

JANUARY 2019

WHOLE NUMBER 106

VOL. 27 NO. 1

THE PENNY POST

Official Journal Of The Carriers And Locals Society



**Three of the nine lots of carriers and locals sold in
the William H. Gross sale.**

INSIDE THIS ISSUE

A REVIEW OF THE WILLIAM H. GROSS SALE

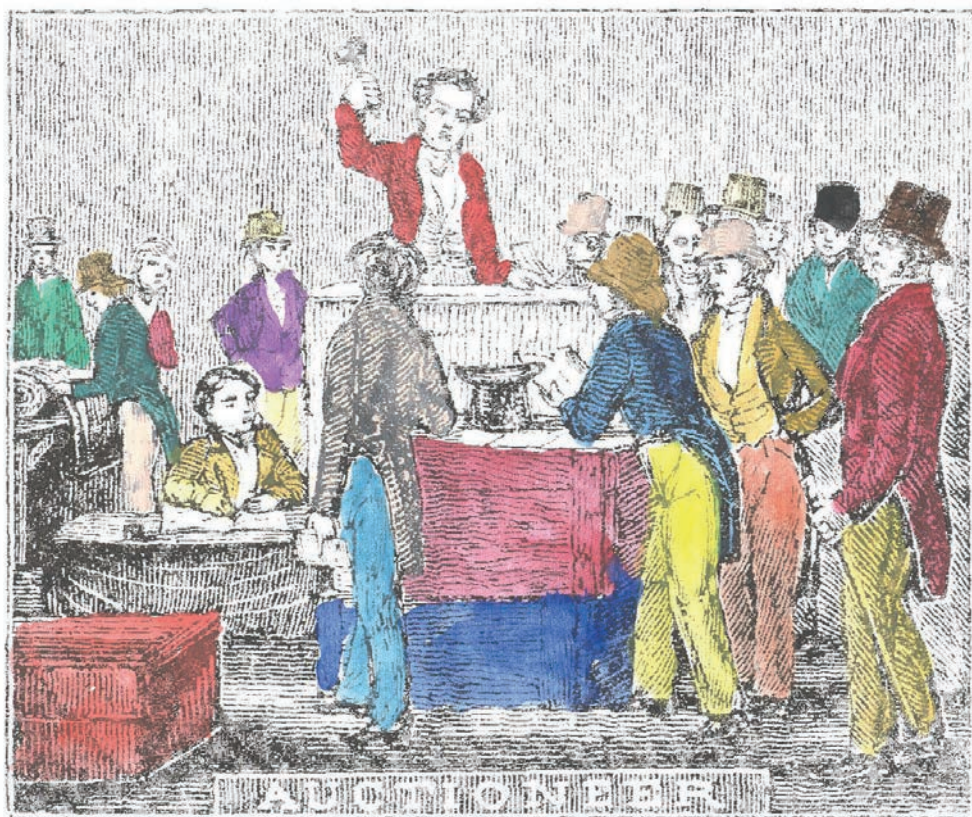
A WESTERVELT'S GRANT DIE PROOF

S. ALLAN TAYLOR – NEW FORMS

THE FINAL WEEKS OF THE AMERICAN LETTER MAIL CO.

A TRIBUTE TO DONALD B. JOHNSTONE

AND MORE



Public Stamp Auction

Carriers and Locals Society Auction #30

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Auction Opens: May 1, 2019
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THE PENNY POST

VOL. 27 NO. 1



JANUARY 2019

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Editor's Message

By
Larry Lyons

I want to wish a very Healthy and Happy New Year to everyone. Perhaps in 2019 you will start a new collecting interest in a section of carriers and locals. Is it time to choose a new specialty or expand on one you have already started? Is it time to put together an exhibit for others to see? It is certainly time to commit to attending a philatelic show. I guarantee it will be an enjoyable experience. Is it time to help a fellow collector with information or make a trade? It is time to make new friends and thank old friends for their friendship. It is time to enjoy another year of collecting.

Society Awards

The Penny Post won a Gold Medal at Chicagopex in November 2018. Since 2000 *The Penny Post* has won 26 Gold Medals and 7 Reserve Grand Awards in literature competitions. In addition I have recently been nominated for the 2019 APS Charles Peterson Literature Award for my lifetime contributions.

Something New

We have always been responsive to the requests of our readers. We typically write articles on subjects suggested by the readers. Our staff of section editors is always at your service. In this issue I am going to reverse the pecking order and I will ask the readers to provide answers and insights into subjects that puzzle me. Hope you all can help. Here goes!

1. I have heard it said that S. Allan Taylor sold some forgeries produced by others. I don't know of any. Can you shed some light on this subject? I have always thought Taylor made everything he sold and in fact didn't sell any genuine stamps. Your thoughts?
2. The Hussey stamp 87L52 was produced by Scott for Hussey. The blue stamp has been listed in the *Scott Catalogue* for over 80 years. In the 1935 *Scott Catalogue*, the 87L52 stamp is listed as a "reprint error in color, available for postage." This was not a reprint but was printed from a new stone. It was later agreed this was not an error of color but was printed in blue, red and black. The full story can be found in the April 2007 issue of *The Penny Post* on pages 6-13. The article was written by William W. Steele. My question to you is should the other two colors be listed in the *Scott Catalogue*?

Placido Ramón de Torres

The article in our October 2018 issue about this Spanish lithographer and stamp forger raised a lot of questions. Some study is necessary to uncover which local post forgeries were made by Torres. On the cover of the October journal I pictured three different forgeries with creator previously unknown which could be attributed to Torres. Much more extensive research must be done on the other images to unravel what else Torres may have made. For instance, the image (#115) of Florida Express shown on page 25 is the image used for the Florida Express

Bogus 2 stamps. Can these be attributed to Torres? Are there any forgeries matching some of the other images pictured by Moens and designed by Torres? Did Torres copy S. Allan Taylor and Hussey images and if so did he make any forgeries? Hopefully we will have some answers for our next issue. This part of the trend I began in the “Something New” section above.

In This Issue

On October 3rd the first of the William H. Gross sales took place at the Siegel Auction Galleries. Nine of the lots were from our field of philately. Cliff Alexander has written an in-depth analysis of the sale.

David Wilcox has written Part 10 of his saga about the American Letter Mail Company. The article in this issue is about the final weeks of this Independent Mail company. Much thanks to David for the extensive analysis and research.

We have a short article from John Bowman on a Westervelt’s Grant die proof. Thanks to John for this new revelation.

I have written an article on new forms created by S. Allan Taylor in which I explain the discovery process. This will be a continuing series.

I have edited an earlier biography from Donald Johnstone and included an excerpt from his obituary. Don Johnstone was a pillar in philately and excelled in carrier research as well as other areas of philately. Don passed away in October at the age of 99. He will be missed.

Future Meetings and Gatherings

2019 NAPEX, June 7-9, 2019

Final Message

My continual final message to you is to plan on participating more. It is good for your health! Studies show that stamp collecting can lead to a longer, happier life. Getting up and down to find and lift philatelic books is good exercise. Long hours of deep concentration while doing philatelic research leads to less snacking and good weight control. Also the wine is good with philatelic friends. So guarantee your good health with more active stamp participation!

NOTICE

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Carrier, Local Post and Pony Express Covers in the Siegel Auction Galleries’ William H. Gross Sale

By
Clifford J. Alexander

On October 3, Siegel Auction Galleries, Inc. held a blockbuster auction of 106 lots from the renowned collection of William H. Gross that set a new single day record for philatelic auctions. See **Figure 1**. The amount realized was \$10 million, the midpoint between the \$8.4 to \$11.6 million aggregate low and high estimates for all 106 lots set by Siegel.

The sale was the first of a series of sales of the 19th and 20th Century collections that Gross formed over 25 years. It was held by Siegel in association with Charles F. Shreve and Tracy L. Cary, formerly of Shreves Galleries.

In their introduction to the catalog, Charles Shreve and Tracy Carey wrote that, “This first auction sale is just the tip of the Gross philatelic iceberg, with more auctions to follow in 2019 and 2020.”

In Scott Trepel’s introduction to the sale catalog, he predicted that the Gross auction will launch what he calls the “Sixth Wave, presenting new collectors with an opportunity to establish their own immortal collections.” The “Trepel Wave Theory” is explained later in this article.

Bill Gross

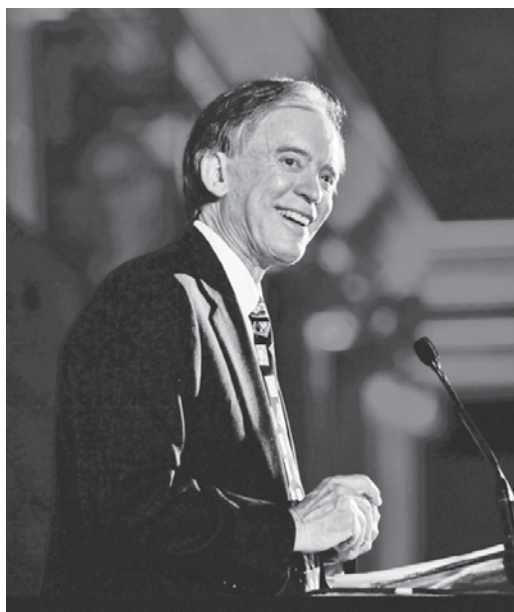


Figure 1.

Bill Gross has had important impacts outside, as well as within, philately. Gross made his fortune as a bond manager at Pacific Investment Management Co., or “PIMCO,” which he co-founded. He was named by Morningstar Inc. as bond manager of the decade from 2000 to 2009. Gross left PIMCO in 2014, and became an officer and lead bond portfolio manager at Janus Capital, which is now part of Janus Henderson Group Plc.

Although Gross only began collecting seriously in 1992, he was able by 2005 to become only the second person to complete a 19th century U. S. collection.

Gross has been a major donor to many causes, including over \$10 million to the National Postal Museum in Washington, DC to help with construction of the new William H. Gross Stamp Gallery. Part of the proceeds of this sale will be donated to charities, including Doctors Without Borders. Part of the proceeds of two prior Gross collection sales totaling \$27 million also were donated to charities.

The Catalog and Sale

Scott Trepel and his colleagues at Siegel have set a new standard for philatelic catalogs. The Gross catalog is a coffee-table size hardbound book titled "United States Treasures." It featured articles or comprehensive write-ups on all but a few of the lots.

This Gross sale was a special event held in the Lotte New York Palace Hotel at 455 Madison Avenue in New York, near the Siegel offices. Siegel Galleries recommended that bidders reserve their seats and the room was full.

Because many items were estimated to sell at well into six figures, Siegel required bidders to be preapproved. Bidding was lively and the sale took over two hours. In a regular sale, an auction firm might sell up to 100 lots in one hour.

All of the lots were offered subject to reserves and only three were not sold: Lot 26, the Canada Beaver cover with five 1847 5¢ Scott #1, estimated at \$600,000-800,000; Lot 50, the Newbury 90¢ cover to the Cape of Good Hope, estimated at \$300,000-400,000; and Lot 95, a plate block of four of the 8¢ Trans-Mississippi error without horizontal perforations, estimated at \$100,000-150,000.

The sale included a large representation of early U. S. classics on covers. Fifty-one of the 106 lots consisted of covers with Postmaster's Provisionals (12), 1847 issues (16), 1851 issues (14) and 1857 issues (9). Nine of the lots were exceptional examples of carrier (2), local post (3), and pony express (4) covers, which are described in this article.

Carrier and Local Posts

Two carrier covers were in the sale. Lot 44 offered the only recorded example on cover of the 1851 Franklin Carrier LO1 stamp with a plate crack. See **Figure 2**. The cover previously was in the Alfred F. Lichtenstein, Henry C. Gibson, and David Golden collections. The hammer price was \$40,000 versus a pre-sale estimate of \$40,000-\$50,000. The 2018 *Scott Catalogue* value is \$60,000.

It should be noted that the *Scott Catalogue* includes buyers' premiums paid by successful bidders when establishing values for covers and stamps. In the Gross sale, the buyer's premium was 18%.

Lot 20 was the other carrier cover, and had a tied Honour's City Post 4LB8 stamp and a 5¢ 1847 issue stamp. See **Figure 3**. Siegel records only five 1847 issue covers with a Charleston carrier stamp. The cover previously was owned by Philip H. Ward, Jr., and Katherine Hall. Its hammer price was \$16,000 against an estimate of \$20,000-\$30,000. This combination is not currently listed in the *Scott Catalogue*.

Three covers with local post and 1847 issue stamps were offered. Lot 21 was a Blood's "For the Post Office" 15L8 on a cover from Philadelphia to Boston in conjunction with two 5¢ 1847 stamps paying the 10¢ rate for letters transported over 300 miles. See **Figure 4**. The hammer price was \$21,000 against an estimate of \$20,000-\$30,000. *Scott Catalogue* lists 15L8 with a single 5¢ #1 at \$2,000, but not with two.

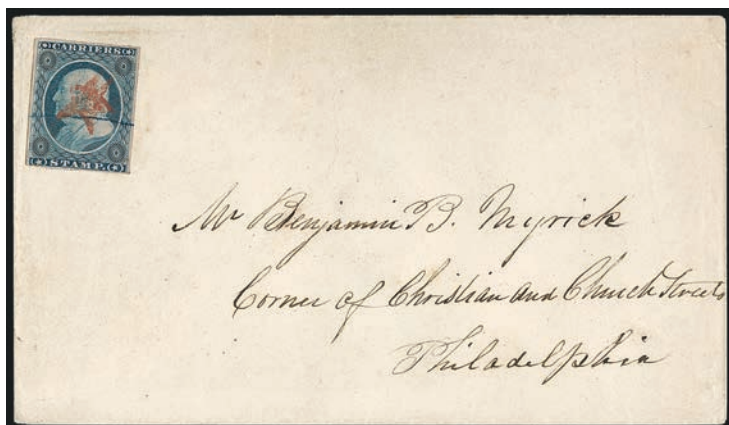


Figure 2.



Figure 3.



Figure 4.



Figure 5.



Figure 6.



Figure 7.

Two covers had a “Rough and Ready” local post stamp. Lot 22 combined a Bouton’s City Dispatch Post 18L2 with a 5¢ 1847 stamp. See **Figure 5**. Lot 22’s hammer price was \$8,000 against an estimate of \$2,000-\$3,000, and is listed in the *Scott Catalogue* at \$20,000.

Lot 23 had a Swarts’ City Dispatch Post 18L6 and 10¢ 1847 stamp. See **Figure 6**. Its hammer price was \$30,000 versus an estimate of \$15,000-\$20,000. This combination is not currently listed by *Scott*.

Pony Express Covers

The sale offered four pony express covers. The highlight was Lot 53, which is called the “Prince Edward Pony Cover,” and is the only recorded Pony Express Cover addressed to Prince Edward Island. See **Figure 7**. The cover had a Wells Fargo 143L1 \$2 red stamp and two 1857 issue stamps, a 5¢ #30A and 10¢ green Type V #35. The hammer price was \$300,000 against an estimate of \$300,000-\$400,000. *Scott Catalogue* does not list 143L1 with the 5¢ #30A or 10¢ #35.

A Stebbens Telegraph Line cover with a May 6 St. Joseph, Missouri running pony oval handstamp was featured in Lot 51. See **Figure 8**. The hammer price was \$155,000 against an estimate of \$75,000-\$100,000.

Lot 52 offered a San Francisco Running Pony handstamp on a 10¢ Pale Green on Buff Nesbitt Entire (U16a). The cover also had a strike of “The Central Overland California & Pikes Peak Express Company, St. Joseph” handstamp. See **Figure 9**. It was hammered at \$18,000 versus an estimate of \$10,000-\$15,000.

The last Pony Express was Lot 54, a triple rate Virginia City Pony Express cover with three 25¢ 143L8 stamps and a 10¢ green 1857 issue stamp on a U35 stamped envelope. See **Figure 10**. The hammer price was \$20,000 against an estimate of \$15,000-\$20,000. *Scott Catalogue* lists a cover with a strip of three of the 25¢ 143L8 without a value, and does not list this cover with three singles and 10¢ green #68.

Conclusion

The midpoint of high and low catalog estimates for the sale was \$10 million, or an average of \$94,340. The 106 auction lots realized a total of \$10 million, or average of \$94,340 per lot, not including the 18% buyer’s premium.

The value of Gross’ entire stamp and postal history collection was estimated in court documents filed last year in Gross’ divorce proceeding at \$42.2 million. This suggests that the October sale represents less than 25% of the total value of the Gross collection, and most certainly a much smaller percentage of the number of items.

As noted in the first section, Scott Trepel called this sale the beginning of a Sixth Wave of philatelic collecting. His First Wave consisted of collections formed before the First World War. The Second was those formed between the First and Second World War. And the Third Wave was collections formed and sold after the Second World War.

Trepel describes the Fourth Wave as occurring in the 1960’s and 1970’s. The Fifth Wave was primarily during the late 1980’s and “officially ended...in 1993 when the Ishikawa collection was sold.”

Over the next few years, sales of stamps and covers in the Gross collection and the anticipated sales by H. R. Harmer of the Erivan Haub collection will offer collectors great opportunities to acquire exceptional stamps and covers.

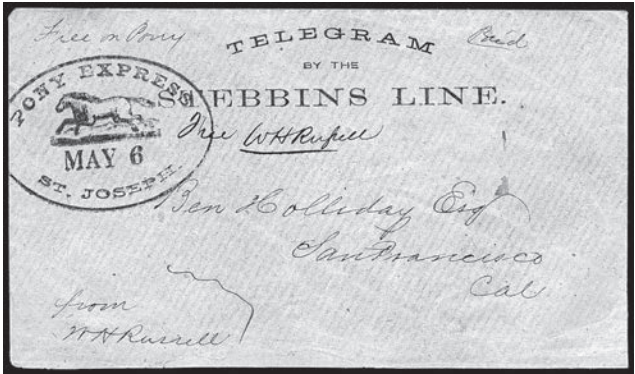


Figure 8.



Figure 9.



Figure 10.

Westervelt's Post: The Grant "Die Proof"

By
John D. Bowman


Siegel sale 1146 included the Markovits collection of Westervelt's Post of Chester, N.Y., arguably the best collection of the post ever assembled. The catalog image provided for group lot 1549 is shown in **Figure 1a** (**Figure 1b** shows the reverse) and was described as "a card proof of the Grant design identified on album page as from the original wood block."



Figures 1a and 1b. Front and back of Westervelt's "Grant" die proof on card.

Figure 2 illustrates an enlarged scan of a notice in *The Stamp Journal*, February 1909, that offers this item to those requesting an annual subscription to this publication. The journal claims to have the original die in their possession that was obtained from Henry Jonas of New York. Each person paying fifty cents for a subscription would receive a die proof on Bristol board at no charge.

The Stamp Journal was published from 1908-1915, first in Denver, CO and then in Florida, NY by the Stamp Journal Pub. Co. according to the American Philatelic Research Library.



We present herewith a print of the two-cent "Westervelt Post." We have the original die in our possession, obtained from Henry Jonas, a philatelist of the Empire State. To every one sending us 50cts. for a yearly subscription to the STAMP JOURNAL we will, if requested, mail a die proof on bristol board gratis.

Figure 2. Notice in *The Stamp Journal*, Vol. 2, No. 2, Whole No. 14, February 1909.

The die proof is printed on thick card stock measuring 0.018 inch thick. As noted earlier in *The Penny Post*,¹ Iver Johnson's pamphlet on Westervelt's published in 1914 illustrated a single Grant stamp "printed from an electrotype from the original wood block kindly loaned by Mr. Henry Jonas of Goshen, N.Y." The image in *The Stamp Journal* is identical to **Figure 1** and shows a flaw in Grant's hair that points towards the base of the upright of "R" in "WESTERVELTS." This flaw does not appear on other printings of the Grant design.

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¹ John D. Bowman and Robert L. Markovits, "Westervelt's Post, Part III," *The Penny Post*, Vol. 20(1), January 2012, pages 18-28.

S. Allan Taylor – New Forms

By
Larry Lyons

In 1998 and 1999 I published the “*Identifier*”¹ for the forgeries of the carrier and local post stamps. This research led me to develop a strong interest in the forgeries produced by S. Allan Taylor. In appendices 2 and 3 at the back of Volume III of the *Identifier* I showed forgery subjects that were believed to have been created by S. Allan Taylor. After the new millennium began I spent about 12,000 hours over 15 years researching and studying S. Allan Taylor forgeries. This is what I have done:

Acquired Materials

I purchased the forgery collections of Golden, Schwartz, Meyersberg, Walske, dos Passos, Kramer, Kantor, Halstead, and Nussman. I also purchased the “mock” collection of forgeries assembled by Richard Frajola. I purchased the Taylor forms and a lot of Taylor forgeries from the collection of Sherwood Springer dispersed by Eric Jackson. In addition I bought 5 other large forgery collections and about 15 smaller collections. I knew early on that obtaining examples of all the Taylor color forgeries was going to be impossible. I photographed the Sloane and Carl Kane collections. I also copied the forgery collection of the Philatelic Foundation. I am corresponding extensively with John Bowman, Gordon Stimmell, Cliff Alexander, Justin Poklis and others; all the time obtaining and saving images.

The Process

Every Taylor stamp and image I obtained I copied usually using a high resolution copier at FedEx. I assembled the copies by subject such as Bouton’s, Floyd’s, etc. There are at least 356 different subject listings of Taylor forgeries in the carriers and locals field. I have also done this work for the Taylor Confederate Provisional forgeries and am deep into this work on the Taylor foreign forgeries. The next order of business was to create a color identifier for the S. Allan Taylor colors I was finding. This color identifier constantly expanded as new colors and papers were found. It was not unusual for me to record six varieties of a color on different color papers and sometimes in different shades of ink. Stamps printed on white, amber, creamy, dark creamy, and manila papers were noted. I would guess I have identified over 400 different printings. I proceeded to examine every Taylor forgery stamp I found and separated them by color and paper into the 400 plus categories I had identified. Some colors like red, blue and green had a half-dozen clearly different shades. These colors would have a substantial amount of subjects of each as compared to hundreds of very clearly easily identifiable special colors like light red on apricot pronounced mesh paper. These clearly identifiable special colors would be the beginning for searching for forms.

¹ *The Identifier for Carriers, Locals, Fakes, Forgeries and Bogus Posts of the United States*, Larry Lyons, 1998.

Finding Form Matches

The Lyons Rules

I used two rules that I felt were needed to confirm a Taylor form match. A Taylor form is a group of subjects printed in at least two colors and sometimes as many as nine colors. My first rule was there must be at least four, preferably five confirmed matches in at least two colors. My second rule was that if four or more subjects do not match then those subjects do not belong with the ones that do match.

The Work

The work involves checking a color group against all the other groups to confirm matches. This is a very time consuming process. Some color matches are easy to make and only take an hour and others take an entire day. I set up an Excel spreadsheet to record all of my Taylor forgery subjects. The alphabetical list is contained in over 190 pages with more than 5800 local post listings. The list sorts the subjects into color groups based on my identification. I then sort the color groups into matching forms and assign them Lyons form numbers then resort them back into the alphabetical listings.

Form Matches

I found it very helpful to start with a rare color and search and find other colors having the same subjects. If three other colors were found to be a match I would then have to apply my inclusion and exclusion rules to see if more subjects belong in the group. Most of this work takes a lot of time but it is rewarding each time a new Taylor form emerges. I have developed over 100 new Taylor forms in addition to the 29 forms initially presented by Sherwood Springer. Let me show you an example. The “mock” collection led me to explore the Winans’ Forgery B with small numerals. I was able to find the 20 cents small numeral stamp in five colors. See **Figure 1**. Searching I was able to find more than three subjects in each of these five colors. The five colors are:

- LL5 Black on purple SC(Surface Colored), glazed, on light creamy paper
- LL78 Black on blue SC, glazed, on light creamy paper
- LL90 Black on blue green SC, glazed, on light creamy paper
- LL94 Black on raspberry SC, glazed, on light creamy paper
- LL240 Black on light pinkish gray SC, glazed on light creamy paper



Figure 1. The Winans’ Forgery B, small numeral, 20 cents stamp in five colors.

I labeled this LF31. **Figure 2** shows the full form. It seems Taylor started with light creamy paper, grouped together four subjects and printed the subject group in five colors. The other values of the Winans’ City Post small numerals will similarly yield other Taylor forms.

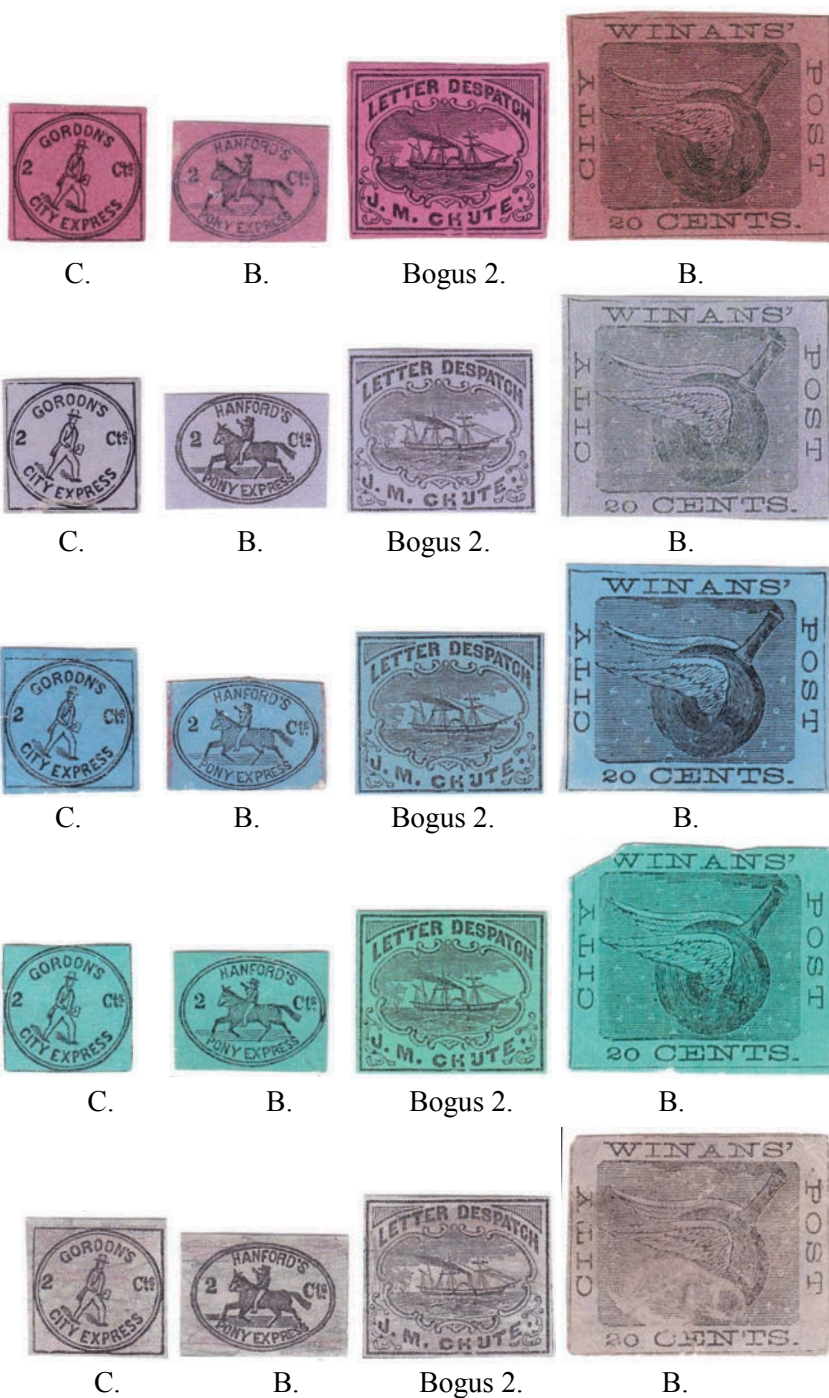


Figure 2. A newly discovered form of four subjects in five colors.

Figure 3 shows 16 subjects that I have assembled into LF17. I have found these 16 subjects in the following four colors.

- LL65A Black on dull yellow SC, lightly glazed on amber paper
- LL71 Black on red magenta SC, glazed
- LL86 Black on red orange SC, lightly glazed on amber paper
- LL89 Black on light bright green SC, lightly glazed on amber paper



Figure 3. Sixteen subjects in the same color.

Figure 4 shows the LF17 form in another color. The subjects in this form are Kerr's Bogus 1 (1 Penny) Kerr's Bogus 2 (large 3 pence), Kerr's Bogus 2A (Large 1 Penny), Kerr's Bogus 1A (3 Pence), Brady, NY Forgery C., American Forgery E, Roadman's Bogus 1, Gordon's Forgery C, Lathrops Bogus, Robinson Forgery C, Warwick's Bogus 12, Westervelt's Forgery F, Arthur's Bogus 1, Broadway Bogus 1 and Smith's Forgery G.

Sometimes the color leads to a form. **Figure 5** shows some stamps in purple on violet gray PCT. I was able to use this color to assemble the form of the ten

subjects shown in **Figure 5**. This was labeled LF28. This form was found in the following three colors.

The subjects in this form are Bradway's Bogus 1, Barr's Forgery C, Robinson Forgery D, Bowery Bogus B, Harnden's, Floyd's Forgery C, Richmond postage, Carnes Forgery A, East River Forgery J and Letter Express Forgery C2.

Now the reader has been introduced to a Taylor form found through matching a rare color group and by using a single forgery subject.



Figure 4. The subjects from Figure 3 in another color.

LL111 dark purple on creamy

LL121 purple on gray violet PCT (Paper Colored Through)

LL165 dull purple on yellowish

The subjects in this form are Bradway's Bogus 1, Barr's Forgery C, Robinson Forgery D, Bowery Bogus B, Harnden's, Floyd's Forgery C, Richmond Postage, Carnes Forgery A, East River Forgery J and Letter Express Forgery C2.

Now the reader has been introduced to a Taylor form found through matching a rare color group and by using a single forgery subject.

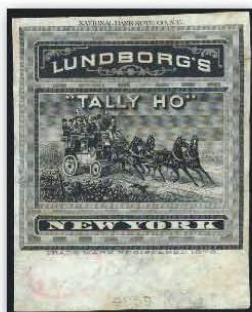
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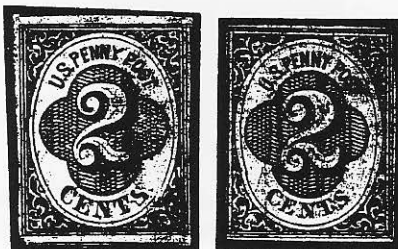
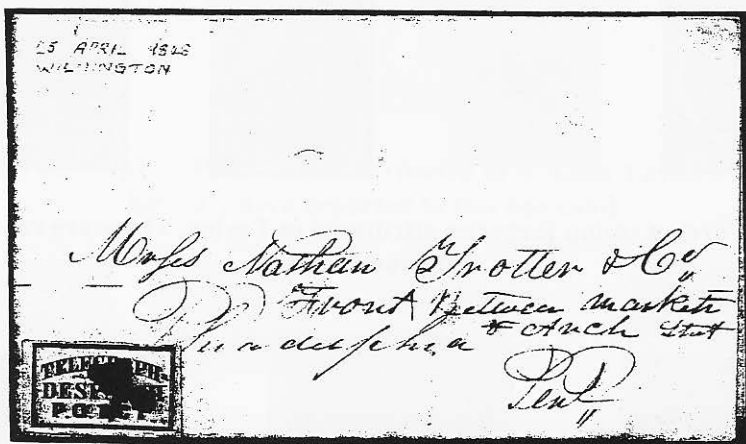
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# **Part 10: The American Letter Mail Company: The Final Weeks**

By  
David R. Wilcox, Ph.D.

## **Introduction**

Part 9 focused on the five Robinson covers from June 1845, and why they all used the large blue eagle issue. Part 10 will explore deeper the use of “DB” cancels on the first three of these covers and will propose a general explanation for all ALM “DB” cancels. During this discussion, we hopefully can shed some light on the way the company operated and the unusual circumstances it faced in June 1845 as the US Government forced them to stop all operations.

## **A Possible Reason for the “DB” Cancels**

Because of the John Gray initialed stamps, it has been assumed for many years that all initials on ALM stamps were agent initials. From this series, we now know that “EHB” and probably “CC” as well as all “Place Cancels” such as “NY” and “Allegania” are not agent initials at all. The final count of true “Agent Cancels” is down to just the sixteen listed earlier in Part 9 (Table 9-1). However, there may be exceptions even within this final list. One set of initials remains unidentified, and these include half of the remaining known “Agent Cancels.” These are the “DB” cancels. The author feels that these initials were not agent initials but instead meant “debit.”

It is possible that these “DB” cancels were another example of an agent’s initials. However, they are very numerous, and as yet, no candidate with these initials as been found in city directories from that time. Also, “DB” cancels have never been found on the large black eagle issue of ALM, which was the companies workhorse issue used under the new owner. In contrast, five of the remaining eight true “Agent Cancel” stamps are on the large black eagle stamps. The “DB” cancel so far has only been found on the blue eagle issue and recently on two Spooner-era small black eagle stamps (where no agent cancels have been recorded before). In addition, all eight surviving “DB” cancels seem to have originated on covers mailed from Philadelphia to New York City and only during a few weeks in June 1845. This was when ALM was closing its operations in preparation to go out of business on July 1, 1845 as mandated by the US Government. The “DB” cancels are therefore most peculiar and beg for a new explanation.

It is proposed, the “DB” initials on an ALM stamp meant the cover was being serviced, but it was to be recorded as a loss in the company books. It was a “debit.” This may have signaled the clerk to record the cover as a debit in a company audit or perhaps at least a negative (debit) when counting covers processed by a clerk in one of ALM’s offices.

Normally, a mail carrier company delivering a cover to its destination is a success for the company, and it could be counted as a “credit.” The cover delivered successfully to its destination meant profit for the company and was recorded a credit accordingly in the ledger at the city of destination. “DB” covers may have been a special case where the cover had to be serviced, but it would be marked as a “debit”



in the company book. It is proposed that this happened for a brief time in June 1845 just after all the ALM offices were audited in preparation for going out of business.

A “going-out-of-business” audit is not uncommon in the world of business where a smaller subsidiary is going out of business permanently, and its parent company must have all the subsidiary’s records finalized, so the parent company can balance all its books. If David S. Brown & Co. owned ALM in June 1845 (discussed in detail later of this series), this parent company would have requested such an audit. There are no records of the audit, since the company ledgers did not survive, but Brown or any other major owner would have insisted on such an audit. In addition, ALM must have been recording the numbers of covers sent and received from each office, if only to monitor the business’s success and to use in decisions on a day-by-day basis. So, even if “DB” cancels were not directed specifically at the final audit, they may have been directed at this final June 1845 daily cover count.

### **How Do You Audit a Company, When the Whole Industry is Shutting Down?**

To understand why “DB” could mean a “debit,” we need to go back to an earlier discussion in this series (Part 3 page 25). The postage stamp can be considered a mail carrier company’s “credit.” Every time someone buys a postage stamp today or in 1845, the stamp is like “money in the bank.” The customer has purchased a service, but the service of carrying a letter has not yet been performed. In fact, if the customer never uses the postage stamp, the company still has made a profit. If you buy a ticket for the rollercoaster at the County Fair, the rollercoaster owner makes a profit whether you use the ticket to go on the ride or not. In the same way, a postage stamp once sold is usually forever a credit to the mail company.

However, the conditions ALM was going through in 1845 likely caused some confusion. ALM was going out of business and likely had a major audit before the final closing date. There is no detailed record of this audit, since the ledgers did not survive, but it had to have happened.

All larger companies today audit their books for accounting problems. This is just like balancing a checkbook where people check for errors in their bank accounts at the end of the month. Companies do the same to stay solvent and prevent more serious problems. An audit at the end of the month is as common today as it was back in the mid-1800s. David Brown’s company invoices suggest that his company had an audit at the end of each month. When David Brown purchased ALM from Spooner, he would have expected the same audit from ALM.

Brown had several companies in his network, and his textile company on Front Street was one of the largest in the region. He was known in the Midwest as the “Cotton King of Philadelphia.” The Historical Society of Pennsylvania summarized Brown’s business success.

“In 1844, Brown formed and served as president and manager of the Washington Manufacturing Company in Gloucester, N.J., which manufactured cotton, and absorbed David S. Brown & Co. as a selling subsidiary. Other subsidiary and interlocking companies were added later.”



Greater detail is given in a later part of this series, but for now, it is most important to realize Brown had a large network of enterprises. ALM was just a small part of the David S. Brown & Company which itself was a subsidiary of an even larger conglomerate. ALM would have fallen under Brown's umbrella and his extensive auditing system. Although the ALM ledgers did not survive, Brown's accountants would have made sure the ALM company had an audit. It was likely at the end of each month, just as it apparently occurred in all of Brown's other subsidiaries.

Brown probably had a monthly audit and then a year-end audit to compare across all his holdings. Today, companies have year-end audits particularly for tax purposes. Brown had to have an ALM audit each year to compare to the year-end audits from all parts of his network, so his accountants could be sure David S. Brown & Company was solvent. ALM could have also had a year-end audit at the end of December 1844.

But the ALM situation in June 1845 was unique compared to the rest of Brown's holdings. ALM faced an unusual event; it was going out of business forever. The entire industry of Independent Mail Companies was going extinct on July 1, 1845 by an Act of Congress. It really did not matter how good a job ALM was doing as a business; they would not be allowed to exist after July 1, 1845. Any new owner of ALM would have insisted on a final audit from ALM, especially if they had any other large holdings such as David S. Brown & Company possessed.

Only a single owner, like Spooner who was the previous owner, with considerable wealth and a reason other than profit (he was championing a cause against the Government's postal monopoly) could have possibly ignored ALM's final audit. As it was, Spooner was the company owner for only the first half of 1844, so he never needed to go through a year-end audit. In fact, if Spooner had gone bankrupt and unable to sell his company, he might never have had an audit unless the courts insisted when he was sued by investors (if any, since Spooner was reportedly well to do). He probably would have had to pay his debts where they were due. However, he was fortunate enough to find a buyer, so he probably just audited the company at the time of sale. Spooner reportedly died penniless, so the profit he gained from the company sale must have been low. Whoever purchased the company from Spooner took on considerable risk, but they probably did not have to pay a very high price.

Small "Mom and Pop" mail operations were often just an extension of someone's small business such as a grocery or stationary store. When they went out of business, they probably just closed their books (if they had any). They went on with their regular business and let the mail business gains or losses come to an end without the need for a formal audit. They allowed their main business to absorb any small losses or gains. But for ALM, this would have been unacceptable to Brown, especially since ALM had offices in three major cities and several branch offices elsewhere. It was the second largest Independent Mail company in the country.

ALM's final major audit was like an end-of-the-year audit, but it was different because it was a "going-out-of-business" audit. Monthly and year-end audits document profits and losses recorded up until a single moment in time. These audits are an essential part of maintaining a business, but they do not project profits and losses anticipated in the future. A monthly report might mention this, but the actual audit does not. An audit ends on a specific date. A "going-out-of-business" audit is

similar, except the auditor knows there is no future. So, some items might be treated differently in the “going-out-of-business” audit than they would be in a normal audit.

The printing of the stamps, paying clerks and agents, processing the letters, and renting offices are all losses. Profits in a mail carrier company is ultimately reflected in the number of stamps sold. However, the number of covers sent and received at each office was also essential. This information helps make decisions about hiring and firing clerks and agents, a check on theft and on an office’s efficiency, the mail routes to maintain and even the timing of mail deliveries offered the public. An audit would have counted both sales and deliveries. Stamps still on hand at each office would also have been recorded.

So, while the number of stamps sold was the bottom line on profits, all these factors would have been monitored very carefully and recorded in the company ledgers and in an audit. For the American Letter Mail Company, this was critical, since they had three major offices and several smaller offices across the entire Northeast. And their employees were more than just family members or employees that were employed for other duties as in a small “Mom and Pop” store.

Although many things were probably monitored, the audit would have been very careful to separate true profit from false. For example, the number of stamps sold based on the number remaining in stock could be compared to the number of covers processed in one office and received in another. But the auditor would have to be careful not to count a profit twice. For example, a stamp sold, and a cover processed are useful information, but they both may represent the same amount of profit. A stamp sold for 6 ¼ cents is 6 ¼ cents of profit, but when used on a cover and sent to its destination it is still just the same 6 ¼ cents in profit. The two cannot be counted twice. We do not know how ALM’s auditing books separated this all out, but the company needed a way to communicate within and between its offices what a cover represented when entered in the office books.

This author feels the company did this communication by manuscript letter cancellations on its stamps. The “EHB” (and perhaps “CC”) notations were probably a signal to the clerks how the cover should be entered in their office ledger, and perhaps, how much information to include. The true “Agent Cancels” may have also sent a message to the receiving office. This author feels the “DB” cancels stood for “debit,” and they were a means of communication between ALM offices in the final month of operations.

Some of the rules may have changed as the company went out of business. For example, “EHB” might not have been acceptable anymore after the June audit (based on the crossed-off cancel on the May 1845 Harris & Brown cover). And most important for this article, it may have been that covers processed before and after the final major audit were treated differently when entered in the company ledgers. So, covers processed before and after the final major audit were canceled with different manuscript letter cancels to signal a different treatment for the sending and the receiving clerks.

In ALM’s “going-out-of-business” audit, the number of stamps sold (but never used) can in some cases be added to the number of covers processed to calculate profit, because there will be no more major audits in the future. In whatever way ALM calculated its bottom line, profit in a normal audit might have been different in this final major audit. Now, the total stamps sold that month might be considered along

with the covers processed, since the company had no future. If a stamp is sold, the company normally never knows if the stamp will be used. However, when the company goes out of business, it knows the stamp will never be used to service a cover after the closing.

The company could, of course, only record the stamps sold as their profit, but one must remember that around 70% of all ALM business involved stampless covers. Prior to the introduction of the postage stamp, mail carrier companies only had to record how many covers were processed, sent and received at each office and compare these numbers between offices. This was essential for day-to-day decisions about operations, but it was also sufficient for auditing gains and losses. With the introduction of a pre-paid stamp sticker for the envelope, it presented a whole new nuance to auditing the books.

ALM had only been in business using postage stamps for about eighteen months, so clerks and managers who had dealt with mail prior were not experienced in auditing stamp sales. It's highly likely they continued to focus on covers sent and received as they slowly learned to account for stamps sold and used as well. As the postage stamp prepayment method became mandatory, and stampless covers were no longer allowed, the simpler auditing of stamps sold as a measure of profit likely took over. However, ALM was one of the first companies in America to ever use a postage stamp. Among the early Independent Mail Companies, it was the very first. Not even Hale and Company, which was the first Independent Mail Company, was using postage stamps when Spooner began to introduce his small black eagle postage stamps.

Using postage stamps was a new experience, and a mail company using postage stamps was a rare occurrence at that moment in time. The closure of all Independent Mail Companies in June 1845 was also a new experience for everyone. This was compounded, because there also would never be an Independent Mail industry ever again. The US Government was taking over. David Brown's conglomerate could still profit from textiles, but it could never sell stamps for postage again. It would expand in future years by selling iron or developing land, but it could never again carry mail on the post roads. Brown likely never had a company like this. Not only was ALM a mail company using stamps and going out of business, but Brown's conglomerate was primarily familiar with commodities. He made and sold textiles and expanded from that. His experience with owning a service company, which is what a mail company is, was limited, if not nonexistent. For example, he invested in railroad companies but does not seem to have ever owned one.

ALM was forced to go out of business by the government, and Brown needed an audit. Unlike normal audits, stamps already sold but not used yet can now be counted as profit alongside the covers processed up until that date. Because there will be no covers processed after the last day of operations, stamps sold to that date can now be counted as profit along with the covers processed to that date, and the books will still balance. In this unusual circumstance, stamps sold but not used yet that month and covers processed that month were both profits. So, in this special case, counting them both was not counting the same profit twice.

What added confusion here and caused all the unusual cancellations on the stamps, is that having a "going-out-of-business" audit on the last day that the company could function was not a good idea. This company was the second largest company of

its kind in the entire United States. This audit would take much more time. The best date for that audit would have been the very end of May on May 31, 1845. If ALM waited until the very last day of operations (June 30, 1845), as companies do on year-end audits in December, there would be no one around to check the audit for errors, or to avoid a surprising demand on the other parts of Brown's large conglomerate which might have to adjust for any gains or losses from ALM's closure. If ALM still owed money or was due money, the new owner's greater company might have been held accountable. ALM had more than just postage stamps; they had rentals, employees, and business promises to resolve. David S. Brown & Co. needed an audit to pay debtors and collect debts. Since ALM appears to have been like a subsidiary of Brown's company, this was an "end-of-an-industry-going-out-of-business-but-the-parent-company-is-still-around" audit. This audit would have happened May 31, 1845. June 30, 1845 would have been too late for a thorough and useful audit.

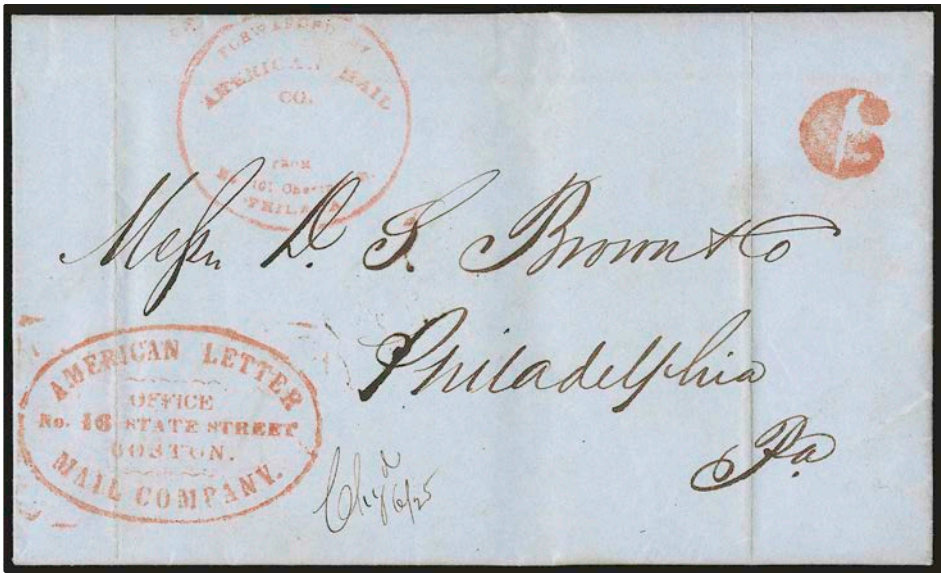
The only way to do that was to close all the books "on paper to date" as of May 31, 1845. This May audit was likely sent to the parent company to be studied. The company continued after that date, but now, everything had to reflect back to the May 31, 1845 audit. In June, office rentals and salaries for agents and clerks were still debits against ALM, so there had to be some credits coming in to offset the debits.

In Part 8, it was argued that ALM would not have wanted to service as much mail as it closed in late June. It would not have been able to protect its agents, if they were arrested. However, some ALM salaries and upkeep on the offices still had to be paid, and the rent on the offices paid as well. So, ALM had no choice but to continue to carry some mail through June. If they did nothing, they were losing money every day they stayed open, so they needed credits to offset the losses. As a result, they continued to carry mail in June after the May audit, even if it was in a guarded way.

### **Why did ALM run out of stamps?**

**Figure 10-1** illustrates a very late cover datelined June 23, 1845. It was sent all the way from Boston through to the David S. Brown Company in Philadelphia. The "Chgd" 6/25 notation appears on other ALM covers (with different dates). It may be a clerk's notation indicating that the postage due had been applied to the David S. Brown and Company account (thank you to David Snow for this suggestion). David Snow has several ALM covers with the notation, and all are "collect" covers (personal communication).

This suggestion of an ALM accounting notation, therefore, supports the genuineness of the inside dateline of June 23, 1845. The red "6" marking without a "paid" notation of some kind, means it was probably a collect cover and explains why Brown's company account was charged ("Chgd") with the postage due. A large company like Brown's might have been expected to have a post office account like this with the large volume of invoices and requests it likely received almost daily. There were no ALM ledgers surviving to prove these accounts existed, but these "Chgd" notations on several ALM "collect" covers supports this concept. Or to look at these markings another way, the "Chgd" notations strongly support that ALM had auditing books. You cannot offer a client an ongoing account without having a ledger to record the transactions.



**Figure 10-1. A late use of an ALM stampless (June 23, 1845). The “6” handstamp without a “paid” notation suggests the cover was sent collect.**

It is probable that stampless covers like this were the primary covers serviced when ALM ran out of its stamp supply in one of its offices. The small black eagle sheets (5L1) ran out months earlier, not long after the new owner purchased the company. In fact, some argue Spooner left with the plates, and that is why we see so many reprints of the small eagles today. The only small eagles used on ALM mail after Spooner left were probably already owned by the customers. They were honored by ALM, but their supply was limited. The large black eagle issue of ALM was the new owner’s workhorse. The large blue eagle stamps would be called into use when the large black eagles ran low in May 1845, but at best, there were only a handful of sheets of these blue stamps in the three major ALM offices.

In Bowman’s survey, the latest use he recorded of large black eagle stamps were a letter out of Boston Massachusetts to NYC dated May 26, 1845 and a letter out of NYC to New London Connecticut dated May 29, 1845 (personal communication). The last cover from Philadelphia was Robinson’s cover to NYC dated May 7, 1845. (Siegel Auctions reported one of the Robinson’s covers as June 4, 1845, but this was an error and discussed in Part 7. The correct date was April 6, 1845. The date recorded in the auction description was apparently transposed in error from 4/6 to 6/4, even though 4/6 appears on the front of the cover.)

So, by the time of the company-wide May 31, 1845 “going-out-of-business” audit, all three ALM offices were either out of stamps or extremely low. Some small numbers of the large black eagles may have still existed, but no covers seem to have survived. The latest surviving cover (May 29, 1845) was before the May audit. This author feels that there were some black eagles used after May 31, but it was an uncommon event from a small supply, perhaps only one sheet in Philadelphia. These are represented by the five remaining black eagle stamps with true “Agent Cancels.” But they are all singles, so we cannot be absolutely sure when they were used.

Since the Independent Mail Companies were all told by the Government that no letters could be carried on the post roads after July 1, 1845, spending money building up the supply of stamps by a new printing did not make business sense. As stated before, the company was not dependent on the stamped covers for its profits anyway. Stampless covers made up as much as 70% of their business normally. So, all three offices apparently just let their stamp supplies dwindle away. They really had no choice, but probably had no concerns either.

### **The “DB” Mystery: A New Discovery**

A recent discovery on eBay seems to further support that “DB” meant “debit,” and the “DB” cancel was used on covers with stamps purchased before the May 1845 audit but used after the audit in June 1845. This eBay stamp showed a “DB” cancel on an off-cover small eagle issue (5L1). This smaller issue was used extensively by ALM under Spooner (**Figure 10-2 frame c**). A second similar stamp was previously known on cover, and it was docketed June 14/18 (**Figure 10-2 frames a and b**). The “DB” cover was addressed to Buck and Peters, who were merchants in NYC well represented among 1844 and 1845 covers. The docketing date was assumed to have indicated the cover had arrived in NYC June 14, 1844 and was processed or answered on June 18, 1844 (this year-date assumption was wrong and is discussed in detail below).

The new owner of ALM purchased the company from Lysander Spooner sometime in July 1844, and the large eagle stamps with manuscript cancels did not start appearing until into August of that summer. Other than this example with a “DB,” the primary manuscript initial cancels on any ALM issue on cover seen during the summer were “S” and “C.” (although one “EHB” appeared at the very end of August). These were taken to mean “Single” sheet or rate, and “Canceled” or “Collected.”

Other than these two new “DB,” the only manuscript initial cancels with more than one initial found on the small eagle during ALM’s entire history were two “EHB” cancels. One “EHB” was a single and the other was on a cover with a handstamp date of November 4, 1844 (illustrated in Part 3, Figure 3-6). No “CC”, “non-DB Agent Cancels” or “Place Cancels” had ever appeared on a small black eagle under either owner.

When the Buck and Peters 5L1 cover was first discovered, it was a unique cancel on the small eagle, and it was thought that the “DB” initials might have been used to indicate a “double” sheet or double rate use. To attract customers, ALM along with all other Independent Mail Companies announced that they would not charge double for a second sheet as the US Government mails had always charged.<sup>1</sup> This cover had just a single sheet remaining and was missing its second content sheet. So, it was conceivable that a second sheet caused the cover’s weight to be high enough to require a double rate (higher than a half ounce). But the single small eagle on the front indicated a single rate. There were originally two sheets with this cover, however the single stamp meant the overall cover weight apparently did not exceed a half ounce. An overweight double-rate cover should have received two stamps. In fact, a reported

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<sup>1</sup> Scott R. Trepel, “The Independent Mails: A Historical Overview.”, *Eastern Independent Mail and Express Mail Companies 1840-1845*, ed. Michael S. Gutman, 2016, Eastern Independent Mail Company Study Group), Introduction, pages 1-25.



double-rate cover that had two 5L1 stamps was not canceled with “DB,” but rather, each stamp was canceled with a manuscript “S,” one on each stamp (PF251433, **Figure 10-2 frames d and e**). Perhaps, the “DB” cancel did not mean “double” after all.

UV light showed no stamp “ghost” that would suggest a second small eagle had been removed from the Buck and Peters cover. UV light also showed no indication the small eagle had been placed where previously a larger black or blue eagle had been attached. UV showed an exact transfer of the small eagle stamp’s shape onto the side panel that had previously been folded tightly against the back of the stamp area. As seen in **Figure 10-2 (b)**, the small eagle stamp on the “DB” cover was cut with a distinctive almost rhomboidal shape. This is the same shape that appears under UV on the side flap. Therefore, the stamp seems to be a genuine usage, and no stamps have been removed or replaced.

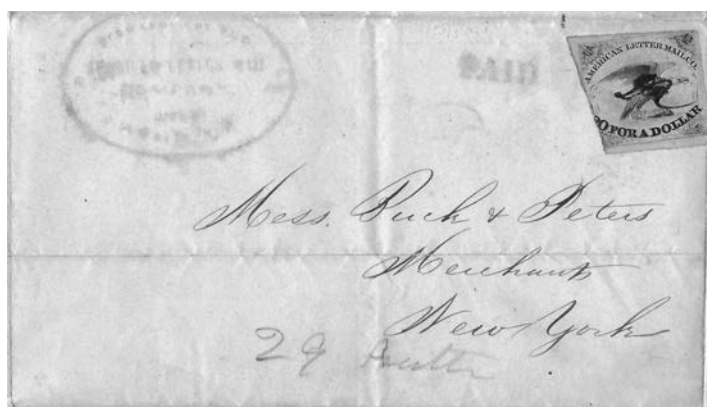
If “DB” was an abbreviation for “double,” then it must have been referring to the two sheets, since the double rate was not charged. But there was no reason to note the two sheets on the stamp, since that did not affect the rate for Independent Mail Companies. It did matter for the US Government mail but not ALM. It was hypothesized that it was just an ALM postal clerk that canceled this unique stamp this way on a whim. But now, with the eBay discovery, two such stamps were recorded, and a new explanation needed to be considered.

Earlier, it was noticed that the cover was stamped by a NYC oval red handstamp (ALM-NYC-01). At first, this was not a complete surprise, since the cover was addressed to merchants Buck and Peters on South street in NYC. Even the “PAID” stamp was the NYC “Paid” handstamp (ALM-NYC-P03 or 6) that NYC used throughout ALM’s existence ever since NYC introduced its red “PAID” handstamp in June 1844.

However, both of these red handstamp markings had never been reported on an ALM cover at this early June 14, 1844 date. Based on Bowman’s survey, the very earliest use of this type P03 NYC “PAID” marking was June 25, 1844. That was more than a week later than this cover (if it was instead a P06 NYC “Paid,” the earliest known use of this handstamp was August 7, 1844, three weeks later).

Even more striking was the use on this cover of a NYC red oval receiving/forwarding handstamp of type F09. The earliest recorded date of use of this handstamp was August 30, 1844. If the June 14 docketing meant 1844, this previous earliest-use was a full seven weeks later than when this 5L1 “DB” cover was apparently docketed.

Both red handstamp markings were still in use as late as June 23 or 24, 1845. If this small black eagle’s docketing date was actually June 14, 1845, it was well within the time Bowman reported these handstamps were still being used in NYC. So now, it had to be considered if the cover might have been dated while Daniel Robinson’s covers were being canceled in Philadelphia with the “DB” initials and not a year earlier. In other words, “DB” on the small black eagle cover and the single did not mean “double” but might instead mean what Robinson’s cancels might have meant. Like the stamps on Robinson’s covers, these two 5L1 “DB” cancels might mean “debit.”



a.



b.



c.



d.



e.

**Figure 10-2 a through e: “DB” related cancels on 5L1: a “DB” copy on a cover (a), cropped (b), a single (c), and a double rate cover with “S” cancels (d) and cropped (e).**

This small eagle issue had never been recorded used this late in 1845. Bowman reported (personal communication) that there were only six 5L1 (small black eagle) covers he recorded after November 1, 1844. The very latest he had recorded was mid-March 1845. So, if the June 14 docketing on the small eagle cover was indeed actually June 14, 1845, this cover was not only an extremely late use of a small eagle stamp but was probably used later than the large black eagle issue. “DB” had never even been used to initial a large black eagle stamp. Until these two 5L1 examples

appeared, “DB” had only been known used on the uncommon blue eagle stamp and only in June 1845.

If an agent carried the Robinson “DB” cover written Thursday June 12, 1845 from Philadelphia on his Friday run from Philadelphia to NYC as proposed, Hopkins and Weston would have been reading the Robinson letter on the next business day, Monday June 14, 1845 in NYC (this was shown calculated in Part 9, Table 9-4). According to the docketing on the 5L1 Buck and Peters cover (if 1845), the Buck and Peters and the Hopkins and Weston covers were read on the same day. It cannot be a coincidence that Buck and Peters and Hopkins and Weston were reading their letters on the same day. Both covers appear to have arrived in NYC the same day, from the same mail run from Philadelphia. Both stamps were canceled with “DB.”

**Figure 10-3** shows examples of the red NYC handstamp and its companion red “PAID” marking. The first frame (**frame a**) is from the small eagle June 14 Buck and Peters cover being discussed here. The “Paid” marking looks like Bowman’s ALM-NYC-P03, but Bowman mentions that the P06 is similar, and the two are not easy to tell apart.<sup>2</sup>

Far more important is the oval NYC handstamp (F09) which is distinct for NYC and not known used before August 30, 1844. To find an example of this handstamp on a June 1844 cover would be unprecedented. It is worth noting that in May, June and July 1844, NYC was experimenting with different types of straightline cancels. In the next part of this series, it will be argued that these straightline cancels were used as prelude to the addition of NYC’s new red oval forwarding/receiving handstamp. So, if the June 14 date on this 5L1 “DB” Buck and Peters cover were June 14, 1844, we would expect a straightline marking or no handstamp at all. The decision to introduce a rounded receiving handstamp had not even been made yet in June 1844. The oval was not in use until at least a month or more after the straightline experiments.

**Frames b, c and d of Figure 10-3** show the oval handstamp and “Paid” stamp from the Miller cover which had an “EHB” cancel on a large black eagle and was dated April 1, 1845, an April 6, 1845 letter to Hopkins and Weston from the Robinson correspondence, and a May 29, 1845 letter to Harris and Brown in New London, Connecticut. All show the same red oval NYC handstamp seen on the June 14 Buck and Peters cover. The Harris and Brown cover is of interest, because it has a large black eagle stamp with the “EHB” cancel crossed off as if the company was shutting down the “EHB” service. More important, this Harris and Brown cover is one of the latest recorded covers franked with the large black eagle stamp. This Harris and Brown cover was used only two days before the proposed May 31 audit and a full two weeks before the June 14 Buck and Peters “DB” cover.

So, this Buck and Peters oval handstamp is not only unexpected on a June 1844 cover, it is completely out of place any time before the end of July 1844. To just consider it a new earliest-use discovery would go against all we know. This argues that the docketing date must be June 14, 1845 to have this oval handstamp on the

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<sup>2</sup> John Bowman, op. cit. page 45.



a.



b.



c.



d.

**Figure 10-3 a through d: NYC oval handstamps (F09) with their companion “PAID” stamps (P03) cropped from the June 14, 1845 5L1 cover (a), an April 1, 1845 “EHB” cover (b), an April 6, 1845 Robinson cover (c) and a May 19, 1845 Harris and Brown Cover.**

cover. **Figure 10-3** shows, therefore, that there is no question the June 14 Buck and Peters cover was docketed on June 14, 1845, and not June 14, 1844. But the cover markings are unexpected.

The small black eagle was not even an issue released by the new owner. This is the stamp Spooner’s company used. The occasionally noted late uses of the small eagles, after the summer of 1844, were assumed to be leftovers that ALM still honored well into the new owner’s tenure. Bowman found that any use of Spooner’s small eagle later than November 1844 was uncommon and after March 1845 was unknown. A quick survey of just the covers auctioned by the Siegel Auction Galleries, tallied just twenty ALM covers franked with 5L1 after the end of June 1844 and into January 1845. Eight had some form of a straightline handstamp (40%), four had the earliest circular handstamp from Philadelphia (20%, F10), three had Philadelphia’s second circular handstamp (15%, F11), and one had a Boston oval handstamp (5%, F03). None had the NYC handstamp (F09). Two had no cancel directly on the stamp, but the others had “PAID”, “C”, “S”, and “EHB”, but no “DB.” So, the combination of “DB” on a 5L1 stamp on a cover with F09 could not be found in this cursory, auction-lot survey.

Four 5L1 late-usage covers are shown in **Figure 10-4**. They show some interesting combinations, but none have the combinations found on the Buck and Peters cover. This supports that the 5L1 “DB” Buck and Peters cover and the single “DB” 5L1 may have been part of the same uncommon events in Philadelphia that lead to the equally uncommon Robinson blue eagle “DB” covers used in early June 1845. If the Buck and Peters cover is indeed docketed June 14, 1845, then it dates within the same timeframe the Robinson covers were written. Like the June Robinson “DB” blue eagle covers, there is nothing like the 5L1 “DB” cancels in the history of the company.



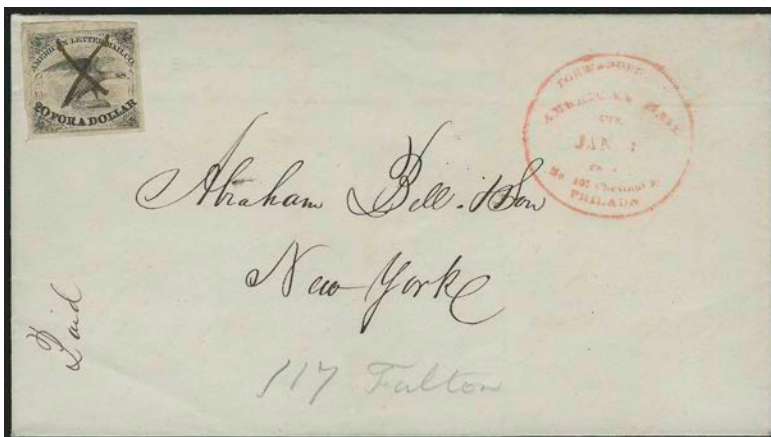
Figure 10-4a.



Figure 10-4b.



Figure 10-4c.



**Figure 10-4d.**

**Figure 10-4 a through d: Examples of late use 5L1 covers: straightline double paid dated 7-1-44, paint-canceled with a Philadelphia F10 dated 8-6-44, “C” canceled and “PAID” stamped dated 9-5-44, and pen-canceled with Philadelphia F11 dated 1-4-45.**

**Figure 10-5** compares both small black eagle “DB” initials with the six-known large, blue eagle “DB” initials. There are small differences in the lower loop of the “D” and the tail of the “B,” but taken together, they seem to be the same handwriting. This argues that the “DB” cancels were all applied by the same person. So, combined with the handstamp data, the only conclusion can be that all eight stamps were signed, using “DB”, by the same person in June 1845.



**a.**



**b.**



**c.**



**d.**



**e.**



**f.**



**g.**



**h.**

**Figure 10-5 a through h: The eight known “DB” cancels on ALM stamps: 5L1 single (a) and 5L2 Meeks (b), 5L2 Fake (c), 5L2 HW12 (d), 5L2 HW7 (e), 5L2 HW10 (f), 5L2 Cutting (g) and 5L1 Buck and Peters (h).**



If this newly reported 5L1 cover was docketed on June 14, 1845, it arrived in NYC just two weeks before ALM was forced by the US Government to close on July 1, 1845. That July 1, 1845 date applied to all ALM's offices, including the NYC office. This discovery adds to the proof that "DB" had something to do with ALM's closing on June 30, 1845.

It might have been possible that a customer realized the post was closing July 1, 1845, and they dug deep into their desk drawer and hurriedly used a long forgotten small black eagle stamp they found just in time to use on the June 14, 1845 letter to Buck and Peters. That may have happened, but why was it canceled with the "DB" initials?

These two disparate stamp issues, one a common small black eagle stamp issued under Spooner and the other an uncommon large blue eagle stamp issued under the new owner, for some reason, shared the same cancel in June 1845. All eight "DB" canceled stamps were seldom seen usages. There were many small black eagle stamps used throughout ALM's history, but these two seem to share a very late usage and uncommon cancels. The blue eagle stamp is uncommon in any form, but these blue eagle "DB" canceled examples appear to be unique to this June timeframe. This suggest that all eight of these "DB" cancelled stamps had something in common with their processing that went beyond the simple fact they were processed at the same time. The author feels these stamps were all processed in June and considered "debit" covers when recorded in the company books.

There are only six "DB" cancelled large blue eagles known. Three are the dated Robinson covers we have been following and discussed earlier in Part 9, and one is the undated Meeks cover. The other two are a cover with questionable authenticity and a single. The possibly forged "Cutting" cover appeared more than fifty years ago and has not been seen since. The three Robinson covers were to Hopkins and Weston in NYC, and the Meeks cover was sent to another address but also to NYC. These four genuine covers were all mailed from Philadelphia. One obvious question is, did the June 14, 1845 cover to Buck and Peters with the small black eagle and a "DB" cancel also come from Philadelphia?

In this newest "DB" cover discovery, the 5L1 Buck and Peters cover sheet has been separated from its second letter sheet, so the sender is not immediately obvious, and the cover could have been mailed from any city or town (other than NYC which is where it was addressed). However, it seems to have been sent from Philadelphia just like all other known "DB" covers. That argument is presented below.

### **Was The 5L1 "DB" Cover Sent From Philadelphia?**

The inside second sheet of the 5L1 Buck and Peters cover would likely have had the senders name and address, but it did not survive. However, there were markings on the front of the cover that show the cover did indeed come from Philadelphia. **Figure 10-6 (frame a)** shows the Buck and Peters cover sheet opened. There is docketing in the top right corner and some pencil notations made along the right middle side (the bottom flap relative to the address). These two areas are cropped and magnified in **frames b and c**. The docketing shows the letter was written by a man named D. B. Fiske. The pencil notations have apparently broken down the total amount discussed in the letter into what appears to be payments due to different sources from a total of \$325. The captain ("Capt") for example was to receive \$50 for

delivery of whatever was involved in the interaction. Fiske was to receive \$150, and a man named M. L. Hill was to receive \$50.

David Fiske is listed in McElroy's *Philadelphia City Directory* for 1844. His occupation was listed as "forwarding." So, based on the pencil docketing, he received money apparently for making the arrangements with the captain and others to make sure the merchandise was "forwarded" from Philadelphia to Buck and Peters as planned. He is not listed again in the 1845 Philadelphia directory, but this may be because he was not a permanent resident of Philadelphia and moved around. He gave 2 Walnut as his working address in 1844. That is the address of the Walnut Street House. This is listed in the back of McElroy's directory as one of Philadelphia's "Principal Hotels." It seems Fiske was a forwarding agent living and working out of the Walnut House hotel.



Figure 10-6a.

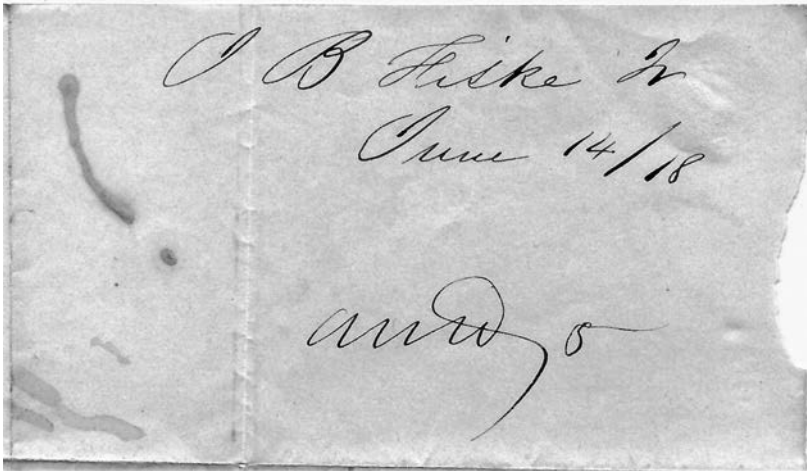


Figure 10-6b.

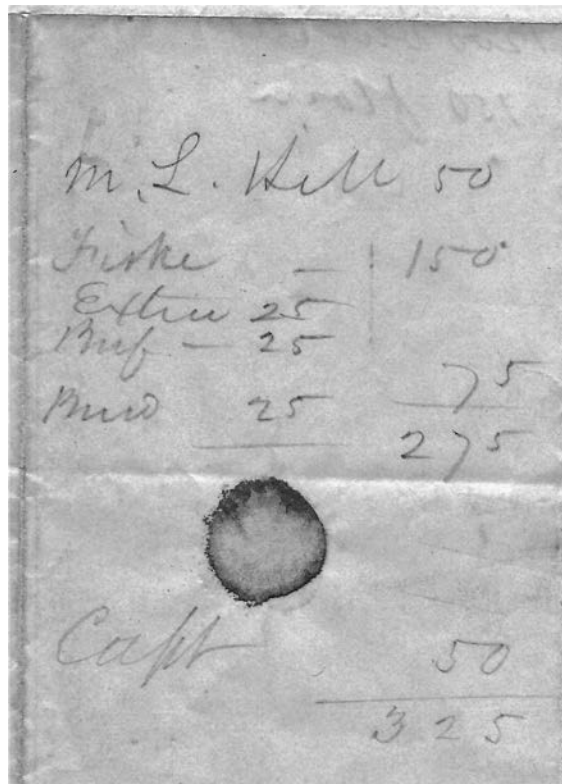


Figure 10-6c.

Figure 10-6 a, b and c: The 5L1 “DB” cover spread open (a), then cropped and magnified showing the docketing (b) and the recipients pencil notations along the side fold (c).

This then may be the source of the small black eagle stamps. It was a surprise to find that someone still had the old Spooner-era small eagles to put on covers in June 1845. But a hotel might have had some old 5L1s stuffed away in a front counter drawer for months, and no one would have probably known what to do with them or have any reason to use them or throw them away. If Fiske asked for some stamps at the front desk of the Walnut Street House, the hotel clerks were probably more than happy to sell them to him, especially since it was well known that ALM was going out of business. This is speculation, of course, but it might explain the very late appearance of the small eagle stamps.

M. L. Hill is also in Philadelphia. He is listed as Marshall Hill a merchant working at 32 and 34 High Street in the northern part of Philadelphia. This is the same address as the (John W. and E. H.) Claghorn and Hill auctioneers. So, M. L. Hill's involvement in this transaction seems to have been in orchestrating a sale through his auction on High Street in Philadelphia for Buck and Peters in NYC. Hill received \$50 for his services. Therefore, it appears that with the help of an auctioneer, a forwarding agent and a captain, Buck and Peters had sold something at auction, or more likely, made a purchase of something they needed. Clearly, the small eagle with the "DB" cancel was carried by an ALM agent for Fiske (the forwarding agent in Philadelphia) to Buck and Peters in NYC. It was carried to NYC along with the Robinson's June 12, 1845 letter. Both covers received the "DB" cancel.

So, we see here the uncommon discovery of two covers being carried by an agent of an Independent Mail Company, but each cover arising from two different unrelated customers and delivered to a different and unrelated recipient. The only thing in common between all these parties is the agent that happened to carry the two covers between the two cities on a day in mid-June 1845. The only reason we could possibly discover that three brokers, an auctioneer, a forwarder and two merchants sent their letters together that day in 1845 is because the stamps on their two letters were required to be canceled with a "DB." But why the shared cancel?

What do these two 5L1 "DB" canceled stamps have in common with the 5L3 blue eagle stamps? Robinson seems to have purchased his stamps in May but used them in June. The 5L1 Spooner-era stamps were certainly purchased long before the May 1845 audit, and it is proposed that the Robinson "DB" blue eagles were purchased before the audit also.

The proposal is that covers such as these mailed after the May 30, 1845 audit were recorded differently than covers serviced before the audit. They were considered a "debit" for auditing and counting purposes. "DB" stamps may have been a debit against profits, and/or also, a debit against the total count of letters processed. Normally, stamped covers were received no differently than stampless covers, but in June this was not always the case. To date, no ALM stampless covers have been seen with a "DB" marking on them. All "DB" markings so far have been on the stamps used on, or originating on, stamped covers.

### **How Would A June Audit Treat Stamps Purchased Before The May Audit?**

In Philadelphia, any stamps purchased but not used by May 31, 1845, were counted as credit along with those that were used. The customer had already bought their stamp and paid for a service. As ALM looked forward from May 31, 1845, the auditor had no way of knowing if the customer would finally use their stamp purchase.

There was no way they could predict a forwarding agent like David Fiske, living out of a Philadelphia hotel, would find some very old Spooner-era stamps and expect ALM to deliver his letter. ALM also seems to have sold stamps to Daniel Robinson in May, but did not know if he would use none, some, or all he had purchased.

The May 31, 1845 audit was unique in that it was intended to close the books on this dying subsidiary of the David S. Brown Company. It is true that ALM would continue with business until June 30, 1845, but David Brown's company needed closure before that final date. So, it is proposed that Brown forced the early May 31 audit on ALM and treated the company as going out of business as of that date. The proposal here is that Brown could not wait until June 30, 1845.

After the May 31, 1845 audit was sent to the new owner, it could not be changed. If there were errors, they were addressed, but adjustments were made in the next audit and not corrected by completely redoing the May audit. Audits are a snapshot in time, and if there were inconsistencies that need explanation, an addendum was added in the next month's audit. These small adjustments would have been included in ALM's final closing audit of June 30, 1845.

The proposal is that all of Daniel Robinson's stamp purchases in May would have been recorded as a sale's "credit" for the Philadelphia office in the May 31, 1845 audit whether Robinson had used them yet or not. If he used any of his stamps before the audit, the receiving office (NYC in this case) would record them as successfully serviced covers in their NYC office audit and cover count. As of May 31, 1845, both the Philadelphia and NYC audits would balance. But if Robinson did not use his stamps until into June, it is proposed here that his stamp purchase was still considered a profit in May. This audit was a special kind of audit that allowed Brown's Company to prepare for ALM going out of business. The books could be closed and sent to David S. Brown & Company. The May 31, 1845 audit was final and would not be changed.

This also happened to the stamps bought by Frederick Porter of the ASSU before May 31, 1845 (who would send a cover later in June to Jason Meeks in NYC) and any long-forgotten 5L1 not yet used from the Spooner era. This was true for literally every person who still had not used their ALM stamps by May 31, 1845. All such sold stamps were considered profit and marked as a "credit" in the May 31 audit. The auditors had no way of knowing which, if any, would finally be used in June.

The problem was how to balance the books at the end of June. Any audit begins with the final total balances from the last audit. This is just how your checking account statement begins. Stampless covers were not a concern since, by definition, they had no stamp. However, for stamped covers, NYC needed to be notified if a cover was franked in June with a stamp purchased before the major May 31, 1845 audit. NYC needed to know how Philadelphia treated the 6 ¼ cents represented by the stamp on the cover they received.

Fortunately, stamps were only used on as few as 30% of the ALM mail, and probably there were even fewer customers buying stamps for future use as ALM prepared to close forever. Therefore, these stamps already sold, but not used yet, were not a major concern, but they still had to be recorded in an audit. So, it is proposed that ALM put in a system to track these few stamps. Since there were so few, it did not matter if a few covers were not counted correctly, but most would be correctly recorded, and the ledger books would balance well. NYC needed to know about the



cover it received in June for both its audit and its general recording of covers they processed that month. Because of the May audit, the June audit was different than all the monthly audits before May, and also, different from the “going-out-of business” May audit.

Philadelphia had to signal NYC how that stamp was recorded in their audit, and ALM did it by the cancel on the stamp. For ALM, this was not a big deal and involved just a few stamps. But for philatelists, 170 years later, this created some interesting cancellations. Philatelists were drawn to this minor decision, since it produced some exciting new cancels to collect. At the time, ALM probably gave it little thought, and it involved primarily only the few stamps left in Philadelphia anyway.

The proposal here is that stamps purchased before the May audit but used in June were marked “DB” for debit. However, any remaining stamps in the Philadelphia office (there were not many), that were sold at the counter in June, would be initialed by the agent carrying the cover to NYC. The possible reasons the agents were asked to initial the newly purchased stamps in June is discussed later. But their initials could have been the signal to count the cover as if it were stampless and not a “debit” cover. In this way, the NYC and Philadelphia books would balance in June, just like they did in May. The same system could have been applied to covers other than just between Philadelphia and NYC, but Boston and NYC probably ran out of stamps well before it became an issue for them. Stampless cover did not need a special rule. Also, if David Brown & Company was indeed the new owner of ALM, Brown may have been watching the Philadelphia office more closely, since Brown’s company was literally located down the block from the Philadelphia’s ALM office.

Closing out the company records forever was probably the office manager’s job, although it might have involved someone from the parent company also. That was probably particularly true in Philadelphia where the owner lived. Now, with all the hard work done, whoever was responsible in each of ALM offices for putting together the May 31, 1845 audit had very little audit work still to do. This manager had to just account for the June activities and any adjustments from May, and his job as an accountant was over. The only difficult part of the June audit for the manager would have been that other eyes were watching him carefully. He certainly would have tried to do a careful job on this final June audit, if he wanted references from his employer for his next job. Workers in the mid-1800s lived by the same rules of advancement that workers live by today. If you are a responsible worker, and your job is coming to an end, you do everything possible to help yourself find a new job. So, the June audit was relatively easy, but the manager knew it had to be done accurately and correctly.

If there were discrepancies in the May audit, the parent company had already informed the managers of all three offices. The managers final job was to record costs of rent and salaries and the cash inflowing from the covers carried just in the month of June. He also had to correct in that audit any adjustments carried over from the May audit reported to him. The parent company already knew about credits or debits ALM would need to settle with ALM customers and employees as of May 31, 1845. New credits and debits in June would be honored but were minor now that the “end-of-business” audit of May 31 was finalized. The June audit was easier, but it had to be completed accurately, since there would be no one around in July to carefully confirm

its contents. Most important, if David Brown was the owner, his company would still be around long after ALM closed its doors.

Each of Robinson's three June "DB" covers ultimately erased three other stampless that were carried in June and counted as credits. By recording Robinson's three June covers as "debits" and any three June stampless as "credits," there was no net gain or loss for the month, and the books would balance. The same is true for the Meeks cover canceled with "DB" and the two 5L1 stamps canceled with "DB." The newly discovered 5L1 stamps canceled with "DB" are the perfect example of this. For months, ALM was able to count this small 5L1 sale (probably a year earlier) as a credit and probably assumed the stamps would never be used for service. But when they were used in June after the May "going-out-of-business" audit, ALM books had to be adjusted by labeling these covers as "debits," so the June books would balance.

In June, Robinson walked into the Chestnut Street office with his "Single Paid" marking and his blue eagle stamp attached just like he had for the previous eight months using black eagle stamps. For Robinson, there was nothing new. Even the color of the stamp made no difference. However, Robinson's covers still had to be serviced, but the company lost the money it had claimed it gained in the May 31 audit. To be sure that the Chestnut Street office auditor recorded the cover properly, the stamp was canceled with the letters "DB" for "debit." Perhaps by the clerk, or even more likely, by the manager. This explains why there were so many "DB" canceled stamps among the few known examples of manuscript letter cancels that survived. There were as many "DB" canceled stamps (eight) as all of the true "Agent-cancel" stamps combined. Only four "DB" stamps were on covers that could be dated (three Robinson to Hopkins and Weston and the one 5L1 cover to Buck and Peters), but all four were canceled in June 1845.

We do not know for sure when Robinson purchased his stamps, but we do know from his twenty-cover correspondence detailed in Part 7, that there seem to be no missing covers from Robinson right up to and including the May 7, 1845 cover (A2-PX-9, Table 7-1). This supports that the two misdated covers (HW22 and HW23) were purchased after May 7, 1845, not before. Also, these two Robinson covers were franked with blue eagle stamps. All previous Robinson covers were franked with the black eagle stamps. ALM was using blue eagle stamps as its supplies were running out, so this further supports that HW22 and HW23 were not only used after May 7 but close to when ALM was just about out of stamps.

The HW22 and HW23 stamps were canceled like almost every Robinson cover had been before by using a simple and common "x." Therefore, they were most likely used the week before the audit. However, the three other Robinson blue eagle covers that we know were dated in week two of June, all received the more complex manuscript "DB" cancel. We also know the 5L1 "DB" cover's stamp was treated the same way even though it had nothing in common with the Robinson's covers except the date it was mailed.

In conclusion this means, both Spooner-era 5L1 stamps used after May 31 and three of Robinson's blue eagle stamps also used after May 31 were marked with "DB" meaning "debit." The Meeks stamp was also marked this way, and presumably, so were any other stamps used after the May 31, 1845 audit. There are two other blue eagle stamps that survived marked "DB." One is a single, and one on a questionable

cover mailed to Cutting in NYC. These two have no date to tell us when they were used, but they were canceled “DB,” so they were likely used after May 31, 1845.

Philadelphia was notifying NYC that these Robinson “DB” covers were to be processed as a “debit.” They should not be counted as a “credit” when the NYC books closed forever. However, Philadelphia must have also recorded the “DB” covers as such in their accounting books, so the audit would match NYC’s. Therefore, all “DB” canceled ALM stamps mailed after May 31, 1845 were considered a “debit” and marked “DB” for both the sending office and the receiving office. The cancel allowed the information to be recorded at both offices which were a few hundred miles apart. In twenty-four hours, the task was complete, and the ledgers in both cities were constantly ready to be audited.

The whole process is reminiscent of the process Brown’s receiving department went through when they noted the arrival of an invoice and entered the appropriate information into their ledgers to keep the books constantly up to date. It seems likely ALM’s association with the large Brown conglomerate affected ALM’s use of cancellations on its stamps, and ALM used Brown’s auditing methods to balance their books and count the covers they processed. However, it was only in June where the special “DB” cancellations became necessary. This abbreviation was specific to ALM and to what it was going through in June. Other Independent Mail companies went out of business at the same time, but they had not used their stamps’ cancels as a message. ALM had already experimented with this idea using the “EHB” cancels.

As with the “EHB” manuscript cancels, the “DB” and perhaps the true “Agent Cancel” markings on the stamp were meant to be seen by the ALM clerks. As with almost all “EHB” cancels, not one of the eight “DB” cancels was re-canceled or obliterated in any way. Two of the remaining eight true “Agent Cancel” initials are re-canceled, but neither obliterates the initials from being easily read. The conclusion is that “DB” and the few remaining true “Agent Cancels” were signals to be read by both the Philadelphia clerk and the NYC clerk. In the case of the “DB” cancels, the signal was for both clerks to record the cover as a “debit” in their respective office books.

### **What About The Meeks Cover?**

Almost all stamps from the first blue eagle sheet were used before May 31, 1845. So, these blue eagle stamps used in Philadelphia from August 1844 until right up until May 31, 1845, mostly have normal pen mark cancels (except the “EHB” on the Thompson cover which was a special situation, and perhaps even an experiment). The Meeks stamp marked with “DB” is the only other obvious exception.

**Table 10-1** shows the placement of blue eagle stamps believed to have originated from Philadelphia’s sheet one, if that was the sheet of preference in Philadelphia. The figure assumes Philadelphia used up sheet one before it went to sheet two, and that Robinson’s purchase dominated the stamps originating from sheet two. These two assumptions may be incorrect, but **Table 10-1** and **Table 10-2** at least gives us a starting point for discussion.

Table 10-1 :

## Proposed 5L3 Sheet 1 Philadelphia





















|       | Column 1                                                                            | Column 2                                                                            | Column 3                                                                            | Column 4                                                                             |
|-------|-------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|
| Row 1 |    |    |    |    |
|       | Thompson (EHB-1)                                                                    | Single (PX-4)                                                                       |                                                                                     |                                                                                      |
| Row 2 |    |    |    |    |
|       | JJ Stuart (PX-1)                                                                    |                                                                                     |                                                                                     |                                                                                      |
| Row 3 |    |    |    |    |
|       | Single (P#-2)                                                                       | HW22 (PX-2)                                                                         |                                                                                     | MEEKS (DB-3)                                                                         |
| Row 4 |  |  |  |  |
|       |                                                                                     | HW23 (PX-3)                                                                         | UNUSED (UnC-1)                                                                      |                                                                                      |
| Row 5 |  |  |  |  |
|       | FRAGMENT (UnC-frag)                                                                 | Single (P#-1)                                                                       | Single (PX-5)                                                                       |                                                                                      |

Table 10-2 : Proposed 5L3 Sheet 2 Philadelphia

|       | <u>Column 1</u>                                                                                   | <u>Column 2</u>                                                                                  | <u>Column 3</u>                                                                                  | <u>Column 4</u>                                                                                     |
|-------|---------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
| Row 1 |                  |                 |                 |                   |
| Row 2 |                  |                 | <br>HW13 (JG-1) | <br>HW10 (DB-6)   |
| Row 3 | <br>HW12 (DB-2)  | <br>HW16 (JG-2) |                 | <br>Single (DB-5) |
| Row 4 | <br>HW7 (DB-1) |               |               |                 |
| Row 5 |                |               |               |                 |



**TABLE 10-3 : Proposed 5L2 Final Sheet Philadelphia**

|       | <u>Column 1</u>                                                                     | <u>Column 2</u>                                                                                     | <u>Column 3</u>                                                                     | <u>Column 4</u>                                                                               |
|-------|-------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|
| Row 1 |    |                    |    | <br>"COX"   |
| Row 2 |    | <br>"J Gray agent" |    | <br>"TBS" 1 |
| Row 3 |   |                   |   |            |
| Row 4 |  | <br>"CSP"        |  |           |
| Row 5 |  | <br>"TBS" 2      |  |           |

| Table 10-4                                              |                                                     | Proposed Activities of ALM during May and June 1845 |                                                           |                                                          |                                                         |                                                              |                                                                                  |  |
|---------------------------------------------------------|-----------------------------------------------------|-----------------------------------------------------|-----------------------------------------------------------|----------------------------------------------------------|---------------------------------------------------------|--------------------------------------------------------------|----------------------------------------------------------------------------------|--|
| STAMP<br>S TO<br>BOOKS                                  | EXAMPLE<br>&<br>CANCEL                              | Sat<br>&<br>Sun                                     | M                                                         | T                                                        | W                                                       | Th                                                           | F                                                                                |  |
| OPEN<br>Credit                                          | 5L2, 5L3<br>normal<br>"x" cancel                    | 24-25<br>May                                        | 26<br>HW22<br>"x" cancel<br>(possible<br>or earlier)      | 27<br>LAST EHB<br>ALLOWED<br>(or earlier)                | 28<br>HW23<br>"x" cancel<br>(possible<br>or<br>earlier) | 29<br>EHB<br>DENIED<br>Harris &<br>Brown<br>"x" out          | 30<br>END OF<br>MONTH<br>AUDIT<br>books closed<br>up to<br>May 31                |  |
| CLOSED<br>to 5- 31<br>"DB" or<br>credit if<br>initialed | 5L2, 5L3<br>Agent<br>initials<br>&<br>"DB"          | 31-1<br>June                                        | 2<br>IDB-4<br>"DB"<br>single<br>(possible)                | 3<br>5L2 Agent<br>Single<br>some<br>time in<br>June      | 4<br>IDB-5<br>"DB"<br>single<br>(possible)              | 5<br>Agent ID<br>required<br>until<br>supply<br>gone         | 6                                                                                |  |
| CLOSED<br>to 5- 31<br>"DB" or<br>credit if<br>initialed | 5L1 & 5L3<br>Agent<br>initials<br>&<br>"DB"         | 7-8                                                 | 9<br>HW7<br>"DB"<br>cover                                 | 10<br>5L1 "DB"<br>Single<br>some<br>time in<br>June      | 11<br>HW10<br>"DB"<br>cover                             | 12<br>"DB"<br>if stamp<br>is<br>customer<br>owned            | 13<br>HW12 "DB"<br>cover<br>&<br>B&P 5L1 "DB"<br>cover                           |  |
| CLOSED<br>to 5- 31<br>Credit if<br>initialed            | 5L3<br>John Gray &<br>agent<br>initials             | 14-15                                               | 16<br>HW13<br>John Gray<br>cover                          | 17                                                       | 18<br>HW16<br>"JG"<br>cover                             | 19                                                           | 20                                                                               |  |
| CLOSED<br>to 5- 31<br>Credit                            | STAMPLESS<br>and "collect"<br>allowed all<br>June   | 21-22                                               | 23<br>BROWN<br>collect "G"                                | 24                                                       | 25                                                      | 26<br>Stamps<br>s<br>and<br>"collect"<br>allowed<br>all June | 27<br>FINAL AUDIT<br>& LAST DAY<br>Effectively<br>(probable)                     |  |
| BOOKS<br>RETIRED<br>books<br>did not<br>survive         | UNUSED<br>STAMPS<br>USELESS<br>only one<br>survived | 28-29<br>Last<br>collect<br>(NYC to<br>Phil)        | 30<br>CLOSED<br>COMPANY<br>final<br>pick-ups<br>(perhaps) | 1<br>July<br>POST<br>ROAD<br>TRAVEL<br>ILLEGAL<br>by law |                                                         |                                                              | Oct<br>24<br>ALM DENIED<br>BY U.S. MAIL<br>5L3 fragment<br>on<br>Eagle City Post |  |

Table 10-4. Proposed Activities of ALM during May and June 1845.

If the assumptions are incorrect, some stamps in **Table 10-1** might have originated from sheet two (**Table 10-2**) instead of sheet one. However, some stamp pairs have already been discussed, and the reasons for including them on sheet one or two have been presented. Most are cases where two stamps plate to the same position, so each stamp had to originate from a separate sheet. The Meeks stamp is one of these.

The Meeks stamp plates to Position 12, but a blue eagle “DB” single also plates to Position 12. Since sheet two is dominated by the Robinson “DB” stamps, the “DB” single is placed on sheet two, and the Meeks stamp is placed on sheet one. But this makes the Meeks stamp an anomaly amongst the other stamps on sheet one because of its “DB” cancel. However, the single “DB” would be an anomaly if placed on sheet one also. So, how do we explain either of the stamps from Position 12: the Meeks stamp with its “DB” cancel (on cover) or the single “DB?” They are an anomaly no matter which sheet they are assigned.

Jason Meeks received his cover apparently from the American Sunday School Union (ASSU) which was just up the street from the Philadelphia ALM office. It was at 146 Chestnut Street when ALM’s Philadelphia office was at 101 Chestnut. There are many letters to Frederick Porter delivered there by ALM throughout ALM’s and ASSU’s existence. With so many coming into Porter via ALM, this Independent Mail Company must have been his mail carrier of choice for ASSU business at that time.

Porter was the ASSU correspondence secretary for several years (noted in the Philadelphia directories), and in some respects, he was like Daniel Robinson the broker. They both wanted to have a supply of stamps on hand to do their job efficiently. Unlike Robinson, Porter did not leave behind his full set of correspondences during this period, since they were scattered to many different subscribers. However, it would be a surprise if Porter did not buy ALM stamps in quantity by the sheet like Robinson did. It is only because one of Robinson’s recipients, Hopkins and Weston, kept every one of Robinson’s letters in a file in NYC that we know so much about Robinson today.

Meeks received at least one other letter apparently from the ASSU (Porter) back when Spooner owned the company, so he may have received several letters from Porter. Meeks was one of ASSU’s agents for book sales in NYC. Apparently only two covers survived from Porter to Meeks, but Porter was no doubt writing to many different people about ASSU affairs. ASSU was in the middle of a major expansion and construction project for a new building. Their book sales were exploding throughout 1845. Porter may have had an even greater need for ALM sheet stamps than Robinson.

Auction houses do not illustrate the contents of ALM covers for sale, so auction buyers often do not know the sender (many times the inner sheet is lost anyway). But if we could only know every ALM cover’s contents, we would probably discover many were sent by ASSU’s correspondence secretary Frederick Porter. That is, if Porter’s letters were all saved in one place like Robinson’s letters were saved, we might see similar patterns and cancellations. But Porter’s correspondences were scattered throughout the Northeast and Midwest and most were probably lost to future philatelists. Much of postal history discovery depends on chance and circumstance.

Apparently, Porter purchased the Meeks stamp from Position 12 of one of the blue eagle sheets, around the time someone else purchased the single “DB” plating to Position 12. This single stamp had to have come from the other sheet. Position 12 is

so close to the ones we know Robinson purchased, that the purchaser of the “DB” single was probably Robinson. This Position-12, “DB”-canceled single stamp likely came from Position 12 just below Robinson’s June 10 stamp in Position 8 and was purchased along with Robinson’s cluster of stamps in May. It was probably also used after the May 31, 1845 audit, since it was canceled “DB” like Robinson’s Position-8 stamp.

This position-12 “DB” single was likely used a week before the three Robinson June 7, 10 and 12 stamps, but we cannot be sure, since it is no longer on its cover. The Cutting “DB” stamp might have also been a Robinson stamp used around the time the “DB” single was used, but now it is on a cover from which it apparently did not originate. Unfortunately, the Cutting stamp image in the auction catalog was poor, and the stamp could not even be plated. However, it is not unreasonable to conclude that both the “DB” single and the “fake cover” Cutting “DB” stamp were once on Robinson covers. Robinson only wrote a couple of letters a week, so the best guess would be that Robinson mailed both the “fake” Cutting cover “DB” stamp and the “DB” single during the first week of June before his June 7, 10 and 12 letters were mailed the next week. We do not know who these two covers were addressed to, since the original covers are lost. However, Hopkins and Weston would be a good guess.

### **What Is Known About “Agent Cancels” On Large Black Eagle Stamps?**

Other than Robinson’s five dated covers in early June initialed by “DB” and John Gray on the blue eagle stamps, there are eleven additional known “Agent Cancel” stamps that survived. Three of the remaining are also initialed by “DB,” one of which is on the Meeks cover, but it is undated. The “DB” initials all seem to be in the same handwriting, and all are on the blue eagle stamps or the 5L1 issue. In fact, “DB” has never been found on a large black eagle stamp and never on a cover dated any earlier than June. It is not unreasonable, therefore, to assume all six, blue eagle “DB” canceled stamps were carried sometime in early June along with the two 5L1 “DB” canceled stamps. That is eight “DB” cancels in all.

The eight “DB” and the two John Gray account for ten of the sixteen remaining known so-called “Agent Cancel” stamps listed in Table 9-1 of Part 9. One other “Agent Cancel” occurs on a blue eagle stamp, and this is the John Brinckerhoff stamp (...kerhoff, A3-Iker-1). He signed with his full last name, not his initials (although only the right half is visible on the single). His residence was NYC, and it was proposed he worked out of ALM’s 23 Chambers Street branch office where he is listed in the directory. The Brinckerhoff blue eagle stamp plates to position 12 just like the Meeks and the “DB” single. Since Brinckerhoff worked out of the NYC office, it is assumed his position-12 stamp came from the NYC blue eagle sheet and not the Philadelphia sheets. This suggests that NYC’s branch office might have also been running out of the black eagle issue and had to start to use stamps from their sheet of blue eagle stamps. This is however the only “Agent Cancel” stamp that can be traced to NYC, so the picture in NYC is much less complete than in Philadelphia.

This leaves only five surviving “Agent Cancel” stamps unexplained. They are all black eagle stamps, and these five seem to be stamps truly signed by an ALM agent. All are singles, so the date they were initialed and used cannot be determined. But their plate positions can be analyzed. **Figure 10-7** shows the remaining “Agent

Cancels” on the five black eagle singles. The diagnostic plate markings are identified with red arrows.

One of these is canceled by John Gray (**frame b**), but unlike on his two blue eagle stamps on covers, this initialing is on a black eagle stamp single where he also added the word “agent” below his signing. This black eagle John Gray stamp plates to Position 6 based on two visible double transfer lines between the inner and outer left frame lines and a characteristic vertical layout line to the far right of the right outer frame line.

Another “Agent Cancel” stamp is the “COX” stamp (**frame a**) at Position 4 (the “C” of “COX” might alternatively be a “D”). It has characteristic position dots at the left on the outer edge of the left outer frame and at the right just barely inside the right outer frame. The clear vertical layout line outside the left outer frame is also characteristic. The fainter of the two “TBS” stamps (**frame c**) is Position 8. It shows a characteristic position dot on the outer edge of the left outer frame line, a visible vertical guide line outside the left frame line and distinct double transfer marks. The “CSP” stamp (**frame d**) came from Position 14 with characteristic position dots inside the inner frame at the right and just outside the outer frame line at the left. Two slanting vertical guide lines are also visible. One is at the right, and one is at the left. The second “TBS” stamp (**frame e**) plates to Position 17 with a distinctive position dot between the inner circles to the right, and a characteristic vertical line rising from the outer frame at the bottom to just right of the “R” in “LETTER.” This stamp also shows distinct short horizontal dashes outside the left frame line commonly seen on Position 17 stamps.

John Gray signed one of the remaining five black eagle agent-canceled stamps. The two “TBS” canceled stamps can be attributed to Trueman B. Shew, a daguerreotypist in Philadelphia (see Part 6). The last two, CSP and COX, are unique singles, and so far, are not identified as to name or residency.

**Table 10-3** illustrates the five, remaining known “Agent Cancel” stamps as they would have been located on a black eagle sheet, if they came from the same sheet. They may have come from more than one sheet, but the fact none of the surviving five stamps plate to the same plate position raises the possibility that all five remaining “Agent Cancels” were from a single final sheet of the large black eagle stamps.

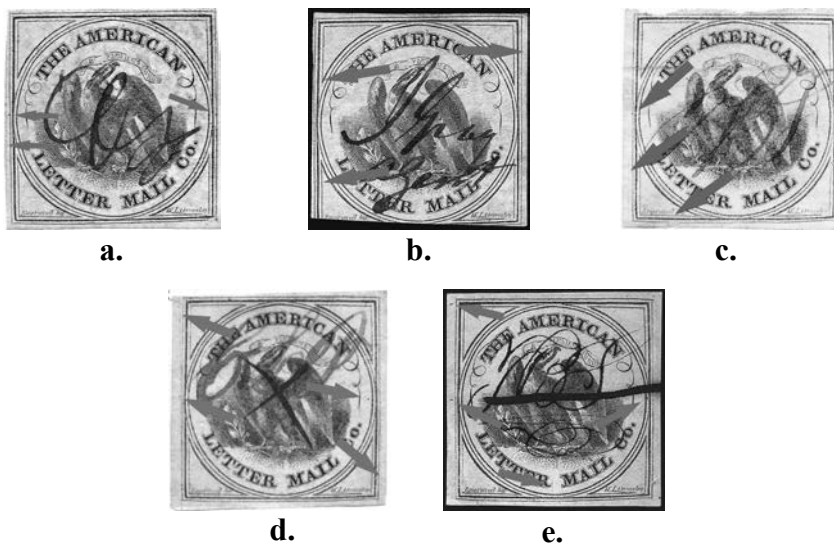
Since three of these five black-eagle agent-signed stamps are initialed by known Philadelphia residents (Gray and TBS), this proposed single sheet was most likely in the Philadelphia Chestnut Street office, not in NYC or Boston. We know the other two John Gray initialed stamps were on blue eagle covers genuinely mailed in June 1845 from Philadelphia. Gray lived in Philadelphia and signed one of the black eagle singles also. TBS also lived and worked out of Philadelphia and on the same street as the ALM office. We do not know when the five black eagle stamps were used, since they are all singles. However, since Gray signed one of the large black eagles, it is not unreasonable to assume that all the remaining true agent-signed black eagle stamps originated from Philadelphia, came from the same sheet and were used in June 1845. This is, of course, a hypothesis but to me a reasonable one.

### **Were “Agent Cancels” Used On Stamps Purchased After The May Audit?**

From the 1940s through to today, the manuscript cancels on ALM stamps have been assumed to be primarily the initials of the company mail carriers. Perry and



Hall suggested this as early as the 1940s in their unpublished manuscript on the Independent Mails. Since this present series of articles on ALM in the *Penny Post* began over a year ago, the total number of ALM manuscript initial-canceled stamps with two or more initials has been tallied at slightly under fifty copies. But the number now still associated with an agent is down to just eight, or as few as 17% of all examples known survivors. The question as to the meaning of ALM's "Agent Cancels" has become less important but remains a challenge to answer.



**Figure 10-7 a through e: All known agent cancels on black eagle stamps (Positions 4, 6, 8, 14, 17). Gray arrows point to plating marks.**

To summarize, three true "Agent Cancels" appeared on the blue eagle issues (Brinkerhoff's single and John Gray's two covers) and five more on the black eagle issue (the five singles discussed and plated above). Gray's three examples (two blue, one black) and TBS's two examples (both black) make up 62.5% of these remaining true "Agent Cancels." All five of the black eagles (also 62.5%) may have originated from a single sheet in Philadelphia. All but the Brinckerhoff stamp have Philadelphia ties (87.5%). The only two on a dated cover were the Robinson covers initialed by John Gray on June 13 and June 16, 1845, and John Gray also initialed one of the five black eagle singles.

Except for the Brinkerhoff single, all remaining true "Agent Cancels" may be the consequence of a single event in June 1845 in Philadelphia. Even the Brinckerhoff stamp may have originated during a similar event in NYC. The result of this research is that the true "Agent Cancels" are apparently not part of a very complex set of circumstances as was first thought. The few remaining true "Agent Cancels" may have originated from just a single event or decision during June 1845. This is not the conclusion we expected more than a year ago when this study began. We thought that most manuscript cancels on ALM stamps were agent cancels, and there were dozens of these spread over the life of the company. We thought the reasons for the agent initials would be very complex. Now, explaining their origins may be much simpler.

In June 1845, ALM apparently ran extremely low on all postage stamps. It was forced out of business that month by the US Government, and it is highly likely the company went through some final audits for its owner. These events must relate somehow to the meaning of the few remaining true “Agent Cancels.”

However, a definitive reason explaining these true “Agent Cancels” remains rather elusive, because we have now discovered that very few stamps received these cancels, and only two survived on their covers. Where we thought there may be many reasons, now there may be few. This is good news, but unfortunately, we now see that there simply are not enough true “Agent Cancel” stamps to give a definitive answer yet. The proposal made earlier in this article was that the agents initialed the stamps as a counterpoint to the “DB” cancel. The proposal was that agent initials signified that the stamp’s cover was not a “debit.” It was a “credit” and should be recorded as such in the ledger for the June audit or when the office made a final total cover count as the company went out of business. Unfortunately, there are so few examples remaining from the original survey that this cannot be a definitive conclusion. However, two explanations are presented below to encourage further research.

One possibility, discussed earlier, is that the remaining true agent cancels were intended to notify the receiving ALM office clerks that these June covers were not “debit” covers. These stamps were purchased after the May audit directly from the Philadelphia office, and therefore, were to be treated as “credits” just like the stampless June covers. The initials told the NYC clerk that these covers, unlike the “DB” covers, were to be treated just like stamped covers in the past; they were a credit and not a “debit.” They were to be counted along with the stampless covers. One might think the NYC clerk could figure that out, but perhaps the Philadelphia manager or the owner decided it was necessary to be perfectly clear.

If this was the directive in Philadelphia, it might explain the John Gray cancels on the Robinson covers of June 13 and 16, 1845. Perhaps Robinson bought only the two blue eagles canceled by John Gray somewhere into June, when he ran out (a second time) of his first purchase of stamps from May. If so, only these two Robinson covers would receive an agent’s initials and not a “DB” cancel as his covers from a few weeks before had received. Robinson’s stamps purchased before May 31 but used after May 31 audit all received a “DB” cancel for “debit.” However, if Robinson bought two more stamps after the May 31 audit, they would not be “DB” debits. These stamps would have come from the Philadelphia blue eagle stamp supply. They were bought over the counter in mid-June shortly before Robinson used them. Perhaps agent John Gray was asked to initial these last two Robinson stamps to show they were a “credit” and not a “debit.” This possibility fits the data but needs more discoveries to be substantiated.

This might explain why Robinson’s John-Gray-initialed blue eagle stamps came from the inner part of the blue eagle sheet and were not used until the blue eagle “DB” stamps had been removed from the outer edges. The John Gray stamps were probably the last blue eagle stamps sold from the Chestnut Street office supply. According to this scenario, the Robinson “DB” stamps were purchased in May, but Robinson’s “J. Gray” and “J.G.” stamps were purchased in June.

A second possibility also needs more discoveries. It seems highly likely that any stamps not sold yet at the time of the May 31 audit and still available in the Chestnut Street office supply room, would have been tallied as unused remainders in

the “going-out-of-business” May 31, 1845 audit. The manager knew that Brown’s company had been given the final May 31 stamp tally. Therefore, the Philadelphia office manager was obligated to keep a close tally on who used any stamps in his store room after May 31, 1845. One might conjecture that he may even have felt it was more important to report on these few remaining stamps than he had in the past. In this way, the auditor could report specifically what happened to these remainders in the final June audit. Agents were asked to initial any stamps they removed from this final supply (likely only one sheet) to verify the final tally and avoid any suggestion of theft or misuse in the company’s final days. This is by far a much more simplistic explanation of ALM agent cancels than originally expected, but with so few true “Agent Cancels,” this simple explanation may now be all that is needed.

This might also explain why John Gray not only wrote his last name on his only black eagle stamp but included the word “agent” below his name on that stamp. He may have wanted to show that there was no question he was allowed to remove the stamp from the final black eagle sheet. This is a second hypothesis worth considering if more information is discovered.

Either hypotheses above might account for the few remaining true agent cancels. In fact, both hypotheses may be true and acted in combination. The few remaining agent cancels were a check on theft and as a tally, but also sent a message to the NYC clerk how to record the cover in his audit. These hypotheses warrant further study, but more examples will be needed.

### **What happened in Philadelphia as ALM was closing?**

**Table 10-4** summarizes the final weeks of ALM’s existence. There are some assumptions, but everything centered around the proposed May 31, 1845 audit and the closing of the ALM books up until that date. During the last weeks of May, stamps were sold and canceled as in the past, although it seems the “EHB” system based on the Harris and Brown cover (see Part 3) was shut down before the audit. This would make sense if the “EHB” system involved recording information in the company books. Robinson’s two misdated HW22 and HW23 covers are probably from this time also, even though their docketed dates are highly questionable, and therefore are unknown. They were each blue eagle stamps but canceled with the common “x” pen cancel.

After the audit, the stamps that had been purchased before May 31 were canceled “DB” for “debit,” if they were finally used by the customer before June 31, 1845 when the company closed. The two undated “DB” canceled blue eagle stamps (a single and a stamp on a questionable cover) were probably from the first week of June 1845. This is consistent with Robinson’s pattern of writing about two letters a week in June (even though these two stamps were not on a cover that could be dated).

Robinson sent letters to Hopkins and Weston usually two or three a week on alternating days during the second and third week in June. If the two undated “DB” from an unknown source are placed in the first week of June, they follow this Robinson pattern of corresponding. Therefore, these two unidentified “DB” could have also been part of the Robinson correspondence before his June 7, 10 and 12 letters, but at some point, years later, collectors removed them from their original covers.

Robinson's letters were business letters, and he usually would have asked a question and waited for a reply before responding. These were financial business transactions that had to move quickly, but more important, they had to be clearly communicated, since a stock purchase or sale could not be simply undone. As discussed in Part 7, these brokers had their communication between cities down to a finely tuned system. It had to be expedient and clear, but it also could not be rushed. So, a two-day turn around combined with the schedule of a business week gave Robinson the chance to only write two or three letters a week to the NYC brokers. Any more letters per week and Robinson's letters and Hopkin and Weston's replies might have passed each other in the mail.

So, if we assume the HW22 and HW23 covers were written before the audit, and the two undated and unidentified "DB" stamps were from Robinson's covers sent the first week of June, we have the maximum number of letters Robinson would have written during that time. That is: two letters the last week of May ("x" canceled), two the first week of June ("DB" canceled), Robinson's three dated "DB" covers during the second week of June, and finally, the two John Gray canceled covers during the third week in June.

Any other ALM stamps purchased earlier but sent in June after the May 31, 1845 audit would have been canceled with "DB," just as was the case with some of the Robinson's covers. The Meeks cover is probably explained this way, and the 5L1 cover to Buck and Peters docketed June 14, 1845 clearly fits this pattern.

Stampless covers were apparently processed throughout June as they always had been treated. "Collect" covers were also accepted right up until the company closed (a surprise, since it risked non-payment and revenue lost, but there are covers that support this). The company officially was out of business and no longer allowed to carry letters on the government post roads after June 30, 1845. ALM closed its books for the very last time. Their offices probably did not even open on Monday June 30, 1845, except perhaps for last-minute pickups.

The remainder ALM stamps were now useless. When someone tried to use a blue eagle American Letter mail Company stamp on an Eagle City Post cover in late October 1845 (the fragment on the Walker cover discussed in Part 2), the stamp was mostly torn off the cover and destroyed. This was likely done by a US Government Postal Clerk. The Independent Mails were officially dead...except in the hearts of stamp collectors.

### **Why are ALM's Manuscript Letter Cancels Important?**

If the proposals in this series are correct, we come to a surprising but interesting observation. For years, Philatelists have pondered ALM's manuscript letter cancels and wondered why they were so diverse and complex. Surely, it was thought, they represented a complex system. For the "EHB" system, if correct, this may be partially true, and it should be explored further. The "NY "place cancels" may have been a method of accounting for stamp stocks in NYC where ALM had a second branch office. There were probably only a few sheets of stamps involved, but they may have influenced NY Postmaster Morris to cancel his stamps with initials. The "Allegania" cancels were very uncommon but might have acted as one of the first slogan cancels. The remaining cluster of cancels involving "DB" and the true "Agent cancels" may have been only a simple system to primarily help the Philadelphia office

record for their final audits a few covers that were used as ALM went out of business. Fun to uncover but involving just only a handful of stamps.

There are just a few examples for each case when compared to the many covers ALM serviced over its year of existence under the new owner. So, do these cancels give us any significant new insights into how ALM and the very early stamps were used? This author feels they do. There is one overall idea that pervades most of the ALM manuscript initial cancels. Before the telegraph, telephone or internet, the letter was the “King” for communication in a nation growing almost faster than its human ingenuity could stay in pace. The postage stamp was one of the world’s greatest inventions of communication. The ALM company under its new owner found a way to communicate between its far-flung offices in the Northeast by the way they canceled the stamps on their customers’ letters. A very interesting and innovative idea.

### **Conclusion**

Studying Independent Mail customer correspondences as groups revealed many aspects of the functioning of the ALM company. One correspondence, involving Daniel Robinson’s letters from Philadelphia to Hopkins and Weston in NYC, was the most extensive. His letters in June 1845 were particularly revealing. From the correspondences, plating the stamps, and noting the dates on the covers, it is suggested that ALM “Agent Cancels” were used to cancel their stamp just in the final month of operation.

One hypothesis presented is that the cancels indicated to both the receiving office and the sending office that the cover was to be recorded in the final company audit as a “debit” if marked with “DB,” or as a “credit” otherwise. Agent initials may have encouraged the receiving office to record other stamped covers as credits, but they may also have been a means of monitoring the use of the final office stamps used in June. This conclusion was made possible in part by the discovery of a very late use of ALM’s 5L1 stamp on a cover docketed June 14, 1845.

It seems likely Boston and NYC ran out of stamps before the May audit. Philadelphia had only a few remaining stamps at that time, which prompted the use of Philadelphia’s blue eagle supply and perhaps also the appearance of the Philadelphia true “Agent Cancels.” However, the number of true agent cancels is far lower than was believed in the past.

When the nearly fifty ALM manuscript letter cancels discovered so far are all taken into consideration, it appears the new owner of ALM introduced a novel means of communication between his company’s offices. His clerks communicated ideas by the way they canceled their customers’ stamps.

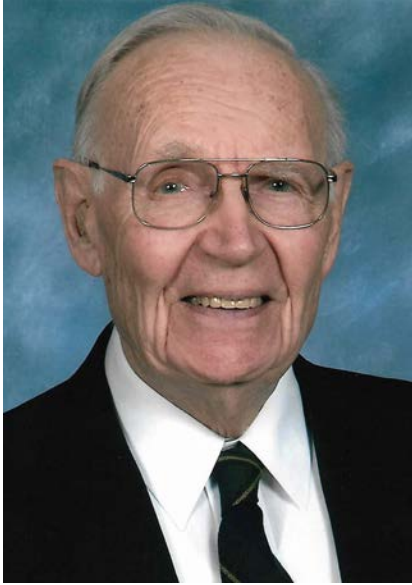
The author is deeply indebted to John D. Bowman whose assistance, insights and guidance throughout this project allowed it to finally happen. Access to his extensive database of ALM covers and stamps was invaluable. Many thanks to Clifford Alexander, Vernon Morris, Mike Farrell and Casey White for their email communications. Thank you to David Snow for some unique and invaluable insights. Special thanks go to The Robert A. Siegel Auction Galleries and The Philatelic Foundation for allowing generous use of their excellent search engines that made researching the many ALM varieties possible. The author welcomes comments and additional information at [dwilcox1@comcast.net](mailto:dwilcox1@comcast.net).

# ***Nine Decades with Philately***

By

Donald B. Johnstone

Edited by Larry Lyons



The first U.S. stamp of particular interest to me that I remember appearing on family correspondence was the so-called Liberty Bell stamp which was issued in May of 1926. A small Scott album called "The Imperial Stamp Album" of 1925 was a present to me on my 7th birthday, and strange enough, it is still reposing on my book shelf, but devoid of its contents. My father had shown me his 1899 Scott album which increased my interest in stamp collecting. This was coupled by his efforts to try to make me a good student in school. He went to Boston frequently, and on one trip stopped at a stamp dealer's shop and purchased two dozen of the then recent U.S. stamps in mint condition. He would permit me to select one from the group each time I brought home a paper from school marked

100%. It was difficult for me to acquire them. 90 or 95% papers were not uncommon, but 100% was very infrequent.

One recollection from childhood days springs to mind. My father who, although no longer a stamp collector had in addition to his album, a candy box full of stamps, largely mint stamps in part sheets and odd size multiples. Included were several denominations of the Columbian issue. One day my sister, two years younger than I, decided to be of help to me by separating all those unsevered stamps. I had been looking forward to seeing a few of those Columbian blocks of four in my collection, but hadn't yet approached my father on this. Needless to say, I never had to do so.

By high school days, several of us were into stamp collecting, exchanging, and even displaying our items at a stamp show in the school library. We would form one page exhibits that were judged by adult collectors from the community. (Newport, R.I.) The first prize I ever received was in 1935 with a display of early Swedish stamps. These were the days of Postmaster General Jim Farley, when special printings were in vogue. U.S. plate block collecting took over as the way to go, and first day covers were becoming popular.

As college days came along, interest in stamp collecting waned, and it was not until I had completed college, gone through World War II, and was busy in graduate school that I again took an interest in stamps.

The Centenary International stamp Exhibition of 1947 was held in New York City, and only a short train ride from Rutgers Univ. in New Brunswick, N.J. where, at the time, I was about to finish my doctoral degree. Attending this stamp



show served to reawaken my interest in stamps, and as I moved later to Vermont as an assistant professor at UVM in January of 1948, I began accumulating U.S. classic issues. Soon after arriving in Burlington, I joined the local stamp club (Burlington Stamp and Coin Club) and became acquainted with Dr. Douglas Green. This developed into a friendship that was to last 38 years until he passed away in 1986. Doug and I travelled widely to stamp clubs, shows, and dealer shops. We frequently went to Montreal to attend the weekly meetings of the Westmount Stamp Club., and attended stamp auctions in both Boston and New York. Together, we attended such international stamp exhibitions as CAPEX 1951 in Toronto, FIPEX 1956 in New York, and SIPEX 1966 in Washington DC. I was fortunate to be an exhibitor in each of the two in this country.

The first stamp show I remember in Burlington was sponsored by the Burlington club in June 1949. Held in the Fleming Museum of the Univ. of Vermont, there were 37 frames on display from 20 local exhibitors. It was non-competitive with no awards.

In 1951 I participated in a stamp show in Rutland and received my first award in the form of a cup for a display of scientists on stamps. In 1953 Rutland presented me another first place cup for a display of U.S. carrier stamps. From then on, I was involved in studying and building a collection of carrier stamps as well as regular issues used for carrier fee payment. This activity encouraged me to enter such material in the American Philatelic Congress shows, SOJEX, APS, Canadian Philatelic Soc., Nat'l Phil. Museum, 1857 Centennial Expo., International shows including Stockholmia '55, and London '60.

In the mid 50's I thought there was sufficient interest in Vermont to have a statewide philatelic organization. Two clubs, Rutland and Burlington, had been offering shows in alternate years. Hence, I began a newsletter in 1956 entitled "The Vermont Philatelist" which became the precursor to The Vermont Philatelic Society. This was officially organized during the week-long stamp show in Burlington called "BURLPEX" in 1957. Thereafter, the society sponsored a show known as "VERPEX" every two years. Other clubs came into being, the Washington County stamp Club in Montpelier and the Brattleboro Stamp Club. I edited and published the "Vermont Philatelist" for a few years, and was pleased when George Slawson agreed to replace me as editor and Lloyd Hayward as publisher.

My first efforts to write for national publications began about 1959 and involved two areas of collecting interest one was the postal history of Lake Champlain steamboat mail and the other was the study of U.S. carrier stamps and their related postal history. As the 1960 Centennial for the issuance of the so-called star die envelopes approached, I wrote an article covering their carrier use which was published in the November issue of the "American Philatelist". In June of that same year, my first article devoted to "The Steamboat Mail Service of Lake Champlain" appeared in the "Postal History Journal". It was well received, and I was honored the following year when the Postal History Society presented me their first medal given for the best article to appear in their journal during the year. A second article on the same topic, but with emphasis on the steamboat markings; was published in the same journal ten years later in 1970. These two articles became the reference source for the postal history of mail on Lake Champlain in the next several editions of the Stampless Cover Catalogue edited by Nort Sampson. Meanwhile, the

Centennial for the end of the carrier fee period came in 1963, and I wrote the "U.S. Carrier Fee System Ends" which appeared in the June issue of the "American Philatelist".

Whereas I have had a great interest in Vermont postal history over the years as a reflection of the numerous articles by others in the "Vermont Philatelist", Burlington became a special effort. This culminated in 1992 with my publication of the "Postal History of Burlington, Vermont, The First 100 Years". Another area of interest were letters sent in Vermont with WAY markings. This study resulted in a series of articles in the "Vermont Philatelist" devoted to Vermont Way Mail.

Many friends were acquired via my philatelic meanderings, especially in connection with my long-time involvement with the study of U.S. carrier stamps and related postal history. The foremost authority, Elliott Perry, became a mentor, and much is owed to his kind and thoughtful encouragement in the 1950's and 60's. Along the way, I became acquainted with the noted author, Donald Patton, whom I visited on two occasions in England, Clarence Brazer, Julian Blanchard, Denwood Kelly, Bill Middendorf, Ezra Cole, Lester Downing, and Dick Graham, to mention but a few. Correspondence with Stanley Ashbrook, Carroll Chase, Maurice Blake, and Theodore Steinway enhanced my knowledge. Dealers and agents as Bob Siegel, Pat Herst, Sam Paige, Lou Robbins, and Frank Mandel enhanced my collection.

Henry Meyer was a close friend whom I had first met at the 1857 Centennial Meeting in Philadelphia, and consulted with on the steamboat markings. When he retired as a mathematics teacher in the 60's, he looked forward to more time to devote to his steamboat postal history, but unfortunately, he passed away before his desires were realized.

Dick Graham has been a good friend over the years with whom I've shared information on postmarks, and more recently concerning the first duplex handstamp patents of the infamous Marcus P. Norton.

Bob Stets has shared two of my collecting interests. For a time, he was actively studying the carrier markings of Philadelphia. Later, he became interested in the post office records of early postmaster appointments. We shared information on Vermont postmasters with special emphasis on Burlington for his recently published book. We had corresponded for years, and finally met, unexpectedly, as we shared a taxi during a WESTPEX meeting in San Francisco in the late 80's.

Speaking opportunities often coincide with exhibiting one's collection. Over the years, I've been asked on a number of occasions to provide a program at various clubs including those in Burlington, Montpelier, and Rutland. In addition, there were similar engagements at the Fort Orange Club in Albany, and the Collector's Club in New York City. In some cases, illustrations via projection slides were employed.

In my professional life as a research microbiologist, I was familiar with microscopy and analytical instrumentation. Some of my research involved the fluorescence of bacterial pigments under ultraviolet light. Early on in collecting carrier stamps, I could not help but apply some of this laboratory examination to stamps. This led to the study of pigments in printing and cancelling inks as well as engraving lines, paper thickness, etc. In this effort, a number of discoveries were made that proved helpful as distinguishing characteristics. This was particularly so with various carrier proofs and reprints. Often in scientific research, an observation is made and recorded without knowing its significance, only to find years later an

explanation occurs. Such was the case with the different Franklin carrier 1875 reprint types I had discovered in the 1950's. It wasn't until Bill Mooz in 1996 uncovered the original records of the different reprintings that we can now show the reason for the different types.

After communicating some of my early observations to Elliott Perry, he responded with considerable interest. On one of my business trips to New York, I took the opportunity to meet this great philatelic authority in Westfield, New Jersey. His greeting was a little surprising. "So you want to visit this irascible stamp man." Having read some of his "Pat Paragraphs" with an occasional invective and an offhand comment in a letter from Stanley Ashbrook in which he advised me not to mention something to Mr. Perry, I was somewhat prepared. However, I was delighted to meet this man who seemed to want to project himself as irascible, and I experienced a very friendly and memorable association with him for many years.

From the early 1950's, Elliott Perry was a constant source of knowledge and inspiration for my carrier studies. We visited each other on a number of occasions both here in Vermont and in Westfield, New Jersey. On one occasion Doug Green, Sidney Harris and I drove to Elliott's home, stayed overnight with the Perry's, and continued the next day with Elliott to the APS meetings in Atlantic City. Sometime in the 1960's Elliott asked me to review his typed script for his carrier book that was in progress. He had previously asked me to write some of the chapters devoted to the Franklin and Eagle carrier stamps in order to reflect the detail about the various known proofs. I edited a number of chapters and retyped most of them. Sometime before Elliott died, he asked me to send page copy of the book to Bill Middendorf as he was to forward it to Robson Lowe in England for publication. Some of this was eventually arranged by Maurice Williams and published in Lowe's "Philatelist" in the 1970's. Some of the unpublished balance was later acquired by Bob Meyersburg and re-edited for the U.S. Classics Society Chronicle.

The appearance of these carrier articles in the early 1980's by Meyersburg and, some just previously by Kohlhepp were the first on this subject in a number of years, and had a very profound effect upon me. It renewed and stimulated my interest in the postal history of the U.S. carrier fee system of the 1850's and 60's: Beginning in 1984, I published in the Classics Chronicle, a series of articles on the Franklin and Eagle carrier stamps which received the Neinken award in 1985 by the U. S. Philatelic Classics Society. Bob Meyersburg and I exchanged stamps, covers, and ideas. One innovative idea came into fruition. Each of us had exhibited portions of our carrier collections. Noting that each had important items missing from the other's holdings, it was decided to try a cooperative display effort. We approached the Garfield Perry show directors and received permission in 1990 to present a joint non-competitive display in several frames. Thus, we were able to bring together in a single display the best material from each collection.

*Editor's Note: Much of the Bob Myersburg and Don Johnstone carrier material became part of my carrier collection. Don Johnstone followed my articles in this field and always wrote me to show his pleasure in reading them. He also followed my carrier exhibiting success and wrote to me to congratulate me when I won grand awards.*

It is said that as we grow older, our memories of early events become sharper. As I reread some of which I have just written, my mind reflects upon small insignificant things that loomed large to me at the time. ---Like the bright sunny day in May when I sat on a park bench in New York at noon chatting about carrier stamps with columnist George Sloane. He had arranged this short noon hour meeting because he was busy at the time describing the enormous Caspary collection for Harmer's auctions. Like the late 1980's when I served on the Board of Directors of the Classics Society, and learned what a splendid editor Susan MacDonald was for the Chronicle. Like the day in 1966 when three of us arrived in Washington for SIPEX by train from Vermont. Doug Green handed George Slawson and me a cane with a folding seat with which to relax in front of stamp frames. He had previously observed a similar seat-cane used by Sir John Wilson, curator of the British collection, during CAPEX in 1951, and thought it a good idea. I note that Ann Triggles, a present day stamp judge, also uses such a device. Like the overnight visit to Lester Downing's home in Cambridge to view his U.S. collection in the late 50's. We had become acquainted at a Sam Paige auction in Boston, and found we enjoyed mutual interests in certain carrier covers. He was well known for hosting the Boston area collectors once a year. Like the time Bill Hicks persuaded me to join the Classics Society which, at the time, was known as the 1851-57 Unit of the APS. It was sometime in 1957, and my Route Agent number became 313. This opened a rewarding communication with Tracy Simpson on carrier markings.

As mentioned previously, I provided an exhibit of carrier stamps and covers at four different international exhibitions, the last being SIPEX in Washington, DC in 1966. It garnered a silver medal, much to my delight, but it was my last effort of this kind for over 23 years. My next attempt was as a result of encouragement by a close philatelic friend, Richard Marek, who persuaded me to enter a display at CHICAGOPEX in 1989. Dick, a Chicago attorney, had taken a serious interest in Vermont postal history, and in a few short years had become one of the most knowledgeable Vermont history buffs with a major holding of Vermont stampless covers. He is a frequent contributor to the content of the "Vermont Philatelist. His exhibiting of this material has resulted in numerous awards including a WSP grand award at SEPAD. His interest in Vermont reached a point where he and his wife, Linda, recently purchased a house in Newfane, Vermont as a second home.

I would be remiss if I didn't mention how pleased I was to receive a very attractive crystal glass globe as the Founder of the VPS. It was presented to me by Dick Marek at the meeting in 1991.

The Carriers and Locals Society, a relatively new organization was born in 1990 with its exceedingly fine journal, "The Penny Post" appearing in 1991. In due course, I became a member of the Board of Directors, contributed articles, and have chaired a committee to review the *Scott U.S. Specialized Catalogue* listings.

Encouraged by my renewed exhibiting experience at CHICAGOPEX, I have been led to enjoy a number of gold awards at other national venues.

Honorary memberships sometimes come with one's longevity. Whereas the APS conferred life membership on those of us who had been members 35 years or more" several more came unexpectedly to me in 1993. First, the US. Classics Society, second the Vermont Philatelic Society, and then following a talk at the Rutland County Stamp Club, I was honored with a life time membership in their

organization. Just as with my professional societies, honorary life time members are excused from paying annual dues. However, as Dick Marek put it at the Vermont Philatelic Society meeting, "New Life time members should be so grateful that they will want to pay a higher dues rate".

So, I look back on seventy years of this avocation called stamp collecting along with its various related pursuits with tremendous nostalgia. It has taken me to other vistas, both domestic and foreign. It has generated a wide variety of research efforts, both scientific as well as historic. It has enabled me to convey to others some acquired information through various publications. And lastly, it has brought me many lasting friendships over the years, and these mean the most to me. For all this I say "Amen."

*A list of Don Johnstone's carrier articles can be found on page 21 of the October 2013 Penny Post. An extensive list of his writings on other stamp subjects can be obtained from the APS.*

*On November 1, 2018 I received a letter from Fred Johnstone, Don's son advising of his passing on October 27th at the age of 99. Don always told his son, "I'm not a stamp collector. I'm a postal historian." Don absorbed every article in The Penny Post up until the time of his passing. An excerpt from his obituary follows.*

### **Obituary Excerpt**

Dr. Donald Boyes Johnstone passed away on October 27, 2018 after a well-lived life. He was a respected scholar and a faculty member at UVM for nearly 4 decades. He will always be remembered for his kindness, sage advice, love of history and anecdotal storytelling.

In 1946 Don was given an opportunity that would change his life. He was the marine microbiologist for the Woods Hole Oceanographic Institute. He was sent to the South Pacific where Don discovered and later isolated the world's second species of microorganism that was used to produce the antibiotic, streptomycin. He later taught advanced courses at UVM and was the department chair. He had been the first candidate to receive a PhD in his field from UVM.

Don Johnstone was one of Vermont's preeminent postal historians and was the founder of the Vermont Philatelic Society in 1956. He had 3 children, 7 grandchildren and 5 great-grandchildren.

*It was a pleasure to know him.*

*May he rest in peace.*

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