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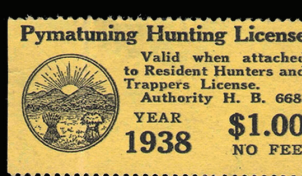
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William H. Jessup and the Great San Francisco Match War

By Michael J. Morrissey

The Early Years



Figure 1. W. H. Jessup circa 1860

The story of William Henry Jessup, a mid-life portrait of whom appears in **Figure 1**, is indeed the story of mid-19th century America. He was born in Fayette County, Indiana, on August 2, 1820, into a farming family. Nine years later young William and his family left Fayette County and relocated to a heavily treed piece of ground nearer to Indianapolis with the intention of farming it. Clearing the land proved all but impossible and in 1833 the family once again relocated, this time to La Porte County in the state's northern tier. Over the next six years young

Jessup tried his hand at a number of income-producing trades, including blacksmithing, wagon making and carpentry. William stayed behind in Illinois while in 1838 the family moved to the newly minted city of Milwaukee, Wisconsin. During his stay in Illinois he honed his carpentry skills, working on the new capitol and the state bank buildings. That bank failed and with it went William's life savings. Through the good offices of U.S. Representative Abraham Lincoln he was installed as postmaster at Rochester. After a year as postmaster he returned to carpentry, but in the winter in 1843-4 set off on horseback into the bitter snows for Milwaukee. Arriving in Milwaukee and joining the rest of his family, William once again began work in the carpentry trade. He soon married to Elizabeth Maria Goelzer and set about raising a family.

Figure 2. Jessup travelled to California in 1850 with a four-mule team like the one shown here.



Gold Fever

William became struck with gold fever in 1849 and on March 19, 1850, leaving his family behind, set off with a small party for Chicago on the first leg of his journey west. In St. Joseph, Missouri, the party acquired a four-mule team, much like that illustrated in **Figure 2**, as well as some horses. Jessup, an expert marksman, was assigned the role of huntsman and provisioner for the small band, keeping it constantly supplied with fresh meat. Arriving in Hangtown, later to be named Placerville, on September 11, 1850, the party divided their goods and broke up, each to follow his own instincts.

Joining with a small group of fellow Milwaukeeans, Jessup set about placer mining for gold, experiencing modest success. San Francisco burned to the ground in May of 1851, and sensing a great opportunity to ply his trade once again, Jessup left the mining operation and set off for that city. He quickly gained employment with a San Francisco construction firm, but another fire destroyed all that had been accomplished, leaving both him and his employer broke. He quickly caught on with another contractor who sent him to Monterey to work. He worked there until the spring of 1852 when he returned to San Francisco. His family joined him in June of that year. By that time he had formed his own construction company and during the next few years worked at various locations around northern California. New construction in San Francisco began to slow in 1858 at the same time word came of a gold rush in British Columbia, Canada. Stricken once again with gold fever, William set off with a small band of like-minded fellows for Canada. The rough country and Indian troubles prevented the party from achieving anything other than a series of near-death experiences. Selling his tools and provisions, a failed Jessup started for home on September 29, 1858. He arrived in San Francisco in mid-October and immediately re-commenced his construction business, specializing this time in tenement houses.

The Match Trade in San Francisco

In 1863 Jessup took notice that all matches in the local market were the A. M. Pollack (spelled Pollak in Europe) or the M. Furth matches. Both of which were imported, Pollack matches from Austria by way of New York and Furth's matches

from Bohemia. The local Pollack agency was Pollack Brothers, managed by Leopold Pollack and located at 87 California Street. One of their 1860 directory ads is illustrated in **Figure 3**. Jessup, a patriot and economic nationalist at heart, began to contemplate competing with the imports and eventually driving out the foreign matches. He made his intentions known to those local businessmen that required large quantities of matches and who had up to then been quite satisfied with the Pollack matches. He received no encouragement and in fact was discouraged at seemingly every turn. This filled Jessup with a fearsome resolve and made him more determined than ever to prove everyone else wrong.

He started the Eureka Match Factory at 33 Fremont Street in 1863 and soon took in two partners, William B. Williams and William H. Finch. One of their early directory ads is shown in **Figure 4**. They acquired new state-of-the-art equipment and ran the factory at full capacity. They attacked the foreign imports with a full frontal assault, turning out a quality product and dumping huge quantities into the marketplace free of charge, a tactic that at the time was perfectly legal. The intent — to crush the foreign competition by destroying their ability to sell their wares.

Relief for Importers of Matches and Other Proprietary Articles

Meanwhile, on June 30, 1864, Congress passed legislation re-enacting many provisions of the original 1862 War Revenue Act, while adding new ones and modifying or clarifying others. Section 169 of this Act reads in pertinent part as follows:

And be it further enacted, That any person who shall offer for sale any of the articles named in schedule C, whether the articles so offered are imported, or are of foreign or domestic manufacture, shall be deemed the manufacturer thereof, and subject to all the duties, liabilities, and penalties imposed by law in regard to the sale of domestic articles without the use of the proper stamp or stamps denoting the duty paid thereon: *Provided*, That when any such imported articles shall be sold in their original and unbroken package in which the bottles or other enclosures were packed by the manufacturer, the person so selling said articles shall not be subject to any penalty on account of the want of the proper stamp.

Clearly, this was the Federal Government's effort to alleviate large importers from the onerous obligation of stamping all of the individual articles they imported when sold in bulk to another broker

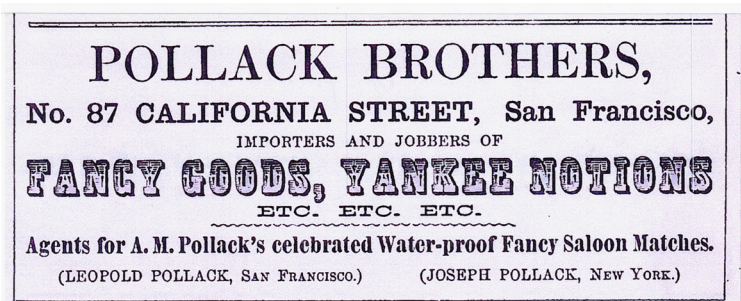


Figure 3. 1860 San Francisco ad for Pollack's Saloon Matches

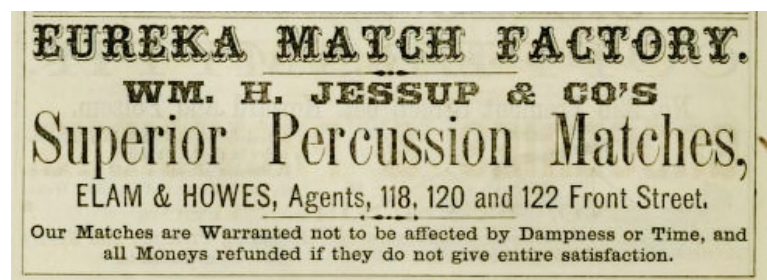
or a retailer in the original manufacturer's shipping container. The law was sufficiently clear that upon opening of such container, the person so doing was thereupon obligated to stamp the articles prior to their sale to anyone else, in conformity with the law. On its face this was a provision which was friendly to importers of proprietary articles such as patent medicines, playing cards and cosmetics. In almost all instances, such goods were packed in quantities normally far too large for direct sale to any end user. Inasmuch as matches had yet to be added to the proprietary stamp tax schedule, it had no immediate impact on the Jessup operation.

What Congress apparently did not suspect when it passed Section 169 of the Act of June 30, 1864, was the peculiar situation that would soon develop in the state of California in regard to matches. Matches were added to Schedule C of the stamp tax law by the same Act, which tax was to become effective on September 1, 1864. So matches would also soon be subject to the unintended consequences of Section 169.

The Federal Match Tax

California was a huge state and its industries, especially mining, were often far away from population centers where supplies could be easily replenished. Thus, such industries usually stockpiled vast quantities of necessities for use in the field for extended periods of time. People currently living in rural Alaska engage in this practice even now. This was especially true for heavy users of matches in 19th century California. Importers were found to be selling large import containers of foreign matches, not to brokers or retailers, but to end users such as the mining companies. Upon

Figure 4. 1863 San Francisco ad for Jessup's Eureka Match Factory



implementation of the match tax, this had the anomalous effect of permitting imported matches, in many instances, to go untaxed. Inasmuch as all domestic matches were required to be stamped by their manufacturer prior to sale, the domestic match was put at a clear disadvantage *vis a vis* their foreign counterparts.

The match tax rate was 1¢ per box of 100 matches and 1¢ per additional 100 or fraction thereafter. Since matches generally sold for about 1¢ per hundred, this law had the effect of doubling the price, inasmuch as each domestic manufacturer was to stamp the containers appropriately for retail sale before they left the factory. Therefore, a 1¢ container of 100 matches required a 1¢ stamp to be affixed, increasing the price to 2¢. As it turned out, percentage-wise, this was by far the highest rate of all of the Civil War era proprietary stamp taxes!

It soon came to Jessup's attention that imported matches were being sold without revenue stamps being affixed, and apparently with the blessing of the United States government. Probably unaware of the law which unintentionally permitted such an anomalous result, Jessup wrote to the government and complained that he was required to close down his match factory on account of the unfair advantage enjoyed by the imported matches. By this time, the Eureka Factory was consuming eight to ten thousand feet of lumber per month and paying from \$500 to \$1,000 per week for revenue stamps. His complaint, along with others generated by match manufacturers near the northeastern Canadian border with the United States, resulted in prompt governmental action to redress their grievances. The Commissioner of Internal Revenue telegraphed the West Coast match importers that they were to stamp all matches prior to sale, thereby levelling the playing field. Soon Congress passed remedial legislation known as the Act of March 3, 1865. Section 2 of that law read as follows:

And be it further enacted, That from and after the passage of this act the proviso to section one hundred and sixty-nine of the act to which this act is an amendment shall not apply to Lucifer matches, friction matches, or other articles made of wood and used for like purposes, nor to cigar-lights and wax tapers.

This had the effect of codifying the earlier ruling by the Commissioner and engraving into law the equal taxation of domestic and imported matches.

Jessup's Revenue Stamps

As previously mentioned, the match tax took effect September 1, 1864, thereby requiring Jessup

to comply and stamp his products appropriately before sale. One of the earliest Jessup cancellations ever found is the double-ring handstamp shown here in **Figure 5** on a 4¢ First Issue Proprietary stamp, Scott R22c. (Note that this author never



Figure 5. December 1864 Jessup handstamped cancel

assigns cancel types to handstamped cancels, rollers, stencils or manuscript cancels, but only letterpress-printed ones.) West Coast matches at the time were often sold in quantities of 1,200, thus requiring 12¢ in tax. There being no 12¢ general government-die revenue stamps, the rate had to be made up of smaller denominations used in multiple, which in all probability is exactly how this stamp was used. By 1864, Jessup had gained at least a toehold in the local match marketplace and was therefore able to compete with the foreign imports.

Because Jessup used such large quantities of stamps, he naturally wanted both to secure his supply against pilferage, and to cancel them as required by law and to do so as efficiently as possible. To that end he caused to be created his first precancelling plate of an unknown number of subjects and precancelled his stamps upon receipt



Figure 6. Jessup Type 1 letterpress cancel, May 1865

from the local district Internal Revenue office, probably in-house with a small tabletop letterpress. An example of that first printed precancel is illustrated in **Figure 6** on a 1¢ First Issue Proprietary stamp, Scott R3c. It reads vertically up in three lines of sans serif and black Roman type as follows: “W. H. JESSUP & CO. /MAY, 1865./San Francisco.” Let us refer to this precancel as Type 1. It is known in both black and blue and reading both up and down, always on the 1¢ Proprietary stamp.

The Jessup Type 2 and Type 3 precancels are illustrated here in Figures 7 and 8.



Figure 7. Jessup Type 2 precancel, November 1865

The Type 2 is shown in **Figure 7** on a 3¢ Telegraph stamp, Scott R19c. It reads in black in both sans serif and Roman type vertically up in three lines as follows: “W. H. JESSUP & CO./NOV 65/San Francisco.”

The Type 3 precancel is shown on a 6¢ Inland Exchange, Scott R30c, in **Figure 8**. This precancel is horizontally split, and the partial impression at



Figure 8. Jessup Types 2 and 3 precancels, November 1865

the left is Type 3. The difference between Type 3 and Type 2 is the size of the month; in Type 3 the month is larger. The partial impression at the left of the stamp has the larger month and is therefore Type 3; that to the right is Type 2. This proves that both types originated in the same plate. It is clear from both illustrations that these precancels are

also vertically split, with the third line shown out of position to a greater or lesser extent on both examples. These particular values were probably used with other stamps to make up the 12¢ rate for a box of 1,200 matches.

The Jessup Type 4 precancel is illustrated in **Figure 9** and reads vertically down on the 3¢ Proprietary, Scott R18c. It is essentially the same as



Figure 9. Jessup Type 4 precancel, undated

Types 2 and 3, but without a date line. It is known horizontally on the 2¢ Proprietary, Scott R13c, both upright and inverted; and vertically on the 3¢ and 4¢ Proprietaries, R18c and R22c, respectively, reading both up and down.

Type 5 consists of the firm’s name alone in a single line, identical in all respects to the first line of the prior four types. No location or date is given. An



Figure 10. Jessup Type 5 precancel, undated

example is shown in **Figure 10**. It is a double print, reading both up and down on the same stamp, the 4¢ Proprietary, Scott R22c.

Type 6 is the last of the Jessup precancels known on First Issue stamps, shown in **Figure 11** digitally enhanced to better show the cancel. It is printed vertically reading up in blue Roman type on the 3¢ Proprietary and reads in two lines: “W. H. J. & Co./Nov. 9, 1871.” The Type 6 precancel is also known on the 4¢ Second Proprietary Issue, Scott RB4a.

docile and obedient. Jessup freely admitted that he owed much of his success to their industriousness.

Victory!

A cursory review of the local Market Reports over the years from 1863 to 1868 reveals the gradual impact that Jessup and later local domestic match manufacturers were having on the Pollack and Furth imports in the San Francisco area. This effect was noticed as early as November 1864 as evidenced by the commodity report on matches as shown here in **Figure 14**, predicting that Jessup would soon impact the foreign match trade. Less than a year later, in September 1865, the market report on foreign matches shown in **Figure 15** noted the difficulty in competing now with domestic matches. In January 1867 the advertisement of N. Scheeline & Co., a scan of which appears in **Figure 16**, appeared in the *Sacramento Daily Union* announcing that that firm was the successor to the Pollack Bros. firm, which had apparently picked up stakes and

N. SCHEELINE. M. NEWHOUSE.	J. ADLER (Late with Pollack Bros.)
N. SCHEELINE & CO.,	
SUCCESSORS TO POLLACK BROS.,	
IMPORTERS OF	
FANCY GOODS,*	
YANKEE NOTIONS,	
STATIONERY, PERFUMERY,	
CUTLERY, PIPES,	
HOSIERY AND GENTLEMEN'S	
FURNISHING GOODS.	
421 Sacramento st., San Francisco.	
jal7-imp	

Figure 16. January 1867 ad advising that Pollack Bros. had been succeeded by N. Scheeline & Co.

retreated to New York City. The handwriting was on the wall in regard to the future of foreign matches in the San Francisco area. Finally, on January 30, 1868, the *San Francisco Market Review* published the blurb illustrated in **Figure 17**, noting absolutely no sales of foreign matches in the marketplace because domestic manufactures were now more than sufficient to meet the public's needs. William H. Jessup, the man everyone thought was on a fool's errand in 1863 when he decided to take on the imported match juggernaut, now stood astride his matchmaking empire and watched the world go by from the porch of his grand residential manor shown here in **Figure 18**.

MATCHES—Imports from January 1st to November 15th: 1723 cases.
The increased manufacture of this article by Jessup & Co. of this city seems likely in the future to interfere with Vienna Saloon and other Eastern supplies. We quote Pollok's Vienna saloon at \$2 25@ \$2 35 per gross.

Figure 14. November 1864 San Francisco commodity report noting expected impact of Jessup & Co. production on the market

MATCHES—Imports from January 1st to Aug. 31st: cases 1,428.
We note a sale of 2,000 gros Vienna Saloon, at \$4 75 gros, all fully stamped—say \$2 88 75 gros, in currency, and 50c additional, in gold, for expenses of stamping the boxes, thus leaving but a small margin for the Matches, after paying freight and duties.

Figure 15. September 1865 report noting large sale of Jessup's Vienna Saloon matches, and its impact on the profit margin for imports

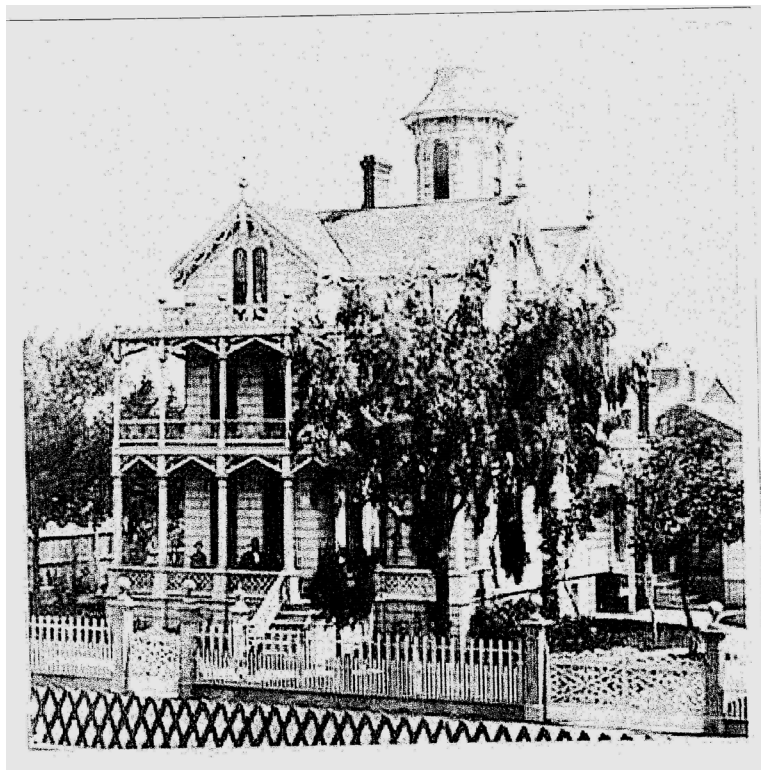
MATCHES—We have no sales of foreign to record. The local supply is now equal to our wants, selling at or about \$1 75 75 gross.

Figure 17. January 1868 report noting that sales of domestically produced matches had driven imports from the marketplace

Life after Matches

The match industry began to gradually see a decline in profits sparking Jessup's decision to sell out his interest in the Eureka Factory to his partners Elam & Howes in 1873. After that Jessup acquired interest in several flour mills in Lake County, partnering with one Russell Stevens, a reputedly

Figure 18. William Jessup residence in San Francisco



capable mechanic. He installed Stevens in charge of operations while he wound up his business interests in San Francisco. Before Jessup could take charge of the mills personally, Stevens had encumbered the business to such an extent that it was no longer viable. Jessup obtained an injunction against Stevens, suing him for an accounting and having him criminally charged and arrested for fraud. Bailing out of jail, Stevens absconded to Mexico. This venture cost Jessup about \$20,000 and once again left him broke. Nonetheless, being William H. Jessup, he did what he had done so many times before. He got up, dusted himself off, relocated to Alameda County and started over again, this time pursuing one of his greatest avocations, horticulture. He became an expert horticulturist and agronomist, frequently contributing articles to local and regional newspapers on the subject until his death at age 64 on April 16, 1885, in New Orleans, Louisiana. He was buried in the Lone Tree Cemetery in Hayward, Alameda County, California. No one, least of all Jessup himself, could say that he had anything but an enormously full and successful life.

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(William H. Jessup grave) <www.findagrave.com/memorial/16544869/william-henry-jessup> (accessed December 5, 2019).

Dr. Blanchard Fosgate of Auburn, New York, Proprietor of Fosgate's Anodyne Cordial

By Michael J. Morrissey

Blanchard Fosgate, whose mid-life portrait and facsimile signature are shown in **Figure 1**, was born January 5, 1809, in Montgomery County, New York to Bela Fosgate and his wife Margaretta. In 1822 young Blanchard and his parents relocated from Herkimer to Auburn. He enrolled in the district school only briefly before apprenticing to his father in the drug and patent medicine manufacturing business. While manufacturing some of his father's proprietary medicines such as Fosgate's Anodyne Cordial and Fosgate's Scotch Ointment, he studied periodically to become a medical doctor. The Anodyne Cordial was a purported summer complaint and cholera cure. On January 16, 1830, his father died leaving



Figure 1. Blanchard Fosgate

Blanchard a modest estate which included the formula and rights to his Anodyne Cordial. In 1834 at the age of 25 Blanchard was awarded a medical degree. He married Maria Rebecca Abbott in 1835. She was to bear him ten children.

Dr. Fosgate soon became a prominent medical and societal personage in Auburn. He was appointed physician to the New York State Prison at Auburn. In 1853 he was elected to membership in the American Association for the Advancement of Science. He was for ten years Medical Attendant to the County Asylum and for 22 years Secretary of the Cayuga County Medical Society. Furthermore, he was a 20-year Trustee of the Auburn Academy and the publisher of many scholarly medical and scientific treatises.

During the good doctor's career he continued to prepare and market his version of his father's

medicinal cordial. While his father's formula contained rhubarb, soda, laudanum and cinnamon, Blanchard added camphor and capsicum, continuing to claim the modified formula to be an effective cholera preventive.

The first mention in the press of the Anodyne Cordial that this writer has found was placed by Fosgate's father in 1823. All advertisements subsequent to his father's death were obviously placed by Blanchard. An early ad placed by Bela Fosgate appears in Figure 2. It is a portion of an ad containing numerous testimonials which appeared in the *Albany Argus* newspaper in August 1829.

The popular Anodyne Cordial, being a proprietary medicinal compound, became subject to the proprietary tax schedule of the Act of July 1, 1862. The rate was 1¢ per 25¢ (or fraction) of retail price up to \$1, after which it escalated to 2¢ per 50¢ (or fraction) of retail price. Fosgate never ordered a private-die stamp. Why he did not avail himself of the private-die option is not known, but in all likelihood it involved the \$350 price tag for the engraving of the printing plate. He opted instead to use the regular government-die stamps, commonly known in the Internal Revenue records as "general stamps."

General Proprietary stamps were required by law to be cancelled with the name or initials of the proprietor and a date. Is it now possible to identify a revenue stamp used by Fosgate on one of the bottles of his Anodyne Cordial? I propose that it is. The reader's attention is directed to the stamp shown in Figure 3. It is a 2¢ blue First Issue Proprietary stamp, Scott No. R13c. It bears a printed precancellation in three horizontal lines of black Roman type reading: "B. F./June 1, 1866." Just four examples have been recorded, always with the same date and only on the 2¢ Proprietary.

What are the reasons for believing that this stamp was used by Fosgate as opposed to another unknown proprietor who happened to have the same initials? Let us look at some of the circumstantial evidence. It should be remembered at this point that unless a stamp is found on an example of the product itself, a highly unlikely contingency after these many years, circumstantial evidence is all we have to work with.



Figure 3. "B.F." precancel

B. FOSGATE'S ANODYNE CORDIAL. AL—A most effectual remedy for the SUMMER COMPLAINT, CHOLERA MORBUS, &c.—This medicine is undoubtedly the best specific ever invented for many diseases of the breast and lungs, and most of the bowel affections incident to our country. The summer and autumnal diarrhoeas (commonly known by the term dysenteries,) that yearly make such dreadful havoc among children, sweeping thousands to their graves in spite of all the remedies usually prescribed, have never yet been known to resist its efficacy. When administered in that most distressing disease, the Cholera Morbus, it never fails to produce the most happy effects, if the dose be increased in quantity and frequency according to the violence of the symptoms, which ought and can be always done with perfect safety; and if any failure should occur, it must be owing to a criminal negligence. It speedily relieves gripings, vomitings, flatulent and spasmodic cholics. Its anodyne properties render it peculiarly applicable in cramps, likewise restlessness and weariness of limbs—it is peculiarly useful for children when teething, as it allays irritation, induces moderate perspiration and produces sleep; being superior to the elixer paregoric, the too free use of which has often proved injurious by causing visceral obstructions, inflammations and fever.

The inventor, aware that it is the fate of all preparations put up for public use, to be indiscriminately condemned by many, either from selfish motives, or a desire to discover uncommon skill without knowing any thing of their composition or medical virtues, and notwithstanding, however unjust such decisions may be, or whatever weight they may have, yet he confidently believes that this medicine, prepared with the greatest caution and of the best and most suitable ingredients, will be found to relieve the afflicted.

Figure 2. 1829 ad for Fosgate's Anodyne Cordial

Firstly, Fosgate would have had to still be in the business of manufacturing and selling his Anodyne Cordial as of the date in the precancel: 1866. What evidence is there of that? The reader's attention is directed to the newspaper advertisement illustrated in Figure 4. It appeared in the *Daily Albany Argus* on August 27, 1866. This establishes that the date corresponds to a time when Fosgate was still in business. It was during this period that

THE only RELIABLE Medicine for
Curing
CHOLERA,
DYSENTERY,
and
DIARRHŒA,
both recent and chronic, in all cases, from Infancy to Old Age, is **FOSGATE'S ANODYNE CORDIAL.**
In testimony of this Statement, see Certificates of Physicians, and other Patrons, accompanying each Bottle.—Sold by Druggists generally, and by
TUTTLE & CO., 192 Fulton street, New York.

Figure 4.
August 1866
ad for Fosgate's
Anodyne Cordial

Tuttle & Co. of New York City were advertising the Cordial heavily throughout the East and South. It is entirely possible that Tuttle was actually an agent for Fosgate.

Secondly, the initials exactly match that of the proprietor. Fosgate was a sole proprietor and therefore there was no “& Son,” or “& Bro.” or “& Co.” associated with the firm’s name. While not terribly unusual, it does separate this proprietor from other proprietors with matching initials that had associates or partners in the business as would have been evidenced by the additional verbiage in their titles such as that referenced above.

Thirdly, can it be established that in the year 1866 the Anodyne Cordial retailed at such a price as to place it within the 2¢ Proprietary tax bracket? This is critical, for if the Anodyne Cordial sold for a price that does not jibe with the use of a 2¢ stamp, then this thesis will collapse! Let us now look at the evidence upon this third and final requirement for a confident attribution.

In January 1866 the United States Medicine Warehouse, a patent medicine wholesale business operated by Demas Barnes & Co. of 21 Park Row in New York City, issued a medicine catalog listing hundreds of products that they handled. The price list was so detailed as to include information such as products which were not subject to the proprietary tax and even those on which proprietors placed the tax stamp inside the box as opposed to the outside of the container. Most importantly however was that the retail price of each product was given. The list was alphabetical by the basic term used for the product by its manufacturer. The entry for Fosgate was found under “Cordial” on page 4. A clipping of the entry is shown in **Figure 5**. Note that the retail price is listed at 35¢. The tax on such a product

Bovoline —Gray's	75
Cordial —Bower's Infant.....	25
do Fosgate's.....	35

Figure 5. Entry in 1866 catalog pricing “Fosgate’s” at 35¢

in the 26¢ to 50¢ retail price range was 2¢, thus comporting perfectly with our subject stamp.

The tax imposed on Fosgate’s Anodyne as well as other taxes he was subject to apparently drove him to complain bitterly to the Secretary of the Treasury in 1867. Fosgate circulated an open letter to the secretary and sent printed copies to various newspapers to publicize his displeasure as widely as possible. Whether any were published is not known, but he certainly deserves credit for his effort. His four-page screed is shown in **Figure 6**. The envelope in which this example was mailed, in this case to the *Richmond Examiner* newspaper, appears in **Figure 7**. Note the handwriting and the style of pen used. It bears a striking resemblance to the facsimile signature accompanying his portrait in **Figure 1**. Undoubtedly, the old doctor addressed

these printed appeals to various newspapers himself.

Blanchard Fosgate died September 11, 1887 aged 78 years. He is interred in the Forest Lawn Section of Auburn’s Fort Hill Cemetery. His gravestone is shown in **Figure 8**.



Figure 8. Blanchard Fosgate gravestone



Figure 7. Cover enclosing Fosgate’s letter to the Secretary of the Treasury, addressed in what appears to be Fosgate’s hand

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AUBURN, N. Y. NOV. 1, 1867.

To the Honorable Hugh McCulloch,
Secretary of the Treasury.

SIR:—The sum of taxation being the measure of oppression under all forms of government, and its distribution the standard of their legislative equity, I take the liberty to inform you what my condition is under that Government of which you are the financial head,—trusting, that if in it you find oppression or injustice toward an American citizen, your saving hand will be interposed.

If, from the *truthful* statement now about to be made, it unfortunately appears that in a land where all should be, *par excellence*, equal before the law, *class* legislation is the predominant idea; and if that odious word, so aptly adopted by Congress in its legislative attempts to create social distinctions among a free people, has become the expressive feature of our political system, then the excuse for, and the object of this address, are both apparent.

In the year A. D. 1866, my business amounted to a little less than twelve thousand (\$12,000) dollars. On it I paid an internal revenue tax on spirits of one thousand six hundred (\$1600) dollars; under the "*Stamp Act*" for Revenue stamps, one thousand two hundred (\$1200) dollars; import duties on foreign drugs for *protection*, it is presumed, three hundred and fifty-seven (\$357) dollars; to which must be added the average price of gold (thirty-four per centum) for that year, being one hundred and twenty-one (\$121) dollars; on sundry articles, such as glass ware, printing, paper, twine, boxes, etc., about two hundred (\$200) dollars; the exact sum remaining a little in doubt in consequence of complications, (the superior finesse of which would make even a Hapsburg blush) by which they are increased through successive manufacturers, and a license fee of ten (\$10) dollars for the *privilege* of doing business. Also Income, State and Municipal taxes amounting to four hundred and eighty-three (\$483) dollars, making in the aggregate the enormous tax of three thousand nine hundred and seventy-one (\$3971) dollars on a business of twelve thousand, and nearly fifty-seven (57) per centum on seven thousand dollars, the *legally* assessed value of my entire property.

While pondering these extraordinary facts, bearing in mind that the trebled cost of interest on a three fold amount of capital employed in producing a not increased quantity of manufacture, as well as the consequent increased expense of manufacturing it are not included, but which have helped to *quadruple* its cost, while the *uncontrollable* laws of trade have rendered it impossible to *double* its market value, you will perceive that, like a fox hounded down by Grey and Pointer and Setter—Nation, State, Municipal—the object in all my business transactions must be—not to become an independent, useful, legitimate tax-paying member of community, but a beast of burthen, working only to bolster an oppressive government, and sustain a comparatively worthless existence. Such, in some degree, must be the effect on every member of *class C*, to which, by *Congressional legislation*, I now belong. Whether these unjust, and, therefore, unwise distributions of the public burthen will be

quiescently submitted to, is, from the mutterings of discontent, so audible and so wide spread, rendered at least questionable.

To illustrate the effect of this class or *caste* legislation, let me observe that, within a stone's throw of my own place of business, there looms, under national favoritism a Paper Bag Manufacturing Company, in the full tide of successful prosperity, on which no Government tax is imposed, save the pitiable License fee, while ten (10) per centum in the form of stamps *alone* is levied by this same Government on the sale of my products, and its luxurious bond-holders surround me on every side, for whom my life is to be spent in labor to pay a taxation, from which their accumulated wealth exempts them. This scheme, devised to make the rich richer, and the poor poorer—if successfully fastened upon this people, will ultimately destroy the prosperity of that portion of them referred to by Daniel Webster, when speaking of the combination of capital and labor in the same individual, in the pursuit of business, as "the great glory of our country."

I am but a pebble, and the sound of my complaining is scarce a murmur. But the whole ocean shore is made up of pebbles, and their combined complaint, sooner or later, will be as the sound of many waters, startling from repose the too confident dreamer in his fancied security. This scheme of finance, following in train of that fanaticism which disturbed the nation's peace, is yet to pass the ordeal of a ballot, after the "sober second thought" has been taken, when no fine-spun theories of national *faith* or national *honor* will avail with an over-taxed and oppressed people. If, through any mistaken view of conservative policy, this debt, compounded of fraud and violence, shall be, by constitutional provision or *otherwise*, rendered permanent, the deepest despotism or the bloodiest revolution may yet close the fitful drama of American liberty.

There appears one, and only one way out of the gulf in which this nation has been plunged, hemmed in as it is on all sides by dangers most dire. That way is through the payment, the rapid payment of this entire unconstitutional war debt, both State and National, in *all its ramifications*. The ready means are in the hands of the Government for terminating this vexed question. Legal tender notes in payment of every description of indebtedness, will relieve the people of a galling taxation, and the Government from a fostering care of one citizen at the dishonorable expense of another—thus making each his own financier, while it will shield all from a catastrophe, the thought even of which curdles the blood in its vital courses. For, if to the war of races now in progress between the Red man and White—inevitably to be extended to the Black—be added a war of class or caste, by the blindness of party passion or legislative imbecility, the greatest among us may not forecast the extent of desolation in store for our common country.

Yours, very respectfully,

BLANCHARD FOSGATE.

Figure 6.
Open letter
from Fosgate
to the
Secretary of
the Treasury,
November
1867

H. Hutchins and H. Hutchins & Son Druggists & Chemists of Springfield, Massachusetts

By Michael J. Morrissey

Hezekiah Hutchins was born January 15, 1807, in Hempstead, Rockingham County, New Hampshire. Little is known of his early years. What we do know however is that he eventually

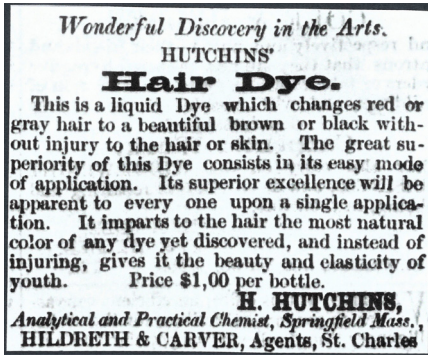


Figure 1. 1856 ad for "Hutchins' Hair Dye"

settled in the Holyoke, Massachusetts, area probably sometime in the early 1840s. While there, he manufactured and marketed a proprietary hair coloring known as "Hutchins' Hair Dye." The first mention of the hair dye that this author has found is in an October 1848 advertisement in the *Springfield (Mass.) Republican* newspaper.

Whether the hair dye was sold as an adjunct to the operation of a drug store at the same time is unknown, but nonetheless is a distinct possibility. A December 1856 newspaper advertisement for the hair dye appears in **Figure 1**, showing his profession as an analytical and practical chemist in Springfield.

In 1865 Hutchins opened a drug store at 98 Main Street in Springfield. While continuing to manufacture and sell his hair dye, he developed a second proprietary called "Hutchins' Headache and Cathartic Pills." The earliest reference to the pills that the author has located in the press appeared in the *Hartford (Connecticut) Courant* newspaper on March 15, 1856. Hutchins at one point even authored a book on the subject of headaches, thereby burnishing his *bona fides* and enhancing the reputation of the pills.

He used the tried and true marketing methods of the day to propagate his pills, such as the 1862 almanac supplied

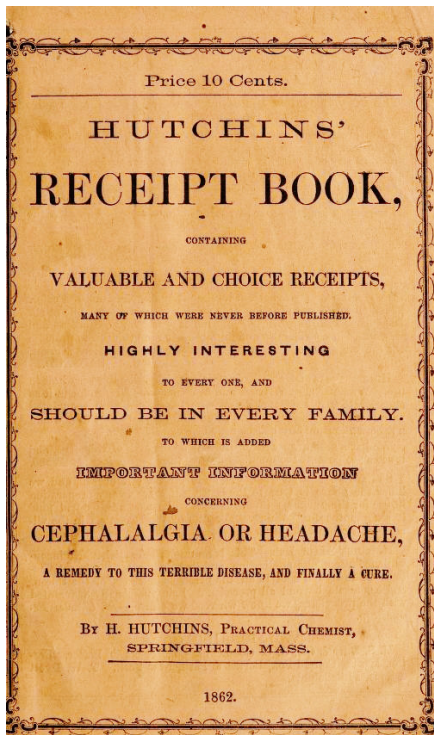


Figure 2. 1862 Hutchins' almanac. "Receipt" is an archaic word for "Recipe."

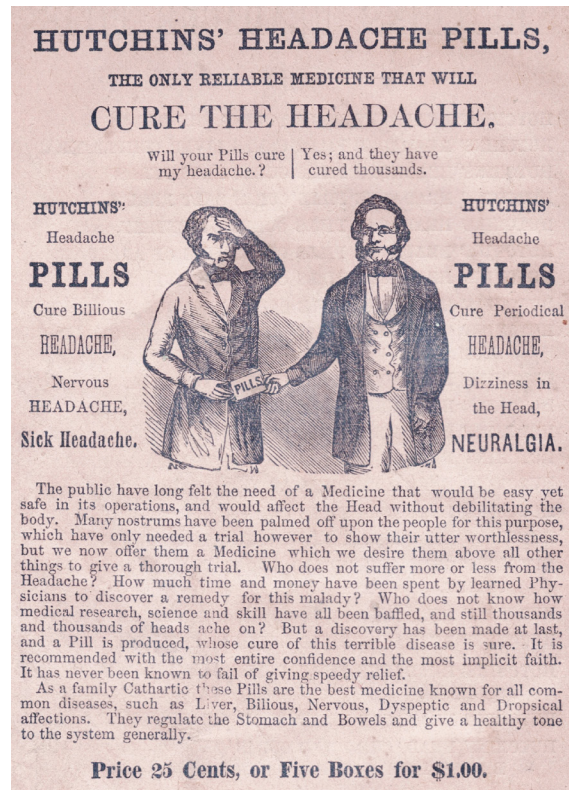
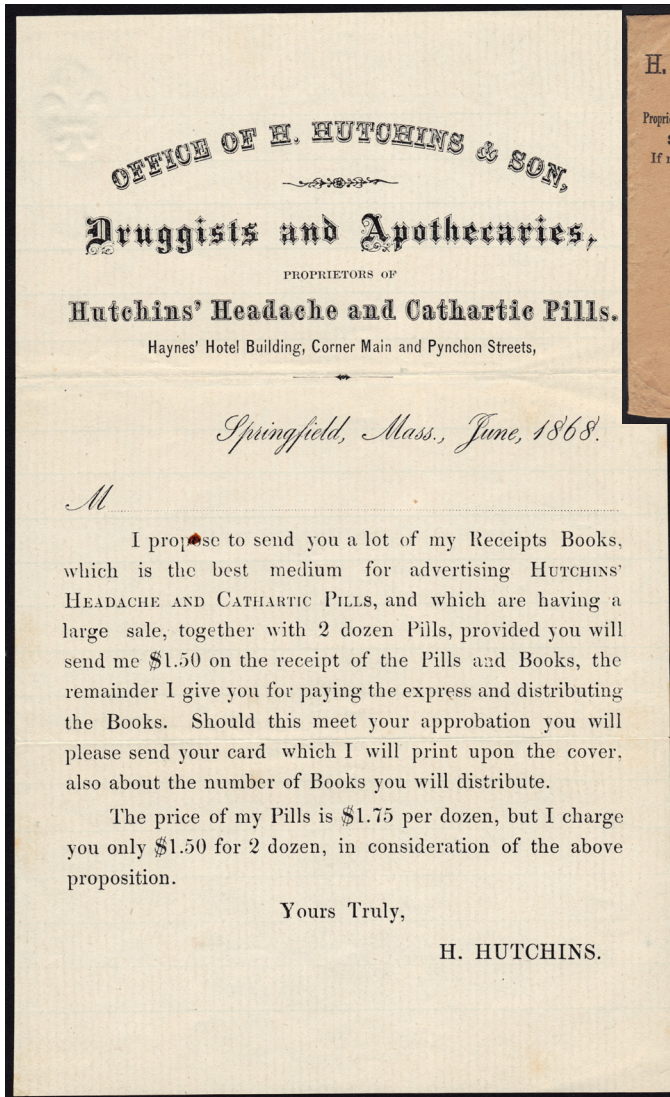


Figure 3. Back cover ad from 1862 almanac shown in Figure 2

to retailers which was to be given away to buyers to help promote both the headache pills and his hair dye (**Figure 2**). One of the most eye-catching advertisements used by Hutchins over the years in various print media is the one shown in **Figure 3**, which graces the back cover of this almanac. He also engaged in direct mail solicitations for the wholesaling of his pills. The flier illustrated here in **Figure 4** is an example of same. Its accompanying cover is shown in **Figure 5**.

Hutchins married Frances Boynton and two children were born to them, Josephine in 1843 and George Francisca in 1845. Josephine attended college in Massachusetts and then went to Paris to study art. George stayed home and eventually entered into a partnership with his father in the drug business. The partnership commenced January 1, 1867, under the name H. Hutchins & Son. It lasted until June 1, 1868, a mere 17 months, at which point it was dissolved by mutual consent. In November 1868 Hutchins sold his drug store to C. C. Burdett & Co., but retained the rights to his two proprietaries. The partnership breakup may have occurred in



transitioned to 2¢ for each 50¢ or fraction thereof in retail price.

Hutchins never opted to use a private-die proprietary stamp for any of his products, but chose instead to use the regular government-die stamps bearing the Gilbert Stuart portrait of George Washington. He secured his stocks of stamps from pilferage and at the same time complied with the cancellation requirements of the law by handstamping or printing his name on the stamps. It is difficult to know the exact chronological order in which each cancel appeared, so we will proceed as the spirit moves us.

Figure 6 shows a 1¢ First Issue Proprietary stamp, Scott R3c, with circular “H. HUTCHINS & SON” handstamp cancel. It is a scan of a photocopy with the color adjusted in order that the cancellation may be more easily read.



Figure 6. “H. HUTCHINS & SON” handstamp cancel

order for Hezekiah to sell the drug store without his son’s participation. Afterward, the headache pills and hair dye continued to be marketed under the name H. Hutchins and Son. Hutchins & Son also marketed a third proprietary for a brief time called “Hutchins’s Cough Lozenges.” They seem to have appeared in 1868 and apparently had little market impact, as mentions of them in the print media are all but nonexistent. They sold for 25¢ per box.

In 1862 when the proprietary stamp tax commenced, as the proprietor of both the pills and the hair dye Hutchins became liable to the tax. The dye was taxable under the cosmetics provisions of that law, while the pills were taxable under the proprietary medicine provisions of the law. The rates for both were the same and continued until repeal of all of the remaining Civil War stamp taxes on July 1, 1883. The tax was based upon the retail price and was 1¢ for each 25¢ increment or fraction thereof up to the value of one dollar after which it

The remaining Hutchins cancels shown all lack the “& SON,” which was presumably eliminated circa June 1868 when the partnership between Hezekiah and George was dissolved. Figure 7 shows a 1¢ Proprietary with an “H. HUTCHINS” handstamp; probably this predated the letterpress precancels. Figure 8 illustrates the Hutchins letterpress-printed precancel on a copy of the 1¢ Proprietary; the stamp



Figure 7. “H. HUTCHINS” handstamp

Figure 4. Left, Hutchins circular stating conditions for the wholesaling of his pills.

Figure 5. Above, cover in which the circular was mailed



Figure 8. "H. Hutchins" precancel

upon which it is most commonly found. It is known both upright and inverted. Figure 9 shows a rejoined pair of the 1¢ Express, Scott R1c, with the Hutchins printed cancel. Interestingly, the author owned the left copy for many years and later acquired the right copy when the Morton Dean Joyce material was dispersed. They probably both originated on the same article and for many years went their separate ways and then were, seemingly by fate, reunited. Figure 10 illustrates



Figure 9. Hutchins precancel on 1¢ Express pair

a 4¢ Proprietary, Scott R22c, bearing the same printed precancel as in Figures 8 and 9. Inasmuch as the 4¢ stamp was larger than the 1¢ stamps, it was undoubtedly cancelled with a plate employing a different spacing of each impression in order to account for such size difference. The 4¢ stamp would have been used for the hair dye which continued to sell for \$1.00. Finally, in Figure 11 is shown a 3¢ Proprietary of the Second Issue, Scott



Figure 10. Hutchins precancel on 4¢ First Issue Proprietary



Figure 11. Hutchins precancel on 3¢ Second Issue Proprietary

RB3a, also bearing the printed Hutchins cancel. It too is known inverted. This precancel is also known on the 1¢ denomination of the Second Issue, Scott RB1a. Used singly, the 3¢ denomination would have paid the tax on an article retailing for 51¢ to 75¢. Exactly what the 3¢ denomination was used for is unknown. Clearly, the 3¢ in combination with a 1¢ would pay the tax on a bottle of the hair dye, but used singly, it would seem not to have had a legitimate use for the Hutchins firm.

Hutchins, in addition to his drug and proprietary endeavors, was the proprietor of the Hutchins House Hotel in nearby Holyoke which he operated for many years. In the very early 1870s he and his son also maintained a printing establishment in Springfield. Hezekiah's health and that of his son George began to deteriorate, perhaps as the result of long-term contact with various drugs and chemicals used in the trade. In an effort to reinvigorate themselves they moved to Waukesha, Wisconsin, in mid-1872, while continuing to market their proprietaries. However, Hezekiah succumbed on May 21, 1873, at the age of 66. George passed five years later at the age of just 33. Both are interred in Prairie Home Cemetery in Waukesha. Hezekiah's memorial stone is shown in Figure 12.



Figure 12. Hezekiah Hutchins' grave

The H. Hutchins proprietaries continued to be marketed for a number of years after his death, but in all probability the rights were no longer held by the family.

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George H. Fish & Son

Pharmacists of Saratoga Springs, New York, and their Saratoga Aperient

By Michael J. Morrissey

Stamps bearing the precancellation illustrated here in **Figure 1** have been admired and coveted by 19th Century U.S. revenue stamp enthusiasts for quite some time. The stamp is 2¢ Second Issue



Figure 1. "Saratoga Aperient" precancel

Proprietary stamp on green paper, Scott RB2b, precanceled by letterpress in three lines of black ink reading vertically up as follows: "Saratoga/Aperient./1875." This particular precancel is quite uncommon and commands three-figure prices whenever one happens into the marketplace through a knowledgeable source. The colors of the **Figure 1** stamp have been digitally altered a bit in order to highlight the cancel, which changes the apparent paper color to make it appear as the more common violet shade. The green paper appeared about October 1874, replacing the violet paper. This article however deals not with the stamp so much as it does with its precancel.

Who was George H. Fish?

A little research reveals that the proprietor of the Saratoga Aperient was one George H. Fish. Who exactly was George H. Fish and what in heaven's name is an aperient? Let us see if we can answer both of these questions, in order to more fully understand and appreciate this delightfully bold revenue precancel. George Houghton Fish was born September 4, 1803, in Hartford, Connecticut. He then lived variously in Middlebury, Vermont; Whitehall, New York; and in 1840 relocated to Saratoga Springs, New York, in hopes of improving his fragile health. Shortly thereafter he opened a drug store and eventually became a pillar of the community. In 1866, after having apprenticed in his father's drug business for a number of years,

Charles F. Fish was taken in as a partner in the pharmacy which then continued under the name of Geo. H. Fish & Son.

The Saratoga Mineral Springs and Fish's Aperient

Saratoga Springs, Milton and Ballston Spa were a collection of famous health resorts, where people came from all around to "take the waters" at their famed mineral springs. Drinking the water was alleged to improve one's health in any number of ways and it is entirely possible that some such claims were at least partially true. Perhaps this is what led George Fish to create the proprietary medicine called "Saratoga Aperient." An aperient is a cathartic or mild laxative. Fish understood that not everyone could personally visit the spa region of upstate New York, so he sought to bring the benefits of the "waters" to those who could not make the journey. The earliest newspaper reference that this author has found referring to the aperient appeared in May 1873. However, a more elaborate and interesting one appeared in a New York City newspaper in September of 1873 and is pictured in **Figure 2**. Note that the aperient was in dry powdered form for easy transportation and use. The aperient powders were packaged in a small blue glass bottle for ease of use and security while traveling. Just add water. Exactly what minerals Fish included in these powders, if any, is not known. However, he had a sterling

reputation in the town and it may therefore be assumed that there was probably some therapeutic value in the powders, however slight they may have been. Another ad by Fish is shown in **Figure 3** and appeared in an eclectic medical journal in New York City in 1875. Note the panacea-like claims for the powder's curative qualities, typical of the proprietary medicine trade in that era.



Figure 2. 1873 ad for Fish's Saratoga Aperient

All of which will be sent free of postage, on receipt of the prices as above.
They can also be ordered from the Trade.

FISH'S EFFERVESCENT SARATOGA APERIENT.

Possessing the Valuable Medicinal Properties of the world-renowned
SARATOGA MINERAL SPRINGS,
In a Concentrated Economical and Portable Form.

The affections for which it is particularly recommended are Liver Complaints, Costiveness, Acidity of the Stomach, Dyspepsia or Indigestion, Gout, Gravel, Headache, Heartburn, Languor, Nausea, Rheumatism, Billious and Febrile Affections, and in all cases depending upon an Inflammatory or Plethoric condition of the system.

PREPARED ONLY BY

GEO. H. FISH & SON, Pharmacists,
Saratoga Springs, N. Y.

AND FOR SALE BY DRUGGISTS GENERALLY.

(Although this article has been in the market only a few years, it has received universal endorsement. Ed. M. E.)

Figure 3.
1875 ad for
the Saratoga
Aperient

The Revenue Law Relating to Cancellation of Proprietary Stamps

Section 99 of the original War Revenue Act of July 1, 1862 provided as follows:

“ . . . that in any and all cases where an adhesive stamp shall be used for denoting any duty imposed by this act . . . the person using or affixing the same shall write thereupon the initials of his name, and the date upon which the same shall be attached or used, so that the same may not be used again.”

While that law did not specify that handstamps, stencils and letterpresses could also be used to cancel the stamps, it would certainly seem to have been implied in that the stated purpose of the cancellation requirement was to prevent fraudulent re-use of already used stamps. Thus, cancellation methods even more secure than a mere manuscript cancel would appear to have been understood by both the Internal Revenue and revenue stamp users as authorized. We can assume this because handstamps and printed cancels are known dated as early as October 1862, the very month and year that the law took effect, and the record is barren of any governmental approbation of such practice. Later rulings by the I.R.S. Commissioner confirmed that such methods of cancelling general Proprietary stamps were in fact perfectly acceptable.

Did the Fish Precancel Comply with the Law?

While the law required that any cancellation of a general (i.e. non-private-die stamp) include the name or initials of the proprietor (i.e. user), clearly, the stamp illustrated in Figure 1 fails to meet that requirement. Nowhere does the name of George H. Fish appear. Was this a violation of law, or was there some accommodation by the Commissioner of Internal Revenue permitting such practice? I suggest that there was such an accommodation. Let us look to the private-die medicine stamps for some guidance. Our first example is that of Ring's Vegetable Ambrosia, a cosmetic hair dye misclassified as a patent medicine. This hair dye was invented by Philander Ring, but the rights were eventually purchased by E. M. Tubbs & Co. Their private-die stamp was first issued in May of 1873 (See Scott RS199-203). It bears the last name Redding only and not a full name, or even the initials of a full name. Further, Philander Ring was no longer the proprietor! The proprietor was, as we have seen, the firm of E. M. Tubbs & Co. of Peterborough and Manchester, N.H. Did the Office of Internal Revenue, when laying down the rules for private-die stamps in January 1863, merely assume that each proprietor, in designing his own stamp, would include his own business name in its design? This was surely a reasonable assumption. However, in actual practice it produced several obvious exceptions, Ring's being one of them. Another exception is Redding's Russia Salve (Scott RS198). The proprietor of Redding's Russia Salve was W. A. Munroe of Cambridge, Mass. Why was this permitted? It appears that it was based upon the government contract printer's knowledge of the identity of the actual proprietor and because the stamps were for a single product and not a variety of products. In other words, the stamp sufficiently identified the proprietor to the exclusion of all others even without naming him.

Let us now come back to our Saratoga Aperient precancel. George H. Fish was a well-known and highly respected druggist in Saratoga Springs, New York and a frequent advertiser of the aperient in newspapers throughout the northeast and mid-south, especially between 1873 and 1877. If one wanted to know who the proprietor of the aperient was, it would have been relatively easy to find out. Thus, the mere name of the proprietary product in the cancel, similar to the private die stamps referred to above, would have sufficiently identified the proprietor to the exclusion of all others, despite his name or initials not being included therein. The Commissioner of Internal Revenue undoubtedly

BEAR THIS FACT IN MIND!

The Analysis of the Celebrated Saratoga Mineral Springs

Affords us the opportunity of presenting to the public their leading constituents in powdered form, under the name of **Fish Effervescent Saratoga Aperient**. This desirable substitute for the natural Waters is particularly adapted to the wants of Tourists and Travelers, persons of sedentary habits, and for all difficulties proceeding from an Acid state of the Blood, a Constipated habit, or a Plethoric condition of the system. Price Fifty Cents and One Dollar. Sold by Druggists. Prepared only by

**GEORGE H. FISH & SON, Pharmacists,
Saratoga Springs, N. Y.**

Figure 4. 1875
ad citing 50¢ and
\$1 prices for the
Aperient

concluded that in certain cases the name of the product was the functional equivalent of the name or initials of the actual proprietor and therefore in full compliance with the law.

Stamping Fish's Aperient

The stamp in Figure 1 was undoubtedly used in 1875 as evidenced by the cancel itself, and possibly later, during the height of the aperient's popularity. The 1875 advertisement shown here in Figure 4 states that it came in two sizes, priced at 50¢ and \$1, requiring 2¢ and 4¢ tax. No 4¢ stamp with a Saratoga Aperient precancel has ever been reported, leading to the conclusion that two 2¢ stamps were called upon to stamp the large size bottle. Inasmuch as the 4¢ stamp was larger in size than the 2¢ stamp, a separate precancelling plate would have had to have been prepared and maintained, which would have been an unnecessary bother.

What Happened to Fish and the Aperient?

Newspaper ads for the product seem to cease after 1879. However, there is a modest spate of them once again in 1883 only, under the proprietorship of the Saratoga Aperient Co. This name change could have been the result of incorporation, or because Fish and Son divested of their interest in the powders, or possibly both. At any rate the Fish name was no longer conjoined to the aperient. The public record fails to establish a Fish family connection to the Aperient after

1879 and in all likelihood, the proprietorship passed to others. While mention of the Saratoga Aperient Co. can be found as late as 1890, there is little evidence that it was in business past 1883. It does not appear from the public record that the Saratoga Aperient was a smashing success and it is entirely possible that the paucity of advertising done after 1877 was an indication of its vulnerability in the competitive patent medicine marketplace. George Fish's wife passed away in 1883 and Fish himself died a short time later on January 4 1884, at the age of 80. He was buried in Greenridge Cemetery in Saratoga Springs. His tombstone is shown here in Figure 5.

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- (George Fish gravestone) www.findagrave.com/memorial/22268252/george-h_-fish (accessed Feb 19, 2020).



Figure 5. George Fish gravestone

U.S. Internal Revenue License Application in the Occupied Confederacy, 1864

By Alan Hicks and Michael Mahler

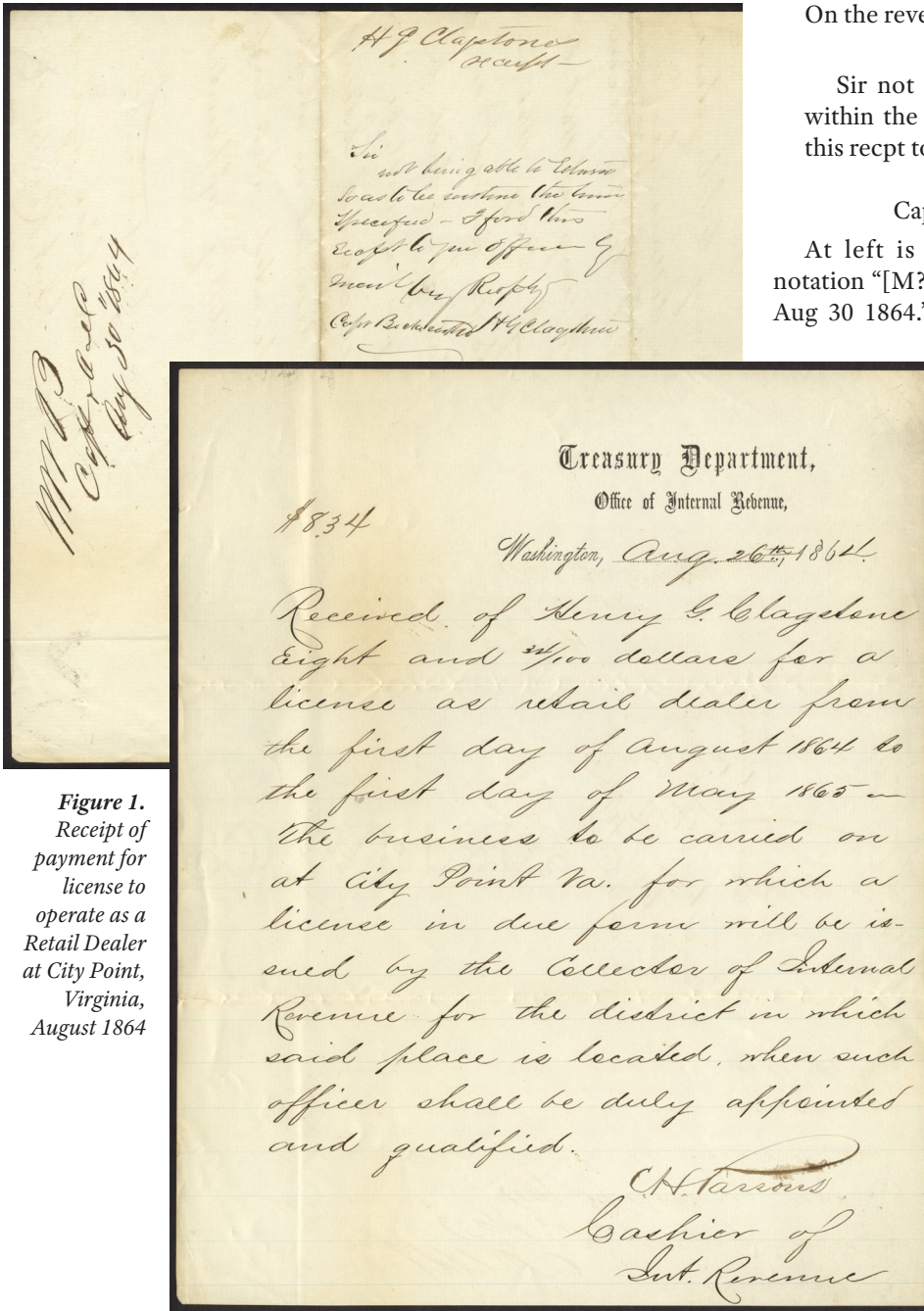


Figure 1. Receipt of payment for license to operate as a Retail Dealer at City Point, Virginia, August 1864

Shown in **Figure 1** is a receipt from C. H. Parsons, Cashier of Internal Revenue at Washington, made August 26, 1864, for \$8.34 paid by Henry G. Clagstone of City Point, Virginia, for a retail dealer’s license to run from August 1864 until May 1865. It includes the proviso that “a license in due form will be issued by the Collector of Internal Revenue for the district in which said place is located, when such officer shall be duly appointed and qualified.”

On the reverse is the notation:

HG Clagstones receipt

Sir not being able to return so as to be within the time specified – I ford [forward] this recpt to your office by mail

Very Resply

Capt Bick---/H G Clagstone

At left is the mostly unintelligible further notation “[M?]B/Capt. & A de C [Aide de Camp]/ Aug 30 1864.” A missing piece of the backstory here is the identity of the party to whom this note was directed, to whose office the receipt was mailed.

Where/What Was City Point?

The reason Clagstone was not promptly issued a license is that while City Point, Virginia, was securely under Union control in August 1864, it was not within a U.S. Internal Revenue collection district (Mahler, 2020). An occupational license could be issued only by the Collector of the district in which the proposed business was to be transacted (Hicks, 2004), thus Clagstone’s application was deferred. Not until May 3, 1865, some three weeks after Appomattox, would a collection district be established for the portion of Virginia encompassing City Point.

In June 1864 City Point (**Figure 2**), then a sparsely populated agricultural outpost at the confluence of the James and Appomattox Rivers, had been chosen by Ulysses S. Grant as the site of a supply depot capable of supporting his forces besieging

Petersburg. The result was unparalleled in military history, the rapid construction of a facility capable of supporting an army of 500,000 men, with over 280 buildings, eight wharves, warehouses totaling over 100,000 square feet, and an intricate rail network of over 22 miles, transporting over a half million tons of supplies (**Figure 3**). Its repair shop maintained over 5,000 wagons, and facilities maintained the 60,000 animals necessary to support Grant’s army.

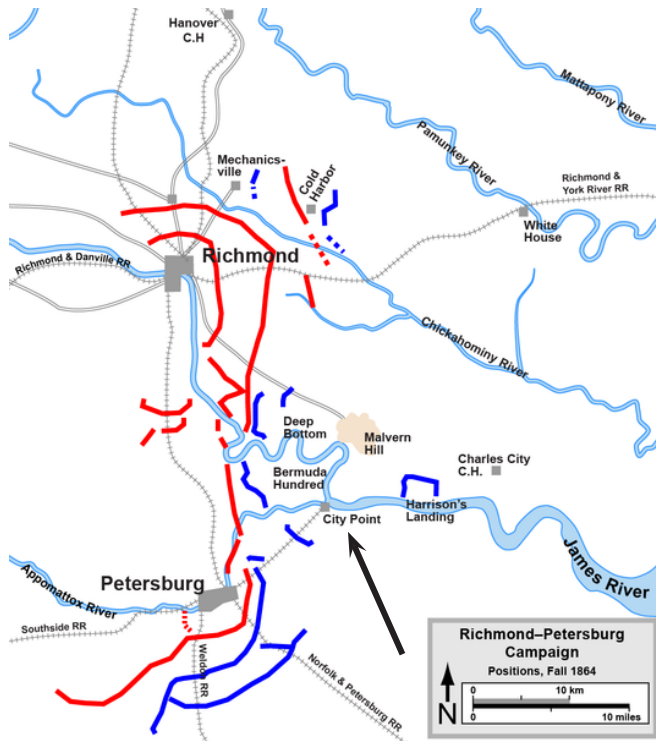


Figure 2. Far left, City Point, where the Appomattox River flows into the James

Immediate left, location of City Point relative to placement of forces during the federal advance on Petersburg and Richmond

Figure 3. Far left, middle, "Depot of the U.S. Military Railroads, City Point, Va., 1864," showing the engine "President" Far left, bottom, "Landing supplies at the wharf at City Point, Va., 1864" (National Archives)

Its hospitals treated 15,000 wounded with medical care unsurpassed in a field environment. A few years later all was gone with barely a trace!

Figure 4 establishes an earlier context. After passage of the monumental War Revenue Act of July 1, 1862, a U.S. Internal Revenue collection district for eastern Virginia had been created on October 16, 1862, encompassing the 29 counties shown in blue, evidently those considered to be safely under federal control. Note that City Point was not included.

By August 1864, when H. G. Clagstone applied for a license as a retail dealer, the situation was obviously

Eastern Virginia, 1862

Yankee Blue: U.S. Internal Revenue collection district established October 1862

Rebel Gray: Confederate-held area

Richmond, the Confederate capital

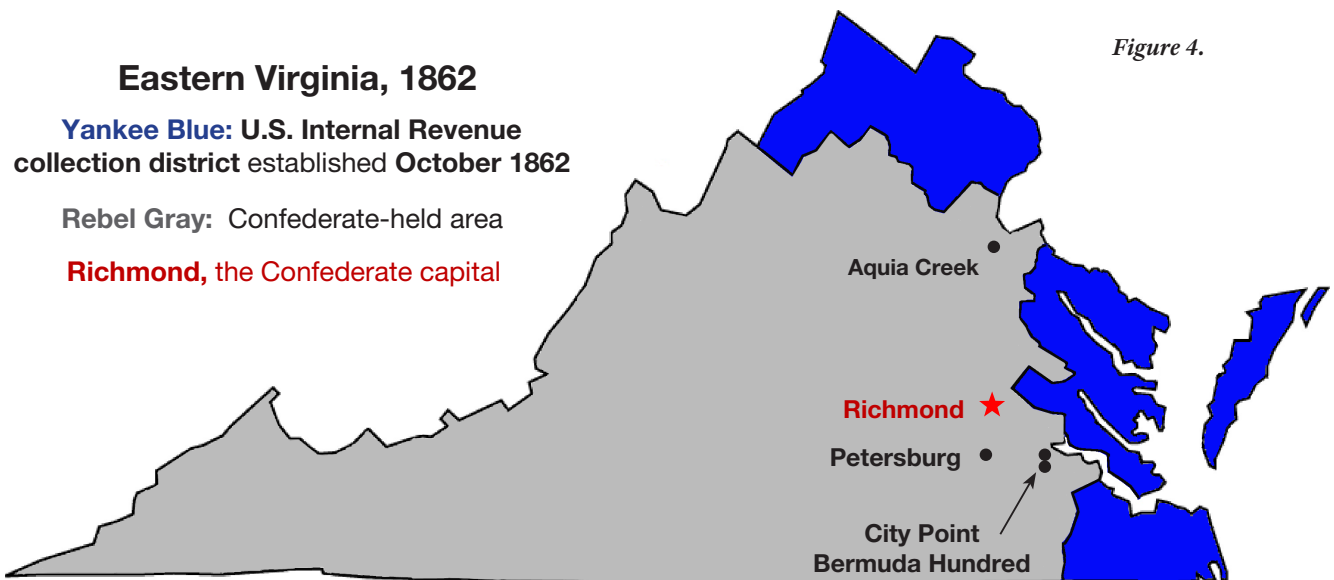


Figure 4.

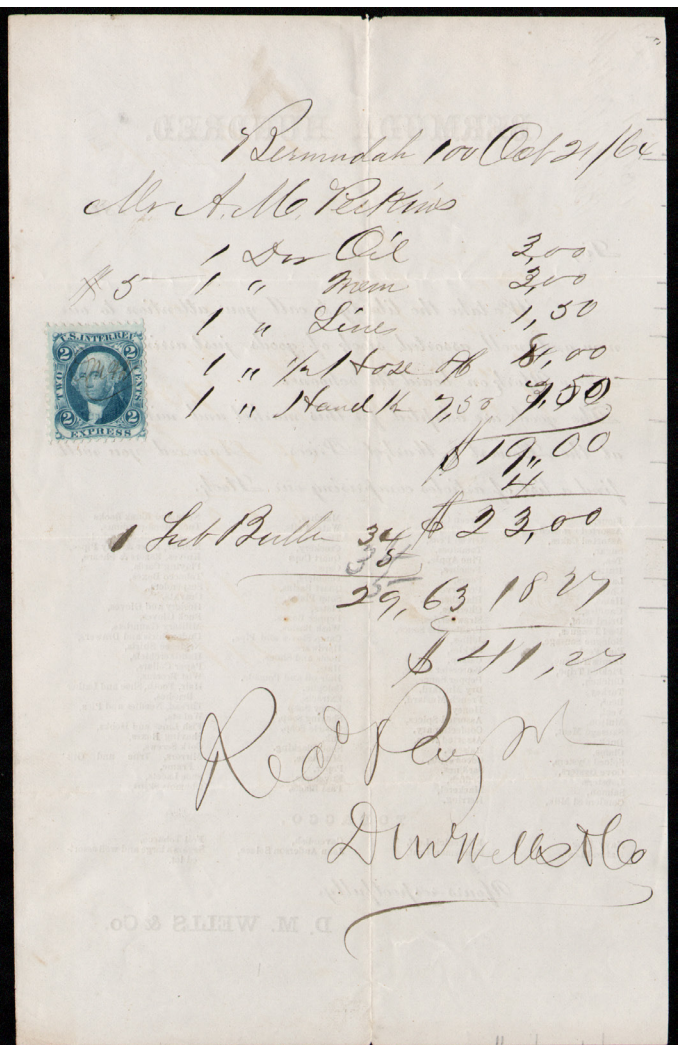
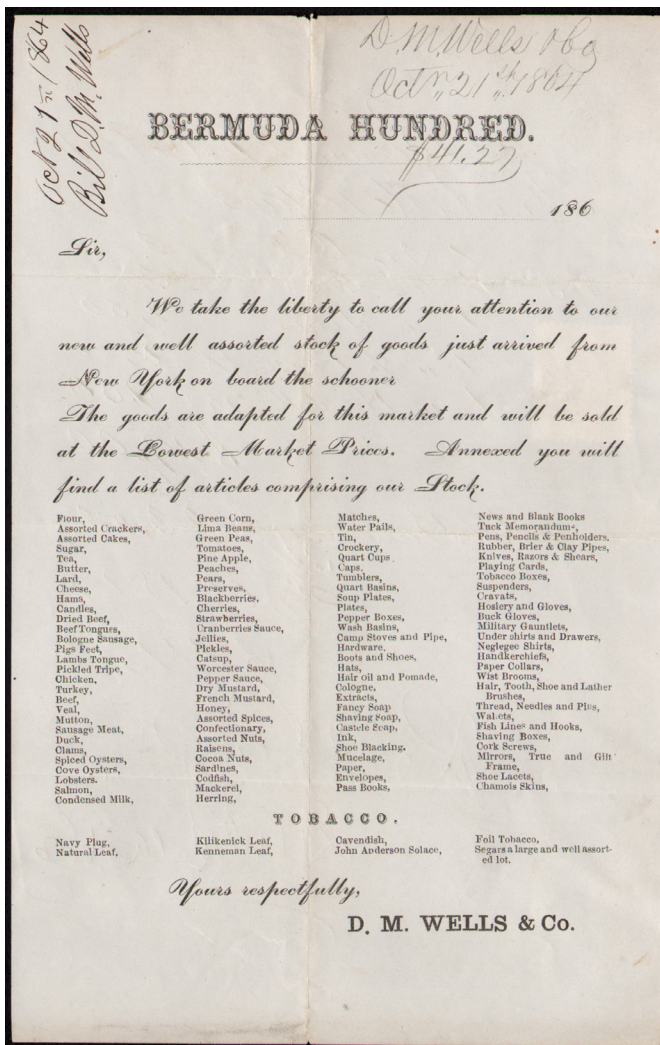


Figure 7. October 1864 sutler's receipt, Bermuda Hundred, with an impressive list of offerings, stamped with 2c Express blue.

very different. Touching on the point of this article, while City Point was still not within an Internal Revenue collection district, federal revenue stamps were in regular use by parties there and at nearby Bermuda Hundred.

Bermuda Hundred: Delicacies on Offer

Figure 5 shows a receipt to A. M. Perkins, Captain in the 2nd New Hampshire Infantry, a quartermaster or acting as such, from sutlers D. M. Wells & Co. at Bermuda Hundred, stamped with 2c Express blue. Note the "Bermudah 100" dateline; the name dates from colonial times, the suffix "Hundred" indicating land sufficient for 100 families. The list of items offered by Wells makes fascinating reading: duck, lobster, salmon, cherries, strawberries, cravats, paper collars, etc., etc., not the usual camp fare! This is one of two recorded Bermuda Hundred wartime stamped receipts.

Figure 6 shows another receipt made to Capt. Perkins, this time at City Point, December 12, 1864, from J. W. Currier, Officers' Clothier, including 20

dozen white cotton gloves, bearing a 3c postage stamp in lieu of a revenue.

Figure 7 shows a receipt made at City Point March 25, 1865, for butter, crackers, filberts, and cheese, again in large quantities, bearing a 2c Bank Check orange.

Figure 8 shows an Adams Express Co. receipt, City Point, March 7, 1865, for transmission of \$60 from a soldier of the 88th Pennsylvania Volunteers to his family in Reading, the 2c Receipt tax paid by 2c Bank Check orange.

If federal stamp taxes were being collected at City Point and environs, why not the occupational license fees? One reason is that the use of stamps was an individual action by the businesses generating the receipts, requiring no government action other than making stamps available, if not at City Point then anywhere accessible to the merchant, as a last resort by direct order from Washington.

The issuing of a license, though, required government action, usually local; they were

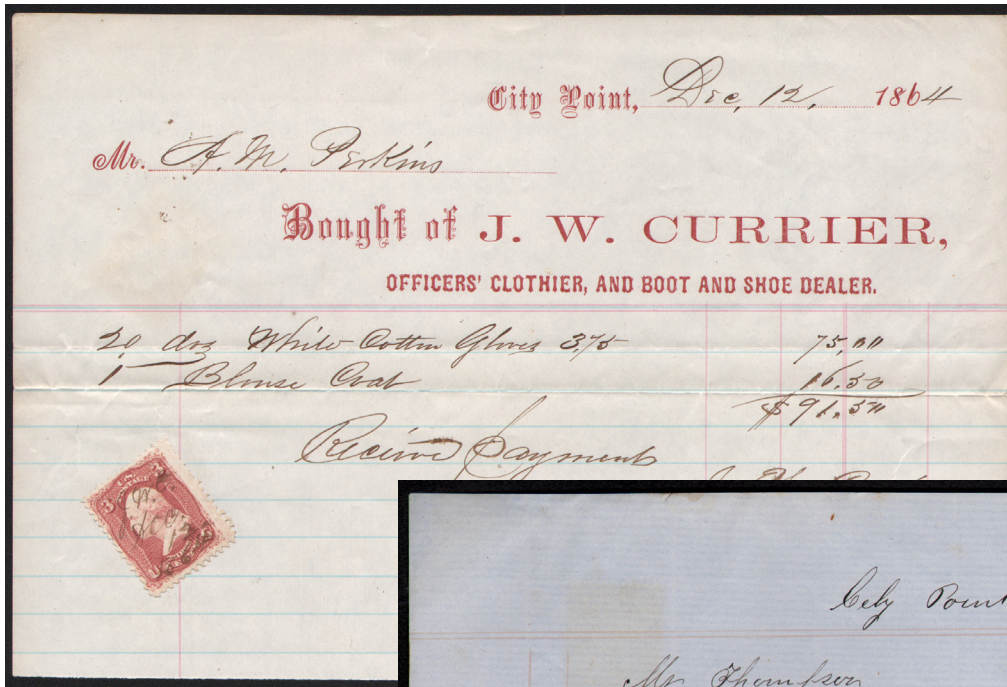


Figure 6. December 1864 receipt, City Point, by Officers' Clothier, with 3¢ postage stamp used as a revenue



Figure 7. March 1865 receipt, City Point, for butter, crackers, filberts, and cheese in large quantities, stamped with 2¢ Bank Check orange.

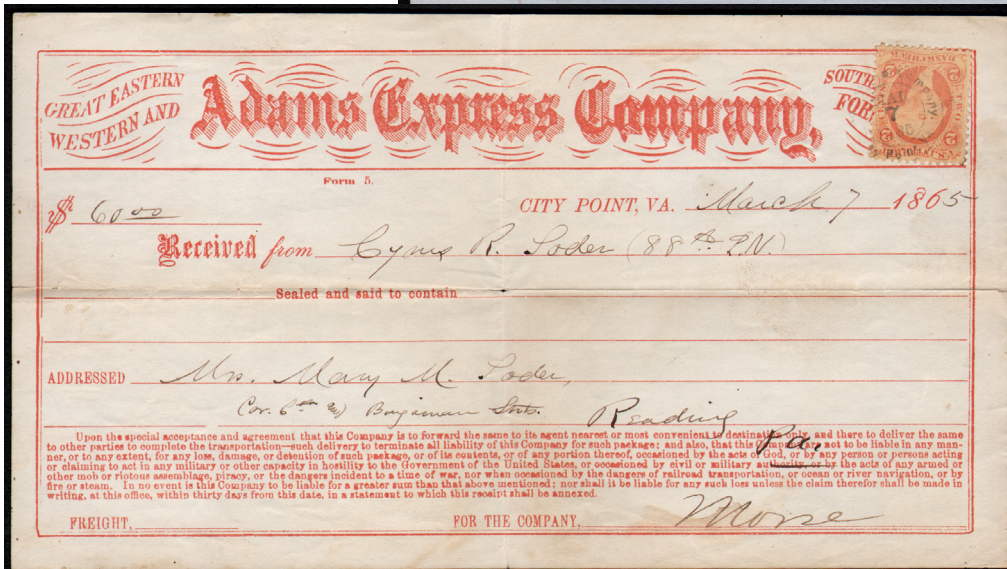


Figure 8. March 1865 Adams Express Co. receipt, City Point, for transmission of \$60 from a soldier of the 88th Pennsylvania Volunteers, bearing a 2¢ Bank Check orange

typically issued by the District Collector. Judgment was required: the issuer needed to know the expected amount of business to determine, first, if a license was required (annual sales exceeding \$1,000), then if a Retail Dealer license (sales to \$25,000) or Wholesale Dealer license (above \$50,000) was required. He had to determine the proper tax, calculating the pro rata amount if the license was for less than the fiscal year (Hicks, 2004).

In the case at hand, the fee for a ten-month Retail license was indeed \$8.34 (ten-twelfths of \$10), but in the absence of a Collector or deputy, how did H. G. Clagstone know this? And what motivated him to request one? This was probably a special case: Clagstone had been a manufacturer of shoulder straps and other soldier goods in Philadelphia, but after losing two credit judgments there had closed up shop and moved to Virginia (Gallman, 1990); he would thus have been familiar with the licensing process.

His application speaks to another question. As City Point had been created *de novo*, many merchants there must previously have operated elsewhere, and might have obtained licenses already in their home areas. Were they transferable to City Point? Clagstone's application suggests otherwise, and this fits with the observation that licenses specify a town and county, and authorize the licensee "to carry on the business or occupation in the aforementioned place." Presumably sellers at City Point operated in an unlicensed not-quite-free-for-all atmosphere, with hundreds of thousands of soldiers needing endless supplies not provided by the Army, including alcohol.

The cautionary note sounded here reflects the fact that the military did exert some control over sutlers, initially strict but gradually lessened.

Sutlers were appointed by the Secretary of War, later by the Adjutant General of the Army, one allowed for each post and one for each regiment in the field. The actual selections were made by the post or regimental commanders, who later were authorized to set prices, although most sutlers managed to elevate their prices well above those rates. The two mentions of the as-yet-unidentified "Captain B--" on the receipt profiled here suggest that he was a military liaison assisting H. G. Clagstone with his application.

Because of the sheer size of City Point, though, servicing the troops there was presumably done differently than at other posts. Certainly it would have far exceeded the capability of a single sutler. Specialized merchants like J. W. Currier, "Officers' Clothier," whose receipt is shown in Figure 7, cannot have been a sutler; those typically carried a wide range of goods. City Point may have had an area set aside for merchants of all types, perhaps like "Sutler's Row" in occupied Chattanooga, Tennessee (Figure 9).

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Figure 9.
"Sutler's Row,
Chattanooga,
Tennessee"
(Matthew
Brady, National
Archives)



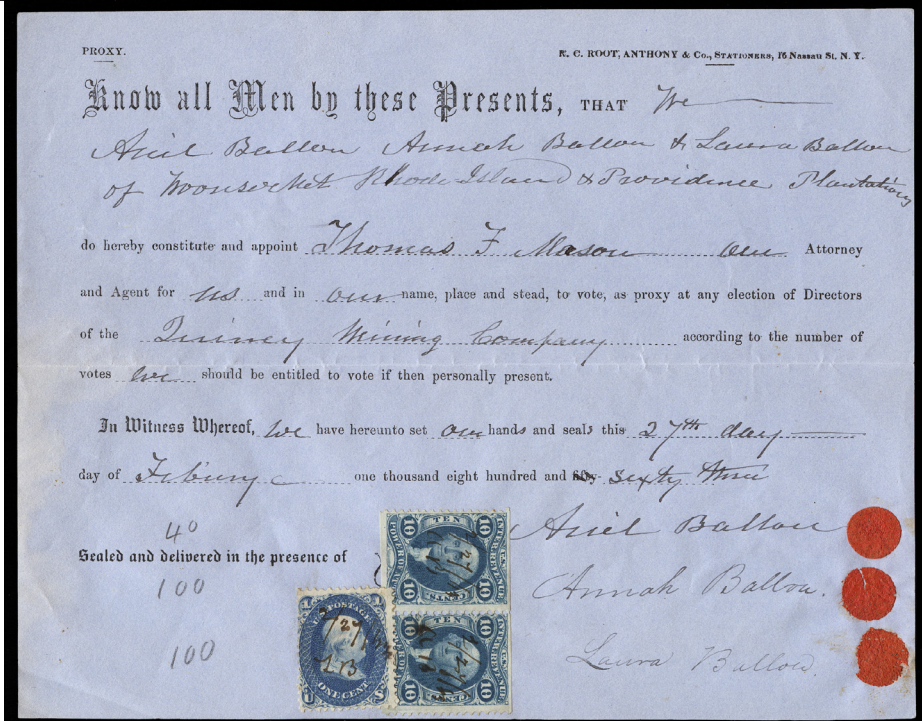
Finds in the Marketplace: I. 1863 Power Of Attorney EMU — With A Twist!

By Dan Harding

In the section for “Power of Attorney, Voting” in Mike Mahler’s book *U.S. Revenue-Stamped Documents of the Civil War Era*, the first example he shows is a voting proxy from the Quincy Mining Company, illustrated here, the specific description and image as follows:

“Form authorizing T.F. Mason to vote as proxy for Emeline Aldrich and Caroline Bassett at meetings of stockholders of the Quincy Mining Co., stamped with 10¢ Power of Attorney part perforate horizontal pair (perf between), manuscript cancel dated March 4, 1863, the form with New York imprint and probably executed there (Figure Power of Attorney-12). Opposite the women’s names are penciled “45” and “40”, presumably the numbers of shares they owned. It is not clear from the statute whether this document was to be considered two separate powers of attorney, or just one; in this case the former (and more expensive!) interpretation was made, but this was not always done (see Examples 4 and 6). It is known from other surviving Quincy Mining Co. documents that Thomas F. Mason was its President. I have recorded seven EMUs for this usage from the Quincy hoard (Mahler, 1996a), and more probably exist.”

What ultimately prompted me to look this up was a similar piece that appeared on eBay, shown at left here, offered at auction but with a VERY high starting price, with Best Offer. What made it particularly interesting to me was that it has an illegal use of a 1¢ Franklin (Scott #63) along with a similar horizontally-oriented pair of R37b, dated February 27, 1863, a full week earlier than the Mahler example. However, 21¢ tax makes no sense, as the tax was 10¢.



Since the tax rate didn’t square up, I made a lowball offer of 70% below the starting price, which was autodeclined, so I back-burnered it. The more I thought about it though, it bothered me, as rate

notwithstanding, the document fit my collection perfectly, being both an illegal usage and an EMU to boot.

I asked the seller whether there was any writing on the back of the document or any companion documents. I also mentioned the autodeclined offer. Unfortunately, there was no additional writing or companion documents, but after some back and forth discussion, the seller said they would consider my offer if the listing didn't sell.

Two days later, even before the listing ended, the seller contacted me and said they had changed their autodecline settings and for me to make an offer. I guess there wasn't any subsequent action on the listing. I resubmitted my original offer expecting a counteroffer, and lo and behold it was accepted. This proxy is for three (presumably) related parties: Ariel Ballou, Annah Ballou, and Laura Ballou. So using the same interpretation that Mike used, 10¢ tax per party would have been 30¢. Either when you're in a hurry one blue stamp looks like another, or they ran out of 10¢ Power of Attorney stamps and

substituted something that looked close. There's no reason to believe it's contrived after the fact, as the hand matches on all of the cancels.

So this document was potentially doubly illegal: using a postage stamp in lieu of a revenue stamp, and short paying the tax due by 9¢.

However the interpretation of 10¢ per shareholder vs. 10¢ per proxy document was apparently unclear at the time, as Mike mentions later in the section when referring to a similar proxy for the New York Central Railroad:

“. . . note that, as in Example 1, two distinct proxies were executed, but in this case only 10¢ tax was paid, and there is room for the interpretation that this was adequate. In 1867, however, it was ruled that on such documents 10¢ tax was required for each shareholder's signature (Mahler, 1988d, 144).”

So 30¢ tax due was correct and the document was doubly illegal after all. A very nice addition to my illegal usage collection.

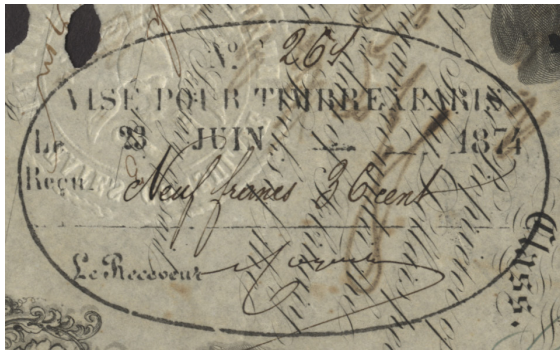
Finds in the Marketplace: II. 1863 Certificate of Stock EMU — With A Twist!

By Michael Mahler



This stock certificate was going begging on eBay. A bit large, with a bit bothersome slip affixed at left where it had been glued into the record book upon cancellation. Still, a pretty EMU, executed March 16, 1863, with 25¢ Certificate part perforate affixed May 5. I already had a similar piece in my collection, but the price was so low I felt compelled to rescue it. Don't worry, ladies, I'll find you a home!

Once here, soaking off the slip improved its appearance. More importantly, a closer look at its many notations made me jump. Lately I've been classifying all the ways documents of the Civil



War era could be subject to two or more taxes, and this one showed a new type.

The oval handstamp above encloses the following (handwritten portion italicized):

No. 267
VISÉ POUR TIMBRE A PARIS
 Le 23 JUN 1874
 Recu "Neuf francs 36 cent"

signed by the Receiver. According to the French version of Wikipedia, "Visé pour timbre" means "stamped." Other sources suggest "stamp tax paid." Such handstamps had been precursors to adhesive revenues, and continued in use in some cases even after adhesives were introduced.

What Tax Was Paid?

What sort of tax was being paid? Close reading suggests it was for stock transfer. The certificate was for three shares, issued to A. Givelet. Appended at bottom is a power of attorney to William E. Jones for sale of the shares to Rose Felicité Delacroix, executed by Ch. Lestiboudois, "as universal legatory of A Givelet & by procuration of Ms. Delacroix my sister." No date or place is given, but it was evidently done in Paris in 1874.

In order to satisfy record-keepers of the Marietta & Cincinnati at its offices in Chillicothe, Ohio, considerable care was taken to verify the legitimacy of this transfer. On the reverse is a blue handstamp whose translation is:

"The Mayor of the 8th Arrondissement of Paris testifies to the genuineness of the signature of Mr. (Lestiboudois written on the opposite side) Paris the (24 February) 18(75)

The Mayor"

Alongside are the Mayor's signature and circular handstamp.

As the company's officers would have had no way of evaluating the genuineness of this testimony, any more than they would of the legatory's signature, the certificate was next taken to the U.S. Consulate, where it received the following handwritten endorsement:

U.S. Consulate General

Paris Mars 6, 1875

Seal of the mayoralty of the 8th Arrondissement and the signature of M. Dalligny duly legalized at this office

Robt. M. Hooper

Vice Consul General

and Vice Consul General ad Interim

with the embossed seal of the consulate alongside.

The 8th is considered the most elegant of the 20 arrondissements, or municipal districts, of Paris, encompassing the Champs Elysées, Arc de Triomphe and Place de la Concorde. Charles Augustin Dalligny (1825-1892) was its mayor in the mid-1870s.

Titres Etrangers 1872 1.2% Tax

The par value of the three shares sold was \$150, or using \$0.21 per franc, about 714 francs. The tax of 9.36 fr was thus about 1.3% of the value of the shares. That seems high. Foreign securities were taxed by Great Britain in 1891 at 0.5%, and by Germany in the 1890s at 0.6% (Mahler, 2019).





But France had indeed taxed them at 1.2% from 1872 until 1914 (Estevez, 2013). Shown here is a

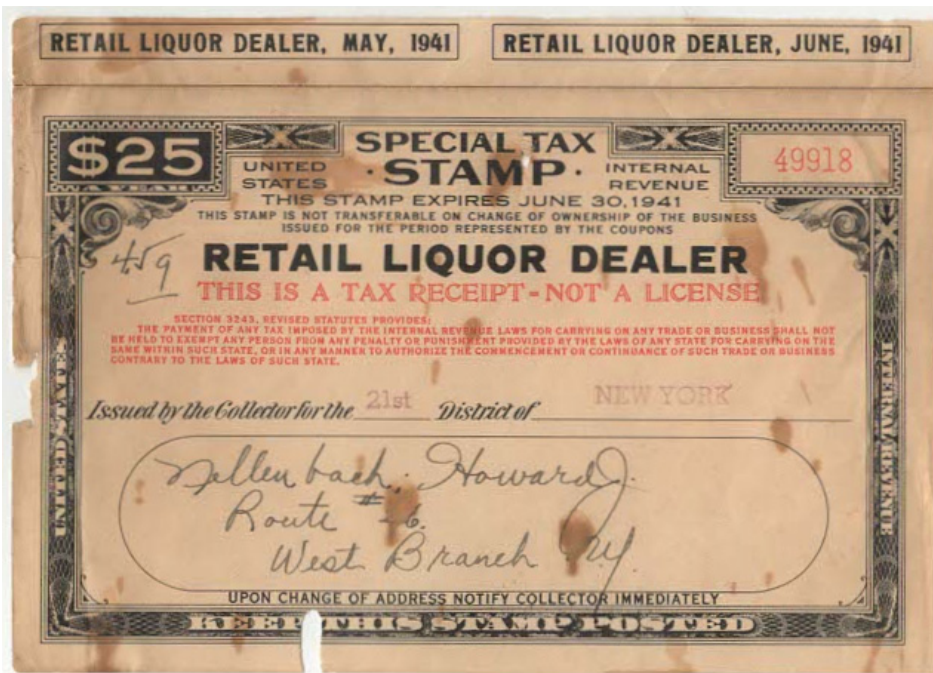
handstamp inscribed “TITRES ETRANGERS [Foreign Securities] LOI DU 30 MARS 1872 1% & 2/10 SEINE” from an 1892 Mohawk and Malone Railway bond (Mahler, 2019). It is virtually certain that this was the tax assessed on the certificate profiled here; it would put the value of the shares at $9.36/0.012 = 780\text{fr}$, and the currency conversion factor at 19.2¢ per franc. This is its first recorded combination with a U.S. Civil War era stamp tax.

References

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- Mahler, Michael. 2019. *New York Stamp Taxes on Bonds, 1910–20.* Santa Monica, Calif.: Paper Trail Publications, p. 24.

Why No Overprint?

By Terence Hines



Under the Revenue Act of 1940 (54 Stat., 516) the special tax on retail liquor dealers was increased from \$25 per year to \$27.50 per year. However, by the time the law was passed the special tax stamps for the 1940–1941 fiscal year had already been printed by the Bureau of Engraving and Printing with the previous \$25 rate. Many of these were thus overprinted by individual Collectors of Internal Revenue with the new tax rate. So why does the

retail liquor dealer stamp shown here not have an overprint for the new rate?

The clue lies in the small manuscript at the left of the word “RETAIL” When I first looked at this stamp, I wondered why there would be a notation of 4.5 grams on the stamp. But that was wrong. It actually reads “4.59,” signifying \$4.59. Note that the stamp was issued for only two months, May and June of 1941, when the new \$27.50 per year rate was in effect. One sixth of \$27.50 works out to \$4.583, rounded up to \$4.59, which Howard Nellenbach paid for the two-month special tax for his business as a retail liquor dealer in West Branch, New York.

Apparently, the District Collector of Internal Revenue for the 21st New York District didn’t overprint all of his stamps. And since this one was only for the last two months of the fiscal year ending June 30, 1941 and since Mr. Nellenbach was paying the new rate which was indicated on the stamp, there was no need for such an overprint. It is of some interest to note that Nellenbach’s “Hof Brau” still exists on Route 6, just south of the river bridge, in West Branch.

The American Revenue Association

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.

Hartman, Ryan 7393. 14706 N 100th Way, Scottsdale, AZ 85260
Leber, Philip 7394. P.O. Box 21264, Bradenton, FL 34204
Andrews, Thomas C. 7395. 2620 Old River Rd, Ukiah, CA 95482-6165
Echague, Miguel 7396. Apartado Correos 2, Pamplona, Navarra, 31080, Spain
Brewster, Benjamin 7397. 6 Cams Blvd, Summerland Point, NB 2259, Australia
Baron, John 7398. 3534 Pixie Lane, Saint Cloud, FL 34772-8253
Leininger, Scott 7399. 2078 Stokeswood Ct., Dublin, OH 43016
Ugliarolo, Tony, 7400. 63 Overmount Ave., Woodland Park, NJ 07424
Thomas, Rick 7401. 1041 Washington Ave., Lewisburg, PA 17837
Lowen, Robert G. 7402. 7732 Edgewood Ave., Pasadena, MD 21122
Price, Stephen 7403. 70 Phillips Drive Apt. C, Fairview Heights, IL 62208
Smith, Gerald L. 7404. 1700 Broadway St. Apt. 117, Concord, CA 94520
Westland, Deane 7405.
Scott, Howard H. 7406.
Mann, John 7407. 125 Diana Rd., Plantsville, CT 06479
Miller, Curtis 7408. 546 Oakmont Dr., Orange Park, FL 32073
Whistance, Bruce 7409.
Shafer, Steven 7410. 9660 N. County Rd. 675 W., Gaston, IN 47342
McWhirter, Calvin 7411. 2820 Highland View Circle, Clermont, FL 34711
Lowell, Michael 7412. 101 Frost Wood Rd. Apt 307, Monona, WI 53716
Carnahan, Thomas 7413. 7019 W. 56th St., Unit 2, Sioux Falls, SD 57106
Liggett, Gary 7414. 2136 Champa St., Denver, CO 80205
Vogel, Charles 7415. 609 Nantucket St., Bremerton, WA 98310
Staszak, Paul 7416. 287 Lake Ave., Lancaster, NY 14086-3122
Fluke, John 7417. 20305 Thunderhead Way, Germantown, MD 20874
Bigalke, Jay 7418.
Smith, Bruce T. 7419. 2737 S. 45th Drive, Yuma, AZ 85364
Wojcik, Walter 7420. P.O Box 888, Tunkhannock, PA 18657-0888
Reese, Paul 7421.
Smith, Stuart 7422. 1976 Wagonwheel Road, Reidsville, NC 27320

Reinstated

Bakir, M. H. 5424
 DeFoe, Gerald 7034
 McClung, Scott A. 2340
 Ominsky, Mark 1443
 Palay, Myron 7162
 Petsco, John 4160
 Rosen, Dr. John D. 4617
 Shea, Thomas 7235
 Sobolewski, Chuck 3033
 Stevenson, Keith 7244

Deceased

Antizzo, Joe 1698
 Schwartz, Barry 7090
 Weinstock, Stanford 4669

Membership Summary

Previous Total	571
New Members	30
Reinstated	10
Deceased	3
Current Total	608

Sales Circuit Update

There has been a favorable response to the recent offer of a free sales booklet to those interested in participating in the sales circuits. Sales are usually improved when similar material is mounted in each book. Also, common run of the mill revenues are normally not purchased unless included as a set in a run. Some members have also had success mounting glassines of, say, several dozen cheaper stamps in a large lot.

Please contact the sales circuit manager if you have any interest in receiving Puerto Rico or Virgin Island revenues, both Scott-listed and those unlisted in Scott. A new circuit will be formed if there is sufficient interest. As always, contact me if there any questions regarding the circuits. See the masthead for my contact information.

Paul Weidhaas

American Revenue Association Financial Report Years Ending December 31, 2019 & 2018			
		2019	2018
Income			
Dues	Notes 1	13,972	10,560
Contributions	2	639	3,997
Book Sales		411	—
Advertising, TAR		926	1,241
US Sales Circuit Sales		192	173
Investment Income (CDs)	3	—	636
Auction Commissions	3	—	2,134
Total Income		16,140	18,741
Expenses			
TAR – Prep, Printing & Mailing	4	14,175	9,614
Website Expenses		775	850
Tax Preparation		982	1,297
Annual Exhibit Awards	5	197	1,550
Dues Mailings		292	—
PayPal/Bank Fees		158	129
Auction Expenses	3	—	522
US Sales Circuit Exp	6	1,685	12
All Other Expenses		278	230
Total Expenses		18,542	14,204
Excess Or (Deficit)		(2,402)	4,537
Beginning Assets (Cash)		83,491	78,954
Ending Assets (Cash)		81,089	83,491
Discussion			
The ARA remains on steady ground. 2018's Excess of \$4,537 was mostly a result of the ASCC dissolution contribution of \$3,607. 2019's Deficit (\$2,402) was caused by having five issues of TAR billed and the US Sales Circuit accounting change. Our projection for 2020 is to be very close to break-even.			
Notes to the Financial Statements			
1 - Dues - 2019 included delinquent dues collections			
2 - Contributions - 2018 included American Society of Check Collectors dissolution \$3,607			
3 - Auction, various - No Auction activity was reported in 2019 due to illness			
4 - TAR - 2019 included five issues			
5 - Awards - 2018 included four years of awards (2016-2018)			
6 - US Sales Circuits - 2019 included reporting change to properly reflect cash balance			

Members' Ads

Postal Note Stubs. Wanted: Paying Office Coupons, full dollar values (\$1-\$10). Type I (continuous simulated perfs, broad numbers) \$5 only; Types IIa and IIb (separate simulated perfs, narrow numbers) need any. Jerry Walls. gyretes@prodigy.net. 2087

US revenues wanted: R184b, R190a, R191c, RC4a, RC5a, RC9a, RC10a, RC10b, RC12a, RD13a, RD18a, RVC10. Please advise price and condition. mikezimpfer@outlook.com. 2086

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

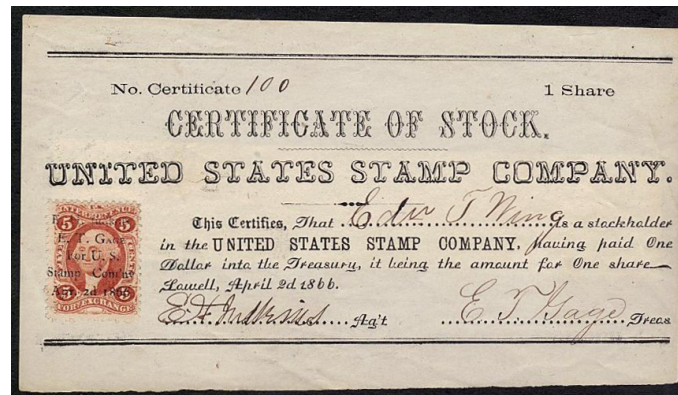
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