

OCTOBER 2019

WHOLE NUMBER 109

VOL. 27 NO. 4

THE PENNY POST

Official Journal Of The Carriers And Locals Society



One of many letters addressed to David S. Brown, an entrepreneur in Philadelphia. Is there any proof that this individual was the mysterious second owner of the American Letter Mail Company? Reader comments and opinions are requested.

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PUSHBACK ARTICLES ON FORGER PLACIDO RAMÓN DE TORRES
AND MORE



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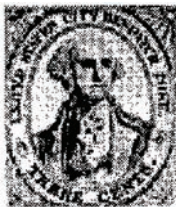
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Contact: Martin Richardson

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Editor's Message

By
Larry Lyons

Controversy

Just like politics, philately contains fake news and requires “fact checks.” In this issue we have two articles disputing, and refuting an earlier article by Gerhard Lang-Valchs which strongly suggested that Plácido Ramón de Torres was the creator of many of the early images of forgeries and perhaps created some of the early bogus posts. That October 2018 article also stated that Spanish forger Torres also made many of the early carrier and local forgeries. We have two articles in this issue which strongly suggest the suppositions in the Gerhard Lang-Valchs article were untrue and misleading. We'll let the readers decide.

Editor's Philosophy

I have been *The Penny Post* editor since January 2000 (issue 31). The issue you are now reading is issue 109. For nearly 20 years and 79 issues of *The Penny Post* journal I have operated under the premise that this is a research journal and all ideas are welcome. This editor considers all articles as “works in progress” and they should evolve through more research, more education, more science and more discoveries to be conclusive. Sometimes this takes decades to happen. S. Allan Taylor's “Crosby Special Message Post” stamp masqueraded as genuine for about 70 years! Today it can be scientifically proven to belong in a Taylor form in about 30 minutes.

I have always welcomed new ideas and even some controversial ones in the interest of reader awareness and the democratic principle that everyone has a right to be heard. I have held faithful to our first amendment rights. Now after 20 years I have drawn sharp criticism for allowing certain articles to be published. Based on my basic principle, everyone is entitled to present alternative points of view and state why they object to what has been presented. Some objections do not reach the readers in the form of an educated alternative point of view like the two articles factually refuting the earlier Gerhard Lang-Valchs article on Plácido Ramón de Torres. For example I did not edit out part of David Wilcox's article in the issue of April 2018 to exclude presentation of Trueman Shew's family involvement in daguerreotypes. Author Wilcox wanted to show that Trueman Shew who was an agent for the American Letter Mail Company was involved at the inception of two important historical businesses. I let this go on for 8 pages and this was considered excessive by those who judge our journal. I found the presentation interesting and I had attended a Ephemera Society presentation on daguerreotypes and I know we share some membership with that sister society. (They listened to my presentation on S. Allan Taylor forgeries.) So I allowed the text to be printed in *The Penny Post*. This was considered a mistake on my part and I suffered the consequences. I also stand by the decision to include the daguerreotype information as meeting my general principles about content. I have also been criticized for including articles commenting extensively on the contents of letters. Again, some of the contents are very interesting and I believed this information would be well received by our

readers. It however, strayed from discussions of adhesives, handstamps, rates and routes which some believe should be the sole content of our journal.

I have recently allowed David Wilcox almost free reign to present his conjectures on the possible ownership and markings appearing on American Letter Mail letters. There has been much objection to Wilcox' ideas and these will be presented in the next issue of *The Penny Post*. In the interest of free speech David Wilcox's ideas will be refuted and condemned by others. Parts 12 and 13 of David Wilcox's extensive presentation of his own ideas on the American Letter Mail Company conclude in this issue. The readers I felt, were entitled to hear and review the presented ideas.

Society Auction

The Carriers and Locals Society will hold Auction #31 beginning on November 1 and closing on December 20, 2019. See the Society website.

Mission Statement

The purpose of *The Penny Post* is to present original research articles in the fields of United States Carriers, Local Posts and Eastern Expresses. Forgeries in these areas are also researched. Any article in these fields can be submitted to me for publication (email: llyons@philatelicfoundation.org). These articles are reviewed and assistance is provided by the Editor's section heads who comprise the editorial board. *The Penny Post* continues to be at the top of society publications.

Final Message

I've presented a strong editor's message. Let me know your thoughts. I need to hear from the readers.

Your membership paid-through-date is listed with your mailing address on the envelope the issue arrives in. Renewal notices have been sent out. Please check your paid-through-date to confirm we have received your payment, either via PayPal or check to John Bowman.

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Comments on the Article “Moens, Torres and Some U.S. Locals and Carriers Forgeries?”

By
Clifford J. Alexander

The Penny Post issue of October 2018 (Vol. 25, No. 4) included an article by Gerhard Lang-Valchs on “Moens, Torres and Some U.S. Locals and Carriers Forgeries.” This article, and other articles by Lang, argue that Placido Ramón de Torres was the person who created and sold to collectors in the 19th century many fake and bogus carrier and local post stamps attributed to other persons.

Lang believes that J.W. Scott and perhaps other dealers who sold lithographic fakes and forgeries in the 19th century—including fakes and forgeries of carrier and local post stamps—used lithographic stones made by Torres. As a result, the fakes have been wrongly attributed by postal historians. Lang makes two principal arguments in his article.

First, Lang argues that Torres was not just an accomplished engraver, his lithographic stones were the source of many carrier and local post fakes. Torres “made ‘private copies’ of most of his illustrations” of genuine and bogus stamps and offered them to collectors in “stamp packages.” Lang also argues that Torres “forged a lot of Confederate States of America stamps” and “it seems logical and obvious to suppose that the same could have occurred with carriers and locals.”

Second, Lang states that lithographic illustrations of carrier and local post stamps attributed to J.B. Moens in the Lyons *Identifier*¹ “are by no means what they have been represented to be. They are in reality nothing but fakes that only claim to be copies made with the Moens-stones in order to sell better.”

Did Torres Deal in Fake Carrier and Local Post Stamps?

Some of the 19th century philatelic catalogs and journals published by J.B. Moens included illustrations of stamps that he attributed to Torres. We also know that Torres sold fake and counterfeit stamps to collectors in the U.S. and Europe. However, Lang does not present evidence to support his argument that carrier and local post fakes and forgeries that the *Identifier* and many philatelic researchers have attributed to J.W. Scott and other persons were made from lithographic stones created by Torres.

In some cases, Lang makes a statement based on conclusions in articles he has written that were published in other journals. These might contain persuasive evidence supporting his arguments and conclusions, but there is no summary in the *Penny Post* article. Lang should not assume that readers will have read and agreed with prior articles or that they will accept on faith that his prior articles conclusively prove his case.

In this connection, I note that Lang also wrote a recent article on Torres published in the *Collectors Club Philatelist* that argued J.W. Scott did not create the

¹ Larry Lyons, “*The Identifier for Carriers, Locals, Fakes, Forgeries and Bogus Posts of the United States*,” Three Volumes (1998) (the “*Identifier*”).

lithographic stones used for illustrations of fakes in *Scott Catalogues* and other publications.² Instead, Lang argued, the stones were produced by Torres. It is true that that J. W. Scott advertised an offer to buy “Plates, Stones, Dies, or Electrotypes from which any Local or Express post shams were printed....”³ But there is no evidence he bought and used lithographic stones created by Torres.

A response was written by Ken Lawrence and published in the March-April CCP issue that he titled “J.W. Scott & Co printed the John Walter Scott forgeries.”⁴ Lawrence claimed that Lang’s CCP article does not understand printing technology in the second half of the 19th century. Lawrence points out how 19th century technology during the period J. W. Scott was publishing illustrations clearly was advanced enough to explain the similarities with Torres illustrations.

J.B. Moens in the late 19th century published advertisements that offered many of the illustration print blocks used in his publications. However, Scott illustrations were published years before Moens offered print blocks for sale. And I have seen no evidence that Moens offered to sell lithographic stones.

Fakes and forgeries of carrier and local post stamps was a serious issue for collectors from the 1860’s through today. The Lyons *Identifier* has significantly helped collectors determine what are fakes and what are genuine. In the 19th century, dozens of philatelic journals were published in the U.S. and Europe. They were quick to alert their readers to dealers who created and offered fakes.

In the case of many dealers in fakes, there is substantial contemporary evidence and research articles that identify the creators and sellers of carrier and local post fakes. Some dealers, including S. Allan Taylor and J.W. Scott, published journals and advertisements that establish their roles in the fake stamps business. The Lawrence article illustrated part of a J.W. Scott advertisement that expressly offered packets of “Reprints and *Fac-simile* U.S. Locals Printed in their true colors.”

Ironically, one journal that was quick to point a finger at dealers who sold fakes was the *Stamp Collector’s Journal*, which was published during much of the 19th century by S. Allan Taylor, often called the “King of Fake Stamps.” Taylor never mentions Torres in his journal. Nor does Varro E. Tyler list Torres in his book “Philatelic Forgers: Their Lives and Works.”

The fact that carrier and local post fakes and forgeries resemble Torres illustrations is not surprising. Publications during the 19th century reprinted a great deal of material from other publications. And advances in the printing industry facilitated this. It would not have been difficult for someone in the U.S. to create close copies of illustrations created by Torres.

The Moens Lithographs

The second principal argument in the Lang’ article is that lithographic illustrations of carrier and local stamps should be attributed to Torres and not to J.B.

² Gerhard Lang-Valchs, “The Early Scott Catalogues and Their Illustrations, Discovering a Spanish Forgers Footprints,” *Collectors Club Philatelist* (CCP), Vol. 96, No. 6 (Nov-Dec 2017), page 347.

³ Ken Lawrence, “Who printed J. W. Scott’s Forgeries?” CCP, Vol. 98, No. 2 (Mar-Apr 2018), page 86.

⁴ Ibid, at page 87.

Moens. Lang writes that this is not what it is “represented to be.” This criticism apparently is the result of a misunderstanding of the methodology followed by Lyons in the *Identifier* and other students of carrier and local post fakes who have also compiled illustrated articles, and books.

In the past, authors of articles on fakes and forgeries have included examples of reference items never intended to be sold to collectors. In many cases are reproductions of illustrations cut out of 19th century publications.

These are correctly described in the *Identifier* as “cuts” from albums, catalogs or other publications. They often are found in collections of carrier and local post stamps. Some of these illustrations subsequently were used to create fakes. As a result, they are an important part of the research and history of fakes and forgeries of carrier and local post stamps.

The item questioned by Lang is a good example. This was prepared by Sloane and is part of the reference materials in his carrier and local post files. Sloane prepared similar descriptions of illustration cuts from different Moens publications and mounted them in the same way in his reference files. Some of the Sloane Reference files are on a DVD offered by the Carriers and Locals Society.

We can debate whether illustrations that have been cut from catalogs, albums and other publications should be included in an article or book on carrier and local post fakes and forgeries. However, in this respect, the *Identifier* has simply followed the practice adopted in the past by students of carriers and local posts. In my view, it would have been a mistake to exclude these items.

Conclusion

Lang has devoted a great deal of time to the study of Torres. His efforts have helped enhance our knowledge of an engraver who became a dealer in fakes. This and other articles by Lang indicate that Torres has not received the attention he deserves as a dealer in fakes and forgeries.

However, Lang has not provided evidence that J.W. Scott or others used lithographic stones created by Torres to produce fakes attributed to them. Nor has Lang demonstrated that Torres sold fakes of carrier and local post stamps. Although Lang has developed an interesting hypothesis, there is no evidence that the history of carrier and local post fakes and fakers should be rewritten.

A Fact Check on Forgeries Proposed as Being Created and Produced by Placido Ramón de Torres as Proposed by Gerhard Lang-Valchs

By
Larry Lyons

I have collected carrier and local forgeries for 29 years having begun in 1990. In 1998 I wrote the “Identifier”¹ which was intended to help identify the different forgeries from each other and for the readers to know the differences from the originals. One of the intentions was to make the forgeries more collectible. Collecting forgeries is a large part of the carrier and local collecting community. The “Identifier” sold over 1,000 sets of books. By contrast the number of serious collectors of genuine carriers and locals is probably in the range of 200, so 5 times more collectors collect forgeries than the genuine carrier and local stamps.

The “*Identifier*” information was based on the earlier works of Patton, Sloane, Perry and the catalogues printed by Scott and Moens. In addition the information in the unpublished Patton volume II was granted to me for publishing by Robson Lowe who had the rights to this research. A lot of the identification of the different forgeries was my own research and this contributed to the basis of the three volume “*Identifier*”. I got to see and study in excess of 200,000 forgeries of carriers and locals. Some major collections I photographed one stamp at a time for study. I collaborated with numerous fellow collectors including Gordon Stimmell, John Bowman, Clifford Alexander, Carl Kane, Richard Schwartz and Bob Meyersburg. Some of the forgery collectors had access to and made large purchases from foreign stamp dealers. In addition I acquired numerous collections including carrier and local forgery collections found in France and Germany. It is noted that over the years, modern forgeries have surfaced which used the early Moens cuts. All forgeries which depicted Moens images were considered “After Moens.” The established custom of using this description was to clearly indicate that it was believed that Moens did not make any forgeries. Now author Gerhard Lang-Valchs has told us that Placido Ramón de Torres was, beginning late in 1864, the lithographer for the *Moens Catalog* and also made forgeries.

The Conflicting Proposal

Gerhard Lang-Valchs wants us to believe that Placido Ramón de Torres created many, if not most, of the images of carrier and local forgeries and additionally was himself a forger of some of those stamps. I, for the most part, disagree with this theory and wish to present some facts supporting my opinion.

Moens Cut 110

According to Gerhard Lang-Valchs, Moens cuts 109-115 were lithographed by Deraede Maeker. Cut 110 is said to be an image of S. Allan Taylor on a bogus

¹ *The Identifier for Carriers, Locals, Fakes, Forgeries and Bogus Posts of the United States*, Larry Lyons, 3 volumes, self-published in 1998.

stamp called “Kers City Post”. See **Figure 1**. The Kerr’s City Post forgeries types 4, 5, 6 and 7 were produced early by S. Allan Taylor. The Moens cut must be copied from the Taylor forgeries and there are no forgeries matching the Moens cut. The “gold sheet” forgeries copy a later version of the Moens cut.

Moens cut 109

The shape of the clouds and other details on the Letter Express Type I Moens cut is not matched on any forgery types. See **Figure 2**.

Moens cut 110

The shape of the letters and the image on the Cornwell Post Office-Madison Square Moens cut is not matched on any of the contemporary forgery types. Forgery E is a modern forgery made from the Moen cut. The idea for the image seems to come from the early Taylor forgery C. See **Figure 3**.

Moens cut 115

The Florida Express bogus stamp was an early creation of S. Allan Taylor. His forgery type Bogus 3, is so prolific having been produced in more than 75 different colors. See **Figure 4**. Again, there are no contemporary forgeries of the Moens cut. Bogus 2 is similar, of unknown origin and is most probably produced later from the Moens cut.

Moens cut 112

The Pomeroy Letter Express forgery D is by S. Allan Taylor and probably were the inspiration for the Moens cut. See **Figure 5**. There are only “gold sheet” copies of the Moens cut. Copies of the gold sheet appear in other colors as well.

Moens cuts 113 and 114

Again these were inspired by S. Allan Taylor forgeries. These are a Wells Fargo stamp and Wells Fargo newspaper stamp.

Moens cuts 43-48

According to Gerhard Lang-Valchs, these lithographs were created by Schmitz. The Clinton’s Penny Post stamp was inspired by Taylor’s forgery B. Images for the Blood’s Kochersperber stamps probably were inspired by seeing the originals. No forgeries match the Moens cuts. The International Express bogus stamp type 2 matches the Moens cut. A note from Sloane indicates it was copied from the cut.

Summary Thus Far

There are 13 Moens cuts prior to Placido Ramón de Torres becoming the lithographer for Moens. There are no Torres forgeries of these stamps and these 13 subjects are not among the 36 subjects put forth by Gerhard Lang-Valchs as having had forgeries produced by Torres.²

² *Moens, Torres, and Some U.S. Locals and Carrier Forgeries*, by Gerhard Lang-Valchs, *The Penny Post*, October 2018, Vol. 26, No. 4, page 33.



Figure 1. The Moens cut must be copied from the S. Allan Taylor forgery since the Kers stamp depicts S. Allan Taylor himself.



Hussey



Scott



Taylor

Figure 2. There are no forgeries matching this Moens cut. The clouds are different.



Figure 3. The idea for the Moens cut on the left seems to be inspired by the Taylor forgery on the right.



Figure 4. There doesn't seem to be any contemporary forgeries of the Moens cut on the left while the Taylor forgery on the right can be found in more than 75 colors.



Figure 5. The S. Allan Taylor forgery on the right was probably the inspiration for the Moens cut shown on the left based on the lettering.



Figure 6. The Swarts Washington Forgery B shown at right was produced for George Hussey on March 20, 1862. This clearly eliminates Torres as being the forger of this stamp. The Moens cut in on the left.

In the book “Philatelic Forgers, Their Lives and Works” by Varro E. Tyler there is a listing of 150 forgers of stamps. Twenty-nine of these forgers are known to have produced carrier and local stamp forgeries. Placido Ramón de Torres is not among that list of names but may have produced some forgeries according to Gerhard Lang-Valchs.

The vast majority of carrier and local forgeries were produced by three individuals to provide facsimile collectibles. These three individuals were George Hussey, John Walter Scott and S. Allan Taylor. These three individuals produced their forgeries in the 1860s, 1870s and 1880s.

Gerhard Lang-Valchs uses a Moens 1893 catalogue to state that he believes Placido Ramón de Torres created 36 carrier and local forgery images and possibly forgeries of these 36 carrier and local stamps. Most, if not all, of these 36 carrier and local post subjects have forgeries by Hussey, Scott and Taylor produced years earlier so the subjects are clearly not original to Torres.

Gerhard Lang-Valchs states that none of the Torres catalogues mention (or show) carrier and local forgeries and therefore he can only rely on Moens 1877 and 1892 catalogues.³ This is 7-28 years after the Taylor, Hussey and Scott forgeries were created. Clearly the subjects did not come from Torres.

Editing the article by Gerhard Lang-Valchs I reviewed three of the proposed Torres designs: the Baltimore carrier “eye” stamp, forgery H; the Cummings City Post, forgery D and the Gordon’s City Express, forgery I. If Torres produced these three forgeries he didn’t make many. So far I think they are rare, scarce, and inconsequential.

Now let’s turn our attention and look at the Swarts’ Washington stamp. Gerhard Lang-Valchs says the forgery A stamp is by Torres. The forgery A stamp has been identified as being made by Scott. Also the image appears in the very first *Scott Catalogue* which predates the 1892 *Moens Catalogue* by 13 years. George Hussey used Thomas Wood as his printer and the Woods notebook of printing entries survives to this day. Woods notes that he printed the Swarts Washington stamp, (Forgery B), on March 20, 1862. This clearly eliminates Torres as being the forger for the Swarts Washington stamp. See **Figure 6**. Similarly Teese forgery A is a Hussey forgery and was produced by Woods for Hussey on October 23, 1862. Clearly the design and forgeries did not come from Torres.

Gerhard Lang-Valchs went out of his way to show us an 1864 Moens cut of the Winans’ City Post stamp somehow trying to present this as a Torres creation. The Woods notebook indicates the Winans forgery A was produced for George Hussey on Nov. 5, 1862. I would think the Moens illustration idea came from the Hussey forgery. Further Gerhard Lang-Valchs says Torres produced Winans’ 10 cent, Bogus O. I have not seen any 10¢ forgeries of this type.

Gerhard Lang-Valchs tells us that Torres produced the American Express forgery H. I have only seen modern forgeries of this type. I do note that the Woods notebook indicates forgery A was produced for Hussey on Nov. 4, 1862. The Scott American Express forgery is type I which is 5mm larger in size than forgery H. Again I find no evidence of Torres forgeries and no evidence he created the design used by other forgers. See **Figure 7**.

³ Ibid, page 32.



Figure 7. The Moens cut is on the left and Hussey's forgery A produced Nov. 4, 1862 is on the right. There is no evidence Torres produced or inspired this forgery.

Conclusion

I am coming to the conclusion that Placido Ramón de Torres did not create the images used by Scott, Taylor or Hussey. Furthermore, Torres was at most a very minor figure in the creation of carrier and local post forgeries and by no means was a big seller of forgeries like Taylor or Hussey. I leave it to others to research more the cuts and forgeries that Gerhard Lang-Valchs says are forgeries produced by Torres.

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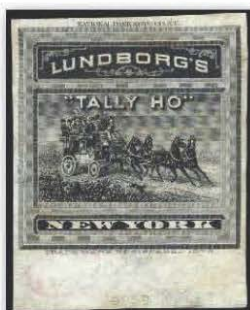
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Part 12: The American Letter Mail Company: EHB is an Accounting Acronym

By
David R. Wilcox, Ph.D.

Introduction

The proposed “EHB” cover “registration” system discussed in Part 3 of this series would have been an innovation by the new ALM owner. From what was discovered, we cannot know what the specific intent was in using “EHB” as a cancel, but there was something about these manuscript cancels that cannot be dismissed as just more examples of agent initials. Nothing exactly like them seems to have appeared on stamps of other mail companies, or on ALM mail before August 1844, so this seems to be specific to the new owner. These cancels suggest the “system” was never available for covers serviced during the Spooner era, was implemented early under the new owner, and continued at least up until ALM’s final month of existence.

As detailed in Part 3, the “EHB” examples surveyed seem to be in several different handwritings. “EHB” cancels may have been made by agents or clerks, but since the cancels do not seem to be made by a single agent, it seems possible that they were an acronym instructing some action by those reading them. “EHB” may have been an ALM accounting acronym, and when used as a cancel on ALM stamps, it signaled clerks that the cover was to be entering into ALM’s accounting system. It was to be entered into the company ledgers in a special way. That is the hypothesis.

To solve this mystery, it would be useful to know where this acronym arose. Who, in 1844, might have been using the same accounting system? An internet search of all sites, and especially accounting sites, yielded no results. Even an email communication with an online instructor giving a course in accounting reported he had never heard of “EHB” (personal communication). This author feels that “EHB” cancels on ALM stamps suggest a tie with the David S. Brown & Company in Philadelphia.

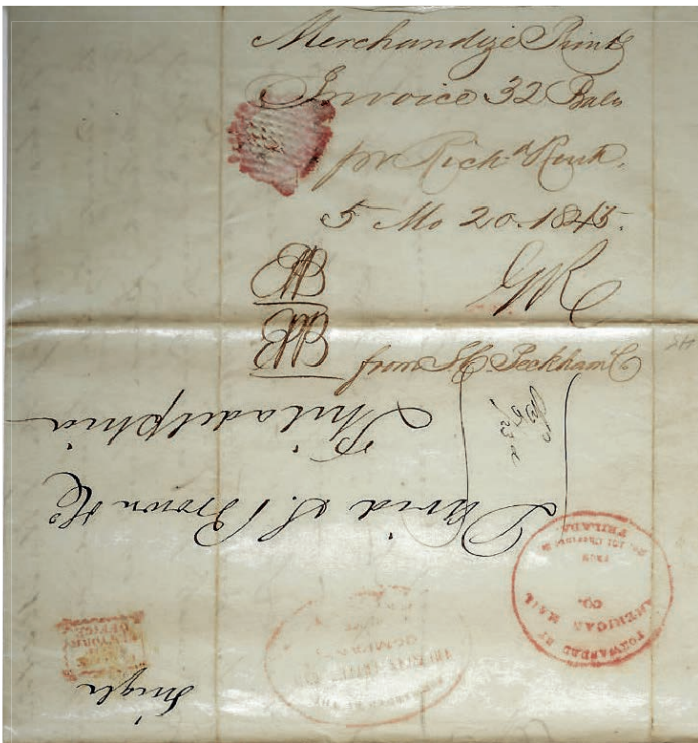
Both the American Letter Mail Company and the David S. Brown & Co. used similar three-letter acronyms during 1844 in Philadelphia. Even if we cannot prove David Brown purchased ALM from Spooner, understanding how these acronyms were used by Brown’s company might give some insight into why ALM used “EHB” as a cancel.

Similarities between the ALM “EHB” acronym and acronyms used by Brown’s Company

The first frame in **Figure 12-1(frame a)** shows a cover addressed to David S. Brown and Co. in Philadelphia. The folded cover shows handstamps for NYC (ALM-NYC-F09) and Philadelphia (ALM-PHL-F12), and it was clearly carried to the Brown company by ALM. The cover also has a “Single” manuscript notation in the upper right corner close to a NYC collect stamp (ALM-NYC-C05). At the bottom of the cover there appears to be an inverted “EHB” notation from the docketing. The cover



(a)



(b)

Figure 12-1 a and b: The David S. Brown cover from Peckham folded, and opened to show the docketing.

was illustrated before it was purchased on eBay, and it appeared to have some hidden docket markings like the “EHB” cancels that appear on the ALM stamps. The initials actually are “EPB”.

However, there was no ALM “EHB” canceled stamp on this cover. In fact, there were no postage stamps on the cover at all. The cover had been handstamped with one of ALM’s collect handstamps. The sender near Providence, Rhode Island had no ALM stamps, and perhaps had an arrangement with Brown that his company would pay the postage. Besides the collect handstamp applied in NYC, there is a “Chg” pen notation (perpendicular to the address) possibly made after arrival by one of Brown’s employees.

There are three or four covers addressed to Brown’s company from different senders with these notations. In one other David S. Brown cover, the usually abbreviated “Chg” was fully spelled out as “Charged,” and another cover was marked “ach” perhaps meaning “account charged”. This remains an area for further research.

After the cover was purchased and unfolded (**Figure 12-1, frame b**), the docketing on the flap described the contents and the sender. It also gave a “5 Mo 20, 1845” May date, which the content showed was the date the letter was written. The small black ink notation below the docketing indicated that the invoice was charged on the 23rd, three days later. The large initials below the date in the docketing match the docketing handwriting, so these were apparently the initials of the person that opened and docketed the letter for the Brown company’s receiving and accounting department.

The ALM-like “EHB” initials (inverted when the letter was folded) turned out to be two auditing notations, one over the other, each in the same hand and possibly in the same hand as the docketing. Although the handwriting does not match specifically any on the ALM stamps (for one thing, they are more compact), these three-letter markings are like the letters seen canceling ALM stamps. The initials on this cover were not even on a stamp, but rather, apparently part of the David S. Brown & Co. accounting system. Since the docketing had already been initialed to the right (apparently by a Brown employee), it raised the question whether these two acronyms to the left of those initials, were not an employee’s initials, but instead, meant something else. Perhaps, they were instructions?

This same situation was discovered on the “EHB” cancels on the ALM stamps. “EHB” cancels were originally presumed by early researchers to be a specific agent’s initials. However, in Part 3 of this series, the author argued that ALM’s “EHB” cancels were from different cities to different locations and far too variable to be just one agent’s initials. It was proposed they might have been part of a previously unknown ALM letter handling system. In other words, the “EHB” cancel was not an agent’s initials, but rather, instructions to the ALM clerks that handled the cover. To fully prove this, however, we might have to find the ALM ledgers, which appear to have been lost.

The David Brown cover contained a written invoice on the other side that showed this cover came from J. C. Peckham out of Providence, Rhode Island. The markings on the front were consistent with the cover originating in Rhode Island, and then, passing through NYC where it apparently received the 6¼ cents handstamp (ALM-NYC-C05) before being sent on to Philadelphia.

The docketing includes the notation “Merchandise Prints” at the top. A search of newspaper ads from that time showed no company with that name, and another invoice discussed below also had that phrase. Apparently, the phrase was the receiving department’s docketing that indicated that the invoice was for the purchase of some “merchandise prints.” At that time, David S. Brown & Co. had become a division of a larger conglomerate and procuring fabric was one of their tasks.

Joseph Peckham had only just purchased his mill in 1845 in East Greenwich south of Providence. This sale of materials to Brown’s company was probably one of Peckham’s earliest. The cover is an example that shows how far afield David S. Brown & Co. communicated and the importance of mail systems to the Brown textile business.

Peckham’s company only survived for four years until in 1849 when it was sold to a machinist from Providence. Peckham moved his cotton machinery to Olneyville which was a major mill center about a mile west of downtown Providence. Today, it is considered a neighborhood of Providence.¹ The East Greenwich mill was an impressive group of buildings that sold a few more times, but each time it was referred to as “the Old Peckham Mills.”²

The invoice sent to Brown was for 32 bales of fabric named “Rich and Rush” that the Brown company purchased from Peckham for \$2836.32. According to the invoice, Peckham had already sent the bales to Brown, and they were presumed already received. This was a good sum of money in 1845, but David S. Brown & Co. was a young but expanding textile company that would later run mills in both Pennsylvania and New Jersey (see advertisement in **Figure 12-2, frame a**).

A second letter to David S. Brown and company was illustrated by Michael Gutman in *Eastern Independent Mail and Express Mail Companies 1840-1845*.³ This cover was carried by Hale and Company, and it also showed a hint of docketing initials like on the ALM (Peckham) cover. Michael Gutman generously offered scans of the Hale cover and its contents. **Figure 12-2 (frame b)** shows the Hale letter with the flap visible to reveal the full docketing. Based on the content and docketing, the Hale letter was from Uxbridge Woollen Company in New England. Like the ALM cover, the content of the Hale cover involved fabric David Brown’s company had purchased, but in this case, the cover was datelined earlier on February 3, 1845. Despite the four-month difference in docketing dates, the same double acronym combination was applied to the docketing on the Hale & Co. cover as was observed on the ALM cover. The docketing on each cover even appears to be in the same handwriting and initialed by the same employee.

Very recently, David Snow located a cover in his collection also sent by Peckham to Brown but docketed a few days earlier. On this earlier Peckham cover, as on the one discussed above, and on the Hale & Co. covers, the double acronym was applied as part of the docketing (**Figure 12-3, frame c**). Therefore, at least during the

¹ *New England Manufacturers and Manufactories: Three Hundred and Fifty of the leading Manufacturers of New England Volume 1*, Van Slyck, J.D., 1879, page 341.

² *The History of Greenwich Rhode Island 1677-1960*, Martha R. McPartland, 1960.

³ Michael Gutman *Eastern Independent Mail and Express Mail Companies 1840-1845*, (ed. Michael S. Gutman, Eastern Independent Mail Company Study Group), 2016 Chap. 7, Fig. 7-284, page 326.



(a)



(b)

Figure 12-2 a and b: A David S. Brown & Co. ad, and a second cover to Brown but carried by Hale & Co.

first part of 1845, the double acronym accounting initials seemed to have been a standard practice of David Brown's company. The docketing on the flaps of the three covers contained information on purchase costs, and the materials and amounts, but it also indicated who was supplying the material and how the material would reach the Brown company in Philadelphia.

The three examples of Brown company acronyms, apparently in the same handwriting, are compared side-by-side in **Figure 12-3** along with three "EHB" cancels from three different ALM stamp issues (Scott 5L1, 2 and 3). These three examples of "EHB" cancels show just some of the variation in writing found on the stamps, apparently, because the cancels were applied by different ALM employees. Examples of "EHB" cancels differed in handwriting from between, and also, within ALM's three major city offices. Note that the "EHB" cancel (**frame d**) tied the stamp to its cover, and this supports that the cancel was probably not a precancel. Brown's company acronyms, on the other hand, appear to be in the same handwriting and appear on the invoice or the docketing and not the area where the postage stamp might appear.

"EHB" cancels have now been found on eighteen ALM stamps, and "EHB" has never been recorded on any Hale and Co. stamps. However, there was no ALM "EHB" canceled stamp on this cover, and both the ALM and the Hale covers were treated with the same initialing system Brown used at the time and in an identical way. Neither mail company was referred to in the docketing. Therefore, it appears that David S. Brown and Co.'s use of a similar acronym was not referring to the ALM mail system, and apparently, was not referring at all to the Independent Mail company that delivered the invoice.

Since, neither mail company is mentioned in the docketing, it appears that Brown's pair of acronyms was referring to docketing information in a broader sense than perhaps ALM was using the acronym. Apparently, Brown's company was using their double acronym in the context of how the shipment was obtained and how the purchased material was delivered to Brown's company.

The acronyms may have been a shortening of instructions to accountants to enter the information into the company books. Use of the "Entered in --- Book" notations are not restricted to David R. Brown & Co. accountants. Although an acronym like ALM's was not recognized by modern accountants that were contacted. A letter to the Fogg Brothers in Boston showed a related notation. **Figure 12-4** shows the cover opened front and back. What was most interesting was the accountant's notation "Ent CS B" (enlarged in **frame c**).

The cover was dated April 9, 1851, so it was mailed after ALM went out of business but still just under six years later. William H. Fogg is listed in the 1845 Boston directories as a dry goods merchant, but by 1848 in *Stimpson's Boston Directory* the Fogg Brothers (James and William H.) are listed as commission merchants at 91 Kirby in Boston. The letter is from W. Benjamin Jr. & Co. in NYC. The 1845 *Doggett's NYC Directory* lists them as William M. Benjamin and Meigs D. Benjamin Jr. at 161 Pearl Street, and by the 1854-55 directory, Meigs D. Benjamin is listed at 49 Nassau Street. They were listed as importers in both cases.

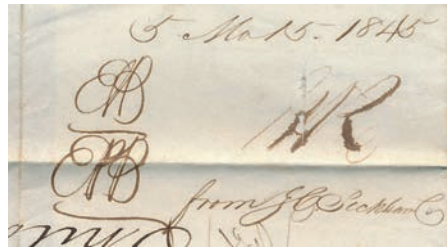
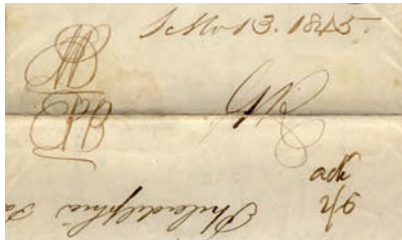


Figure 12-3 a through f: Docketing details from a Hale & Company (a) and two ALM (b and c) covers sent to David S. Brown & Co. showing the similar handwriting. Frames d, e and f show three different “EBH” cancels on the three ALM stamp issues (5L1, 2 and 3) that show some of the variation in handwriting in the cancels.

The letter notes some Mohair Braid (a worsted braid used for decorating garments, especially military uniforms) from M. Benjamin Jr & Co. (the importers) had been consigned to the Fogg Brothers (possibly for sale or auction). “CS” therefore may have stood for “consignment” or “commission,” since they are listed as commission merchants in the directory.

The “Ent-CS-B” accountant’s notation may have meant “Enter into the Consignment Book.” We cannot be sure what the “CS” or the “B” stood for, but the “Ent” is very clear. This supports that the accountant’s shorthand of “Ent – B” around this time period, at least sometimes, meant the company accountants already had, or were being instructed to, “ENTER” the information into a company book or ledger.

This may suggest that Brown’s accounting acronym meant, for example, “E(nter into the) P(urchase) B(ook).” It should be noted, however, that this author has never seen the acronym’s original words fully spelled out, so the actual words that led



Figure 12-4 a, b and c: The Fogg Brothers cover showing the “Ent CS B” accountant’s notation.

to these acronyms are partially surmised. An invoice discussed later in this article, however, supports the ‘Enter’ and the ‘Book’ portions of the acronyms.

It is the similarities between the Brown company acronyms and the ALM “EHB” cancels that is so striking and of most interest. The strong similarity between the docketing acronym and the “EHB” cancels is what suggested that there might be a tie between ALM and the Brown company. Both companies were using similar acronyms. Brown’s acronyms seem to have involved accounting, so perhaps that was part of the meaning of the ALM “EHB” cancels.

Brown Used These Acronyms Before ALM

Figure 12-5 (frame a) illustrates a third cover to David S. Brown. The invoice it contained was sent by (Henry) Upham and (Rob) Appleton & Co. located in Boston at 8 Pearl Street (Stimpson’s 1844 *Boston City Directory*). The cover is franked with the ALM small eagle (5L1) canceled with a dark red paint smear typical of Spooner-era cancels. The cover is certified genuine usage (PSE no. 1324990).

The invoice was notifying ALM of an Upham shipment of material from Boston that ALM had purchased from the Nashua Manufacturing Company. Nashua Manufacturing was such a large cotton textile manufacturer in New Hampshire that it practically created the town of Nashua by building roads and establishing churches

and the town's bank.⁴ This invoice sent from New England to Brown & Co. again shows Brown's textile company's extensive use of the mails in their transactions.

ALM carried this Upham cover while Spooner was the owner, before the new owner took over. The inner sheet of the Upham invoice (**Figure 12-5, frame b**) is what is most interesting. The content is an attached and part-printed invoice. It has a decorative engraving of a sailing ship and dockside crates in the upper left corner. This invoice and the docketing are dated March 8, 1844, and the letter is informing David S. Brown & Co. about the arrival of their materials on the Brig Acorn which was at "The Port of Boston and bound for Philadelphia." On March 15, 1844, the *Public Ledger* reported Brig Acorn's arrival with Brown's fabrics in Philadelphia.

On this March 1844 Upham invoice, someone in Brown's receiving department applied the double acronym seen on the Peckham and Uxbridge covers described above. On this Upham invoice, a Brown company accountant later noted various values by underlining and checking them in what is now slightly faded red ink. Then, the accountant, using the same color ink, appears to have noted that he had entered the underlined red-ink information in the company book. He wrote "Ent d P book". The "Ent d" apparently meant "Entered" and "book" was spelled out. This notation is enlarged in **Figure 12-5, frame c**.

On the invoice, the accountant dated his work March 30, 1844 which is 22 days after the invoice date and about two weeks after its arrival in Philadelphia. Most important, he wrote "Ent d P book" near the pair of triple-letter acronyms. This confirms that the docketing letters "EPB" probably were meant as instructions to Brown's accountants to check the information and have it "Entered into the Purchase Book." The "Ent d P book" notation appears to be the accountant's way of noting this had been done as instructed.

Presumably, the accountant wrote this "Ent d P book" notation when he completed his entry. He dated his entry March 30th. In 1844, this was the last working day of the month, since the 31st was a Sunday in 1844. For this reason, this author in an earlier part of this series argued that Brown's company may have had end-of-the-month audits, and later, end-of-the-year audits as well. Most very large companies today, especially large conglomerates, must do this to communicate the overall company's financial health. There is support from the Brown company ledgers that these audits did occur, and this is discussed below in the section on the ledgers.

If Brown did purchase ALM, this author feels Brown's conglomerate would have instructed ALM to do similar audits, even if Spooner had not insisted on it earlier. Consistent with this, one might speculate that the conglomerate would have requested ALM to also have a "going-out-of-business audit" in June 1845. There is no record of this, but it seems plausible, since the larger Brown empire was still very active when ALM was forced out of business. Brown's textile empire survived into the next century, even well after Brown's death. If ALM had remaining debts or outstanding credits, Brown's conglomerate would have wanted to have a record of them. If Brown's conglomerate owned ALM, it would have inherited all of ALM's debts.

Furthermore, the Upham invoice in **Figure 12-5** proves that Brown's company was using these three-letter acronyms, that looked like ALM "EHB"

⁴ *Wikipedia*, "Nashua, New Hampshire".

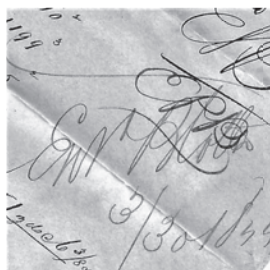
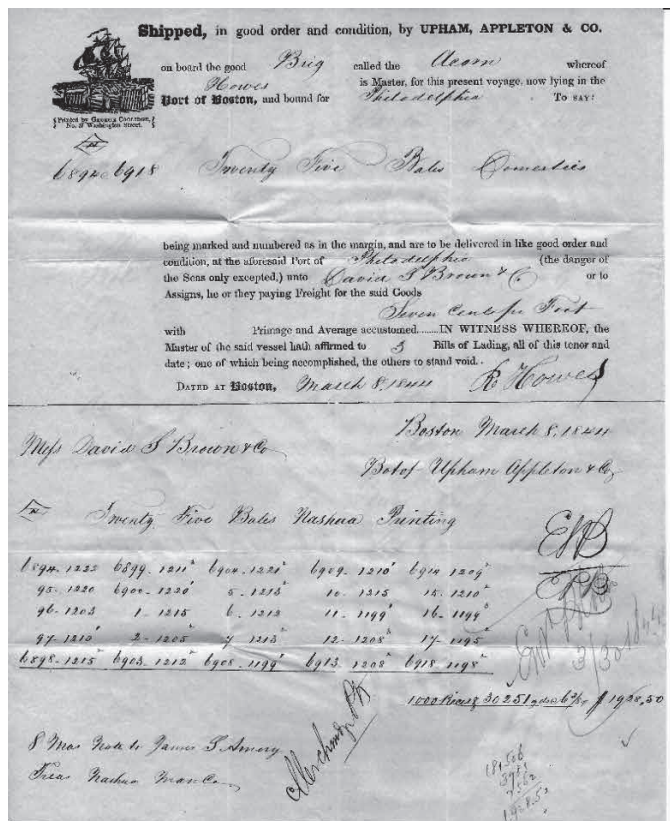
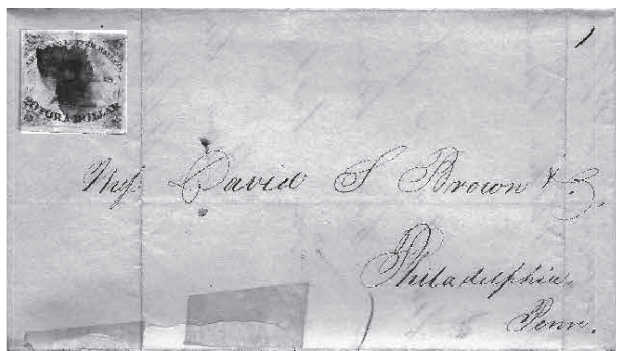


Figure 12-5 , b and c: A March 1845 cover to David S. Brown & Co. carried by ALM under Spooner, its contents and the accountant's acronym enlarged.

cancels, as early as three months before the American Letter Mail Company was turned over to the new owner in the summer of 1844. Brown's Upham invoice was dated in March 1844, while ALM's first recorded use of the "EHB" cancel was not until the Thompson cover which was dated August 26, 1844.

This shows that these accounting acronyms were being used by David S. Brown & Co. on their invoices before ALM began using "EHB" as a cancel on its

stamps. Since Brown was using their acronyms before and after ALM first began using “EHB” cancels, it argues both companies were using the similar acronyms at the very same time in August 1844 when the Thompson letter was mailed.

The obvious question is, did David Sands Brown take over the American Letter Mail Company from Lysander Spooner in the summer of 1844, and then, fairly quickly, introduce the Brown Company accounting system to ALM? We do not know the answer to this, but this association makes David S. Brown a possible candidate as the new owner. It makes it worthwhile considering if Brown could have filled such a role, and if there are other facts that show associations between David Brown’s company and ALM. This will be discussed in greater detail in Part 13 of the series.

What Brown’s Acronyms Might Have Meant

It is possible that the information in the Brown covers’ docketing was considered as two separate pieces of information for accounting purposes. This may have led Brown’s receiving department to apply two different acronyms for two different accounting tasks. The acronyms may represent instructions to the company accountants to enter information from the letter or invoice into two separate locations. The acronyms could be referring to two separate books, or perhaps just two different places in the same book. Brown may have wanted to separate costs from profits, or perhaps the source from the means of procurement. There is some support for this in the Brown ledgers which are discussed later in this article.

As noted earlier, Brown’s company in 1844 and 1845 was becoming part of a conglomerate. Specifically, David S. Brown & Company was now beginning to focus on sales of textile, not the manufacture. Manufacturing was done elsewhere in the conglomerate or purchased from outside as in the Peckham example. One of David S. Brown & Co.’s directives in this conglomerate was now to obtain textile material such as textile prints (i.e. “merchandise prints”) for further sale.

The cost compared to the final sale of the material was not the only factor that determined the company’s profit. Locating the fabrics and handling costs decreased the final profit from the sales. Speculating from the docketing acronyms, it appears Brown’s accountants may have been instructed to separate a transaction into different components in the ledgers. So, perhaps this is why the invoices sent to Brown received more than one acronym.

Although no ALM ledgers have survived, a mail carrier company like ALM might have also separated accounting information to different locations, as Brown’s textile company seemed to have done. A mail company might have had a place to record the costs of printing stamps and renting offices, and another place where client letters were recorded whenever they were received, and therefore, successfully moved to their destination.

This accounting method is used today (an internet search will give many manuals for its use). It is called a double-entry system where debits (like office rentals and employee salaries) and credits (the successful letters carried to their destination) are entered separately. The information could be entered in separate books or two separate columns in a single book. If done correctly, a company’s accountants could tell the company whether they are making a profit or are getting in trouble with their debt. In this way, an Independent Mail company could also keep track of the flow of covers through their network and adjust as needed.

It is possible that the American Letter Mail Company might have been using the “EHB” acronym as a cancel in the way Brown Company was using similar acronyms on their invoices. The cancel might have instructed ALM clerks how to treat covers marked this way. Perhaps, the cancel meant the cover being serviced had been “Entered into the Handling Book” at the city of origin, and later, one might propose that the receiving clerk, seeing the “EHB” cancel on a cover was being instructed to “Enter into the Handling Book” information about the cover’s arrival (and perhaps its addressee) at its destination. The “H” of “EHB” might have meant “Handling” or “Handler’s,” but since it has never been seen written out, we do not know.

If ALM was following Brown’s accounting system, ALM may have entered costs of delivering covers in the way Brown recorded actual costs of purchase of some fabric. Separately, ALM may have also entered more information on some covers detailing the covers source, arrival and disposition beyond the actual charge for the service, just as Brown separated costs of a fabric purchase from the description of the fabric and the company where it was obtained.

The Brown ledgers discussed below support this proposal, but unfortunately, the ALM ledgers have never been found. We can speculate about ALM’s system using “EHB” as a cancel, because Brown’s company was using similar acronym’s in their accounting at the same time as ALM was using the “EHB” cancels. In addition, ALM’s office and Brown’s offices were in the same city just a couple blocks apart, and the two companies interacted often.

The proposed “EHB” instruction “to be entered in a company book” was, in some way, specific to an ALM stamped cover. The “EHB” message appeared exclusively on the stamp. The “EHB” notation has never been reported on an ALM stampless cover or elsewhere on a cover that had a stamp. However, the “EHB” cancels is also not found on all ALM stamps. Based on the number of surviving examples, stamps canceled with “EHB” were uncommon, but still, may have appeared about once a week. This suggests a special treatment for covers with stamps canceled with “EHB.”

“EHB” stamps were almost never canceled further with additional markings. Therefore, “EHB” apparently served as a sufficient cancel. Additionally, the “EHB” cancel was apparently meant to be read. Even when the stamp was uncommonly lightly canceled with a line, the “EHB message” was never obliterated, with one exception. A rare “EHB” cancel that was assertively “X”ed out on a cover was dated very late in May 1845. It was speculated in an earlier part of this series, that the EHB service was perhaps not going to be honored for that cover (possibly because the company was being forced out of business in a few weeks).

Delivering any cover was ALM’s company objective, and this led to ALM profit. Elsewhere in its accounting, ALM might have also used an acronym like Brown’s “EPH” (perhaps meaning “Enter into the Purchasing Book”). for costs of printing its stamps, employee salaries and office rentals. However, only “EHB” would have made sense as a cancel on the face of a stamp, since this involved the profit or handling side of the company. “EPH” has never appeared as an ALM postal marking, if it was used at all by ALM. If “EPH” was ever used by ALM, one could speculate that it might appear in their ledgers or on ALM’S invoices, but these apparently did not survive.

Therefore, it appears that the David S. Brown & Co. and the American Letter Mail Company could have been sharing similar accounting acronyms at the same time in 1844 and 1845 for similar purposes. The “EHB” acronym was not recognized by accountants today, but the “Ent CS B” accounting notation used by the Fogg Brothers’ cover, a few years later in 1851, shows a similar (but not identical) accountant shorthand was being used around that time elsewhere.

The ledgers of other Independent Mail companies have also not survived. We do not know if they used any acronyms in their accounting like Brown’s company did, but we do know they never used “EHB” as a cancel on any of their stamps like ALM did. This raises the possibility that there was a direct tie between ALM and David S. Brown & Co., and a possibility that David S. Brown owned both companies as part of his larger conglomerate. This is not the only tie between the Brown and ALM, and these ties will be further detailed in Part 13 of this series.

The Brown Acronyms Instructed Entries In Their Ledgers

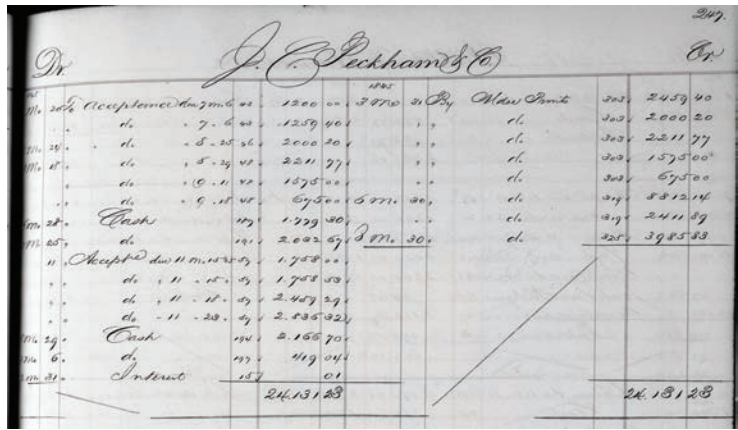
So far, a search for the American Letter Mail Company ledgers has been unsuccessful. However, David Brown’s company ledgers were found on the shelves of the Historical Society of Pennsylvania in Philadelphia (see **Figure 12-6, frame a**). The ledgers were very dusty and moldy (and messy to handle), but the contents were still easily read.

Brown’s ledgers began with a page for “Cash” which was then followed by listings for “Sales,” “Profit & Loss,” “Guarantee,” “Loan,” “Interest,” “Insurance,” “Expense,” “Suspended,” and “Cylinder.” It then lists “Bills Receivable” and “Bills Payable” and ended with accounts involving stock in the Reliance Mutual Insurance Co. and some property on Lombard Street.

Figure 12-6 (frame b) shows a page toward the end of the ledger (page 247) for all transactions with J. C. Peckham & Co. The exact amount of \$2836.32 shown in the left column, (four lines above the grand total, “Accepted due November 23”), is for the transaction discussed earlier on the Peckham cover in **Figure 12-1**. In the column directly to the left of this entry is a page 57 reference where apparently more information on this transaction is available.

Page 57, in this ledger, is also shown in **Figure 12-6 (frame c)**. It refers to the Merrimack Manufacturing Company in Lowell Massachusetts. This company was the first of the major textile manufacturers to open in Lowell beginning in 1823. While famous, the Merrimack Mills, as they were called, had absolutely no ties to J.C. Peckham & Company.

Page 57 in this ledger, therefore, had no information related to the Peckham transactions on page 257. In other words, the reference to page 57 on page 247 must be referring to another page apparently in another ledger that has not, so far, been discovered (pages 51, 56 and 58 were also checked to be sure there was no error in the entry, and they also had no reference to this Peckham transaction, or the page was completely blank).



Dr.		Cash.		1875		By		Treasury		1876	
Dr. Balance				1875		By	Treasury			1876	
Dr. from Treasury	1	5,561.50	3	11		By	Treasury			1876	
Dr. Treasury	1875	267,522.51	8	77		By	Treasury			1876	
Dr. 1875	1875	232,479.55	5	77		By	Treasury			1876	
Dr. 1875	1875	292,345.81	8	77		By	Treasury			1876	
Dr. 1875	1875	280,123.61	5	77		By	Treasury			1876	
Dr. 1875	1875	266,581.47	7	77		By	Treasury			1876	
Dr. 1875	1875	236,452.34	3	77		By	Treasury			1876	
Dr. 1875	1875	232,579.35	3	77		By	Treasury			1876	
Dr. 1875	1875	251,727.55	10	77		By	Treasury			1876	
Dr. 1875	1875	240,352.24	11	77		By	Treasury			1876	
Dr. 1875	1875	244,132.97	12	77		By	Treasury			1876	
Dr. 1875	1875	252,561.11	9	77		By	Treasury			1876	
Dr. 1875	1875	252,005.62	2	77		By	Treasury			1876	
Dr. 1875	1875	252,561.11	9	77		By	Treasury			1876	
Dr. 1875	1875	252,005.62	2	77		By	Treasury			1876	
Dr. 1875	1875	252,561.11	9	77		By	Treasury			1876	
Dr. 1875	1875	252,005.62	2	77		By	Treasury			1876	
Dr. 1875	1875	252,561.11	9	77		By	Treasury			1876	
Dr. 1875	1875	252,005.62	2	77		By	Treasury			1876	
Dr. 1875	1875	252,561.11	9	77		By	Treasury			1876	
Dr. 1875	1875	252,005.62	2	77		By	Treasury			1876	
Dr. 1875	1875	252,561.11	9	77		By	Treasury			1876	
Dr. 1875	1875	252,005.62	2	77		By	Treasury			1876	
Dr. 1875	1875	252,561.11	9	77		By	Treasury			1876	
Dr. 1875	1875	252,005.62	2	77		By	Treasury			1876	
Dr. 1875	1875	252,561.11	9	77		By	Treasury			1876	
Dr. 1875	1875	252,005.62	2	77		By	Treasury			1876	
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Dr. 1875	1875	252,561.11	9	77		By	Treasury			1876	
Dr. 1875	1875	252,005.62	2	77		By	Treasury			1876	
Dr. 1875	1875	252,561.11	9	77		By	Treasury			1876	
Dr. 1875	1875	252,005.62	2	77		By	Treasury			1876	
Dr. 1875	1875	252,561.11	9	77		By	Treasury			1876	
Dr. 1875	1875	252,005.62	2	77		By	Treasury			1876	
Dr. 1875	1875	252,561.11	9	77		By	Treasury			1876	
Dr. 1875	1875	252,005.62	2	77		By	Treasury			1876	
Dr. 1875	1875	252,561.11	9	77		By	Treasury			1876	
Dr. 1875	1875	252,005.62	2	77		By	Treasury			1876	
Dr. 1875	1875	252,561.11	9	77		By	Treasury			1876	
Dr. 1875	1875	252,005.62	2	77		By	Treasury			1876	
Dr. 1875	1875	252,561.11	9	77		By	Treasury			1876	
Dr. 1875	1875	252,005.62	2	77		By	Treasury			1876	
Dr. 1875	1875	252,561.11	9	77		By	Treasury			1876	
Dr. 1875	1875	252,005.62	2	77		By	Treasury			1876	
Dr. 1875	1875	252,561.11	9	77		By	Treasury			1876	
Dr. 1875	1875	252,005.62	2	77		By	Treasury			1876	
Dr. 1875	1875	252,561.11	9	77		By	Treasury			1876	
Dr. 1875	1875	252,005.62	2	77		By	Treasury			1876	
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Dr. 1875	1875	252,561.11	9	77		By	Treasury			1876	
Dr. 1875	1875	252,005.62	2	77		By	Treasury			1876	
Dr. 1875	1875	252,561.11	9	77		By	Treasury			1876	
Dr. 1875	1875	252,005.62	2	77		By					

Dr		Profit & Loss		Cr	
1870	To Amos Howard	25.545.00	25	By Amt Forward	128949.77
	To Cash	21.2250.00	12.871.31	To Cash	20 24.65
	To Weller Account	70 5.00		To Providence	20 199.83
	To Boston	70 5.00		To Weller Ac	70 27
	To Sales Account	70 5.50		To Sales	70 1100.54
	To American F.M.	70 1427.38		To Expense Account	70 2263.34
	To Thompson Co	70 21.5		To Short Account	70 107.28
	To Hill Expender	70 157.69		To Weller Account	70 643.42
	To Mercantile	70 43.32			
	To Western & Co	70 2.00			
	To Insurance Co	70 110.18			
	To Expense Acc	70 1579.53			
	To Interest	70 1502.52			
	To Cotton Account	70 3295.51			
	To Guaranty Co	70 2749.05			
		143264.10			
					143264.10

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A second page was also referenced in the ledger for Upham and Uxbridge on their respective pages in this ledger. These are the two other companies discussed earlier. Again, this second page in this ledger had information unrelated to these companies and must have been referring to a second ledger.

Note that page 257 itemizes the Peckham transaction costs to the nearest penny, but without the invoice, we would have no idea what material was being purchased, or any of the other details such as the fabric's name or its means of delivery. Page 257 contains only information needed for the company audit, but there is no information for repeating the transaction if needed. This was true for all companies listed throughout this ledger.

It therefore appears that only one notation (presumably EPB) by the accountant on the Peckham invoice docketing in **Figure 12-1** is represented on page 247 in the ledger. The rest of the information that would be invaluable for future transactions with Peckham is apparently on page 57 in a yet-to-be-discovered second ledger. The second Brown company acronym "EHB" apparently was instructing this additional information to be entered in that other place.

These entries seem to be consistent, therefore, with the two acronyms found on Brown's company invoices being instructions to the company accountants to enter information in two places in the company ledgers ("the books"). For Brown's company anyway, the two places were in two different books.

If ALM was using its "EHB" cancel on ALM stamps in a related way, the "EHB" cancel presumably was instructing an ALM employee (such as a clerk or manager) to enter information about the cover stamped and canceled this way into a company book for later reference. It is not known whether this information was for the company's use later or for the customer's use if needed later as in our modern "registered letter" system.

The ALM ledgers have not been found, so we do not know what ALM information was entered in the "H" book, but the Brown acronyms support that this Independent Mail company was entering something into the company books, and it was likely more than just the value of the stamp or the specific cost of the service. ALM's "EHB" cancels are uncommon, so these ALM ledger entries would not have been a regular event for ALM, although accountants in Brown's company at that time apparently used these accounting acronyms regularly on their invoices.

This is what led to the proposal earlier in this series that "EHB" signaled some form of special recording of pertinent information about the "EHB" covers in the ALM ledgers. What that information was we do not know, but it could have been the clients' addresses and the timing of the mailing. There may have been an additional fee for this ALM service, which would explain why the "EHB" cancel is uncommon. No "EHB" covers are franked with more than one stamp, but it may be that the "EHB" cancel also indicated an additional fee had already been paid or should be collected.

This is a new discovery, but there are plenty of questions still left unanswered. Why are very few stamps canceled with "EHB?" Why do we only find "EHB" on the stamp and no other place on the cover? Why were these covers apparently canceled in a special way, when thousands of other ALM covers apparently were not? And, of course, what information was the clerk instructed to enter in the ALM books?

The Brown Ledgers contained the Company Audits

The Brown ledgers also contained information on their auditing system. On this same page 247 of the ledger shown above (**Figure 12-6, frame b**), four of Peckham's transactions are totaled as \$8812.14 in the right column as one of the values entered to the right of the June 30th date (six lines down and three lines above the grand total of \$24,131.23). This right column then is a first quarter (3 Mo) and a mid-year (6 Mo) summation, apparently in preparation for the year-end audit.

In the first several pages of this same ledger, the David S. Brown & Co. monthly and year-end audits were found. The last two frames of **Figure 12-6** illustrate pages showing cash from "Sundries" and another page showing transaction summaries for various companies under "Profit and Loss." The ledger contained entries such as these for 1845 and 1846, as well as a few later years, although the focus was on 1845 and 1846. Entries for 1844 were most often seen as a balance being brought "forward from Ledger No. 1." The year-end audit for 1844 was not in this ledger, but presumably in the ledger before ("Ledger no 1").

The significance of the two illustrations in **frames c** and **d** is that they show David S. Brown & Co. apparently carried out an audit near the end of each month (see **frame c**) and then a year-end audit (see **frame d**). The monthly audits were in many categories other than just "Sundries."

If Brown owned ALM, even indirectly, his company may have encouraged ALM to use a similar accounting method, and perhaps, even a "going-out-of-business" audit at the close of business in June/July 1845. In fact, as seen in **Figure 12-6 (frame b)** on the Peckham page, Brown's company sometimes recorded quarterly summaries including a mid-year summary. So, if Brown influenced ALM in preparing a "going-out-of-business" audit in June 1845, it would have coincided with some of Brown's mid-year audits. From an accountant's point of view, it would have been a completely reasonable request, and out of financial concerns, the request may have been expected.

The argument would be that the new owner of ALM (if it was a company as large as Brown's textile-manufacturing complex) might have insisted on such a "going-out-of-business" audit from ALM, so this second owner could include it with the rest of his company's mid-year and year-end reports. This would have been true if it was Brown or any other larger corporate owner or even a large express company such as Adam's Express which continued to function after ALM was forced to close its business.

Earlier in this series, it was proposed that the "DB" cancels may have meant "debit." The proposal was that, in some way, covers with stamps canceled this way were counted as "debits" in the ALM company books, perhaps in relation to an ALM "going-out-of-business" audit. The "DB" cancels occurred only in ALM's final month, June 1845. Without the ALM ledgers this is admittedly speculation. However, the Brown ledgers now at least suggest such a "going out of business" audit is plausible.

Although ALM was irrevocably closing for business, it was not a sudden surprise when this happened in June 1845. Everyone knew it was coming because of the Act of Congress. If Brown was the new owner of ALM, his company would have been responsible for any outstanding ALM debts. Unlike the small "mom and pop"

Independent Mail operations, there might have been more accountability for this ALM debt even after ALM was forced out of business.

Even though there would never be any Independent Mail companies allowed by an Act of Congress after June 1845, ALM's debts might still have continued and remained payable after they stopped operations in their several offices all across New England, and especially, the four offices in three major cities of Boston, NYC (two branches) and Philadelphia. Examples have been noted in this series that support that ALM continued operations at least into the very last week of June 1845. Salaries, rentals and other closing costs might have continued into the Fall.

One might speculate that Pomeroy's debts were absorbed by Wells, and all of Hale's debts from its large interacting network of mail companies might have never been fully resolved. However, there is no record how these two large Independent Mail companies dissolved their leftover debt. Smaller operations probably left no way to address any debts, and the debt may have been small and just absorbed informally by the store owner. However, in the case of ALM, we know from the December 1845 newspaper notification that someone was still representing ALM's interests even six months after closing. Anyone with an ALM debt to resolve had someone they could contact at least as late as December 1845.

Did ALM Have Ledgers?

Unfortunately, a careful search of Brown's ledgers dating from 1844 through 1846 found no mention of ALM. For example, the American Letter Mail Company is not listed in the second portion of the 1845-46 ledger, where companies like Upham and Peckham were found. No mention of ALM was found in "Ledger no. 1" either. However, ALM was not supplying fabric to Brown's Company, as were the other listed companies. ALM was supplying Brown (and the nation) with a mail service, therefore, it is not entirely surprising ALM is not listed in these specific Brown company ledgers.

It would seem unlikely that the massive Brown Company holdings would have been recording this small "experiment" in mail delivery directly into the ledgers of Brown's new division tasked with obtaining new fabrics for sale. The two companies had different objectives, and therefore, would have likely been considered different entities in terms of accounting.

One might more likely expect that ALM kept its own separate ledgers. We do not know if such ledgers ever existed, but it is difficult to conceive of such a large company as ALM, that carried significant volumes of mail, would not want to have a recording system for the letters it carried. This would also include business matters such as employee paychecks (especially the clerks), supplies and monthly office rentals. The American Letter Mail Company was the second largest Independent Mail company in the United States with, at one point, offices in four major cities.

We know from the earlier court trials that the one office in Baltimore was rented and not owned by ALM. Also, both the Philadelphia and Boston offices changed their addresses to a close nearby location at some point during the two years, so it seems likely ALM rented all their offices. Each office only needed a few rooms and not an entire building, so purchasing an entire building in each city would not seem necessary.

It is hard not to believe, that the monthly rent and employee salaries, along with daily expenses such as office supplies were not recorded somewhere. The company also needed at least a tally of the covers it serviced in each city to know how to adjust its routes and schedules, as well as, to make decisions about hiring and firing clerks and mail carriers. These records, unfortunately, may not have survived.

A new owner apparently took over management of ALM from Spooner in the summer of 1844, but there is every reason to believe the company survived the transition without much disruption in service. There is no indication that any company offices changed street addresses at that specific time, and in advertisements, the change of ownership was not even noted. In later recollections, Spooner wrote that he gave over the company to “others” in the summer of 1844, but customers may not have realized the change based on the advertisements or the office locations or probably the delivery schedules.

As reported earlier, the new management introduced innovative ideas such as the “EHB” system, the rounded handstamps, and in Philadelphia, the dated handstamps. There were, of course, the new stamp issues in August 1844, but on the new design even the company’s name had not changed. The main workhorse stamp for the new owner was different and larger, but still had a black color and an eagle that customers had become familiar with from Spooner’s initial postal issue.

From the many surviving covers, we know the company under the new management continued to honor stamps purchased earlier under Spooner. In fact, at least one Spooner-era small eagle stamp was apparently accepted shortly before the company was forced to close, a full year after Spooner left (see Part 11).

So, the operations apparently flowed relatively smoothly during the summer 1844 transition, and it seems likely most of the employees just continued at their job throughout the transition. We know from census data and directory listings that at least one employee, George Peter Fisher, was employed by ALM under Spooner and continued under the new management perhaps until the very end. Therefore, it would seem probable that any ledgers begun under Spooner would have continued in use under the new owner. As such, each city office would have probably had a separate ledger that they kept at their location.

The hope in searching Brown’s company records was that ALM’s ledgers might have been saved by Brown’s company, or perhaps, a year-end audit from the ALM offices might have been entered directly into the David S. Brown & Co. ledgers that were found. Unfortunately, after a few hours searching the organized boxes, the ledgers found showed no obvious mention of ALM. Somewhere in the archive may be a mention of ALM, but in the few organized boxes, a search for the ledgers turned up no obvious clues.

However, the Brown Company archives are only partially organized, and there are over one-hundred boxes of Brown’s company records stored at the Historical Society site. The vast majority are unorganized, and all the unorganized boxes have not been searched yet.

The “DB” and “EHB” Cancels Revisited

Two types of ALM cancels using script letters stand out from the surveys. There were eight “DB” cancels and eighteen “EHB” cancels. The “DB” cancels were notable, because, so far, they have never been found on the black-eagle issue of the

new owner, and they apparently appeared mostly if not entirely during the final month of ALM's existence. They seem to be in the same handwriting and used from Philadelphia.

The "EHB" cancels, in contrast, are found on all ALM issues (although only used under the new owner), and throughout ALM's "second life" under the new owner from the very beginning (August 1844) and until May 1845 (but not the final month of June 1845). The "EHB" cancels appear to be in several different handwritings and from all three ALM cities.

It is important to note that researchers refer to these types of initial cancels as agent cancels, but they could be the initials of an agent, a clerk, or a manager's initials, or as in the case of "EHB," they may be an acronym not related to any single ALM employee's name. To say the cancel was applied by an ALM employee is highly likely, but this brings us no closer to understanding why they were applied in special cases, when the vast majority of ALM stamped covers were just canceled by an "X," pen lines or a # symbol.

In the case of Amos Bates (apparently associated with Hale & Co.) a large multiple of twelve exists that suggests his initials were precanceled for some reason (perhaps as an accounting control for his interactions with Hale & Co.). But the only possible indication that ALM precanceled any stamps was with the "NY" cancels in NYC, where there were two offices at different locations. These "place cancels" may have been control precancels, but what researchers commonly referred to as ALM "agent cancels" do not seem to fit that scenario.

There are no large multiples of ALM stamps initialed like the Amos Bates multiple. Also, a few so-called "agent cancels" are tied to their cover by the cancel, or they are applied upside down on the stamp (although right side up relative to the address...the stamp was applied upside down on the cover). Both are indications these cancels were not precancels.

The "DB" and "EHB" cancels could have been agent initials, but no candidates have been found in city directories of Philadelphia, Boston or NYC. Accordingly, two explanations were proposed to explain the meaning of these two acronyms, if they were not agent initials.

As mentioned above and proposed earlier in the series, the "DB" may have meant "debit" and may have been the result of a "going-out-of-business" audit as ALM closed its operations. If such an audit never occurred, the "DB" may still have meant "debit" resulting from some other reason. Also, David Brown did not have to own ALM for the new owner to request a "going-out-of-business" audit. Any owner, with other commercial interests, might have requested such an audit to protect themselves from future claims of ALM debt. For example, one could speculate that an express company such as Adams Express might have owned ALM, but that large company would still have wanted to know what debt ALM had incurred as ALM went out of business. Like Brown's company, Adams Express was still an active enterprise many years after July 1845.

The proposed meaning for "EHB" was an auditor's notation meaning "Enter into...book" where "H" could have meant "handling" but might have meant something else. The "DB" proposal remains speculation, but the "EHB" proposal has gained some support from the David S. Brown & Co. invoices and ledgers.

Brown invoices from that period used similar acronyms to the “EHB” acronym of ALM. And in an early invoice, an accountant actually spelled out “Ent” for “E” and “book” for “B.” Now that the Brown ledgers have been examined, it has been shown that several invoices discussed earlier in the series are listed as specific transactions in Brown’s accounting ledgers. So, the Brown acronyms are consistent with actions that followed with entry in their company books.

Even if David Brown did not own ALM, both ALM and Brown’s company were in the same city, just a block or two apart, and using their acronyms at the exact same time. The acronyms are not familiar to accountants today and were never used as cancels by other Independent Mail companies, but ALM and Brown’s company used these similar acronyms and interacted regularly in 1844 and 1845, Philadelphia.

The proposal that ALM’s “EHB” cancels are somehow involved in ALM transactions involving the company’s accounting seems to be supported by the way Brown’s company used them. There was something about these uncommon ALM covers with a postage stamp, which were then canceled with these very distinctive “EHB” cancels by different people in different cities, that may have been instructing an ALM employee to enter information in a company book or ledger. The exact role the “EHB” cancels played in ALM’s daily operations is still unknown. However, the use of these cancels by ALM may have been similar to the way acronyms were used by accountants in the David S. Brown company.

Conclusion

Spooner gave up his American Letter Company in summer of 1844. This new owner was innovative. Although much more research is needed, he initiated a system using an “EHB” cancel that seems to suggest information about the cover was entered into the company ledgers. The similarities between the David S. Brown & Company accounting acronym and the ALM “EHB” initials are particularly striking considering that the two companies were only a few blocks apart and using these similar acronyms at the same time.

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Part 13: The American Letter Mail Company: The Mysterious New Owner

By
David R. Wilcox, Ph.D.

Introduction

Although the American Letter Mail Company (ALM) operated more than a century and a half ago, new questions can be addressed using powerful computer search engines. Auction houses offer auction archives for their bidders, and genealogy search organizations offer newspapers and directories for their subscribers. These are recent developments that open new opportunities for postal historians.

We can now find newspaper clippings from obscure towns, directory listings in rare or difficult to access directories and cover images that were buried in older forgotten auctions. The newspaper stories could have errors, the directories can have misinformation, and the newly discovered covers might have been forged. However, these concerns were present long before there were computer search engines.

Although the new information is the same type of information obtained by the older methods, it still must be interpreted. Whether the interpretations prove true, only time and more discoveries will reveal. This has always been true. Computer searches are an excellent way to open new inquiries into future research. However, the information from computers can also lead to information overload, and of course, not every fact is relevant. This new challenge to postal history researchers may just have to be a consequence of the new computer technology.

Researchers are living in a world now where information is readily available, and they need to train themselves how to access that information. However, far more important is the challenge of how to use that information to paint a broader picture while never losing sight of the established facts.

Having too much information was less of a challenge for postal history researchers in the past. They spent what seemed to be endless hours searching dealer stocks at stamp shows and more hours in the dusty stacks of libraries, or many hours cranking away newspaper images stored away on microfilm. All this for a few treasured discoveries that opened new understandings. A new discovery in any field with limited proven facts can sway thinking in new directions, and of course, this is still true today even with an increase in information from computer searches.

We are still left with the reality that we can never go back to the time in history when the Independent Mails and local posts were in their heyday. However, we can now paint a bigger picture of those times which suggests how the early Independent Mails responded to their customer's needs. For example, this series was able to put together an extensive twenty-cover correspondence by one of ALM's clients (Daniel M. Robinson).¹ The correspondence spanned nearly the entire life of the company's short existence under the second owner. It revealed a fascinating pattern that suggested why a person might have preferred ALM over the US Government mail.

¹ David R. Wilcox, "Part 7: The American Letter Mail Company: A Customer's Perspective", *The Penny Post*, Vol. 26 No. 3, July 2018, pages 24-66.

For Daniel Robinson and his fellow stockbrokers, the Independent Mails were not only less expensive but also a convenient means of communicating with a regularity and reliability that was important during their stock transactions.

However, the Robinson correspondence was not found recently in an old attic or forgotten repository. It may have been bundled together in an old company file at one time, but the original bundle of covers was dispersed long ago to many different collectors. The correspondence was retrieved and re-constructed today by using computer databases images from auction sales. This reconstruction was enabled further by the fortuitous discovery that the name of the author of the letters could be discerned in mirror image on the cover fronts of most of the correspondences. The reverse images were easily generated by a computer. However, the discovery that followed came from interpreting the information and demonstrating how these correspondences were all connected.

Part of the difficulty in finding facts about ALM is the same difficulty shared with most of the early local and Independent Mail systems. Many existed for only a short time, decades ago, and they generally only left records of their activities in the form of their surviving covers and postal markings. Very few first-hand records survived to show the inner workings of these companies.

The American Letter Mail Company's ledgers and communications have never been found. The original owner, Lysander Spooner, left his recollections years later, and there are some records of the company's activities recorded in government court cases brought against ALM. Otherwise, we only have the covers and canceled stamps to hint at how the company functioned.

What This Series Has Found

In an earlier article in this series, a survey listed only twenty-three copies of the ALM blue-eagle issue (Scott 5L3) have apparently survived. This was more than some first thought. The number may have reached an upper limit, but one new stamp on cover was found during the writing of this series, so new discoveries are always possible. In fact, a twenty-fourth example recently appeared in a Carriers and Locals auction (see Part 14). Fourteen of the surveyed blue stamps were on covers, but the genuine usages are probably lower.²

All twenty-three stamps in the original survey were canceled except for one. This unused example was referred to as A-3-Unc1, using the nomenclature introduced in Part 1. The "A" referred to ALM, the "3" to the fact it was ALM's third issue (Scott 5L3), and "Unc1" referred to its cancel (in this case it was uncanceled). It was found on a cover from which it reportedly did not originate. It may have never been used, or perhaps, it was used but never canceled.

Another blue eagle stamp (A-3-Unc2) was canceled months after ALM closed. However, it was torn off its cover before mailing, because it apparently was no longer considered valid for postage. It was canceled but not contemporaneously, so it might have been a remainder that was originally unused.

The newest discovery appears to be unused also (number 24, A-3-Unc3). It, therefore, is only the second ALM blue eagle stamp known that went uncanceled.

² David R. Wilcox, "Survey of the Scarce Blue American Letter Mail Company Stamp, Part 1" *The Penny Post*, Vol. 25 No. 4, October 2017, pages 5-21.

Twenty-three other blue eagles are known canceled, and there are no known multiples used or unused.

Almost all of these blue stamps could be plated, and the plating suggested as many as three or more sheets may have been put into use. Based on the surviving covers, these blue eagle sheets seem to have been used from all three offices where ALM had main offices at the time, but they were used predominantly in Philadelphia.³

Nearly two thirds of the blue stamps were canceled with manuscript cancels that had two or more initials. Manuscript initial cancels were also surveyed on all other ALM stamps (to include the new owner's large black eagle issue and Spooner's small eagle issue). These multi-letter initials were found to be uncommon, but they were sufficiently frequent to allow some speculation on their meaning. The cancels are very rare on Spooner's small black eagle stamps but more common on the new owner's issues. From the number of survivors, it was calculated that they appeared perhaps once a week in the daily operations of ALM. These manuscript cancels can be divided into two broad groups that this author has referred to as "place cancels" and apparent "agent cancels."^{4,5,6,7}

Although uncommon, these manuscript initials were frequent enough to suggest their use was not random. There were nearly fifty examples found on all ALM issues, and about the same number of manuscript cancels were found on the new-owner's black stamps as on his blue stamps. All known cancels of this type were analyzed as to origin and meaning.

The two known "Allegania" cancels appear to be fantasy "place cancels" applied possibly as an early form of slogan cancel during a campaign to change America's name. The "NY" cancels may have been part of the ALM postmaster's need to account for stamp supplies between the two ALM NYC offices. They may have been pre-canceled to assist in accounting.

Once "place cancels" were removed from the larger group that included all ALM issues, the number of manuscript letter cancels was reduced in half. So only half of the known manuscript initial cancels can be considered agent cancels. In addition, in the remaining half, many may have had other functions and may not be a specific agent's initials at all. For example, about forty percent of those remaining were "EHB." These cancels arose from several different towns and cities, and the handwriting alone suggests the cancels were not made by a single agent. The "EHB" cancels may have been applied by agents, but they do not seem to be in the handwriting of one person.

The urgent content of several of these "EHB" covers suggests perhaps an ALM system existed for following or recording these covers. This suggests they had

³ David R. Wilcox and John D. Bowman, "Plating Studies of the Scarce Blue American Letter Mail Company Stamp, Part 2" *The Penny Post*, Vol. 25 No. 4, October 2017, pages 22-51.

⁴ David R. Wilcox, "The "EHB" Cancels of The American Letter Mail Company, Part 3" *The Penny Post*, Vol. 26 No. 1, January 2018, pages 22-47.

⁵ David R. Wilcox, "The "CC" Cancels of The American Letter Mail Company, and the Court Trials of the Independent Mails, Part 4" *The Penny Post*, Vol. 26 No. 1, January 2018, pages 48-71.

⁶ David R. Wilcox, "Place Cancels of The American Letter Mail Company, Part 5" *The Penny Post*, Vol. 26 No. 2, January 2018, pages 4-33.

⁷ David R. Wilcox, "Part 6: Agent Cancels of the American Letter Mail Company, and What They Can Teach Us About the Agents" *The Penny Post*, Vol. 26 No. 2, April 2018, pages 34-54.

a function, and “EHB” may even have been an accounting acronym with instructions to the clerks. Exactly what they represent is still unclear.

On the other hand, the “CC” cancels were suggested by early researchers to be the prime example of an ALM “agent cancel.” Early researchers felt the “CC” cancels were initialed by agent Calvin Case. Newspaper reports listed him as one of the agents arrested during the ALM court trials.

It was reasonable to hypothesize that the “CC” cancels and perhaps many similar ALM cancels were the initials of specific ALM agents. There was precedent for this hypothesis from other Independent Mail Companies, such as the apparent control marks made by agents Amos Bates and Thayer working for Hale & Company.⁸

However, only three examples of the “CC” cancel were found during the survey, and one was a new discovery never reported by the early researchers. This newest discovery appeared to have different handwriting than on the other two examples. If Calvin Case initialed all “CC” examples, one would have expected the handwriting to match. In addition, a careful analysis of the Independent Mail trials and Calvin Case’s background suggest he may not have been employed by ALM when the “CC” cancels were applied. It is possible that different clerks were authorized or required to apply the “CC” initials to stamps.

The “CC” cancels, therefore, may not have been made by agent Calvin Case, and they are far less common than the “EHB” cancels. From the survey, the “CC” cancels were only about six percent of the total. So, the evidence that swayed the early thinking about ALM manuscript cancels was based on a very small population of the surviving examples of these interesting cancels.

When all the surviving manuscript-canceled stamps were evaluated (including the “EHB” and “place cancels”), only about a quarter seem to be potential initials of specific agents. Therefore, an assumption that was made by earlier researchers that ALM agents initialed the company stamps often, now seems to be false. In addition, half of this final small group are “DB” cancels, but an agent matching these initials was not found listed in the directories as an ALM agent or at an office address.

Perhaps, “DB” was not an agent and meant something else, as seems to be the case of the “EHB” cancels. An effort to reason what the letters “DB” might mean, if not an agent, was discussed in an earlier part of this series. However, there was very little data. Although “DB” cancels were the most numerous of the remaining manuscript cancels, there still were only eight known examples, and only five of the eight were on a cover and one of these covers could not be dated.

Two “DB” examples were found on Spooner’s small black-eagle issue, but surprisingly they seem to have been used during the final month before ALM closed. This was a very rare usage and never recorded before on this Spooner issue with this cancel or at this extremely late date. The other six “DB” were on the blue eagle issue.

The accounting term “debit” was suggested as a meaning for “DB,” but without the ALM ledgers, the meaning of “DB” must, for now, remain a mystery.⁹

⁸ Michael S. Gutman, *Hale & Co. Independent Mail Company 1843-1845*, editor and publisher Michael S. Gutman, 2005, page 59.

⁹ David R. Wilcox, “Part 10: The American Letter Mail Company: The Final Weeks” *The Penny Post*, Vol. 27 No. 1, January 2019, pages 21-54.

The “DB” cancels do seem to be in the same handwriting, so perhaps they were a single mail agent’s initials or perhaps made by a single manager or clerk. Even if only one person created these “DB” cancels, it remains to be explained why these cancels were so numerous among the few remaining from the “agent cancel” pool. In addition, it is yet to be explained why “DB” has never been found on the large black eagle issue where most other remaining agent cancels were found. With time, more “DB” examples may surface and add to our understanding.

The overall conclusion from the entire survey, however, is that ALM’s manuscript cancels are not all agent cancels, and in fact, only a small number belong in that category. Even if the unexplained “DB” cancels are true agent cancels, the take-home lesson is that over 75% of all manuscript cancels on ALM stamps are not true agent cancels. Therefore, it was concluded that many of these cancels may have other meanings.

Finally, not only were most of these manuscript cancels not agent initials, the few that seem to be true agent initials may have been only applied during the final month of ALM’s existence as it was forced out of business by the government. This included most, if not all, of the “DB” cancels.

For example, the newly reconstructed Robinson correspondence mentioned above had twenty canceled stamps. His twenty covers used both the blue and the black eagle issue. One cover had a pair of canceled stamps and one had an uncanceled stamp. However, until June 1845, no cover from the Robinson correspondence received a manuscript initial cancel. The early Robinson’s canceled stamps had a simple “X” or line cancel. Then in June 1845, unlike any of his earlier letters, all five of Robinson’s covers appeared with manuscript initial cancels, and they were all on the blue-eagle issue.

With the use of computer search engines, the wealth of information can be overwhelming. Sometimes a model can be built to help organize the many facts. Such models can act like a tree upon which a researcher can hang new facts. However, they need to be used carefully, since any model is just a working hypothesis.

With this in mind, an effort at defining ALM’s final days was then attempted from the new, although sparse data. The model focused on the few dated covers available and the knowledge we gained from tracking the extensive Robinson correspondence. This gave us a model to build upon, but with so few examples, there are sure to be errors.

The mystery remains as to the meaning of the few true agent cancels, but it seems to be linked to ALM activity during its final days. The few that are on dated covers (and not “EHB” or “CC”) seem to have all been used during that final month of June 1845. ALM was forced out of business on July 1.

Two examples by agent John Gray are on June dated blue eagle covers, and his initials were also found on an undated black eagle single. This black eagle John Gray single and the other four examples where agents signed on the large black eagle issue (all five are off-cover singles) plate to different positions on the black eagle sheet. This might mean there was only one sheet of the large black eagle issue involved in this set of signings. More examples are needed, but at least three of the five known survivors are associated with Philadelphia.

Despite their rather infrequent use, these few remaining examples revealed insights into what kind of men became Independent Mail agents. Based on directory

listings, for example, the “TBS” cancels suggested at least one agent (Trueman Shew) was involved in another occupation around the same time that he worked with ALM, and this continued as his career profession until his untimely death.

One important question remaining is who introduced the use of these interesting cancels to ALM. In the summer of 1844, Spooner apparently gave up his control of the company to new management. In his recollections later in 1850 about his ALM experience, Spooner reflected that,

“It was my intention—had I been sufficiently sustained by the public—to carry the question to the last tribunal. But after a contest of six or seven months, having exhausted all the resources I could command, I was obliged to surrender the business into the hands of others, who did not see sufficient inducement for contesting the principle, after the reduction of postage had taken place...”¹⁰

Spooner’s objective in writing this essay was to claim he was due money for helping lower the government postal rates. Although his motives might be questioned, it does appear he did relinquish the company to new management in the summer of 1844. The new owner may have been a silent partner from the company’s beginnings in January 1844, and then, he just took over the company from Spooner that summer. It is also possible that he purchased ALM anew in the summer of 1844. We do not know the answer.

Spooner’s own recollections are the primary proof the company changed hands. There are no records of a sale and no public notices of the change of hands. There was no indication in public advertisements, or the more outwardly aspects of the company’s business activities that suggested a change of management. This series has discussed, however, new innovations apparently initiated by this new management.

There were changes in the stamp design and the way they were canceled. There were new handstamps introduced, and in Philadelphia, a datestamp was added. The company also seemed to have gone through a minor name change, but never completed the process before they were shut down.

There may have been some new systems of mail handling put in place by the new owner, which unfortunately, we can only document through surviving covers and their postal markings. For example, the “EHB” cancels appeared only after the change of control in the summer of 1844, and ALM’s new rounded handstamps appeared only at the end of that summer.

We still do not know who the new owner was, but this final part of the series will try to gather information on David Sands Brown. Several facts suggest that David Brown may have been the new owner. If he was not the new owner directly, he certainly may have had a strong influence. He would have had the motive, means and opportunity. He had a business located in very close proximity to the ALM Philadelphia office, and he had the entrepreneurial spirit one might expect in the new owner. Because of his other larger business interests, he also had reasons to remain silent about his purchase as did the new owner.

¹⁰ J. Morrison-Fuller, Walter C. Robs, Jan. 7, 1892. “The Habit of Tyranny: A Study of Private Mails In 1844”, *Today*, page 706 (available as a download from Google Books).

The remainder of this article will attempt to gather the data that seems to tie David Brown's company to the American Letter Mail Company. It has been over 170 years, and no one has found the definitive proof that identifies the new owner. This is still true. However, there are enough possible ties between David Brown and ALM that it will be useful to have all the ties enumerated in one place.

Who Was David Sands Brown?

The Peckham cover discussed in Part 12 was marked by an acronym very similar to the "EHB" cancellation on ALM stamps, and it suggested there might be a tie between David S. Brown & Co. and ALM in 1845. For this reason and others discussed later, this author feels David S. Brown may have taken over ALM from Spooner in the summer of 1844.

Because the similar acronyms alone do not prove David Brown may have been the secretive and anonymous new ALM owner, David Brown's background and character were researched to see if he was a good fit. A summary of his business exploits appears below as summarized by the Historical Society of Pennsylvania.

"David Sands Brown was born July 27, 1800 to William and Abigail (Peasley) Brown of Dover, New Hampshire. The Browns were an active Quaker family in New England. David had two brothers and a sister, Abigail. David's older brother, Jeremiah, came to Philadelphia in 1814 to establish a dry goods business, which had its headquarters on Market Street. Textiles produced in New England by the mills of Samuel Slater, the English-born textile magnate, were among the items sold by Jeremiah's firm. In 1815, another brother, Moses, joined the business. The company, which changed its title to J. & M. Brown & Co., expanded and began selling its goods to western Pennsylvania and various locations through the Ohio River Valley. In 1817, David joined the firm, as well. In 1821, David became a member of the Philadelphia firm Hacker, Brown & Company, with partner Isaiah Hacker. In 1832, this firm was dissolved and the firm of Brown, Hanson & Company was established, to manufacture and sell textiles. In 1838, the firm was renamed David S. Brown & Company."

The American Letter Mail Company was established in January 1844 by Spooner and subsequently sold possibly to David S. Brown in the summer of 1844. As mentioned in discussing the Thompson letter described in Part 3 of this series, Brown was building a new factory in Camden across the river from Philadelphia in New Jersey. Gloucester City is mentioned in the text below. It is in New Jersey just south of Camden.

"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. One was Washington Mills, a huge operation that contained both mills and boarding houses for its single workers and was based on the Lowell textile mill model. Following this, Brown established the Gloucester Manufacturing Company, which had facilities for fancy dyeing, bleaching, and finishing processes; the company specialized in the production of printed calicoes and madder prints. In 1859, he built the Gloucester Gingham Mills, incorporated in 1872. In 1864, he established and was president of the Gloucester Iron Works, which was incorporated in 1871. Other companies Brown established included the Gloucester Print Works and the Gloucester Land and Improvement Company. He founded the Ancona Printing Company in 1871, which introduced

new methods of applying colors that had been successful in Europe but previously untried in America. Brown also served as a Director of Girard National Bank from 1840 to 1843. David Sands Brown's daughter, Mary Johnson Brown, married Samuel Chew (1832-1887), who became David's business associate and treasurer, and took charge of his estate after his death. David Sands Brown died July 6, 1877 in Philadelphia."¹¹

Therefore, Brown was not only a successful businessman, but his initial company expanded into several more diverse areas than just textiles. He dabbled in real estate investment, and he owned an iron works. As mentioned below, he even invested in a railroad. Although there is no definitive proof Brown purchased ALM from Spooner, acquiring an Independent Mail company such as ALM might have offered a very attractive addition to Brown's growing empire. Brown was not only extremely powerful and influential, but he left his imprint on American history. He was known in the Midwest as the "Cotton King of Philadelphia." Brown was such a wealthy businessman in Philadelphia, that he could have purchased the American Letter Mail Company in the blink of an eye, if he wanted to do so.

"In the Nineteenth Century Philadelphia was one of the nation's textile centers, bleaching, weaving, knitting, and printing fabrics of all kinds for consumers around the country. And if there was a Cotton King of Philadelphia, it was David Sands Brown (1800-1877), who ran a conglomerate of companies clustered around the Delaware River in Philadelphia and Gloucester City, New Jersey. Most Philadelphia area producers were small, family-owned companies that nimbly filled niche markets. But Brown was from New England where corporate models reigned, and he established the Washington Manufacturing Company to make his cloth, and each of its two huge mills had more than seven hundred windows. Interlocking companies, like the Gloucester Manufacturing Company and the Gloucester Gingham Mills performed other tasks; Ancona Printing did the dye work, and David S. Brown & Company did the sales. And there were many more, doing the ironwork, making terracotta, handling the real estate, etc. The sales were prodigious. In 2010 dollars—modern dollars—DSB&C sold between \$2 million and \$10 million worth of goods *per month* between 1835 and 1880. The pay was prodigious too, for those at the top. Brown received a salary from *each* of his companies. In the 1870s—in his prime—he was receiving \$100,000 to \$200,000 dollars a year from the Gloucester Gingham Mills, \$8,000 annually from the Gloucester Manufacturing Company, dividends of \$2,975 from the Washington Manufacturing Company, and more from the other affiliates—and that was in period dollars! In 2010 dollars this came to more than \$3.78 million per year. His mill workers, on the other hand were still getting under a dollar a day in 1893. In 1879 the conglomerate reached its highest point, producing 9.7 million yards of cotton cloth."¹²

David Sands Brown had the Motive, Means, Opportunity and Personality Expected Of The New Owner

Was David Sands Brown the anonymous new ALM owner? This question assumes there was a new owner in the summer of 1844. Certainly, someone began

¹¹ Historical Society of Pennsylvania, 1300 Locust Street, Philadelphia, PA, 19107, @hsp.org, 215-732-6200.

¹² Phillip Seitz "Slavery history: *The Cotton King of Philadelphia*" posted August 7, 2011, (also see *Slavery in Philadelphia: A History of Resistance, Denial and Wealth* by [Phillip Seitz](#), published by CreateSpace Independent Publishing Platform, July 24, 2014.)

influencing the company's operations at that time, and there were new stamp issues at that time. But it is conceivable there was a silent owner behind Lysander Spooner from the very beginning of the company in January 1844.

David S. Brown would have fit this role as well, because he was quite a wealthy businessman and might have viewed purchasing an Independent Mail company a good investment for his textile company. At one point, he invested in a railroad company, and he depended on the mails for his textile sales. David Brown's family was involved in textile manufacturing for several years before David S. Brown & Co. formally formed in 1838. This was well before Spooner began ALM in 1844.

If there was a silent owner all along, perhaps Spooner simply turned the company over to the silent owner in July 1844. In Spooner's description of events he wrote that he was "obliged to surrender the business," but he did not specifically write that he sold it. This would explain the absence of any indication in the records or in company ads suggesting a sale of the company. It also would explain how Spooner found a "new owner," even though ALM had only just recently lost a court case to the US Government which challenged the right of the company to even exist.

If Brown was already a silent owner, he had a vested interest in trying to make the company a success even in this less-than-attractive business environment for these Independent Mails. This is not to rule out, however, that Brown might have purchased ALM from Spooner outright in the summer of 1844. We just do not know the answer to how the company changed hands, although it clearly did change management that summer. Spooner wrote about the change briefly, new stamps appeared, and new innovative ideas appeared at that time.

David S. Brown & Company interacted with ALM during that summer in different ways. Several innovative ALM events occurred during August 1844, most within one week. All events occurred in Brown's hometown, and many directly involved David S. Brown. First, ALM and Brown seem to have shared similar accounting acronyms, and second, the first ALM "EHB" cover was specifically addressing one of Brown's business transaction. This same cover was also the earliest use of the blue eagle stamp.

Third, ALM introduced in Brown's hometown the unique Philadelphia handstamp with the company name shortened to American Mail Company, and this was followed shortly by the innovated insertion of a date slug in the handstamp. These innovative Philadelphia handstamps differed significantly from the Boston and NYC handstamps.

Finally, the ALM straightline cancel experiments concluded that summer. In August, two experimental cancels from Rhode Island in the "straightline" cancel experiments were sent directly to Brown's Philadelphia offices on South Front Street, and an earlier cover used in the experiment was sent to Brown also.

Brown's factory was within walking distance of the ALM Chestnut Street office, and his familiarity with the importance of mail communication in commerce was apparent. Although these events centered on Philadelphia, and in most cases on Brown, they were all part of events going on or seen throughout the ALM network.

Brown had the business savvy, financial resources, and entrepreneurial spirit needed to succeed. His later successes summarized earlier in this article by the Historical Society of Pennsylvania show he could have been primed for an Independent Mail company adventure.



Figure 13-1 a, b and c: Covers addressed to the David S. Brown Company showing use of several different Independent Mail Companies besides ALM: William Gray's Lowell Express (a), Brainard & Co. (b), and Hale & Co. (c)

The US Census for 1850 listed Brown's real estate value at \$100,000. In today's dollars that is over three million dollars, and it is much more than fifty million dollars in income generating power.¹³ As noted above, at his peak later in the 1870s, he was earning directly \$3.78 million per year (in 2010 dollars). This is more than comparable to many CEOs of major USA companies today. In 2010, the direct compensation (base salary plus actual cash compensation) of the average CEO was \$2.6 million (Google charts, source Mercer).

Figure 13-1 and **Figure 13-2** show that Brown used the mails early and frequently. The first frame in **Figure 13-1** illustrates a rare cover sent to Brown that was carried by both Harnden's and the Lowell Express. The second frame illustrates a cover to Brown carried by Brainard & Company. Besides ALM, Brown's company also used Hale & Co. in their correspondences (**frames c**).

Figure 13-2 shows that even after the US Government permanently shut down the Independent Mails in 1845, Brown continued to rely on the mails to do his business. The first two frames (**a** and **b**) were covers carried to Brown with the help of Straits Express (Eagle Post). When the government finally issued stamps, Brown company covers continued to appear using both Scott's #1 (**c**) and #2 (**d**), as well as the official US carrier issue, L02 (**e**). The final frame in **Figure 13-2** shows a cover delivered to David S. Brown & Co. using a semi-official carrier handstamp like 7LB18.

Brown was acutely aware of the central role of the mail in commerce. If he took over ALM, he also seems to have had some new innovative ideas he wanted to see made available. It was proposed in Part 3 of this series that the new owner wanted to try the "EHB" system he envisioned. His proposed innovation would have been to apply the accounting acronyms he was familiar with from his textile business to his new mail company's stamps as a cancel, which then perhaps became instructions for the clerk. As a business owner involved in a myriad of critical financial transactions, he would know how valuable the concept of verifying delivery of a letter would be for any businessman, lawyer or court official. The concept of applying a print (the "EHB" cancel) to a print (the stamp) would also have come naturally to Brown from his textile background.

Brown certainly had the financial capability for purchasing his very own mail company. He also was worldly from his experiences with obtaining materials from all over the world, and he could be aggressive. In 1849, China had a monopoly on "Nankin Cotton" which China carefully protected by destroying all seeds after harvest. Brown wrote directly to his agent in China and circumvented the American Consul to have his agent contact a trader to secretly smuggle seeds out of China. He did this even though the trader was forbidden and would have been severely punished.

Ownership in an Independent Mail company was in direct conflict with the U.S. Government's monopoly on the mails. Although Brown must have respected the power of the US Government, he was not opposed to going around its bureaucracy to meet his objectives. Much of the success with "Nankin Cotton" grown in America was due to Brown, and he was referred to as, "one of the most enterprising and

¹³ Samuel H. Williamson "Seven Ways to Compute the Relative Value of a US Dollar Amount 1774 to Present" *Measuring worth.com* 2017.

successful merchants in this country.” (*Sunbury American*, Sunbury Pennsylvania, August 25, 1849). The fact that the US Government had an apparent monopoly on the mails, might not have stopped Brown from becoming a silent owner in an Independent Mail company.

If David Brown developed any kind of desire to own an Independent Mail company, ALM could have been his first choice. He used it for business (the Thompson letter is specifically referring to construction of one of his factories), ALM was in the top three largest Independent Mail Companies in the United States, and the ALM office in Philadelphia was only a few blocks away.

Brown had a sense of where the country was going and was among the heaviest stockholders of the Philadelphia and Pittsburgh railroad (*Sunbury American*, Sunbury Pennsylvania, August 25, 1849). He had a pulse on mid-1840’s American commerce. Buying the second most successful Independent Mail Company in America in the summer of 1844, in his own hometown, would have been a natural choice for him.

David Brown would have seen first-hand in Philadelphia how bitter the US Government could be toward a company challenging the government as Spooner had done. The trial that convicted Spooner’s employee George Fisher ended the very last week of June 1844. This was just a few weeks before Spooner’s replacement issued a new eagle stamp, and even less time than that, when this new owner apparently took full control of Spooner’s company.

Considering the negative environment in Philadelphia, it would have taken a businessman with nerves of steel and clear vision to take over an Independent Mail company. But David Brown would have seen it as a bargain and worth the investment. The new management was undoubtedly making arrangement for the ALM takeover as Fisher’s trial went on in Philadelphia. Even when the time to take over or purchase the company outright coincided with a conviction blow to the Independent Mails, the new owner apparently did not hesitate.

Of course, if it is discovered that Brown was a silent owner from the start, his further involvement during that summer is not a complete surprise. There is no indication ALM was struggling financially. After all, the Independent Mails were so successful that it took an Act of Congress to finally shut them down. Even then, the Act had to include that postal rates would be significantly lowered to the levels offered by the Independent Mails.

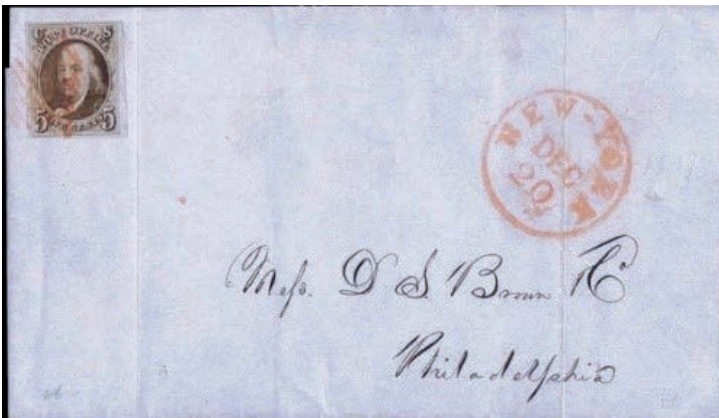
Later in December 1845, after the government closed his ALM company, the new owner continued to plead his case in a newspaper ad discussed earlier in this series. Whoever took over ALM from Spooner had a complete commitment to its success even after it was forced out of business by the government. Both Hale and Pomeroy accepted their company’s fate and gave up the battle even months before the government-mandated closings. Pomeroy left the letter carrying business altogether in the summer of 1844. Hale announced his retirement in the spring of 1845 which was near the time that the July closing of all Independent Mail operations was announced by the March 1845 Act of Congress. Whoever took over ALM from Spooner, however, was still pulling for its success as late as December 1845. This was almost half a year after ALM closed its doors.



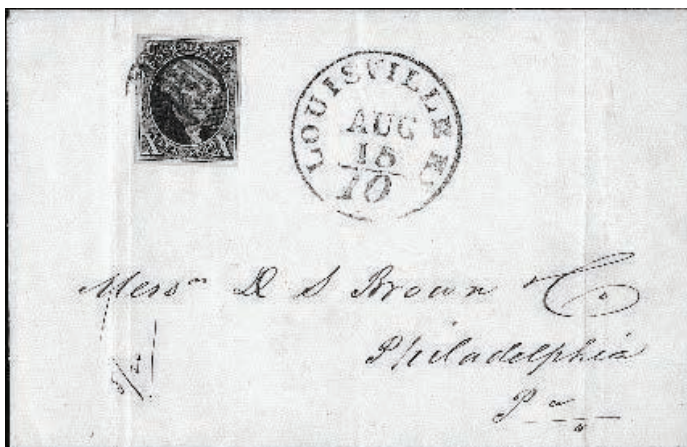
(a)



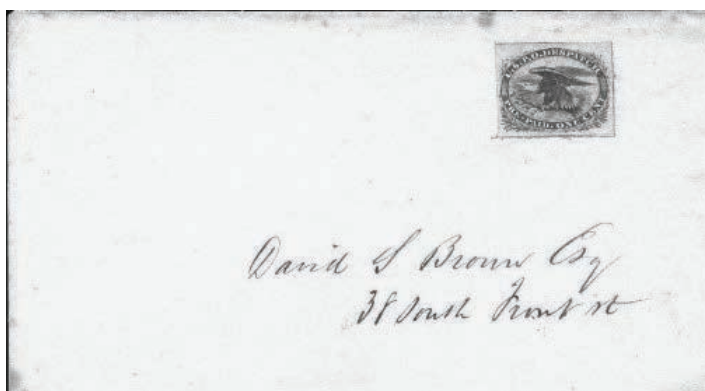
(b)



(c)



(d)



(e)



(f)

Figure 13-2 a through f: Covers addressed to the David S. Brown Company showing continual use of the mails during the 1840s and early 1850s.

If David Brown did make this mail company purchase, it is no surprise that he protected his name with a fervor. Spooner was a vocal advocate for free enterprise and opposed the government monopoly of the mails. However, Spooner wrote that he turned over the company to people who “did not see sufficient inducement for contesting the principle.” Brown’s philosophy would have been nothing like Spooner’s philosophy. He was no vocal free-trade advocate; he was instead a tried-and-true successful businessman looking for profit, growing his empire and protecting his assets.

David Brown already had a solid textile company with expansive plans. He would rightfully want to protect his textile empire’s future and protect his name, even after ALM was closed permanently in 1845. Any other entrepreneur without these outside interests would have never kept their association with ALM hidden as the new owner did through all his interactions in the years that followed. Brown died in 1877, which was thirty-two years later. If Brown was the new owner, keeping his purchase hidden was no small feat. He literally worked and managed his other life’s work, his textile company, right down the street from the ALM Philadelphia office. Perhaps, others around Philadelphia knew who the new owner was, but it never made it into the public record.

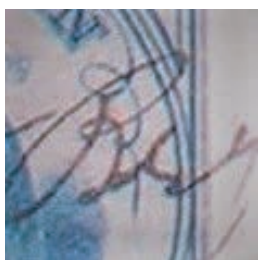
Despite the new owner’s silence, he completely believed in his company. Six months after ALM was forced to close in the summer of 1845, the new owner advertised that ALM would come back, if Congress did not act on the mail rates (*New York Tribune* December 19, 1845). The new owner had been forced out of what appears to have been a successful business venture, but he was more than willing to return if allowed. He brought innovation and new life to ALM, while all the time hiding his identity from the press. It has been over 170 years, and no one has proven David Brown’s involvement with ALM. There is no bill of sale and no mention of his name with ALM.

The new owner, despite his secrecy, was apparently quite hands-on with his new company (as much as he dared to be without revealing his name). The changing of the ALM name to exclude the word “LETTER” appeared immediately in Philadelphia. New York and Boston also experimented with a name change, but from the very beginning of Brown’s proposed ownership, Philadelphia handstamps appeared as “The American Mail Company” without the word “LETTER.” The first of these Philadelphia handstamps was on a cover as early as August 5, 1844, just weeks after it is proposed the new owner took over the company operations.

The “EHB” concept, proposed in this series, apparently started almost immediately. The Thompson letter appeared with this new cancel on the new blue eagle stamp less than a month or so after it is proposed that the new owner took over the company. By August 26 of the very summer ALM’s takeover occurred, the new owner had his new blue stamps printed and ready for their first use (the large black eagle issue began its use earlier that month).

Figure 13-3 shows the “EHB” cancel from the Thompson cover magnified (from the original cover) and then, digitally enhanced (from the cleaned cover). There seems to be a position dot just inside the inner circular frame line that the cancel partly concealed. This dot is a distinctive plate mark found on all ALM stamps from Position 1 (see **frame “c”** for an example of Position 1 on the large black eagle stamp).

If these magnified and enhanced scans are revealing a position dot at that location, the Thompson stamp is from Position 1 on the blue sheet. Furthermore, one might speculate that this Position 1 from the blue-eagle sheet is the position a Philadelphia ALM clerk (or Brown's agent Dowling) might have chosen, if this was his first use of a sheet of these new blue stamps. The clerk had no doubt removed many stamps for mailings before, but these blue stamps were new, and using blue stamps may have been for him a special occasion, especially if they were being used for a special purpose.



(a)



(b)



(c)

Figure 13-3 a, b, c: Two enlarged enhancements of the Thompson “EHB” cancel, and a large black eagle Position 1 to compare.

Today we all have our preferences for removing stamps from a sheet of stamps either from the top or in some other random way. But in 1844, stamps in general were a novelty to all Independent Mail customers. Not only were these stamps a fresh experience (especially the blue ones), but only about 30% of the customers used postage stamps of any kind. Taking a stamp from the top left at position number one might have been the natural response.

This, of course, is speculation, but while studying the Robinson 20-cover correspondence which began in 1844, the plate positions of the stamps he used suggest Robinson was using his stamps sequentially from top to bottom of the sheet. So, when this clerk removed his first blue stamp, it would not be a surprise that it came from position 1. Of course, it would have been a complete surprise if he removed the first stamp from the center of the sheet.

Of the surviving covers, this Brown/Thompson cover was both the earliest known use of the “EHB” cancel and the earliest known use of the blue eagle stamp (August 16, 1844). Later, the “EHB” cancels was used on some black eagle stamps canceled on covers, but these are all dated after November 1844. Therefore, this David

S. Brown correspondence with Thompson appears to be the very first application of two significant ALM events (the blue stamps and the “EHB” cancels).

This was just a few weeks after the new owner took over ALM’s management from Spooner. We do not know if David Brown owned ALM, but the Thompson cover shows he had the opportunity to influence how ALM used their “EHB” cancels.

Pictures of David Sands Brown

Figure 13-4 shows two black and white images of David Sands Brown. These were obtained recently during the search conducted by the Historical Society of Pennsylvania in Philadelphia. These photos were not in the Brown company boxes, but rather, in the collection of the Chew Family papers also held by the Historical Society of Pennsylvania.



Figure 13-4 a and b: David Sands Brown circa 1867.

David’s daughter, Mary Johnson Brown, had married into the Chew family, and her husband Samuel Chew became Brown’s business associate and secretary. The Chew family and their ancestors owned large tracts of land in Philadelphia “of what is now the First Ward of Philadelphia, Southwark, Passyunk, the Navy Yard, and Tinicum” (Greenwich Island Meadow Surveys 10-27-09). At that time, Brown was developing large tracts of land along the Delaware River for his expanding textile company. So, David Brown was not only a successful businessman, but he and the family his daughter married into were also part of Philadelphia’s elite. Their combined wealth must have been enormous, and the financial burden for Brown purchasing ALM would have been trivial.

Brown’s company used the mails continually and having direct control over mail communications would have been very attractive. To purchase and manage the

U.S. Government Mails was of course impossible, and other Independent mails such as Pomeroy or Hale & Company were not the perfect fit, even if they became available for Brown's investment. However, in the summer of 1844, the American Letter Mail Company was available and located just a few blocks away. Of course, if Brown was a silent partner from the beginning, he had already seen the success and value in continuing control of this part of his rapidly expanding empire.

The two photos of Brown are shown for the first time in **Figure 13-4**. One (**frame a**) shows Brown with arms crossed and smiling in a professionally produced photo. This was dated 1867, which would have been during the peak of his company's success. Brown would have been age 67 or 68. The photo is therefore about two decades after it is proposed Brown was involved with ALM and about ten years before Brown's death.

The second (**frame b**) shows Brown in a more relaxed pose and sitting reading a book. The second was also produced professionally but is undated. The photographer was by F. Gutekunst in Philadelphia. Although this second photo is undated, Frederick Gutekunst is listed as a photographer in the *McElroy Philadelphia City Directory* as having a studio at 712 Arch Street, Philadelphia. This was about four blocks north of Chestnut (where ALM was located twenty years earlier) and one block west of S. Front Street along which Brown's Company was located. From Brown's appearance and from the clothes that he was wearing, the second photo may have also been from 1867.

Could David Brown Have Managed ALM While Managing His Empire?

As far as we know, Lysander Spooner was the sole manager of ALM when it began operations in January 1844. David S. Brown was managing his growing textile empire six months later in the summer of 1844. Could Brown have taken on the added burden of managing an Independent Mail Company as well, while introducing the new innovations discussed so far?

As noted earlier, Spooner wrote in 1850 that he had surrendered "the business into the hands of others." He does not say that there was a single new owner, so it is possible more than a single person took over the management of the ALM company. This author feels David S. Brown likely exerted a strong influence, even if he did not take over management of ALM directly from Spooner. But he had some help. Brown had some associates, which may explain Spooner's reference to "others." What we know is explained below.

In 1845, David S. Brown's building on S. Front Street was within a cluster with five other businesses along South Front all listed in the business directory under "American Dry Goods." One shop next door to Brown's at 40 S. Front was named "John Q. Adams." Adams, the presumed proprietor, was listed at that address in the directory listing as a merchant. Another person, D.S. Heyl was also listed at that address as a merchant, but based on the store's name, he was not the proprietor. Similarly, at 42 S. Front was Sanderson, Wood Co. with both proprietors listed, and, a Robert P. McCullagh. All were listed as merchants, but Heyl and McCullagh were apparently not proprietors, so presumably, they may have only been employees of their respective shops. They may or may not have had significant positions in the shops, but the store was not named after them. So, it appears that the directory listed

everyone most associated with a shop at that address, whether they were the owner or an employee.

Under David S. Brown & Company's 38 S. Front address in the general listings are five merchants. One is Brown and the other four are George F. Peabody, Charles S. Peaslee, Benjamin T. Tredick and Robert F. Walsh. Accordingly, as was the case for the shops around Brown's business, Charles Peaslee may have been only one of Brown's employees. Which means he might have considered working as an agent for ALM on a part-time basis, if Brown did indeed take over ALM's management.

Peaslee was a possible candidate to be an ALM part-time mail carrier. His name fits the initials on the "CSP" canceled stamp, and therefore, might have been an ALM agent at some point. There is however only one example of the "CSP" initials on a stamp, and the initials are open to interpretation. If future research fully establishes that David S. Brown took over ALM from Spooner, this association with the "CSP" cancel on an ALM stamp and one of his employees should be pursued. We need more examples with the "CSP" initials, but the possibility that an employee of Brown's also worked as an agent for ALM is enticing and deserves further research.

The other three merchants named in the directory could have been lower-level employees also. However, an announcement in *The National Gazette* (Philadelphia) dated January 30, 1841 and shown in **Figure 13-5**, there is more information on these three men. The announcement names Peabody, Tredick and Walsh as Brown Associates. The year 1841 was shortly after Brown formed the David S. Brown & Company. Apparently, these three associates were higher up in Brown's company and more than just the kind of employee that might seek a second job as a mail carrier for ALM.

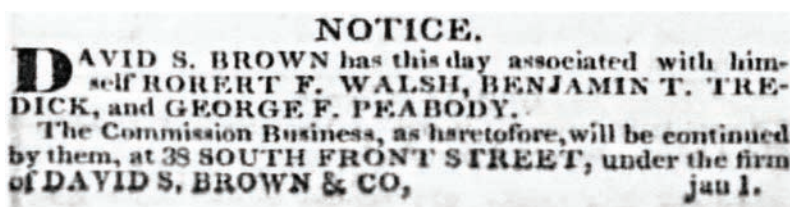


Figure 13-5: An 1841 announcement in the *Philadelphia National Gazette* listing three associates of David S. Brown.

On the other hand, if Brown purchased ALM in 1844, his textile company was sufficiently large that he may have looked for someone else to manage his new venture. The announcement in **Figure 13-5** is important, because once Spooner left, Brown did not have to manage ALM directly. ALM could have continued to run smoothly, turn a profit and introduce new innovations without Brown interacting directly and regularly. David Brown had help.

Peabody, Tredick or Walsh might have been natural choices. Like Brown, they are listed in the directory as being just a few blocks away from ALM's Chestnut Street office. These three merchants listed with Brown in the directory and in the notice should be kept in mind while researching a connection between Brown's company and ALM. Furthermore, Brown and his three associates may be who

Spooner was referring to when he wrote, “I was obliged to surrender the business into the hands of others.”

The Thompson Cover Revisited

One can envision the following hypothetical experience with David Brown’s agent John Downing and the Philadelphia ALM clerk on Chestnut Street in August 1844. **Figure 13-6** shows the sight Downing might have met as he traveled from his office near Front Street and then turned onto Chestnut. The photo is looking west on Chestnut from Third avenue (but years later in 1885). Earlier maps show the Philadelphia omnibus tracks passing behind the viewer on Third Avenue on their way to Market Street. The Chestnut Street tracks seen in this photo running down Chestnut might not have been installed yet in 1844, but the scene Downing saw would have been like this with the horse-drawn buggies and a busy street. The ALM Philadelphia office would have been just ahead on the right.

If David Brown was the new secretive owner of ALM, he might not have gone to the Chestnut Street office very often, if at all. But under Brown’s instructions, Brown’s selling agent, Downing, had written a business letter to John Thompson, a merchant in NYC. Downing on behalf of Brown was asking Thompson to respond to his client’s request to split Brown’s payment for a large order of slate, to send some of the slate immediately, so that Brown’s company could go ahead with construction of their new factory, and to let Brown pay for the remainder later. Downing and Brown needed a reply, because construction had already begun. The instructions in the letter emphasized “you are to say yes or no.”



Figure 13-6: Chestnut Street, Philadelphia in 1885.

It may be that this was ALM’s very first use of the new owner’s proposed innovation, using “EHB” as a cancel and keeping a record of the mailing in the company ledgers. It is the earliest recorded use of this cancel, as well as the new blue

eagle issue. It was also using a letter about David Brown's business with Brown's very own business-related request. If Brown was now ALM's owner, one can imagine that this was just as Brown had envisioned his new "EHB" system working. Agents like Downing may have been commonly used in such large transactions, but it is also possible that Brown wanted to remain anonymous while using ALM this way. Perhaps this is another reason he had hired John Downing as an outside agent to manage the sale using the ALM mail.

One could speculate that on that day that the clerk had in his hands the first blue sheet of the upright eagle stamp that he had ever seen used. The clerk removed a stamp from the first sheet. The stamp was apparently from the upper left corner, position number one, based on plating marks discussed earlier. It is proposed that the clerk recorded the cover in the appropriate company book. We know he wrote "EHB" across the face of the stamp and finished off his cancel with what appears to resemble the word "book."

Years later, this portion of the cancel was accidentally removed during a cleaning of the cover by a collector. Perhaps the "book" part of the cancel contained a different solubility of ink, or perhaps it was added immediately after as an experiment to see how it appeared. We do not know why it disappeared during the cleaning.

On the other hand, perhaps, the "book" tail was an attempt to forge a "tied" stamp years later which would have given the cover more value. However, it is hard to imagine that a forger would years later add the "book" portion of the cancel, since we know the "EHB" cancel would never again, in the life of the company, be applied with this "book" tail. After the Thompson cover, the cancel was always applied as just "EHB."

As far as we know, a forger, many years later, would not have known of the similarity between ALM's EHB and Brown's accounting acronym. If it was a forger's attempt to create a stamp tied to its cover, where would the forger have seen the cancel like this to copy? This Thompson "EHB" cancel is unique as applied this way. A forger might have never seen "E H Book" before, but David S. Brown or any of his three associates would have seen acronyms like this used in Brown's Company on a regular basis. During that exact same time, Brown's accountants were using a similar acronym on most all their invoices. "B" seems to have meant "book" in Brown's acronym, and the cancel on the Thompson cover appears to read "book" also.

Brown had the capital to invest, and his company needed the mails for their everyday operations. He had the entrepreneurial spirit and the drive expected of the new owner. He had a history of investing in public commerce through his investment in a railroad, and he had very close proximity to ALM's Chestnut Street office. This is the Philadelphia office where the new owner introduced new ALM innovations such as the circular handstamps with "LETTER" removed from the company name, and then later, the date included within the handstamp. Both were unique to this Philadelphia office.

One of Brown's business letters was used during the earliest known use of the "EHB" cancel, and his company used a similar acronym. This was also the earliest known use of the blue-eagle issue. Also, three covers were sent directly to Brown's company during the ALM "straightline handstamp" experiments. One cover arrived toward the beginning of the experiment and two at the end. This might have been a

coincidence, so we will need to see the content of these “straightline” letters to go further. However, taken together, all these events might implicate Brown’s possible involvement with ALM beyond simply using it as one of his sources for mailing letters.

Figure 13-7, frame a, shows the Thompson “EHB” cancel made by an ALM clerk that may have begun the proposed “EHB” service under Downing’s (and perhaps Brown’s) watchful eye. This can be compared to **Figure 13-7, frame b**, which pictures the acronym apparently applied by Brown’s receiving department on their invoice from Upham and the expanded “Ent d P book” presumably penned by Brown’s accountant across the initials.



Figure 13-7 a and b: Comparison of the “EHB” cancel on the cover from David Brown to Samuel Thompson with the Brown Company accountant’s “Ent d P book” Notation.

The “EHB” cancel on the Thompson cover, in **frame “a”**, was made just five months after the markings made by Brown’s accountant, in **frame “b.”** Because we have examples from Brown’s invoices before and after the date on the Thompson cover, it is likely Brown’s company was using a similar acronym in Philadelphia as seen on the Thompson cover during the same week that this first known “EHB” cancel was applied by an ALM clerk, in the same city and just blocks away. Both the Thompson letter cancel on the left and the Brown company invoice notation on the right involved David Brown’s company business. The similarities are striking, and it seems possible that the similarities are not a coincidence.

Conclusion

Spooner’s American Letter Mail Company was taken over in the summer of 1844. The secretive new owner initiated a new stamp design, introduced new handstamps and cancels, and he may have been working on a new company name change. David Sands Brown may have been this mysterious new owner.

Brown had the personality, motive, financial means, opportunity and worldly experience expected of this unnamed new ALM owner, who continued to champion ALM in 1845, even after it was forced to close by the government. Brown also had a reason to be secretive, with his large textile conglomerate's reputation to protect. For over 170 years, no record of the new owner's name has been found. We may never know who took over ALM from Lysander Spooner, but David S. Brown should be considered a strong candidate.

The author is deeply indebted to John D. Bowman for his assistance and insights. Many thanks to Clifford Alexander, Vernon Morris and especially David Snow for their email communications, and shared lists and resources. I am also indebted to the Historical Society of Pennsylvania, and specifically Weckea Dejura Lilly, for their help in searching the Brown Company records. The author welcomes comments and additional information at dwilcox1@comcast.net.



Public Stamp Auction

Carriers and Locals Society Auction #31
See the Society website

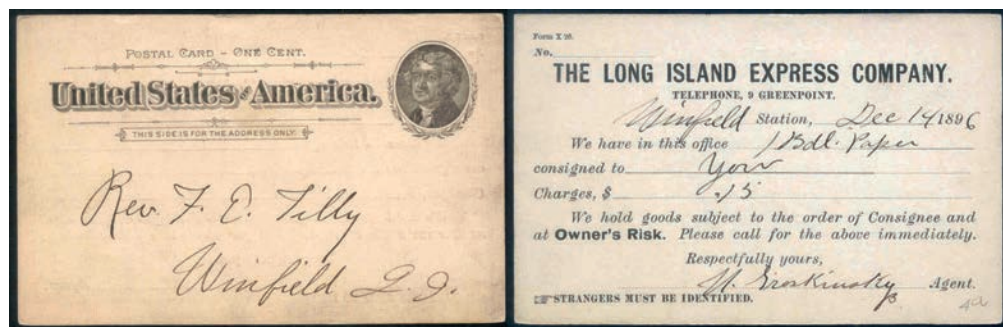
Express Businesses That Operated Over the Long Island Rail Road System (continued)

By
Bruce H. Mosher

*Editor's Note: The first 30 pages of this article ran in the July issue of The Penny Post.
The story continues...*

In April 1894 the village of Pearsalls, N.Y., officially changed its name to the present day “Lynbrook” (‘Brooklyn’ with the syllables reversed). We thus speculate that the illustrated Pearsalls Long Island Express office label (at right in **Figure 41**) was probably created prior to 1894. Perhaps a large number of these labels were pre-stamped with “Pearsalls, N. Y.”, and the remainders became obsolete when the village name was changed. This postulated surplus may account for the abundant supply of Pearsalls LISX-L4 labels that seem to have currently survived in private collections and in the philatelic marketplace. Note that the Pearsalls label is imprinted with form number “No. X D.” at upper left. The Pearsalls/Lynbrook Station was located on the LIRR’s Montauk Branch.

The ‘S. Hampton’ and ‘Westhampton’ office labels in **Figures 41** and **42** are somewhat similar in design to the Pearsalls label and perhaps they were also printed in the early 1890s. The form number on the S. Hampton label is “No. X A”. Incidentally, little recognition of a Long Island town or area named “S. Hampton” or “South Hampton” has been found. That said, the **Figure 1** map does exhibit a “Sth Hampton” village at the approximate location of the better-known town of Southampton, L.I. “South Hampton” may have been the early geographical designation by the British for the town now named Southampton. We note that the well-known Long Island town of Southampton was officially named after the port city of Southampton in Hampshire, England. The Southampton Station is located on the Montauk Branch of the LIRR. Nonetheless, the depicted S. Hampton office label otherwise appears to be a legitimate Long Island Express issue.



Courtesy Bill Sammis.

Figure 40. 1894–96: The Long Island Express Company’s delivery notification postal card (Form X 26).



Figure 41. Circa 1890 Long Island Express office labels.

The “No. X. A.” damaged Long Island Express label in **Figure 42** is shown in its present state—still glued to a wooden crate. Although the imprinted town name is partially missing, it does end in “mpton.” The candidate Long Island town names that might fit in the torn away portion of the label are: Bridgehampton, East Hampton, Southampton and Westhampton. Close examination of the existing printings on the depicted label reveals that a small top-right piece of an original ‘W’ plus the original tops of letters ‘th’ can be discerned. These observations eliminate the first three town candidates and the **Figure 42** label’s fully imprinted name is identified as *Westhampton*, located on the Montauk Branch of the LIRR.



Figure 42. Westhampton partial Long Island Express office label.

In May 1894 it was reported that 111 regular Long Island Express offices were operational along LIRR lines (this number compares favorably with the 118 L.I. places that are identified in **Figure 39**). Additionally, the Long Island Express service in New York and Brooklyn alone used 65 express wagons on a daily basis. The three-story, brick stable building in Long Island City (see **Figure 63**) contained harness, blacksmith and paint shops that employed a large number of Long Island Express men.

Express Agent Hawkins collected 25 cents for express transportation of the package from Amagansett (on the LIRR Montauk Branch) to New York City, but it is noted there are no written instructions concerning the carrier or payment arrangements for the continued delivery to Lima. Of course, Agent Hawkins could have simultaneously executed a separate Bill of Lading for a different express carrier to move this package from New York to Lima and probably could have collected pre-payment for it. However, one might expect such an additional BOL, if it existed, would have been attached to the illustrated receipt in order to assure continuity of end-to-end express delivery service.

Figure 43. 1895 Long Island Express Co., Domestic Bill of Lading (Form X 4).

The LIRR extended its rails to Montauk on the east end of the Island in 1895 and the Montauk rail station opened for business in December of that year. Completion of this extension was the basis for creating the LIRR's Montauk Branch, which began 115 miles to the west at Long Island City. As a consequence, the prior Sag Harbor Branch was redefined to just the 3.5 miles of tracks between Bridgehampton (on the new Montauk Branch) and Sag Harbor. Rail connectivity to Montauk allows dating the wax sealer shown in **Figure 44** to no earlier than very-late 1895 and probably later than that. The '115' engraved on the face of this sealer is believed to represent the rail mileage from Long Island City to the Montauk Station, which was 115 miles.



From David Keller Archive.

Figure 44. Post-1895 wax sealer used by Long Island Express Agents at the Montauk Station. Mirrored image of the sealer face is shown.

Some interesting contemporary information regarding the Long Island Express operations was published in a short news piece in the September 9, 1896 *Brooklyn Daily Eagle*. This newspaper excerpt is reproduced in **Figure 45** and it describes the Company's 1896 strategy for obtaining horses, wagons and other delivery equipment, heretofore supplied by the Long Island Express agents.



Figure 45. 1896 news report published in the *Brooklyn Daily Eagle*.

Another Form X 4 express receipt is depicted in **Figure 46**. This receipt form was issued in June 1898 and later used on October 11, 1898 by Agent J. B. Baldwin for the collect shipment of one tub of butter from the Amityville, L.I., Station to 87 Warren Street in New York City. The Amityville Station was located on the Montauk Branch of the LIRR.

Form X 4
READ THIS RECEIPT, which is the Contract of Shipment.
Shippers must have the value of their Packages inserted in this Receipt, otherwise this Company will not be responsible for an amount over \$50

LONG ISLAND EXPRESS.
General Office: LONG ISLAND CITY, N. Y.

To Whom: LONG ISLAND CITY, N. Y.
Station: Amityville
Received of: King Bros
Marked: PC Richardson 87 Warren St New York
VALUED AT \$: 1.00

any fragile fabrics, unless so marked upon the package containing the same; nor upon any fabrics consisting of or contained in glass. Articles of glass, or contained in glass or any of fragile nature, will be taken at the shipper's risk only. This Company will not transport by express any noxious, offensive or dangerous material, substance or article, or any article, package or material, which is likely to cause damage or injury to goods or merchandise coming in contact therewith. Such material, substance or article must be specially declared and special arrangements made for the transportation thereof. If not so declared the Company reserves the right to refuse to receive such articles from the shipper, and the same shall be held at the owner's risk and charge. This Company will not be liable in any case for any loss or damage to packages unless specially declared and valued. If declared, the delivery of the above described property, and the same is not paid within thirty days from the date hereof, the shipper agrees that this Company may return said property to him at the expiration of that time, subject to the conditions of this receipt, and that the liability of this Company for transportation both ways, and that the liability of this Company for such property while in its possession for the purpose of making such collection, shall be that of Warehouseman only. In no event shall this Company be liable for any loss or damage unless the claim thereof shall be presented to them in writing at this office within ninety days after this date, in a statement to which this receipt shall be annexed. And it is also understood that the stipulations contained herein shall extend to, and govern to, the benefit of each and every company or person to whom, through this Company, the above described property may be entrusted or delivered for transportation. Deliveries at all points reached by this Company are only to be made within the delivery limits established by this Company at such points at the time of shipment, and prepayment in such cases shall only cover places within such delivery limits. The party accepting this receipt hereby agrees to the conditions herein contained.

For the Company: J.B. Baldwin, Agent.

Figure 46. 1898 Long Island Express Domestic Bill of Lading (Form X 4).

A one-cent USIR documentary stamp affixed to the **Figure 46** receipt pays the then-required government tax on this contract. As previously alluded, note the two different express business titles that are printed on this 1898 receipt versus that on the 1895 receipt in **Figure 43**.

The top portion of the Long Island Express Auditor's balance sheet is shown in **Figure 47**. This "Form X 28" document was originally printed in October 1898 and subsequently put into use by Auditor A. B. Bierck on December 23, 1898. The subject audit involved the November 1898 account balance for Glen Cove, L. I., Express Agent H. L. Hedgen. The Glen Cove Station was located on the Oyster Bay Branch of the LIRR.

Form X 28
LONG ISLAND EXPRESS.
OFFICE OF THE AUDITOR.

To Whom: Long Island City
Station: Glen Cove
Express Agent at: H.L. Hedgen
Your Monthly Settlement Statement Form X 30, for the month of: Nov. 1898
A. B. BIERCK, Auditor.

Figure 47. 1898 Long Island Express Auditor's balance sheet letterhead (Form X 28).

The reverse of a Long Island Express, notification postal card is shown in **Figure 48**. This card (Form X 26.) was issued in August 1899 and afterward used by Agent B. D. Corwin on March 31, 1900 to notify the addressee of the receipt of two bicycles at the Riverhead Station on the LIRR Main Line. The addressee owed 60 cents in express charges for the transport of the two bicycles.

Figure 48. 1899: The Long Island Express' delivery notification postal card (Form X 26.).

A well-preserved Long Island Express call sign is illustrated in **Figure 49**. This sign is printed identically on both sides, is constructed from heavy cardboard and measures 14 by 20 inches. A tin border surrounds the sign in order to preserve its vulnerable edges. This sign would have been conspicuously placed anyplace a candidate customer (or business) wanted to flag a passing Long Island Express wagon driver so he would stop there. There are no other identification markings printed on either side of this call sign.



Courtesy Dennis Kurlander.

Figure 49. Circa 1900 large window call card.

The Pennsylvania Railroad (PRR) purchased the Long Island Railroad on May 5, 1900. Surprisingly, the PRR did not convert the LIRR into a component of the larger road, rather the PRR maintained majority control of the LIRR's Board of Directors and finances, but left the operating officials and day-to-day operation of the road untouched. Consequently, the PRR acquisition had very little effect on the Long Island Express Department's operations.

A concise Long Island Express advertisement that appeared in the May 5, 1901 edition of the *Brooklyn Daily Eagle* is reproduced in **Figure 50**. This ad cites seven New York City express offices where baggage and other express matter would be received.



Figure 50. 1901 Long Island Express advertisement in the *Brooklyn Daily Eagle*.

The left side of **Figure 51** shows a partial billing label issued by The Long Island Express. A bottom double frame-line segment is visible on the remnant and when this double frame is extrapolated to encompass the entire label, the reconstruction at the right is obtained. While originally there may have been more text and/or images present on the cutaway portions of the partial label, the depicted design estimate (i.e., LISX-L8 monochrome image) readily emerges when no extra text or images are assumed. The imprinted “88th Street, New York” billing address may provide a clue about the issue date of the original label. The Long Island Express office linked to this location is recorded in the **Figure 55**, 1904 office list and also on the back of the Company's November 1905 plus February 1906 Domestic Bills of Lading (see **Figure 57**). Earlier published New York City office lists for The Long Island Express did not cite any offices related to 88th Street.

Another dating clue exists in the source of this partial label. Seems that during the very early 20th Century, an express agent in Santa Barbara, California (name unknown, possibly worked for Wells Fargo) purportedly collected used/unused express labels issued by many different domestic express carriers that had town names printed on them. This agent trimmed, and then pasted his collected labels into a ledger book containing normal ruled pages, arranging them semi-alphabetically. One speculated reason he trimmed many of the collected labels may



Figure 51. Partial Long Island Express billing label at left and synthesized (B&W) design at right.

have been to minimize the mounting area that was consumed in his ledger book. The purported label collection timeframe was 1900–10 and several specimen labels were found in the vintage ledger book with a manuscript “1909” or “1910” annotation, which helps to corroborate the estimated 10-year window. The **Figure 51** partial label (plus the two partial labels in **Figure 52**) was pasted in this old ledger book when first seen by the author.

We estimate that the reconstructed versions of both partial labels in **Figure 52** would each resemble the synthesized image shown in **Figure 51**, given the same image design assumptions. Queens, L. I., was a station on the LIRR Main Line. The Hollands Station was on the Rockaway Beach Branch of the LIRR.



Figure 52. Surviving fragments of two additional Long Island Express billing labels.

The pre-printed postal card seen in **Figure 53** was used on August 18, 1902 by Long Island Express Superintendent G. H. Clarke to notify the addressed customer they had received written communication (probably a letter) from him. Number 4100 was assigned to the cited correspondence for future reference. There is no Company form number or issue date printed on this card, only the 190_ dateline.

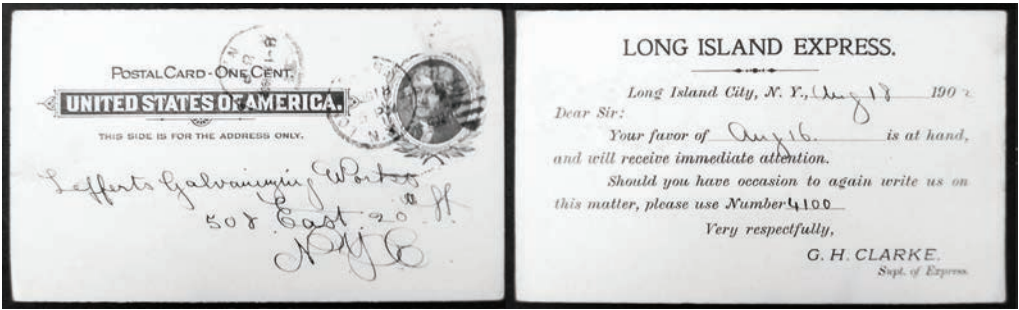
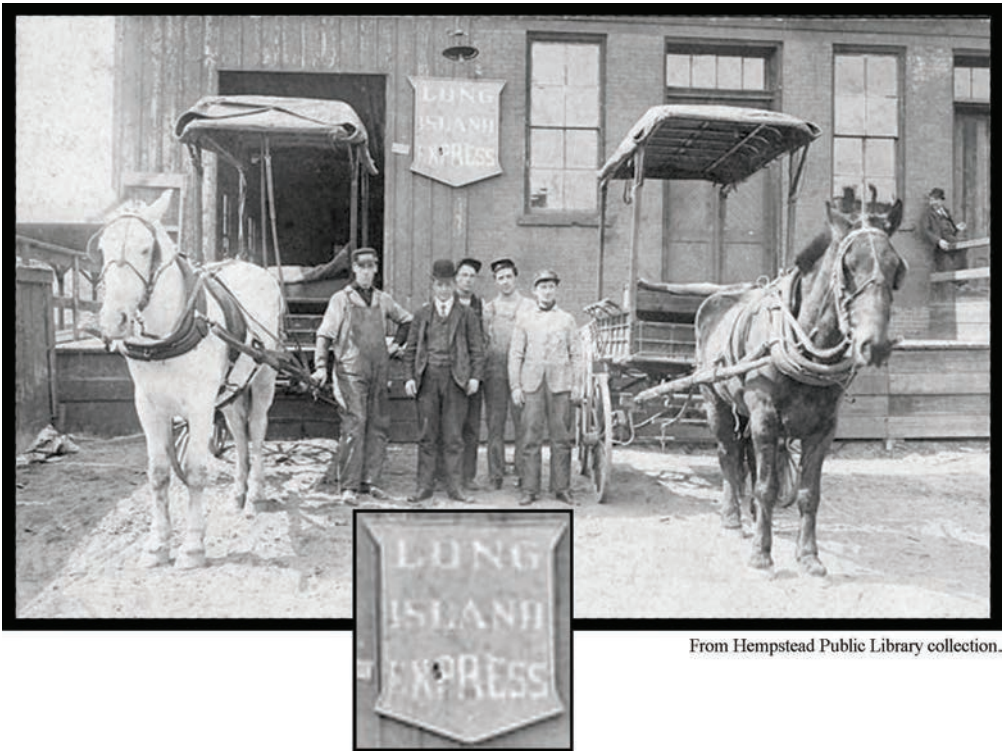


Figure 53. Early 1900s: Example of a Long Island Express confirmation postal card.

Horse-drawn wagons were used by The Long Island Express at most rail stations to locally deliver passengers, baggage and parcels. A 1904 example of such service wagons is shown in **Figure 54** at the Hempstead, L. I., Station. The exterior ‘Long Island Express’ sign hanging on the wall between the two wagons is shown in the enlarged inset image. It is probable that all five of the depicted gentlemen between the wagons were Long Island Express employees.



From Hempstead Public Library collection.

Figure 54. 1904 Horse-drawn service wagons at the Hempstead Station on Long Island.

An updated list of 26 Long Island Express offices was printed in the “*Long Island/1904*” publication, which was written and published by Howard M. Smith/General Passenger Agent in New York. This list is reproduced in **Figure 55**. Fourteen of the offices were in New York City and twelve were in Brooklyn. We believe that the “574 Columbus; corner 88th Street” entry should have been separated by a comma and not a semicolon. The contemporary building with a ‘574 Columbus’ address was located at the southwest corner of Columbus and 88th Streets in the City.

The Long Island Express, money payment receipt depicted in **Figure 56** was issued in November 1905, but the date that Agent E. S. Lucas actually used it at the Riverhead, L. I., Station (on LIRR Main Line) is somewhat of a mystery. The dateline appears to read “Sep 20 77” (note the enlargement of the printed “7” along the right side in **Figure 56**), which might be interpreted to mean ‘1877;’ however, that makes no sense at all. During 1877 Westcott’s Express was in charge of LIRR express service and this is not a Westcott Express receipt. The best dating clue seems to be the “11-1905-8000” inscription at upper right, which indicates that this Form X 32 receipt was printed by the Long Island Express company (or its contractor) in November 1905.

THE LONG ISLAND EXPRESS OFFICES.

Principal Office, Long Island City, N. Y.

Telephone, 900 Greenpoint.

The only express for points on the Long Island Railroad, will receive calls for BAGGAGE and EXPRESS GOODS, and give the same prompt attention.

NEW YORK—Main Office, 95 Fifth Avenue; 1383 Broadway; Foot East 34th Street; James Slip (Foot New Chambers Street); 198 Chambers Street; 304 Canal Street; 257 Mercer Street; Pier 13, E. R. (Foot Wall Street); 77th Street, bet. 3d and Lexington Aves.; 574 Columbus; corner 88th Street; 133 West 125th Street; 59th Street and Sixth Avenue; Spring Street and West Broadway.

BROOKLYN—Main Office, 160 Fort Greene Place; L. I. R. R. Depot, Flatbush Avenue; 333 Fulton Street; 98 Broadway, Williamsburgh; L. I. R. R., Bedford Station; Bushwick and Montrose Avenues; Atlantic Avenue, near Vesta Avenue; Parkville; 5604 Third Avenue, near 56th Street; Bath Beach; Sheepshead Bay; Coney Island; Vanderveer Park.

BAGGAGE received in New York only at Station foot New Chambers Street, E. R., and foot 34th Street, E. R., and in Brooklyn at Flatbush Avenue, Bedford, Manhattan Crossing (E. N. Y.) and Bushwick Stations.

Figure 55. 1904 list of Long Island Express offices in New York and Brooklyn.

If the reverse of this document is examined (see left side of **Figure 57**), there is a tabulation of then-current New York and Brooklyn Long Island Express offices—27 total. This list can be equated to the Form X 22 contemporary list of 24 Long Island Express offices in New York City and Brooklyn that is illustrated on the right side of **Figure 57**. The right side list is published on the back of a Long Island Express; February 1906 printed consignment receipt (issued only 3 months after the

From David Keller archive.

Figure 56. Money payment receipt printed in late 1905 (Form X 32).

Form X 32 printing). Comparison of these two lists reveals that 81.5% (22 of 27 locations) of the office locations on Form X 32 are identical to those on Form X 22, which is a fairly good match when considering the three-month difference in printing dates. Only one additional office location (i.e., 613 6th Avenue, corner 36th Street) appears in the Form X 22 list that is not on Form X 32. This favorable correlation is perceived to vindicate the November 1905 printing date for Form X 32.

The question of when the **Figure 56** receipt was actually used by Agent Lucas can now be addressed using the following educated assumptions:

- 1) The receipt was used after November 1905.
- 2) The timeline on the receipt appears to be misprinted and probably should have had “190...” printed in place of the small “7”. The printed “7” font does not match any type that appears on the front or back of this receipt. The perceived small “7” may not in fact be a number, but rather a non-alphanumeric (mis)printed small image.
- 3) Perhaps agent Lucas ‘imagined’ the “190...” correction (a “190...” dateline may have existed on other forms he was working with, possibly other correctly printed Form X 32s.). Lucas then added his “7” to create a ‘1907’ imagined date.
- 4) Bottom line—we speculate that the **Figure 56** receipt was used on September 20, 1907.

An annual free Frank issued by The Long Island Express for the calendar year 1909 is shown in **Figure 58**. This Frank (a.k.a. Express Pass) allowed F. C. Scudder, the recipient, to transport unlimited personal and family packages free of charge over The Long Island Express network anytime during 1909. This type of Express Pass was historically awarded to express company management, selected

politicians, other express company officials, influential persons, railroad officials, etc., by the many express companies of that era.

The illustrated Express Pass contains a miniature graphic of The Long Island Express diamond that was seen on the **Figure 51** and **52** labels. The Pass exhibits a relatively low “72” issue number and it is signed by LIRR President Ralph Peters. The reverse side of the Pass contains the normal self-explanatory restrictions, which express companies of this era usually printed on their Passes:

- 1) This does not apply to the transportation of bonds, jewelry or business papers.
- 2) All matter carried hereunder is at the risk of the person to whom issued.

Only the depicted 1909 Long Island Express Pass item is presently known; however, The Long Island Express Company most certainly issued numerous similar annual Passes in 1909 and during many other of their operating years.

Form X 32.

11-1905-8000

THE
LONG ISLAND EXPRESS.

SUPERINTENDENT'S OFFICE,
LONG ISLAND CITY, N. Y.
Telephone Call, 900 "GREENPOINT."

NEW YORK CITY OFFICES:

LOCATION.	TELEPHONE CALL.
95 Fifth Avenue.	967 Gramercy.
128 1/2 Broadway	2015 Madison Square
Foot East 34th Street	2015 Madison Square
James Slip	2299 Orchard
198 Chambers Street	6362 Cortlandt
204 Canal Street	635 Franklin
257 Mercer Street	251 Spring
Pier 13 E. R., Foot Wall Street	3329 Broad
77th Street, bet. 3d & Lexington Aves.	4 Seventy-Ninth Street
574 Columbus Avenue, Cor. 88th Street	2457 Riverside
123 West 125th Street	315 Morningside
59th Street and 6th Avenue	6400 Broad
Cor. Spring Street and West Broadway	3930 Spring

BROOKLYN OFFICES:

Main Office, 160 Fort Greene Place. Telephone, 560 Prospect.

L. I. R. R. Depot, Flatbush Avenue	560 Prospect
333 Fulton Street	1164 Main
98 Broadway	2940 Williamsburgh
L. I. R. R. Bedford Station	1790 Prospect
Bushwick and Montrose Avenues	621 Williamsburgh
Atlantic Avenue, near Vesta Avenue	196 East New York
Parkville	147 Borough Park
5604 Third Avenue, near 56th Street	310 Bay Ridge
Bath Beach	254 Bath Beach
Sheepshead Bay, Coney Island	6 Sheepshead
Vanderveer Park	707 Flatbush

Form X 22

3000B.501vs.2-1906

THE
LONG ISLAND EXPRESS.

SUPERINTENDENT'S OFFICE,
LONG ISLAND CITY, N. Y.
Telephone Call, 900 "GREENPOINT."

NEW YORK CITY OFFICES:

Main Office: 95 FIFTH AVENUE. Telephone, 967 Gramercy.

LOCATION.	TELEPHONE CALL
613 6th Avenue, Cor. 36th Street	2015 Madison Square
Foot East 34th Street	2015 Madison Square
James Slip	2299 Orchard
198 Chambers Street	6362 Cortlandt
104 Canal Street	635 Franklin
157 Mercer Street	251 Spring
77th Street, bet. 3d and Lexington Aves.	4 Seventy-ninth Street
574 Columbus Avenue, Cor. 88th Street	2457 Riverside
133 West 125th Street	315 Morningside
59th Street and 6th Avenue	6400 Broad
Corner Spring Street and West Broadway	3930 Spring

BROOKLYN OFFICES:

Main Offices: 160 FORT GREENE PLACE. Telephone, 560 Prospect

L. I. R. R. Depot, Flatbush Avenue	560 Prospect
333 Fulton Street	1164 Main
98 Broadway	2940 Williamsburgh
Bushwick and Montrose Avenues	621 Williamsburgh
Atlantic Avenue, near Vesta Avenue	196 East New York
Parkville	1138 Flatbush
5604 Third Avenue, near 56th Street	310 Bay Ridge
Bath Beach	204 Bath Beach
Sheepshead Bay	6 Sheepshead
Vanderveer Park	707 Flatbush
Coney Island	437 Coney Island

Figure 57. List of Long Island Express offices found on the reverse of Form X 32 (December 1905) at left and Form X 22 (March 1906) at right. Identification excerpts from the other side of each form are shown as top inserts.

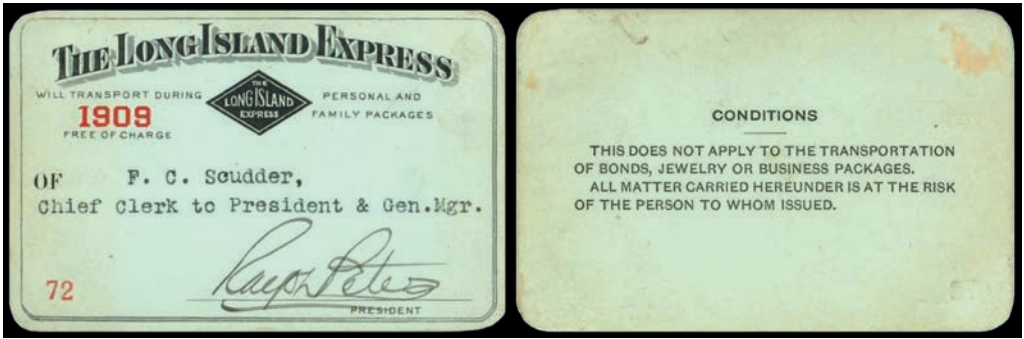


Figure 58. 1909 annual frank issued by The Long Island Express to Chief Clerk F. C. Scudder.

The postal card whose reverse is illustrated in **Figure 59** was issued by the Long Island Express in January 1909 and subsequently put into use by Agent W. E. Rogers on May 31, 1909. This “Form X 26 A” preprinted card documents the receipt of one box (i.e., “Bx”) that was express shipped to the addressee at the Peconic Station on the LIRR Main Line. The outstanding express charge on this shipment was 40 cents.

Figure 59. 1909: Long Island Express’ delivery notification postal card (Form X 26 A).

The **Figure 60** scene was photographed around 1910 at the LIRR's Lindenhurst, N.Y., Station on the Montauk Branch. The station agent's family can be seen posing in front of the depot and the agent at left is carrying a box on his shoulder across the tracks to place on the Long Island Express wagon that is sitting

on the wooden westbound platform. The visible side of the wagon’s horizontal bed is labeled “LONG ISLAND EXPRESS” as is best seen in the enlargement at upper right. The wagon already contains a few items for loading onto the next LIRR westbound train. Also on the wagon is the scale used to weigh items being dispatched by express so appropriate express charges could be levied by the express agent on ensuing shipping waybills.

A 1910 issued “Form X 12A” receipt from The Long Island Express is depicted in **Figure 61**. This receipt, used at the LIRR’s Main Line, Farmingdale Station on May 15, 1911, records that Mr. E. Hackwitz paid 25-cents to Agent T. H. Pike for the transportation of one package (i.e., “Pa”) from Long Island City via The Long Island Express. Note that the provision to enter the shipping waybill (i.e., “W/B”) number has been added to this style of receipt.



From David Keller archive.

Figure 60. LIRR Station at Lindenhurst, L. I. (ca. 1910).

Form X 12A

THE LONG ISLAND EXPRESS. FARMINGDALE, L. I. Station 5/15 1911

Mr. E. Hackwitz

To THE LONG ISLAND EXPRESS, Dr.

For Transportation of Pa

Date 5/13/ W/B No. 9158

Station from Long Island City

Shipper

Received Payment,

Our Charges, 25

Advanced Charges,

Amount of C. O. D.,

Total Collect, 25

T. H. Pike Agent.

THE LONG ISLAND EXPRESS.

Figure 61. 1910 style payment receipt (Form X 12 A) issued by The Long Island Express.

A photograph of a 1912 vintage Long Island Express, covered delivery wagon is depicted on the **Figure 62** real photo card. This horse-drawn wagon was probably similar to those shown in **Figure 54**, except the wagon cover has been deployed. The company logo is printed on the side of the canvas cover and is also reproduced as an enlargement in the inset image. The bottom logo words are too indistinct to accurately translate, but it is speculated that a clear image of the logo would look very similar to that shown in **Figure 49**.



Figure 62. 1912 Long Island Express delivery wagon.

A relief-printing die featuring “LONG ISLAND EXPRESS.” in raised lettering is illustrated in **Figure 63**. The boundary of the raised perimeter design on the die face resembles a vertically extended diamond and consists of connected rows of small dots. The dotted perimeter measures approximately 95 by 41 millimeters and the metal (assumed to be lead) die block is about 30 mm thick. The specific use of this relief-printing die is unknown, but it may have been used in letterpress printing of Company stationary or other Company business forms. No printed impressions from this die are presently known.



Figure 63. Relief-printing die. Mirror image of the printing surface is shown.

A photograph of the three-story Long Island Express stables building is illustrated in **Figure 64**. These stables were used by the L. I. Express prior to 1913 and then afterwards by Adams Express from 1913–1918. The 1919 date written on the photo indicates the stables might even have seen duty that year by the incumbent American Railway Express, although no contemporary activity is visible in the picture. “**LONG ISLAND EXPRESS STABLES.**” is horizontally painted between the second and third stories on the facing wall. An enlarged rendition of this lettering is inserted at the top of the photo. This building was located in Long Island City.



Figure 64. Long Island Express Stables building.

The LIRR operated its own express services over the entire road for 31 years from 1882 to 1913. Eight Express Superintendents were appointed during this 31-year era beginning with George W. Corwin who was appointed in the spring of 1882 and presided for a short time. Corwin was previously owner/co-owner of several LIRR express businesses during the 1858-76 timeframe as previously reported. **Table I** delineates the names and tenure of the other seven Long Island Express Superintendent appointees plus their immediately ensuing line of work wherever known.

Table I. LIRR Superintendents of Express.

Superintendent	Term	Next Employment
George W. Corwin	1882	Co-owner of C. A. Barnes & Co.
Charles E. Topping	1882-88	General Supt., United States Express Co.
Mark H. Hubbell	1888-92	(?) Manager L. I. Dept., Home Life of New York

Superintendent	Term	Next Employment
Henry A. Newkirk	1892-93	Unknown
George H. Clarke	1893-1903	Retired
P. H. Woodward	1903-05	Secretary to LIRR President
Donald Wilson	1905-07	LIRR Traffic Department Special Agent
W. Van Valkenburgh	1907-13	Adams Express General Agent

A compilation of the 1882–1911 Long Island Express business forms that are discussed and illustrated in this article is provided in **Table II**. Plus there are a few other styles included that also have been seen (marked “Not shown” in the “**Illustration**” column). No doubt **Table II** is a partial listing of the business forms issued by the Long Island Express Company and many other types of forms could eventually come to light.

Table II. Summary of Known Long Island Express Business Forms.

Form No.	Document Type	Issue Date	Illustration
X 2	Agent’s consignment log book/page	June 1886	Figure 32
X 4	Domestic Bill of Lading*	June 1889	Not shown
X 4	Domestic Bill of Lading*	November 1889	Figure 35
X 4	Domestic Bill of Lading*	November 5, 1892	Not shown
X 4	Domestic Bill of Lading*	August 6, 1894	Not shown
X 4	Domestic Bill of Lading*	Unknown (1895?)	Figure 43
X 4	Domestic Bill of Lading*	June 1898	Figure 46
X 4	Domestic Bill of Lading*	January 1899	Not shown
X 4	Domestic Bill of Lading*	June 1900	Not shown
X 12	Payment receipt	May 1882	Figure 30
X 12	Payment receipt	July 25, 1894	Figure 38
X 12A (?)	Payment receipt	November 1906	Not shown
X 12A	Payment receipt	February 1910	Figure 61
X 18	Money Package envelope	December 8, 1881	Figure 28
X 18	Money Package envelope	June 1891	Figure 37
X 22	Domestic Bill of Lading*	February 1906	Figure 57R[†]
X 22	Domestic Bill of Lading*	March 1908	Not shown
X 26	Delivery Notification Postal Card	March 1882	Figure 29
X 26	Delivery Notification Postal Card	1894–96	Figure 40
X 26	Delivery Notification Postal Card	August 1899	Figure 48
X 26	Delivery Notification Postal Card	December 1899	Not shown
X 26 A	Delivery Notification Postal Card	January 1909	Figure 59
X 28	Auditor’s Balance Sheet	October 1898	Figure 47^{††}
X 32	Money payment receipt	November 1905	Figure 56 + Figure 57L
X 64	Agent’s Received Log Sheet	June 1898	Not shown

Form No.	Document Type	Issue Date	Illustration
No. X A.	Office label (S. Hampton)	Circa 1890	Figure 41L
No. X. A.	Office label (Westhampton)	Circa 1890	Figure 42
No. X D.	Office label (Pearsalls)	Circa 1890	Figure 41R

* a. k. a. consignment receipt. † Only reverse side is illustrated. †† Only letterhead is shown.

The LIRR continued to construct extra train stations (i.e., depots) during the remainder of the 1890s and into the 20th Century. Approximately 44 new LIRR stations were built and opened for service after March 1895, which was the cutoff date for the station/point list in **Figure 39. Table III** lists the new stations and defines the activation years for the stations that were added up to and including 1916. Also for the record, a few of the stations in the **Figure 39** list had subsequently been closed by the LIRR, or were renamed by 1916.

Table III. LIRR Stations That Opened After March 1895.

Station	Opened	LIRR Branch
Amagansett	1895	Montauk
Auburndale	1901	Port Washington
Bellaire	1900	Main Line
Bellerose	1898	Main Line
Cedar Manor	1906	Old Southern
<i>Clinton Road</i>	<i>1915</i>	<i>Hempstead</i>
Copiague	<i>1902</i>	Montauk
<i>Country Life Press</i>	<i>1913</i>	<i>Hempstead</i>
<i>Dunton</i>	<i>1914</i>	<i>Atlantic</i>
East Hampton	1895	Montauk
<i>Flatbush Ave.</i>	<i>1907</i>	<i>Atlantic</i>
Flowerfield	1910	Wading River
<i>Forest Hills</i>	<i>1911</i>	<i>Main Line</i>
Golf Grounds	<i>1907</i>	Montauk
<i>Grand St.</i>	<i>1913</i>	<i>Main Line</i>
<i>Hillside</i>	<i>1911</i>	<i>Main Line</i>
<i>Kew Gardens</i>	<i>1909</i>	<i>Main Line</i>
Laurelton	1907	Old Southern
<i>Long Beach</i>	<i>1909</i>	<i>Long Beach</i>
Malba	1909	Whitestone
<i>Malverne</i>	<i>1913</i>	<i>W. Hempstead</i>
Manhasset	1899	Port Washington
Maspeth	1895	Montauk
Miller's Place	1898	Wading River
Montauk	1895	Montauk
<i>Murray Hill</i>	<i>1914</i>	<i>North Shore</i>
Nassau Blvd.	1907	Hempstead
<i>Nostrand Ave.</i>	<i>1905</i>	<i>Atlantic</i>
<i>Oceanside</i>	<i>1915</i>	<i>Long Beach</i>
Pinelawn	<i>1904</i>	Main Line

Station	Opened	LIRR Branch
Plandome	1909	Port Washington
Port Washington	1898	Port Washington
Rocky Point	1898	Wading River
<i>Rugby</i>	<i>1902</i>	<i>Manhattan Beach</i>
St. Albans	1898	Montauk
Seaford	1899	Montauk
Shoreham	1900	Wading River
South Street	1916	Old Southern
Stewart Manor	1909	Hempstead
Wading River	1895	Wading River
Wainscott	1897	Montauk
<i>Warwick St.</i>	<i>1905</i>	<i>Atlantic</i>
<i>Westbridge</i>	<i>1916</i>	<i>Main Line</i>
Wheatley Hills	1898	Oyster Bay

Tabulated information is based upon Seyfried's Station Lists in his Part Six and Part Seven (in italics) LIRR history books.

LIRR Hosted Expresses 1913–1975

On May 31, 1913, the Long Island Express Company ceased operations and its business and equipment were taken over by the *Adams Express Company*. At that time the Long Island Railroad system was comprised of the Main Line from New York and Long Island City to Greenport (95 miles), the major branch line to Montauk (115 miles), plus numerous shorter branch lines (171 miles), making a total of 381 LIRR rail miles. Since the Pennsylvania Railroad (PRR) now owned the LIRR, Adams Express was a very logical choice to supplant the Long Island Express Company. The extremely successful Adams Express had been a reliable transporter of express goods on the PRR since 1857.

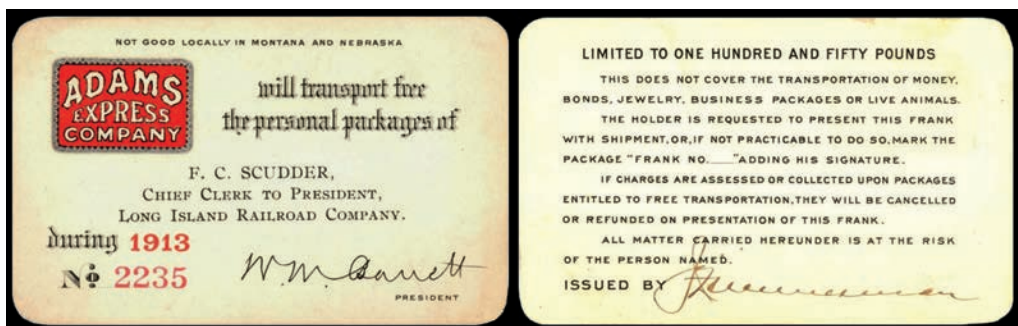


Figure 65. 1913 Annual Frank that was awarded to LIRR Chief Clerk, F. C. Scudder.

LIRR President Ralph Peters made the following public statement (excerpted) about the transition in express organizations:

“The Long Island Railroad Company has decided to enter into a contract with the Adams Express Company for the handling of the express business on Long Island, believing that the Express Company, operating over so many railroads and covering so large a portion of the country, will be in a better position to make through rates and to perform through service than has been possible under the operation by the Railroad Company of its own express service.

“With the very large number of offices and depots in the city of New York, the Adams Express Company will be in a position to greatly improve the service heretofore given by the Long Island Express. This will apply particularly to the local traffic.

“The proposed contract will take effect June 1, 1913, on which date the Long Island Railroad Company will turn over to the Adams Express Company all of its express equipment and express business, including the organization in charge of that department of the service.”

The financial terms associated with the Adams Express Company takeover are not known. The entire statement by President Peters was published in the May 7, 1913 edition of *The New York Times*.

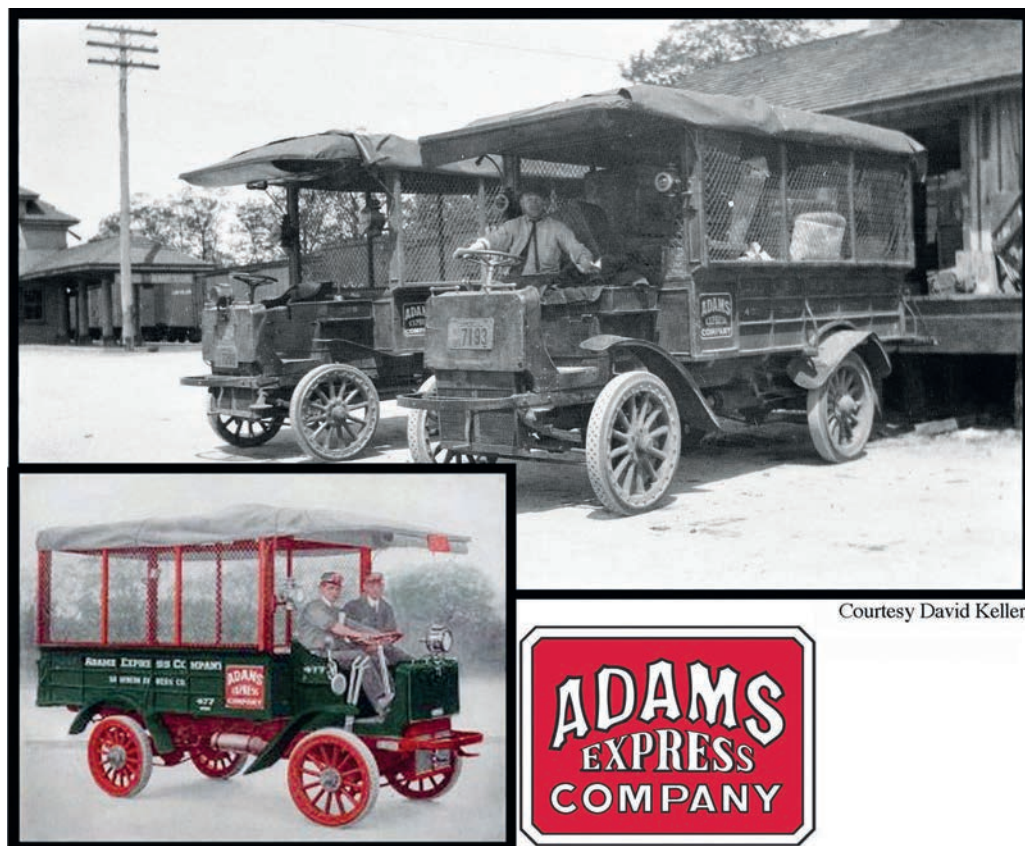
The **Figure 65** Adams Express annual Frank was issued in 1913 to LIRR Chief Clerk, F. C. Scudder. It is quite possible this Frank was not awarded to Scudder until after June 1, 1913, but there is no realistic way to verify this. The Adams Express Company most certainly granted 1913 Franks to many other LIRR officials and employees after Adams took over their express business.

The illustrated 1913 Frank's, free transported package weight was restricted to 150 pounds maximum, which is assumed to have been the limit for a single trip over the Adams Express' expansive network, and not the annual aggregate weight for all trips. Many additional Adams Express Franks were undoubtedly awarded to LIRR officials from 1913 until 1918, but so far no examples of these Franks have come to the author's attention.

Adams Express operated the express lines of the former Long Island Express Company as their Long Island Division in their New York department. W. Van Valkenburgh, former Long Island Express Superintendent, was appointed as Adams Express General Agent and he was headquartered at Long Island City.

The LIRR rail car shown in **Figure 66** was used to haul passenger baggage and Adams Express goods. This photograph was probably taken sometime between 1913–18 at an unknown location. The inset image provides an enhanced look at the “LONG ISLAND” lettering near the top of the rail car. “ADAMS EXPRESS\COMPANY” is stenciled onto the lower facing side of this car (and probably appears on the far side, too.)

Adams Express was one of the pioneering expresses to convert from horse-drawn wagons to gasoline powered delivery/collection trucks. **Figure 68** shows two solid-wheeled Autocar trucks that were used by Adams Express. These trucks are backed up to the LIRR express-house loading platform at Westhampton Station in 1915. The Westhampton station was located on the Montauk Branch of the LIRR. A similar Adams Express Company, engine-under-seat delivery truck from a 1916 Autocar advertisement is depicted in the inset image. All the depicted trucks display the white on red Adams Express Company logo painted on at least one (usually two) side panel.



Courtesy David Keller.

Figure 68. 1915 Autocar express trucks at Westhampton Station.

The story will conclude in the next issue of The Penny Post.

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