

# The American Revenuer

Calkins, Pinney & Co., Proprietors of Dr. W. F. Deckerman's  
Veterinary Medicines, Princeton, Indiana ..... 66

Numsen, Carroll & Co. and William Numsen & Sons,  
Picklers and Preservers of Baltimore ..... 69

Solomon, Field & Co., A Short-Lived Baltimore  
Packing Company Partnership ..... 71

Ship Cancel Survey's 2020 Update Expands ..... 74

The Lady on the Mixed Flour Stamps ..... 82

Another New Philippine Documentary Stamped Paper? .. 84

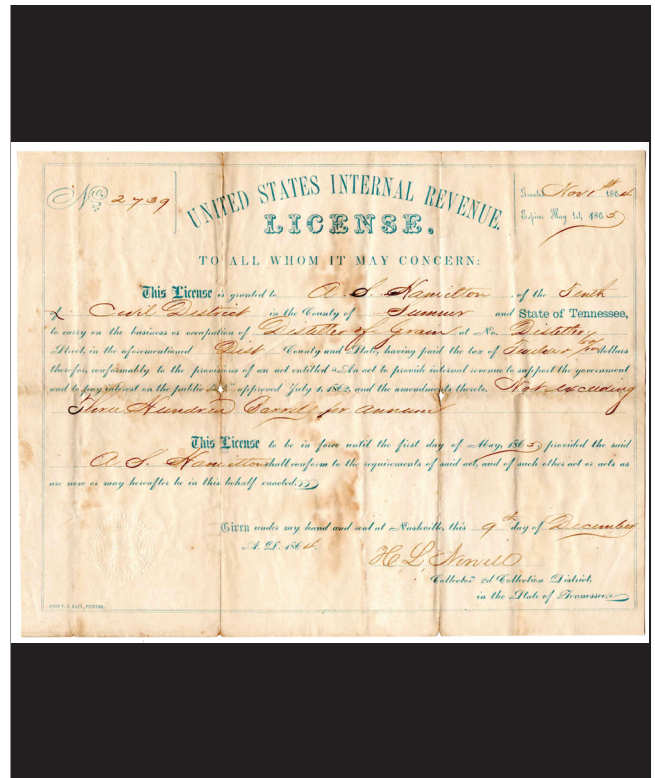
Cameroun — The 2018 Timbre Communal Stamp ..... 86

The Cameroun Timbre Fiscal (1927–2019), R.I.P. .... 87

Finds in the Marketplace: 1864 Alabama Slave-Related  
Will Stamped in 1867 ..... 88

1864 Distiller's License from Union-Occupied Tennessee .... 90

December 1864 occupational license for a Distiller of  
Grain in Sumner County, Tennessee, issued by the  
Collector, 2nd U.S. Internal Revenue Collection District of  
Tennessee, in the Union-occupied Confederacy.  
More inside, page 90.



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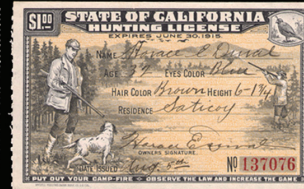
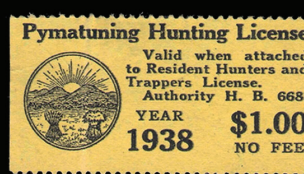
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**In this issue:**

Calkins, Pinney & Co., Proprietors of Dr. W. F. Deckerman's Veterinary Medicines, Princeton, Indiana ..... 66  
*Michael Morrissey*  
 Numsen, Carroll & Co. and William Numsen & Sons, Picklers and Preservers of Baltimore ..... 69  
*Michael Morrissey*  
 Solomon, Field & Co., A Short-Lived Baltimore Packing Company Partnership ..... 71  
*Michael Morrissey*  
 Ship Cancel Survey's 2020 Update Expands ..... 74  
*Bill Halstead*  
 The Lady on the Mixed Flour Stamps ..... 82  
*Michael R. Florer*  
 Another New Philippine Documentary Stamped Paper? .. 84  
*Casey Jo White*  
 Cameroun — The 2018 Timbre Communal Stamp ..... 86  
*Benoît Lebourcq and Marty Bratzel*  
 The Cameroun Timbre Fiscal (1927–2019), R.I.P. .... 87  
*Marty Bratzel*  
 Finds in the Marketplace: 1864 Alabama Slave-Related Will Stamped in 1867 ..... 88  
*Michael Mahler*  
 1864 Distiller's License from Union-Occupied Tennessee ... 90  
*Alan Hicks*  
 ARA: President's Message, Secretary's Report ..... 91

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# Calkins, Pinney & Co.

Proprietors of Dr. W. F. Deckerman's Veterinary Medicines, Princeton, Indiana

By Michael J. Morrissey



Figure 1. "C. P. & CO." cancel, one of two recorded

Shown here in Figure 1 is a rather tattered example of a 1¢ First Issue Proprietary stamp, Scott R3c, bearing a letterpress-printed precancel reading horizontally in four lines of black Roman type as follows: "C. P. & CO./Princeton, Ind./March 15,/1869." The example shown is one of only two recorded. The other is in the collection of a prominent East Coast revenue specialist and differs slightly in that Indiana is abbreviated in two rather than three letters reading merely "In." The wonderful thing

about this particular precancel is that a location is given, a feature seldom encountered with printed cancels. The location being given, the proprietary medicine firm of Calkins, Pinney & Co. was soon

identified as the user. Exactly who were Calkins and Pinney and what were the proprietary products upon which stamps cancelled in this manner were once used?

The patent medicine proprietors Calkins, Pinney & Co. of Princeton, Gibson County, Indiana, appear to have commenced business sometime

Figure 2. March 1869 notice advising that Calkins, Pinney & Co. of Princeton, Indiana, were now sole proprietors of the Blood Condition Powders, Universal Ointment and King of Oil Liniment of the late W. F. Deckerman, also of Princeton.

**IMPORTANT!**—We direct attention to the advertisements elsewhere of the medicines manufactured by the late W. F. Deckerman, an old Hungarian Veterinary Surgeon, of Princeton, this State. From the Princeton Democrat we take the following home testimony:

The medicines manufactured by the late W. F. Deckerman, the old Hungarian Veterinary Surgeon, are regarded here as the best for horses, mules, and cattle ever introduced in this market. The Blood Condition Powders sell almost to the exclusion of all other like preparations so great is their popularity here. The Universal Ointment and the King of Oil Liniment, prepared by the Doctor, are very superior for use on both man and beast.

The Ointment is considered an effectual remedy for the Piles when applied according to directions, and the Liniment is considered equally certain in the cure of Rheumatism. They are said to be most excellent for use on stock. Every farmer should have a supply of these medicines on hand at all times.

Messrs. Calkins, Pinney & Co., are now sole proprietors of the genuine recipes and right to manufacture the medicines, and they have commenced operations already.—Princeton Democrat.

**F. DECKERMAN.**  
**NEW**  
**WHOLESALE & RETAIL**  
**DRUG STORE.**  
**OLNEY, ILLINOIS:**  
*Opposite the Olney House*

**H**AS just received a large and extensive assortment of **DRUGS AND MEDICINES**, including all the different medicines kept in any drug store, such as Quinine, &c., and all the most popular patent medicines of the day. Dr. Easterly's Iodine and Sarsaparilla, Pain Killer, American Oil Liniment, Fever and Ague Killer—warranted to cure or no pay. Dr. Baker's Specific, Dr. Hooper's Female Cordial, Dr. Gardner's Balsam, Dr. Wakefield's Egyptian Liniment, Nerve and Bone Liniment, Liver Pills—Blackberry Balsam. Dr. McLean's Strengthening Cordial, Volcanic Oil Liniment, Liver Pills Vermifuge, Dr. Wakefield's Strengthening Bitters. Dr. Fisk's Ague Pills, no cure no pay.—Dr. F. Deckerman's Blood Condition Powder, Dr. Smith's Electric Oil. Sloss Infalable cure for Rheumatism, and all Chronic diseases.

**HARRISON'S PERFUMERIES.**  
 Extracts, fine shaving and Toilet Soaps, sponges etc, etc, etc.

**PURE LIQUORS.**  
 Such as pure Madeira and Old Port Wines, of Foreign Manufacture Brandy, &c., sold for medical use only.

**OILS & PAINTS.**  
 White Lead, Whiting and all such articles—in fact everything usually found in any drug store. Dr. F. DECKERMAN, Veterinary Surgeon, keeps constantly on hand all kinds of Farrier books for sale.

**WHOLESALE AND RETAIL AGENT FOR DR. EASTERLY.**  
 Oct. 16—1y.

Figure 3. 1857 ad for F. Deckerman's drug store in Olney, Illinois, touting his Blood Conditioner Powders among a long list of potions

**DR. W. F. DECKERMAN'S**  
**KING OF OIL LINIMENT**  
**AFFORDS IMMEDIATE RELIEF FROM PAIN.**

This preparation has only to be tested to convince even the most skeptical of its great virtues in the treatment of Rheumatism, Spinal Affections, Headache, Karache, Neuralgia, Cuts, Sprains, Bruises, Burns, Chilblains, Bunions, &c.

There is a great difference in liniments as well as in other things, some being made up and placed upon the market, and from the sales of which an enormous profit is realized, while there are others possessing genuine, true merit, and upon which but little can be made. Any one at all acquainted with the nature of liniments knows very well that a good article must necessarily be expensive. This is the case with the "King of Oil Liniment," the various essential oils employed in its manufacture cost so very much as to leave but a very small margin for profit. Try a bottle. Manufactured by CALKINS, PINNEY & CO., PRINCETON, IND.

For sale by IRA. GROVER, Jr., Terre Haute.  
 Mar10w6m

Figure 4. March 1869 ad for Dr. Deckerman's King of Oil Liniment, now manufactured by Calkins, Pinney & Co.

in the late winter of 1868 or early spring of 1869. The first mention that this writer has uncovered, shown in Figure 2, appeared in the *Terre-Haute Weekly Express* newspaper for March 10, 1869, and advised the public that Calkins, Pinney & Co. had recently purchased the proprietary rights to preparations known as Dr. Deckerman's Blood Condition Powders, Universal Ointment and King of Oil Liniment. The condition powders were veterinary feed supplements, while the ointment and oil were good for both man and beast. If a Dr. Deckerman were the inventor of such medicines, who was he and where was he located? How did Mr. Calkins and Mr. Pinney acquire the rights to his proprietaries?

The first reference to a Dr. Deckerman was found in an October 1857 edition of *The Olney (Ill.) Times*, naming him as a druggist in Olney (Figure 3). The 1860 U.S. Census indicated that he was born about 1822 in Hungary. Note that among the proprietary medicines his store carried is "Dr. F. Deckerman's Blood Condition Powders." It is interesting to note that he referred to himself as the drug store owner merely as F. Deckerman; the title "Dr." was used only in conjunction with one of his proprietaries! This establishes that the W. F. Deckerman from whom Calkins and Pinney acquired the medicines was in fact the F. Deckerman that operated this store.

It seems that Deckerman used the first initial F. as well as the two initials F. W. and then eventually W. F. before his surname in his advertisements. W. stood for William and F. stood for Frank. Exactly when he relocated to Indiana from Illinois is not

**DR. W. F. DECKERMAN'S**  
 CELEBRATED  
**Universal Ointment**  
*Is a Reliable Remedy*

For Rheumatism, Piles, Sore Breasts on Females Old Sores, Cuts, Bruises, Weak Eyes, &c., &c.  
 For Horses, it cannot be excelled in Fistula, Sweeney, Pole Evil, Old Sores, Sore Feet, &c.

The Proprietors confidently recommend this preparation to the public as superior to all other Ointments in use. Any person trying it once, will be most certain to use no other kind.

Retail price only Fifty Cents per box.  
 CALKINS, PINNEY & CO.,  
 Proprietors and Sole Manufacturers,  
 PRINCETON, IND.  
 For sale by IRA GROVER, Jr.,

Figure 5. Another March 1869 ad for Dr. Deckerman's Universal Ointment, also now manufactured by Calkins, Pinney & Co.

known, but must have been in the 1859–60 time frame. We find him as early as June 1860 as a horse doctor in Sullivan County, Indiana. By July he had relocated to Patoka Township in Gibson County as a claimed veterinary surgeon. The reason we know these things is because census-takers enumerated him first in Sullivan County in June and then in Gibson County in July.

### Enter Calkins, Pinney & Co.

The firm of Calkins, Pinney & Co. was composed of Andrew J. Calkins and Erastus R. Pinney. If there were in fact other members of the firm justifying the "& Co." it is not apparent from the available record. Calkins was born in 1838 in St. Johnsbury, Vermont, while Pinney was born in Princeton in 1850. Calkins had been a member of the 15th Indiana Infantry from June 1861 until June 1864, when he mustered out. After his service Calkins, a printer by trade, purchased the *Princeton Clarion* newspaper from owner William Kurtz, and renamed it the *Princeton Union Clarion*. He married Erastus Pinney's sister, Emma Jane, in October 1864. Eventually Erastus apprenticed to Calkins as a printer at the *Union Clarion*. As of 1870 they were all living together under the same roof. Exactly what led to these brothers-in-law to acquire the rights to Deckerman's nostrums is a mystery, especially when neither had any experience in the patent medicine trade up to that point. Two of their early newspaper advertisements are shown in Figure 4 and Figure 5.

Calkins, Pinney & Co. explored the possibility of using a private die proprietary stamp. While we do not have their original letter of inquiry to the government contract printers, Butler & Carpenter of Philadelphia, we do have a transcription of the printers' response under date of May 7, 1869. The firm was advised that the cost was a flat \$350 for

the engraving of the plate after the design was created and approved. The plate creation would take an added 8 weeks. The firm never placed the order and the upfront cost may have been off-

putting considering that they were essentially a newly minted business venture. Perhaps it was their intent to eventually exercise the private die option. However, events subsequently overtook them and a private stamp was never ordered.

Whether manufacturing and marketing three different proprietary medicines, while simultaneously running a newspaper proved too much for the Calkins and Pinney partnership is unknown. What is known, however, is that they soon disposed of their interest in the Dr. Deckerman proprietaries to the drug manufacturing firm of Cloud, Akin & Co. of Evansville, Indiana, owners of the Evansville Laboratories. A notice announcing the purchase of the Condition Powders appeared in the *Evansville Journal* and other newspapers starting in October 1871 (Figure 6).

Interestingly, both partners eventually became postmasters of Princeton. Calkins served from 1877 until 1884, succeeded by Pinney, who served until 1885 when a change of administration in Washington ushered him out the door. Andrew J. Calkins, while editor of the *Mt. Vernon Sun*, died at the age of 56 on December 28, 1892, in Princeton. His gravestone is shown in Figure 7. Erastus R. Pinney died at the age of 47 on December 11, 1897, in Albany, New York. His gravestone is shown in Figure 8.

#### References

(Calkins, Pinney & Co. correspondence) Butler & Carpenter Archives, Section VIII, p. 40. [www.revenuer.org/butler-and-carpenter-archives.asp](http://www.revenuer.org/butler-and-carpenter-archives.asp). *Evansville (Ind.) Journal*, September 30, 1864, p. 2; October 27, 1871, p. 1.

**CONDITION POWDERS.**

---

**Horsemen, Read!**

We have purchased, and are now sole proprietors  
and manufacturers of

**Deckerman's**

**Celebrated Hungarian Condi-  
tion Powders,**

**FOR HORSES AND CATTLE,**

Twenty-seven different valu-  
able medicines in these Powders.

Throw away the worthless stuff you have been  
using, and buy **DECKERMAN'S**, and  
have healthy, sleek and vigorous stock.  
For sale by all druggists.

• **CLOUD, AKIN & CO.,**

SOLE PROPRIETORS.

Figure 6.  
October 1871  
ad showing that  
Cloud, Akin &  
Co. were now  
proprietors  
of Dr. W. F.  
Deckerman's  
Blood Condition  
Powders

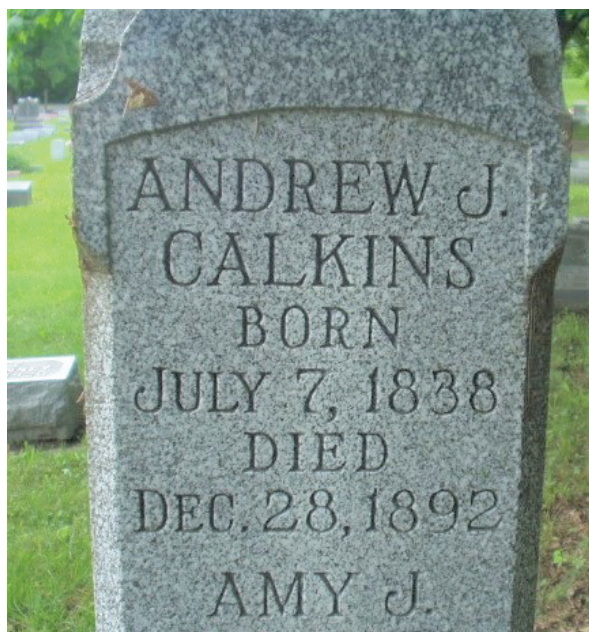


Figure 7. Left,  
grave of Andrew  
Calkins

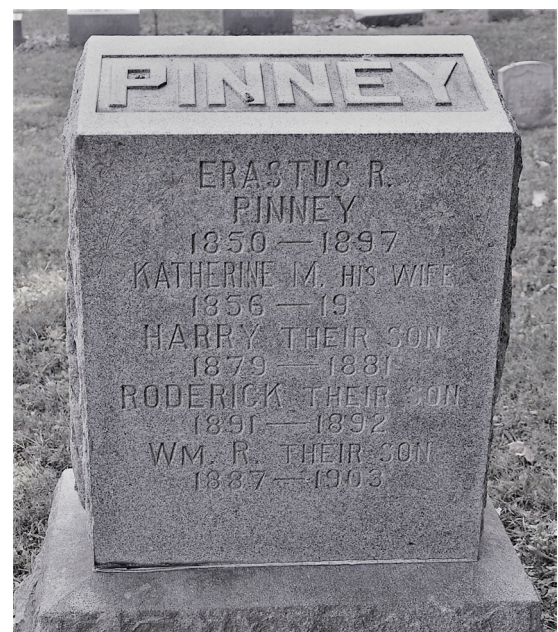


Figure 8. Right,  
grave of Erastus  
Pinney

*The Indianapolis News*, February 2, 1884, p. 1.  
 (Washington, D.C.) *National Republican*, April 27, 1877, p. 1.  
*The (Ill.) Olney Times*, December 25, 1857, p. 3.  
 Robert, Charles E. 1874. *Evansville, Her Commerce and Manufactures*, Evansville, Ind.: Courier Co., pp. 160–2.  
 Stormont, Gil R. 1914. *History of Gibson County, Indiana*. Indianapolis: B. F. Bowen & Co.  
*Terre Haute (Ind.) Weekly Express*, March 10, 1869, p. 3; March 17, 1869, p. 4.

United States Census, 1860. Indiana, Gibson County, Patoka Twp.; Sullivan County, Carlisle, Haddon Twps.  
 (Andrew Calkins grave) [www.findagrave.com](http://www.findagrave.com), Memorial No. 34467341 (Accessed January 30, 2020).  
 (Erastus Pinney grave) [www.findagrave.com](http://www.findagrave.com), Memorial No. 83919341 (Accessed January 30, 2020).

## Numsen, Carroll & Co. and William Numsen & Sons Picklers and Preservers of Baltimore

By Michael J. Morrissey



Figure 1. William Numsen circa 1862

Mr. Muth, a Baltimore baker, to whom he became apprenticed. Upon working off the cost of his and his sister's passage with Mr. Muth, William set out to start his own bakery business. From the very start he soon found himself operating one of the most successful bakeries in the entire city of Baltimore.

Seeing others profit handsomely from the canning trade in Baltimore, William embarked upon a canning venture himself in 1847 at a house on Pratt Street. He later acquired a warehouse on Light Street and in 1850 he partnered with his son-in-law John F. Thomas under the name Numsen & Thomas. After tearing down the old warehouse they soon erected a new set of buildings on the lot. In 1851, supplied by the nearby Chesapeake Bay, they added oysters to their repertoire of canned goods. In 1858 William's sons, John W. and Nathaniel G. Numsen were added as partners. In 1862 Thomas withdrew from the firm and St. John Carroll took his place, continuing operations under

the name Numsen, Carroll & Co. A steel engraving of Mr. Numsen as he appeared about this time is shown in Figure 1.

Preserved foodstuffs were added to the list of taxable proprietary articles on October 1, 1866. The tax, to be paid by stamps, was 1¢ for up to 2 pounds of gross weight of a jar, bottle or can, and 1¢ for each additional pound or fraction thereof. Their full-page ad from the 1865–6 Baltimore directory listing their specialties may be seen in Figure 2. Fortuitously, the 1867–8 directory edition featured an actual full color example of one of the firm's can labels, reproduced here in Figure 3.

As did many Baltimore canners, the Numsen firm used a letterpress to print their distinctive indicia, consisting of the firm's initials and the date, on their revenue stamps. This met the cancellation provisions of the law and secured their stock of stamps against theft until they were ready for use. An example of one of their earliest precancels is shown on the stamp in Figure 4, being a 1¢ First Issue Proprietary stamp, Scott R3c. The cancel reads in three horizontal lines of black Roman type as follows: "N. C. & Co. /October/1866." This is the earliest date known for a Numsen cancel, an almost sure tip-off that the cancel is that of a canning

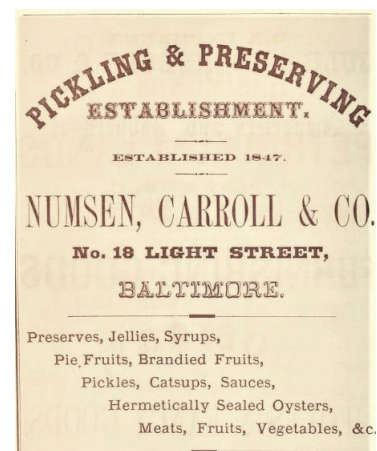


Figure 2. Numsen, Carroll & Co. ad circa 1865

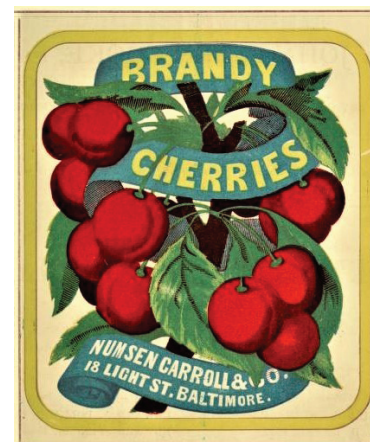


Figure 3. Numsen, Carroll & Co. label circa 1867



Figure 4. Type 1 cancel

Numsen, Carroll & Co. Type 1.

There are minor variations of this Type 1 precancel which are insufficient to warrant a separate type designation, but definitely sufficient



Figure 5. Left, Type 1a cancel (italic "e" in "November")  
Right, Type 1b (italic "&")

to warrant a sub-type designation. Figure 5 shows two copies of the 1¢ First Issue Proprietary stamp, Scott R3c, bearing what at first glance appear to be Type 1 precancels. Close examination, however, reveals that they differ ever so slightly from the Type 1 shown in Figure 4. In the stamp at left, the first "e" in "November" is italic. The stamp at right has an italic "&" in the first line. Let us refer to these variations as Types 1a and 1b respectively. No December 1866 date is recorded, but a Type 2 precancel, shown here on a 1¢ Proprietary in Figure 6, appeared in 1867. Note that the month line is deleted entirely, but that the remaining



Figure 6. Left, Type 2 cancel; Right, Type 2a (small "&")

company. Dates of November 1866 are almost as strong. The same can be said for the date September 1864 as it relates to match companies, inasmuch as that is the month and year that the match tax took effect. We will refer to this precancel as

two lines are identical to lines one and three of the Type 1. Once again, as with the Type 1, there is a minor sub-variety of the Type 2 that we shall refer to as Type 2a, an example of which is also shown in Figure 6, again on a 1¢ Proprietary. Note that it is identical to the Type 2 except that the ampersand in the first line is in a decidedly smaller type font. This and the other sub-varieties may have been inadvertently created, or may have been necessitated by an insufficient number of the appropriate characters in their printing kit.

On May 1, 1868, St. John Carroll withdrew from the firm and it continued under the new title of William Numsen & Sons. This necessitated a change in the device used by the firm to precancel its stock of stamps, resulting in what we shall call the Type 1 precancel of the new firm, an example of which is shown in Figure 7 on a 1¢ Proprietary. It is in two lines of black Roman type with a small ampersand and the date of 1868. Identical examples are known dated 1871 on the 1¢ values of both the First and Second



Figure 7. Type 3 cancel

Issue Proprietary stamps, Scott R3c and RB1a respectively. It may also be legitimately referred to as Type 3 if one prefers to consider the new Numsen firm as nothing more than an extension of the previous one, rather than as a new and separate entity. Parenthetically, a promotional brass token issued by the reorganized firm is illustrated here in Figure 8.

It should be borne in mind that on March 1, 1867, the following foods were deleted from the tax schedule: meat, shellfish, fruits and vegetables. This comprised the vast majority of the products canned by these firms. Thus, some stamps dated 1867 and all dated 1868 and thereafter could only have been used on sauces, ketchup, prepared mustard, syrups, jams and jellies. Fish continued to be taxed until October 1, 1870, but there is no evidence that either iteration of the Numsen firm ever canned fish.

On March 5, 1872, the proprietary stamp tax was repealed as to the balance of preserved foods referenced above. Thus, no stamps of the Third



Figure 8. Numsen & Sons trade token

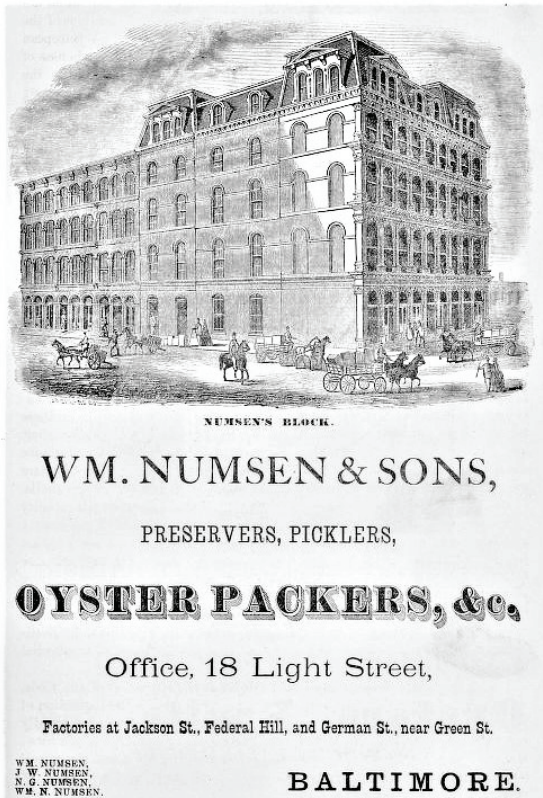


Figure 9. 1873 ad depicting “Numsen’s Block” in Baltimore

Proprietary Issue of 1875 were ever used to pay the tax on such products. The firm of William Numsen & Sons continued to expand and prosper, at one point maintaining a Chicago office. His central headquarters building at 18 Light Street illustrated in a Baltimore history volume published in 1873 is shown here in Figure 9. William Numsen died at age 88 on December 16, 1891, in Baltimore. He was interred in the Mt. Olivet Cemetery in that city. His gravestone is shown in Figure 10.



Figure 10. William Numsen grave

### References

*The Baltimore Sun*, Vol. XLII, No. 154, May 18, 1868, p. 2; May 22, 1868, p. 2.  
Howard, George W. 1873. *The Monumental City*. Baltimore: J. D. Ehlers & Co., pp. 103, 566–8. (William Numsen Grave) [www.findagrave.com/memorial/3443610/william-numsen](http://www.findagrave.com/memorial/3443610/william-numsen) (accessed 03-20-2020).

## Solomon, Field & Co. A Short-Lived Baltimore Packing Company Partnership

By Michael J. Morrissey



Figure 1. Left, the mysterious “S. F. & Co.” cancel, the sole recorded example

Right, “N. C. & Co.” cancel of Numsen, Carroll & Co.

The stamp shown here at the left of Figure 1 troubled me for years. Actually, not so much the stamp as the cancellation imprinted across Washington’s portrait. It reads horizontally in three lines of black Roman type as follows: “S. F. & Co./November/1866.” It is the only recorded example of this particular precancel. What or whom did those initials represent? The stamp, a 1¢ First Issue

Proprietary, Scott R3c, was quite versatile and used to pay the tax on a wide variety of products listed in Schedule C of the Act of July 1, 1862, as amended. It was often used on patent medicines, cosmetics, matches and canned goods. Naturally, there were many thousands of businesses using such stamps in 1866, the year date in the cancellation. But who exactly was “S. F. & Co.” and how could this be determined with confidence, if not actual certitude?

I believed that the initials represented those of a canning firm, called packing houses in those days. A similar cancel, shown at the right in Figure 1, has been confidently attributed to the Baltimore packing firm of Numsen, Carroll & Co. These two precancels are identical except for their initials. Oftentimes proprietary stamp precancels used by two different firms mirror one another. Usually this indicates that the firms were engaged in the same type of business in the same general region of the country. Why this is so is open to speculation which I will not engage in here. I was therefore convinced that “S. F. & Co.” had to represent a Baltimore canner. The canned goods tax took effect on October 1, 1866,

and our precancel was dated the very next month. It was therefore my firm conviction that a thorough study of the Baltimore business directories would easily lead to the identification of S. F. & Co. to the exclusion of all others. Was I ever wrong!

I had long ago acquired photocopies of relevant parts of Baltimore directories for the 1860s. They listed a great many packing firms, most of which, like the Numsen firm, were engaged in canning fruits and oysters. Baltimore at the time was the virtual center of the canning industry in this country. However, no packing firm, either before, during or immediately after 1866 could, upon examination of such references, be matched with the initials "S. F. & Co." Further, perusal of additional publications on the internet proved equally fruitless. What had happened here? I was aware of the pickle packing firm of Skilton, Foote & Co. of Charlestown, Massachusetts, and considered them a very weak candidate. There was also the canning firm of Sharp, Fries & Co. of Millville, New Jersey. Again, not a strong contender. I felt like the detective who instinctively knew who killed the decedent, but had no evidence that would hold up in court. If S. F. & Co. was indeed a Baltimore canner, as I was certain it had to be, where was the evidence?

As is often the case, the revelation came while researching another matter. I came across a business notice that appeared in the *Baltimore Sun* newspaper in September 1866 and illustrated in **Figure 2**. It announces that a new canning partnership has been formed by Isaac Solomon, A. W. Field and S. H. Stewart, effective August 1, 1866. The name of the new partnership was to be Solomon, Field & Co. The Baltimore packing house whose name abbreviated to S. F. & Co. that I long believed must exist had at last been found.

*Figure 2.*  
September 1866  
ad announcing  
formation of  
Baltimore oyster  
packers Solomon,  
Field & Co.

**NOTICE.—S. H. STEWART has an INTEREST in our business from this date, which will hereafter be conducted under the name and firm of SOLOMON, FIELD & CO. Office and Depot REMOVED from 309 West Lombard street to 5 HUGHES'S QUAY, foot of Light-street wharf.**  
A. W. FIELD & SOLOMON,  
(Successors to A. Field.)  
Baltimore, August 1, 1866.

ISAAC SOLOMON. A. W. FIELD. S. H. STEWART.  
SOLOMON, FIELD & CO.,  
(Successors to A. Field.)  
**OYSTER AND FRUIT PACKERS.**  
Exclusive packers of the celebrated "A. Field" brand of  
**STEAMED AND FRESH COVE OYSTERS.**  
Packing Establishment, Solomon's Island, Chesapeake Bay.  
Office and Depot, No. 5 HUGHES'S QUAY, foot of Light-street wharf, Baltimore, Md. 87-006t;

*Figure 3.* 1860 business directory ad for A. Field

*Figure 4.* 1864 business directory ad for A. Field

Why had the existence of this firm not been recognized in the Baltimore directories of that era? Why is the one revenue stamp attributable to the firm the only one known to exist? Let us delve a little deeper into what happened back then and perhaps we can answer these questions.

Abiathar W. Field was born October 2, 1827, probably in the New England area, where he eventually engaged in the business of oyster packing there until his move to Baltimore which occurred in about 1844. His move was intended to take advantage of the lush oyster beds of Chesapeake Bay. He began his Baltimore operation in 1845 at 331 W. Lombard Street. He remained there until 1854. By 1855 he was located at 309 W. Lombard where he continued until 1866. Whether this was the result of a physical location change or a mere renumbering of the street by municipal officials is unknown. Two A. Field directory ads are shown in **Figure 3** and **Figure 4**. The first is from the 1860 directory and the second is from the 1864 directory. Isaac Solomon was born May 22, 1820, in Wilmington, Delaware. He began his Baltimore

canning career in 1856 at 430 W. Fayette Street. Starting in about 1860 he began associating with Abiathar Field at the latter's W. Lombard Street factory. Their personal relationship undoubtedly predated their business relationship by some time, given that in 1860 Abiathar named his newborn son Solomon Isaac Field. Solomon was an inventor and innovator. He was the first to introduce salt into the water boiling the oyster tins, thereby decreasing cooking time from 4 to 5 hours down to 45 minutes. He also developed and patented several instruments for the processing of canned goods.

Solomon ceased to be a mere associate of Field when the two formed a partnership under the name of A. W. Field & Solomon, which was the successor to the A. Field firm. Interestingly, no such firm as A. W. Field & Solomon was ever listed in the Baltimore directories either. Field and Solomon were listed separately, but at the same Lombard Street address through the 1865–6 directory edition. In August 1866 Solomon and Field admitted S. H. Stewart as a junior partner in the firm and continued the oyster packing business under the name Solomon, Field & Co. Simultaneously, they relocated from the Lombard Street address to new quarters at 5 Hughes's Quay at the foot of the Light Street Wharf. Instead of disposing of their old factory, warehouse and yard, they leased them out as evidenced by the March 1867 advertisements in the *Baltimore Sun* shown in Figure 5.

The future looked bright for the new packing company partnership when tragedy struck. On

**FOR RENT OR LEASE,**

The extensive PREMISES formerly occupied by A. Field, Esq., as an Oyster Packing House, located on King street, immediately in rear of 309 West Lombard street. The house is roomy, and has connected with it a 20-horse power steam boiler, pump, &c., &c., nearly new. It is well adapted for a machine shop or manufactory.

For further particulars inquire of  
**SOLOMON, FIELD & CO.,**  
 Oyster and Fruit Packers,  
 No. 5 Hughes's Quay.

---

**FOR RENT OR LEASE.**

The splendid three-story WAREHOUSE (now occupied by us as a Tin Can Manufactory) southeast corner of Fremont and Pratt streets; Baltimore and Ohio railroad track in front. This property is splendidly adapted for storage or any kind of business, being built in the most substantial manner. Apply to  
**SOLOMON, FIELD & CO.,**  
 Oyster and Fruit Packers,  
 No. 5 Hughes's Quay,  
 Foot of Light street wharf.

---

**FOR RENT OR LEASE.**

The extensive LOT, enclosed in the best manner, northeast corner Fremont and Pratt streets, running through to King street; Baltimore and Ohio railroad track in front. It is admirably suited for a Coal, Wood or Lumber Yard. Office, Stabling and extensive Shedding in yard. Apply to  
**SOLOMON, FIELD & CO.,**  
 Oyster and Fruit Packers,  
 No. 5 Hughes's Quay.

\*m7-6t\*

Figure 5. Solomon, Field & Co. March 1867 ad soliciting rent or lease of their former factory, warehouse and yard after their relocation to new quarters

**THE COPARTNERSHIP OF SOLOMON, FIELD & CO. was DISSOLVED on the 9th instant, by the death of A. W. Field.**  
 All accounts of the late firm will be settled by the surviving partners.  
 The business will be CONTINUED under the name and style of **ISAAC SOLOMON & CO.**  
 BALTIMORE, March 23, 1867. m31-5t\*\*

March 9, 1867, Abiathar W. Field died, resulting in the dissolution of the partnership (Figure 6). The two surviving partners continued the business at the same location under the name Isaac Solomon & Co. But this too appeared to be a short-lived partnership. Solomon opened his own oyster processing plant on Solomons Island later in 1867. The plant at 5 Hughes Quay which was operated by the Solomon, Field and Stewart partnership lasted just 7 months and 9 days, a good portion of which was probably devoted exclusively to the move to Hughes's Quay. By 1868 the old 5 Hughes's Quay plant was being operated by John O'Ferrell & Co.

The Solomon, Field and Stewart partnership existed for such a brief time that it just never made it into Baltimore city or business directories of the day. The rarity of their existing precancelled revenue stamps had essentially two causes, either of which would have been sufficient in itself. The first is, of course, the limited life of the partnership. The second was the repeal of the stamp tax as it applied to fruits and oysters, the firm's specialties. Both products were exempted from the tax on March 1, 1867, having been in effect just five months.

Isaac Solomon died in New Castle, Delaware, on September 14, 1895, at the age of 75. He was interred in the Loudon Park Cemetery in Baltimore. His tombstone is shown in Figure 7.

## References

- The Baltimore Sun*, September 6, 1866, p. 2; March 7, 1867, p. 3; March 23, 1867, p. 2.
- (Isaac Field) [www.myheritage.com/names/isaac\\_field](http://www.myheritage.com/names/isaac_field) (accessed July 25, 2020).
- Maryland TAMS Journal*, Vol. 21, No. 1, Whole No. 83, Spring 2000, p. 5; Vol. 38, No. 3, Whole No. 141, Fall 2014, p. 8; Vol. 30, No. 4, Whole No. 142, Winter 2014, p. 5.
- (Isaac Solomon grave) [www.findagrave/memorial/117712110/isaac\\_solomon](http://www.findagrave/memorial/117712110/isaac_solomon) (Accessed July 28, 2020).
- (Isaac Solomon patent) U.S. Patent Office, *Improvement in Steaming and Shucking Oysters*, Isaac Solomon of Baltimore, Md. Patent No. 41,026, December 22, 1863.
- (Solomons Island) [www.olss.org/history.html](http://www.olss.org/history.html) (accessed July 28, 2020).

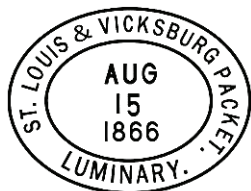
Figure 6. March 1867 notice of the death of A. W. Field, dissolution of Solomon, Field & Co., and continuance of their business as Isaac Solomon & Co.



Figure 7. Isaac Solomon grave



# Addendum to 2020 Ship Cancel Update



\*A-4B

## A-4 Atlantic & Mississippi Steamship Co.

\*Type A 4B + ([Steamer] *Luminary*)  
R15c

*"St. Louis & Vicksburg Packet" simply employed the name of the route as a way of informing the public. Route names were often used in ads, with no mention of the company supplying the service. The Luminary was in the Atlantic & Mississippi fleet in 1866.*



*Bx H.S.S. Co.* B-1  
*February 8/70*

## B-1 Baltimore & Havana Steamship Co.

Type B 1 R46c (known on doc)

## B-2 Baltimore & Philadelphia Steamboat Co.

## B-3 Baltimore & Richmond Steamers (The New Line)

## B-4 Baltimore Steam Packet Co.

## B-5 Baltimore Steamship Co.

### Red – new company or ship

\* – new cancel for previously known company

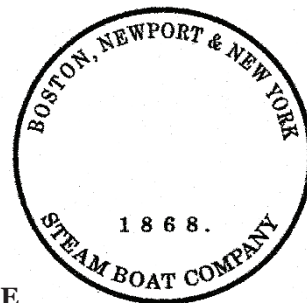
Underline – renumbered because of new listings

**Boldface** – new stamp for known cancel

**Cancels** – Black unless otherwise noted.

*Cru*  
*Oct 7 1867*

\*B-6D



\*B-6E

## B-6 Boston, Newport & New York Steamboat Co.

\*Type B 6D (inits.: Charles Merriam, Treas.)  
R44c (known on doc in combo w/B-6E)

Type B 6D-1 As B-6D, but 3 ll, dating on top (old B-6B) R5c (known on doc)

*Previously listed as B-6D.*

\*Type B 6D-2 As B-6D-1, but 2 ll  
R44c (known on doc)

*Previously listed as B-6D-1.*

\*Type B 6E Embossed cancel  
R44c (known on doc in combo w/B-6D)

## C-1 California, Oregon & Mexico Steamship Co.

Type C 1  
(old C-1) R6c.; R32c; R60c; R81c



C-4



C-5

## C-4 Carter Line

Type C 4 Blue cancel  
+ (Str. *Henry M. Shreve*)  
known on doc; not on stamp

*Re "Vicksburg Packet" in the cancel: Route destinations were often used in ads, etc., with no mention of the company supplying the service.*

## C-5 Central American Transit Co.

Type C 5 Blue cancel  
(old C-2) 25¢ Cert. (known on doc)

*Contrary to reasons cited for initially deleting this company, further research verified its existence as a steamship firm.*

# Addendum to 2020 Ship Cancel Update



**C-6**

WTC+C  
416.63

\*C-7-1

**C-6 Chicago, Fulton & River Line  
(Diamond Jo Line Steamers)**

**Type C 6** Blue cancel  
(Steamer *Diamond Jo*)  
known on document; not on stamp

**C-7 Coleman's California Line**

\***Type C 7-1** As C-7, but Red vertically,  
numeral mo. day. yr  
R32c (known on doc)

**C-8 Columbia Transportation Co.**

**C-9 Commercial Steam Boat Co.**

**C-10 Comstock's Clipper Line**

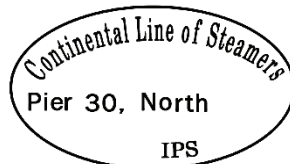


Brig Atlas  
May 26, 1871  
no. 5

\*C-14E

**C-14 Cunard Mail Line (cont'd)**

\***Type C 14E** (Brig *Atlas*)  
R89c



**C-11**

**C-11 Continental Line of Steamers**

**Type C 11** R6c

**C-12 Cromwell's New York Steamship Line**

**C-13 Cumberland County Steamboat Co.**

S.S.  
Cuba  
9.26.71

\*C-14F



"Niagara"  
June 11, 1863

\*C-14G

\***Type C 14F** (S.S. *Cuba*)  
(old IS-5) R67c (known on block of 4  
[4 cancels])

\***Type C 14G** ([RMS] "*Niagara*")  
R46a



C-14

**C-14 Cunard Mail Line**

**Type C 14** Blue cancel  
(old C-5A) R55c; R60c; R115  
Clear cancel corrects previous "71" street  
number.

**Type C 14A** Blue cancel  
(old C-5B) R115; R118; **R144**



**D-1**

**D-1 Dean Line**

**Type D 1** (Steam Packet *Harry Dean*)  
R6c

**D-2 Detroit & St. Clair Rivers Towing  
Association**

# Addendum to 2020 Ship Cancel Update



**E-1**

**E-1 Eastern Packet Co.**

**Type E 1** R44b

**E-2 Egg Harbor City & New York Steam Boat & Transportation Co.**



**G-3**

**G-3 Green Bay Transit Co.**

**Type G 3** Blue cancel  
R15c; R24c

**H-3 Hartford & New York Navigation Co.**

**Type H 3** R32c  
(known on strip of 3, **pair**);  
R44c

**H-7 Hudson River Day Line**

**Type H 7** Black cancel  
(old H-1) R15c

*Previously known only with Blue cancel.*



**E-3**

**E-3 Erie Transportation Co.**

**Type E 3** R15c



**K-2**

**K-2 Keystone Lines**

**Type K 2** R45c

**L-1 Liverpool & Great Western Steamship Co. (Guion Line)**

**Type L 1** Blue cancel  
(old L-2A) R63c; **R69c**; R82c; R113

**\*Type L 1A** Blue cancel  
R65c; R138; R142; **R148**

**Type 1B** R6c; R16c; R30c; R33c; R42c;  
(old L-2B) R44c; R69c; **R72c**;

R81c; R85c; R87c; R109

**Blue cancel**

**R80c**

**\*Type L 1C** Black cancel  
R52c; R65c

*Previous Blue listing was in error.*

**\*Type L 1C-1** As L-1C, but ellipse, no dating  
**R113**; R114



**G-2**

**G-2 Goodrich Transportation Co.**

**Type G 2** Blue cancel  
R15c (known on piece)

# Addendum to 2020 Ship Cancel Update



\*L-1

## L-1 Liverpool, New York & Philadelphia Steamship Co. (Inman Line)

\*Type L 1 + "John G. Dale, Agt."

---

In 1868 Revenuer article but not in 1985 update.

Type L 1A Blue cancel  
R81c; R82c

Previously listed as L-1. Previous L-1A is now L-1B.

Previous L-2D, "Steamer Idaho," was found to be owned by the Oregon Steam Navigation Co. (see O-4.)



Howard B. Ensign  
Oct 3, 1869 Treas

M-1

## M-1 Maryland Steamboat Co.

Type M 1 (Howard B. Ensign, Treas.)  
R44c; R48c  
both known on same doc)

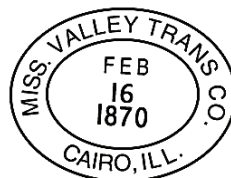
## M-2 Memphis & St. Louis Packet Co.

### M-3 Merchants' & Miners' Transportation Co.

Type M 3-1 cancel confirmed as Blue  
(old M-3A) As M-2,  
but ([Steamer] William Kennedy)  
R15c (known on doc)

## M-4 Merchants' Steamship Co. of Bristol, RI

## M-5 Merchants' Steamship Line



M-6

## M-6 Mississippi Valley Transportation Co.

Type M 6 Blue cancel  
R15c

## M-7 Montreal Ocean Steamship Co.

Type M 7 + "H. & A. Allan"  
(old M-2) R58c (known on doc);  
R75c; R88c

## N-1 Narragansett Steamship Co.

Type N 1 Black cancel  
(old N-1) R88c

Stamp previously listed as Blue in error.

Type N 1A Blue cancel  
(old N-1A) R15c; R33c; R42c; R69c; R71c;  
R84c

## N-2 National Steam Navigation Co.

Type N 2  
(old N-2C) R60c; R81c; R82c



\*N-3-1

## N-3 National Steamship Co.

Previously misidentified as an N-2 cancel.

\*Type N 3-1 As N-3, but Blue, no dating  
R34e



N-4

## N-4 National Transportation Co.

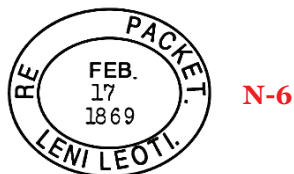
Type N 4 Dark Blue cancel  
R15c

# Addendum to 2020 Ship Cancel Update

## N-5 Neptune Steamship Co.

**Type N 5B** Black cancel  
*(old N-3A)* R5c; R6c; **R15c**; R23c; R44c;  
**R45c**; R46c; R48c; R75c; R83c;  
 R84c; R91c; R92c; R98c; R100a;  
 R100c; R101c  
Blue cancel  
 R88c

**Type N 5D**  
*(old N-3C)* **R15c (known on doc)**



## **N-6 New Orleans & Ouachita River Transportation Co.**

**Type N 6** + ([Steamer] *Leni Leoti*)  
 R15c (known on doc)

## N-7 New York & Baltimore Transportation Co.

**Type N 7-2** As N-7, but single circle  
*(old N-5)* R1c (known on pair); **R6c**; R15c;  
 R26c



## **N-8 New York & Bremen Steamship Co.**

**Type N 8** R26c; **R44c**

*A new stamp find and re-examination of the discovery stamp helped determine that this cancel actually has just a single circle.*

## N-9 New York & Havre Steamship Co.

**If you have new steamship cancels or new stamps bearing known cancels that you would like to add to this 2020 survey update, please send color scans or make inquiries to the author at [billhalstead7@gmail.com](mailto:billhalstead7@gmail.com)**



## **N-10 New York & Philadelphia Steamboat Co.**

(originally listed as Steamship)

**Type N 10** Red cancel  
*(old N-7)* **R15c**

*The discovery of a stamp bearing a cancel for this company, along with research confirmation of the correct company name, indicates the Miller Survey listing and cancel were incorrect. If anyone has such a cancel reading "Steamship," I would appreciate seeing it.*

## **N-11 New York & West Indies Mail Steam Packet Co.**

## N-12 New York Mail Steamship Co.

**Type N 12A**  
*(old N-14A)* **R6c**; R75c

## N-13 North American Steamship Co.

## N-14 North Shore Staten Island Ferry Co.

**Type N 14** Embossed cancel  
*(old N-15)* **R44c (known on strip of 4)**



\*N-15-1



\*N-15-3

## **N-15 North Western Packet Co.**

**\*Type N 15-1** As N-15, but (Str. *Kentucky*)  
*(old N-11)* R6c

**Type N 15-2** As N-15, but (Str. *Milwaukee*)  
*(old N-11)* R6c

**\*Type N 15-3** As N-15, but (Str. *War Eagle*)  
*(old N-11)* R6c

# Addendum to 2020 Ship Cancel Update



\*N-15A

## N-15 North Western Packet Co. (cont'd)

\*Type N 15A (Steamer Northern Belle)  
R6c

## N-16 North Western Union Packet Co.



N-17



N-17A

## N-17 Northern Line Packet Co.

Type N 17 (Steamer Lake Superior)  
known on document;  
not on stamp

Type N 17A (Steamer Pembina)  
R6c; R15c (both known on doc)

## N-18 Northern Transportation Co.

Type N 18  
(old N-9) R5c; R23c; R26c

## N-19 Northern Transportation Co. of Ohio

## N-20 Norwich & New York Transportation Co.

*Steam Ship  
Columbia  
June 3 1863*

\*\*\*O-2A

## O-2 Old Line Liverpool Packets Co. (Black Ball Line)

\*\*\*Type O 2A (Steam Ship Columbia)  
R90a

\*\* Stamp pictured in "Missing at Sea – The Search for Ship Cancels on U.S. Revenues," The American Revenuer, Fourth Quarter 2017 (Vol. 70, No. 4)

*Ship Great Western  
for Liverpool New  
York April 29 1863  
Cleared by  
Charles H Marshall*

\*O-2B

## O-2 Old Line Liverpool Packets Co. (cont'd)

\*Type O 2B (Ship Great Western,  
+ "cleared by  
Charls H. Marshall")  
R90a

Originally, this company was listed as the Black Ball Line. But research confirmed that the name above was its corporate title. Old B-5 is now O-2.

## O-3 Ontario Steamboat Co.



O-4

## O-4 Oregon Steam Navigation Co.

Type O 4 (Steamer Idaho)  
(old L-2) R25c

Dr. Shellabear ascribed this cancel to the Liverpool & Great Western Steamship Co. That firm did have a Steamer Idaho – but it was built in 1869, after the cancel date.



P-1C

## P-1 Pacific Mail Steamship Co.

Type P 1C Blue cancel  
(old P-1B) R44c

A collector submission shows that there is a distinct period after "York" – unlike Dr. Shellabear's original image.

## P-3 People's Transportation Co.

Type P 3A (S. Y. Church, Secy.)  
R43c; R44c

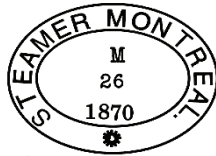
## P-4 Philadelphia & Southern Mail Steamship Co.

Type P 4A R44c; R46c  
(old P-3A) (both known on doc)

# Addendum to 2020 Ship Cancel Update



**P-7B**



**\*P-7B-1**

**P-7 Portland Steam Packet Co.**

**Type P 7B** (Steamer *Montreal*)  
(old IS-11) ---

Previously known only as a ship name.

**\*Type P 7B-1** As P-7B, but double ellipse known on document; not on stamp



**S-2**

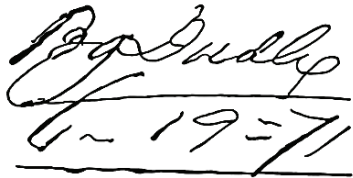
**S-2 Sanford's Independent Line**

**Type S 2** Both Black, Blue cancels known (Steamer *Katahdin*) known on document; not on stamp

**S-3 Schuyler's Line of Steam Tow Boats**

**S-4 Star Line of New York Packets**

**S-5 Stephens & Condit Transportation Co.**



**IS-18**

**Type IS-18** (Bg. Dudley)  
R66c

Previously listed IS-18 is now IS-19.



**IS-20**



**IS-21**

**Type IS 20** (Steamer *Eagle* + Capt. Booth)  
(old IS-2) R15c (known on doc)

**Type IS 21** (Steamer *Edinburgh* + Capt. I. L. Thompson)

*IS-20 and IS-21 previously were ascribed to packet companies (Types W-1 and W-2) – but their existence could not be confirmed. Way's Packet Directory indicates Capt. Booth owned the Eagle and Capt. Thompson's brother owned the Edinburgh.*

Previously listed I-19 to I-24 cancels are now I-22 to I-27.



**IS-28**

**Type IS 28** Both Black, Blue cancels known (old N-4) (Steamer *Frank Pargoud*)  
R15c

*Dr. Shellabear evidently saw reference to a "New Orleans & Vicksburg Packet" and the Pargoud; hence the old N-4 listing (N-5 in first article). But it was common to simply indicate a steamer's destinations. Way's Packet Directory indicates Capt. John W. Tobin was the owner.*

Previously listed I-25 to I-51 cancels are now I-29 to I-55.



**IS-56**



**IS-61**

**Type IS 56** ([S.S.] S. B. Victor)  
R6c (known on doc)

Previously listed I-52 to I-55 cancels are now I-56 to I-60.

**Type IS 61** (Steamer *Swallow*)  
R6c (known on doc)

Previously listed I-56 to I-58 cancels are now I-62 to I-64.

# The Lady on the Mixed Flour Stamps

By Michael R. Florer



Figure 1. Series of 1898 Mixed Flour Stamp

In the July-August 2004 issue of this journal, John Semeniuk revealed a connection between a U.S. revenue stamp issue and two types of paper money. The vignette of a young woman on the potato tax stamps was previously used on three banknotes of the Philippines (under U.S. administration) and later adapted for use on a U.S. Military Payment Certificate. The notes feature a fuller length image, while the stamps have a close-up of her face. The recycling of artwork is due to the fact that the U.S. Bureau of Engraving and Printing (BEP) created these stamps and notes.

I have discovered a very similar connection that, as far as I know, has never been published before. Another U.S. revenue stamp type has artwork in common with Military Payment Certificates. The “Series of 1898” and “Series of 1911” mixed flour tax stamps feature a vignette of a young woman. A “Series of 1898” stamp (Springer #FD3, Drummond #TPMF3) is shown in Figure 1. As these stamps are printed in black on blue paper, one needs a magnifying glass to see the detail of the engraving. A close-up of the vignette can be seen in Figure 2. At first glance, she seems to have a rather wild hairdo. However, upon closer inspection she is actually wearing a laurel wreath on her head, harkening back to Greco-Roman times.

A federal tax on “mixed flour” existed from 1898 through 1943. The law defined “mixed flour” as flour consisting of at least

50% wheat flour mixed with other types of grain flour. The tax rate was low, just 4 cents per barrel. That was because the intent was not to raise revenue but to discourage the sale of mixed flour in preference for pure wheat flour. The stamp in Figure 1 represents the payment of a 2¢ tax on a half barrel of mixed flour. A basic collection of the mixed flour stamps would total 15 different stamps.

I have been interested in both philately and numismatics for over 40 years. I have dabbled in many areas within both hobbies. I like Military Payment Certificates even though I have never collected them *per se*. It was only recently that I had an epiphany. I was looking at Military Payment Certificates and found some with a vignette that looked very familiar. It had to be the same woman that is on the mixed flour stamps. I compared an image of one of the notes on my computer screen with a mixed flour stamp in my collection. Eureka! They were a match.

So, I attended a coin show last year where I found three of the notes and then found the fourth one on eBay. These Military Payment Certificates are illustrated in Figure 3. They are from “Series 541” that was issued in 1958 and withdrawn in 1961. The face values are 5¢, 10¢, 25¢, and 50¢. The fronts (paper money collectors call it the “face”) of these notes feature the same vignette. As you can see, in this version it is taller with more of the woman’s

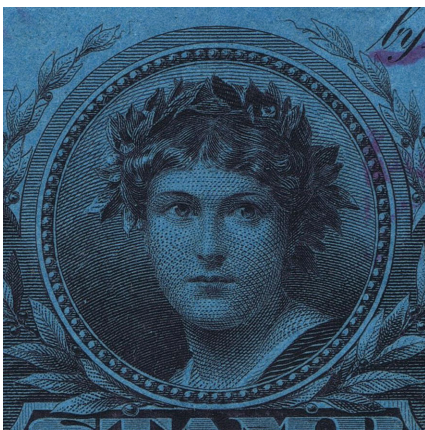


Figure 2. Close view of “The Lady on the Mixed Flour Stamp”



Figure 4. Close view of “The Lady on the Military Payment Certificates”



Figure 3. 5c, 10c, 25c, and 50c Military Payment Certificates of 1958–61

upper chest included. Compared to the mixed flour stamps, these notes are much more colorful!

*Revenues*. 10<sup>th</sup> ed. Hawthorne, Calif.: By the author.

The vignette is rendered in bright purple, green, dark blue, and deep magenta with each having a different colored background. A close-up of the vignette is in Figure 4. Tudor Press Corporation of Boston was the printer, working under contract for the BEP.

The fine print within the bottom border of these notes explains that they are “For Use Only in United States Military Establishments by United States Authorized Personnel in Accordance with Applicable Rules and Regulations.” Military service members and other authorized personnel received these notes while stationed in certain localities overseas. The four lowest values of “Series 541” are those in Figure 3. That series also included notes of \$1.00, \$5.00, and \$10.00 with different designs. Military Payment Certificates have origins in World War II and continued through 13 issues until discontinued in 1973. A complete collection of the basic types comprises 90 notes.

I do not know the original source for the artwork of a young woman wearing a laurel wreath, nor the artist. Researching the BEP archives could turn up that information.

## References

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- Semeniuk, John. 2004. The Lady on the Potato Stamps. *The American Revenuer* 58 (July-August): 110–113.
- Schwan, Fred. 1981. *Military Payment Certificates*. Port Clinton, Ohio: BNR Press.
- Springer, Sherwood. 1986. *Springer’s Handbook of North American Cinderella Stamps Including Taxpaid*

# Another New Philippine Documentary Stamped Paper?

By Casey Jo White

In February 1987, Douglas K. Lehmann published an article in *The American Revenuer* that introduced a new Philippine documentary stamped paper design to the philatelic public. This 20c light blue design is now listed as W-779 in *Fiscal Stamps of the Philippines: A Catalogue 1898 to 1946: the Warren Update* (1993). After examining the tax clearance certificates referenced in his article, I present my discovery of another new Philippine documentary stamped paper design.

The new design, shown in Figure 1, is very simple. It consists only of the text “20-centavo/documentary/stamp” surrounded by a rectangular border measuring 18.5 x 24 mm. It is printed on a tax clearance certificate dated May 7, 1941. This document was illustrated in Lehmann’s 1987 article, and Lehmann believed the box was asking for an adhesive tax stamp to be affixed. I propose that the box is itself a stamp, serving the same purpose as the stamp discovered by Lehmann.

Both the 20c blue W-779 and the simple box appear on tax clearance certificates printed in the 1930s and used in the early 1940s. The stamped paper paid the 20c rate required for the signature that authenticated the certificate, while adhesive stamps applied to the certificate paid the clearance tax. The certificate with the 20c blue stamp, shown in Figure 2, is dated March 25, 1940. The five peso tax (required for a passage ticket costing 250 pesos or more) was paid with one 3p (W-726) and two 1p (W-725) stamps.

By removing and relocating the affixed

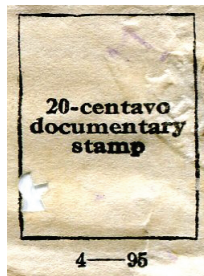


Figure 1. The proposed 20c printed stamp

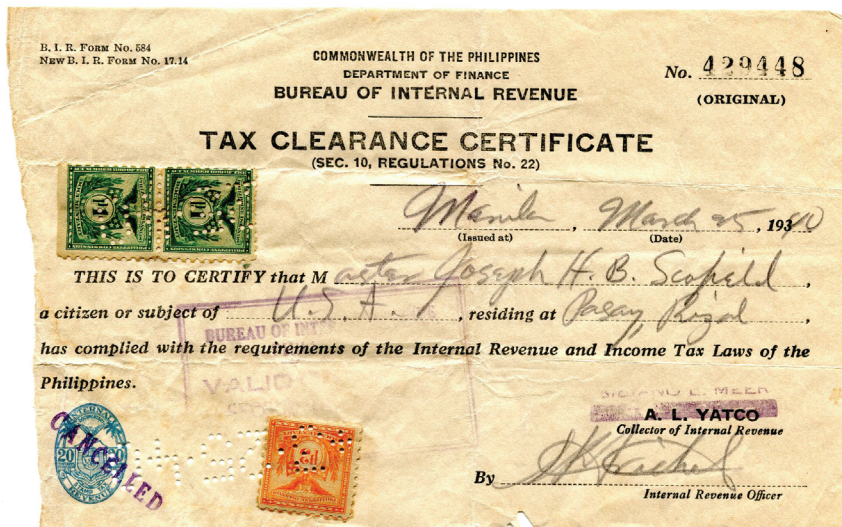
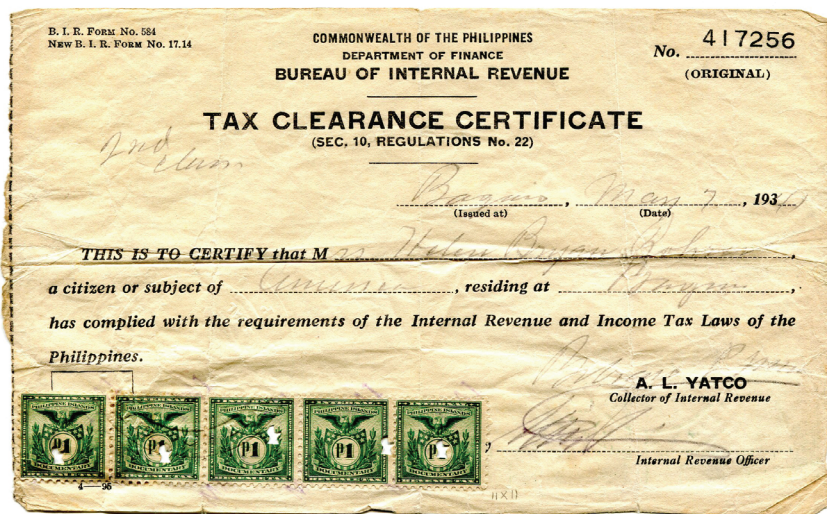


Figure 2. March 1940 Manila tax certificate with 20c blue printed stamp



stamps, Lehmann revealed the cancelled 20c design printed on the document.

The certificate with the simple box design, shown in **Figure 3**, is dated May 7, 1941. Affixed to the certificate is a strip of five 1p adhesive stamps (W-736), paying the same passage ticket tax rate as on the previous document. I soaked and peeled back the leftmost two stamps of the strip to clearly reveal the stamped paper underneath.

In Lehmann's article he claims "This document does not contain either a 20 Centavos stamp printed on the form nor an adhesive to pay that rate. It is unknown to the author whether this 20 Centavos omission is an error or the law was interpreted differently so that the five Peso tax also included the lower certificate tax." This overlooks the simpler third option — that the box itself is a stamp which paid the 20c fee.

The box being a stamp also explains the inconsistency in its size and shape. Tax stamps used in the 1930s were 19mm square. If the box was intended to mark where a stamp should be affixed, why was it printed so much taller and not quite as wide as the stamp that was supposed to be placed there? The tall oval designs used on revenue stamped paper fit better into the rectangular design of this new stamp. In particular, the 20c blue design fits nicely into the box, as shown in the composite **Figure 4**.

I propose that the box was printed as a placeholder on earlier documents until the illustrated design

was made to replace it. The illustrated design is based on the smaller 2c stamped paper design first issued in 1936, but in addition to the change in denomination, the overall design is larger. It would take time to make this new, larger die, so it is reasonable that a simple placeholder was used until certificates with the finished design could be printed. Although both documents shown in this article were used in the 1940s, the "193\_" date printed on the certificates indicates they were printed earlier.

The later use of the box design can be explained by the cities where the documents were issued. The document bearing the 20c blue (Figure 2) was issued from the capital city, Manila; while the box document (Figure 3) was issued from Baguio, a growing city. Manila probably issued more of the documents, exhausting their supply of the older box design certificates and moving on to certificates with the blue imprint while Baguio was still using the older stock.

I would be very interested to hear from Philippine revenue collectors regarding this discovery — especially if more examples of these certificates are known.

#### Reference:

Lehmann, Douglas K. 1987. New Philippine Documentary Stamped Paper. *The American Revenuer* 41 (No. 2, February): 22–3.



4—95

*Figure 4. 20c blue printed stamp superimposed on "20 Centavos" rectangular imprint*



With great sadness we note the passing of our friend Joseph Antizzo. Joe battled the effects of ALS, also called Lou Gehrig's Disease, for many months.

Joe had a career in finance, working at the brokerage firm of Ingalls & Snyder Co., in New York City. He took an early

retirement to enjoy his great passion — travel!

He and his wife Maureen travelled the world visiting U.S. destinations and foreign countries many of us can only dream of. He liked to brag, "I've been to 72 countries!" Joe was a noted stamp collector and his collection of embossed revenue stamped documents was unparalleled. He earned the nickname "The Hunter" for his drive in finding the needed documents to increase his collection as well as his search for the best documents available to upgrade the collection. His "AMERICA" revenue-stamped documents were displayed by invitation in the Courts of Honor of two

international shows. The auction of his collection at Robert A. Siegel Galleries in NY in 2019 showed the depth and quality of this collection. He also assembled collections of Confederate postal history, U.S. special tax stamps, college and school stamps, and fakes and forgeries.

Joe was close to his grandparents in Calais, Maine, where he grew up. He developed an early interest in Maine's history and later began a collection of Maine postal history. His collection became famous and featured many rare and unique items.

He was a member of the American Philatelic Society, American Revenue Association, State Revenue Society, Philatelic Classics Society and several other organizations. He was a regular attendee at the monthly meetings of the New York Chapter of the American Revenue Association, held at the Collectors Club of New York, where he had been a member as well. He enjoyed all the regular New York stamp shows and travelled each year to the APS annual shows.

Joe is survived by his wife Maureen, daughter Santa, grandchildren Hannah and Zachary, as well as many, many friends.

Alan Hicks & Philip Ahrens

# Cameroun — The 2018 Timbre Communal Stamp

By Benoît Lebourcq and Marty Bratzel

Revenue stamps are used to collect a tax or a fee for a service rendered. Cameroun presently utilizes two types of revenue stamps. Fiscal stamps (*timbres fiscaux*), first issued in 1927, provide revenue to the national government. Communal stamps (*timbres communaux*), first issued in 1948, provide revenue to local governments. Communal stamps are used, for example, to pay the fee to verify documents such as a birth certificate.

Effective January 1, 2017, the communal stamp fee was raised from 200 to 600 francs for simple documents in A4 format, in part to compensate for

halls and urban communities. Presumably, the 1,000-franc fee for larger documents is unchanged, thus two 500-franc stamps can be used to pay the requisite fee.

The characteristics of the *timbre communal* issued in 2018 are summarized here. Like its predecessors, it incorporates security measures to counteract fraud which has been reported for documents requiring a revenue stamp.

Perf. 13 x 13¼.

Watermark: multiple ITVF in single horizontal line.



Figure 1. *Timbre Communal 200fr*

inflation and, of course, to provide more money for the government coffers. Pending release of a 600-franc stamp, the authorities were advised to use three then-current 200-franc communal stamps (Figure 1) on civil documents submitted for their signature:

*l'affranchissement des documents d'état civil soumis à la signature des autorités administratives, du Maire et des Adjoints au Maire se fera au moyen de trois timbres de 200 fca (Ref. 1).*

For larger documents, the fee increased from 400 to 1,000 francs. Again, multiples of the old 200-franc stamp were to be used.

However, to the best of our knowledge, no 600-franc or 1,000-franc communal stamps were issued. In a communique signed January 22, 2018 (Ref. 2), the Minister of Finance authorized a reduction of the communal fee from 600 to 500 francs. A new 500-franc communal stamp (Figure 2) was to be *disponibles dans toutes les mairies et les communautés urbaines*, i.e. available in all town



Figure 2. *2018 Timbre Communal 500fr*

Colors: green, red, black lettering, gold emblem. Outline (½-mm wide) phosphorescent star printed *under* the red and black ink.

The Imprimerie des Timbres de Valeurs Fiduciaires, ITVF, the official printer of all French postage stamps, is located in Boulazac, near Périgueux in the southwest of France. On French stamps issued since 2006, the caption ITVF has been replaced by Phil@poste. The ITVF has, apparently been retained for the watermark as an additional security measure.

As always, additional information is welcome.

## References

1. [www.cameroon-info.net/article/cameroun-budget-2017-cest-effectif-le-prix-du-timbre-communal-est-passe-de-200-278364.html](http://www.cameroon-info.net/article/cameroun-budget-2017-cest-effectif-le-prix-du-timbre-communal-est-passe-de-200-278364.html) . Article by Otric Ngon, Yaoundé, January 3, 2017.
2. [www.cameroon-info.net/article/cameroun-fiscalite-le-prix-du-timbre-communal-passe-de-600-a-500-fca-314445.html](http://www.cameroon-info.net/article/cameroun-fiscalite-le-prix-du-timbre-communal-passe-de-600-a-500-fca-314445.html) . Article by Frédéric Nonos, Yaoundé, January 28, 2018.

# The Cameroun Timbre Fiscal (1927-2019), R.I.P.

By Marty Bratzel

In January 2020, the Cameroonian Minister of Finance, Louis Paul Motaze, announced that, effective January 1, adhesive revenue stamps (*timbres fiscaux*) would no longer be sold or used (Refs. 1, 2). Revenue would only be collected through imprinting a revenue meter stamp onto the document subject to tax, through withholding tax, and through on-line sales (Ref. 3). The move was part of the initiative to modernize the tax collection system and to facilitate receipt of tax revenue due to the government.

The first, rather plain *timbres fiscaux* were introduced in Cameroun in 1927. Beginning in the late 1980s, the stamps incorporated an increasing number of security features, including intricate engraved multicolor designs, blanket underprinting, a hole punch, a unique control number on each stamp, limiting stamp validity to one year, adding a holographic band, and applying blanket phosphorescent printing across the stamps (Figure 1). Such features were necessitated, in part,



Figure 1. Cameroun timbres fiscaux, respectively dated 2007, 2009 and 2012.

by the appearance of fraudulent revenue stamps to avoid payment of taxes. These measures were, however, apparently insufficient to completely deter forgery and fraudulent use. In addition, stamp production was not inexpensive, stamp use not cost-effective, and accounting for adhesive stamps apparently posed a challenge. Hence, the move away from adhesive stamps, a good run spanning 92 years.

The date that meter machines were introduced to imprint the revenue fee onto a document is



Figure 2. 2005 revenue meter imprint for 50,000 CFA francs (equivalent to \$86 U.S. dollars) on a passport page

unknown. An imprint from 2005 is depicted in Figure 2. The use of meter machines apparently ramped up in earnest in about 2012, when the author had unexpected difficulty securing adhesive revenue stamps through his usual local sources. By the end of 2019 meter machines had been installed throughout the country, the last in the most remote Northwest, North, and Far North Regions, and there was no longer any need for adhesive revenue stamps.

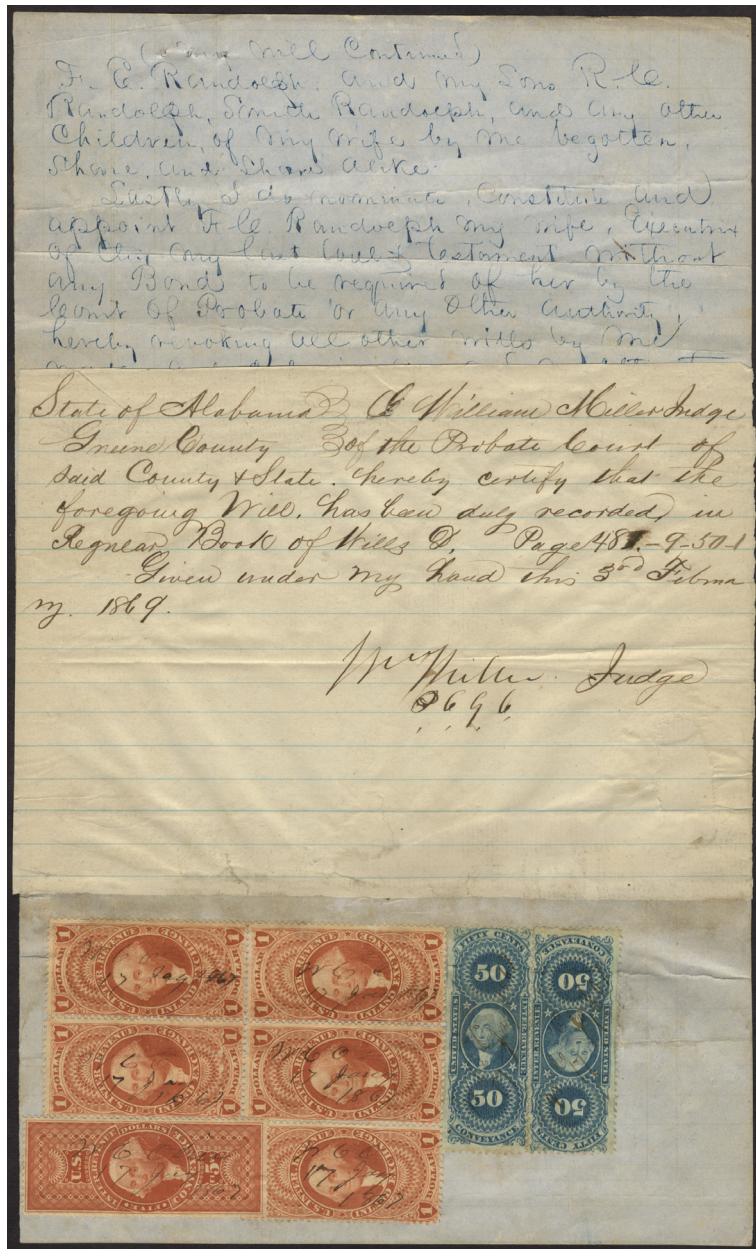
Although the national government has eliminated adhesive *timbres fiscaux*, adhesive communal stamps (*timbres communaux*) continue to be used by municipal and other local governments to collect fees due them.

## References

1. *Le Cameroun met fin à la vente du timbre fiscal physique dès cette année 2020*. January 15, 2020. <https://www.investiraucameroun.com/economie/1501-13874-le-cameroun-met-fin-a-la-vente-du-timbre-fiscal-physique-des-cette-nee-2020>.
2. *L'Etat met fin à la vente du timbre fiscal physique*. Le ministre des finances, Louis Paul Motaze indique que cette mesure vise à sécuriser les recettes fiscales. January 26, 2020. <https://actucameroun.com/2020/01/26/fiscalite-letat-met-fin-a-la-vente-du-timbre-fiscal-physique-le-ministre-des-finances-louis-paul-motaze-indique-que-cette-mesure-vise-a-securiser-les-recettes-fiscales/>.
3. *Gestion des droits de timbres fiscaux. Des Nouvelles Modalités en Vigeur au Cameroun*. <https://www.impots.cm/en/node/482>.

## Finds in the Marketplace: 1864 Alabama Slave-Related Will Stamped in 1867

By Michael Mahler



**Figure 1.** Alabama will recorded in 1869

Shown in **Figure 1** is an eBay offering billed as an 1869 stamped will from Greene County, Alabama. A similar pair of documents already resided in my Southern collection, same county, same year, arguably nicer, shown in **Figure 2**. These are an estate administrator's bond taxed at the \$1 rate for a performance bond, in the amount \$80,000 (these were typically set at twice the value of the estate); and the attached handwritten letters of administration plastered with twenty \$1 Inland Exchange, correctly paying the Probate of Will tax of 50¢ per \$1,000, eye-catching evidence that higher-

denominations were seldom available in the South. Hard to top, *n'est ce pas?* But collectors like to collect, and with the justification that you don't often see a \$5 stamp used in the South, I bid and won.

On examination I jumped. Looking under the affixed 1869 certificate of recording revealed that will, of one Richard Randolph, was dated January 1864; and the stamps were affixed in January 1867 (**Figure 3**). My first, but mistaken, conclusion



**Figure 3.** The cancels are dated January 17, 1867.

was that this was a retroactively stamped wartime document made in the Confederacy.

### Salt in the Wounds: Retroactive Stamping of Wartime Documents, 1865–1872

By U.S. law, documents not properly stamped were “invalid and of no effect.” For those made in the “rebellious states” of the Confederacy and still current, the remedy was retroactive stamping. The U.S. Act of July 13, 1866, authorized stamping, without penalties, of instruments made more than a year earlier, “at a time when and at a place where no collection district was established” (an oblique reference to the Confederacy, never acknowledged by that name in U.S. official documents). This could be done:

- Until December 31, 1866, by any interested party. This window lasted just six and a half months.
- Until July 31, 1867, by an Internal Revenue Collector, with remission of the \$50 penalty for failure to stamp upon execution. (Previously this had been allowed only within twelve months of execution.) Even this proviso was in effect only a little over a year. However if the penalty was paid, there was no time limit for post-stamping.

By the letter of this law, on January 17, 1867, the date of the cancels shown here, the only persons

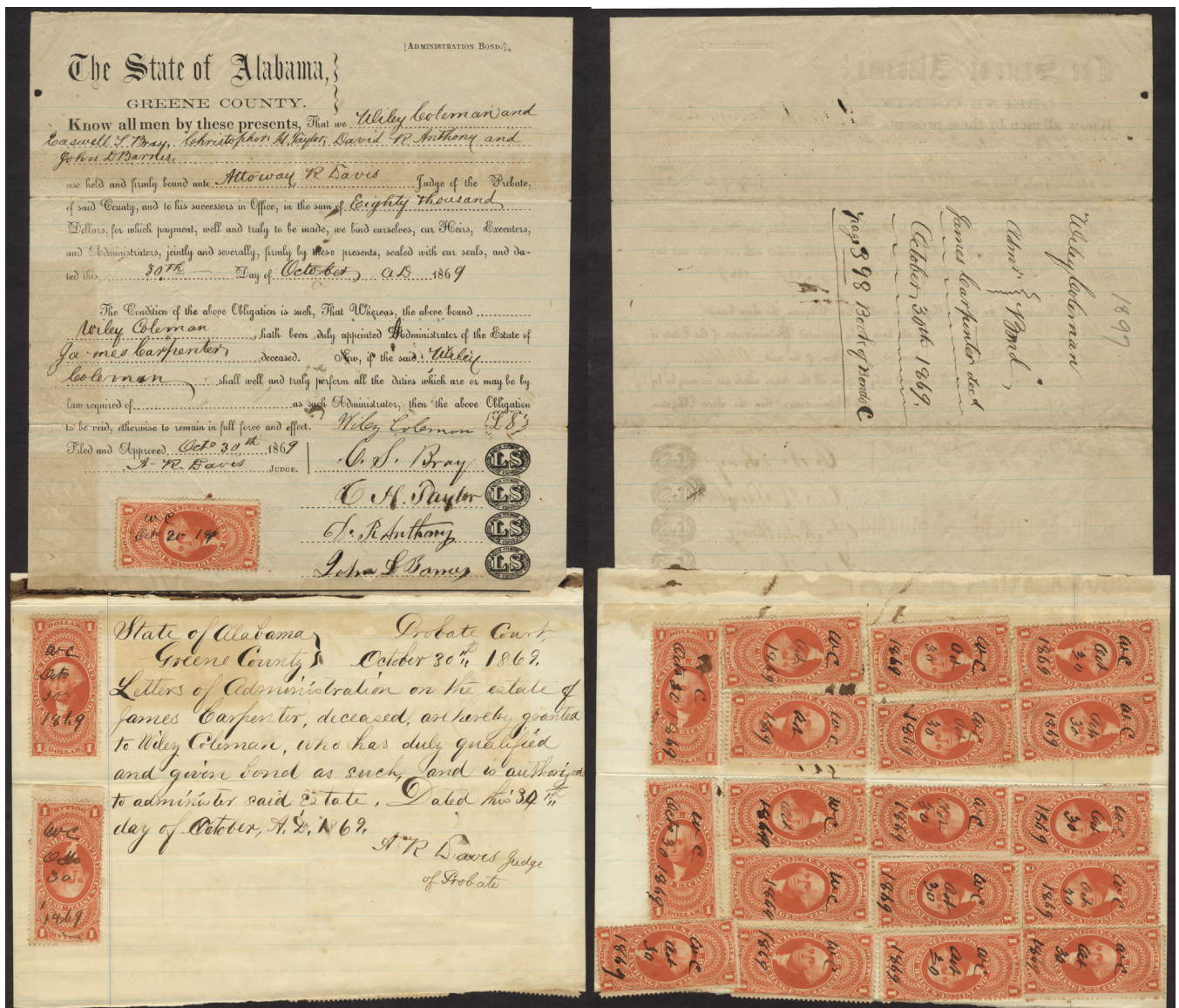


Figure 2. Alabama 1869 estate administrator's bond and affixed letters of administration

authorized to retroactively apply stamps were Internal Revenue Collectors or their deputies. I have been unable to find any information on W. C. Olin, who canceled these stamps, but in verified collector cancels, the status of the collector is always included. To fit the wanted conclusion I assumed that Olin was an "interested party," and that the deadline for retroactive stamping by such parties had simply been skirted slightly.

### Wrong Rate Paid?

Again by the letter of the aforementioned 1866 Act, for retroactive stamping the applicable tax was the one in effect at the time the document was executed. In practice, though, the taxes paid were invariably those in effect when the stamping was done, in 1866 and later. In the present case, \$11 tax was paid, but in January 1864 the original 1862

Probate of Will rates had still been in effect, and included no such rate. The \$11 presumably paid the simplified blanket rate of 50¢ per \$1,000 that had taken effect in August 1864. From this it can be deduced that the estate value was \$22,000, in which case the 1862 slate specified a tax of only \$5. I was building up quite a story.

### The Bubble Bursts

At this point a light clicked on. The value of the estate could not be known, nor the tax assessed, until the maker of the will died! The date of the will was irrelevant. A search revealed that Richard Randolph had passed on September 11, 1866. Now the January 1867 cancels made perfect sense. The document was a normal Reconstruction usage, albeit a scarce example of the Probate of Will tax, and the aforementioned rare Southern use of a \$5 stamp.

## The Story Improves: "Support of the Slaves"

As I read the will, though, I jumped again: it mentions Randolph's plantation and slaves:

I desire that the income derived from my property so specified after the payment of all expenses attending the cultivation of the plantation, & support of the slaves, and management of the same shall be used for the maintenance of my family. . . .

Slave-related stamped documents are rare, even if here the slaves were freed by the time the stamps were affixed. Parenthetically, this must have materially affected the value of the estate.

## Pocahontas!

The name Richard Randolph, as it turns out, is a famous one. The Randolphs were the wealthiest

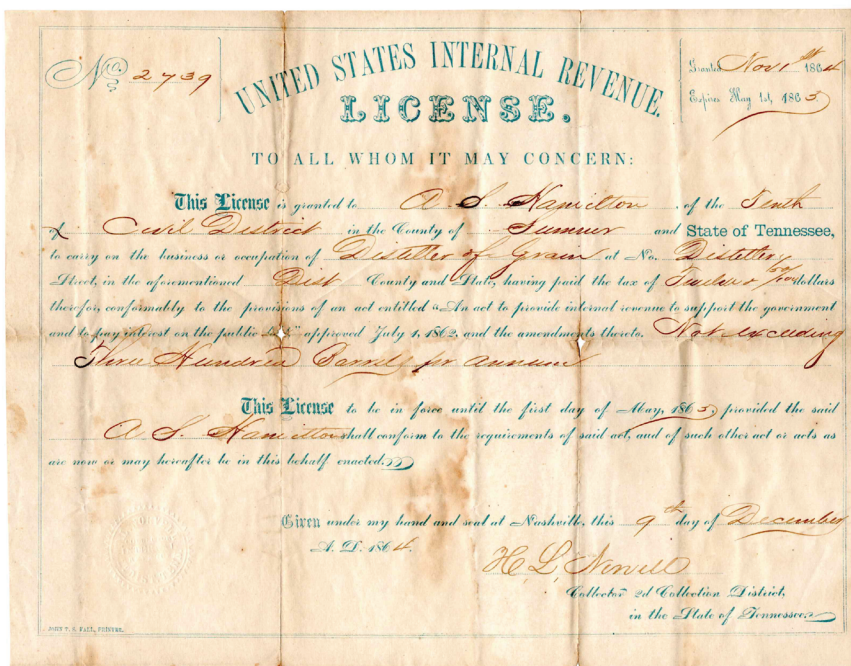
and most powerful family in early Virginia. Richard Randolph I (c.1691–1749) had been one of its patriarchs, and through his marriage to Jane Bolling, his children were lineal descendants of Pocahontas.<sup>1</sup> Brett Randolph, brother of Richard Randolph III, migrated to Greensboro, Alabama; among his eleven children was our Richard Randolph, who inherited the "Brakes" plantation.

Even though this Confederate-era will was not stamped retroactively, I am happy with my bid.

1. Pocahontas and John Rolfe had a son, Thomas Rolfe, born in January 1615. Thomas Rolfe and his wife, Jane Poythress, had a daughter, Jane Rolfe, born in 1650. Jane Rolfe married Robert Bolling of Prince George County, Virginia. Their son, John Bolling, was born in 1676. John Bolling married Mary Kennon and had six surviving children, including Jane (1702–1766), who married Richard Randolph I.

## 1864 Distiller's License from Union-Occupied Tennessee

By Alan Hicks



Dimensions of license 8.5" x 10.5," printed border to border, 7.5" x 10"

As hinted at in the preceding article, the U.S. government considered its Civil War-era taxes payable in the eleven "rebellious states" otherwise known as the Confederate States of America. This was done in two stages: directly, in Union-occupied areas of the Confederacy, primarily within U.S. Internal Revenue collection districts established in 1862–3 in Virginia, Tennessee and Louisiana; but also in Mississippi, Georgia, Arkansas and North Carolina. And retroactively, in 1865–71.

Considerable attention has been paid to collection of wartime documentary stamp taxes in the states of the Confederacy in this fashion ([https://www.rfrajola.com/MM19/MM19\\_4.pdf](https://www.rfrajola.com/MM19/MM19_4.pdf)).

Illustrated here is another facet of this process, issuance of U.S. Internal Revenue occupational licenses in the occupied Confederacy. This one was issued December 9, 1864, to Distiller of Grain A. S. Hamilton, Sumner County, Tennessee, by H. L. Norvell, Collector, 2nd Collection District of Tennessee, after his payment of \$12.50 tax (\$25 prorated for six months). In the upcoming updated edition of my listings (Hicks, 2004) this will be:

### Type III Private Printing, Variety C

Plain typeset document similar to Type III but minus any decorative elements, such as vignette, fancy border, etc. Printed in blue with local imprint "John T.S. Watt, printer."

Most unusual is that identified in the body of the document is "Tenth Civil District" but the last two lines show "Collector 2nd Collection District in the State of Tennessee." This is a unique design, the only one printed in color and the only license attributed to a "Civil District."

### Reference

Hicks, John Alan. 2004. *Civil War Era Occupational Licenses 1863-1873*. Narberth, Pa.: By the author.

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# The American Revenue Association

## President's Letter

By now it's apparent that the ARA is not meeting, in the physical sense, in 2020. Since we are still in the midst of a pandemic many of us were advised not to travel or congregate in groups outside our own "bubbles," and we did not want to take on the responsibility of asking others to do so. However, Ron Lesher was instrumental in our scheduling a virtual meeting in connection with the all-virtual APS show in August. As I write, this it is still in the future, so I can't report on how that went. If well, we may try to have several such meetings in 2021.

I hope all of you were aware of the virtual meeting, as well as the cancellation of the physical meeting. If not, please be

sure that we have your current email address so we can notify you of things that come up in between issues of TAR. And check the ARA website often, as we will try to post notice of such events on the first page, so to speak.

Last quarter you may have noticed a longer than usual list of new members, like the large number of reinstated members in the first quarter. Frank Sente and Mike Morrissey have initiated several programs to invite back former members and reach out to non-members who indicate interest in revenues when they join the APS. Both programs have met with success, and I hope we can keep them going.

Bob Hohertz

## 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.

**Farr, Benjamin 7386.** 47 Round Hill Road, Apt #37, Northampton, MA 01060

**Hansen, Max F. 7387.** 4296 Prestwick Court, Bettendorf, IA 52722

**Forbes, Harold M. 7388.** P.O. Box 215, Castleton, VT 05735

**Brickman, Kim C. 7389.**

**Kepner, Stephen 7390.** 329 State Route 590, Roaring Brook Twp, PA 18444

**Clayton, David 7391.** P.O. Box 733, Magna, UT 84044

**Mattice, Tim 7392.** 508 Lake St., Wilson, NY 14172

### Dropped (Non-Payment)

McClung, Scott A. 2340

Clark, Tommy D. 4521

Rosen, Dr. John D. 4617

Varon, Dr. David N. 4789

Bakir, M. H. 5424

Defoe, Gerald 7034

Moser, William 7086

Rogers, Hohn T. 7220

Shea, Thomas 7235

Ross, Robert S. 7268

Melton, Roy A. 7274

Denovan, Lord Victor 7276

Monrad, Jens 7296

Vopelak, Edwin 7299

Smith, Bernie 7302

Beck, John 7303

Forrester, Charles 7310

Simon, Susan 7312

McKeig, Cecelia 7313

### Reinstated

Beckman, Alexander B. 4406

Kilpatrick, Russell 7249

Partain, Sam 5019

Perry, George B. 6819

### Deceased

Thomas, C. Stetson 1880

Vallens, Brent 6912

Leslie, Scott 4548

Allen, Dr. Harold Don 2711

### Resigned

Cook, Thomas J. 2706

Phelps, Jerry A. 2466

Smith, Alexander B. 5301

Effner, Harold 7143

Middleton, Dana 7095

Weissman, Daniel 7298

### Membership Summary

Previous Total	589
New Members	7
Reinstated	4
Deceased	4
Resigned	6
Dropped Non-Payment	19
Current Total	571

## Members' Ads

**Canadian Cannabis Labels.** Buying and selling. Gordon Brooks, bizzia@sympatico.ca 2085

**El Salvador Revenues.** In need of information from someone more knowledgeable than I am. Dave Birch, davenheather80@gmail.com or (217) 260-9375 2084

**U.S. National Parks.** Wanted: pre-1940 licenses, cinderellas, revenues, permits, passes and windshield stickers. Ben Farr, bfarr515@gmail.com 2083

**Revenues on Documents.** Price list. Michael Mahler, <https://revenueondocuments.wixsite.com/mysite>. 2082

**Wanted: Playing Card stamps!** I will buy or trade other revenue material for your duplicate RF or RU material. Richard Lesnewski, 1703 W. Sunridge Drive, Tucson AZ 85704. 2081

**Match and Medicine.** Trade or purchase. Muriel Rowan, 17160 Kinzie St Northridge CA 91325 Merkrow@aol.com. 2080

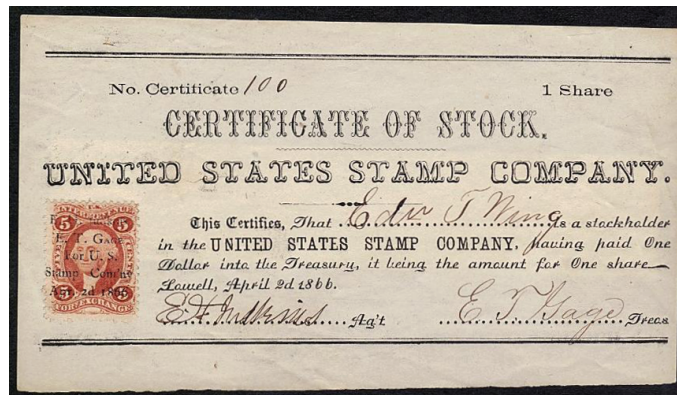
ARA members: send your request for free ad to mikemahler1@verizon.net, limit 50 words plus address.

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