

California Bill of Lading and Large Insurance Revenue Stamps of 1858–1861.

I. Identifying and Dating the Four Printings

Summary: There were four printings of these stamps, each in a distinct color. Earlier catalogers failed to incorporate this into their listings. Using the Stamp Record of the State Controllers, supplemented by intact stamped documents, all deliveries by the Stamp Commissioners to the Controllers—53 of Insurance stamps, 21 of Bill of Lading—have been identified by color. The dates of first deliveries for the four printings are shown to be as follows:

Orange-vermilion on bluish paper	May 13, 1858
Brick red on bluish paper	July 1, 1859
Carmine-lake on bluish paper	March 16, 1860
Vermilion on white paper	December 10, 1860.

The delivery of July 1, 1859, coincided with the new fiscal year, and that of March 16, 1860, with the succession of Aaron R. Meloney as Controller by Samuel H. Brooks. In a companion paper, priced listings are proposed which classify the stamps by color and control handstamp.

Introduction

The standard catalogs list 24 large Insurance stamps on thin bluish paper, and 15 on thin white paper. This investigation began as an attempt to establish issue dates for these two classes of stamps, but its scope quickly broadened.

The large Insurance stamps are referred to as “Marine Insurance” issues of 1857–1861 in the catalogs of Adenaw et al. (1921ca), Cabot (1940), Hubbard (1960) and the State Revenue Society (2007). This nomenclature and date range are both erroneous: the stamps were used on policies and renewals for all manner of insurance, not just marine insurance; and were first issued in 1858, not 1857. Evidence for this was presented recently (Mahler, 2008), and will be marshaled here in more detail.

The taxes are rather simply stated. The Bill of Lading tax was 30¢ for bills of up to \$100, and for larger amounts, 0.2%. The Insurance tax for policies of a year or more was half that on bills of lading, i.e. 15¢ for amounts to \$100, and 0.1% for all other amounts. Short-term rates were added as follows:

Term	Rate
9 to 12 months	75% of rates for one year or more
6 to 9 months	50% of rates for one year or more
3 to 6 months	25% of rates for one year or more

The listings of the stamps created to pay these taxes, however, becomes quite complicated. Bill of Lading stamps were issued in 11

denominations from 30¢ to \$400, for amounts from \$100 to \$200,000. Insurance stamps were issued in 36 distinct designs: for durations of 3, 6, 9 and 12 months; and for each duration, for nine coverage amounts from \$100 to \$50,000—the same amounts as for the nine lowest-denomination Bill of Lading stamps (all but \$100,000 and \$200,000). This resulted in some bizarre tax amounts, most notably 3¾¢ for 3 Mo./\$100 and 11¼¢ for 9 Mo./\$100. The stamps were completely user-friendly, stating the duration, coverage amount and tax.

Previous Listings

The listing of these 36 Insurance and 11 Bill of Lading designs is cumbersome but straightforward. It becomes more complicated when it incorporates the Controllers’ initialed handstamps, which were applied to stamps they issued or sold. During the period the stamps were in use, the Controllers, with their terms of office as given by Kenyon (1920), Adenaw et al. (1921ca) and Cabot (1940), were:

George W. Whitman	January 7, 1856–October 12, 1858
Aaron R. Meloney	October 12, 1858–January 15, 1860
Samuel H. Brooks	January 15, 1860–November 20, 1861

Meloney used two handstamps, dubbed plain and fancy. As we will show later, these dates are in need of some small corrections. In the State’s Stamp Record, Whitman’s final entry is dated October 6, 1858, and Meloney’s first entry, October 11, 1858. Moreover Meloney remained in office until March 15, 1860, with Brooks assuming the duties March 16.



Figure 1. Left to right: large Insurance stamps in orange-vermilion, brick red, and carmine-lake on bluish paper, and vermilion on white paper.

A third level of complexity results from the fact that the stamps were issued on both bluish and white papers. In addition to simplified listings for the two papers, Adenaw et al. (1921ca) and Cabot (1940) presented detailed listings of the Insurance and Bill of Lading stamps by denomination, then paper, then control handstamp.

The Missing Dimension: Color

As pointed out nearly a century ago by Kenyon (1920), the Bill of Lading and large Insurance stamps were printed in four distinct colors, which he called orange-vermilion, brick red and carmine-lake, all on bluish paper, and vermilion on white paper. **Figure 1** shows examples of each. After the denomination, its color is the next most basic defining characteristic of a given stamp. The fact that earlier catalogers failed to incorporate this fundamental descriptor into their listings is surprising, the more so as Kenyon was one of the co-authors of the seminal catalog. Incidentally, it is not generally realized that the detailed listings of Cabot (1940) were copied verbatim from the now little-known work of Adenaw et al. (undated, circa 1921)—i.e. Julius K. Adenaw, J. Delano Bartlett, Brewster C. Kenyon, E. H. Vanderhoof, Walter D. Grout and Frank L. Applegate, a veritable Who's Who of state revenue authorities. Their listings, though, make only a cursory nod in the direction of stamp color, via the overarching notations “dull orange to deep rose” for Insurance and “shades of red” for Bill of Lading. Their “dull orange” and “deep rose” are evidently Kenyon’s “orange vermilion” and “carmine-lake.” The colors of these stamps are admittedly somewhat fugitive, susceptible to oxidation and/or fading; this may be why the savants of 1921 chose not to make color a primary descriptor. As explained below, though, in ambiguous cases the control handstamp is often a definitive indicator of the original color, and the detailed listings of Adenaw et al. by handstamp are nearly equivalent to listings by color.

With the realization that the large Circulars were printed in these four distinct colors, the primary aim of this paper now became to

establish issue dates for the four printings. There can be little doubt that the slight but distinct differences in stamp and paper colors described herein were accidental, not intentional, and that the printers, Commissioners, Controllers and users saw all of these simply as “red stamps.” But where is the fun in that? Are we not philatelists?

Dating the Printings: the Lay of the Land

Most revenue stamps were cancelled upon use, with dates included in the cancels. These stamps, though, were not; there was no requirement for California stamps to be cancelled until the Act of April 10, 1862, stipulated that users “write upon the face of every stamp used the date at which the same is placed upon [the] instrument.” Before this, the only precise dating is furnished by intact documents, on which both the stamp(s) and dates are apparent. As described in the following paragraphs, the Controllers’ handstamps do provide some indirect and approximate information as to dates, since we know the time spans when they were applied. Besides surviving stamped documents, though, the only other information regarding specific dates I am aware of is found in the Records of the State Controller, housed in the California State Archives, which give the dates and quantities of deliveries from the Stamp Commissioners to the Controllers, and of the Controllers’ sales to the public and issues to County Treasurers. These identify the stamps only by denomination; the task of the analysis presented here is to identify the deliveries by printings as well.

Ordering the Printings via Controllers’ Handstamps

Early California stamps may lack cancels, but they do have markings that are invaluable in identifying and dating the printings. These are the aforementioned Controllers’ handstamps, incorporating their initials, which were applied to stamps they issued or sold. As pointed out by Kenyon (1920), when stamps are sorted according to handstamp, the following pattern emerges:

Handstamp	Color(s)
"GWW"	orange-vermilion only
"ARM" plain	orange-vermilion only
"ARM" fancy	brick red only
"SHB"	brick red, carmine-lake, vermilion on white

From the dates of tenure of the Controllers it follows that the orange-vermilion stamps were issued first, followed by the brick red. Ordering the two remaining types, carmine lake and vermilion/white, requires a closer look.

Two lines of reasoning suggest that the vermilion on white stamps came last. The Bill of Lading tax was declared unconstitutional in December 1860, and the Bill of Lading stamps became obsolete shortly thereafter; the Insurance tax remained in effect a few more months before it too was terminated. The vermilion on white stamps, very much more than the carmine-lake, have the characteristics of an issue that was terminated early. Carmine-lake stamps have survived in much greater numbers, and in many more denominations: Cabot lists vermilion on white Insurance stamps in only 15 of the 36 denominations, and Bill of Lading stamps in just one. Consider also the papers on which these printings were made. The carmine-lake stamps, on bluish paper, seem more likely to have immediately followed the earlier printings in orange-vermilion and brick red which were also on bluish paper; the alternative is that the paper was switched to white for the vermilion stamps, then back again to bluish for the carmine-lake stamps.¹

The data from surviving documents and the Controllers' records confirm this order, and provide the dates on which stamps from the four printings were received.

The Data Assembled; a Satisfying Conclusion

These voluminous data are gathered in **Table 1**. The Records of the State Controller list 53 deliveries of large Insurance stamps commencing June 1, 1858, and ending July 30, 1861, and 21 deliveries of Bill of Lading stamps, also beginning June 1, 1858, but ending earlier, on March 6, 1861. For each delivery the quantities were given for all denominations included. These listings are reproduced here. Interspersed among them are listings of the dates of usage of all stamps

1. This argument loses a bit of its force with the observation that the bluish paper used for the carmine-lake stamps is a distinctly deeper shade than that used earlier; nevertheless, the argument stands.

on surviving insurance documents and bills of lading for which the stamp colors and control handstamps have been recorded.

The Records also include intermediate summaries of quantities received, issued or sold, and on hand, made on June 30, 1859, March 15, 1860, and November 30, 1860, and final summaries for the Bill of Lading stamps on June 14, 1861, and for the Insurance stamps on July 31, 1861. The blockbuster conclusion emerging from an analysis of the data assembled here is that each of the intermediate summaries was followed immediately—or almost immediately, in the case of the summary of November 1860—by the delivery of stamps in a new color. The dates of first deliveries to the Controller for the four printings were as follows:

Orange-vermilion on bluish paper	May 13, 1858
Brick red on bluish paper	July 1, 1859
Carmine-lake on bluish paper	March 16, 1860
Vermilion on white paper	December 10, 1860.

The laborious reasoning leading to these conclusions is marshaled below.

Initial Deliveries

The Records give the date of first delivery of the new large red stamps by the Stamp Commissioners to the Controller as June 1, 1858, comprised of Bill of Lading and Insurance stamps in all denominations. For the Bill of Lading stamps the quantities were quite variable, ranging from 200 to 1300 apiece for the seven denominations through \$20, 88 of the \$40, 36 of the \$100, 25 of the \$200, and just 12 of the \$400. A second blanket delivery followed on June 14, again in widely varying numbers, from 150 to 500 apiece for the 30¢ through \$20, 197 of the \$40, 93 of the \$100, 50 of the \$200, and 43 of the \$400. Another 200 \$40 stamps followed on June 18.

The Insurance stamps were classified in the Controller's records, not by the tax amounts, but by the coverage provided. The listing for June 1, 1858, includes 100 apiece of the \$50,000 12, 9, 6 and 3 month stamps; 176 apiece of the four \$5,000 values; and 200 apiece of all others. The next delivery was on July 19, 1858, of 500 apiece of all values to \$10,000 (except only 488 of the four \$2,000 values), but none of the \$20,000 or \$50,000 stamps.

Jumping the Gun

A closer look at the Records reveals that June 1, 1858, was not the actual date of first delivery, merely a nominal one. Evidently formal

Table 1
Deliveries from Stamp Commissioners to Controllers; Dates of Usage on Intact Documents

Denom.	\$100				\$200				\$500				\$1000				\$2000				\$5000				\$10,000				\$20,000				\$50,000			\$100,000	\$200,000																																							
	12	9	6	3	12	9	6	3	12	9	6	3	12	9	6	3	12	9	6	3	12	9	6	3	12	9	6	3	12	9	6	3																																												
G.W. Whitman	orange-vermilion deliveries/documents																																																																											
6/1/1858*	200	200	200	200	200	200	200	200	200	200	200	200	200	200	200	200	200	200	200	176	176	176	176	200	200	200	200	200	200	200	100	100	100																																											
6/1/1858	1300				1000				1200				500				1200				900				1000				88				36				25	12																																						
6/14/1858	500				460				400				400				200				200				150				197				93				50	43																																						
6/18/1858																																	200																																											
7/19/1858	500	500	500	500	500	500	500	500	500	500	500	500	500	500	500	500	488	488	488	488	500	500	500	500	500	500	500	500	500	500	500																																													
7/20/1858																																	GW or-vm																GW or-vm																											
A. R. Meloney																																																																												
10/30/1858																																																									100				100															
11/10/1858																																					GW or-vm																																							
1/10/1859																																	500				500				500																																			
1/19/1859																																									AM plain or-vm				GW or-vm								GW or-vm																							
2/24/1859																																	500				500				500				500				500																											
3/7/1859																																													1000																															
3/25/1859																																																									100																			
4/4/1859																																									AM plain or-vm				AM plain or-vm								AM plain or-vm																							
4/8/1859																																													AM plain or-vm																															
4/13/1859																																									1000																500								500											
4/19/1859																																	GW or-vm												AM plain or-vm												AM plain or-vm								AM plain or-vm											
5/26/1859																																																									AM plain or-vm																			
6/3/1859																																									520				520				1																											
6/3/1859																																																	AM plain or-vm																											
6/4/1859																																	GW or-vm				AM plain or-vm				AM plain or-vm				AM plain or-vm								AM plain or-vm				AM plain or-vm																			
6/18/1859																																					AM plain or-vm								AM plain or-vm																															
Denom.	\$100				\$200				\$500				\$1000				\$2000				\$5000				\$10,000				\$20,000				\$50,000				\$100,000	\$200,000																																						
	12	9	6	3	12	9	6	3	12	9	6	3	12	9	6	3	12	9	6	3	12	9	6	3	12	9	6	3	12	9	6	3																																												
6/30/1859 totals	700	700	700	700	700	700	700	700	1200	700	700	1200	2220	700	700	1200	1708	688	1188	1188	1676	676	676	676	700	700	700	700	200	200	200	200	100	100	100																																									
Issued/sold	375	100	122	161	587	120	487	123	1024	200	419	886	1577	205	441	590	1339	303	712	725	965	113	467	180	361	100	352	165	60	50	54	59	25	25	25	25																																								
On Hand/ret'd	325	600	578	538	113	580	213	577	176	500	281	314	643	495	259	610	369	385	476	463	711	563	209	496	339	600	348	535	140	150	146	141	75	75	75	75																																								
6/30/1859 totals	1800				1460				1600				1900				1401				1100				1150				1185				729				75	55																																						
Issued/sold	702				1067				926				1012				1401				1037				958				767				320				52	39																																						
On Hand/ret'd	1098				393				674				888				0				63				192				418				409				23	19																																						

* Insurance delivery/document dates in black; Bill of Lading dates in light blue

Table 1 (cont.)

Denom.	\$100				\$200				\$500				\$1000				\$2000				\$5000				\$10,000				\$20,000				\$50,000				\$100,000	\$200,000
	12	9	6	3	12	9	6	3	12	9	6	3	12	9	6	3	12	9	6	3	12	9	6	3	12	9	6	3	12	9	6	3						
	brick red deliveries/documents																																					
7/1/1859	500	500	500	500	500	500	500	500	500	500	500	500	500	500	500	500	500	500	500	500	500	500	500	500	500	500	500	500	500	500	500	500	500					
7/1/1859		500					500					482			500				500			500			500				500			494		500		500		
7/3/1859												GW or-vm							GW or-vm							GW or-vm												
8/17/1859											500			1000				1000																				
12/17/1859					200						200						200				200																	
12/17/1859														300				300				300				300				300								
2/23/1860													600				200				400																	
2/23/1860																	200																					
3/7/1860																	AM fancy bk red								AM fancy bk red													
3/15/1860 totals	500	500	500	500	700	500	500	500	1200	500	500	500	2100	500	500	700	1700	500	500	500	1100	500	500	500	500	500	500	500	500	500	500	500	500	500				
Issued/sold	314	0	0	58	677	0	211	145	1182	0	456	166	1942	10	400	688	1714	10	468	360	666	0	226	123	215	0	188	242	106	0	10	57	0	0	0			
On Hand to SHB	186	500	500	442	23	500	289	355	18	500	44	334	158	490	100	12	0	490	32	140	434	500	274	377	285	500	312	258	394	500	490	443	500	500	500			
3/16 Rec. ARM	186	500	500	442	23	500	289	355	18	500	44	334	158	490	100	12	0	490	32	140	434	500	274	377	285	500	312	258	394	500	490	443	500	500	500			
3/15/1860 totals		500					500				482			800			1000			800			800			800			800			494		500				
Issued/sold		133					160				329			556			813			677			538			551			551			66		32				
On Hand to SHB		367					340				153			244			187			123			262			249			249			428		468				
3/16 Rec. ARM		366					340				152			241			187			123			262			249			249			428		468				

Denom.	\$100				\$200				\$500				\$1000				\$2000				\$5000				\$10,000				\$20,000				\$50,000				\$100,000	\$200,000
	12	9	6	3	12	9	6	3	12	9	6	3	12	9	6	3	12	9	6	3	12	9	6	3	12	9	6	3	12	9	6	3						
S. H. Brooks	carmine-lake deliveries																																					
3/16/1860					200					200		200		200		800	200	200		200	200																	
3/16/1860											200								200								200											
4/11/1860							200										200																					
4/26/1860																					200							200										
5/14/1860					200					200											200																	
6/2/1860					200								200				200	200	200						200													
6/20/1860										200																												
7/9/1860					200		200			200		200		800																								
7/9/1860														200												200												
7/20/1860										480		500	500					480		480	480																	
8/7/1860							500	500																				500		500								
8/14/1860										SB		SB	SB																									
										cm-lk		cm-lk	bk rd																									
8/31/1860										SB								SB																				
										cm-lk								cm-lk																				
9/6/1860					400								400																									
9/6/1860											400			400				400																				
9/18/1860																																						
9/25/1860																																						
10/13/1860	200				200	200				1000		200		1000		200	200	1000		200		1000																

Table 1 (cont.)

Denom.	\$100				\$200				\$500				\$1000				\$2000				\$5000				\$10,000				\$20,000				\$50,000				\$100,000	\$200,000
	12	9	6	3	12	9	6	3	12	9	6	3	12	9	6	3	12	9	6	3	12	9	6	3	12	9	6	3	12	9	6	3						
11/30/1860 totals	386	500	500	442	1423	700	1189	855	2298	500	1144	834	2758	490	1100	812	2680	490	1112	1020	2134	500	774	777	685	500	312	458	394	500	490	443	500	500	500			
Issued/sold	300	0	0	16	1377	620	1113	450	2036	0	762	420	2627	40	1052	760	2058	44	1005	578	1052	0	541	428	348	0	68	407	0	0	0	10	0	0	0			
Balance ret'd	86	500	500	426	46	80	76	405	262	500	382	414	131	450	48	52	622	446	107	442	1082	500	233	349	337	500	244	51	394	500	490	433	500	500	500			
11/30/1860 totals		366				340					752				841			787				723				462			449			428		468	490			
Issued/sold		44				270					320				334			658				396				460			415			132		25	5			
Bal ret'd		322				70					432				507			129				327				2			34			296		443	485			
12/1/1860	50	50	50	50	8/38	50	50	50	100	100	100	100	100	100	48	50	100	100	25/75	100	100	100	100	50	50	50	3/47	10	10	10	10	10	10	10	10			
12/1/1860		50				50					100				100			21/79				100						20			10		10	5				
vermilion/white paper deliveries begin																																						
12/10/1860													200		100		200					100																
12/10/1860											100				100			100				100				100			20									
12/10/1860									SB cm-lk																SB cm-lk													
12/19/1860																												50										
12/20/1860					100						100		100		100																							
12/27/1860					200																																	
1/5/1861								360					200					400																				
1/5/1861														74/126			200				200				200			200				50						
1/8/1861																																20						
1/10/1861																																	20					
1/10/1861					SB verm white																																	
1/14/1861							100										100		100																			
2/5/1861	100				100			100		100		100		200		200	100	200	100	100		100	100	100	100	100	20		20	20								
2/5/1861		100				100				100					100			100				100			100			50										
3/6/1861													200				200				200				186													
3/6/1861		200									200																											
***** End of B/L Sales *****																																						
Denom.	12	9	6	3	12	9	6	3	12	9	6	3	12	9	6	3	12	9	6	3	12	9	6	3	12	9	6	3	12	9	6	3						
3/25/1861													100				100	100																				
3/30/1861						100									100			100																				
4/13/1861					100																100																	
4/17/1861																		100																				
4/20/1861																		SB cm-lake							SB verm white													
4/20/1861					100								100																									
5/1/1861																					SB bk rd																	
5/2/1861	100				200					412		200	411			200	500																					
										(162/250)			(31/380)																									
5/7/1861										100			100																									
5/8/1861																					50																	
5/11/1861												100																										
5/15/1861												SB verm white																										

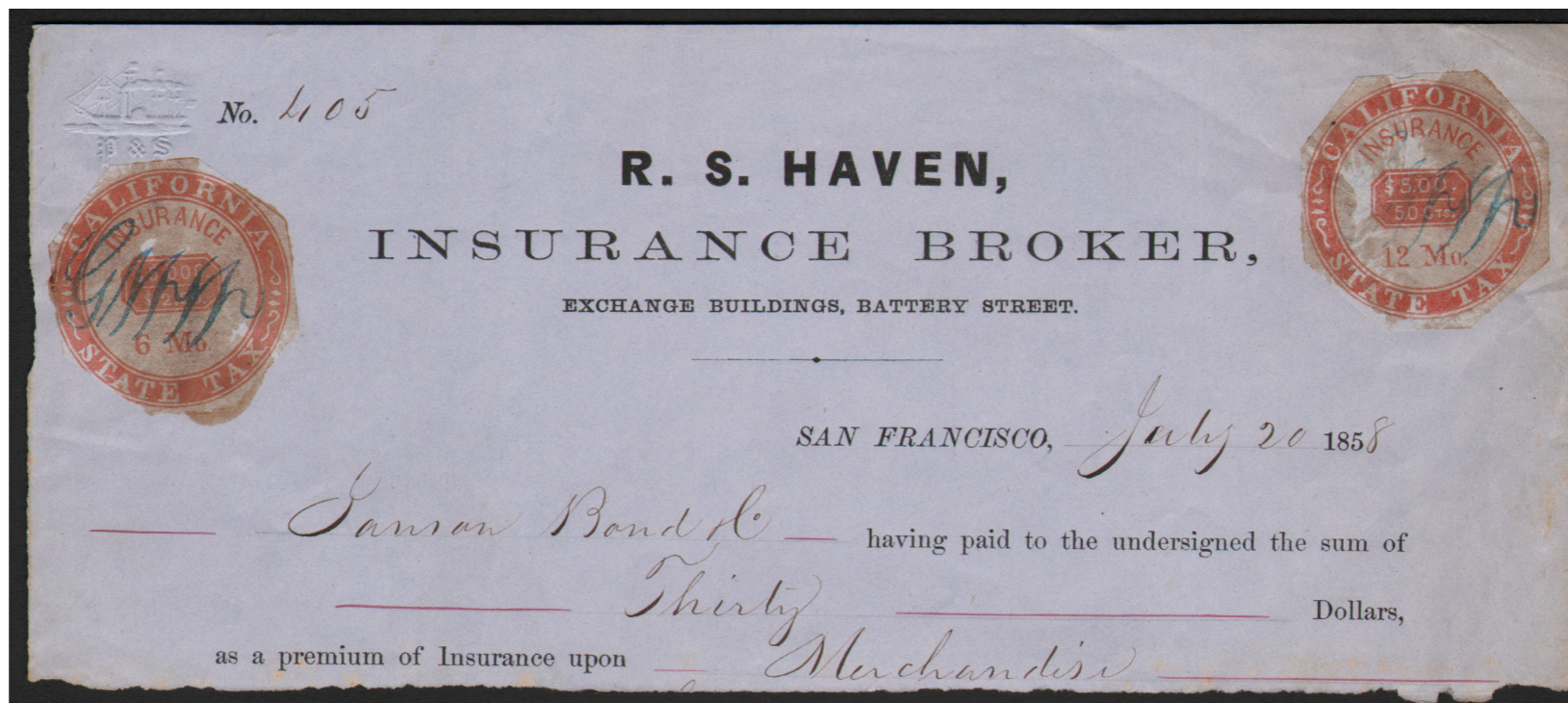
Table 1 (cont.)

Denom.	\$100				\$200				\$500				\$1000				\$2000				\$5000				\$10,000				\$20,000				\$50,000				\$100,000	\$200,000
	12	9	6	3	12	9	6	3	12	9	6	3	12	9	6	3	12	9	6	3	12	9	6	3	12	9	6	3	12	9	6	3						
5/30/1861									150				100																									
5/30/1861							100						100						50																			
6/5/1861							100								50		100								20													
6/5/1861												100							100	100																		
6/10/1861					100																																	
6/14/1861:																																						
Rec'd Comm.		350					150				500			500			500			500			400			340				80		30		5				
Ret'd SF Cty		251					150				327			219			186			189			252			249				53		6		3				
Total Rcpts		601					300				827			719			686			689			652			589				133		36		8				
Total Sold		234					30				230			273			300			325			255			298				75		17		0				
On Hand		367					270				597			446			386			364			397			291				58		19		8				
Ret'd Com.		367					270				597			446			386			364			397			291				58		19		8				
6/18/1861													AM fancy bk red																									
6/25/1861	200				180				200				100																									
6/26/1861									200																													
7/3/1861																	50					50																
7/6/1861											50					50																						
7/16/1861													50																									
7/18/1861																							20															
7/18/1861	200						200				200		500	200		200	200		100	100																		
7/23/1861				50				50					100			100																						
7/30/1861							50							50								50		50														
Denom.		\$100				\$200				\$500				\$1000				\$2000				\$5000				\$10,000				\$20,000				\$50,000			\$100,000	\$200,000
	12	9	6	3	12	9	6	3	12	9	6	3	12	9	6	3	12	9	6	3	12	9	6	3	12	9	6	3	12	9	6	3						
7/31/1861:																																						
Rec'd Com	650	50	50	50	1176	50	700	200	1722	100	550	400	2761	100	798	550	1850	100	800	650	800	100	500	250	356	50	220	150	30	10	30	30	10	10	10			
Ret'd SFCty	227	100	90	25	1	217	200	85	42	200	259	233	273	189	238	158	242	279	318	169	214	98	129	89	242	96	159	169	111	50	40	21	23	25	25			
Total Rcpts	877	150	140	75	1177	267	900	285	1764	300	809	633	3034	289	1036	708	2092	379	1118	819	1014	198	629	339	598	146	379	319	141	60	70	51	33	35	35			
Total Sold	635	0	0	0	1146	0	660	160	1694	0	510	360	2695	26	780	488	1783	51	763	650	754	0	485	205	341	0	178	138	0	0	20	20	0	0	0			
On Hand	242	150	140	75	31	267	240	125	70	300	299	273	339	263	256	220	309	328	355	169	260	178	144	134	257	146	201	181	141	60	50	31	33	35	35			
Ret'd Com.	242	150	140	75	31	267	240	125	70	300	299	273	339	263	256	220	309	328	355	169	260	178	144	134	257	146	201	181	141	60	50	31	33	35	35			
9/18/1861													SB verm white																									
11/1/1861												SB verm white								SB verm white																		

record-keeping was considered to begin June 1, with a few earlier transactions subsumed under that date. In the long line of quantities listed as delivered in the various denominations on June 1, between those for Bill of Lading and Insurance is lightly written in “Recd. May 17th to 29th.”

The daily sales records provide some details on these initial deliveries, but also cloud the waters a bit. The first six transactions are again nominally listed under June 1, 1858, but with notations as to their actual dates. On May 13, the San Francisco County Treasurer was issued 100 apiece of the Bill of Lading \$1, \$2 and \$4, and 300

Figure 2. Portion of policy of San Francisco broker R. S. Haven dated July 20, 1858, bearing Insurance 6 Mo./\$2.50 and 12 Mo./50¢ in orange-vermilion with “GWW” control. These can only have come from the first delivery of large Insurance stamps, proving that some—and presumably all—of this delivery was in orange-vermilion.



apiece of the \$10 and \$20. Sales of Bill of Lading stamps were made to the San Francisco banking houses of Sather & Church and Tallant & Wilde on May 17, in all denominations from 30¢ through \$100,² and to the Sacramento bank of B. F. Hastings & Co. on May 19. On May 30 the San Francisco County Treasurer received supplies of all Bill of Lading denominations not sent May 13: 100 apiece of the 30¢ and 40¢, 35 of the \$40, and ten, five and three of the \$100, \$200 and \$400.

The only early sale of Insurance stamps was to San Francisco agents Haven & Johnston on May 29, for one to ten apiece of 17 denominations, totaling \$50.

These data do not quite fit the summary “Recd. May 17th to 29th,” for if stamps were issued by the Controller May 13, they must have been received no later than that day. A separate volume in the State Archives titled “Stamp Tax” also lists the first issue of Bill of Lading stamps to the San Francisco County Treasurer on May 13, 1858; the

date is crossed out with “Entered 1st June” written in.³ Probably Bill of Lading stamps were first delivered May 13, not the 17th; a summary date range seems more likely to be in error than the date of a specific transaction, especially as the latter appears twice in the records.

It is likewise tempting, albeit less so, to speculate that Insurance stamps were first delivered May 29, the date of the sale to Haven & Johnston, and a date on which the summary “Recd. May 17th to 29th” implies a delivery did occur. If Insurance stamps had been available earlier, would they not have been issued to the San Francisco Treasurer, say on May 13? Not necessarily. The pattern of sales during these first weeks was repeated in those immediately following: the volume of Bill of Lading stamps issued, sold, or exchanged for the obsolete Exchange stamps far exceeded the sales of Insurance stamps. The Bill of Lading tax was a new one, requiring the new stamps, while the new Insurance rates were rather similar to the old ones, and could usually be readily paid with the old blue Insurance stamps still in users’ hands. It is safest, if unsatisfying, to specify the date of first Insurance delivery as May 13–29, 1858.

Initial Deliveries were in Orange-Vermilion

The initial deliveries of May 1858, listed as June 1, must have been in orange-vermilion. The Insurance 6 Mo./\$2.50 and 12 Mo./50¢ in that color used July 20, 1858, in San Francisco by R. S. Haven (**Figure 2**) were almost certainly from that delivery. True, there had

2. The sales to Sather & Church and Tallant & Wilde were for identical amounts (\$295.40), comprised of identical denominations, for which they tendered identical amounts of cash (\$89.05)! The underlying coincidence is that each had returned \$198.60 in obsolete Exchange stamps (in different assortments of denominations, amazingly both with the same total); the details have already been laid out in Mahler (1997). The date May 17, 1858, is confirmed in the Exchange records.

3. Book 793 of the Archives; the Controllers’ Records are Nos. 798–9.

been a second delivery of Insurance stamps on July 19, 1858, but it would have been virtually impossible for stamps delivered that day in Sacramento to have been used in San Francisco the following day. Even better, the \$50 in stamps sold to Haven & Johnston on May 29 was their only purchase before July 19, and included two apiece of the 6 Mo./\$2.50 and 12 Mo./50¢; the stamps on this piece were evidently part of that initial sale of large Insurance stamps!

To simplify matters, from here on we will assign the date June 1, 1858, to the deliveries of May 1858, as is done in the Records. For the Bill of Lading stamps, the deliveries of June 1, June 14, and June 18, 1858, must also have been in orange-vermilion. Seven intact bills have been recorded, bearing 18 stamps in six denominations, which can only have come from these deliveries; all are in orange-vermilion (**Figures 3, 4**).

Supplemental Deliveries through June 1859; First Summary

After the blanket deliveries of Insurance stamps in all 36 denominations on June 1 and July 19, 1858, four more deliveries were made on January 10, February 24, March 7 and June 3, 1859, in just eight denominations, one to five at a time, in quantities of 500 to 1000. From the sales figures it is apparent that deliveries were made only for those denominations in most demand, for which stocks were running low. On June 30, 1859, all unsold stamps in the Controller's hands were returned to the Commissioners. The totals issued (to County Treasurers) or sold to that date show there had been just seven denominations for which the initial deliveries in June and July 1858 had not proven sufficient: these were the \$500 12 Mo./50¢ and 3 Mo./12½¢; the \$1,000 12 Mo./\$1.00; the \$2,000 12 Mo./\$2.00, 6 Mo./\$1.00 and 3 Mo./50¢; and the \$5,000 12 Mo./\$5.00. The next-highest sales were of the \$1000 3 Mo./25¢. These were precisely the eight denominations for which supplementary deliveries were made January 10 through June 3, 1859.

After the blanket deliveries of Bill of Lading stamps on June 1 and June 14, 1858, and the 200 \$40 stamps sent June 18, 1858, four more deliveries were made before June 30, 1859: on October 30, 1858, and March 25, April 13, and June 3, 1859, the last of these a curious entry for just one \$4 stamp which may have been a bookkeeping device. The other three were for \$40 and \$100 stamps, 100 to 500 at a time, also including 1000 of the workhorse \$2 stamp on April 13, 1859. Just as with the Insurance stamps, these were the only values for which the initial deliveries had not been sufficient to meet eventual demand.

These Supplemental Deliveries were in Orange-Vermilion

While not provable, it is more likely than not that these supplemental deliveries of Insurance and Bill of Lading stamps made between October 1858 and June 1859, like the initial deliveries in June and July 1858, were printed in orange-vermilion. The evidence for this rests on two Pacific Mail Steamship Co. bills of lading made June 4, 1859, to shippers Crosby & Dibblee, each bearing Bill of Lading \$40, \$2, 40¢ and 30¢, all in orange-vermilion. These \$40 stamps almost certainly came from a supplemental delivery. The initial deliveries in June 1858 had totaled only 385 stamps; by the summary of June 30, 1859, 767 had been issued or sold. Another delivery of 100 stamps had already been made October 30, 1858, the earliest of any supplemental delivery of either Bill of Lading or Insurance stamps; another 100 arrived on March 25, 1859; and 500 more on April 13, 1859. Moreover Crosby & Dibblee were rather prolific users of Bill of Lading stamps. It is unlikely that the \$40 stamps used by them in June 1859 came from the relatively small initial deliveries made nearly a year earlier.

A similar argument can be made regarding the \$2 stamps on the same two bills. The initial supply had totaled 900 stamps; another 1000 were delivered April 13, 1859; those used by Crosby & Dibblee on June 4, 1859, were probably from the supplemental delivery.

Controller's Handstamp Applied upon Issue, not upon Receipt

Were the handstamps applied to the stamps *en masse* upon delivery, or only upon sale or issue? Three lines of evidence show that it was the latter. One is the survival of unstamped remainders. Another is furnished by documents bearing stamps initialed "ARM." The third emerges *a priori* from the Statutes, the Minutes of the Stamp Commissioners, and the handstamps themselves.

The Controllers' markings were mandated by the Act of April 29, 1857, which established the stamp taxes. They were to be applied to the stamps as "an accurate counter check upon their genuineness." The relevant text is as follows:

... the Controller shall so mark, or cause to be marked, [the stamps received] by numbering, or otherwise, as the said Commissioners may direct, so that an accurate counter check upon their genuineness may be made, and shall preserve a record thereof in his office; ...

Another passage from the same act added an important adjective:

PACIFIC MAIL STEAMSHIP COMPANY.

MARKS AND NUMBERS OR ADDRESS.	GROSS WEIGHT, AVOIRDUPOIS.			SAID TO CONTAIN.	ALLEGED VALUE OF CONTENTS.
	Lbs.	Ozs.	Dwts.		
C. W. C N. Y. # 33 # 34		35 1 93 2		Gold Bars \$29,000	



Freight to Panama, *Sp.* per cent.....\$ 232.
 Primage, 5 per cent..... 11.60
 \$ 243.60

Received Payment, For P. M. S. S. CO.

Freight from Panama to New York *Sp.* per cent.....\$ 203
 Primage, 5 per cent..... 10.15
 \$ 213.15

Received Payment, for P. R. R. CO., and U. S. M. S. S. CO.

L. Christman

SHIPPED, in good order and well conditioned, by *Crosby & Dibblee*

on board of

THE PACIFIC MAIL STEAMSHIP COMPANY'S STEAMER "Sonora" whereof

Watson

is Commander, now lying at the Port of SAN FRANCISCO and bound for PANAMA,

Two Sealed packages, weighing gross *one hundred twenty eight 3/4 lbs* and said to contain

Gold Bars valued at twenty nine thousand dollars

but actual contents unknown, and being marked, sealed and numbered as per margin, to be carried and conveyed upon said Steamer, (with leave to tranship to any other of said Company's Steamers, and to touch at port or ports,) unto the port of PANAMA, for transportation across the Isthmus of Panama and delivery at the port of ASPINWALL, NAVY BAY, to the Agent of the UNITED STATES MAIL STEAMSHIP COMPANY, and from thence, (with like leave to touch and tranship,) by Steamer or Steamers of said UNITED STATES MAIL STEAMSHIP Co., unto the port of NEW YORK, and there, in like good order and condition, (the acts of God, enemies, pirates, robbers, thieves, fire, accidents to or from machinery, boilers and steam, and the dangers of the seas, roads, and rivers, of what nature or kind soever excepted,) to be delivered unto *Chas. W. Crosby Esq* or his or their assigns, he or they paying freight for the same, with five per cent. primage.

All responsibility on the part of the Pacific Mail Steamship Company is to cease on delivery of the above-mentioned packages at PANAMA, and freight to that port then considered as earned.

In Witness Whereof, the Commander or Purser of said Steamer hath signed *6* Bills of Lading, all of this tenor and date, one whereof being accomplished, the others are to stand void.

Dated in San Francisco, this

19th

day of

January

1859

J. Watson Commander.
 And Agent of the Panama Rail Road Co., and
 United States Mail Steamship Co.



Figure Bill of Lading-3. Bill of lading of Crosby & Dibblee for shipment of \$29,000 in bullion on the Pacific Mail Steamship Co.'s "Sonora" January 19, 1859, stamped on reverse with Bill of Lading \$40, \$10 and \$4 (x2) Thirds in orange-vermilion. Since the 40¢ and \$4 were delivered only on June 1 and June 14, 1858, at least one—and presumably both—of these deliveries must have been in orange-vermilion.

PACIFIC MAIL STEAMSHIP COMPANY.					
MARKS AND NUMBERS OR ADDRESS.	GROSS WEIGHT, AVOIRDUPOIS.			SAID TO CONTAIN.	ALLEGED VALUE OF CONTENTS.
	Lbs.	Ozs.	Dwts.		
D W L W L					
				184 Goldbars 4,200.	
<p>SHIPPED, in good order and well conditioned, by <i>Wm T Coleman & Co</i> on board of <i>Sonora</i> whereof <i>Baby</i> is Commander, now lying at the Port of SAN FRANCISCO and bound for PANAMA, <i>one</i> packages, weighing gross <i>18 1/2</i> pounds and said to contain <i>Forty Two Hundred Dollars in Gold Bars</i></p> <p>but actual contents unknown, and being marked, sealed and numbered as per margin, to be carried and conveyed upon said Steamer, (with leave to tranship to any other of said Company's Steamers, and to touch at port or ports,) unto the port of PANAMA, for transportation across the Isthmus of Panama and delivery at the port of ASPINWALL, NAVY BAY, to the Agent of the UNITED STATES MAIL STEAMSHIP COMPANY, and from thence, (with like leave to touch and tranship,) by Steamer or Steamers of said UNITED STATES MAIL STEAMSHIP Co., unto the port of NEW YORK, and there, in like good order and condition, (the acts of God, enemies, pirates, robbers, thieves, fire, accidents to or from machinery, boilers and steam, and the dangers of the seas, roads, and rivers, of what nature or kind soever excepted,) to be delivered unto <i>Wm T Coleman & Co</i> or his or their assigns, he or they paying <i>paid here</i> freight for the same, with five per cent. primage.</p> <p>All responsibility on the part of the Pacific Mail Steamship Company is to cease on delivery of the above-mentioned packages at PANAMA, and freight to that port then considered as earned.</p> <p>In Witness Whereof, the Commander or Purser of said Steamer hath signed <i>6</i> Bills of Lading, all of this tenor and date, one whereof being accomplished, the others are to stand void.</p> <p>Dated in San Francisco, this <i>18th</i> day of <i>June</i> 185 <i>9</i></p> <p><i>Wm T Coleman</i> Commander. And Agent of the Panama Rail Road Co., and United States Mail Steamship Co.</p>					
<p>Freight to Panama, <i>16/100</i> per cent.....\$ <i>6.72</i></p> <p>Primage, 5 per cent.....\$ <i>34</i></p> <p>Received Payment, For P. M. S. S. CO. <i>7.06</i></p> <p>Freight from Panama to New York <i>34/100</i> per cent.....\$ <i>14.28</i></p> <p>Primage, 5 per cent.....\$ <i>71</i></p> <p>Received Payment, for P. R. R. CO., and U. S. M. S. S. CO. <i>14.99</i></p>					

Figure 4. Bill of lading of William T. Coleman & Co. for shipment of \$4,200 in bullion on the Pacific Mail Steamship Co.'s "Sonora" June 18, 1859, stamped with Bill of Lading \$4 (x2) and 40¢ Thirds in orange-vermilion with "ARM" plain controls. Since the 40¢ and \$4 were delivered only on June 1 and June 14, 1858, at least one—and presumably both—of these deliveries must have been in orange-vermilion.

The Controller shall, by some reliable means, distribute to the various County Treasurers such number and denominations of [stamps], with *his* counter-check thereon, as may be needed for sale in said counties ...

(bolding and italics mine). This made matters personal, or at least it was so interpreted by the current Controller, George W. Whitman. The “GWW” handstamps he employed were his and none other’s, and his successors followed suit. Those who endured the Clinton era may find themselves pondering the meaning of the word “his” here. Might it not have been satisfied by a generic Controller’s mark, “his” simply by virtue of his office?⁴ A finely detailed generic handstamp would have provided a more formidable obstacle to would-be forgers. The legislators’ reasoning in mandating the counter check appears to have been that if the stamps were susceptible to counterfeiting, the Controller’s mark would make them less so. In fact their apprehensions concerning the stamps proved to be justified; the crude woodcuts were practically an invitation to counterfeiters. The Controllers’ handstamps, though, hardly made them less so. As expressed by Kenyon (1920), “one can scarcely believe that two or three initials, handstamped in the crude manner in which they are met with, could possibly safeguard the stamps against the work of the most unskilled counterfeiter; in fact the indistinct blur that many of the surcharges were, so closely resembled cancellations that they must often have caused confusion.”

Nevertheless, the system of initialed handstamps was adopted, and the Stamp Commissioners in 1863 took steps to see that it was maintained. On December 5, 1863, George Oulton had succeeded Gilbert R. Warren as Controller. The minutes of the Commissioners for December 28, 1863, state that:

On motion of Mr. Pacheco [State Treasurer R. Pacheco] it was ordered that the Controller of the State procure a stamp bearing the initials “GO” for the purpose of counterchecking the state revenue stamps issued and sold by him.

Additional evidence showing that the stamps were not initialed *en masse* upon delivery, but only upon sale or issue, is furnished by

4. Smith (1903), supposedly quoting the Statutes, asserts that the Controller was directed to “cause each stamp to be counter-signed (surcharged) with his initials, before issuing same to County Treasurers.” This is “Monday morning paraphrasing”; the exact wording, given above, makes no mention of initials.

documents bearing stamps initialed “ARM.” A Humboldt Fire Insurance Co. policy made May 26, 1859, bears a 12 Mo./\$10 orange-vermilion with “ARM” plain handstamp (**Figure 5**); by this time the 12 Mo./\$10 had been delivered only on June 1, 1858 (200 stamps) and July 19, 1858 (500 more), to Controller George W. Whitman. If Whitman had initialed them all upon arrival, none with Meloney’s initials could exist.

A similar conclusion follows from a bill of lading made January 19, 1859, for \$29,000 in gold shipped by Crosby & Dibblee on the P.M.S.S. *Sonora*, stamped with Bill of Lading \$40, \$10 and \$4(x2), all in orange-vermilion, the \$40 and \$10 initialed “GWW”, but the two \$4 with plain “ARM” (**Figure 3**). By this time the \$4 had been delivered only on June 1, 1858 (1200 stamps) and June 14, 1858 (200 more), during Whitman’s tenure. Again, if he had initialed them all upon receipt, none with Meloney’s initials could exist. The same reasoning applies to four more usages of \$4 stamps initialed “ARM”, on bills made April 4, 1859, by Flint, Peabody & Co.; April 19, 1859, by Crosby & Dibblee; and June 4 and June 18, 1859, by William T. Coleman & Co. (**Figure 4**).

The same argument applies to three recorded usages of the Bill of Lading 40¢, one of the \$10, and two of the \$20, all initialed “ARM” and used in April through June 1859. As with the \$4, by this time all three of these denominations had been delivered only on June 1 and June 14, 1858, to Controller George W. Whitman.

An argument by Smith (1903), repeated by Kenyon (1920) and Cabot (1940), that the handstamps were not necessarily applied upon use, is easily refuted. Smith maintained that “the Bill of Lading, large Insurance and Passenger stamps only have been found with Mr. Meloney’s initials. As none of the Exchange, small Insurance or Attorney-At-Law stamps have been found thus surcharged, it is to be presumed that Mr. Whitman left a sufficient quantity on hand already supplied with his initials to last through the succeeding term ...” In fact the Exchange and small blue Insurance stamps had been made obsolete by the Act of April 26, 1858, more than five months before Meloney took office! Curiously, Smith cited this Act in another context, but appears to have not fully comprehended its effects. The same can be said of Kenyon (1920). As for the supposed non-existence of Attorney stamps with “ARM” handstamps, an example in blue with “ARM” plain initials is known an intact license (Mahler, 1993), and an example with “ARM” fancy handstamp was illustrated in the abortive 1991 Superior Galleries sale of Elbert Hubbard’s classic California collection.

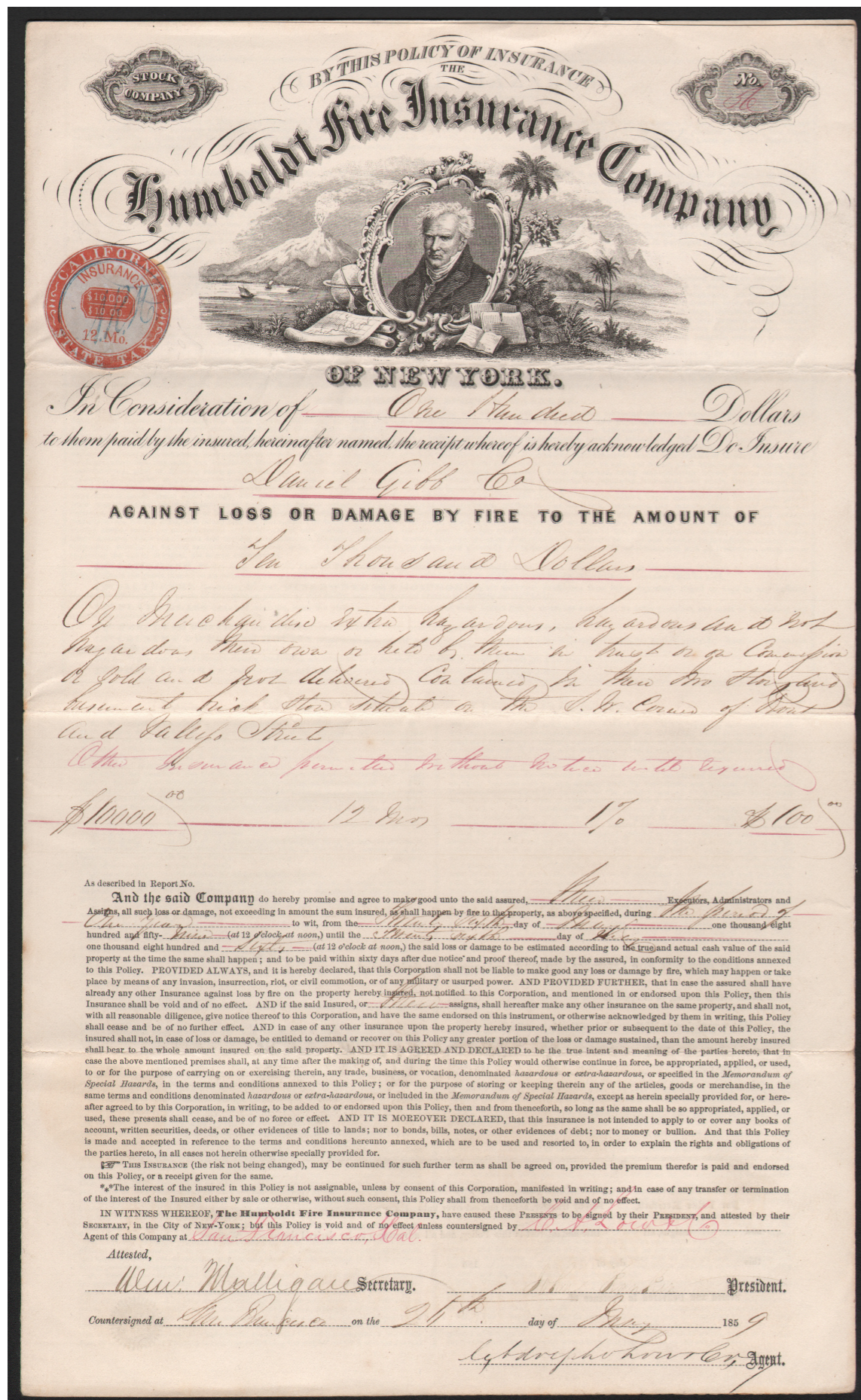


Figure 5. Policy of Humboldt Insurance Co., May 26, 1859, \$10,000 for one year, stamped with Insurance 12 Mo./\$10 in orange-vermilion, the highest recorded large Insurance denomination on document. Inset: close view of the stamp. The “ARM” plain control proves that these handstamps were applied not upon arrival, but upon sale or issue (see text).

The Controllers’ practice of applying personalized security markings to the stamps they sold or issued has proved invaluable to philatelists; without it, dating the printings would have been immeasurably more difficult. One is hard pressed, however, to discern what contemporary benefit it had, other than satisfying the statutory requirement that a counter check be applied. Once George W. Whitman used handstamped initials, though, his successors were effectively obliged to do the same.

Blanket Delivery of July 1859 was in Brick Red

Among the deliveries detailed in the table above, after those of June and July 1858, two more fairly jump off the page, bespeaking special significance; these are the only other blanket deliveries, received July 1, 1859, and December 1, 1860. The former proves to have been the first from the printing(s) in brick red. Of the latter, more will be said in due course.

According to the Controllers’ records, on June 30, 1859, all stamps on hand were returned to the Commissioners, and on the very next day, July 1, 1859, a blanket delivery was received, comprised of 500 apiece of all 36 Insurance denominations and 500 apiece of all Bill of Lading denominations except the \$1 and \$100, for which 482 and 494, respectively, were supplied. Were these two distinct occurrences, or merely a bookkeeping device to simplify records for the new fiscal year? Did the stamps “delivered” on July 1 merely reflect quantities retained after the rest had been returned? Why would the Commissioners recall all stocks on hand one day, only to issue new supplies in the same denominations the very next day? For whatever reasons, this unlikely and profligate course was the one the Commissioners chose.

Convincing evidence for this is furnished by the Minutes of the Board of Stamp Commissioners for December 4, 1860, which state that “the Board then proceeded to burn ... stamps amounting to \$133,112.96, the same having been received from A. R. Meloney State Controller on December 4th AD 1860.”⁵ This cannot have been the date the stamps were received, as

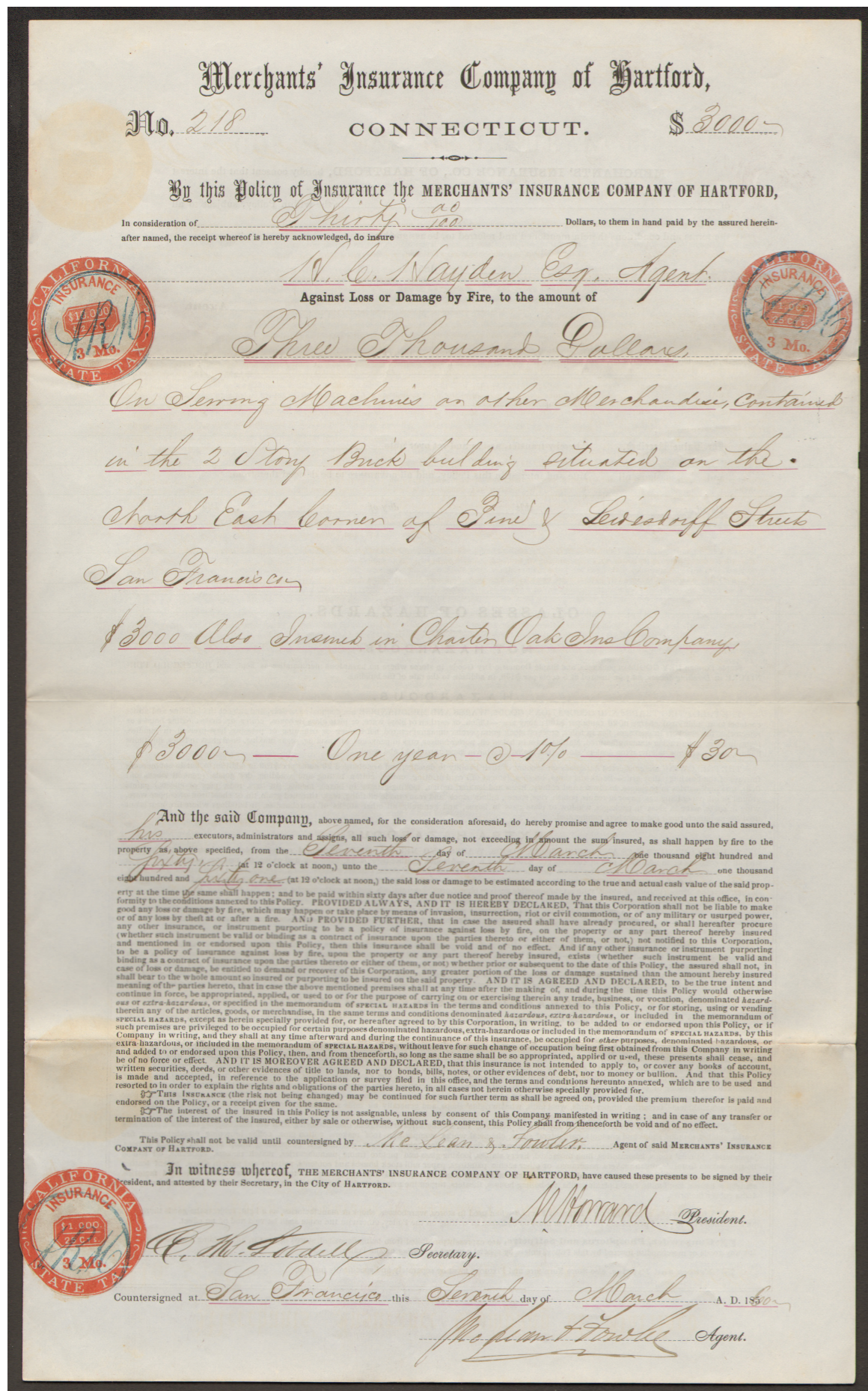


Figure 6. Policy of Merchants' Insurance Co. on Wheeler & Wilson sewing machines, March 7, 1860, \$3000 for one year, stamped with 3 Mo./25¢ (x2) and 3 Mo./\$2.50 in brick red. Inset: close view of one 3 Mo./25¢.

Meloney had left office long before. The stamps destroyed must have been those returned by him on June 30, 1859. The Insurance and Bill of Lading stamps listed in the above table as returned that day have face values \$38,410.03 and \$77,226.60, respectively; also returned the same day were Passenger \$6, \$4 and \$2 in quantities 980, 1402 and 2608, respectively, and 57 Attorney \$10, making a grand total of \$132,910.63, which agrees to within 0.15% with the total given in the Minutes. Close enough! The words “on December 4th AD 1860” are the final ones of the Minutes, and the Secretary may have absentmindedly written in the current date. Another possibility is that this was an awkwardly worded expression of the fact that the stamps were burned on December 4, 1860.

Even without this declaration by the Commissioners, the same conclusion can be teased from the data tabulated above, albeit only as a likely hypothesis. **Figure 6** shows a policy of the Merchants' Insurance Co. of Hartford issued March 7, 1860, bearing a 3 Mo./\$2.50 and two 3 Mo./25¢, each in brick red with “ARM” fancy handstamp. This 3 Mo./\$2.50 can only have come from the delivery of July 1, 1859; there were no other deliveries in that denomination prior to March 1860. A comparison of the quantities returned and received shows that many more stamps received July 1 were in fact new; for 24 of the 36 Insurance denominations, and eight of the 11 Bill of Lading denominations, more stamps were received than had been returned June 30. The most plausible interpretation is that the entire blanket delivery was from a fresh printing. If so, it must have been in brick red.

Moreover it follows simply from the catalog listings that stamps in 19 individual denominations known in brick red with “ARM” fancy handstamp can only have come from the delivery of July 1, 1859, as there were no other deliveries during Meloney's tenure. These are the Insurance \$100 12 Mo./15¢ and 3 Mo./3¾¢; \$200 6 Mo./10¢ and 3 Mo./5¢; \$500 6 Mo./25¢ and 3 Mo./12½¢; \$1,000 9 Mo./75¢ and 6 Mo./50¢; \$2,000 9 Mo./\$1.50, 6 Mo./\$1.00 and 3 Mo./50¢; \$5,000 6 Mo./\$2.50 and 3 Mo./\$1.25; \$10,000

5. At the same time \$1,709,995 in stamps received from George W. Whitman on June 30, 1858, were burned. These were the Exchange and small Insurance stamps rendered obsolete by the Act of April 26, 1858.

12 Mo./\$10.00, 6 Mo./\$5.00 and the aforementioned 3 Mo./\$2.50; and \$20,000 12 Mo./\$20.00, 6 Mo./\$10.00 and 3 Mo./\$5.00.

For six more denominations, supplemental deliveries of 200 to 1000 apiece were made on August 17 and December 17, 1859, and February 23, 1860. These were the six in greatest demand: \$200 12 Mo./20¢; \$500 12 Mo./50¢; \$1,000 12 Mo./\$1.00 and 3 Mo./25¢; \$2,000 12 Mo./\$2.00; and \$5,000 12 Mo./\$5.00. All exist in brick red with “ARM” fancy handstamp, which can only have come from either these deliveries or that of July 1, 1859, or both.

Besides the brick red stamps, the only others known with “ARM” control are the orange-vermilion. Absent the statement of the Commissioners that all such stamps returned June 30, 1859, were destroyed, it would be logically possible that stamps from both printings were included in the blanket delivery of July 1, 1859, but with so many proven to have been in brick red, the probability of this recedes. Moreover the “ARM” handstamp on the orange-vermilion stamps is invariably the so-called plain version [Type III in Kenyon (1920) and Cabot (1940)], while on the brick red stamps only the fancy version (Type IV) appears. Employing Occam’s razor, the most elegant and therefore most likely conclusion is that with the delivery of July 1, 1859, the brick red stamps replaced the orange-vermilion, and the fancy “ARM” handstamp replaced the plain. From this it would follow that the three supplemental deliveries on August 17 and December 17, 1859, and February 23, 1860, were also in brick red.

For the Bill of Lading stamps, the Commissioners’ statement proves that the blanket delivery of July 1, 1859, like that of Insurance stamps the same day, must have been in brick red; likewise the two supplemental deliveries of December 17, 1859, and February 23, 1860. Confirmatory evidence from intact bills is currently lacking, but may be forthcoming; 11 bills made between July 19, 1859, and January 19, 1860, have been recorded, but the stamp colors and controls were not noted, only their denominations; hopefully this information can be retrieved.

First Deliveries in Carmine-lake March 16, 1860

The transition from brick red to carmine-lake stamps is more difficult to pinpoint than that from orange-vermilion to brick red; unlike the latter, it was not signaled by the return of all stamps in the previous color, followed by a blanket delivery in the new. The strongest clue as its date is the fact that the stamps in carmine-lake are found only with the “SHB” control of Samuel H. Brooks; this suggests that

the change to these stamps occurred when Brooks succeeded Aaron R. Meloney as Controller.

The summary listings for March 15–16, 1860, do suggest a transition point, albeit not as clear-cut as that of June 30–July 1, 1859. On March 15, 1860, the totals received, issued and on hand were given, the last of these noted “Transferred to S. H. Brooks.” The period covered is not stated, but examination shows it to have been that since the previous summary on June 30, 1859; thus the quantities are those for the brick red stamps. Those issued or sold presumably all bore the “ARM” fancy handstamp; those transferred were apparently all unstamped, although a few may have already been stamped by Meloney.⁶ On March 16, the following day, the totals transferred to Brooks were entered again, noted now as being “Rec’d. from A. R. Meloney.”

The separate daily listings confirm that the transition from Meloney to Brooks occurred March 15–16, 1860, not January 15–16, 1860, as indicated by Kenyon (1920), Adenaw et al (1921ca) and Cabot (1940). At the bottom of page 21 of the Stamp Record, directly beneath its final entry dated March 15, 1860, the “ARM” fancy control handstamp was struck; at the top of page 22 is the “SHB” handstamp, followed by the first entry for March 16.⁷

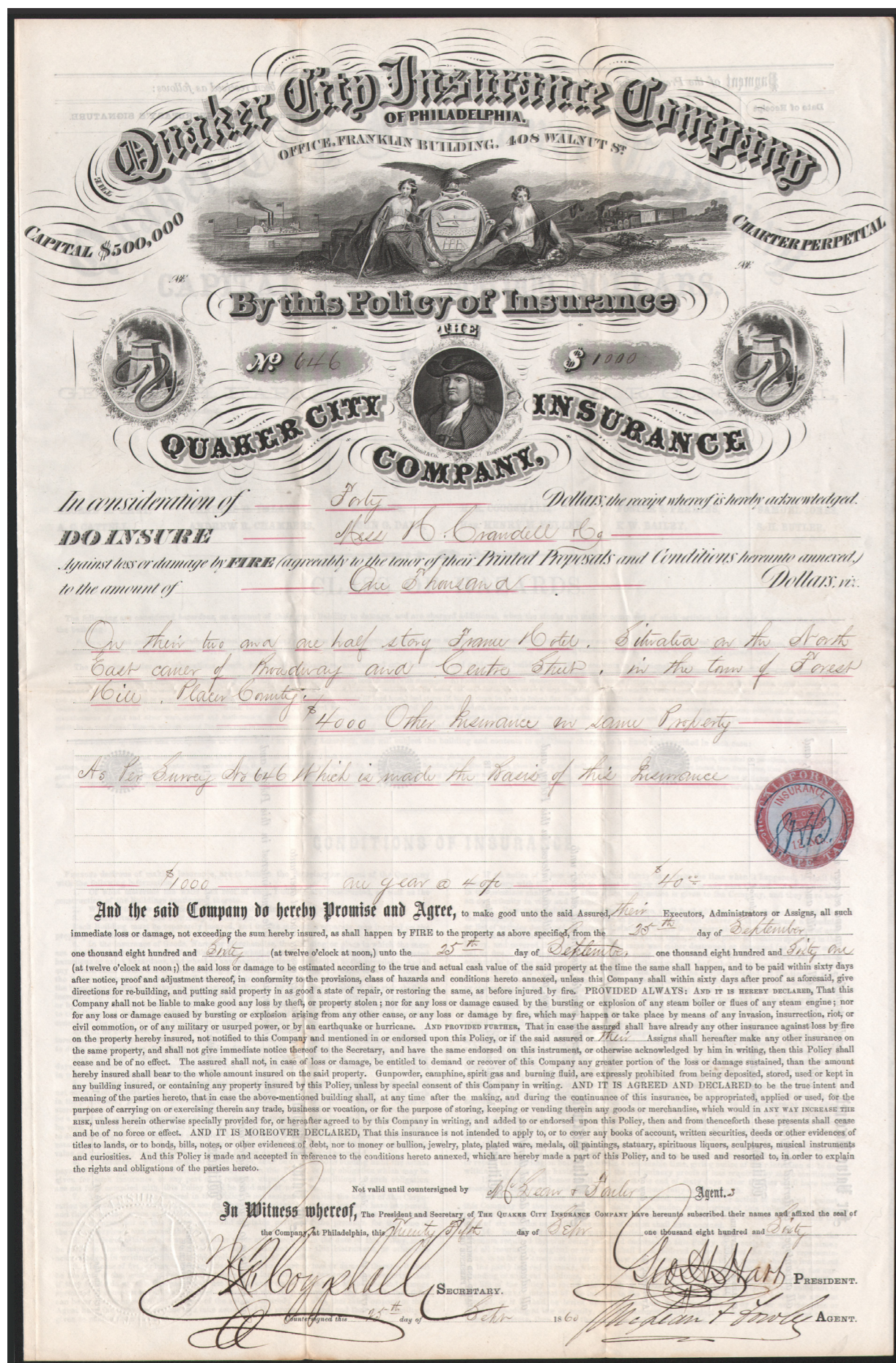
On the day of transition, March 16, a new delivery is listed, including nine Insurance denominations: 800 of the \$1,000 6 Mo./50¢ and 200 apiece of the other eight. These were the nine denominations for which the quantities received from Meloney were the lowest (ranging from zero to 158).⁸ They must have come from a fresh printing, and the obvious hypothesis is that these were the first deliveries in carmine-lake.

Before the next summary point on November 30, 1860, on nine subsequent occasions between April 11 and October 13, 1860, supplemental deliveries were made for these nine denominations. Presumably these too were in carmine-lake.

6. The existence of remainders with control handstamps, both “ARM” fancy and “SHB”, proves that the application of the control handstamps was not precisely coordinated with sales. Probably a small oversupply was kept on hand for convenience.

7. Meloney had been elected September 1, 1858, to serve out the unexpired term of G. W. Whitman. Brooks was elected September 7, 1859. Meloney refused to surrender the office, claiming that he was entitled to serve two years from his election. The Supreme Court decided in Brooks’ favor at the January term, 1860. The Stamp Record pinpoints the time of transition.

8. The remaining quantities, which were evidently considered adequate, ranged from 189 to 500, the three lowest being 189, 258 and 285).



These nine deliveries, and one more made August 7, 1860, also included ten additional denominations. The first supplemental delivery of each of these evidently demarcates its transition from brick red to carmine-lake for that denomination. Overall, the transition for the 19 denominations delivered in carmine-lake was thus a gradual one, accomplished in eight steps beginning March 16 and ending October 13, 1860. Its details are as follows:

March 16, 1860	12 Mo. \$200/20¢, \$500/50¢, \$1,000/\$1.00, \$2,000/\$2.00
	6 Mo. \$500/25¢, \$1,000/50¢, \$2,000/\$1.00
	3 Mo. \$1,000/25¢, \$2,000/50¢
April 11, 1860	6 Mo./\$200/10¢
April 26, 1860	3 Mo./\$10,000/\$2.50
June 2, 1860	12 Mo./\$5,000/\$5.00, 3 Mo./\$5,000/\$1.25
July 20, 1860	3 Mo./\$500/12½¢
August 7, 1860	3 Mo./\$200/5¢, 6 Mo./\$5,000/\$2.50
September 6, 1860	12 Mo./\$10,000/\$10.00
October 13, 1860	12 Mo./\$100/15¢, 9 Mo./\$200/15¢

For the remaining 17 denominations—the eight \$20,000 and \$50,000 values; all other 9 Mo. stamps except the \$200/15¢; the 6 Mo. \$100/7½¢ and \$10,000/\$5.00; and the 3 Mo. \$100/3¾¢—no stamps were ever delivered before the next summary on November 30, 1860, and the subsequent transition to white paper stamps; all sales were necessarily in brick red.

Last In, First Out

As the carmine-lake stamps were delivered, they probably replaced the small quantities of brick red stamps already on hand, not by design but simply by virtue of the LIFO principle (“last in, first out”). As previously demonstrated (Mahler, 1997) this principle was operative in the Controller’s sales of Exchange stamps during 1857–8. Blue

Exchange stamps were first delivered July 1, 1857, and deliveries in red commenced October 14, 1857, at which time the stocks on hand in blue were sufficient to cover nearly all subsequent sales before repeal of the tax on



Figure 7. Policy of Quaker City Fire Insurance Co., September 25, 1860, \$1000 for one year on hotel in Forest Hill, stamped with 12 Mo./\$1 in carmine-lake. Inset: close view of the stamp.

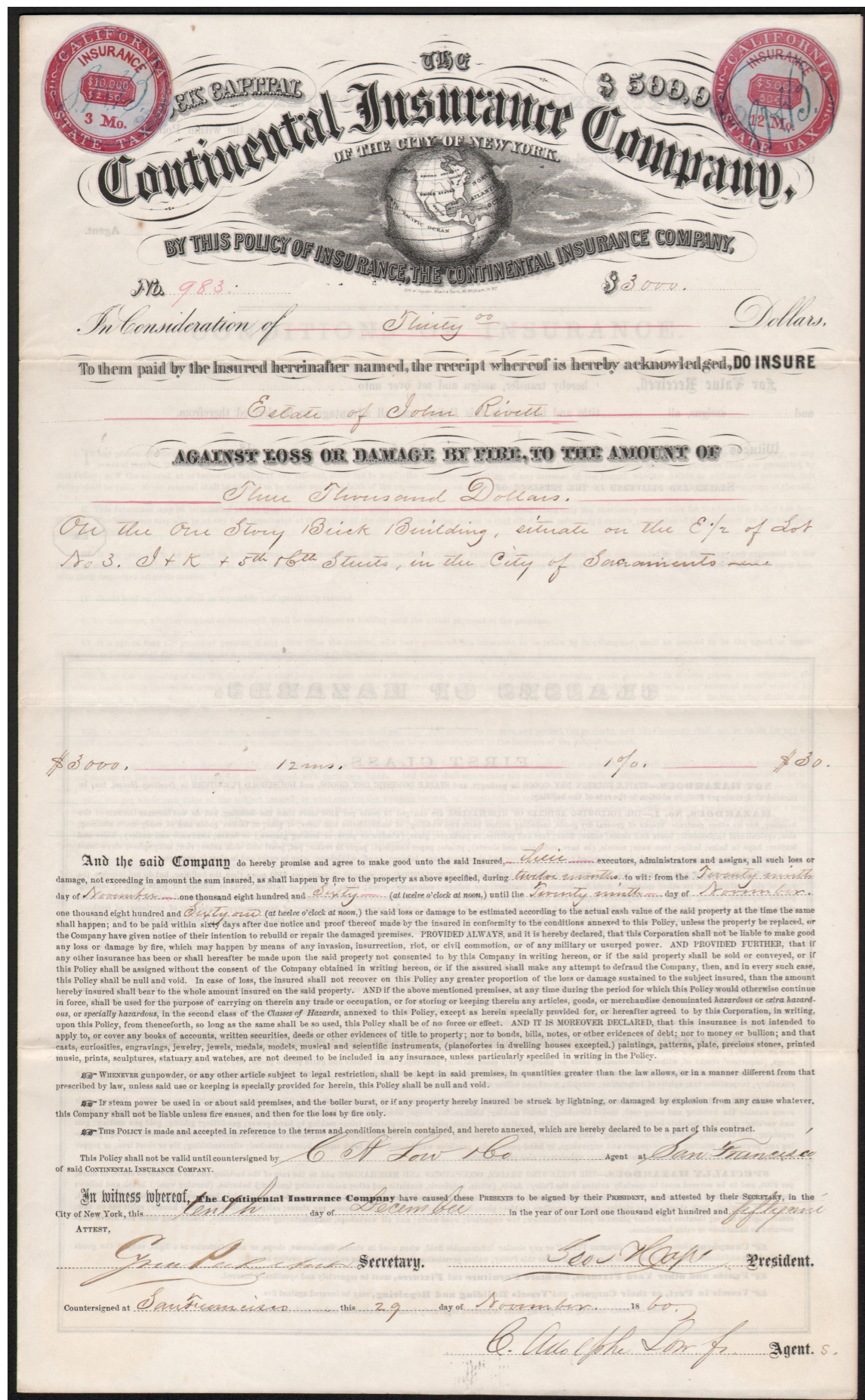


Figure 8. Policy of Continental Insurance Co., December 10, 1860, \$3000 for one year, stamped with 3 Mo./\$2.50 and 12 Mo./50¢ in carmine-lake. Inset: close view of the stamps.

April 26, 1858. Surviving stamps are more plentiful in red, though, than in blue. The red stamps effectively replaced the blue, as most elegantly explained by the LIFO rule. By this hypothesis, as the Controller began receiving red stamps from the Commissioners, they were placed atop the blue ones already in stock; when stamps were taken out for sale to the public or shipment to County Treasurers, they were taken from the top of the pile, thus the red stamps were used before the blue, until the bottom of the pile was reached and blue stamps again came into use. There is no reason to suspect this principle was not operative here as well, and that the large Insurance stamps in carmine-lake effectively replaced those in brick red. In a few cases, sales for the entire period slightly exceeded the quantities delivered in carmine-lake, so some of the original stock in brick red must have been eventually sold as well.

The handstamped remainders also bear on this point. The brick red stamps were delivered first, then the carmine-lake some nine months later. Yet the “Grinnell find” of remainders described by Vanderhoof (1941) included “SHB” carmine-lake remainders in just three denominations, “SHB” brick red in eighteen, and “ARM” brick red in two. This is just what would be expected if the carmine-lake stamps replaced the brick red by the LIFO principle.

Data from Documents

The data from surviving documents is consistent with the proposed pattern of deliveries. Ten policies from this period have been recorded for which the colors of the stamps are known, bearing a total of 16 stamps in six denominations. Thirteen are in carmine-lake, two brick red, and one orange-vermilion. Of the stamps in carmine-lake, all but one are from denominations delivered March 16, 1860, and on numerous occasions thereafter, for which all sales during this period are predicted to have been in carmine-lake. These are:

3 Mo./\$1,000/25¢ (used August 31, 1860)



Figure 10. Policy of Atlantic Fire Insurance Co., May 1, 1861, \$3000 for six months on a warehouse in Suisun City, tax \$1.50 at 50% of the one-year rate, stamped with two 9 Mo./75¢ in brick red. Inset: close view of the stamps. This stamp was unlisted by Cabot; only about 65 were sold. No deliveries in carmine-lake or vermillion on white were ever made. Renewal receipt for an additional year affixed, November 1, 1861, Third Period \$3 rate paid by 6 Mo./\$2.50 and 12 Mo./50¢ in vermillion on white paper, the latest recorded usage of large Insurance stamps.

For the Bill of Lading stamps, deliveries followed the same pattern deduced and described above for the Insurance issues, with an interesting twist at the outset: for the \$100/30¢, \$500/\$1 and \$1,000/\$2, the quantities listed as on hand and transferred by Aaron Meloney to Samuel Brooks were 367, 153 and 244, respectively, but those received by Brooks were only 366, 152 and 241; probably a few stamps were rejected as defective.⁹ On March 16, 1860, 200 apiece were delivered of the \$500/\$1, \$2,000/\$4 and \$5,000/\$10, the three denominations for which fewer than 200 had been on hand. Only two supplemental deliveries followed. On July 9, 1860, 200 apiece were sent of the \$1,000/\$2, \$10,000/\$20 and \$20,000/\$40; these were the denominations for which the quantities in brick red received from Meloney had been next-lowest: 241, 262 and 249, respectively. And on September 6, 1860, 400 more apiece were delivered of the \$1, \$2, \$4 and

9. Throughout these records, quantities for Bill of Lading stamps presumably signified strips of four, First through Fourth.



\$10. It follows that no 30¢, 40¢, \$100, \$200 or \$400 stamps were ever delivered in carmine-lake.

Stop-Gap Delivery of December 1, 1860

A useful pattern has by now emerged from the Controllers' records: the summary entries of June 30, 1859, and March 15, 1860, were each followed the next day by deliveries from a new printing. The next summary, on November 30, 1860, thus bears close examination. On that day the totals received since the previous summary were given, also the totals issued or sold, and the balances on hand, with the notation that these were returned to the Commissioners. On the following day, December 1, 1860, blanket deliveries of all Insurance and Bill of Lading denominations were received. Unlike the corresponding deliveries of July 1, 1859, and March 16, 1860, though, this one appears not to have been from a new printing, but to have been a stop-gap supply retained from the stocks on hand, intended to be sufficient until the subsequent deliveries from new printings in vermilion on white paper were supplied.

This delivery of December 1, 1860, is distinctive for the very small quantities involved: for the Insurance stamps, between 46 and 100 apiece for all stamps covering amounts through \$10,000, and a mere ten apiece for the \$20,000 and \$50,000 stamps; and for the Bill of Lading issues, between 50 and 100 for the \$100 through \$5,000 stamps, none of the \$10,000/\$20, 20 of the \$20,000/\$40, ten apiece of the \$50,000/\$100 and \$100,000/\$200, and five of the \$200,000/\$200.

Its most salient feature, though, is how closely the quantities delivered were tailored to those returned the previous day. Two that virtually leap from the page are the odd quantities of 46 Insurance 12 Mo./\$200/20¢ and 48 6 Mo./\$1,000/50¢; these were precisely the quantities listed as returned the previous day! This suggests that this was not a distinct delivery, but that the quantities "delivered" on December 1 were merely retained after the rest had been returned the previous day. In the context of this hypothesis, the fact that no Bill of Lading \$20 stamps were delivered makes perfect sense, for only two had been returned. If this had been a delivery from a new printing, it would have been extraordinarily unlikely for this important denomination to have been omitted: after the \$4 and \$10, it was the one for which sales were highest.

The other quantities, taken together, provide more impressive support for this hypothesis. Of the denominations in most demand, the Insurance stamps for which only 50 were "delivered" rather than

100 were generally those for which fewer than 100 had been on hand. Similarly for the Bill of Lading \$200/20¢, for which only 50 were delivered and only 70 available; and for the \$20,000/40¢, for which the odd quantity of 20 delivered is consistent with the fact that only 34 were on hand; and for the three high values, for which the deliveries of ten, ten and five stamps, respectively, appear to have been dictated by the fact that only ten apiece were available.

Deliveries in Vermilion on White Paper Began December 10, 1860

The deliveries in vermilion on white paper appear to have commenced just nine days later, on December 10, 1860, with supplemental quantities in four key denominations of Insurance stamps and five of Bill of Lading. The latter included 100 of the \$20, for which none had been available on December 1. Also included were 200 Insurance 12 Mo./\$1,000/\$1.00, 100 6 Mo./\$1,000/50¢, 100 of the Bill of Lading \$2,000/\$4 and 20 of the \$20,000/\$40, all of which exceeded the quantities that could have been provided from the stocks returned on November 30. This is the best evidence that these stamps were from a new printing. But was it in a new color—which only can have been vermilion on white paper, as we know this was the next, and last, to appear—or merely another printing in carmine-lake?

The previous summary entries had been immediately followed by printings in a new color, which suggests that this was done here as well, albeit ten days later, not just one. Intact documents furnish one piece of direct confirmation. Two Insurance 12 Mo. \$200/20¢ in vermilion on white paper have survived on a policy dated January 10, 1861, the earliest recorded usage in the new color (**Figure 11**). No stamps in this denomination had been included in the delivery of December 10, 1860, but 100 had arrived December 20, and 200 more December 27; at least one of these deliveries, and probably both, must have been in vermilion/white. This makes it likely that the stamps delivered December 10 were as well; a fresh printing that day in carmine-lake, followed by another in vermilion/white a week or two later, is improbable.

Late Deliveries in Carmine-lake and Brick Red

During the preceding period—March 16 to November 30, 1860—we have seen that deliveries in carmine-lake were not made in blanket fashion, but only when the stocks in brick red in the hands of the Controller were deemed insufficient. The initial delivery in carmine-lake on March 16, 1860, included Insurance stamps in only nine

Figure 11. Policy of Hartford Fire Insurance Co., January 10, 1861, \$400 for one year, stamped with two 12 Mo./20¢ in vermilion on white paper, the earliest recorded usage of white paper stamps. Inset: close view of one stamp.

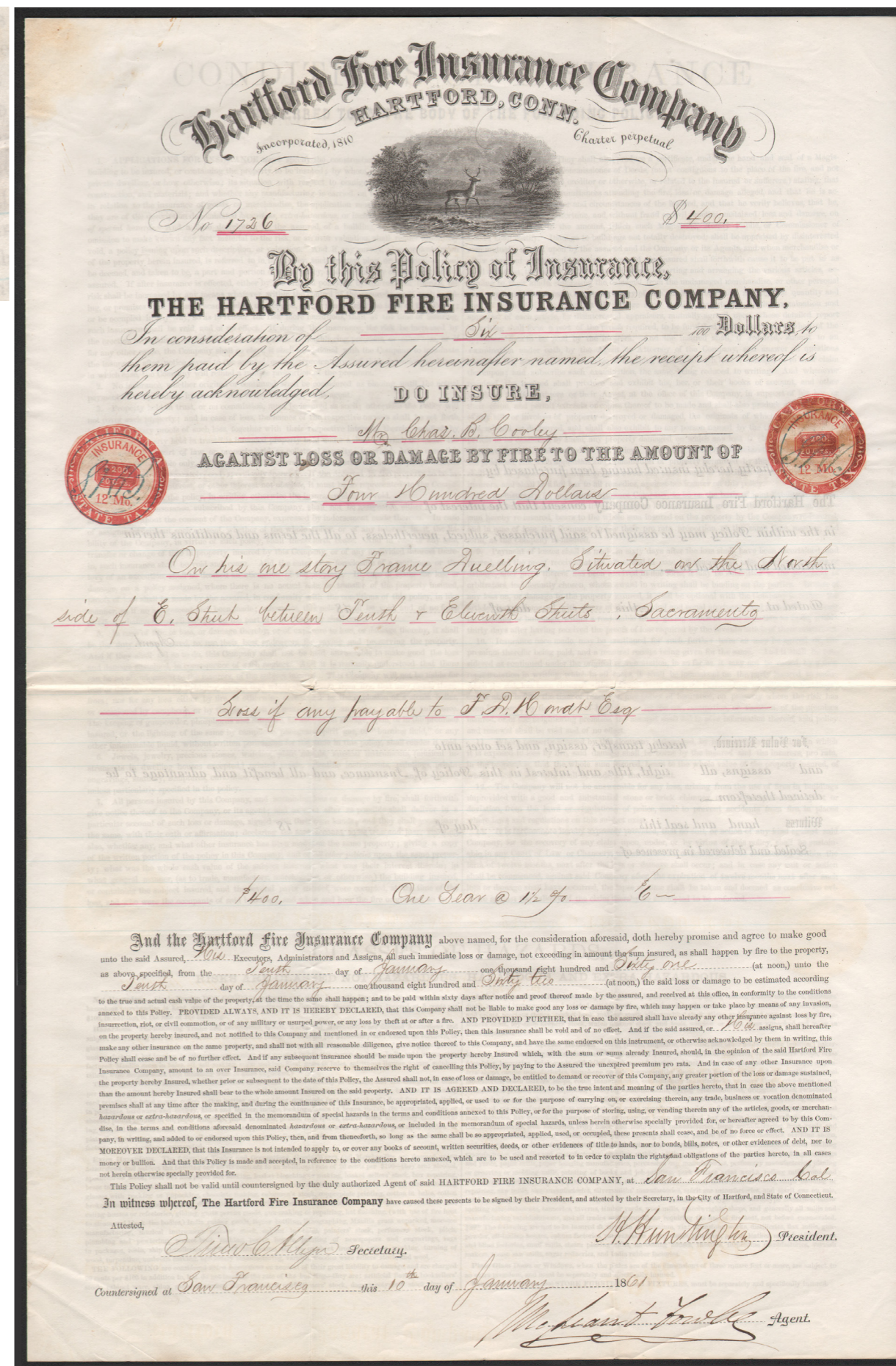


denominations, and Bill of Lading stamps in only three; ten more denominations of Insurance and four more of Bill of Lading were first delivered in carmine-lake at times ranging from about a month to about ten months later; and the remaining 17 denominations of Insurance and five of Bill of lading were never delivered in carmine-lake at all.

Deliveries in vermilion on white were now made in the same judicious fashion, only when the stocks on hand dropped below a certain level. In this case, though, there was a slight variation on the theme: the old stocks drawn upon were now held by the Commissioners, not the Controller; these were the stamps returned to them on November 30, 1860. According to Minutes of the Commissioners for December 4, 1860, these returned stamps were deposited in the State Treasury, and issued “upon requisition of the Controller.” For a number of denominations, no printings in vermilion on white were ever needed.

Matters were more complicated now in that for the aforementioned 17 little-used denominations of Insurance and five of Bill of Lading never printed in carmine-lake, the stocks held by the Commissioners were still in brick red. Thus after December 10, 1860, some deliveries were from new printings in vermilion on white; some from old stocks in carmine-lake; and still others from old stocks in brick red. To further complicate matters, a few deliveries evidently included stamps from both old and new printings!

What is the evidence for these assertions? Of the ten denominations delivered December 10, 1860, only the four cited above—Insurance 12 Mo/\$1.00 and 6 Mo/50¢ and Bill of Lading \$4 and \$10—were sent in quantities exceeding what could have been provided from the stocks returned November 30, and thus must have been from a fresh printing. What is the evidence that the other six denominations delivered the same day, and in fact all later deliveries, were not from new printings as well? After all, the State had been profligate once before. The large numbers of orange-vermilion stamps returned to the Commissioners on June 30, 1859, had been replaced by a blanket delivery in brick red the following day, and eventually all burned.



Several arguments suggest that deliveries on and after December 10, 1860, were made from existing stocks whenever possible. One is simply past precedent. After the extravagant withdrawal and destruction of the orange-vermilion stamps, the brick red stamps issued next had been made to last, so that printings in carmine-lake were necessary only for about half the denominations. This makes it more likely that not that this pattern was maintained.

Persuasive evidence is furnished by the standard catalogs. Table 1 shows that deliveries were made on or after December 10, 1860, in 22 Insurance denominations, and all Bill of Lading denominations except the \$400. Yet Adenaw/Cabot and Hubbard list only 15 of these 22 Insurance denominations (and no others) on white paper, and none of the Bill of Lading except the \$4. The probability that the other seven Insurance and nine Bill of Lading values were all delivered only in vermilion on white, but that no examples have ever been found, is infinitesimal; it follows that some deliveries must have been from the old stocks.

Bizarre Deliveries of 186, 412 and 411 Stamps Made Plausible

It is relevant that individual deliveries in three denominations were made in what appear at first glance to be bizarre quantities, but are neatly explained by the numbers remaining in the old stocks. Consider the delivery of 186 \$10,000 12 Mo./\$10.00 on March 6, 1861. Other deliveries were almost always in round numbers: usually 100 or 200, occasionally 300, 400, 500, or for little-used denominations 50 or even 20—but 186? In fact 337 stamps had been returned to the Commissioners November 30, 1860, of which 50 were retained in the stop-gap delivery of the following day, leaving 287. One hundred 12 Mo./\$10.00 were delivered February 5, 1861; if drawn from the stock on hand this would have left 187, matching to within one miscounted or defective stamp the number delivered on March 6.

Subsequently 412 and 411 were delivered of the 12 Mo. \$500/50¢ and \$1000/\$1.00, on May 2, 1861. Of the former, 262 had been returned to the Commissioners November 30, 1860, and 100 delivered the following day, leaving 162; of the latter, 131 had been returned and 100 delivered, leaving 31. If these leftovers were swept into the May 2 deliveries, this would have left 250 and 380, respectively, to be supplied in vermilion on white, numbers a bit out of the ordinary, but certainly far less so than 412 and 411. The daily transactions of the Controllers (Mahler, 2010) provide strong confirming evidence that this is just what occurred. On May 3, 1861, the day after receiving

Table 2. Predicted vs. Observed Insurance Printings on White Paper

	Predicted Delivery	Adenaw/Cabot Price	Unstamped White Paper	Remainders Blue Paper
3 Months				
DIN23	3¾¢/\$100			X
DIN24	5¢/\$200			X
DIN25	12½¢/\$500			
DIN26	25¢/\$1,000	X	32.50	X
DIN27	50¢/\$2,000	X	20.00	X
DIN28	\$1.25/\$5,000			X
DIN29	\$2.50/\$10,000	X	—	X
DIN30	\$5.00/\$20,000			X
DIN31	\$12.50/\$50,000			X
6 Months				
DIN32	7½¢/\$100			X
DIN33	10¢/\$200	X	35.00	X
DIN34	25¢/\$500	X	—	X
DIN35	50¢/\$1,000	X	25.00	X
DIN36	\$1.00/\$2,000	X	—	
DIN37	\$2.50/\$5,000	X	40.00	X
DIN38	\$5.00/\$10,000		75.00	X
DIN39	\$10.00/\$20,000			X
DIN40	\$25.00/\$50,000			X
9 Months				
DIN41	11¼¢/\$100			X
DIN42	15¢/\$200		X	
DIN43	37½¢/\$500		X	X
DIN44	75¢/\$1,000		X	X
DIN45	\$1.50/\$2,000			X
DIN46	\$3.75/\$5,000			X
DIN47	\$7.50/\$10,000			X
DIN48	\$15.00/\$20,000			X
DIN49	\$37.50/\$50,000			X
12 Months				
DIN50	15¢/\$100	X	50.00	X
DIN51	20¢/\$200	X	18.00	
DIN52	50¢/\$500	X	12.50	X
DIN53	\$1.00/\$1,000	X	10.00	X
DIN54	\$2.00/\$2,000	X	30.00	X
DIN55	\$5.00/\$5,000		—	X
DIN56	\$10.00/\$10,000	X		X
DIN57	\$20.00/\$20,000			X
DIN58	\$50.00/\$50,000			X

these deliveries, the Controller issued the equally bizarre quantities of 445 and 424 stamps in these denominations to the San Francisco County Treasurer; of the 92 issues to San Francisco after July 1858, these were the only ones not in multiples of 100; what was going on here? Close examination makes sense of all these anomalies. The quantities on hand before the May 2 deliveries had been 33 and 13, respectively, and afterwards 445 and 424, precisely the numbers sent

to San Francisco! The Treasurer evidently requested a large number of these denominations, probably 500 apiece, to which the Controller responded by sending everything that could be summoned: every stamp, old and new, that the Commissioners had, in addition to the small stocks he himself had on hand. Four days later, on May 7, 1861, his supplies would be replenished by delivery of 100 newly printed stamps in each of these denominations.

Predicted Versus Observed Insurance Deliveries in Vermilion/White

There is a close, albeit not perfect, correspondence between the Insurance denominations predicted by the above analysis to have been delivered in vermilion on white, and those listed by Adenaw et al. and Cabot. Table 1 shows that deliveries were made on or after December 10, 1860, in 22 Insurance denominations, and all Bill of Lading denominations except the \$400. For eight of these Insurance stamps the stocks on hand December 10 exceeded the quantities delivered thereafter—albeit some just barely—so no new printings should have been necessary; these were:

3 Mo. \$200/5¢, \$500/12½¢, \$5000/\$1.25, \$20,000/\$5.00
6 Mo. \$10,000/\$5.00, \$20,000/\$10.00
12 Mo. \$5,000/\$5.00, \$20,000/\$20.00

This leaves 14 Insurance stamps predicted to have been printed in vermilion on white. **Table 2** shows them, together with the 15 listed by Adenaw et al.

There are three discrepancies, one easily explained. Of the 12 Mo./\$10,000/\$10.00, 337 in carmine-lake had been on hand November 30, 1860, of which 50 were delivered December 1, another 100 on February 5, 1861, and the final 186 on March 6, 1861. One last very late delivery was made July 18, 1861, of a mere 20 stamps, which must have been in vermilion on white. The sales totals for the period show that it was necessary: 341 stamps were sold, exceeding the initial supply of 336. It is understandable, in fact predictable, that none of these stamps would have survived to be recorded by Adenaw et al. Interestingly, the Hubbard collection did include a remainder of this stamp.

For the 6 Mo. \$10,000/\$5.00 and 12 Mo. \$5,000/\$5.00, examples were reported by Adenaw et al, albeit very few, as the former was priced at \$75 and the latter unpriced, but the Controllers' Records indicate that no printings were needed. Of the 6 Mo./\$5.00, 244 in brick red had been available November 30, 1860, of which 50 were

delivered December 1, another 100 on February 5, 1861, and 20 more on June 5, 1861, leaving 74 on hand. The final delivery of 50 stamps on July 30, 1861, could have been filled from this stock on hand. It may have been in vermilion; in fact if the catalog is correct, it must have been; on the other hand, a used brick red stamp on lightly blued paper might be mistaken for one in vermilion on white.

Of the 12 Mo./\$5.00, 1082 had been on hand November 30, 1860, by far the largest supply of any denomination. Of these 100 were delivered December 1, and another 700 in seven more deliveries between February 5 and July 18, 1861. Again, the initial supply should have sufficed, but again, it is possible if implausible that the very late delivery of July 18, 1861, was in vermilion, and if the catalog listing is correct it must have been.

In any event, these are loose ends; overall, the agreement between prediction and observation is reassuring. Of the 14 denominations predicted to have been delivered in vermilion on white, all have been seen except the 12 Mo./\$10, of which only a handful were ever sold. Equally impressive is the fact that of other 22 denominations, for which the analysis predicts that none were ever delivered in vermilion on white, none have been reported except two, and those so rarely that the sightings are open to question.

In an attempt to resolve these discrepancies I turned to the remainders, with mixed results. Cabot lists large Insurance unstamped remainders on white paper in 16 denominations, and on bluish paper in 21, as shown in Table 2. There is good overall agreement between the denominations listed on white and those for which deliveries on white are predicted by the current analysis, or those for which used copies were recorded by Adenaw et al. Conversely there is good agreement between those listed on bluish paper and those for which the analysis predicts that deliveries on white were never needed, or those for which no used copies on white were recorded by Adenaw et al.

For the 12 Mo./\$10.00, which Adenaw et al. did not list in vermilion on white, but for which the present analysis predicts a very late delivery of a mere 20 stamps was made July 18, 1861, unstamped remainders on white do exist; the abortive Superior Galleries sale of the Hubbard collection also illustrated one with "SHB" control. These show that the stamp was printed, and presumably delivered.

For the 6 Mo./\$5.00, which the analysis shows was never needed on white, but which Adenaw et al. priced at \$75, remainders on white do exist; this proves the stamp was printed, and suggests that the late delivery of July 30, 1861, may indeed have been in vermilion on white.

For the 12 Mo./\$5.00, which the analysis also shows was never needed on white, but which Adenaw et al. list but do not price, remainders on white are not listed, supporting the contention that it was never printed.

If they answer some questions, these remainders also raise others. It is a mystery why they should exist on white for the 9 Mo. \$200/15¢, \$500/37½¢ and \$1,000/75¢. None of the 15¢ or 37½¢ were sold after November 30, 1860, and only 26 of the 75¢, moreover no deliveries of *any* 9 Mo. denominations were made after the small quantities from the old stocks on December 1, 1860. This suggests that the Commissioners ordered some printings not “upon requisition of the Controller,” but perhaps in anticipation of it.

Predicted Versus Observed Bill of Lading Deliveries in Vermilion/White

For the Bill of Lading stamps, an entirely different picture emerges from a comparison of the denominations predicted by the present analysis to have been delivered in vermilion on white with those listed by Adenaw et al. The savants of 1921 did not even include separate listings on white paper, noting only that “a few copies of [the \$4] on thin white paper are known.” But the Records imply that between December 10, 1860, and March 6, 1861, deliveries in vermilion on white were made for six denominations, the 30¢, \$1, \$4, \$10, \$20 and \$40. For the \$20, only two in brick red had been on hand at the summing-up of November 30, 1860, and none were included in the stop-gap delivery of December 1; the 100 delivered December 10 must have been from a new printing. Similarly the 100 \$4 and 20 \$40 delivered December 10, 1860, exceeded the quantities on hand and must have been from fresh printings. Moreover remainders exist of the 30¢ through \$40 in vermilion on white paper in vertical strips of four consisting of FIRST, SECOND, THIRD and FOURTH. The data thus suggest that stamps in

vermilion on white were printed in at least eight denominations and delivered in at least six, but rarely used.

An Elegant Solution

There is an elegant and plausible explanation for these observations. On January 28, 1861, the U.S. Supreme Court declared California’s tax on bills of lading unconstitutional. There must have been a delay of some weeks or months before this news reached the Stamp Commissioners, Controller and stamp-using public. As an absolute lower estimate of this delay, the mail steamers from New York to San Francisco via Panama had a typical transit time circa 1860 of about 24 days (Kemble, 1969). An upper limit is provided by the Act of May 9, 1861, which rescinded the bill of lading tax. A better one emerges from the Controllers’ Records, which show that the last direct sale of Bill of Lading stamps to the public occurred on February 20, 1861,¹⁰ the last delivery to the Controller was made March 6, 1861, and that stamps were last issued to the San Francisco County Treasurer on March 7, 1861. It must have taken at least this long—some five weeks—for the State to be apprized of the Court’s decision. Without the records of the San Francisco Treasurer it cannot be known if stamps were sold after February 20, 1861. Even if they were, there is no guarantee that they were used. If anything, the close-knit community of shippers may have been more expectant of the verdict than the State, and quicker to react to the news of it. Thus stamps in vermilion on white could plausibly have been printed, delivered to the Controller, and even sold, but never used.

10. To Wells, Fargo & Co., of ten \$10, two \$100 and one \$200.

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