

THE "DR. K. & CO. I. R." SURCHARGES.

By FRANKLIN S. SMITH.

Since the list made by Mr. J. W. George, and published by him in the *American Journal of Philately* for December 1901, a number of varieties have been found. As the distinction between the Celtic and Gothic numerals is not made clear, nor well understood, the following may be of interest and service to collectors of these stamps.

His list gives a history of Dr. Kilmer's efforts to comply with the law and at the same time continue business, a description of the three types with their varieties, and a list of the principal varieties known. It will be necessary to repeat in part a general description, and correct a serious error in Type II.

Taken as a whole there are three classes or "types". First, those surcharged with a large "I. R."; second, with the "I. R." smaller and the title "Dr. K. & Co." in light-faced type called Celtic; and third, with same type used for "I. R." but the "Dr. K. & Co." in heavy-faced square type called Gothic. Under each type there are varieties of dates, and sub-varieties due to the figures of several fonts being mixed, as well as inverts, double surcharge, etc.

The distinction between the Celtic and Gothic numerals is confused in the *Am. Jour. of Phil.* list, particularly the "7-11-98" and "7-12-98" of Type II. The Celtic "1" is light-bodied, and has a "serif" at the top, and a "foot" at the base; (similar to the ordinary type-writer "1") the Gothic "1" has a pointed top, no serif nor base, and is slightly heavier than the Celtic "1". There is also a heavier Gothic "1" used, of the same general description. The printer in setting up enough groups of type to cover the sheet, evidently used all the Celtic he had, and then drew from a font of Gothic. It is also possible that the two fonts in the "1" box were mixed, and passed unnoticed.

The inverted surcharges are found only on the 3c value, and on every date excepting "7-9-98" where a set contained a 3c value. Whether this was done purposely for a "key" or some other reason would be interesting to know. The proprietors can give no information.

There is a group of surcharges with a short "7". The 1c, 2c and 3c of Type II, 7-7-98 have the first 7 Celtic with a broken stem, the second 7 Gothic, and *all the hyphens are light*. This fact shows, as might be expected that the same form was used on all the values of a given date.

The Type III Gothic "K" with a short arm seems worthy of place in a complete list. This letter is imperfect, and the upper part of the arm is rounded. If the same form has been used on all

the values of a given date, this variety should be carefully looked for.

It is hardly worth while to list the minute variations due to imperfect impressions in printing. For example the "period" after "11" in Type II, 7-11-98 is merely a broken hyphen, or what is likely a speck of dirt got on the hyphen and was brushed off the stamp after printing. The "double surcharge" of Type II 7-11-98, var. B is merely an instance where the sheet of stamps accidentally struck the inked form before receiving the intended impression. If the paper had been ordinary white paper it would not have been delivered, but the stamps were too valuable to destroy.

The letters after each variety in the list refer to specimens either in the collection of Mr. C. H. Eagle, the list of Mr. J. W. George in the *Am. Jour. of Phil.*, or the collection of the writer, Franklin S. Smith, 470 Washington St., N. Y. City.

I should be very glad to hear from all collectors who have varieties not listed, so that an addendum can be published at a future date in MEKEEL'S.

Type I. Large I. R.

- 7-5-98. A. With period after "Co".
 - 1c green, E. G. S.
 - a. Red and black surcharge, E. G. S.
 - 2c carmine, E. G. S.
 - a. Blue surcharge, E. G. S.
 - 3c purple, E. G. S.
 - a. Inverted surcharge, G.
- B. No period after "Co".
 - 1c green, E. G. S.
 - a. Red and black surcharge, E. G. S.
 - 2c carmine, E. G. S.
 - 3c purple, E. G. S.
 - a. Inverted surcharge, G.

Type II. Small I. R. "Dr. K. & Co." in Celtic letters.

- 7-6-98. All Celtic figures.
 - 1c green, G.
 - 2c carmine, G.
 - a. Second hyphen heavy, E. G. S.
 - 3c purple, E. G. S.
 - a. Inverted surcharge, E. G. S.
 - b. No period after "Co.", E. G. S.
 - c. No period after "98", E. G. S.
 - d. Stem of "7" broken, E. G. S.
 - e. Second hyphen heavy, E.
 - cc. Inverted surcharge, E.

- 7-7-98. A. Celtic figures.
 - 1c green, E. G. S.
 - 2c carmine, E. G. S.
 - 3c purple, E. G.
 - a. Inverted surcharge, E. G.
- B. Second "7" Gothic.
 - 1c green, G.
 - a. Second hyphen heavy, S.
 - b. Stem of first "7" broken, and hyphens light, E. S.
 - 2c carmine, E. G. S.
 - a. Stem of first "7" broken, and hyphens light, E. S.
 - 3c purple, E. G. S.
 - a. Stem of first "7" broken, and hyphens light, S.

- 7-9-98. First "9" Gothic, the other figures Celtic.
 - 1c green, E. G. S.
 - a. Second hyphen heavy, E.

- 2c carmine, E. G. S.
 - 3c purple, G.
- 7-11-98. A. Celtic figures. E. S.
 - 3c purple, E. S.
- B. "11" Gothic.
 - 1c green, E. G.
 - 2c carmine, G. S.
 - a. Double surcharge (?), F. G. S.
 - b. Second hyphen heavy, F. G. S.
 - c. Hyphens light, F. G. S.
- 3c purple, G. S.
 - a. Inverted surcharge, E. S.
 - b. Hyphens light, E. S.
- C. Second "1" heavy Gothic.
 - 1c green, E. G.
 - 2c carmine, E. G. S.
 - a. Broken hyphen after "11", E. G. S.
 - 3c purple, G. S.
 - a. Inverted surcharge, G. S.
- 7-12-98. A. "1" Celtic, "2" Gothic.
 - 2c carmine, E. G. S.
 - 3c purple, E. G.
 - B. "12" Gothic.
 - 2c carmine, E. G. S.
 - 3c purple, E. G.
 - a. Inverted surcharge, E. G.
 - b. Stem of "7" broken, and second hyphen heavy, S.
 - C. "1" heavy Gothic, "2" Gothic.
 - 2c carmine, E.
 - 3c purple, S.
- 7-13-98. A. "1" Celtic, "3" Gothic.
 - 1c green, E. G. S.
 - 2c carmine, E. G. S.
 - B. "13" Gothic.
 - 1c green, E. G. S.
 - a. Second hyphen heavy, E. G. S.
 - 2c carmine, E. G. S.
 - a. Second hyphen heavy, E. G. S.
 - b. Both hyphens light, S.
 - C. "13" Gothic, "1" heavy Gothic.
 - 1c green, E. S.
 - 2c carmine, E. S.
- 7-14-98. "14" Gothic.
 - 1c green, E. G.
 - 2c carmine, E. G. S.
- ### Type III. Small I. R. "Dr. K. & Co." and figures Gothic.
- 7-7-98. 1c green, E. G. S.
 - a. Top arm of K short, E. G. S.
 - 2c carmine, E. G. S.
 - 3c purple, E. G. S.
- 7-9-98. 1c green, E. G. S.
 - 2c carmine, E. G. S.
 - 3c purple, E. G. S.
- 7-11-98. 1c green, E. G. S.
 - 2c carmine, E. G. S.
 - a. Top arm of K short, E. G. S.
 - 3c purple, E. G. S.
 - a. Inverted surcharge, E. G. S.
- 7-12-98. 2c carmine, E. G.
 - a. Top arm of K short, E. G. S.
 - 3c purple, E. G.
 - a. Inverted surcharge, E. G. S.
- 7-13-98. 1c green, E. G. S.
 - a. Top arm of K short, E. G. S.
 - 2c carmine, E. G. S.
 - a. Top arm of K short, S.
- 7-14-98. 1c green, E.
 - 2c carmine, G. S.
 - a. Top arm of K short, E.

The accuracy of the *Am. Jour. of Phil.* list has been taken for granted, but the rest have been seen and carefully studied by the writer.