba* while running the blockade off the coast of Florida. She then was purchased by the U.S. Navy from the Key West Prize Court on November 4, 1862, outfitted at New York Navy Yard and commissioned sometime in December. While serving with the North Atlantic Blockading Squadron off Wilmington, N.C., *Columbia* ran aground and was wrecked on January 14, 1863. Forty of her crew — including her commanding officer — were captured by the Confederates. How’s that for fruit basket turnover?

But the only possible ship left was a *Columbia* that was a regular on the Liverpool-to-New York route, bringing immigrants to our shores. It arrived in New York on June 11, 1862, and again on Dec. 11, 1863, for example — suggesting that the June 3, 1863, cancel date could have been applied during an 1863 trip to Liverpool.

**Brig Dirigo** — *Dirigo*, which is Latin for “lead the way,” also is the name of a town in Maine. The *Dirigo* was built in Bath, Maine, in 1844 and her first captain was T. C. Coffin. She was 396 tons, her length was 108.7 ft. and her beam was 28.7 ft., and she had two decks and two masts, according to data from “Naval, Military and Gun Items” in the *Journal of Engineering, Agricultural Machinery Manufactures, and Shipbuilding*, Vol. XXI, January to June 1869. The January 8, 1869, issue of *The Mechanics Magazine* noted that “The Board of Trade have determined to present a binocular glass to Captain Rumball, master of the American brig ‘Dirigo,’



Brig  
Dirigo  
Oct  
12  
1871



in acknowledgement of the humanity shown by him in rescuing the mate and five seamen from the 'John Duncan,' from St. John's, NB [New Brunswick], wrecked in a hurricane November last, ... who had been in a most distressed condition for 12 days."

The renowned geographer Augustus Heinrich Petermann was not so favorably inclined toward the

*Dirigo*. An 1878 obituary for Petermann cites his contributions, noting that African exploration owed much to him and that his hypothesis of an open polar sea was supported by Dr. Elisha Kane's discoveries. But, "It was from his [Petermann's] diligent examination and comparison of thousands of log books that the Gulf Stream, as it is at present recognized, was mapped out, and his death seems even yet more inopportune and sad, because it has occurred so soon after Captain Coffin, of the brig 'Dirigo,' has impugned the accuracy of some of his calculations, and before he could possibly have time either to lay down an amended chart or prove the errors of Coffin's statements."

In fact Petermann's description of the Gulf Stream did contain errors. Moreover, he died of suicide. So, perhaps it could be said that, ahem, Capt. Coffin nailed him.

**Ship Fanny McHenry**—I nearly missed on this one. I tried "Tammy," "Tamy," names beginning with "F" or "J," etc. Finally, I googled just "Ship McHenry." Up popped this one, built in in Boston in 1854 for George McHenry, a wealthy Philadelphia



merchant (worth in excess of \$100,000 in his day). He named the vessel for his wife Frances "Fanny" McHenry. McHenry sold the ship in the month of the cancel (December 1862) but retained a

1/64<sup>th</sup> ownership—and then was involved in what sounded like a really picayune lawsuit over his liability.

[Ed. note. On the date of this cancel, December 24, 1862, it was required by law to use stamps whose title matched the document type. This makes it virtually certain that this \$5 Manifest imperforate was used on a manifest of the *Fanny McHenry*. Given that the document is not intact, the stamp is best viewed not as a tragedy of fiscal history, but as a consolation prize, an example of obligatory matching usage, perhaps unique.]

**Ship Herald of the Morning**—This was a ship destined for adventure ... and a sad demise. Weighing nearly 1,300 tons and measuring 203 feet from bow to stern, the *Herald of the Morning* was launched in 1853 and soon made her mark as one of the world's fastest sailing ships. On her maiden voyage in 1855, she sailed from Boston to San Francisco in just 100 days, the fastest passage of any ship that year. The *Herald*, and ships like



her, helped change the world by narrowing the oceans and bringing peoples and nations together. Designed by Samuel Hartt Pook, "Her lines were sharp, approaching those of an actual clipper, yet she could carry in dead weight close to 1,600 tons."

The name *Herald of the Morning* refers to Eos (Greek) or Aurora (Roman) the Goddess of Dawn. Her figurehead was a "full figure of Aurora." *Herald of the Morning* also had some railroad ties (no pun intended). She left Boston on May 16, 1863, carrying the Central Pacific R.R. Co.'s Locomotive No. 1, and arrived in San Francisco on Sept. 20, 1863, after a voyage of 117 days.

She made 18 passages around Cape Horn during the 20 years she was under the U.S. flag, and two homeward trips around the Cape of Good Hope. On one of the Cape Horn runs, *Herald of the Morning* had to make its way through more than 50 icebergs. Another time off Cape Horn, she struck a huge sperm whale head on and lost seven feet of her bow, necessitating the jettisoning of part of her cargo to prevent her sinking.

But indestructible she was not. At the end of her second voyage to Australia in 1889 with 419 government immigrants aboard, *Herald of the Morning* was anchored in Hobson's Bay when the captain awoke to someone yelling "FIRE!" The fire quickly spread through the entire vessel. An attempt to scuttle the ship was made by cutting holes in her side near the waterline, but she became lighter as she burned, causing the scuttling holes to rise above the water level.

An attempt was made to move the ship by slipping the anchor chains, but the heat drove the crew back. Finally it was cut through from the outside so it could be towed ashore at Sandridge (Port Melbourne) by two tugs, *Lioness* and *Sophia*, and left to burn.

There are occasional examples of revenue stamps bearing "predated" cancels. But this one, which clearly reads "Jany 5, 1854," may be a record, being some 8 years, 11½ months ahead of the date (Dec. 18, 1862) that the \$20 Conveyance stamps were delivered to the government. Presumably "1864" was meant.

**Brig John Shay** — There are two recorded *John Shays*, but one was a tern or schooner, a three-masted vessel, which rules it out. The two-masted brig *John Shay* was built in 1864 at Patchogue, New York, on Long Island, and its home port was nearby Brookhaven. Shipmaster O. Perry Smith of Patchogue is known to have constructed 19 vessels



June 27<sup>th</sup> 1865  
Brig John & Co

from 1850 to 1872; curiously, all were schooners but the 480-ton *John Shay*. There is mention that a Great Lakes seaman shipped as second mate on the *Shay*, and an 1864 edition of the *New York Times* noted that the *Shay* docked in that city on August 12 ... but who John Shay was, etc., could not be determined.

**Brig Louisa** — No evidence of spellbinding danger could be found for this vessel. But the *Louisa* was not exactly a nautical layabout, either. Some 1870–71 records indicate that she was pretty busy, carrying tea from Foo-Chow in China, "specie" (gold) from someplace called South Martha (I could not pin this location name down) and cotton



to Liverpool, England, among other voyages. There are no less than 14 *Louisas* listed in my major reference — but only four were brigs, only three of those had North American home ports — and only one was in the U.S., at Newport, R.I. So that's my choice for this cancel's origin.

**Ship Monarch of the Sea** — This ship's claim to fame derives from its being one of three ships that carried about 2,000 European converts to Mormonism from Liverpool to New York from 1861 to 1864. With news that America's civil strife was worsening, frantic efforts were made to get the immigrating Saints ashore and out to Utah as quickly as possible. So, with 955 passengers aboard, the 1,979-ton, 223-foot-long *Monarch of the Sea* sailed on May 16, 1861, and dropped anchor in New York on June 19. There were 11 weddings, nine deaths and four births on board ship.



That voyage was fortunate. An 1864 Mormon excursion with 974 aboard lost some 45 persons — mostly children — when a measles epidemic swept the ship.

[Ed. note. Yet another \$5 Manifest imperforate, the fourth in this short list of ship name cancels!]

**Brig Navasota** — The New Orleans *Times-Picayune* of January 8, 1876, noted that "Brig Navasota, 361 tons, built at Scarboro, Me., in 1848,





has been sold for \$10,000 to N. Gibson of Boston.” Surprisingly, neither Google nor the *Record of Shipping* produced any mention of this brig. The “Navosato” of the cancel is presumably a mis-spelling of “Navasota.”

(*Bark*) **Prince Alfred** — While there were other *Prince Alfreds*, they were of British origin. Why an American ship apparently was named for the second son (1844–1900) and fourth child of England’s Queen Victoria is a mystery. Clues about this vessel emerged in a roundabout way through Google, which turned up information in *History of the Great Lakes Vol. II, 1899*. The book had amazingly detailed biographies of a huge number of seafarers, including one Capt. Martin Swain of Marine City, Michigan, who commenced his career on the Great Lakes in 1857. He got around — in his first eight years on the water, he served on 17 vessels. In 1864, Swain shipped on the full-rigged *Bark Prince Alfred* for Naples, Italy, where the ship lay for six weeks after springing a leak on the Bay of Biscay that forced the crew to



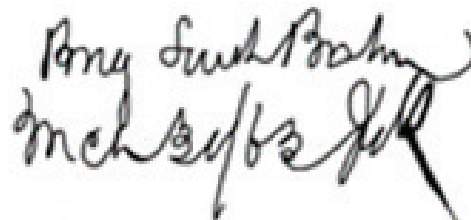
pump water for 72 hours. Swain returned on the *Prince Alfred* to Quebec and made his way back to the Great Lakes. In a curious side note, his bio mentioned that “while in Bangor [Maine] at a ‘sailor’s house,’ he was chloroformed and robbed of \$63.” Various called a full-rigged bark, a schooner and a wrecking tug, the *Prince Alfred* once survived a wreck on Lake Huron.

[Ed. note: The cancel date here, September 21, 1872, is an extraordinarily late use of an imperforate stamp. In the East, they are rarely seen used after mid-1864. Perhaps this usage is somehow tied to the fact that the broad slate of documentary stamp taxes was set to expire mere days later, on September 30.]

**Brig South Boston** — Google turned up a sensational hit, from the *New York Times* of August 26, 1863:

DREADFUL MARINE DISASTER.; The United States Brig Bainbridge Foundered at Sea. All on Board but One Man Lost.

The Captain of the brig South Boston, which arrived at Philadelphia on the 23d Inst.,

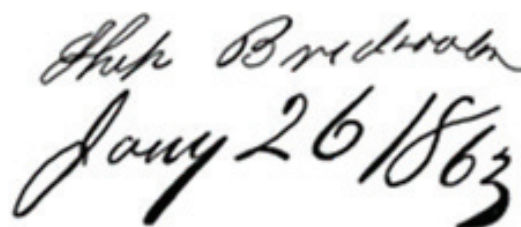
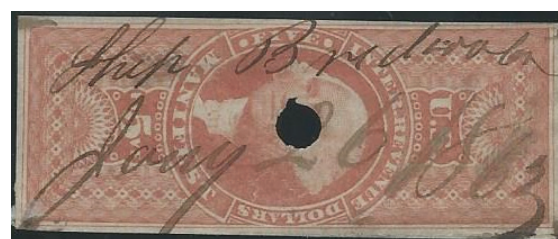


reports that on the evening of the 22d, in latitude 37°, longitude 74°, he picked up a boat belonging to the U.S. brig Bainbridge, which was full of water and contained a colored man named SMITH, who stated that on the 21st during a violent gale, the brig foundered, with all hands on board, except himself and the cook. The latter went crazy after being five hours in the boat, and jumped overboard.

The Bainbridge sailed from this port on Tuesday, 18th inst., for Port Royal.

Then there are two cancels that are still mysteries to one degree or another.

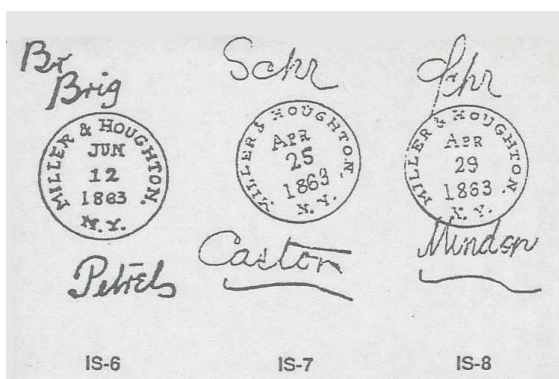
*Ship Br...(?)*



In the *Record of Shipping*, nothing close showed under “Br.”

**Bark Kate Stanley (?)** — Initially, I was tickled because this cancel added to those of ship brokers Miller & Houghton cited by Jay Miller. I figured that





finding the *Kate Stanley* would be an easy task. But no *Kate Stanley*. Could it be *Stamille* or *Stameley* or *Stamlee*? Those spellings do yield some Google entries ... but no ships. And, an 1871 edition of the *Record of Shipping* has nearly 1,000 pages of ship names and data, including 34 *Kate* This's and Thats and four *Kate* S's — but nothing approaching the possibles listed above. Miller & Houghton are listed in directories as ship brokers at 32 South Street

in New York, and a firm called Miller, Houghton & Co., with John and Peter Miller and John Houghton as principals, was organized at the end of 1858 and dissolved in August 1865 — in Liverpool, England. But beyond that related information, the “iffy” tag remains.

I would welcome information on any similar ship cancels that you may have. Please send scans, etc., to billhalstead7@gmail.com.

## References

- Mahler, Michael. 2016. U.S. Civil War Era Fiscal History Panorama. <http://www.rfrajola.com/Mahler/Mahler.pdf>.
- Miller, Jay. 1985. An Updated Listing of Ship Cancellations on Civil War Revenues. *The American Revenuer* 39 (No. 10, Nov-Dec): 166–73.

## Addendum: What Taxes Were Paid?

By Michael Mahler

One can predict *a priori* that the taxes most likely to have been paid by stamps with ship-name cancels were the ship-related quintet: Bill of Lading, Bill of Sale of Ship, Charter Party, Manifest

and Passage Ticket; and the catchall Receipt tax. Since the examples illustrated here are all dollar-value denominations, they cannot have paid the 10¢ Bill of Lading or the 2¢ Receipt levies.

In choosing among the other possibilities, as already noted a useful diagnostic tool is the practice of “matching usage,” required by law until December 25, 1862, and continuing for some months thereafter as stocks of stamps ordered in compliance with the original law were gradually depleted. It is virtually certain that the \$5 Manifest imperforate cancelled for the *Fanny McHenry* on December 24, 1862, was used on a manifest, and highly probable that the \$3 and \$5 Manifest imperf with cancels of the *Achilles*, *Amazon*, *Columbia*, *Monarch of the Sea* and the mysterious *Br---*, dated January–June 1863, were also used on manifests.

The triangular and circular punches included in the cancels for the *Calcutta* and *Br---* are typically found on documents generated at custom houses, which would have included manifests, but none of the other types under consideration.

A third tool is the Charter Party and Manifest rates, as both were based on registered tonnage, which is known for some of the ships included here. Even better, their rate tables utilized the same tonnage brackets, but with different rates:

Tonnage	Charter Party	Manifest
To 300 tons,	\$3.00	\$1.00
Above 300 to 600 tons,	\$5.00	\$3.00
Above 600 tons,	\$10.00	\$5.00

The Act of March 3, 1863, added a \$1 Charter Party rate for vessels of up to 150 tons. For this bracket only, the Charter Party and Manifest taxes were identical; for all others, when the tonnage is known, it can prove dispositive. The cancels of the *Burnside*, 392 tons; *Dirigo*, 396 tons; *John Shay*, 480 tons; and *Navasota*, 361 tons, are all on \$5 stamps, thus were almost certainly used on charter parties; the Manifest tax would have been only \$3. Note that the cancels for the *Dirigo* and *Navasota*, and possibly the *Louisa*, are in the same hand. The \$5 with cancel for the *Kate S--* of ship brokers Miller & Houghton was presumably also used on a charter party.

The \$3 stamps with cancels for the *Bessie Simpson* and *Louisa* could have been used on either charters or manifests. The \$1 imperf with cancel for the *South Boston* dated March 30, 1863, could have been an early example of the Charter Party 1863 rate for ships of up to 150 tons; or paid the Manifest rate for up to 300 tons.

The \$20 cancelled for the *Herald of the Morning* was most likely used on a bill of sale, paying the 1863 rate of 50¢ per \$1,000, implying a price of \$40,000 (or more).

# Emry Davis and Delos Whitney Hatch

## Proprietors of the Home Relief Co. and D. W. Hatch & Co. of Jamestown, N.Y.

By Michael J. Morrissey



Figure 1. "H. R. CO./4-1-75." precancel



Figure 2. "D. W. H. & CO./2-20-77." precancel

The stamps illustrated herewith in Figures 1–2 posed a problem for me. I had owned both of them for a number of years, but had not the slightest clue as to what proprietors were represented by their letterpress printed precancels. What did the initials imprinted upon each stand for? In other words, who were these proprietors, where were they located and what were the proprietary products that subjected them to the stamp tax?

The stamp in Figure 1 is a 2¢ green and black Second Issue Proprietary stamp on green paper, Scott RB2b. It is precancelled: "H. R. CO. / 4-1-75." in two horizontal lines of miniature type. The Figure 2 stamp is a 2¢ brown Third Issue Proprietary stamp on silk paper, Scott RB12a. It is precancelled "D. W. H. & CO. / 2-20-77." in two horizontal lines in what appears to be the identical style of miniature type used on the Figure 1 stamp. Both cancels used the Quaker dating system, whereby numerical values were substituted for the actual names

of the months, with 1 representing January, 2 standing for February and so forth. Quakers objected to using the actual names of the months because some were named after pagan gods.

I happened to be researching another proprietary stamp matter using Baldwin's book on patent medicine bottles when I spied the entry for D. W. Hatch & Co. shown here in Figure 3. It seems they manufactured something called Universal Cough Syrup in Jamestown, New York, in the 1870s. I recalled my Figure 2 stamp having initials that would match up nicely with the Hatch firm. However the time period and the denomination of my stamp would have to also agree before I could

Figure 3.  
Entry for D. W.  
Hatch & Co. in  
Baldwin (1973)

**4014. UNIVERSAL COUGH SYRUP**  
D. W. Hatch & Company, Jamestown, New York

begin to consider any identification satisfactory. The stamp was a 2¢. Assuming it was used singly, by far the most common use, it would have paid the tax on a proprietary medicine retailing from 26¢ to 50¢. As might be expected, the commonest retail price in that tax bracket was 50¢. The stamp was dated 1877. If Hatch's Universal Cough Syrup was being retailed for 50¢ in 1877, then and only then could I consider the identification to be a settled issue.

The advertisement shown in Figure 4 appeared in the *Wilkes-Barre (Pa.) Luzerne Union* newspaper on Wednesday, February 14, 1877. As can be seen, the cough syrup was available in the regular size for 50¢ and in the large size for \$1. Clearly, this printed

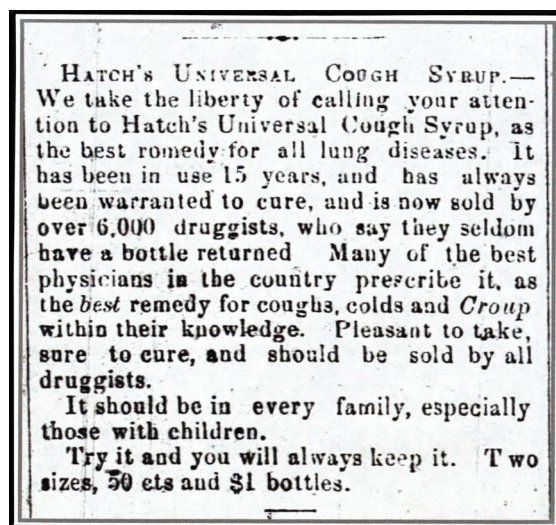


Figure 4. 1877 ad for Hatch's Universal Cough Syrup

cancel could now be confidently attributed to D. W. Hatch & Co. of Jamestown, New York.

But what of the Figure 1 stamp? The typeface and format of the precancel is identical to that used on the Figure 2 stamp, but is dated 1875, two years earlier. I therefore believed that in all probability these businesses were somehow related. If I could prove that, then I would have the identities of both proprietors not merely to a high degree, but to an absolute certainty!

Further research revealed the advertisement disguised as a news item which is illustrated in Figure 5. It appeared in the *Jamestown (N.Y.) Journal* newspaper on Friday, March 31, 1876. It states that D. W. Hatch & Co. was not only the manufacturer of the Universal Cough Syrup, but of Davis' Home Relief as well. Not long thereafter,



**Cough Syrup and Home Relief.**

At the freight depot Friday, we noticed 15 boxes Hatch's Universal Cough Syrup and Davis' Home Relief, manufactured at Sugar Grove by D. W. Hatch & Co., shipped to Cardiff in Wales. This speaks well, not only for the enterprise of the proprietors of these medicines, but for the value and merit of their remedies, which are finding a market in a foreign country. Notwithstanding the hard times, the demand for the medicines is constantly increasing wherever they have been introduced, and the manufacturers are crowded to meet the supply. For colds and relief from pain from almost any source, these remedies stand high and are working their way into the prescriptions of regular practitioners. Their merits it seems are not to be confined to America, but are to go abroad in all lands.

Figure 5. Ad linking Davis' Home Relief to D. W. Hatch & Co.

druggist John McLevy of Auburn, New York, advertised his handling of both proprietaries at his store at 46 State Street there, as evidenced by the ad shown in Figure 6. The Home Relief was a claimed pain medication. The proprietary name Home Relief matched the initials "H. R." on the Figure 1 stamp, but what about the "CO."? Was there ever a concern known as the Home Relief Company? If so, it would clearly account for the Figure 1 precancel and thereby positively identify both precancels.

The earliest reference to the Home Relief Co.

**JOHN McLEVY,**  
**Druggist & Apothecary,**  
**46 State Street,**  
 (Next to Knox's Shoe Store.)  
 OFFERS Drugs, Medicines, Dye Stuffs, and  
 Pure Wines and Liquors, at very Low Prices.  
 Also Agent for  
**DAVIS' HOME RELIEF.**  
**For Pain**  
 and Hatch's Universal Cough Syrup.  
**STOP THAT COUGH!**  
 TRY  
**Hatch's Universal Cough Syrup**

Figure 6. Davis' Home Relief touted as a pain remedy

—Mr. A. C. Davis, formerly of the "Home Relief Co.," has accepted a position as salesman with Brown Bros., dealers in pianos and organs.

Figure 7. 1873 notice mentioning Home Relief Co.

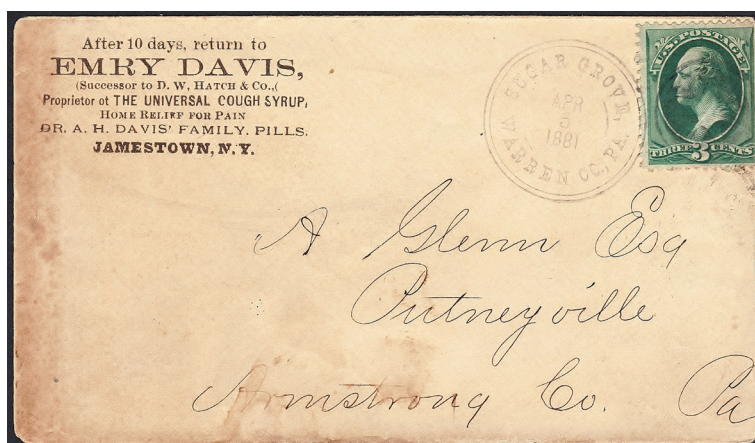
appeared in the *Jamestown (N.Y.) Daily Journal* for Monday, October 20, 1873. Therein appeared the brief notice shown in Figure 7. One A. C. Davis quit working for the Home Relief Co. in order to begin work at a piano dealership. Additionally, bottles, though undated, are known embossed: HOME RELIEF CO. / JAMESTOWN, N.Y.

Who was D. W. Hatch and what was his relation to the Home Relief Co.? Delos Whitney Hatch was born October 17, 1839 and died December 4, 1894. One Emory Davis, Jr. was born in Busti, New York, April 22, 1827, and died May 23, 1895. Emory moved to Sugar Grove, Pennsylvania, in 1870 and in 1872 took up the patent medicine business. He marketed Dr. A. H. Davis' Family Pills, Wilson's Rheumatism Remedy and Dr. Davis' Home Relief. Meanwhile, D. W. Hatch was in the drug and book business in nearby Jamestown with Edward A. Dickinson from at least 1865. In January of 1867 they took in an additional partner, one John H. Hall, and continued in business under the name of Hatch, Dickinson & Hall. This partnership was short-lived and broke up at the end of 1867.

It seems that Davis and Hatch began their association in 1872 or thereabouts. The Home Relief was apparently a Davis proprietary, while the Universal Cough Syrup was a Hatch proprietary. It is possible that they formed the Home Relief Co. together. The *Jamestown City Directory* for 1875 does not list Davis, and Hatch is listed merely as "merchant" in the village of Sugar Grove. Whether Davis and Hatch were partners in the Home Relief Co. is not known for sure, but it is a distinct possibility. Whether Davis was the "& Co." of D. W. Hatch & Co. is also not known. What we do know is that in 1878 Emory Davis bought D. W. Hatch out of the business, which he continued on his own with offices in Jamestown and Sugar Grove. While testimonial letter ads extolling the virtues of the cough syrup continued to appear in various newspapers throughout the country through mid-1884 attributed to D. W. Hatch & Co., they apparently were old ads resurrected by Davis as a marketing tool. At that date there is no evidence of Hatch having any interest in the medicine, nor is there evidence of the existence of a firm bearing the Hatch name. The Davis family name continued to be associated with the cough syrup well after the turn of the 20th century.

(Those wishing to communicate with the





**Figure 8.** 1881 cover identifying Emory Davis as successor to D. W. Hatch & Co.

author about this or other proprietary stamp or cancel matters may contact him at mmorrissey@columbus.rr.com.)

## References

- Auburn (N.Y.) Daily Bulletin* newspaper, Vol. 12, No. 2012, Dec. 1, 1876, p. 1
- Baldwin, Joseph K. 1973. *A Collectors Guide to Patent and Proprietary Medicine Bottles of the Nineteenth Century*. Nashville & New York:

- Thomas Nelson, pp. 144, 493.
- The Chautauqua Genealogist*. 1988. Vol. 12, No. 1 (November), pp. 9–10.
- . 1993. Vol. 16, No. 3 (August), p. 34.
- . 2015. Vol. 38, No. 2 (Spring), pp. 21, 24.
- Cutter, William Richard, ed. 1912. *The Genealogical and Family History of Central New York (Vol II)*. New York: Lewis Historical Pub. Co., p. 829.
- Jamestown City Directory for 1875*. Syracuse, N.Y.: W. Evans, p. 88.
- Jamestown (N.Y.) Journal* newspaper, Vol. XLI, Issue 34, Fri., Jan. 18, 1867, p. 3.
- . Vol. XLII, Issue 15, Sept. 6, 1867, p. 3.
- . Vol. XLVIII, Issue 26, Oct. 24, 1873, p. 8.
- . Vol. L, Issue 48, Mar. 31, 1876, p. 6.
- The Wilkes Barre (Pa.) Luzerne Union* newspaper, Vol. 28, No. 16, Feb. 14, 1877, p. 3.
- The New York State Business Directory 1867*. Boston: Sampson, Davenport & Co., p. 458.
- <[www.bottlebooks.com/questions/January%202000/januaryquestions.htm](http://www.bottlebooks.com/questions/January%202000/januaryquestions.htm)> p. 7.
- <[www.pagenweb.org/warren/bios/bio-d.html](http://www.pagenweb.org/warren/bios/bio-d.html)>.

## John L. Hickey Druggist and Pharmaceutist of Buffalo, N.Y.

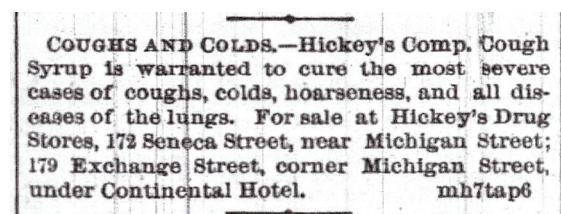
By Michael J. Morrissey

John L. Hickey was born in Ireland in about 1840, the son of Patrick and Margaret Hickey. The family immigrated to America, eventually settling in Buffalo, New York, in 1852. When of sufficient age John obtained employment at the drug store of A. I. Matthews which was situated at the corner of Michigan and Seneca Streets on the east side of Buffalo. By 1865 he was employed at the grocery and drug store of William H. Smith which was located at 302–308 Michigan Street at the corner of Eagle. He was in charge of the prescription department. He eventually became the proprietor of the store formerly operated by Matthews and in 1866 was partnered in business at that location with one John Smith under the name of Smith & Hickey. Whether John was any relation to William H. Smith

is unknown. The firm dissolved on November 10, 1870, with Hickey continuing the business on his own at what had by that date expanded to two locations, namely the original store at 172 Seneca Street near Michigan and a new one at 179 Exchange Street.

It was apparently after acquiring sole ownership of the stores that Hickey developed two different proprietary medicines. The first was what was referred to as Hickey's Cough Syrup, and sometimes Hickey's Compound Cough Syrup, or Hickey's Celebrated Cough Syrup. The earliest print reference that this author has found for this particular proprietary is shown in **Figure 1** and appeared in a Buffalo newspaper in March 1872. A more detailed advertisement for the syrup is illustrated in **Figure 2** and is from *The Buffalo (N.Y.) Catholic Union* newspaper of March 30, 1876. Note that the syrup came in two sizes, a small bottle for 50¢ and a large bottle for \$1. The small bottle would have required 2¢ in tax, while the large bottle would have required 4¢. No 2¢ or 4¢ revenue stamp bearing a cancel definitely attributable to Hickey has yet been found. One of the last Hickey cough

**Figure 1.** 1872 Buffalo newspaper ad for Hickey's Compound Cough Syrup





**Hickey's Compound Cough Syrup.**—A sure cure for Coughs, Colds, Hoarseness, Whooping Cough, Tickling of the Throat, and all Affections of the Throat and Lungs. It combines the active principles of the most valuable expectorants of the Materia Medica, together with Balsamic Extracts—which are prepared on scientific principles—producing a preparation pleasant to the taste, prompt in giving relief, and certain in effect. It is a most excellent article for Pains in the Chest, Asthma, and Consumption. I warrant it to cure. Try one bottle. This invaluable medicine possesses the extraordinary power of relieving immediately the severest Cough or Cold, and it is the only one guaranteed to do what is claimed for it. Try it. This Cough Syrup does not require a dozen pages of printed fictitious certificates and recommendations to sell it; it recommends itself—as one bottle will convince the most skeptical, of its extraordinary healing and soothing qualities. Any person buying a bottle of our Cough Syrup, and using it according to directions, will not be deceived in what they are buying. See that the name is blown on the bottle. Ask your Druggist for Hickey's Cough Syrup, and take no other; do not have them say to you (if they have not got it) that they have got something as good; that is impossible, because there is nothing that can equal Hickey's Cough Syrup. Persons wishing to try our Cough Syrup, and who cannot conveniently get it near home, by writing to us and giving address, we will send it to them. We have two size bottles, which retail for 50 cents and \$1.00 per bottle. Manufactured at the Laboratory of John L. Hickey, 172 Seneca street, near Michigan, opposite Brown's Hotel, and 179 Exchange street, cor. Michigan, under Continental Hotel, Buffalo, N. Y.

Figure 2. 1876 ad extensively touting Hickey's Cough Syrup, price 50¢ or \$1 per bottle

**\$500.00 REWARD**

For a case of Cough, Cold, Hoarseness, Sore Throat, and Consumption, that Hickey's Cough Syrup for the Lungs will not cure, if directions are strictly followed.

**THIS COMPOUND**

**COUGH SYRUP**

**IS A SURE CURE FOR**

**Coughs, Colds, Hoarseness**

WHOOPIING COUGH, TICKLING OF THE THROAT,  
And all Affections of the Throat & Lungs

IT IS A MOST EXCELLENT ARTICLE FOR PAINS IN THE CHEST, ASTHMA AND CONSUMPTION

**I warrant it to Cure.**

**TRY ONE BOTTLE.**

This invaluable medicine possesses the extraordinary power of

**Relieving Immediately**

The SEVEREST COUGH OR COLD, and it is the only one guaranteed to do what is claimed for it.

Manufactured at the Laboratory of  
**JOHN L. HICKEY,**

And for Sale Wholesale and Retail at his two Drug Stores,  
172 SENECA STREET, Near Michigan, Opposite Brown's Hotel, 179 EXCHANGE STREET, Cor. Michigan, Under Continental Hotel,  
**BUFFALO, N. Y.**

This Cough Syrup is for Sale by all Druggists.

Figure 3. 1876 offer of \$500 reward for failure to cure cough or consumption (!)

**HICKEY'S**

**Corn and Bunion Plaster,**

This Plaster is warranted to cure either hard or soft Corns if applied according to directions.

**FOR THE CURE OF CORNS, BUNIONS, &c.**

It will remove all pain and soreness by one application of the Plaster in a few hours, if directions are strictly followed.

**BEFORE USING**

**HICKEY'S**

**CORN & BUNION PLASTER.**

**AFTER USING**

**HICKEY'S**

**CORN & BUNION PLASTER.**

**PREPARED ONLY BY**

**JOHN L. HICKEY,**

(Proprietor of Hickey's Cough Syrup.)  
**Manufacturing Chemist,**  
BUFFALO, N. Y.

These Plasters are warranted to cure Corns and Bunions and all soreness arising therefrom, in a few hours.  
Price 25 cents. Sent to any part of the United States on receipt of 30 cents.

Pure Drugs and Medicines. Constantly on hand a large assortment of TOOTH, NAIL AND HAIR BRUSHES, American, French and English. Fortnary, all warranted genuine. Also,  
**Pure Wines and Liquors for Medicinal Purposes.**  
Physicians and Family Prescriptions accurately prepared at all hours, day and night.

172 Seneca Street, NEAR MICHIGAN, OPP. BROWN'S HOTEL.  
179 Exchange Street, COR. MICHIGAN, UNDER CONTINENTAL HOTEL.

Figure 4. 1875 ad for Hickey's Corn and Bunion Plaster, price 25¢ per box

syrup advertisements found in print appeared in October 1876 and is shown in Figure 3. It purports to offer a \$500 reward for any throat or lung ailment the syrup could not cure.

Let us now look at Hickey's other proprietary. The illustrated ad shown in Figure 4 appeared in *The Catholic Union* in July 1875 and extols the virtues of Hickey's Corn and Bunion Plaster, which retailed for 25¢ per box, thereby requiring a 1¢ revenue stamp. Unlike Hickey's cough syrup, for these corn plasters revenue stamps in the appropriate denomination are known which are attributable to him. Figure 5 is a scan of a 1¢ Second Proprietary Issue stamp on green paper, Scott No. RB1b. It bears a 2-line letterpress printed precancel: "HICKEY./Buffalo, N. Y." This cancel may be referred to as Type 1. Originally printed on violet chameleon paper in late 1871, the 1¢ Second Proprietary Issue did not appear on green paper until October 1874. In all probability, this particular stamp was used in the first half of 1875.

A second precancel appeared about a year later, this one being on a 1¢ denomination of the Third Proprietary Issue on silk paper, Scott No. RB11a. A fine example is pictured in Figure 6. This Type

2 precancel is much more detailed than the Type 1 and reads horizontally in five lines of Roman type: "JOHN L./HICKEY/Buffalo, N. Y./3.17.76." It should come as no surprise that this Irish Catholic proprietor chose to date his stamp March 17th, St. Patrick's day. Perhaps chuckling a bit to himself in an ecumenical spirit while using the Quaker dating system.



Figure 5. "HICKEY" Type 1 cancel, circa 1875

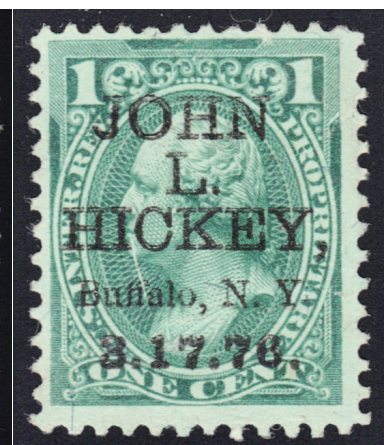


Figure 6. "JOHN L. HICKEY" 1876 Type 2 cancel



Why there are no 2¢ or 4¢ Hickey stamps for use on the cough syrup is something of a mystery. The plate used to cancel the 1¢ stamps would have proved satisfactory without alteration to also cancel 2¢ stamps as they are of the same dimensions. While the same could not be said of the larger 4¢ stamp, creation of a plate therefor would not have been difficult. Is it possible that Hickey used only 1¢ stamps to pay the tax on both of his products? Yes, but highly unlikely.

These precancels are rare. There is only one example recorded of the Type 1 and only two or three recorded for the Type 2. Why is this? While a few newspaper ads appeared for the cough syrup as early as 1872, most of the advertising that this author has found for both proprietaries appeared in 1875 and 1876. A perusal of five major wholesale drug price lists from 1866 through 1880 reveals not so much as a mention of either of Hickey's proprietaries. Nor are advertisements found in newspapers or directories outside of Buffalo itself. Clearly, these proprietaries were either not very popular, or at best enjoyed only a modest regional success.

At the relatively young age of 40, John L. Hickey died from tuberculosis at his residence on November 21, 1879, leaving a widow and two children. He was interred at Holy Cross Cemetery at Limestone Hill. In 1880 local druggist William Coulson relocated to the former Hickey store at Michigan and Seneca Streets, having purchased the

entire Hickey inventory therein from the Hickey estate. The Hickey proprietaries apparently died with him as they disappeared from the print media following his death.

(Those wishing to communicate with the author about this or other proprietary stamp or cancel matters may contact him at mmorrissey@columbus.rr.com.)

## References

*Buffalo City Directory for the Year 1875.* Buffalo, N.Y.: Courier Co.

*The Buffalo (N.Y.) Commercial* newspaper, August 12, 1865, p. 3; November 17, 1870, p. 4; March 7, 1872, p. 3.

*The Buffalo (N.Y.) Catholic Union* newspaper, July 8, 1875, p. 6; March 30, 1876, p. 3; October 7, 1876, p. 2.

*The Buffalo (N.Y.) Evening Republic* newspaper, November 22, 1879, p. 2.

*Commercial Manufactures and Resources of Buffalo and Environs.* 1880. Buffalo, N.Y.: Commercial Publishing Co.

*Thomas' Buffalo City Directory for 1865.* Buffalo, N.Y.: C. F. S. Thomas, p. 213.

1875 New York State Census, Erie County, City of Buffalo, N.Y.

1860 and 1870 United States Census, Erie County, City of Buffalo, N.Y.

## Cancellation of Langley & Michaels, Wholesale Drug Firm, San Francisco

By Ronald E. Leshner



**Figure 1.**  
“L & M CO.”  
cancels on 1898  
Proprietaries

The cancellations of Langley & Michaels, a wholesale drug firm of San Francisco, have long been known. The Chappell-Joyce list published by the American Revenue Association in 1957 included only one cancellation date, July 9, 1898, and it was noted on five denominations of the 1898 Battleship Proprietary stamps: ½¢, ¼¢, ⅓¢, 1¼¢, and 2½¢ (Figure 1).

The 2¢ postage stamp with “I.R.” overprint converting it to a documentary stamp (Scott R155) has recently surfaced with the same press-printed cancellation date applied vertically, and almost certainly applied from the same cancelling plate (Figure 2). It is interesting that this same date cancel has now been seen on both proprietary and documentary stamps. Perhaps more interesting is that there are no other reported dates from this wholesale drug firm, which certainly continued in business throughout the Spanish-American War tax period.



**Figure 2.** “L & M CO.”  
cancel on 2¢ “I.R.”  
overprint



# Bisected "I.R." Provisional Overprints

by Len McMaster and Frank Sente

## Background

Beginning with the first U. S. issues, bisected postage stamps are known to have been used for the prepayment of postage. Some are even listed in Scott's U.S. *Specialized Catalogue*; for example, diagonal bisects of the 1847 on cover are included by Scott as #2a. As early as 1851 the Post Office Department noted in correspondence that "halves or other important parts of postage stamps will not be recognized in prepayment of the postage," but it was not until the 1876 *Postal Laws & Regulations* (PL&R) that this was formally and clearly addressed; under General Rules, p. 557, the 1876 PL&R states: "Fractional parts of postage stamps will not be recognized in prepayment of postage." (Allen, 2013). Nevertheless, since that time the use of bisects, of both postage and postage due stamps, while technically illegal, has generally been liberally tolerated by postal officials (Martorelli, 2014; Charles and Yarborough, 2013).

Similarly, shortages or unavailability of some revenue stamps has led to the occasional bisected use of other revenue issues. But unlike postage stamps, the use of bisected revenue stamps seems always to have been allowed (King, 1930). Many of them are listed in Scott. A census of Civil War era bisects on document is maintained online (Harding, 2017).

Bisects of the 1898 Battleship 1¢ and 4¢ issues have also been reported (Patterson, 1982, Einstein, 1986), but are not listed in Scott. And while Scott does now include a listing for a bisected "I.R."-overprinted 1¢ (R154) on document in its 2017 edition, no discussion of the bisected "I.R." provisional overprints appears to have occurred in any articles.

## "I.R." Provisional Overprints

In response to the 1898 Revenue Act to help finance the Spanish-American War, the 1¢ and 2¢ first Bureau issues and the \$5 Newspaper stamp were overprinted "I.R." or "Int. Rev." (Scott R153-155, 159-60), and distributed to tax collectors and possibly others, e.g., banks and insurance companies, to serve as provisional revenue stamps until the Battleship issues (Scott R161-181) were available.

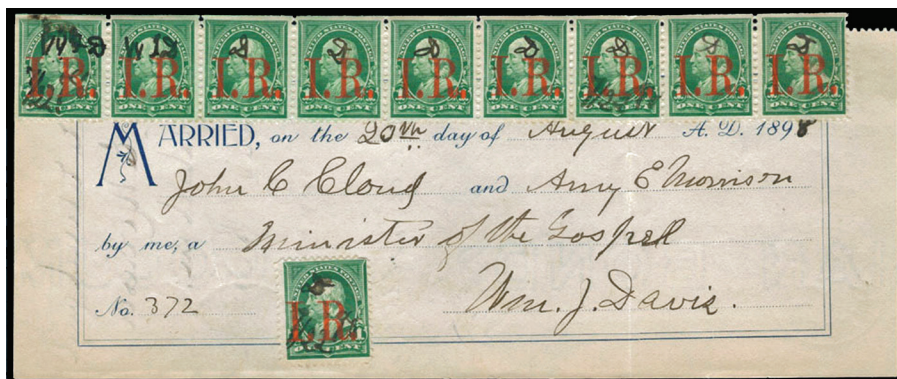


Figure 1. August 1898 marriage certificate with ten "I.R." overprinted 1¢ paying the Certificate tax (McMaster collection)

## "Making Do" with Provisionals

The "last minute" efforts to have stamps available for use before July 1, 1898, the first day of required use, led to many problems, including the non-availability of any revenue stamps in many places, and the misunderstanding of the Act's requirements by businesses and tax collectors alike. The Battleship series included 20 different values from ½¢ (R161) to \$1,000 (R181), and while a few of those issues had reached the public by July 1, many businesses were left with only the 1¢, 2¢ and \$5 provisional stamps to deal with the multitude of rates imposed by the Act.

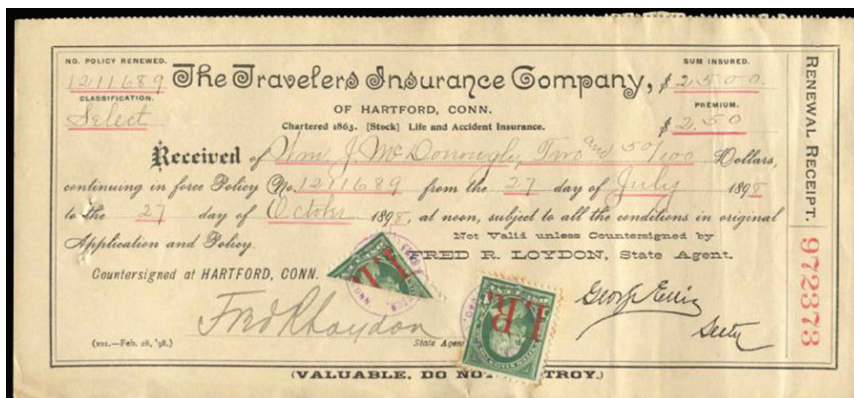
In most cases this just meant applying a large number of the provisional stamps to make up the required tax, e.g., using ten 1¢ stamps to pay the 10¢ general Certificate tax on the August 20, 1898, marriage certificate shown in Figure 1.

## The Insurance ½¢ Rate

A different sort of challenge, though, was presented by the Insurance tax:

Insurance (marine, inland, fire,): Each policy of insurance ... which insurance shall

Figure 2. R154 single and bisect on insurance renewal receipt, July 27, 1898 (Sente collection)



be made or renewed upon property of any description ... upon the amount of premium charged, **one-half of one cent** on each dollar or fractional part thereof.” [bolding added]

In the absence of ½¢ stamps, what could agents and others do to pay this rate? The Act provided for many contingencies, and penalties if not applied correctly, but includes no instruction for what to do in this case. Agents did the best they could to comply, in some cases bisecting the 1¢ “I.R.” overprinted issue to get the ½¢ portion for premiums of odd-dollar amounts: ½¢ for \$1 or less, 1½¢ for \$2–3, 2½¢ for \$4–5, etc.

Figure 2 shows a single and a diagonal bisect of the 1¢ large “I.R.” provisional overprint (R154) tied by purple handstamp to a renewal receipt for \$2.50 of The Travelers Insurance Company of Hartford, Conn., dated July 27, 1898. The admonition “(VALUABLE. DO NOT DESTROY.)” is still apt!

Figure 3 shows the same combination tied by purple handstamp of Sammis & Clark, Brooklyn insurance agents, dated November 7, 1898, again used to pay 1½¢ tax for a premium of \$2–3.

Figure 4 shows two 2¢ (R155) and a R154 diagonal bisect tied by blue double-oval handstamps to a July 14, 1898, policy of the New York Plate Glass Insurance Co., paying the 4½¢ tax for a premium of \$8.95. Plate glass insurance is an exceedingly rare subtype of the Insurance tax.

### Bisected Battleship Issues?

We encourage collectors to share usage examples of other bisected “I.R.” provisional overprinted stamps, or bisected Battleship issues.

### References

- Scott 2017 *Specialized Catalogue of United States Stamps & Covers*, Sidney, OH: Amos Media, 2016, pp. 5, 686, 692.
- Allen, Jim. 2013. Bisected 1¢, 3¢ and 12¢ 1851 Stamps: When Were They Legal. *Chronicle* 239, Vol.65, No.3 (August), pp. 258–262.
- Charles, Harry K. Jr. and Clarke Yarbrough. 2013. “Provisional Use of Overprinted and Bisected Stamps for Postage Due.” *The United States Specialist*, Vol. 84, No. 2 (February), pp. 68–87.
- Einstein, Joseph S. 1986. R163 Bisect—Rarity or Just Uncommon? *The American Revenuer*, Vol. 40, No. 10 (November-December), p. 201.
- Harding, Dan. 2017. Census of 1st–3rd Issue Revenue Bisects on Document. *Revenue-Collector.com*, <http://www.revenue-collector.com/bisects/>, accessed June 7, 2017.
- King, Beverly S. 1930. Beverly King reports the bisected use of R15. “Revenue Notes,” *Scott’s Monthly Journal*, Vol. 10, No. 11 (January), p. 351.
- Martorelli, Richard D. 2014. Bisects in the Mails: Illegal but Tolerated. *La Posta: A Journal of American Postal History*, Vol. 45, No. 4 (Fourth Quarter), pp. 7–12.
- Patterson, Roger. 1982. Lone Star Discovery. *The American Revenuer*, Vol. 36, No. 3 (March), p. 59.
- Robert A. Siegel Auction Galleries. 2015. The Curtis Collection, Sale No. 1110, Lot No. 1294, <https://goo.gl/SV71vR>, accessed June 7, 2017.
- United States Statutes at Large*. Vol. 30 (1897–1899), Chapter 448, June 13, 1898, pp. 460–1, <http://goo.gl/Em9OLQ>, <http://goo.gl/wuhy0D>, accessed June 7, 2017.



Figure 3. R154 single and bisect tied by November 1898 insurance agents handstamp (McMaster collection)

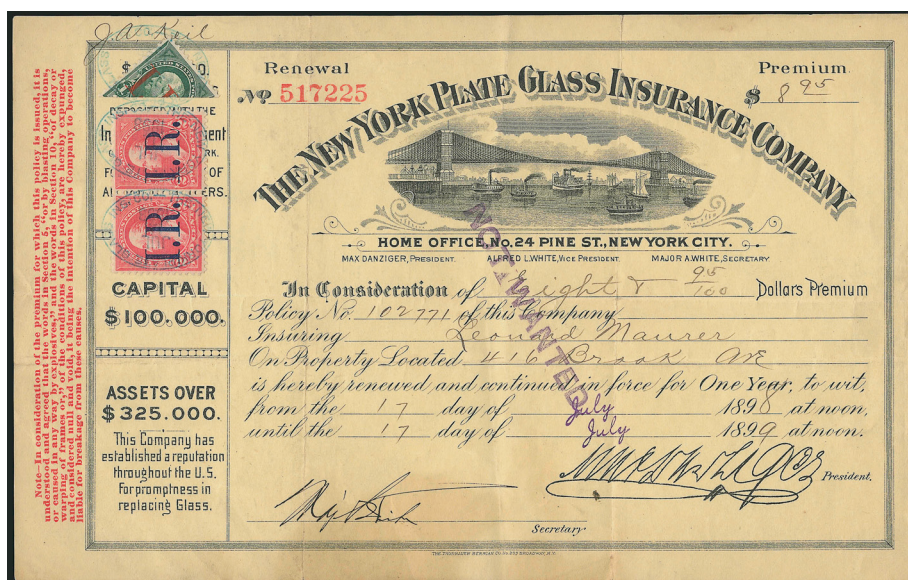


Figure 4. Two “I.R.” overprinted 2¢ plus bisected 1¢ on plate glass insurance policy, made July 14, 1898 (Robert A. Siegel Auction Galleries, 2015)



# Identifying and Authenticating a New Narcotic Provisional Overprint

By James N. Drummond

The Revenue Act of 1918 contained an amendment to the Harrison Narcotics Act of 1914 in Sections 1006 to 1009 that set a new tax of one cent per ounce on products containing opium or its derivatives:

That there shall be levied, assessed, collected, and paid upon opium, coca leaves, any compound, salt, derivative, or preparation thereof, produced in or imported into the United States, and sold, or removed for consumption or sale, an internal-revenue tax at the rate of 1 cent per ounce, and any fraction of an ounce in a package shall be taxed as an ounce, such tax to be paid by the importer, manufacturer, producer, or compounder thereof, and to be represented by appropriate stamps, to be provided by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury; and the stamps herein provided shall be so affixed to the bottle or other container as to securely seal the stopper, covering, or wrapper thereof.

This new law was approved by President Woodrow Wilson on February 24, 1919, and became effective the very next day, February 25, 1919.<sup>1</sup>

The Internal Revenue service initially supplied regular documentary stamps that were then handstamped “NARCOTIC” in various district offices. These provisional handstamps are known in a variety of different type sizes, styles, colors, and so on. The handstamped varieties (Scott RJA9–32) were quickly followed with a series of the same documentary stamps that were overprinted by the Bureau of Engraving and Printing in letterpress (Scott RJA33–41). These stamps, in turn, were eventually replaced with the four different sizes of offset-printed narcotic strip stamps, which were printed in violet (Scott RJA42–106).

A few years ago, a member of the popular online Stamp Community stamp board (located at [www.stampcommunity.org](http://www.stampcommunity.org)) posted an image of a documentary stamp with what appeared to be a previously unknown provisional narcotic overprint (Figure 1). A request was made for additional information, or even a second confirming copy of this overprint.

Another user posted an image of his copy of the same overprint (Figure 2). This confirmed

that the relative setting of the text of “S. CO.” and “NARCOTIC” was identical on both copies.

This distinction was important. If “S. Co.” was applied *after* the “NARCOTIC” handstamp was applied by the Internal Revenue Service, then it was used simply as a cancel. However, if “S. CO.” was applied *as part of* the handstamp that impressed “NARCOTIC,” then it was a new provisional overprint type. The currently listed, company-specific provisional types are all uncommon to very rare (Scott RJA26–32).

Attempting to determine the name of a manufacturer based solely on the initials of “S. Co.” seems, at first, to be almost impossible.

Fortunately though, Google came to the rescue. They digitized *The Era Druggists’ Directory of the United States*, which was published by D. O. Haynes and Company in 1916 (Figure 3). Part three of this book is a section titled “The Manufacturers and Other Firms in the United States That Supply the Drug Trade.” This is a thorough listing of every manufacturer of drugs, arranged alphabetically by state and then by city, and finally by company name.

If we assume that there was in fact no “&” or “and” between the actual “S-something” and “Company” name (which is why it is not a part of the cancel), and that there were no other names that were a part of the company name as well, then there are just a few possibilities. These were determined by going through every entry in all 75 pages of the book, one by one:

Sagine Company, 261 High Street, Columbus, Ohio, Manufacturers of Proprietary Medicines.

Salinos Company, 424 West Lake, Minneapolis, Minnesota, Salinos cathartic.

Saprsto Company, 251 South Fourth Street, Bullitt Building, Philadelphia, Manufacturing Chemists.



Figures 1, 2. “S & CO.” cancel, discovery (left) and confirmation (right) copies

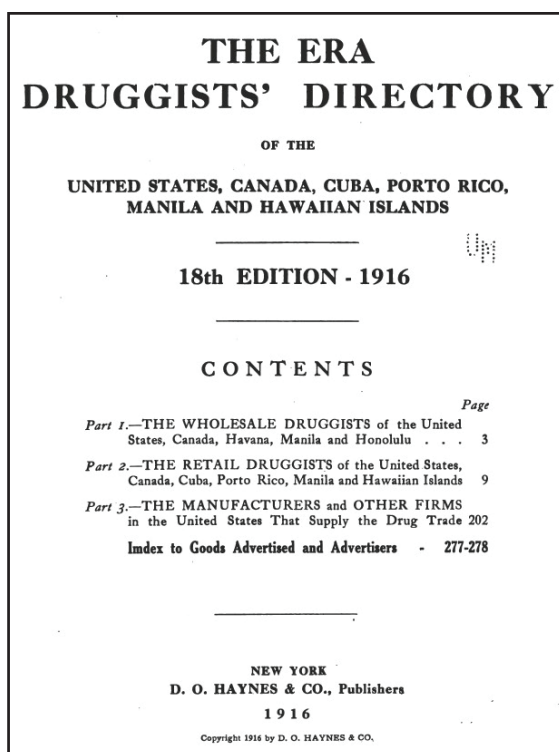


Figure 3. Haynes & Co. 1916 "Druggists' Directory" cover

Shor Company, 440 South Dearborn, Chicago, Illinois, Import Chemists.

Sirolin Company, 228 West Broadway, New York, New York, Manufacturers of Proprietary Medicines.

The Spinol Company, 22 North Centre Street, Pottsville, Pennsylvania, Manufacturers of a Whooping Cough Remedy ("Spinol").

These companies were all eventually eliminated as possibilities, as there is no current record of them ever having made a product that contained

Figure 4. Solomons retail store, circa 1900<sup>4</sup>



a narcotic. There was just one last possibility that was found.

The Solomons Company, located at 29 Congress Street in Savannah, Georgia, is almost certainly the user of the above narcotic stamps. They were a retail and wholesale drug company that was in business for a long time. A brief history of this firm was published in 1909:

#### Solomons Company "At Home" in Their New Quarters

The Solomons Company, one of the oldest, largest, and best known drug houses south of Baltimore, opened their new quarters at Congress and Whitaker streets, Savannah, Ga., on June 24, and throughout the day the officers of the company were kept busy dispensing hospitality to their many callers and well-wishers, and showing them through their handsomely appointed building.

The business of the Solomons Company was established in Savannah in 1845 by A. A. Solomons, the father of Isaiah A. Solomons. Mr. Solomons came over from Charleston and opened a store on Whitaker street immediately across Bay lane. The following year he moved the business to Congress and Barnard streets, where one of the company's retail stores remains. In 1846 J. M. Solomons joined his brother in the business, and is now president of the company.

Besides the wholesale drug business, Solomons Company has two retail stores, one at Bull and Charlton streets, and the other at Congress and Barnard streets. The retail stores are under the active management of Joseph M. Solomons, the president, while the affairs of the wholesale branch are in charge of I. A. Solomons.

Following are the officers of the company: President, J. M. Solomons; vice-president and manager, Isaiah A. Solomons; assistant manager, M. Wolff; treasurer, A. A. Solomons; secretary, F. I. Barry.

Throughout Florida, Georgia, and South Carolina, "Solomons" has become somewhat of a household word, and with one exception the house is the oldest established mercantile business in Savannah. There are families that have been patronizing "Solomons" for five generations. A large travelling force is in this field, and these men are constantly engaged in covering the field looking after business.<sup>2, 3</sup>

Figure 4 shows a Solomons Co. retail store circa 1900, and Figure 5, a bottle for one of their products.



As no other “S-something Company” possibilities exist, and the Solomons Company was in the drug manufacturing business in 1919, the last requirement is evidence that they produced at least one product that would require a narcotic tax stamp. And, as it turns out, there was one: “Dr. Hoffman’s Celebrated Mixture for Gonorrhoea, Gleet, Etc.,” and the Solomons Company got caught selling this opium- and alcohol-based concoction with “false, fraudulent, and misleading” labeling. This Foods and Drugs Court Case Notice of Judgement, case number 8870, describes the particular details:

**8870. Misbranding of Dr. Hoffman’s Celebrated Mixture. U. S. v. 2½ Dozen Bottles of Dr. Hoffman’s Celebrated Mixture. Default decree entered ordering product destroyed.** (F. & D. No. 10587. I. S. No. 16215-r. S. No. E-1532.)

On June 18, 1919, the United States attorney for the Southern District of Florida, acting upon a report by the Secretary of Agriculture, filed in the District Court of the United States for said district a libel for the seizure and condemnation of 25 dozen bottles of Dr. Hoffman’s Celebrated Mixture, at Jacksonville, Fla., consigned by Solomons Co., Savannah, Ga., alleging that the article had been shipped on or about February 14, 1919, and transported from the State of Georgia into the State of Florida, and charging misbranding in violation of the Food and Drugs Act, as amended. The article was labeled in part, “Dr. Hoffman’s Celebrated Mixture for Gonorrhoea, Gleet, Etc. \* \*

\* Prepared by Solomons Co., Druggists, Savannah, Georgia.”

Analysis of a sample of the article by the Bureau of Chemistry of this department showed that it consisted essentially of an alcoholic solution of copaiba and opium.

Misbranding of the article was alleged in substance in the libel for the reason that certain statements appearing on the labels of the cartons and bottles, regarding the curative and therapeutic effect thereof, to wit, “Dr. Hoffman’s Celebrated Mixture for Gonorrhoea, Gleet, Etc.,” were false, fraudulent, and misleading in that the article contained no ingredient or combination



*Figure 5.  
Solomons Co.  
bottle<sup>5</sup>*

of ingredients capable of producing the effect claimed. Misbranding was alleged for the further reason that the statements, “Guaranteed” and “Serial No. 4098,” appearing on the cartons containing the bottles, were false and misleading. On January 6, 1921, no claimant having appeared for the property, a decree was entered by the court ordering the destruction of the product by the United States marshal.

E. D. BALL, Acting Secretary of Agriculture.<sup>6</sup>

To summarize: the Solomons Company name exactly matches the “S. Co.” initials on the narcotic stamps; the firm was a long-time, relatively large manufacturer of drugs, which would probably want to use their own overprint/cancel handstamp for efficiency; at least one of their products contained opium and therefore would require a narcotic stamp; and they were in business in 1919.

This article should be sufficient proof to not only identify the manufacturer but to authenticate these overprints as genuine.

### Endnotes

1. The Revenue Act of 1918 can be found at: <https://ia600209.us.archive.org/25/items/cu31924018724116/cu31924018724116.pdf>.
2. Source: *Merck’s Report*, Volume 18, Number 8, August, 1909, page 221.
3. Additional information can be found at: [www.bottlepickers.com/bottle\\_articles449.htm](http://www.bottlepickers.com/bottle_articles449.htm).
4. Image source: [www.poisonousaddiction.com/html/medicines\\_0.html](http://www.poisonousaddiction.com/html/medicines_0.html).
5. Image source: [www.peachridgeglass.com/2012/08/solomons-strengthening-bitters-invigorating-bitters-savannah-ga](http://www.peachridgeglass.com/2012/08/solomons-strengthening-bitters-invigorating-bitters-savannah-ga).
6. Source: <https://ceb.nlm.nih.gov/fdanj/handle/123456789/40851>.

## Federal Oleomargarine Tax Stamps Used on a Carton

By Michael R. Florer



The Series of 1931 stamp for 12 pounds of colored oleomargarine is one of the most common federal taxpaid stamps. However, finding used examples that have not been soaked off their cardboard carton is a challenge. I was fortunate to find and purchase a complete carton with the stamps still affixed. Due to storage considerations and the desire to include this usage example in my oleomargarine stamp collection, I did cut the carton down. I kept the two side panels shown in the illustrations.

The carton (or case) contained 24 one-pound boxes that each contained four ¼-pound “prints” of colored oleomargarine. The manufacturer paid the tax with a pair of 12-pound stamps. The Internal Revenue Service never issued a 24-pound stamp for colored oleomargarine, only the uncolored variety (in 1935), necessitating the use of pairs. The tax rate was 10 cents per pound for domestic colored oleomargarine, so these stamps represent the payment of \$2.40 in tax. They are canceled with

a perfin, “36•1ST•ILL/11•1•49,” meaning Factory No. 36, 1<sup>st</sup> District of Illinois, November 1, 1949. Thanks to having the entire panel of the carton, we know that Factory No. 36 was Durkee Famous Foods, located in Chicago, but with locations in Norwalk, Ohio, and Berkeley, California, as well. The cancel indicates that this case of oleomargarine was made at the Chicago factory.

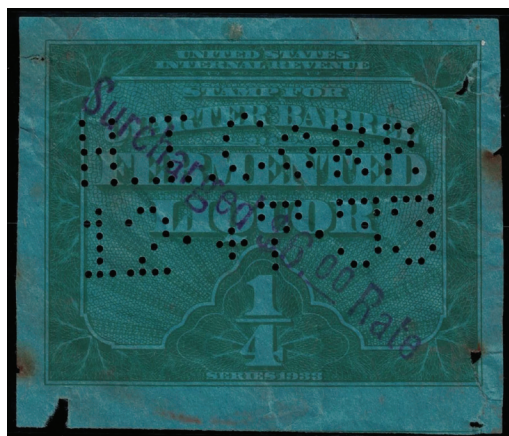
Notice the “Form 219” label printed directly onto the carton. Form 219 started as an adhesive label, but evolved to being printed directly on cartons to save time and money. It repeats the factory and district designations followed by the following legalese:

NOTICE – The Manufacturer of the Oleomargarine herein contained has complied with all the requirements of law. Every person [is] cautioned not to use either this package again for Oleomargarine or the stamp thereon again, nor to remove the contents of this package without destroying said stamp, under the penalty provided in such cases.

Interestingly, the word “is” is missing in the second sentence; a gap is visible where the word should be. Fortunately, whoever removed the oleomargarine from this carton did not comply and destroy the stamps! Instead, the carton was reused for another purpose as evidenced by the tape residue on the upper center of both panels.

### Reference

Litchfield, Carter. 1988. *History of Oleomargarine Tax Stamps and Licenses in the United States*. Kemblesville, Penn.: Olearius Editions.



### Discovery Copy of REA154a

H. I. COBB  
12-27-03

[From Charles Souder]  
Shown here is the discovery copy of REA154a, the 1933 ¼ barrel green beer stamp with provisional \$6 rate surcharge, along with the perfins revealing the user. It is now listed in the 2017 *Scott Specialized*.



# Indonesian Tobacco Tax Stamps, 2013–2017

By Terence Hines

Indonesia continues to issue a plethora of revenue stamps, all with holograms, to indicate payment of the taxes on tobacco products. Herewith is a list of previously unreported stamps, mostly of the strip type. This is undoubtedly not a complete list. The stamps are inscribed with various initials indicating the type of tobacco product. SKM and SKT both refer to “kretek” cigarettes which contain tobacco flavored with clove or other flavors. SKT stands for “sigaret kretek tangan.” These are hand rolled and without filters. SKM is “sigaret kretek

mesin” — machine produced cigarettes with a filter. SPM refers to “white cigarettes,” standard cigarettes without cloves. They are much less popular in Indonesia than the cigarettes that mix clove with the tobacco. TIS refers to chewing tobacco. “TEBBAKAU IRIS” is for “tobacco pieces.” The tax rate is indicated in rupiah per gram. The black printing indicates the retail price and the weight of the product. I have been unable to determine what “btg” stands for, but it must be some unit of measurement.

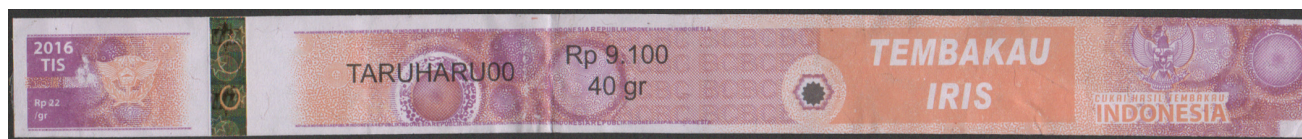
## Large strip stamps, 175 x 15mm



2013 Rp. 5/gr TIS blue and orange-yellow



2014 Rp. 5/gr TIS purple and lilac



2016 Rp. 22/gr IRIS purple and orange

## Vertical type, 48 x 23 mm, or vice versa



2013 Rp. 195/btg SPM brown and orange  
Rp. 375/btg SKM purple and pink  
Rp. 375/btg SKT purple and pink

2014	Rp. 195/btg	SPM	purple and turquoise
	Rp. 375/btg	SKM	orange and yellow
2015	Rp. 415/btg	SKM	brown
2016	Rp. 480/btg	SKM	orange and green
2017	Rp. 530/btg	SKM	grey and lilac

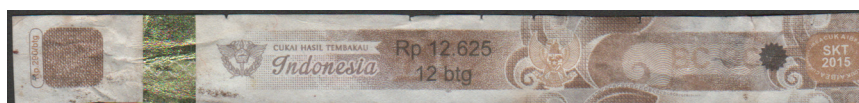
### Small strip type, 113 x 12 mm



2013	Rp. 130/btg	SKT	brown and light green
	Rp. 205/btg	SKT	purple and pink
	Rp. 285/btg	SKM	brown and light green



2014	Rp. 130/btg	SKT	purple and turquoise
	Rp. 205/btg	SKT	orange and yellow orange
	Rp. 285/btg	SKM	deep lilac and blue green



2015	Rp. 140/btg	SKT	deep blue and purple
	Rp. 220/btg	SKT	brown
	Rp. 290/btg	SKT	brown
	Rp. 305/btg	SKM	deep blue and purple



2016	Rp. 155/btg	SKT	turquoise
	Rp. 340/btg	SKM	turquoise



2017	Rp. 100/btg	SKT	blue and green
	Rp. 345/btg	SKT	reddish pink and grey
	Rp. 365/btg	SKM	reddish pink and green

For more on cigarette tax stamps visit [www.tax-stamps.com](http://www.tax-stamps.com), the website of Russian collector Andrey Vasiunin, where 2115 stamps from some 125 counties are illustrated in color!



---

# The American Revenue Association

## President's Letter

Holiday Greetings!

First, I want to welcome Jon Levy to the Board, in the position of ARA Attorney. Also, our Treasurer, Tim Wait, has agreed to take a turn as Awards Chair. (I'm sure Tim would relinquish that job if anyone else would accept it.) Let's give these members a vote of thanks for volunteering their time for the good of the ARA.

As I mentioned in my last message, dues for 2018 will be \$25 for members in the US who receive printed copies of TAR, and a dollar less for those willing to download new issues from the website. Non-US memberships will be

adjusted accordingly. We will continue to mail first dues notices, instead of sending them as a separate, loose page in TAR.

We will also be holding elections early next year. President, Vice President and three at-large Board positions will be on the ballot. If anyone is interested in running for any of these positions, let me know BY THE END OF JANUARY. Thank you.

It's not too early to begin planning to attend our next ARA convention at NAPEX, McLean, Virginia, on June 8-10. More details next issue.

## U. S. Sales Circuit Notes

If you have ever considered participating in the circuit program as a seller, now is a prime time. Stocks are low, so your material will circulate right away. Eager buyers await your tobacco tax paid, match and medicines, revenues with printed cancellations, anything odd or unusual. In fact, there is need for fresh material in every category of United States revenues.

Why not request a free blank sales booklet and give it a try? Additional sales books are only fifty cents each. Specify which format you prefer: 1, 4, 6, 9, or 12 spaces per page. An 8½" x 11" book for oversized material is also available at the same price.

No fewer than 75 members have enjoyed making sales through the circuits, including one member who has submitted 150 sales booklets. Nice material attractively priced moves. I recently retired some sales booklets with these criteria which sold out on the first circuit.

I also encourage ARA members who haven't bought via the circuits to consider doing so. An application form is found on the ARA website. You just may find that elusive

revenue you've been looking for, or see something that may be just the thing to spark a new line of collecting. While I can't promise that what you are looking for will appear in any given circuit, I can aver that just about every facet of U.S. revenues has crossed my desk at some point. See for yourself just what the circuit program has to offer.

What are the advantages of getting circuits? A mini stamp store arrives at your door. You get to actually see the stamps, front and back, rather than viewing blurry images on a computer screen. The stamps are in your hands for close inspection. Circuits may be retained for up to seven days, so you may review them at your leisure. Many circuits contain material not usually found elsewhere, and they offer you an alternative buying opportunity.

I recently relocated from the Flint Hills of Kansas to the Finger Lakes of New York. Direct all correspondence to my new permanent address listed in the masthead page of this issue.

Feel free to contact me any time you have questions regarding the circuits. I am here to serve you.

Paul Weidhaas, U.S. Sales Circuit Manager

## Secretary's Report

### Applications for Membership

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.

**Lord Denovan 7276.** 8 Abbotsford Ter, Darnick Melrose TD6 9AD, United Kingdom

**Gagermeier, Mark 7277.** 3960 N Biesecker Rd, Thomasville PA 17364-9611

**Zimpfer, Michael 7278.** 4222 Cleveland Ave, Michigan City, IN 46360

**Jhingan, Madhukar 7279.** 49-D/BG-5 Paschim Vihar, New Delhi, 110063 India

### Deceased

6871 Hirschert, Chuck

### Membership Summary

Previous Total	537
New Members	4
Deceased	1
Current Total	540

## Auction Update

Auction no. 89 will be on the web site in March 2018 . The closing date will be April 1. The deadline for submission of lots is February 1.

## Members' Ads

ARA members:  
send your  
request for  
free ad to  
mikemahler1@  
verizon.net,  
or to Editor,  
The American  
Revenuer, 2721  
2nd St. #211,  
Santa Monica,  
CA 90405,  
limit 50 words  
plus address.  
First come, first  
served, space  
available.

**Revenue Documents for Sale.** Several illustrated price lists are at <http://civilwarfiscalhistory.myfreesites.net/>. Just scroll down till you reach them, click on Price List and a pdf will (eventually!) open. Email me with your wants (mikemahler1@verizon.net). First come first served! 2062

**Wanted: Bills of Foreign Exchange.** Buy or trade. Looking for bills issued by Jay Cooke & Co., Drexel Morgan & Co. and J. Pierpont Morgan & Co. from 1862-1872. Martin Packouz, PO Box 839, Bernardsville, NJ 07924. Call 908-419-1944 or Email: mapackouz@gmail.com. 2061

**Danish West Indies (DWI) Revenues,** newly Scott-listed, six different MNH: 10 bit, 50 bit, 1fr, 2fr, 5fr, 10 fr, \$40. McRee, Box 388, Claremont, NC 28610. 2060

**Prostitute Revenue Catalog For Sale:** Sanitary service stamps of Rosario de Santa Fe, Argentina, 44 pages, all major varieties, in color with valuations. Includes Tuberculinization and Veterinary stamps: \$20 postpaid. Sanitarios from 10 different years: \$30. Both for \$45. Ben Termini, 8520 Meadowbrook Drive, Fort Worth, TX, 76120. 817-265-6771, email termini@charter.net. 2059

**Italian Municipals from Angri, Avellino, Vasto wanted.** Please email scans with your best prices. Lou Alfano, the.alfano.family@gmail.com 2058

**Canadian Cinderellas.** New 330 page color catalog for sale. Always buying (no Christmas or Easter seals please). Also worldwide revenue liquidation. Country lots, singles, sets, documents, perfins, etc., also buying. Gordon Brooks, PO Box 100, Station NDG, Montreal, Quebec, Canada, H4A3P4; bizzia@sympatico.ca \*2057\*


**Cinderella and Revenue Items** wanted: Indiana pheasant food; Mrs. Stewart's Bluing; playing card pack seals; Bible poster stamps; the Ideal Stamp; Tatham Stamp Co. items incl. catalogs; UPS and FedEx adhesives; Doonesbury comic stamps; express company stamps and labels. Scott A. McClung, 410-868-3318, 8381 Montgomery Run Rd, Apt. H, Ellicott City, MD 21043 \*2055\*

**Wanted: Madagascar Revenue Stamps, Documents.** I am buying/seeking Madagascar/ Malagasy Republic (and Dependencies) revenue stamps, stamped documents and related information. Robert Conley, 52 Vista Ridge, Glenburn ME 04401-1827 (207) 922-2411 revenueblue@hotmail.com \*2054\*

**Siegel Stamp Auction Catalogs:** Great stamp reference catalogs for sale, from #748 (1983) to #1075 (2014). List available for #10 SASE or inquire at: John Marquardt, 609 Woodridge Dr., Columbia, MO 65201-6538; call 573-474-7254 or jemarquardt@hotmail.com \*2052\*

**Beer Stamp Album For Sale.** Newly revised and expanded 2nd edition, 200 pages unpunched, on bright white 65 lb card stock with stamp images in some series, modeled after Priester, with concordance printed in each box plus additional stamp description, i.e. color, denomination, etc. \$155 PREPAID excluding shipping. Frank Bachenheimer, 6547 Midnight Pass Rd #89, Sarasota, FL 34242. 941-349-0222 or email frankb@astampdealer4u.com. 2049

**Match and Medicine, etc.** Interested in trading. Muriel Rowan, 17160 Kinzie St., Northridge, CA 91325 or merkrow@aol.com \*2045\*



**ONE RUPEE**

**एक रुपया**

Extensive Stock of Indian States Revenues from A to Z  
with over 150 States as well as Federal India, French &  
Portuguese India, Pakistan, Bangladesh, Ceylon, Nepal.

Very reasonable prices !

Gordon Brooks  
PO Box 100 Station N.D.G.  
Montreal, Quebec Canada H4A 3P4  
phone: 514-722-3077 e-mail: bizzia@sympatico.ca




PHONE 814-724-5824 • FAX 814-337-8940 • E-MAIL [richard@friedbergstamps.com](mailto:richard@friedbergstamps.com)

No. Certificate *100* 1 Share

CERTIFICATE OF STOCK.

UNITED STATES STAMP COMPANY.

 This Certifies, That *E. T. Mearns* is a stockholder in the UNITED STATES STAMP COMPANY, having paid One Dollar into the Treasury, it being the amount for One share—*Lewell*, April 2d 1866.

*E. T. Mearns* *E. T. Mearns*  
Agent Treasurer

**www.friedbergstamps.com**

includes  
**Canada & Provinces**  
 Revenue stamps  
 revenue **Meters**  
**Perfins** on revenues  
**Telephone & Telegraph**  
 Franks  
**POW** franks  
**Duck** stamps  
**Fishing** stamps  
**Conservation** stamps  
**Hunting** stamps  
 etc.

FOR WORLD'S LARGEST CANADA REVENUE STOCK VISIT  
**WWW.CANADAREVENUESTAMPS.COM**



**P.O. Box 205, Bohemia, NY 11716**

*The Gold Standard in*  
**REVENUES**  
**ERIC JACKSON**

*the hobby's premier dealer of revenue stamps since 1975*

Specializing in revenue stamps of the United States and Possessions,  
Match and Medicine Stamps, Revenue Stamped Paper, Taxpays, State Revenues,  
Canada Revenues, AMG Revenues, U.S. and Canada Telegraph Stamps, U.S.

Local Post Stamps, and much more. We also maintain an inventory  
of philatelic literature pertaining to revenue stamps of the world.

*Visit us online at*  
**www.ericjackson.com**

*Buying & Selling*



**Eric Jackson**

P.O. Box 728 • Leesport PA 19533-0728

Phone: 610-926-6200 • Fax: 610-926-0120

E-mail: [eric@revenueer.com](mailto:eric@revenueer.com)

Visit us online at [www.ericjackson.com](http://www.ericjackson.com)

