

would create cataloging problems. I have seen some as large as 3 x 5 inches. Bob and I have frequently discussed these problems.

During one of our discussions, Bob remembered a shoe box full of stock documents that he had acquired from a US revenue collector. He agreed to loan it to me so I could study its contents. When the box arrived I was delighted to find hundreds of documents with company names and perforated revenues. Most of the designs are of large perfin designs, which is great research material for a catalog of revenue perfins.

To my surprise there were also documents that may help identify some of the unidentified users of small type perfins that are listed in *The Catalog of United States Perfins*. The following is a description of our findings and John Randall, the US Catalog Editor, may wish to consider some of them as positive identifications of perfin design users.

Figure 1 (see page 114) illustrates a 1926 stock transfer from a company named Billings, Olcott & Company. The company was located at 52 Broadway, New York, NY. The four US Stock Transfer Stamps (*Scott Catalogue* number RD-13) have a clear punch of BOC (perfin pattern B172.5). The two New York State Stock Transfer Stamps were canceled vertically with a date perforator (2-23-26) which was also used to cancel the federal revenue stamps.

The initials BOC are an excellent match for Billings, Olcott & CO lacking only an ampersand (&) to be a perfect match.

A Shoe Box full of Positive Identifications

Chuck Spaulding (#2355)
and Bob Schwerdt (#505)

Bob Schwerdt knows of my interest in perfin designs found on United States stock documents and revenue stamps. I have always felt that a catalog identifying them is long overdue and I have been toying with the idea of taking on the difficult job. Most of the designs are of a large size and

No. 550 Our Line Number 93 New York, FEB 23 1926 192

BILLINGS, OLCOTT & CO.
52 BROADWAY

Subject to the Revenue Act of 1921, and
Regulations made in accordance therewith.

SOLD TO

400 shares

W.A. Norman
DEER @ 41 3/4 16750

Their Line Number



Figure 1. Billings, Olcott & Company

CARL M. LOEB, RHOADES & CO.

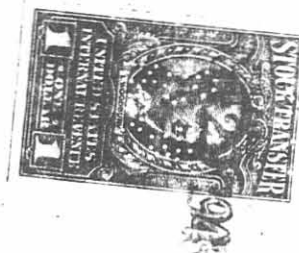
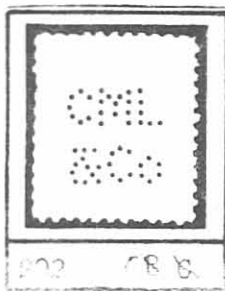
61 BROADWAY

NEW YORK

TELEPHONE WHITEHALL 3-4000

CABLE ADDRESS "LOEBCARL"

DESCRIPTION	NO. OF MKT.	LINE	DUPS	PRICE	AMOUNT	STATE TAX OR INTEREST	COMMISSION	FED. TAX OR GDD LOT FEE	S. E. C. FEE & OR POSTAGE
FGN PWR A 2ND PFD	1	3		24 3/4	60313	100		150	



STAM

SUBJECT TO THE
1926, AND REGULATIONS
ACCORDANCE THEREWITH

Figure 2 - Carl M. Loeb, Rhodes & Company

Figure 2 shows the second document I pulled out of this treasure box. It is 15 inch wide 1943 stock transfer from Carl M. Loeb, Rhoades & Company, 61 Broadway, New York, NY. The figure shows only that portion of the stock transfer slip that illustrates the company's name and the revenue

stamps. The slip has two stamps perforated with perfin pattern CML/&Co. *The Catalog of United States Perfins* lists this as the perfin pattern C202 and designates the confirmed user as Carl M. Loeb & Company. Since dates are not recorded in the catalog there is no way to know when this was the

No. 548

Our Line Number 54

New York

1926

HARRIS & FULLER

120 BROADWAY

Subject to the Revenue Act of 1921, and Regulations made in accordance therewith.

SOLD TO

Handwritten: O.H. ...

100 shares

Handwritten: 288

@

\$

Handwritten: 3950

The number

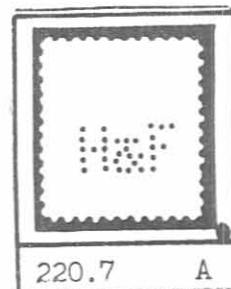


Figure 3 - Harris & Fuller

company name. However, in 1943 the company operated as Carl M. Loeb, Rhodes & Company and the supplementary data in the appendix should include this information.

Perfin pattern H220.7 (H&F) is listed in the perfin catalog without a user or location. Figure 3 illustrates a 1926 Fuller & Harris sales slip with two stamps. The stamps are punched with partials of perfin pattern H220.7. H&F is a perfect match for this company, which was located at 120 Broadway, New York, NY. It is recommended that this be taken as the confirmed identification for perfin pattern H220.7

A Future Delivery Card (not a post card) of Lamson Brothers & Company is pictured in Figure 4. (see page 116) The Future Delivery Stamps (Scott Catalog numbers RC-3, RC-5 and RC-10) have neat clear punches of perfin pattern L49.5 (LB/&Co). Other than a description of the perfin there is no additional information in the perfin catalog. Thanks to this illustration we can now identify the company as Lamson Bros. & Co. The pattern LB/&Co is a perfect match for the broker's name. The card does not provide a street address, but it notes that the sale was made "under the rules of the Chicago Board of Trade." This phrase indicates a Chicago, IL location. It is strongly suggested that the next revision of the catalog incorporate this information.

As I searched through this hoard of stock documents I found the 1926 stock transfer slip from MacQuoid & Coady shown in Figure 5 (see page 116). The firm was located at 25 Broad Street, New York, NY. There are two stamps on the slip, a US Stock Transfer Stamp (Scott Catalog number RD-13) and one New York State Stock Transfer Stamp. Both stamps have a partial of perfin pattern M281 (M&C). M&C is a perfect match for the company name and our recommendation is that the next revision of the catalog include MacQuoid & Coady as the confirmed user of perfin pattern M281.

The two stock transfer documents in Figure 6 (see page 117) pose a dilemma. Both documents have Stock Transfer Stamps with a punch of perfin pattern P51.3 (P/Co). The perfin catalog does not list a user or location for this pattern. I do not have a copy of perfin P51.3 so I can not lay it over the perfin design to see if it matches. Perhaps the US Catalog Editor may want to borrow Bob Schwerdt's original for a closer check.

The upper stock transfer slip is dated February 18, 1926. It is from Pynchon & Company, 111 Broadway, New York, NY. It has one US Stock Transfer Stamp (Scott Catalog number RD-12) punched with perfin pattern P51.3 and a New York State Stock Transfer Stamp. The lower slip is a part of a stock transfer slip from Posner & Company. On this slip, the two copies of Scott Catalogue number RD-11

Form 3 Chicago, 191

We hereby confirm SALES made by us today, under the rules of the Chicago Board of Trade, as follows, to

Amount	Delivery	Kind of Property	Price

LAMSON BROS. & CO.

By _____
United States Food Administration License Number C-7403

For fraction _____ in value or TS.

49.5 B

Figure 4. Lamson Brothers & Company Future Delivery Card

No. **198** Our Line Number _____ New York _____ 192

MacQuoid & Coady
25 BROAD ST.

SOLD TO _____

_____ shares @ _____

Subject to the Revenue Act of 1921, and Regulations made in accordance therewith.

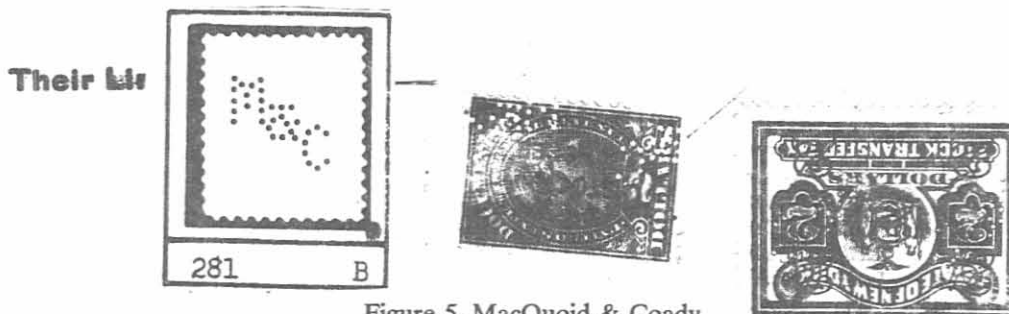


Figure 5. MacQuoid & Coady

are punched with perfin pattern P51.3 and a 1921 rubber stamp cancel.

The stock transfer slip (Figure 7, page 118) shows that in 1943, Paine, Webber & Company was merged with Jackson & Curtis and this firm used the perfin design PW/J&C (P239.5). (NB: The designation of pattern P240.5 was changed to

pattern P239.5 by A/C 1-82, page 9.) Paine, Webber & Company used a number of different designs: PW - P234, PW/Co - P236.5, PW/&Co - P242 and P243. Jackson and Curtis used one pattern J&C - J173.5.

The stock transfer slip shows the old company name crossed out and the new name: Paine,

No. 562 Our Line Number

New York

FEB 18 1926

PYNCHON & CO.

111 BROADWAY

Subject to the Revenue Act of 1921, and Regulations made in accordance therewith.

SOLD TO

100 shares

Their Line Number

No. Our Line Number

POSNER & CO. 509

SOLD TO

100 shares

Their Line Number

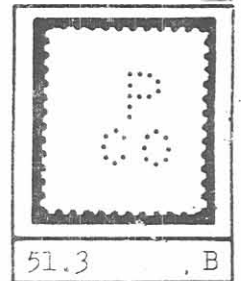


Figure 6. Pynchon & Company and Posner & Company

FORM 1276

NEW YORK

19

JUL 7 1943

SOLD TO CARLISLE & JACQUELIN

PAINE, WEBBER, JACKSON & CURTIS
BY PAINE, WEBBER & CO.

SHEET NO 3 FRI.

25 BROAD STREET

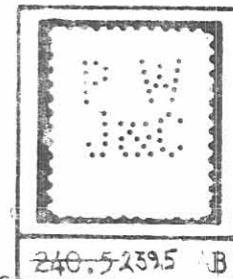
25

A F

42 7/8

1371 98

1 50



SUBJECT TO THE REVENUE ACT OF 1926, AS AMENDED, AND REGULATIONS MADE IN ACCORDANCE THEREWITH.

Figure 7. Paine, Webber, Jackson & Curtis

No. 519

Our Line Number.....

New York,.....

192

SCHUYLER, CHADWICK & BURNHAM

SOLD TO

100

shares

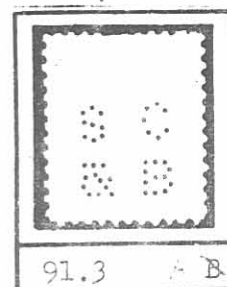
D & C

@

\$

43.25

Their Line Number.....



Subject to the Revenue Act of 1921, and Regulations made in

Figure 8. Schuyler, Chadwick & Burnham

Webber, Jackson & Curtis was added. The city of origin is still New York. The perfin pattern is clearly punched into two US Stock Transfer Stamps (Scott Catalogue numbers RD-148 and RD-150) and one New York State Stock Transfer Stamp. The initials - PW/J&C - are a perfect match for the new corporate name.

If the US Catalog Editor agrees, Schuyler, Chadwick & Burnham of New York, NY will be listed as the confirmed user of perfin pattern S91.3 - SC/&B. The initials are a perfect match for the name. The 1928 stock transfer slip of Figure 8 has one US and one New York State Stock Transfer Stamp. Both stamps are clearly punched with perfin pattern S91.3 - SC/&B.

It was a great adventure going through Bob Schwerdt's shoe box. Bob's usual foreign catalog work includes perfins found on revenue and official stamps of other countries. It is time we recognize the large numbers of perfins found on United States revenue stamps and included them in the perfin catalog or put something together to identify them. I sure would like to hear from anyone who is interested in cataloging the perfins found on United States Revenues.