

Philatelic Society of Lancaster County

The James Buchanan Chapter (#173) of the American Philatelic Society

American Topical Association-Chapter 118

Website: https://lcps-stamps.org

2nd Wednesday/Month-Meet in Person at Landis Homes at 6:30 p.m. 4th Wednesday/Month-Meet Virtually at 6:15 p.m.

The Veranda Chronicles

Hopefully you are enjoying the philatelic busy season as much as I am. Indeed, May is a busy month in the PSLC. We have two great speakers coming up this month, Dave Hunt and Rick Barrett, as well as our outdoor bourse on Sunday, May 12th at Freedom Memorial Park in Millersville. The opportunities for collection building will continue in June with the Sunday Stamp Show on June 16th. Some clubs slowdown in the summer heat, but we will be providing opportunities for philatelic fellowship throughout the dog days and into the fall. See the PSLC website for details of our planned activities, as well as other exceptional regional events that are available for the benefit of collectors.

Our club meetings continue to be well attended, both in-person meetings and virtual sessions online via Zoom. The 2024 speaker schedule is almost filled, so if you have a topic to share this year, please contact Paul right away for the few remaining open dates, or you'll have to wait until 2025. I am hearing that the pre-meeting auctions are very popular. These include a few of the better items (>\$10.00) that have been donated to the club. By featuring a few of these items every month, we will have fewer club items to sell at our three scheduled auctions, and this allows more time for your items to sell. It is a win-win situation.

With all the pleasure that many of us gain from our hobby, there are also losses. Late last month, club member **Mike Matus** passed away. He joined the PSLC in 2008, a Reading member who came over with Roy Baardsen and several other RSCC members to the enrichment of both our clubs. From that time, we've been like one large club with two locations; the PSLC and RSCC have done so much together and have many members in common. Mike was a "doer", as he planned and participated in both clubs' meetings, providing snacks and traveling to shows and other special events. Mike was always willing to help, and he will be missed not just for what he contributed, but for the friendship and commitment he always freely offered to us.

On a personal note, it has been a successful year for my philatelic research and writing, and I want to thank the many of you who have encouraged me in these endeavors. It seems like every time I did a club presentation, several of you said that I should write and publish these stories. So far in 2024, six of my philatelic articles have been published, with at least three more waiting in the wings for publication by years end. These are contained in the following journals: *The American Revenuer* (2), *Excelsior, The Pennsylvania Postal Historian, The Chronicle*, and the *EFO Collector*. (Reprints of all these articles and others are posted on our website.) I do enjoy this activity, and it allows me to share my special interest in the private die proprietary revenue stamps with you. These exquisitely engraved stamps are laden with the related economic history of the U.S. in the mid to late 19th Century as well as that of the early American companies represented on them. Someday, I may work on a glossy coffee table book if there is interest.

Looking forward to seeing many of you in a few days. Dr. Charles J. DiComo



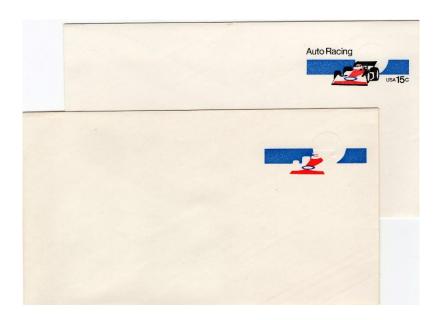


Postal Stationery EFOs

By David Hunt

08 May 2024 – 6:30 p.m., Landis Homes

This presentation will cover Errors, Freaks and Oddities (EFO) occurring on postal stationery, e.g. stamped envelopes, postal cards and air letters (it will leave <u>wrappers</u> in the capable hands of Cemil Betanov.) The types of EFOs involved are misfolding, miscutting, omitted colors, shifted surcharges and reverse offsets. I have tried to cover the range of US postal stationery insofar as I have the material to support it and my examples span the range from 1887 to 2001. The two examples shown here are a 1950 3 cent Washington stamped envelope that was miscut (above), resulting in the indicium being on the back of the envelope; and a 1978 Auto Racing envelope with the black color omitted (below).





Georges Carion: The Forger Who Went to Extremes to Deceive!

By Rick Barrett

22 May 2024 – 6:15 p.m., via Zoom

Treat yourself to a fun, enlightening tale of a stamp dealing "expert – turned – forger" who was active over 125 years ago. Storyteller and PSLC member Rick Barrett will share a fast-paced, image-filled presentation about the life of Georges Carion. The lengths this philatelic bad guy went to try to fool the public are astounding. You won't want to miss this one!

PSLC Calendar

Descriptions for many of these programs are found on the <u>PSLC website</u>

08 May: Postal Stationery EFOs. David Hunt

12 May 2024: PSLC Outdoor Bourse, at Memorial Park in Millersville

22 May 2024: Georges Carion: The Forger Who Went to Extremes to Deceive! Rick Barrett

12 June 2024: PSLC Auction

26 June 2024: Open

10 July 2024: Open

24 July 2024: The U.S. Virginia Dare Stamp. Mark Schwartz

14 August 2024: PSLC Picnic – Memorial Park, Millersville

28 August 2024: Open

11 September 2024: PSLC Auction

25 September 2024: The Civil War: A Postal System Divided. Trish Kaufmann

9 October 2024: Swiss Bundesfeier (National Holiday) Postcards 1910 – 1960 (with a little bit of

Swiss History as an added bonus). Mike Bach

23 October 2024: Greenland Ghost Stories on Stamps. Ron Breznay

13 November 2024: PSLC One-Frame Open Exhibition. Members and Guests.

27 November: Captain Tim: The Stamp Man. Rick Barrett

11 December 2024: December Dinner. Venue and Time TBA

25 December: No meeting

2024 Lancaster Stamp Shows: These are held at the Lancaster Farm and Home Center of Lancaster County, 1383 Arcadia Road, Lancaster 17601. The next show is scheduled for June 16, 2024. For more info, contact Kevin Kellman at k2stamps@gmail.com or +1 (301) 524-9562.

The Precancelled Battleship Report

"DR. KILMER & CO."

Submitted by Stanley E. Jones, BVSC#35

Precanceled Battleship revenue stamp collecting is familiar to almost all collectors of US revenue stamps. I have been collecting these stamps for more than 75 years. I am now 84 and I have accumulated several thousand of these interesting stamps. There was a stamp dealer in our neighborhood when I was a boy and he used to give me these stamps, probably to get rid of me because I haunted his store. These were penny stamps that did not command any monetary value in those days, even with the printed pre-cancel on them. I hung around the store and watched stamp transactions and admired all of the expensive, collectable postage stamps that he had for sale. It was the price-tag on these stamps that drove me into alternative collecting interests in the first place.

The "Battleship Revenues" were issued to pay the 1898 Spanish-American War Tax that was placed on virtually every item, sale, or transaction that was made in the period 1898-1901 (see Jones [1]). This tax took effect on July 1, 1898 and lasted until sometime in 1902. The tax on one specific transaction continued until 2006. The saga of Dr. Kilmer's troubles with the IRS is legendary (see Joyce [2]). The Battleship revenues had to be delivered to the companies that required them before July 1, 1898, in order for the stamps to be placed on the products that required tax to certify that the tax had been paid. The stamps were not delivered to Kilmer & Co. in time for them to be applied to their products. In spite of persistent requests to the IRS for the stamps, they were not delivered. In order to resolve the problem and to stay within the new law to continue their business, a clever scheme was devised to pay the tax. Kilmer & Co. bought postage stamps and overprinted them, at their own expense, to use as "Provisional Private Die Revenue Stamps." These stamps are listed in the Scott catalog under the numbers RS 307-315. There are three basic types, with numerous variants and dates (Joyce [2]). In all of the years that I have collected, I have acquired only seven of these stamps, shown below in Figures 1-3.



Figure 1. Dr. Kilmer & Co., Type 1. "Large I.R." RS 307 and RS 308.



Figure 2. Dr. Kilmer & Co., Type 2. "Small I.R." and serifs on the printed titles. RS 310-312.



Figure 3. Dr. Kilmer & Co., Type 3. "Small I.R." and bold type on the printed titles. RS 314 and 315.

The provisional Private die revenue stamps pictured in Figures 1-3 are very scarce. They occur with different dates and variations, such as inverted precancels and other errors. Morton Dean Joyce [3] lists every variety that was known to him. That includes most known types, as Morton Dean Joyce was very thorough.

When the IRS discovered that Kilmer & Co. had employed the stamps pictured in Figures 1-3, they insisted that the stamps be removed and replaced by Battleship Revenues that were precanceled according to IRS regulations. This action is one of the reasons why these provisional stamps are so difficult to find.

There are several varieties of precancel that were employed on Battleship Revenues by Kilmer & Co. They are listed in Chappell & Joyce [3], which is the most extensive and comprehensive accounting of printed precancels on Battleship Revenues. Chappell and Joyce attempted to catalog every variety and type of printed precancel on Battleship Revenues that they could find. This was an extraordinary effort. For Dr. Kilmer & Co., Chappell and Joyce [3] list three basic precancel types. Type 1 saw very limited use and is only listed on two denominations, 5/8 cent and 1 cent. I have never seen either of these. Types 2 and 3 saw much wider circulation. Type 2 is a four line cancel with the date on the last line, Figure 4. Chappell and Joyce list this cancel used on the 5/8 cent battleship proprietary stamp (RB 23). I have never seen this stamp, but I have several copies of the cancel on the 1 ½ cent and 2 ½ cent stamps that are shown in Figure 4. Also included in this figure are stamps with faults. I was given some useful advice by an

older collector when I started my collection 75 years ago. He told me that this collecting interest required me to "throw away the book on grading postage stamps." These stamps were made to be used, not collected, and their use often leads to faults that would make a postage stamp uncollectible. Do not discard a revenue stamp because of condition; this is especially sound advice when it comes to precanceled proprietary battleship collecting. These stamps were pasted to wrappers on packages and people were not always careful how they opened these packages. You could be throwing away the only copy that you will ever find.

Dr. Kilmer, Type 3, precancel is a three line cancel with the date on the last line. Chappell and Joyce [3] list several 5/8 cent Battleships with this cancel. I have only seen the cancel on 1 % cent Battleships, shown in Figure 5, and 2 % cent Battleships, shown in Figure 6.



Stanley Jones

Figure 4. Dr. K. & Co., Type two precancels on RB 25 and RB28. Notice the variation in shade on the 1 ¼ stamps. This stamp is notorious for color variations. Also notice the condition of the 2 ½ cent stamp on the left. It has been trimmed and the roulettes have been removed on three sides. This stamp would not be collectible as a postal issue. However, here it represents rare early usage in the tax period and deserves to be saved.



Stanley Jones

Figure 5. Dr. K & Co., Type 3 precancels on 1 ¼ cent Battleships. This is a three line cancel with the date on the last line. All of the stamps are hyphen-hole perf 7, indicating use late in the tax period.



Stanley Jones

Figure 6. Type 3 precancels on 2 ½ cent proprietary Battleships. All of these stamps are hyphen-hole, perf 7. This indicates that the use was late in the tax period. The stamp on the top left is a dramatic double-precancel. The stamp on the top right shows a dramatic left shift in the cancel.

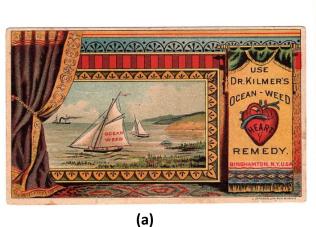
One of the most interesting aspects of this collecting area is to connect the stamps that were used to the products that the company sold. Dr. Kilmer & Co. were purveyors of patent medicines. Some of their advertising cards are very colorful. The card shown in Figure 7 is an ad for "Swamp Root," one of Kilmer & Co.'s signature products. Also shown in Figure 7 is the reverse side of the card that describes the remedy and what it purports to cure. Other products that the company marketed were "Dr. Kilmer's Ocean-Weed Remedy" (Figure 8) and "Dr. Kilmer's U&O Meadow Plant Anointment" (Figure 9). These medicine cards are not only colorful, but also represent some of the earliest advertising artwork.





(b)

Figure 7. Dr. Kilmer's "Swamp Root" advertising. This was one of the principle products that Dr. K had to offer. (b) The reverse side of the card that is shown in (a).





(b)

Figure 8.(a) Dr. Kilmer's "Ocean-Weed" Remedy. (b) The reverse side of the card shown in (a).

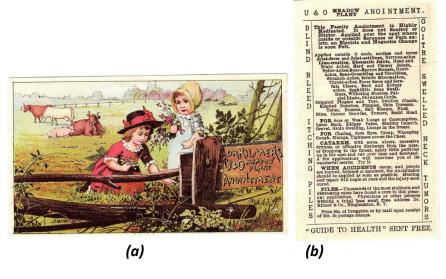


Figure 9. (a) "Kilmer's U&O Anointment advertising. (b) The reverse side of the card shown in (a).

It is interesting to note that Kilmer & Co.'s use of postage stamps actually overpaid the tax. The checklist of pre-canceled Battleships issued by Chappell and Joyce [3] only lists the use of 5/8, 1 ¼, and 2 ½ cent Battleship revenues with their pre-cancel. The postage stamps had denominations of 1, 2, and 3 cents, which overpaid the tax. Incredibly, this was not good enough for the IRS and they made Kilmer & Co. remove the stamps, which lost them all of the money that they spent on the stamps and the pre-canceling effort. Yet, it was the fault of the IRS itself for not delivering the Battleship Revenues to the company in a timely fashion. The saga of Kilmer & Co. and its difficulties with the IRS is one of the most bizarre tales to emerge from this period.

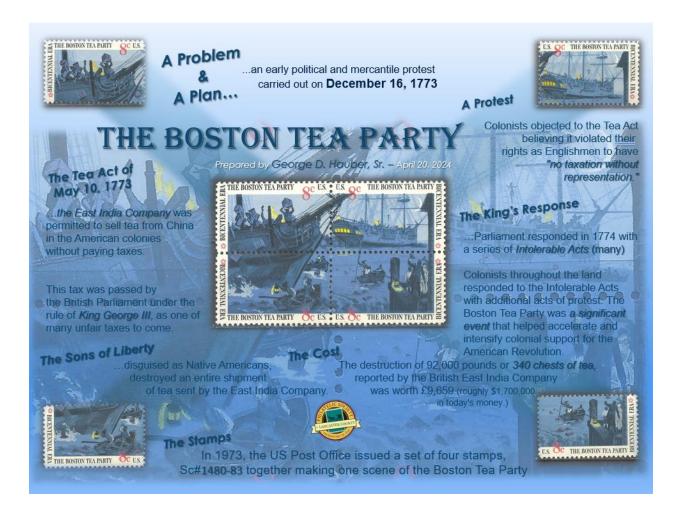
It is also interesting to note that Kilmer & Co. utilized provisional private die stamps in order to continue their business after the tax took effect on July 1, 1898. However, they did not employ private die proprietary stamps. Certainly, the volume of their business would have justified the use of such stamps. They chose, instead, to continue with precanceled Battleship revenues for the remainder of the tax period. Several of the other companies that did employ private die proprietary stamps will be the subject of future Precanceled Battleship Report articles.

REFERENCES

- 1. Stanley E. Jones, "The Maine Event? The Attack that Led to a Tax," The First State Philatelist, pp. 5-6, June (2023).
- 2. Morton Dean Joyce, The Case of Dr. Kilmer, An Analysis of the Kilmer & Co. Provisional Revenue Stamps Overprinted on the 1895 Postage Stamps of the United States, The American Revenue Association (1954).
- 3. C.H. Chappell and Morton Dean Joyce, *Proprietary Revenues of 1898, Precanceled Varieties*, The American Revenue Association (1957).

The Boston Tea Party

By George Hauber



Here's a "one-pager" that George shared during the Show and Tell portion of the March virtual meeting. He's put some finishing touches on it and shares it with all of us here in the newsletter.

Announcing a new Private Die Proprietary Variation

By Dr. Charles J. DiComo

2024-04-16: The Philatelic Society of Lancaster County is pleased to share Dr. Charles J DiComo's recent article entitled "The Cook & Bernheimer "Sunsmile" Major Double Transfer at Left on their U.S. Private Die Proprietary Four-Cents Medicine Stamps #RS61dt."

The piece was published in "The American Revenuer," the Journal of the American Revenue Association (ARA), First Quarter 2024, Vol. 77, No. 1, pp. 12-20.

In brief, the Cook & Bernheimer Company was a New York City 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.

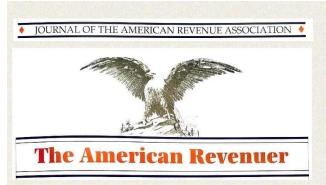
The tax on medicines was less than the tax on liquor. It is a safe bet that C&B's "Sunsmile" had a high alcoholic content, the label states: 'wheat, lime, & rye, invigorator, appetizer & stimulator.' Were the tax authorities harassing the company?

They issued a single private die stamp #RS61d on March 2, 1883 through to May 5, 1883. Only 37,804 were printed in blue ink in sheets of 42 (3x14) all on watermarked "USIR" paper.

There is one position on the plate (as determined by the author at no. 40) that exhibits the major double transfer at the left side of the design, with a 2 mm shift to the left. The article describes in great detail the double transfer with enlarged images and the next steps to have this variety listed in the 'Scott Catalogue.'

To view the original article, click:

https://lcps-stamps.org/wp-content/uploads/2024/04/DiComo-Chas-RS61dt-CookBernheimer-TARV77N1Q12024-p12-20-O.pdf



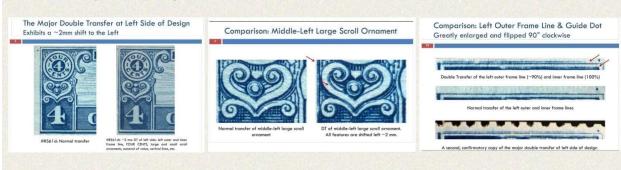
"The Cook & Bernheimer "Sunsmile" Major Double Transfer at Left on Their U.S. Private Die Proprietary 4¢ Medicine Stamp #RS61dt"





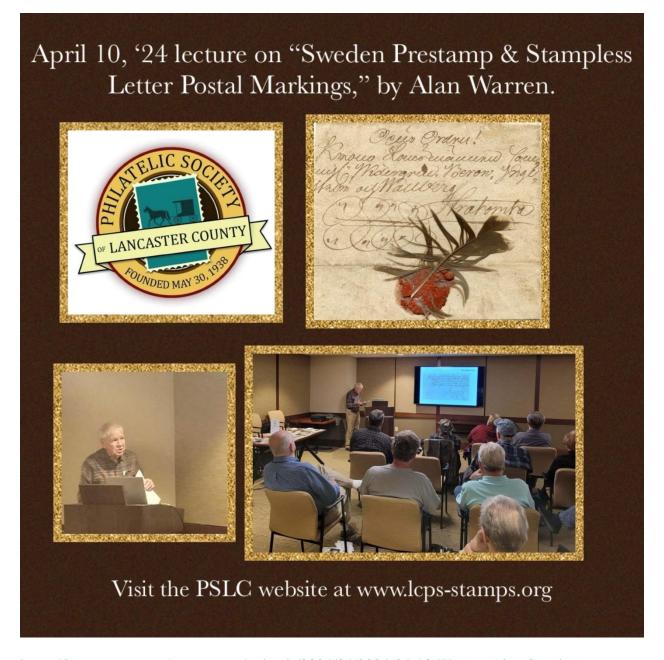
Dr. Charles J. DiComo, PSLC & ESPHS President PaPHS Board, USPCS Life, ARA Member #7462





The American Revenuer, Q1 2024, Whole No. 633, Vol. 77, No. 1, pp. 12-20

Links to April's PSLC presentations



 $\frac{https://lcps-stamps.org/wp-content/uploads/2024/04/2024-04-10-Warren-Alan-Sweden-Stampless-Early-Mail-PDF.pdf}{}$

Radio Reception Verification Labels by Ron Breznay – April 24, 2024

2024-04-24-Breznay-Ron-Radio-Reception-Verification-Labels.pdf (lcps-stamps.org)

Club Member Anniversaries

Compiled by Tom Nichols

Name	Date Joined	Years
Gene Duncan	05/09/2012	12
Robert Hinkley	05/16/2021	3
Len Kasper	05/12/2010	14
Doug McCullough	05/06/2019	5
Michael Morris	05/15/2023	1
Sarah Mylin	05/13/2009	15
Al Schaub	05/17/1997	27
Stanley Shepp	05/13/2010	4
Anita Sprankle	05/12/2023	1
James Ziogas	05/04/1997	27



"Collector's Handbook" by Elmer R. Long (folklib.net)

Elmer Long

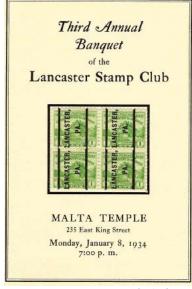
PSLC member Rick Barrett is excitedly searching out material of ANY kind pertaining to well-known stamp and First Day Cover dealer Elmer R. Long. Rick is putting together a presentation and talk for 2025 and is trying to complete a set of Mr. Long's little "Collector's Handbooks" which came out at

least annually from 1935 to 1964. If you have any of those, or any correspondence or interesting paper material relating to Elmer Long, please contact Rick at rickbarrettmail@comcast.net anytime.

Rick's search for the "holy grail" would be an unmitigated success if he connects with anyone who knew or interacted with Mr. Long, who's famous "Department Store of Philately" was located nearby in Harrisburg, Pennsylvania. Thank you for any assistance or referrals you can provide...it will certainly help Rick deliver a great presentation to the PSLC next year!

PSLC Officers

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From the Archives

General Information

Visitors are Always Welcome!

PSLC dues are \$10.00 a year. For existing members who want to renew their membership for 1 or more years, and/or make a donation to support our Society activities and programs, you can use PayPal-Friends by remitting payment to President Charles J. DiComo, PhD at charlesdicomo@gmail.com and denote in Notes section the reason for payment, your name, and how many years you are paying. Venmo can also be used @charlesdicomo. For new members, please mail/email your Membership Application along with a check or money order to Treasurer, Lou DiFelice.

We meet in-person on the 2nd Wednesday of the month (Except August & December) at 6:30 p.m. in the Crossings Meeting Room, Landis Homes, 1001 East Oregon Road, Lititz, PA 17542. See our website for directions.

We meet virtually on the 4th Wednesday at 6:15 p.m. For society information and meeting links, contact Paul Petersen (pcpetersen@comcast.net).

Visit us on YouTube: https://youtube.com/@philatelicsocietyoflancast7393

Visit us on Facebook: https://www.facebook.com/philatelicsocietylancastercounty

Our mailing address is: PO Box 6053, Lancaster, PA 17607







The PSLC is honored to be selected a winner of the 2023 APS Star Route Awards for our website and newsletter. The Society website (lcps-stamps.org) is winner of the Grand Champion and Large Gold awards. It is our 24 – 7 virtual presence, where philatelists all over the world can access current and past issues of our Vermeil Award-winning *PSLC Newsletter*, in addition to useful philatelic links, exhibits, presentations, useful resources, affiliates, member spotlight, regional stamp shows, history and awards, etc. Please check out our PSLC YouTube Channel and Facebook page.