



## THE COOK & BERNHEIMER “SUNSMILE” MAJOR DOUBLE TRANSFER AT LEFT ON THEIR U.S. PRIVATE DIE PROPRIETARY FOUR-CENTS MEDICINE STAMP #RS61 dt

### Brief History & Examination

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## Cook & Bernheimer Company, New York City, NY The Early Years...

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- The Cook & Bernheimer Company was a NYC liquor wholesaler that distributed its whiskey in the U.S. from 1863 during the Civil War until 1917, and the coming of National Prohibition.
- The firm boasted branch offices from coast to coast. It marketed dozens of national brands, controlled the production from several distilleries, and made the first American investments in Scotch whiskey.
- Behind this liquor behemoth was George B. Carragan, a New Jersey grocer - turned financier, who invested in the liquor distributor.
  - ▣ Carragan represented a major change that occurred in the liquor trade late in the 19<sup>th</sup> Century. New York money men became increasingly aware of profits to be made selling whiskey and financial opportunities for themselves.
- It is not clear when Carragan engaged with Cook & Bernheimer, but through contracts with them insured a steady supply of product by purchasing the total output of distilleries. Eventually, Carragan became Cook & Bernheimer’s President.



Franklin St. Office Bldg. NYC



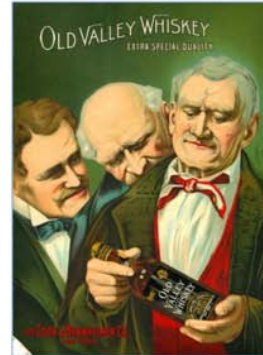
Old Private Stock  
Rye Whiskey Label

Reference: <http://pre-prowhiskeymen.blogspot.com/2016/11/george-carragan-money-man-of-cook.html>, By Jack Sullivan

## Cook & Bernheimer Expands & Merchandises

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- By the late 1890s, they were opening offices around the country: Chicago on Wabash Ave. in 1897, a year later in Cincinnati, San Francisco and Terre Haute, Indiana.
- In 1900, Cook & Bernheimer even took a gold medal for whiskey at the Paris Exposition.
- By this time, they were merchandising a wide variety of brands, including: “Gold Lion Old Whiskey,” “Manhattan,” “Old Private Stock Rye,” “Old Berkshire,” and “St. Anthony” whiskeys, as well as multiple gins.
- Their flagship was “Old Valley Whiskey,” first registered with the government in 1872 and when trademark laws were strengthened again in 1905.



Reference: <http://pre-prowhiskeymen.blogspot.com/2016/11/george-carraigan-money-man-of-cook.html>, By Jack Sullivan

## Cook & Bernheimer Issue Their Sole U.S. Private Die Proprietary Revenue Stamp for “Sunsmile”

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- The tax on medicines was less than the tax on liquor. It is a safe bet that “Sunsmile” had a high alcoholic content. Label states “Wheat, Lime & Rye, Invigorator, Appetizer & Stimulator”
- Were the tax authorities harassing the company? Their sole private die stamp #RS61d was issued on March 2, 1883, to May 5, 1883. Only 37,804 were printed in blue ink in sheets of 42 (3x14), all on watermarked “USIR” paper.
- By July 1, 1883, the taxes for use on proprietary medicines was repealed.



4¢ strip stamp, design measuring 104x18.5 millimeters. Features a central vignette of a sun in the shape of a face, with radiating lines covering the ground of the rectangle. Above the sun is a ribbon with floating ends terminating in tassels, inscribed “SUNSMILE” in colored, block capitals. Above left, a straight label colored inscribed “UNITED STATES,” at right “INTER. REVENUE” in colorless, Roman capitals. Below the sun is “COOK and BERNHEIMER, NEW YORK, N.Y.” In the upper left corner is a colored circular disk containing a colorless numeral of value surrounded by a colorless band inscribed “FOUR” above, and “CENTS” below. Below this is a large scroll ornament and below that a heavily lined ground bearing a large, colorless numeral of value. The right end is identical with the left.

## The Major Double Transfer at Left Side of Design Exhibits a ~2mm shift to the Left

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#RS61d: Normal transfer



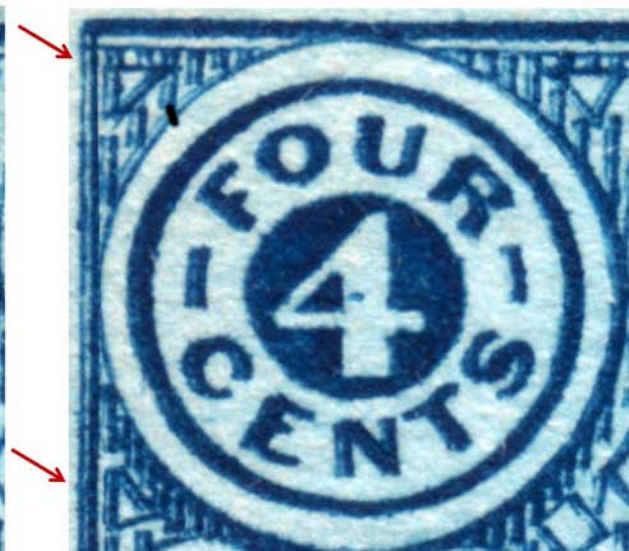
#RS61dt: ~2 mm DT of left side: left outer and inner frame line, FOUR CENTS, large and small scroll ornaments, numeral of value, vertical lines, etc.

## Comparison: FOUR CENTS, "4" and Vertical Field

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Normal transfer of upper left "- FOUR CENTS -" and 4



DT of "-FOUR CENTS-", the numeral of value, the circular design, the vertical field lines, triangles and dot in "4"

## Comparison: Middle-Left Large Scroll Ornament

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Normal transfer of middle-left large scroll ornament



DT of middle-left large scroll ornament.  
All features are shifted left ~2 mm.

## Comparison: Lower Numeral of Value and Vertical Lines of the Background Field

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Normal transfer of lower numeral of value and vertical lines of the background field



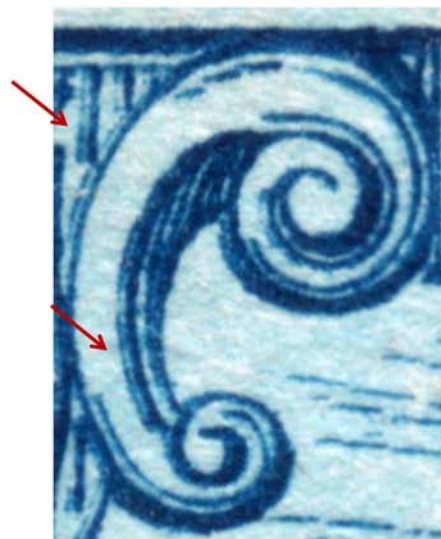
DT of lower numeral of value and vertical lines of the background field,  
shifted left ~1.5 mm.

## Comparison: Upper Smaller Scroll Ornament

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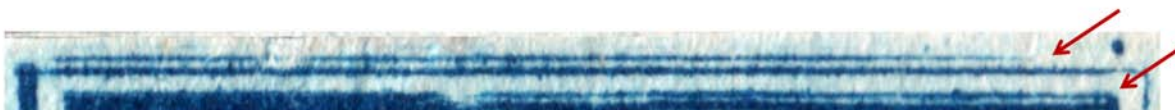
Normal transfer of upper smaller scroll ornament



DT of upper smaller scroll ornament, shifted left ~2 mm.

## Comparison: Left Outer Frame Line & Guide Dot Greatly enlarged and flipped 90° clockwise

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Double Transfer of the left outer frame line (~90%) and inner frame line (100%)



Normal transfer of the left outer and inner frame lines



A second, confirmatory copy of the major double transfer of left side of design

# A Certified Proof Pane Confirms DT is Position 40

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Reference: National Museum of American History, Collections, Certified Proofs, NMAH-AHB2014q000001-159022-000001

# A “Partial Doubling of Outer Left Frame Line” Mentioned in 1979 TAR, also unlisted in Scott Catalogue

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Item 50, RS61d

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### DESIGN DOUBLING ON U.S. PRIVATE DIE STAMPS

Richard F. Riley and W.R. DeKay

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50. RS61d. Cook & Bernheimer. Partial doubling of outer left frame line. The figure was dubbed from (7) which reported it on a stamp with straight edge at left.

SCOTT

2023  
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Stamps & Covers

Cook & Bernheimer

For illustration of No. RS61, see large stamp illustration pages.

RS61 4c blue  
d. Wmk 191R

140.00

Suggested addition → As "d," dbl. transfer at left, Pos. 40

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## Conclusion and What's Next?

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- NYC liquor wholesaler Cook & Bernheimer distributed multiple brands of whiskey in the U.S. from 1863 during the Civil War until 1917, and the coming of National Prohibition.
- They issued only one private die revenue stamp RS61d in limited quantities from March 2, 1883 to May 5, 1883 for their “Sunsmile.”
  - ▣ On July 1, 1883, the tax on proprietary medicines was repealed.
- I recently identified a major double transfer (DT) of the left side of the design on RS61d.
- The Riley & DeKay 1979 TAR article entitled “*Design Doubling on U.S. Private Die Stamps*” mentions a partial doubling of outer left frame line, reported on a stamp with a straight edge at left. I have no doubt my DT is one and the same.
- What's Next? Submit these findings to the Editor of “*Scott Specialized Catalogue of United States Stamps and Covers*” for addition in a future issue, listed as RS61dt, following convention.



### Where Is It? \$2 First Issue with “JAMES C. KING & CO. SAN FRANCISCO” cancel

**From Michael Mahler.** Many years ago a stamp was removed from an 1865 San Francisco document found in a prominent philatelic holding, leaving a bit of the circular datestamp shown here, reading “JAMES C. KING & CO./SAN FRANCISCO/JAN 7 1865.”

Its removal left a slightly discolored area the size of a U.S. First Issue \$2 or \$3, and the amount of the transaction called for \$2 tax.

Nothing ventured, nothing gained, and haystacks occasionally yield up hidden needles. If any reader has this stamp, I have a proposition for you!

